

AGENDA

Catawba County Board of Commissioners Meeting
Monday, October 5, 2026, 7:00 pm
Board of Commissioners' Meeting Room, 2nd Floor
Catawba County Justice Center
100 Government Drive, Newton, NC

1. Call to Order.
2. Pledge of Allegiance to the Flag.
3. Invocation.
4. [Approval of the Minutes from the Board's Regular Meeting of September 21, 2026.](#)
5. Recognition of Special Guests.
6. Public Comments.
7. Presentations.
 - a. [Proclamation Declaring October 4-10, 2026 as Fire Prevention Week. Presented to Fire Marshal Troy Scott.](#)
8. Department Reports.
 - Tax. Presented by Tax Administrator Brian Myers.
 - a. [Overview of 2027 Property Revaluation Process.](#)
 - b. [Proposed 2027 Schedule of Values, Standards, and Rules - Call for Public Hearing.](#)
9. Consent Agenda.
 - a. [State Funded Law Enforcement Officer Bonus.](#)
 - b. [Proposed WPCOG Charter and Bylaws Updates.](#)
 - c. [Map Review Officer Designation.](#)
 - d. [Retirement of Two Drug Interdiction K-9s: Thor and Odin.](#)
10. Other Items of Business.
11. Manager's Report.
 - Budget Transfers.
12. Attorney's Report.
13. Adjournment.

PERSONS WITH DISABILITIES: Individuals needing assistance should contact the County Clerk at 828-465-8990 within a reasonable time prior to the meeting. Participation in public meetings is without regard to race, ethnicity, religion, sex, age, or disability.

CALENDAR: The next Board of Commissioners Meeting will take place on Monday, October 19, 2026, at 7:00 p.m., in the Board of Commissioners Meeting Room of the Catawba County Justice Center.

Government of Catawba County, North Carolina

“Charge into Fire Safety”

PROCLAMATION

*Fire Prevention Week
October 4-10, 2026*

WHEREAS, Catawba County is committed to ensuring the safety and security of those living in and visiting Catawba County; and

WHEREAS, fire is a serious public safety concern both locally and nationally, and the presence of lithium-ion batteries in many household devices introduces fire risks; and

WHEREAS, most of the rechargeable electronics used in homes daily, including smartphones, tablets, laptops, power tools, e-bikes, e-scooters, and toys, are powered by lithium-ion batteries, which if misused, damaged, or improperly charged, can overheat, start a fire, or explode; and

WHEREAS, the National Fire Protection Association reports an increase in battery-related fires, underscoring the need for public education on the safe use of lithium-ion batteries; and

WHEREAS, the way lithium-ion battery devices are charged can make a difference in helping prevent home fires; and

WHEREAS, safe charging includes using the cord and charger that came with your device or one approved by the manufacturer, charging on a hard, flat surface, watching for warning signs like devices that are very hot or start to swell, unplugging when fully charged, and charging larger devices like e-bikes outside and away from exits; and

WHEREAS, Catawba County first responders are dedicated to reducing the occurrence of fires through prevention, safety education, and community outreach; and

WHEREAS, the 2026 Fire Prevention Week theme, “Charge into Fire Safety: Safe Charging Is a Superpower,” serves to remind all residents that safe charging can help reduce the risk of fires in homes and communities.

NOW, THEREFORE, THE CATAWBA COUNTY BOARD OF COMMISSIONERS does hereby proclaim October 4-10, 2026, as Fire Prevention Week in Catawba County, and urge all citizens to check for fire hazards during Fire Prevention Week 2026 and to support the efforts of Catawba County’s Fire and Emergency Services during Fire Prevention Week 2026.

This the 5th day of October, 2026.

Randy Isenhower, Chair
Catawba County Board of Commissioners

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Brian S. Myers, Tax Administrator
DATE: October 5, 2026
SUBJECT: 2027 Schedule of Values

REQUEST:

Staff requests the Board of Commissioners accept the proposed Schedule of Values, Standards and Rules for the 2027 Property Revaluation as prescribed by North Carolina General Statutes and set a public hearing to consider adoption of this Schedule for November 2, 2026.

BACKGROUND:

Pursuant to a resolution adopted by the Board of Commissioners on September 18, 2023, Catawba County's next countywide revaluation will become effective January 1, 2027. Catawba County has approximately 95,000 parcels of land, all of which are required by state law to be appraised at 100% of market value as of the effective date of the revaluation.

To that end, staff has worked for many months analyzing data derived from qualified real estate sales, building cost data, and income and expense statements from income-producing properties in the County. This has culminated in the formulation of a proposed Schedule of Values, Standards, and Rules to be utilized to generate market value appraisals for all real property in Catawba County.

The Schedule of Values is a set of standards and rules used as an appraisal manual by County staff to assure properties are valued in an accurate and consistent manner. The schedule contains information on methods used to determine land and building values based upon criteria such as location, age, type of construction, zoning, income potential, cost, etc.

Also included in the proposed Schedule of Values is a special schedule for appraising eligible agricultural, horticultural, and forestland at its "present use" value. This schedule is a statewide schedule formulated by the North Carolina Department of Revenue. Properties whose owners qualify for "present use" assessment will receive two values: a market value mandated by law and a "present use" value.

The first step in the revaluation process is submittal of the proposed Schedule of Values, Standards and Rules to the Board of Commissioners not less than 21 days before the meeting where it will be considered for adoption. The Tax Assessor will also file a copy of the Schedule in the Tax Office, where it shall remain available for public inspection.

The proposed timeline for these steps includes:

- Monday, October 5th – Proposed Schedule of Values submitted to Board of Commissioners; Commissioners call for Public Hearing.
- Tuesday, October 6th – County publishes statement in newspaper of general circulation informing citizens that Schedule of Values has been submitted to the Board and is available for public inspection, and that a Public Hearing will be held to consider its adoption on November 2nd at 7 pm in the Board of Commissioners meeting room.
- Monday, November 2nd - Board of Commissioners hold Public Hearing on proposed Schedule of Values.
- Monday, November 16th – Board of Commissioners considers adopting proposed Schedule of Values.

The attached presentation lays out additional detail about the upcoming revaluation process, and staff will provide periodic updates in the coming months based on this timeline.

RECOMMENDATION:



Staff recommends the Board of Commissioners accept the proposed Schedule of Values, Standards and Rules for the 2027 Property Revaluation as prescribed by North Carolina General Statutes and set a public hearing to consider adoption of this Schedule for November 2, 2026.

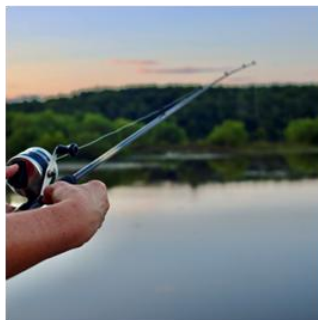
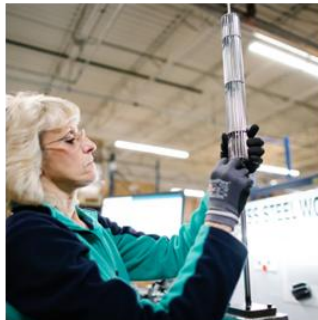
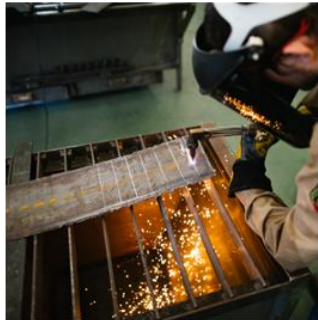
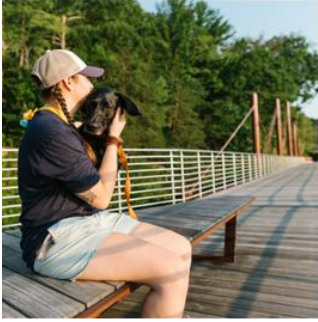


SCHEDULE OF **Values**

2027 REAL PROPERTY REAPPRAISAL



catawba county
MAKING. LIVING. BETTER.



FOREWORD

Catawba County Tax Administration oversees the appraising, assessing, and listing of all real and personal property within Catawba County, its 8 municipalities and 14 fire districts, as well as the collection of all current and delinquent taxes on such property excluding registered motor vehicles. In addition, the Department oversees the billing and collection of Special Assessments and various licenses and permits.

The purpose of the Real Property Division is to provide timely, fair, accurate, and transparent assessments of real property across 95,000 parcels. Catawba County Tax Administration aims to perform this duty as mandated by the North Carolina General Statutes that is customer focused, fiscally responsible, and with the highest quality standards.

Catawba County Tax Administration is one of 66 jurisdictions in the United States and Canada to hold the Certificate of Excellence in Assessment Administration (CEAA). The CEAA is a professional recognition program by the International Association of Assessing Officers (IAAO) which recognizes governmental units and individuals involved with assessment that integrate best practices in the workplace. This challenging and rigorous program is a self-conducted evaluation of specific, accepted, assessment administration and appraisal practices as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*. The Catawba County Tax Department's work allows County and Municipal investments in key public priorities to provide efficient, effective, and equitable services to the community.

Over the previous four years, Catawba County has continued to experience growth and changes that create opportunities. Catawba County remains focused on maintaining strong financial stewardship while providing quality services to its citizens. Catawba County is committed to planning strategically, managing resources responsibly, and working together to ensure that our community remains a great place to live, work, and raise a family.

SCHEDULE OF VALUES, STANDARDS, & RULES

2027 REAL PROPERTY REAPPRAISAL

Schedule of values, standards, and rules to be used in appraising real property in Catawba County for the reappraisal effective January 1, 2027.

CATAWBA COUNTY BOARD OF COMMISSIONERS

C. Randall Isenhower, Chair
Austin Allran, Vice-Chair
Barbara G. Beatty
Robert Abernethy
Cole Setzer

Adopted

Date

Signed _____

Chairman

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INTRODUCTION

The purpose of the Schedule of Values is to establish base rates and ranges for all types of property utilized in assessing values until the next General Reappraisal. This document functions as a manual to describe the methodologies and procedures that were used for appraising the Catawba County real estate market at the time of the General Reappraisal. It includes adjustments for types of construction, market conditions, economic influences, and the valuation schedules for land.

The tables, rates, and ranges found in this document are only guidelines and do not replace the skills and knowledge required by appraisers to utilize them correctly to facilitate a True Value as required by the North Carolina General Statute 105.283 within The Machinery Act of North Carolina which is detailed along with other general statutes in the next section.

For this reason, appraisers have the flexibility to apply educated judgement to adjust the rates utilized in their assessments so long as they still fall within the Schedule of Values guidelines. While these valuation guidelines are based on mass appraisal theory and procedures, this allows for individual properties to have an equitable and uniform market value for all property types.

General Reappraisals are conducted by applying mass appraisal techniques with analysis by appraisers that are certified by the North Carolina Department of Revenue. To assist these appraisers in this task Catawba County employs the use of computer-assisted mass appraisal (CAMA) software. This software does not replace the knowledge or experience of appraisers but allows them to manage the application of the sales comparison approach, cost approach, and income approach to value uniformly and equitably across varying property types within the General Reappraisal cycle timeline.

Questions regarding the information contained in this manual should be addressed to:

Catawba County Tax Administration
25 Government Dr
PO Box 1099
Newton, NC 28658
828-465-8436
revaluation@catawbacountync.gov

GENERAL STATUTES

North Carolina 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 105-283 requires appraisals to be made of each property's "true value in money." The term "true value" is defined as *"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."* This definition applies to both the terms "true value" and "market value" when used in this document.

North Carolina General Statute 105-317 requires the tax assessor to create this Schedule of Values and outlines the procedure for its adoption. All appraisals of property performed under the terms of this document are performed for the purpose of calculating and allocating the annual ad valorem property tax assessment authorized under GS 105-274 and related statutes for Catawba County, its municipalities, and other tax districts as authorized by law.

All appraisals, including those for ad valorem tax purposes, fall under the jurisdiction of the Uniform Standards of Professional Appraisal Practice (USPAP), portions of which have been included in this manual.

OVERVIEW OF MASS APPRAISAL

Mass appraisal is the process of appraising a large number of properties as of a given effective date using data, standardized methods, and 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 differs from single-property-appraisal (*fee appraisal*), in which a market analysis is performed for only the subject parcel. The same approaches to value (sales comparison, income, cost) apply to both methods. The differences lie in the way market analysis and appraisal are performed and the quality control process.

CREDIBLE MASS APPRAISALS: STANDARD RULE 5

This section from the Uniform Standards of Professional Appraisal Practice (USPAP), 2020-2021 Edition applies to all mass appraisals of real or personal property regardless of the purpose or use of such appraisals. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for ad valorem taxation do not apply to mass appraisals prepared for other purposes.

A mass appraisal includes seven components:

1. *Identifying properties to be appraised*

2. *Defining market area of consistent behavior that applies to properties*
3. *Identifying characteristics (supply and demand) that affect the creation of value in that market area*
4. *Developing a model structure that reflects the relationship among the characteristics affecting value in the market area*
5. *Calibrating the model structure to determine the contribution of the individual characteristics affecting value*
6. *Applying the conclusions reflected in the model to the characteristics of the property(ies) being appraised*
7. *Reviewing the mass appraisal results*

The jurisdictional exception rule may apply to several sections of Standard 5 because ad valorem tax administration is subject to various state, county, and municipal laws.

In mass appraisal, appraised values should not be expected to match individual sales prices or independent appraisals. Instead, the median ratio for a group of similar properties should be near 100%, with high and low ratios for balancing. Per the International Association of Assessing Officers (IAAO) *Standard on Ratio Studies* (2013a), 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 arms-length transaction samples for meaningful analysis.

All recent sales are analyzed to determine if they are arm's length transactions. A sale 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 which might not be good evidence of market value.

Beyond the IAAO Sales Ratio Studies there are additional checks to determine if 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. IAAO standards dictate that COD is within acceptable uniformity when it is under 10 for newer and homogenous residential neighborhoods, under 15 for older or heterogenous residential neighborhoods, under 20 or 25 for vacant land in urban or rural areas, under 20 for rural residential properties, and under 20 for commercial properties. A lower COD indicates greater uniformity in the sample.

The Price-Related Differential (PRD) is used to determine how high-value properties and low-value properties are appraised relative to each other. IAAO advises PRD should range between .98 and 1.03. A PRD in the upper range indicates that high-value properties are under-appraised in relation to low-value properties. Likewise, a PRD in the lower range indicates that low-value properties are over-appraised in relation to high-value properties.

It is important to note that any statistical measure used in determining the uniformity and equitability of mass appraisals utilize a sample of sufficient size to produce reliable results.

Highest and Best Use

Properties in Catawba County are appraised based on their highest and best use, which best reflects what the property would sell for in an open market. The highest and best use is that which incurs the highest demand and is the most profitable, thus generating the highest return for a property owner. It must be economically, physically, and legally permissible. For these reasons zoning, restrictions, and other limitations are considered when determining the highest and best use of a property. This potential highest and best use must be probable based on supply and demand in the market. The appraiser may also consider what interim uses may exist in between the present use of the property and the possible future use.

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. These improvements may still offer income stream, salvage value, reduced market value, privacy, buffer space, or other benefits. A reduction in the appraised value of the improvements, or land itself, may be appropriate. Improvements could also be considered to have no value to the property, or that the improvements are a detriment to the overall value of the property due to the expense involved in removing them to utilize the highest and best use.

NEIGHBORHOOD/MARKET AREA DELINEATION

The International Association of Assessing Officers (IAAO) defines a market area as thus:

Market areas are groups of neighborhoods. Properties in a market area are subject to the same economic forces and tend to change in value similarly. The subject properties are influenced by physical, economic, governmental, and social factors that shape and determine value. These forces affect the supply and demand for real estate within the market area and are to be examined and analyzed on a broad regional basis to determine this influence.

Market Area delineation allows the Assessor to stratify properties into like areas for valuation study. In cases where there are too few sales to create an assessment within the requirements of statistical accuracy a subject will be considered with similar properties outside of its immediate market area. To help facilitate this construct Catawba County has subdivided the broader market areas. This allows appraisers to narrow their view and increase homogeneity of analysis to a granular submarket area if the number of sales allows, but to also easily find other similar sectors within the same overarching market area. These market area sectors are broken down into the following categories:

County>Market Areas>Submarket Areas with Tax Districts and Townships as further available categories to be used within the consideration.

Submarket areas in this categorization are most closely related to traditional ideas on neighborhoods, but do not require a specific ruleset within deeds to be titled and named as a subdivision or neighborhood by name. Catawba County recognizes there are smaller unnamed areas of homogeneity that should be treated the same to provide a more accurate valuation during the mass appraisal process.

This distinction to remain within the most equivalent, available grouping for finding comparable properties is important because similar submarket areas in two different markets will have greater differences in market value than those within the same market area. Also, while the subject parcels may not reside within submarket areas these areas should be considered for the overall market area as they do have an impact on those subject parcels around them. Simply meaning, just because a parcel does not reside within submarkets around them, doesn't mean those submarkets are not having an impact on the parcel. With this consideration each defined categorization should retain the mass appraisal standards of equitable valuation when looked at as their separate categories, and when compared against each other.

Commercial/Industrial properties follow this same structure but may utilize fewer sections as these properties require a wider field of focus than residential properties and may even extend outside county lines and use other relevant market information from neighboring counties in their assessment. It is still important to note that these properties must still focus on Catawba County as a market assessment value and items such as national sales or widely varying market areas within North Carolina may be considered but found less relevant according to the appraiser's judgment.

TIME ADJUSTED SALES PRICE (TASP)

The Time Adjusted Sales Price (TASP) method utilizes sales trends over a specific period of time to extrapolate a property's value to the present day (January 1 of the reappraisal year) and represents a change in value from market conditions at the time of sale. During inflation, values tend to rise; during deflation, values tend to fall. The best illustration of the use of this method is the resale of the same property, assuming that no other changes to the property (improvements, etc.) have been made. Another method used to estimate the time adjustment is Paired Sales Analysis, which locates properties similar in design, location, age and physical characteristics – the only difference must be that the properties have sold at different times.

APPROACHES TO VALUE

The three basic approaches that may be used to arrive at a fair market value are summarized as follows:

COST APPROACH

This approach finds a property's value by developing an estimate of the land value and the depreciated cost of any improvements. The principle of substitution-which assumes that a property's value is equal to the cost of acquiring another property of equal utility

(assuming that no cost delay is encountered)-provides the theoretical basis for this approach. Due to the difficulty in calculating appropriate depreciation for the many variables within a property, this approach is best used when any structures are new and there is a lack of sales data.

MARKET APPROACH

This approach, also known as the **sales comparison approach**, is the most commonly used method for residential properties. This approach makes use of sales data from the local market since the prior reappraisal. In order to use this approach, the sales chosen for comparison must be analyzed to ensure that the conditions of fair market value have been satisfied. 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.

INCOME APPROACH

The Income approach assumes that the subject property was (or is typically) bought for its potential to produce an income stream. It estimates the present value of all future anticipated income, making allowances for operating expenses and loss for vacancy and collections (among other factors). The two most common applications of this approach in mass appraisal are in the development of the **capitalized net income** and the **gross rent multiplier**.

Regardless of which of these three methods is chosen for a particular property or group of properties, consideration from a knowledgeable appraiser must be given to the relevance of the approach applied, the inherent strengths and weaknesses of the approach used, the amount of reliability in the data collected for each approach, and the effect of the local market on any data collected. The goal remains the same, to find the True Market Value of each property in accordance with statute.

RELEVANT CASE LAWS CONCERNING VALUE

- **Neither this section nor G.S. §105-317(a) requires the commission to value property according to its sales price in a recent arm's length transaction where competent evidence of a different value is presented.** *In re Greensboro Office Partnership*, 72 N.C.App. 635, 325 S.E.2d 24, cert. denied, 313 N.C. 602, 330, S.E.2d 610 (1985).
- **The purpose of the statutory requirement that all property be appraised at its true value in money is to assure, as far as practicable, a distribution of the burden of taxation in proportion to the true values of the respective taxpayers' property holdings, whether they be rural or urban.** *In re King*, 281 N.C. 533, 189 S.E.2d 158 (1972).
- **Section 105-317(a), in fixing the guide which assessors must use in valuing property for taxes, includes as a factor the past income therefrom, and its**

probable future income. But the income referred to is not necessarily actual income. The language is sufficient to include the income which could be obtained by the proper and efficient use of the property. To hold otherwise would be to penalize the competent and diligent and to reward the incompetent or indolent. *In re Greensboro Office Partnership*, 72 N.C.App. 635, S.E.2d 24, cert. denied, 313 N.C. 602, 330, S.E.2d 610 (1985).

- **Uniformity in taxation relates to equality in the burden of the State's taxpayers.** *In re Martin*, 286 N.C.App. 66, 209 S.E.2d 766 (1974).
- **Ad valorem tax assessments are presumed to be correct, and when such assessments are challenged, the burden of proof is on the taxpayer to show that the assessment was erroneous.** *In re Bosley*, 29 N.C.App. 468, 224 S.E.2d 686, cert. denied, 290 N.C.App. 551, 226 S.E.2d 509 (1976).
- **Ad valorem tax assessments are presumed correct. In order to rebut this presumption, the taxpayer must present evidence to show that an arbitrary method of valuation was used, or that an illegal method of valuation was used, and that the assessment substantially exceeded the true value in money of the property.** *In re Interstate Income Fund I*, 126 N.C.App. 162, 484 S.E.2d 450 (1977).
- **If it appears that the income actually received is less than the fair earning capacity of the property, the earning capacity should be substituted as a factor rather than the actual earnings. The fact-finding board can properly consider both.** *In re Property of Pine Raleigh Corp.*, 258 N.C. 398, 128 S.E.2d 855 (1963); *In re Valuation of Property located at 411-417 W. Fourth St.*, 282 N.C. 71, 191 S.E.2d 692 (1972).

POST GENERAL 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 between General Reappraisal years.

In summation of NCGS 105-287:

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 would be new additions, new outbuildings, damage to structures, changes to zoning, or dividing and merging land.

The statute permits the assessor to increase or decrease the appraised value of a property to correct clerical or mathematical errors, and to correct errors based on a misapplication of the Schedule of Values (105-287(a)(1) and 105-287(a)(2)).

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 the 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). This means that when improvements are made, they are valued using the same rates and guidelines outlined in the rest of this document until the next General Reappraisal is conducted. This allows new construction to be appraised uniformly and equitably with existing construction.

North Carolina general Statute 105-317(a)(3) requires that all 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.

RESIDENTIAL PROPERTY



The information below is used in conjunction with all types of single-family housing. This includes site-built homes as well as those manufactured elsewhere and moved to a building site.

When classifying the highest and best use for houses, it is important to recognize that a single sale does not define the market. For example, if an appraiser determines that the highest and best use for a group of properties such as a neighborhood is occupancy as long-term residential dwellings, an income approach need not be developed for individual houses that are used as rentals or any other purpose.

In addition to the construction and intended purpose of the building, the appraiser will also consider such factors as conformity to the neighboring properties and zoning restrictions. Previously considered residential properties may also have their highest and best use transform due to a change in usability, use demand changes, or physical changes to the property such as converting a residential home to offices or an apartment building.

GRADE SCALE

GRADE 2A

The property is custom—or architecturally tailored for a specific owner, showcasing exceptionally high-grade materials and finishes both inside and out. It incorporates rare specialty features—such as elaborate fireplaces, distinctive bathroom fixtures, and perfected built-ins using custom made components throughout. Every aspect—from the exterior ornamentation to the refined interior details—speaks of an extraordinary commitment to excellence. Even when multiple quality levels merge in the construction, the overriding impression is one of exceptional custom design and superior craftsmanship.

GRADE A/A+

Designed specifically either as an individually crafted home or as part of a high-quality tract where plans allow for considerable upgrades, it integrates premium stock materials

with selected specialty features. The attention to detail is evident in the refined hardware, quality lighting and plumbing fixtures, and custom built-ins, accompanied by exterior ornamentation. The overall presentation is one of high quality with thoughtful enhancements that elevate the design without reaching the extravagance of the very highest tier.

GRADE B/B+

Occupying the middle ground between standard and upscale, this category represents well-constructed dwellings that blend the reliability of good-grade stock materials with carefully chosen upgrades. The design incorporates sufficient interior detail—such as additional cabinetry, generous closet space, and other built-in elements—that are enhanced by improved workmanship and selective ornamentation. While the construction may start from readily available plans, significant emphasis is placed on surpassing the minimum standards; a notable balance exists between practical functionality and elevated aesthetic touches.

GRADE C/C+

This grade describes a residence built to meet or modestly exceed standard building codes through the use of conventional materials and designs. The home is generally mass-produced or follows popular design templates, offering a functional layout with a balance of basic interior features and modest exterior detailing. Although the design and finishes are primarily of stock or builder quality, there can be occasional thoughtful upgrades that add a subtle refinement to the otherwise straightforward, practical construction. The overall impression is one of dependable quality without the cost of custom design.

GRADE D/D+

Prioritizing economy and functionality, these properties are built with materials and workmanship that fall below average quality. The design is simple and utilitarian, marked by basic floor plans that incorporate only the essential fittings and finishes. Interiors typically feature minimal built-ins, modest cabinetry, and stock fixtures meant solely to meet the basic requirements of building codes. The exterior design is simple with little ornamentation, underscoring an approach that favors cost-effectiveness and straightforward functionality over decorative or enhanced architectural details.

GRADE E/E+

These dwellings embody the bare minimum in both design and construction quality and are unique circumstances atypical of the modern home. They are built with low-grade materials and substandard workmanship, often by unskilled labor, resulting in interiors that provide only the most essential accommodations. The design is exceedingly simple—with small, function-oriented spaces, minimal storage, and a lack of convenience features—and the exterior is unadorned and utilitarian. Such structures, sometimes even unsuitable for full-time occupancy, satisfy only the most basic functional requirements, and are most

common among buildings that have been transformed from their usual non-living area use into something that meets minimum code requirements.

Grades with a “+” denote a slight elevation within the context of the description for the base grade, but not enough to extend into the next grade category. This allows consideration for unique or extra characteristics to a property that are not prominent enough to qualify for the next category.

CONDITION SCALE

WELL MAINTAINED

Structures in this condition *generally* have no deferred maintenance and require no repairs. Components have been replaced in a timely manner as needed, cosmetic aspects have been refinished or rehabilitated as needed during their lifespan. These structures may not have any official remodel date or permit but have been renovated consistently over time.

AVERAGE

Structures in this condition *generally* have no deferred maintenance and would require mostly cosmetic repairs or updates. Normal wear and tear is expected from daily use but the main components have been replaced as their lifespans have expired. Some components may have minor damage that does not impede function and creates limited aesthetic disruption.

DEFERRED MAINTENANCE

Structures in this condition have some minor deferred maintenance. Gutters, HVAC, siding, or roofing may need minor repairs or replacement. Nothing has lost integrity and caused damage to the structure, but the need to be repaired or replaced has not been met and if neglect continues damage to the structure may occur.

FAIR

Structures in this condition have deferred maintenance and damages that are readily curable. Issues with the structure are typically localized and multiple issues are expected at this level such as: localized leaks, refinishing floors/walls/ceilings/fixtures. One single item is not the issue at this level, but many localized curable problems around the structure are expected.

POOR

Structures in this condition feature obvious maintenance issues and are in need of some significant repairs. Issues in the structure are still curable but problematic and often no longer localized. This could include loss of exterior, a compromised roof, mold or mildew becoming evident in some areas of the structure, or other items of similar disruption. The functional utility and overall livability have been diminished due to the condition, but the structure remains useable and functional.

VERY POOR

Structures in this condition have substantial damage with deficiencies or defects that are severe enough to affect safety or structural integrity. Issues are no longer ideally curable and may require rebuilding components of the structure, or severe rehabilitation. This may include issues such as: mold/mildew throughout the structure, walls subflooring or roof/ceiling no longer feeling safe due to loss of integrity, major foundations issues that have not been corrected, or other items of similar disruption. The function of this structure would now be in question, yet still useable if required.

UNLIVABLE

Structures in this condition have experienced catastrophic damage that cause them to no longer have any function in the current state. The best course of remediation is complete rebuilding of integral structural components or rebuilding of the entirety. Common causes of this type of condition would be major fire damage, natural disaster damage, or mold that has become a major health risk for any person spending any amount of time inside without safety equipment. In the case of fire or disaster these structural issues are assumed to be fixed in the near future, and if not, citizens are encouraged to speak with the tax office.

ABANDONED

Structures in this condition have been unoccupied for many years and/or have experienced catastrophic damage that causes total loss of function. The fundamental components are not repairable due to damage related to an event or extended exposure to natural elements. These types of structures have been deemed not repairable and add no value to the parcel.

MARKET ADJUSTMENTS

RES Grades Factor	.50 - 3.0
RES Remodel Factor	1.01 - 2.0
RES Baths Ratio Factor	.80 - 1.20
RES Markets Factor	.50 - 2.50
RES Submarkets Factor	.50 - 2.50
Economic Obsolescence	0.0 - .9
Functional Obsolescence	0.0 - .9

RES Condition	Code	Factor
Well Maintained	WM	1.10 - 1.25
Average	AV	1.0
Deferred Maintenance	DM	.90 - .95
Fair	FR	.75 - .95
Poor	PR	.60 - .80
Very Poor	VP	.45 - .55
Unlivable	UN	.30 - .50
Abandoned	AB	0.00

RES Style	Code	Factor
Conventional	R01	1.0
Multi Story	R02	.90 - 1.10
Split Level	R03	.85 - 1.10
Split Entry	R04	.90 - 1.10
On-Frame Modular	R05	.70 - .90
Off-Frame Modular	R06	.70 - .90
Manufactured-Single	R07	.50 - .70
Manufactured-Multi	R08	.50 - .70
Townhomes	R09	.65 - .85
Condos	R10	.65 - .85
Enclosed Manufactured	R11	.70 - .90
Multi-Family	R13	.75 - .95

RES Exterior	Code	Factor
Frame	R001	1.0
Fiber Cement	R002	.90 - 1.10
Brick-Stone-Stucco	R003	.90 - 1.10
Mixed Materials	R004	.90 - 1.10
Log	R005	.80 - 1.0
Metal	R006	.80 - 1.0
Block	R007	.65 - 0.85

Subareas RES	Code	Rate \$/SF
Finished Area	R001	125 - 220
Finished Upper Area	R002	75 - 175
Finished Lower Area	R003	70 - 150
Unfinished Area	R004	50 - 100
Unfinished Upper Area	R005	25 - 100
Unfinished Lower Area	R006	25 - 100
Garage	R007	25 - 75
Deck	R008	25 - 50
Porch	R009	25 - 75
Patio	R010	20 - 40
Canopy	R011	15 - 30
Carport	R012	20 - 50
Enclosed Porch	R013	50 - 125
Utility	R014	15 - 30

Location Influence	Factor
Commercial Influence	.80 - 1.20
Road Influence	.80 - 1.20

RES Depreciation Schedule			
Age	% Depreciation	Age	% Depreciation
1	0	35	17
2	1	36	17
3	1	37	18
4	2	38	18
5	2	39	19
6	3	40	19
7	3	41	20
8	4	42	20
9	4	43	20
10	5	44	21
11	5	45	21
12	6	46	22
13	6	47	22
14	7	48	23
15	7	49	23
16	8	50	24
17	8	51	24
18	9	52	25
19	9	53	25
20	10	54	26
21	10	55	26
22	10	56	27
23	11	57	27
24	11	58	28
25	12	59	28
26	12	60	29
27	13		
28	13		
29	14		
30	14		
31	15		
32	15		
33	16		
34	16		

COMMERCIAL & INDUSTRIAL



The information below is used in conjunction with all property types not identified in the residential section of this document. Commercial and industrial properties are picked up on the tax record card while still under construction with their assessment value reflecting the amount complete as of January 1 of each year.

Unlike residential properties that share a common base that is then affected by defining codes, these properties utilize a schedule with each building type, and then specific use/type of the differing components within the structure. This accounts for differences in the desirability, utility, and income-producing potential of each type of facility on the open market. This section also includes special features that are valued as real property that these structures often entail such as fire suppression systems and elevators.

COMMERCIAL/INDUSTRIAL USE TYPES

The following are the use types utilized within the commercial cost structure. Base rates are assigned to the subareas within each building type.



COM Building Types	Code	COM Building Types	Code
Apartments	C01	Motels	C36
Apartments Assisted Living	C02	Multi-tenant Retail	C37
Apartment Complexes	C03	Nursing Facility	C38
Apartment Dormitories	C04	Offices	C39
Apartments Low Income	C05	Personal Services	C40
Apartments Senior Living	C06	Police-Fire-EMS	C41
Apartments Subsidized	C07	Recreational-Social Hall	C42
Auto Garage	C08	Restaurant	C43
Auto Sales	C09	Restaurant Chain	C44
Bank-Traditional	C10	Restaurant Fast Food	C45
Bars-Lounges-Cafes	C11	Retail	C46
Campground	C12	Retail Big Box	C47
Car Wash	C13	Retail Chain	C48
Cemetery	C14	Retail Department Store	C49
Churches	C15	Retail Mall	C50
Commercial Services	C16	Retail Pharmacy	C51
Converted Dwelling	C17	Retail Shopping Strip	C52
Data Center	C18	Retail Supermarket	C53
Daycare	C19	Specialized Industrial	C54
Downtown Row	C20	Theater	C55
Educational College	C21	Truck Terminal	C56
Educational K12	C22	Utilities	C57
Flexible Industrial	C23	Venues	C58
Funeral Home	C24	Community Services	C59
Gas Stations-All Inclusive	C25	Urgent Care	C60
Gas Stations-Convenience	C26		
Gas Stations-Restaurant	C27		
Golf Course	C28		
Higher Care Center	C29		
Historical Industrial	C30		
Hospitals	C31		
Hotels	C32		
Medical	C33		
Mini Storage	C34		
Mobile Home Parks	C35		

MARKET ADJUSTMENTS

COM Condition	Code	Factor
Unusable	UN	.10 - 0.25
Very Poor	VP	.20 - 0.40
Poor	PR	.40 - 0.60
Fair	FR	.65 - 0.85
Average	AV	1.00
Good	GD	1.15 - 1.35
Very Good	VG	1.25 - 1.45
Excellent	EX	1.40 - 1.60

COM SUBAREAS	Code	\$/SF Range
Clean Room	C01	90 - 120
Computer Room	C02	400 - 1300
Corridor	C03	20 - 40
Flex Space	C04	50 - 400
Food and Dining	C05	150 - 450
Garage	C06	30 - 200
Gymnasium-Auditorium	C07	50 - 100
Higher Medical Care	C08	175 - 250
Living Area	C09	75 - 200
Office Space	C10	60 - 200
Open Common Area	C11	40 - 125
Patient Care	C12	250 - 700
Production	C13	15 - 75
Showroom	C14	30 - 100
Storage	C15	15 - 45
Warehouse	C16	25 - 100
Canopy	C17	10 - 20
Concrete Pad	C18	20 - 40
Deck	C19	15 - 30
Drive-Up Entryway	C20	20 - 50
Enclosed Porch	C21	20 - 60
Enclosure	C22	50 - 75
Open Porch	C23	20 - 50

continued COM SUBAREAS	Code	\$/SF Range
Parking Deck	C24	30 - 60
Fast Food	C25	400 - 500

COM EXTERIOR/CODE	Code	Factor
Brick-Stucco	01	.90 - 1.10
Frame	02	.90 - 1.10
Concrete Block	03	.90 - 1.10
Brick-Concrete	04	.90 - 1.10
Masonry-Frame	06	.90 - 1.10
Metal-Light	07	.90 - 1.10
Metal-Insulation	08	.90 - 1.10
Concrete Load Bearing	09	.90 - 1.10
Concrete Non-load Bearing	10	.90 - 1.10
Glass	11	1.0 - 1.25
Glass-Masonry	12	1.0 - 1.25
Enclosure	13	.90 - 1.10
Concrete Tilt-up	14	1.0 - 1.50
Masonry-Metal	17	.90 - 1.10

COM Air/Heat/Sprinkler	\$/SF Range	-40.00 to +20.00
COM Size	Factor Range	.75 - 1.10
COM Market	Factor Range	.5 - 2.0



COM Depreciation Schedule

Age	% Depreciation	Age	% Depreciation	Age	% Depreciation
1	1	34	26	67	51
2	2	35	27	68	52
3	2	36	27	69	53
4	3	37	28	70	53
5	4	38	29	71	54
6	5	39	30	72	55
7	5	40	31	73	56
8	6	41	31	74	56
9	7	42	32	75	57
10	8	43	33	76	58
11	8	44	34	77	59
12	9	45	34	78	59
13	10	46	35	79	60
14	11	47	36	80	61
15	11	48	37		
16	12	49	37		
17	13	50	38		
18	14	51	39		
19	14	52	40		
20	15	53	40		
21	16	54	41		
22	17	55	41		
23	18	56	42		
24	18	57	43		
25	19	58	44		
26	20	59	45		
27	21	60	46		
28	21	61	47		
29	22	62	47		
30	23	63	48		
31	24	64	49		
32	24	65	50		
33	25	66	50		

IND Depreciation Schedule			
Age	% Depreciation	Age	% Depreciation
1	1	35	23
2	1	36	23
3	2	37	24
4	3	38	24
5	3	39	25
6	4	40	26
7	5	41	26
8	5	42	27
9	6	43	28
10	6	44	28
11	7	45	29
12	8	46	30
13	8	47	30
14	9	48	31
15	10	49	32
16	10	50	32
17	11	51	33
18	12	52	33
19	12	53	34
20	13	54	35
21	14	55	35
22	14	56	36
23	15	57	37
24	15	58	37
25	16	59	38
26	17	60	39
27	17		
28	18		
29	19		
30	19		
31	20		
32	20		
33	20		
34	22		

INCOME APPROACH TO VALUE



The income approach to value is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its life. In other words, the market value is the estimated present value of future benefits based on the current market income and expenses.

For commercial and industrial income-producing properties, the direct capitalization method is utilized. This method converts a single year of stabilized income into an indication of value. Properties are analyzed as though stabilized, including those which may be undergoing initial lease-up and not at stabilized occupancy. This is to ensure uniformity and equity as this stage of development is short lived for new improvements and does not reflect the state in which the improvement will remain for the duration of the General Reappraisal cycle.

The model used to estimate the value of expected future income is known as the IRV formula.

Net Operating Income/Capitalization Rate = Value ($I/R = V$)

Net Operating Income is an estimate of the property's earning capacity, free from debt and before income taxes. First, gross annual rent from comparable rental real estate is examined and is used to determine what the subject property should earn (Potential Gross Rent). There must be a distinction made between market rent, or the rent that the property is expected to produce on the open market, and contract rent, or rent which the property is actually realizing at the time of the appraisal due to lease terms established at some point in the past. From the Potential Gross Rent a reasonable vacancy and collection loss are subtracted, as well as expenses required to operate the property (except ad valorem taxes). Any other miscellaneous income is added.

Capitalization is the process of determining the present value of the expected future income. In the simplest form, capitalization is the division of a present income by the appropriate rate of return to estimate the value of the income stream. It does include a percentage for ad valorem taxes.

The IRV formula is the general model used as the basis for all applications of the income approach. To use the model to estimate value, the income and capitalization rate must be estimated. Income is the annual Net Operating Income expected for the property being appraised. The rate is the capitalization rate appropriate for the subject property as of the appraisal date. Direct Capitalization is considered the most appropriate for mass appraisal purposes and uses only two numbers: annual income and a capitalization rate.

Other models utilized in creating market values based on income are as follows:

INCOME MODELS

GROSS INCOME MULTIPLIER (GIM)

The primary measure of a commercial property's worth is the amount of income that a property can earn or command in the local market. The *gross income* is what the property will produce over a period of one year, and dividing a valid sale price by this income will generate that sale's GIM. Utilized with a large enough sample of valid sales for the market that the subject property type is a part of, allows for the appraiser to generate an appropriate GIM for all property types. This in conjunction with reported income data, and rent studies acquired by Catawba County allow for a verifiable appraisal to be made on all similar property types based on market rent and sales supported GIM.

EFFECTIVE GROSS INCOME MULTIPLIER (EGIM)

The amount of income that can be produced is determined not only by the size of the property but also the degree to which the property is utilized. Simply put, this method is the same as GIM except instead of using the gross income the appraiser utilizes *effective gross income*. This is the income after vacancies and collection losses are accounted for and, like the GIM are again related to market evidence of reports and rent studies between similar properties.

GROSS RENT MULTIPLIER

A common method for determining an income valuation on more residential properties that may not track their income and expenses to the length of commercial properties is using their monthly rent as a multiplier. This is most often seen in duplexes, triplexes, and quadplexes that are not part of a large commercially managed community, or in areas where rental homes are the highest and best use instead of long-term residency. This method simply utilizes the monthly rent of these sales to create the multiplier to be applied instead of gross income or effective gross income.

Any method of the income approach to value, applies several economic principles:

- Supply & Demand – Oversupply leads to lower prices; high demand leads to higher prices
- Anticipation – Demand is influenced by the potential for future benefits

- Substitution – Demand is influenced by the price of potential substitutes
- Competition – The attempt of two or more parties to buy or sell similar commodities influences the rate of return on invested capital.

INCOME DATA SOURCES AND UTILIZATION

Multiple data sources were utilized to determine the values used within the income approach and their respective influences are detailed below:

Use Type	Revenue	Expense	Vacancy	Loaded CAP
Apartments	600-3,000/Unit/Mo	20-45%**	1.0-8%	5.5-9.5%
Hotels/Motels	1,000-8,000/Rm/Mo	50-75%	40-60%	8.0-10.75%
Office	15.0-25.0/SF/Yr	30-60%	5-15%	10.0-11.50%
Retail	10.0-25.0/SF/Yr	30-50%	1.0-16.0%	7.5-10.5%
Industrial	5.0-12.0/SF/Yr	15-45%	1.0-6.0%	8.5-10.0%
Mobile Home Parks	300-600/Site/Mo	20-45%	1.0-8%	8.0-10%
Campgrounds/RV Parks	350-3200/Site/Mo	40-80%	35-50%	9.0-11.5%
Mini Storage	8.0-25.0/SF/Mo	25-45%	5-15%	7.0-8.5%

**Rent Expense for restricted apartment complexes may fall outside this range as North Carolina General Statute mandates that Local Government use actual totals.

Golf Course	GIM Range (Yearly)	.3-1.5
Multi-Family	GRM Range (Monthly)	100-170

OUTBUILDINGS



This section relates to the appraisal of structures that are apart from the primary dwelling/s but still attribute value to the property. This section can also house such items that need to be tracked for the correct valuation of a parcel but are not a physical structure listed on the card. These are items such as manufactured home rental sites, golf course holes, or other factors of the parcel that do not comply with the other sections. The items within this section have their own rates and schedules as depicted on the next page. Note that “Unit Price” can refer to price per unit as well as price for square foot for different codes. For example, a boathouse (BTSH) in average condition is priced at \$40.75 per square foot, whereas a boatlift (BLFT) in average condition is priced at \$2,300 per unit.

OBXF Item	Code	Price Range Grades A,B,C,D	Depreciation
Accessory Structure	ACDW	111 – 203 \$/SF	3% Straight
Asphalt	ASPH	3 – 6 \$/SF	5% Straight
Barn	BARN	22 – 58 \$/SF	3% Straight
Boat Lift	BLFT	2,300 \$/Unit	5% Straight
Boat Racks Only	BRCK	108 – 210 \$/Unit	5% Straight
Boat Storage Building	BSTB	31 – 59 \$/SF	3% Straight
Boat Storage Shed	BSTS	19 – 46 \$/SF	3% Straight
Boathouse	BTSH	30 – 71 \$/SF	3% Straight
Commercial Canopy	CCAN	34 – 65 \$/SF	3% Straight
Commercial Elevator	CELV	284,000 – 335,000 \$/Unit	3% Straight
Commercial Escalator	CESC	256,000 – 292,000 \$/Unit	3% Straight
Commercial Metal Building	CMBD	29 – 38 \$/SF	3% Straight
Canopy	CNPY	19 – 20 \$/SF	3% Straight
Concrete	CONC	5 – 10 \$/SF	3% Straight

continued OBXF Item	Code	Price Range Grades A,B,C,D	Depreciation
Concession Stand	COSS	36 – 51 \$/SF	5% Straight
Carport	CRPT	25 – 30 \$/SF	3% Straight
Covered Dock	CVDK	16 – 33 \$/SF	5% Straight
Deck	DECK	27 – 31 \$/SF	5% Straight
Detached Fireplace	DEFP	3,000 – 7,000 \$/Unit	3% Straight
Detached Kitchen	DKIT	1,100 – 4,700 \$/Unit	3% Straight
Dock	DOCK	42 – 79 \$/SF	5% Straight
Event Building	EVNT	97 – 286 \$/SF	3% Straight
Finished Space	FINS	50 – 119 \$/SF	3% Straight
Garage with Finished	GARF	57 – 135 \$/SF	3% Straight
Garage	GARG	35 – 71 \$/SF	3% Straight
Garage with Unfinished	GARU	44 – 105 \$/SF	3% Straight
Hangar	HANG	48 – 119 \$/SF	3% Straight
Metal Carport	MCPT	3 – 6 \$/SF	5% Straight
Miscellaneous OBY	MSCG	500 – 225,000	Special Use
Patio	PATI	16 – 48 \$/SF	5% Straight
Parking Deck	PKDK	52 – 87 \$/SF	3% Straight
Pool Basic	PLBS	67 – 79 \$/SF	3% Straight
Pool Fiberglass	PLFB	96 – 113 \$/SF	3% Straight
Pool High Quality	PLHQ	110 – 130 \$/SF	3% Straight
Prefab Metal Building	PMBD	21 – 44 \$/SF	3% Straight
Pole Building	POBD	9 – 26 \$/SF	3% Straight
Porch	PORC	46 – 85 \$/SF	3% Straight
Poultry House	PTHS	19 – 51 \$/SF	3% Straight
Extra Kitchen	R001	15,000 – 45,000 \$/Unit	3% Straight
Extra Kitchenette	R002	7,500 – 22,500 \$/Unit	3% Straight
Outdoor Kitchen	R003	3,900 – 8,100 \$/Unit	3% Straight
Wetbar	R004	1,600 – 3,900 \$/Unit	3% Straight
WB Fireplace	R005	7,000 \$/Unit	3% Straight
Elevator	R006	53,000 – 161,000 \$/Unit	3% Straight
PF Fireplace	R007	3,300 \$/Unit	3% Straight
Additional Sink	R008	1,600 – 3,900 \$/Unit	3% Straight
Restroom	RERM	145 – 364 \$/SF	3% Straight
Escalator	RESC	227,000 \$/Unit	3% Straight
Show Barn	SBAR	97 – 286 \$/SF	3% Straight

continued OBXF Item	Code	Price Range Grades A,B,C,D	Depreciation
Shed	SHED	13 – 27 \$/SF	5% Straight
Sports Court	SPCO	16 – 29 \$/SF	5% Straight
Sports Field	SPFI	400,000 – 1,200,000 \$/Unit	5% Straight
Stadium Seating	STSG	82 – 490 \$/SF	5% Straight
Track Field	TRFI	400,000 – 1,000,000 \$/Unit	3% Straight

OBXF Condition	Code	Factor
Abandoned	AB	.40
Very Poor	VP	.55
Poor	PR	.70
Fair	FR	.85
Average	AV	1.0
Good	GD	1.15
Very Good	VG	1.30
Excellent	EX	1.45

SOUND VALUES

Many detached buildings can be appraised by sight, including aerial view. These types of buildings include sheds and farm buildings where depreciated value has been reached due to age or condition, or direct access is limited or restricted due to foliage overgrowth or blocked roads. These buildings are valued according to type and assigned schedules previously listed.

LAND



In appraising for ad valorem tax purposes, it is necessary to create a value for the land component separate from the improvements. However, the final appraised value of the property incorporates all components and must be given primary consideration.

Some of the reasons for this initial separation are as follows:

- An appraisal of land value is required in the application of the Cost Approach
- An appraisal of land value is required to be deducted from the total property selling price in order to derive indications of depreciation through market-data analysis. Depreciation here is defined as the difference between the replacement cost of a structure and the actual price paid in the market for the structure.
- Since land may or may not be used to its highest potential the value of a tract of land may be completely independent of the existing improvements located on it.

Land is appraised on a per lot, per square foot, or per acre basis. Factors affecting land may increase value on one parcel but decrease value on another parcel requiring appraisers to consider the unique highest and best use of each parcel. A list of common adjustments is also included in this section.

RES LAND UNIT TYPES

AC = Acreage
 Lot = Lot

LAC = Lake Acreage
 Lake Lot = Lake Lot

GCLot = Golf Course Lot

RES Land Unit Type	Base Rate
\$/AC	5,000 - 200,000
\$/LAC	100,000 - 800,000
\$/Lot	5,000 - 200,000
\$/Lake Lot	100,000 - 800,000
\$/GCLot	50,000 - 300,000

COM/IND LAND UNIT TYPES

COM/IND Land Unit Type	Base Rate
\$/SF	0.10 - 75.00
Secondary is 50% of Primary	
Residual is 25% of Primary	

LAND INFLUENCES

Influences can be combined, with the total adjustment reflecting the combination.

Land Influence	Code	Adjustment Range
Access Lot	AL	0% to - 90%
Cemetery	NP	0% to - 90%
Conservation	CV	0% to - 95%
County Line * <i>Special Use</i>	CL	- 100% to + 100%
Cove	CO	0% to - 40%
Creek	CR	0% to - 25%
Floodplain	FP	0% to - 75%
Gas Line	GL	0% to - 50%
Landlocked	LL	0% to - 25%
No Dock	ND	0% to - 75%
Non-Perk / Unbuildable	NP	0% to - 75%
Point	PT	0% to + 100%
Pond	PD	0% to - 50%
Powerline	PL	0% to - 50%
Seasonal	SN	0% to - 65%
Shape	SH	0% to - 50%
Size	SZ	- 25% to + 25%
Topography	TP	0% to - 50%
View	VW	0% to + 75%
Well/Septic Lots	W/S	0% to - 95%

COUNTY LINE

A land influence adjustment may be used for a parcel located on the border between Catawba County and a neighboring county, if the official line cuts the parcel in separate pieces. The application of an adjustment would be to allocate appropriate value to the portion located in Catawba County.

CELL TOWERS

For listing purposes 0.5 acres, or platted acreage if less than 0.5 acres will be designated to support the cell tower and associated components required to run cellular operations. The cellular components are listed as business personal property. They usually consist of the cell tower, individual company's cellular antenna, operating equipment, equipment shelters and security fencing. The land supporting the cell tower may be valued as high as \$70,000/0.5 AC in high density cellular use areas and as low as \$45,000/0.5 AC in low density use areas.

FACTORS DETERMINING BASE ACREAGE VALUES

1. Location of Property
 - a. Relation of the tract to high or low urban, commercial, or industrial development areas, or to farming and rural areas
 - b. Proximity to cities, towns, schools, and churches
 - c. Access to roads and highways
 - d. Proximity to recreational facilities
 - e. Overall desirability
2. Land Characteristics
 - a. Topography (level or rolling, high or low)
 - b. Physical Characteristics
 - i. Open land (cultivated, pasture, orchards)
 - ii. Woodland
 - iii. Wasteland (swamps, gullies, floodplain)
 - iv. Ponds
3. Market Value
 - a. Actual sales prices of comparable properties, marketed as an arm's-length transaction
 - b. Highest and best use
 - c. Supply and demand
4. Size and Shape of Tract
 - a. The shape of the tract can have a positive or negative effect on value.
 - b. Depending upon market reaction, acreage in some cases sells for less per acre as the size of the tract increases, with all other amenities being the same. In other situations, acreage tracts may sell for more per acre as the size of the tract increases. This is often the case in areas experiencing high levels of development activity. The higher price per acre is primarily attributed to the reduction in time and money spent by a developer compared to assembling many small, separate tracts to achieve comparable development potential.

MARGINAL UTILITY AND ASSEMBLAGE

In general, a large rural or commercial tract of land will command a higher sale price in the market, but a lower per unit price. This is due to the influence of diminishing marginal utility, an economic principle which states that as one consumes more of a good, additional units of that good become less desirable. However, in a market where large tracts are becoming scarce, buyers may be willing to pay more for a large tract as an alternative to assembling smaller tracts into a single development site.

NON-PERK / UNBUILDABLE

If a lot is not connected to public water/sewer, and an appropriate septic system cannot be installed, the lot value may be reduced. Alternative septic systems continue to be designed that make many previously unbuildable sites financially feasible to develop. The specific reduction amount may vary based on the base lot value and incorporates the cost to cure the deficiency. Proof that the lot does not perk must be provided by the owner. The adjustment will be removed if public sewer access becomes available or a septic system is installed.

ACCESSIBILITY

Access to each parcel via a paved road, public or private, is assumed in base land values. This may include an easement across another property that ends at a paved road. When a parcel is accessed by a dirt or gravel road, is landlocked, or when a mapped road has not been built and only exists on paper, an appropriate adjustment may be applied.

LANDLOCKED

A parcel is considered landlocked when it has no easement or right-of-way to a paved road, either directly or indirectly. If a subject parcel is landlocked but is contiguous to another parcel with at least one owner being the same, that is not landlocked, the subject parcel is not considered landlocked.

PRESENT USE VALUE



Present Use Rates are determined by the North Carolina Use-Value Advisory Board, in accordance with North Carolina General Statute 105-277.7. These rates are published by the North Carolina Department of Revenue (NCDOR) and made available online: <https://www.ncdor.gov/use-value-manual-agricultural-horticultural-and-forest-land>.

These rates are adopted at the local level by the Board of County Commissioners in a separate schedule.

REAL VS PERSONAL PROPERTY



The identification of real property versus personal property is determined by North Carolina General Statutes. “Real property, “real estate” and “land” mean not only the land itself, but also buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto. The following section gives information on Manufactured Homes, Tiny Homes, and Business Personal Property.

MANUFACTURED HOMES

North Carolina General Statute 105-273 includes in the definition of Real Property all land, buildings, structures, improvements, and permanent fixtures on land. Manufactured Homes are to be listed as real estate as defined in GS 143-143.9(6) if they meet all three of the following conditions:

- The building is a residential structure
- The wheels, axles, and hitch (“tongue”) have been removed
- The home has a permanent foundation and is located on property owned by the same person or entity as the home. This condition may also be met if the owner of the home has a leasehold interest with a primary term of at least 20 years, and the lease makes provision for the disposition of the home at such time as the lease is terminated.

TINY HOMES

The same test is applied when determining how to list tiny homes. Tiny homes are generally accepted to be between 100-500 square feet in size, frequently including a loft area. They can be constructed on-site or manufactured off-site and moved to a building location.

Tiny homes meeting the above three conditions are listed as real estate with an appropriate code for building design/style. Tiny homes not meeting the above criteria are listed as personal property.

BUSINESS PERSONAL PROPERTY

The following list is a guide to which improvements are typically classified as real property and which should be listed as Business Personal Property in accordance with North Carolina General Statute 105-273 (13)(14). This list should not be considered comprehensive and serves only as a guideline. Final decisions may be made on a case-by-case basis, as needed. Care should be taken to ensure that improvements are not listed as both real and personal property in the same fiscal year.

It is important to remember that there are no absolutes in making the determination of whether assets should be classified as real or personal property. Frequently, the appraiser must examine leases and other documents to determine the intent of the owner of the property. In addition, the appraiser may have to determine how the property is affixed to the realty and also, whether the property is there for the benefit of the process or for the benefit of the employees or the building.

In general, machinery and equipment used primarily as part of a manufacturing process (process equipment) is taken as Personal Property. Machinery and equipment which is part of the land or building improvement is taken as Real Property.

GENERAL CLASSIFICATION OF SELECTED ITEMS AS REAL OR PERSONAL PROPERTY

Asset	Real	Personal
Acoustical fire - resistant drapes & curtains		✓
Asphalt Plant - Batch Mix, etc., Moveable		✓
Air Conditioning - building air conditioning, including refrigeration equipment, for comfort of occupants, built-in	✓	
Air Conditioning - window units, package units, etc, used in data processing room / manufacturing processing		✓
Airplanes		✓
ATM machines and shelters for the machines		✓
Auto exhaust systems - flexible tube type		✓
Auto exhaust systems - built-in floor or ceiling		✓
Bar and bar equipment		✓
Boats and Motor- all		✓
Bowling alley lanes		✓
Boiler - Primarily for process		✓
Boiler - for service of building	✓	
Burglar alarms		✓
Car Wash - all equipment		✓
Concrete plant - electronic mixing, conveyors, tanks, etc		✓
Construction and grading equipment (non-licensed vehicles, etc)		✓
Conveyor systems		✓
Coolers (walk-in) - prefab, portable		✓



Coolers (walk-in) - permanent		✓
Cold storage - walk-in structures attached to the building	✓	
Cold storage - refrigeration equipment		✓
Cooling towers - primary use in manufacturing		✓
Cooling towers - primary use for building	✓	
Computers - all		✓
Cooking equipment (restaurants, etc.)		✓
Compressed air systems		✓
Control systems - electronics		✓
Chairs - all types		✓
Dairy processing plants - all process items		✓
Data processing equipment - all items		✓
Diagnostic center equipment (automotive)		✓
Dock levelers		✓
Drying systems (special heating in process system)		✓
Dumpsters		✓
Dust catchers, control systems, etc.		✓
Desks - all		✓
Electronic control systems (weighing, mixing, etc)		✓
Fire alarm systems		✓
Fans - freestanding		✓
Farm equipment - all		✓
Floors, computer room		✓
Foundations for machinery and equipment		✓
Furnaces - steel mill process, etc, foundry		✓
Furniture and fixtures		✓
Grain bins, not permanently attached to realty		✓
Greenhouses- if permanently affixed	✓	
Greenhouse benches, heating system, etc		✓
Humidifiers, process		✓
Heating systems, process		✓
Hoppers - metal bin type		✓
Hospital systems - oxygen, public address, emergency electric, closed TV call system, autoclave, etc		✓
Inventory		✓
Incinerators - moveable, metal type		✓
Industrial piping, process		✓
Irrigation equipment		✓
Kilns - metal tunnel, moveable		✓
Kiln heating system		✓
Leased equipment- lessor or lessee possession		✓
Leasehold improvements		✓

Lighting - yard lighting		✓
Lifts - other than elevator		✓
Law libraries		✓
Machinery and equipment		✓
Milk Handling- milking, cooling, piping, storage		✓
Mobile Home- does not meet definition of NCGS 105-273(13)		✓
Mobile home-meets definition of NCGS 105-273(13)	✓	
Office equipment-all		✓
Ovens - food processing		✓
Office supplies		✓
Oil company equipment- pumps, supplies, etc		✓
Power generator systems (auxiliary emergency, etc)		✓
Portable buildings (greenhouse, construction, etc)		✓
Package and labeling equipment		✓
Paint spray booths		✓
Piping systems- process piping		✓
Public address systems (intercom, music, etc)		✓
Pneumatic tube systems		✓
Railroad sidings (other than railroad-owned)		✓
Rock crusher		✓
Scales		✓
Scale houses - Structure not Equipment	✓	
Screens, movie-indoor		✓
Screens - drive-in outdoor theater		✓
Signs (including billboards, etc)		✓
Speakers - all types		✓
Spray booths (unless built-in)		✓
Seats - theater		✓
Sound projection equipment		✓
Sound systems		✓
Sprinkler system - fire protection	✓	
Switchboard (when not owned by utility)		✓
Service station equipment- pumps, tanks, lifts		✓
Tanks - if permanently affixed structure, etc (bulk plant)	✓	
Tanks - manufacturing, process, etc		✓
Tanks - service station underground gasoline		✓
Tunnels - unless part of process system	✓	
Transformer banks		✓
Towers - TV, radio, CATV, cellular, two-way radio, etc		✓
Towers - microwave and equipment and shelters for equipment	✓	
Telephone system - private		✓

Utility systems - other than in state-assessed utilities, & other than central heating and cooling for buildings, etc, eg motel-owned telephone switchboard systems, private railroad sidings, private water systems, emergency power generating equipment etc)		✓
Utility systems - buildings for private systems	✓	
Vacuum system, process		✓
Ventilation systems - building improvement	✓	
Ventilation systems - manufacturing, process, etc		✓
Vent fans - freestanding		✓
Water tanks, process equipment		✓
Water coolers - electric		✓
Wells - pumps, motors, equipment		✓
Wiring - power wiring for machinery and equipment		✓
Walls - partitions, portable		✓
Water lines - for process above or below ground		✓

UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE

AS PROMULGATED BY THE APPRAISAL STANDARDS BOARD OF THE APPRAISAL FOUNDATION

The purpose of the Uniform Standards of Professional Appraisal Practice (USPAP) is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers. It is essential that appraisers develop and communicate their analyses, opinions, and conclusions to intended users of their services in a manner that is meaningful and not misleading.

The Appraisal Standards Board promulgates USPAP for both appraisers and users of appraisal services. The appraiser's responsibility is to protect the overall public trust, and it is the importance of the role of the appraiser that places ethical obligations on those who serve in this capacity. USPAP reflects the current standards of the appraisal profession.

USPAP addresses the ethical and performance obligations of appraisers through DEFINITIONS, Rules, Standards, Standards Rules, and Statements (there are currently no active Statements).

- The DEFINITIONS establish the application of certain terminology in USPAP

- The ETHICS RULE sets forth the requirements for integrity, impartiality, objectivity, independent judgment, and ethical conduct.
- The RECORD KEEPING RULE establishes the workfile requirements for appraisal and appraisal review assignments.
- The COMPETENCY RULE presents pre-assignment and assignment conditions for knowledge and experience.
- The SCOPE OF WORK RULE presents obligations related to problem identification, research, and analyses.
- The JURISDICTIONAL EXCEPTION RULE preserves the balance of USPAP if a portion is contrary to law or public policy of a jurisdiction.
- The Standards establish the requirements for appraisal and appraisal review and the manner in which each is communicated.
 - STANDARDS 1 and 2 establish requirements for the development and communication of a real property appraisal
 - STANDARDS 3 and 4 establish requirements for the development and communication of an appraisal review
 - STANDARDS 5 and 6 establish requirements for the development and communication of a mass appraisal.
 - STANDARDS 7 and 8 establish requirements for the development and communication of a personal property appraisal
 - STANDARDS 9 and 10 establish requirements for the development and communication of a business or intangible asset appraisal.
- There are currently no active Statements on Appraisal Standards.
- Comments are an integral part of USPAP and have the same weight as the component they address. These extensions of the DEFINITIONS, Rules, and Standards Rules provide interpretation and establish the context and conditions for application.

WHEN DO USPAP RULES AND STANDARDS APPLY?

USPAP does not establish who or which assignments must comply. Neither The Appraisal Foundation nor its Appraisal Standards Board is a government entity with the power to make, judge, or enforce law. An appraiser must comply with USPAP when either the service or the appraiser is required by law, regulation, or agreement with the client. Individuals may also choose to comply with USPAP any time that individual is performing the service as an appraiser. In order to comply with USPAP, an appraiser must meet the following obligations:

- An appraiser must act competently and in a manner that is independent, impartial, and objective.

- An appraiser must comply with the ETHICS RULE in all aspects of appraisal practice.
- An appraiser must maintain the data, information, and analysis necessary to support his or her opinions for appraisal and appraisal review assignments in accordance with the RECORD KEEPING RULE.
- An appraiser must comply with the COMPETENCY RULE and the JURISDICTIONAL EXCEPTION RULE for all assignments.
- When an appraiser provides an opinion of value in an assignment, the appraiser must also comply with the SCOPE OF WORK RULE, the RECORD KEEPING RULE, the applicable development and reporting Standards, and applicable Statements (there are currently no active Statements).
- When an appraiser provides an opinion about the quality of another appraiser's work that was performed as part of an appraisal or appraisal review assignment, the appraiser must also comply with the SCOPE OF WORK RULE, the RECORD KEEPING RULE, applicable portions of STANDARDS 3 and 4, and applicable Statements (there are currently no active Statements).
- When preparing an appraisal or appraisal review that is a component of a larger assignment with additional opinions, conclusions, or recommendations, the appraisal or appraisal review component must comply with the applicable development and reporting Standards and applicable Statements (there are currently no active Statements), and the remaining component of the assignment must comply with the ETHICS RULE, the COMPETENCY RULE, and the JURISDICTIONAL EXCEPTION RULE.

STANDARD 5, MASS APPRAISAL, DEVELOPMENT

In developing a mass appraisal, an appraiser must identify the problem to be solved, determine the scope of work necessary to solve the problem, and correctly complete research and analyses necessary to produce a credible mass appraisal.

Comment: STANDARD 5 applies to all mass appraisals of real or personal property regardless of the purpose or use of such appraisals. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for ad valorem taxation do not apply to mass appraisals prepared for other purposes.

A mass appraisal includes:

- 1) identifying properties to be appraised;
- 2) defining market area of consistent behavior that applies to properties;
- 3) identifying characteristics (supply and demand) that affect the creation of value in that market area;
- 4) developing a model structure that reflects the relationship among the characteristics affecting value in the market area;

- 5) calibrating the model structure to determine the contribution of the individual characteristics affecting value;
- 6) applying the conclusions reflected in the model to the characteristics of the property(ies) being appraised; and
- 7) reviewing the mass appraisal results.

The JURISDICTIONAL EXCEPTION RULE may apply to several sections of STANDARD 5 because ad valorem tax administration is subject to various state, county, and municipal laws.

STANDARDS RULE 5-1, GENERAL DEVELOPMENT REQUIREMENTS

In developing a mass appraisal, an appraiser must:

- (a) be aware of, understand, and correctly employ those recognized methods and techniques necessary to produce a credible mass appraisal;**

Comment: Mass appraisal provides for a systematic approach and uniform application of appraisal methods and techniques to obtain estimates of value that allow for statistical review and analysis of results.

This requirement recognizes that the principle of change continues to affect the manner in which appraisers perform mass appraisals. Changes and developments in the real property and personal property fields have a substantial impact on the appraisal profession.

To keep abreast of these changes and developments, the appraisal profession is constantly reviewing and revising the appraisal methods and techniques and devising new methods and techniques to meet new circumstances. For this reason it is not sufficient for appraisers to simply maintain the skills and the knowledge they possess when they become appraisers. Each appraiser must continuously improve his or her skills to remain proficient in mass appraisal.

- (b) not commit a substantial error of omission or commission that significantly affects a mass appraisal; and**

Comment: An appraiser must use sufficient care to avoid errors that would significantly affect his or her opinions and conclusions. Diligence is required to identify and analyze the factors, conditions, data, and other information that would have a significant effect on the credibility of the assignment results.

- (c) not render a mass appraisal in a careless or negligent manner.**

STANDARDS RULE 5-2, PROBLEM IDENTIFICATION

In developing a mass appraisal, an appraiser must:

- (a) identify the client and other intended users;**

Comment: In ad valorem mass appraisal, the assessor, or party responsible for the certification of the assessment or tax roll is required to apply the relevant law or statute and identify the clients and other intended users (if any).

(b) identify the intended use of the appraisal;

Comment: An appraiser must not allow the intended use of an assignment or a client's objectives to cause the assignment results to be biased.

(c) identify the type and definition of value, and ascertain whether the value is to be the most probable price: i. In terms of cash; or

ii. In terms of financial arrangements equivalent to cash; or

iii. In such other terms as may be precisely defined; and

iv. If the opinion of value is to be based on non-market financing or financing with unusual conditions or incentives, identify the terms of such financing and any influences on value;

(d) identify the effective date of the appraisal

(e) identify, from sources the appraiser reasonably believes to be reliable, the characteristics of the properties that are relevant to the type and definition of value and intended use, including:

i. the group with which a property is identified according to similar market influence;

ii. the appropriate market area and time frame relative to the property being valued; and

iii. their location and physical, legal, and economic characteristics;

Comment: The properties must be identified in general terms, and each individual property in the universe must be identified, with the information on its identity stored or referenced in its property record.

When appraising proposed improvements, an appraiser must examine and have available for future examination, plans, specifications, or other documentation sufficient to identify the extent and character of the proposed improvements.

Ordinarily, proposed improvements are not appraised for ad valorem tax purposes. Appraisers, however, are sometimes asked to provide opinions of value of proposed improvements so that developers can estimate future property tax burdens. Sometimes units in condominiums and planned unit developments are sold with an interest in un-built community property, the pro rata value of which, if any, must be considered in the analysis of sales data.

(f) identify the characteristics of the market that are relevant to the purpose and intended use of the mass appraisal, including: i. location of the market area;

- ii. **physical, legal, and economic characteristics;**
- iii. **time frame of market activity; and**
- iv. **property interests reflected in the market;**
- (g) **in appraising real property or personal property; i. identify the appropriate market area and time frame relative to the property being valued;**
- ii. **when the subject is real property, identify and consider any personal property, trade fixtures, or intangible assets that are not real property but are included in the appraisal;**
- iii. **when the subject is personal property, identify and consider any real property or intangible assets that are not personal property but are included in the appraisal;**
- iv. **identify known easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments, ordinances, or other items of similar nature; and**
- v. **identify and analyze whether an appraised fractional interest, physical segment or partial holding contributes pro rata to the value of the whole;**

Comment: The above requirements do not obligate the appraiser to value the whole when the subject of the appraisal is a fractional interest, physical segment, or a partial holding. However, if the value of the whole is not identified, the appraisal must clearly reflect that the value of the property being appraised cannot be used to develop the value opinion of the whole by mathematical extension.

- (h) **analyze the relevant economic conditions at the time of the valuation, including market acceptability of the property and supply, demand, scarcity, or rarity;**
- (i) **identify any extraordinary assumptions necessary in the assignment. An extraordinary assumption may be used in an assignment only if:**
 - i. **the extraordinary assumption is required to properly develop credible opinions and conclusions;**
 - ii. **the appraiser has a reasonable basis for the extraordinary assumption; and**
 - iii. **use of the extraordinary assumption results in a credible analysis;**
- (j) **identify any hypothetical conditions necessary in the assignment. A hypothetical condition may be used in an assignment only if: i. use of the hypothetical condition is clearly required for legal purposes, for purposes of reasonable analysis, or for purposes of comparison; and**
- ii. **use of the hypothetical condition results in a credible analysis; and**
- (k) **determine the scope of work necessary to produce credible results in accordance with the SCOPE OF WORK RULE.**

STANDARDS RULE 5-3, PROPERTY'S USE AND APPROPRIATE MARKET

When necessary for credible assignment results, an appraiser must:

- (a) in appraising real property, identify and analyze the effect on use and value of the following factors:**
 - i. existing land use regulations;**
 - ii. reasonably probable modifications of such regulations;**
 - iii. economic supply and demand;**
 - iv. the physical adaptability of the real estate;**
 - v. neighborhood trends; and**
 - vi. highest and best use of the real estate; and**

Comment: This requirement sets forth a list of factors that affect use and value. In considering neighborhood trends, an appraiser must avoid stereotyped or biased assumptions relating to race, age, color, gender, or national origin or an assumption that race, ethnic, or religious homogeneity is necessary to maximize value in a neighborhood. Further, an appraiser must avoid making an unsupported assumption or premise about neighborhood decline, effective age, and remaining life. In considering highest and best use, an appraiser must develop the concept to the extent required for a proper solution to the appraisal problem.

- (b) in appraising personal property: identify and analyze the effects on use and value of industry trends, value-in-use, and trade level of personal property. Where applicable, analyze the current use and alternative uses to encompass what is profitable, legal, and physically possible, as relevant to the type and definition of value and intended use of the appraisal. Personal property has several measurable marketplaces; therefore, the appraiser must define and analyze the appropriate market consistent with the type and definition of value.**

Comment: The appraiser must recognize that there are distinct levels of trade and each may generate its own data. For example, a property may have a different value at a wholesale level of trade, a retail level of trade, or under various auction conditions. Therefore, the appraiser must analyze the subject property within the correct market context.

STANDARDS RULE 5-4, APPRAISAL METHODS

In developing a mass appraisal, an appraiser must:

- (a) identify the appropriate procedures and market information required to perform the appraisal, including all physical, functional, and external market factors as they may affect the appraisal;**

Comment: Such efforts customarily include the development of standardized data collection forms, procedures, and training materials that are used uniformly on the universe of properties under consideration.

(b) employ recognized techniques for specifying property valuation models; and

Comment: The formal development of a model in a statement or equation is called model specification. Mass appraisers must develop mathematical models that, with reasonable accuracy, represent the relationship between property value and supply and demand factors, as represented by quantitative and qualitative property characteristics. The models may be specified using the cost, sales comparison, or income approaches to value. The specification format may be tabular, mathematical, linear, nonlinear, or any other structure suitable for representing the observable property characteristics. Appropriate approaches must be used in appraising a class of properties. The concept of recognized techniques applies to both real and personal property valuation models.

(c) employ recognized techniques for calibrating mass appraisal models.

Comment: Calibration refers to the process of analyzing sets of property and market data to determine the specific parameters of a model. The table entries in a cost manual are examples of calibrated parameters, as well as the coefficients in a linear or nonlinear model. Models must be calibrated using recognized techniques, including, but not limited to, multiple linear regression, nonlinear regression, and adaptive estimation.

STANDARDS RULE 5-5, APPROACHES TO VALUE

In developing a mass appraisal, when necessary for credible assignment results, an appraiser must:

- (a) collect, verify, and analyze such data as are necessary and appropriate to develop:**
 - i. the cost new of the improvements;**
 - ii. depreciation;**
 - iii. value of the land by sales of comparable properties;**
 - iv. value of the property by sales of comparable properties;**
 - v. value by capitalization of income or potential earnings (i.e., rentals, expenses, interest rates, capitalization rates, and vacancy data);**

Comment: This Standards Rule requires appraisers engaged in mass appraisal to take reasonable steps to ensure that the quantity and quality of the factual data that are collected are sufficient to produce credible appraisals.

- (b) base estimates of capitalization rates and projections of future rental rates and/or potential earnings capacity, expenses, interest rates, and vacancy rates on reasonable and appropriate evidence;**

Comment: This requirement calls for an appraiser, in developing income and expense statements and cash flow projections, to weigh historical information and trends, current market factors affecting such trends, and reasonably anticipated events, such as competition from developments either planned or under construction.

- (c) identify and, as applicable, analyze terms and conditions of any available leases; and**
- (d) identify the need for and extent of any physical inspection.**

STANDARDS RULE 5-6, CALIBRATED MASS APPRAISAL MODEL APPLICATION

When necessary for credible assignment results in applying a calibrated mass appraisal model an appraiser must:

- (a) value improved parcels by recognized methods or techniques based on the cost approach, the sales comparison approach, and the income approach;**
- (b) value sites by recognized methods or techniques; such techniques include but are not limited to the sales comparison approach, allocation method, abstraction method, capitalization of ground rent, and land residual technique;**
- (c) when developing the value of a leased fee estate or a leasehold estate, analyze the effect on value, if any, of the terms and conditions of the lease;**

Comment: In ad valorem taxation the appraiser may be required by rules or law to appraise the property as if in fee simple, as though unencumbered by existing leases. In such cases, market rent would be used in the appraisal, ignoring the effect of the individual, actual contract rents.

- (d) analyze the effect on value, if any, of the assemblage of the various parcels, divided interests, or component parts of a property; the value of the whole must not be developed by adding together the individual values of the various parcels, divided interests, or component parts; and**

Comment: Although the value of the whole may be equal to the sum of the separate estates or parts, it also may be greater than or less than the sum of such estates or parts.

- (e) when analyzing anticipated public or private improvements, located on or off the site, analyze the effect on value, if any, of such anticipated improvements to the extent they are reflected in market actions.**

STANDARDS RULE 5-7, RECONCILIATION

In developing a mass appraisal, an appraiser must:

- (a) reconcile the quality and quantity of data available and analyzed within the approaches used and the applicability and relevance of the approaches, methods, and techniques used; and**

(b) employ recognized mass appraisal testing procedures and techniques to ensure that standards of accuracy are maintained.

Comment: It is implicit in mass appraisal that, even when properly specified and calibrated mass appraisal models are used, some individual value conclusions will not meet standards of reasonableness, consistency, and accuracy. However, appraisers engaged in mass appraisal have a professional responsibility to ensure that, on an overall basis, models produce value conclusions that meet attainable standards of accuracy. This responsibility requires appraisers to evaluate the performance of models, using techniques that may include but are not limited to, goodness-of-fit statistics, and model performance statistics such as appraisal-to-sale ratio studies, evaluation of hold-out samples, or analysis of residuals.

STANDARD 6: MASS APPRAISAL, REPORTING

In reporting the results of a mass appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.

Comment: Standard 6 addresses the content and level of information required in a report that communicates the results of a mass appraisal.

Standard 6 does not dictate the form, format, or style of mass appraisal reports. The substantive content of a report determines its compliance.

Standards Rule 6-1, GENERAL REPORTING REQUIREMENTS

Each written report of a mass appraisal must:

- (a) clearly and accurately set forth the appraisal in a manner that will not be misleading;**
- (b) contain sufficient information to enable the intended user(s) of the appraisal to understand the report properly; and**

Comment: Documentation for a mass appraisal for ad valorem taxation may be in the form of (1) property records, (2) sales ratios and other statistical studies, (3) appraisal manuals and documentation, (4) market studies, (5) model building documentation, (6) regulations, (7) statutes, and (8) other acceptable forms.

- (c) clearly and accurately disclose all assumptions, extraordinary assumptions, hypothetical conditions, and limiting conditions used in the assignment;**

STANDARDS RULE 6-2, CONTENT OF A MASS APPRAISAL REPORT

The content of a mass appraisal report must be appropriate for the intended use of the appraisal and, at a minimum:

- (a) state the identity of the client, or if the client has requested anonymity, state that the identity is withheld at the client's request but is retained in the appraiser's workfile; state the identity of any intended user(s) by name or type;**

Comment: Because the client is an intended user, they must be identified in the report as such. However, if the client has requested anonymity the appraiser must use care when identifying the client to avoid violations of the Confidentiality section of the ETHICS RULE.

(b) state the intended use of the appraisal

(c) disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions;

(d) state the effective date of the appraisal and the date of the report;

Comment: In ad valorem taxation the effective date of the appraisal may be prescribed by law. If no effective date is prescribed by law, the effective date of the appraisal, if not stated, is presumed to be contemporaneous with the data and appraisal conclusions.

(e) state the type and definition of value and cite the source of the definition;

Comment: Stating the type and definition of value also requires any comments needed to clearly indicate to intended users how the definition is being applied.

When reporting an opinion of value, state whether the opinion is:

- In terms of cash or of financing terms equivalent to cash; or
- Based on non-market financing with unusual conditions or incentives.

When an opinion of value is based on non-market financing terms or financing with unusual conditions or incentives, summarize the terms of such financing and any influences on value.

(f) state the properties appraised including the property rights; and, when the property rights to be appraised are specified in a statute or court ruling, reference the law;

Comment: The report documents the sources for location, describing and listing the property. When applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building sketches. In mass appraisal, this information is often included in property records.

(g) summarize the scope of work used to develop the appraisal; and explain the exclusion of the sales comparison approach, cost approach, or income approach;

Comment: Summarizing the scope of work includes disclosure of the research and analyses performed and might also include disclosure of research and analyses not performed.

(h) when any portion of the work involves significant mass appraisal assistance, summarize the extent of that assistance;

(i) summarize and support the model specification(s) considered, data requirements, and the model(s) chosen; provide sufficient information to

enable the client and intended users to have confidence that the process and procedures used conform to accepted methods and result in credible value conclusions; and include a summary of the rationale for each model, the calibration techniques to be used, and the performance measures to be used;

Comment: In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the credibility of value opinions.

(j) summarize the procedure for collecting, validating, and reporting data; and summarize the sources of data and the data collection and validation processes;

Comment: Reference to detailed data collection manuals or electronic records must be made, as appropriate, including where they may be found for inspection.

(k) summarize calibration methods considered and chosen, including the mathematical form of the final model(s); summarize how value conclusions were reviewed; and, if necessary, state the availability and location of individual value conclusions;

(l) when an opinion of highest and best use, or the appropriate market or market level was developed, summarize how that opinion was determined, and reference case law, statute, or public policy that describes highest and best use requirements;

Comment: When actual use is the requirement, the report must summarize how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance to the appraisal.

(m) identify the appraisal performance tests used and the performance measures attained;

(n) summarize the reconciliation performed, in accordance with Standards Rule 5-7; and

(o) include a signed certification in accordance with Standards Rule 6-3.

STANDARDS RULE 6-3, CERTIFICATION

A signed certification is an integral part of the appraisal report.

(a) The wording of a certification does not have to match the following verbatim, but each of the elements must be addressed:

I certify that, to the best of my knowledge and belief:

☐ **The statements of fact contained in this report are true and correct.**

- ☐ **The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.**
- ☐ **I have no (or the specified) present or prospective interest in the property that is the subject of this report, and no (or the specified) personal interest with respect to the parties involved.**
- ☐ **I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.**
- ☐ **I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.**
- ☐ **My engagement in this assignment was not contingent upon developing or reporting predetermined results.**
- ☐ **My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, or the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.**
- ☐ **My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.**
- ☐ **I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs this certification, the certification must clearly specify which individuals did and which individuals did not make a personal inspection of the subject property).**
- ☐ **No one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated).**

Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office.

(b) An appraiser who signs any part of the appraisal report, including a letter of transmittal, must also sign a certification.

Comment: In an assignment that includes only assignment results developed by the real property appraiser, any appraiser who signs a certification accepts full responsibility for all elements of the certification, for the assignment results, and for the contents of the appraisal report. In an assignment that includes personal property assignment results not developed by the real property appraiser(s), any real property appraiser who signs a certification accepts full responsibility for the real property elements of the certification, for the real property assignment results, and for the real property contents of the appraisal report.

In an assignment that includes only assignment results developed by the personal property appraiser(s), any appraiser who signs a certification accepts full responsibility for all elements of the certification, for the assignment results, and for the contents of the appraisal report. In an assignment that includes real property assignment results not developed by the personal property appraiser(s), any personal property appraiser who signs a certification accepts full responsibility for the personal property elements of the certification, for the personal property assignment results, and for the personal property contents of the appraisal report.

- (c) When a signing appraiser(s) has relied on work done by appraisers and others who do not sign the certification, the signing appraiser is responsible for the decision to rely on their work.**
- (d) The signing appraiser(s) is required to have a reasonable basis for believing that those individuals performing the work are competent; and**
- (e) The signing appraiser must have no reason to doubt that the work of those individuals is credible.**

Comment: Although a certification must contain the names of individuals providing significant mass appraisal assistance, it is not required that a summary of the extent of their assistance be located in a certification. This disclosure may be in any part(s) of the report.

APPENDIX

UNDERSTANDING THE PROPERTY RECORD CARD

To calculate a value, the appraiser first determines a Schedule Value based solely on the objective property characteristics. Adjustments for quality of construction, depreciation, and any further adjustments are made as needed.

It is important to be aware that rates and values shown on the Property Record Card may be rounded or truncated for purposes of formatting and display. The purpose of this example is to help the non-professional understand what elements and values are being reflected on the parcel.

RESIDENTIAL PROPERTY RECORD CARD

1. Parcel Identification

a. LRK

The LRK is a sequential, 7-digit number used to identify the parcel.

b. PIN

The Parcel Identification Number (PIN) is a 12-digit number used to identify the parcel's physical location on a map. The PIN may have a 4-digit extension (16 digits total) if 1) the owner of a real property structure on the parcel is not the owner of the land or 2) the property is a condo unit.

2. Value Summary

a. Land Value

Total market value of the land.

b. Building Value

Total market value of the main structures attached to the land.

c. OBXF Value

Total market value of the outbuildings, additional fixtures, and yard features.

d. Market Value

Total market value of the parcel (Land + Building + OBXF).

e. Deferred Value *Illustration 2A*

Value being deferred.

f. Exemption/Exclusion *Illustration 2B*

Value being exempted or excluded.

g. Taxable Value

Total value subject to taxation (Market Value - Deferred Value - Exemption/Exclusion).

3. Property Description

Total deeded and taxable acreage. Taxable acreage does not include mapped easements or rights-of-way such as road frontage.

4. Land Data – Market Value

The breakdown of land types and adjustments.

5. Outbuilding Data

Outbuildings, additional fixtures, and yard features.

6. Building Description

Delineation of characteristics of the main structure(s) for valuation purposes.

7. Building Sketch

2-D sketch of the building and its components.

8. Subareas

Details of the building and its components.

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PARCEL: Catawba County, North Carolina Tax Year: 2027 Reval Year: 2027

BUILDING DESCRIPTION		BUILDING SKETCH	
Exterior Wall Style (Use) AYB Exterior Grade Interior Grade Condition Heating/Cooling Total Rooms Bedrooms Full Baths Half Baths Well/Septic Remodeled Year Percentage Remodeled Percent Complete FOBS Value EOBS Value	R003 Brick/Stone/Stucco R01 Conventional 1974 C C AV 3 Cent HT/AC 6 3 2 3 Well and Septic		

SUBAREAS												
LINE	ADDITIONS	DESCRIPTION	AYB	EXTERIOR	GRADE	CND	% COMPLETE	HEATED	ACTUAL AREA	% GOOD	RCN	MARKET VALUE
A-1	R001	FINISHED AREA						☒	1446	75	282,722	212,042
B-1	R010	PATIO							20	75	582	437
C-1	R012	CARPORT							624	75	17,522	13,142
D-1	R008	DECK							160	75	5,158	3,869
D-LL	R010	PATIO							160	75	4,659	3,494
E-LL	R010	PATIO							320	75	9,318	6,989
G-LL	R003	FINISHED LOWER AREA						☒	576	75	76,677	57,508
H-LL	R006	UNFINISHED LOWER AREA							870	75	40,716	30,537

2A	
REAPPRAISAL YEAR: 2027 TAX YEAR: 2027	
LRK PIN:	
VALUE SUMMARY	
LAND VALUE:	492,700
BUILDING VALUE:	0
OBXF VALUE:	2,500
MARKET VALUE:	495,200
DEFERRED VALUE:	463,500
EXEMPTION/EXCLUSION:	
TAXABLE VALUE:	31,700

2B	
REAPPRAISAL YEAR: 2027 TAX YEAR: 2027	
LRK PIN:	
VALUE SUMMARY	
LAND VALUE:	40,000
BUILDING VALUE:	183,800
OBXF VALUE:	1,800
MARKET VALUE:	225,600
DEFERRED VALUE:	0
EXEMPTION/EXCLUSION:	111,900
TAXABLE VALUE:	113,700

Parcel Valuation Details

Each component of value, as shown in Section 2 of the PRC above, is combined to create a single parcel value. Value for each component is derived using the calculations below. These calculations utilize all adjustment factors applicable to each component. These calculations are housed in the CAMA Software.

line 1 UseCode Res Nbh MKT023

Default Price 12000.000

Size Factor Table = RES2027Rural Units = 3.120 Factor = 1.00000 Adj Unit Price = 12000.00000 Increment = NULL Decrement = NULL

Adj Unit Price 12000.00000 * BaseUnits 1.00000 + BaseDifference 2.1200 * Increment 12000.00000 = Value 37440.00

Obxf 1 Code GARG Grade C

Rate 40.54 * Units 780.000 * Count 1.000 = Value 31621.20

Age 53 Schedule Straight Line 3 Depreciation 0.75000

NetPercentGood = 0.25000 Value = 7905.30

OBXFCONDITION AV Factor 1.000000000 = Value 7905.00

Rounded value = 7910.00

Building 1, Model = D

Subarea Line 1 Code R001

ResBaseRate R001 HeatType 3 Rate 188.000 * Area 1446.000 = RCN 271848
ImprovementFactors R01 Factor 1.00000 = RCN 271848
ExteriorFactors R003 Factor 1.04000 = RCN 282722
Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 212042
BuildingCondition AV Factor 1.00000 = Value 212042
Subarea Line 2 Code R010
ResBaseRate R010 HeatType 3 Rate 28.000 * Area 20.000 = RCN 560
ImprovementFactors R01 Factor 1.00000 = RCN 560
ExteriorFactors R003 Factor 1.04000 = RCN 582
Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 437
BuildingCondition AV Factor 1.00000 = Value 437
Subarea Line 3 Code R012
ResBaseRate R012 HeatType 3 Rate 27.000 * Area 624.000 = RCN 16848
ImprovementFactors R01 Factor 1.00000 = RCN 16848
ExteriorFactors R003 Factor 1.04000 = RCN 17522
Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 13142
BuildingCondition AV Factor 1.00000 = Value 13142
Subarea Line 4 Code R008
ResBaseRate R008 HeatType 3 Rate 31.000 * Area 160.000 = RCN 4960
ImprovementFactors R01 Factor 1.00000 = RCN 4960
ExteriorFactors R003 Factor 1.04000 = RCN 5158
Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 3869
BuildingCondition AV Factor 1.00000 = Value 3869
Subarea Line 5 Code R010
ResBaseRate R010 HeatType 3 Rate 28.000 * Area 320.000 = RCN 8960
ImprovementFactors R01 Factor 1.00000 = RCN 8960
ExteriorFactors R003 Factor 1.04000 = RCN 9318
Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 6989
BuildingCondition AV Factor 1.00000 = Value 6989
Subarea Line 6 Code R010
ResBaseRate R010 HeatType 3 Rate 28.000 * Area 160.000 = RCN 4480
ImprovementFactors R01 Factor 1.00000 = RCN 4480
ExteriorFactors R003 Factor 1.04000 = RCN 4659
Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 3494
BuildingCondition AV Factor 1.00000 = Value 3494
Subarea Line 7 Code R003
ResBaseRate R003 HeatType 3 Rate 128.000 * Area 576.000 = RCN 73728
ImprovementFactors R01 Factor 1.00000 = RCN 73728
ExteriorFactors R003 Factor 1.04000 = RCN 76677
Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 57508
BuildingCondition AV Factor 1.00000 = Value 57508
Subarea Line 8 Code R006
ResBaseRate R006 HeatType 3 Rate 45.000 * Area 870.000 = RCN 39150
ImprovementFactors R01 Factor 1.00000 = RCN 39150

ExteriorFactors R003 Factor 1.04000 = RCN 40716
 Age 53 Schedule RES Dwelling 2027 Base PercentGood 0.75000 = Value 30537
 BuildingCondition AV Factor 1.00000 = Value 30537
 End Subareas RCN = 437354 Value = 328018.000
 Neighborhood MKT023 ImpType R01 Factor 1.23100 Value = 403790.158
 AppraisedValue = 403800.000

Obxf 1 Code R005 Grade C
 Rate 7000.00 * Units 1.000 * Count 1.000 = Value 7000.00
 Age 53 Schedule Straight Line 3 Depreciation 0.75000
 NetPercentGood = 0.25000 Value = 1750.00
 OBXFCONDITION AV Factor 1.000000000 = Value 1750.00
 Rounded value = 1750.00

COMMERCIAL PROPERTY RECORD CARD

1. Parcel Identification

a. LRK

The LRK is a sequential, 7-digit number used to identify the parcel.

b. PIN

The Parcel Identification Number (PIN) is a 12-digit number used to identify the parcel's physical location on a map. The PIN may have a 4-digit extension (16 digits total) if 1) the owner of a real property structure on the parcel is not the owner of the land or 2) the property is a condo unit.

2. Value Summary

a. Land Value

Total market value of the land.

b. Building Value

Total market value of the main structures attached to the land.

c. OBXF Value

Total market value of the outbuildings, additional fixtures, and yard features.

d. Market Value

Total market value of the parcel (Land + Building + OBXF).

e. Deferred Value *Illustration 2A*

Value being deferred.

f. Exemption/Exclusion *Illustration 2B*

Value being exempted or excluded.

g. Taxable Value

Total value subject to taxation (Market Value - Deferred Value - Exemption/Exclusion).

3. Property Description

Total deeded and taxable acreage. Taxable acreage does not include mapped easements or rights-of-way such as road frontage.

4. Land Data – Market Value

The breakdown of land types and adjustments.

5. Outbuilding Data

Outbuildings, additional fixtures, and yard features.

6. Building Description

Delineation of characteristics of the main structure(s) for valuation purposes.

7. Building Sketch

2-D sketch of the building and its components.

8. Subareas

Details of the building and its components.

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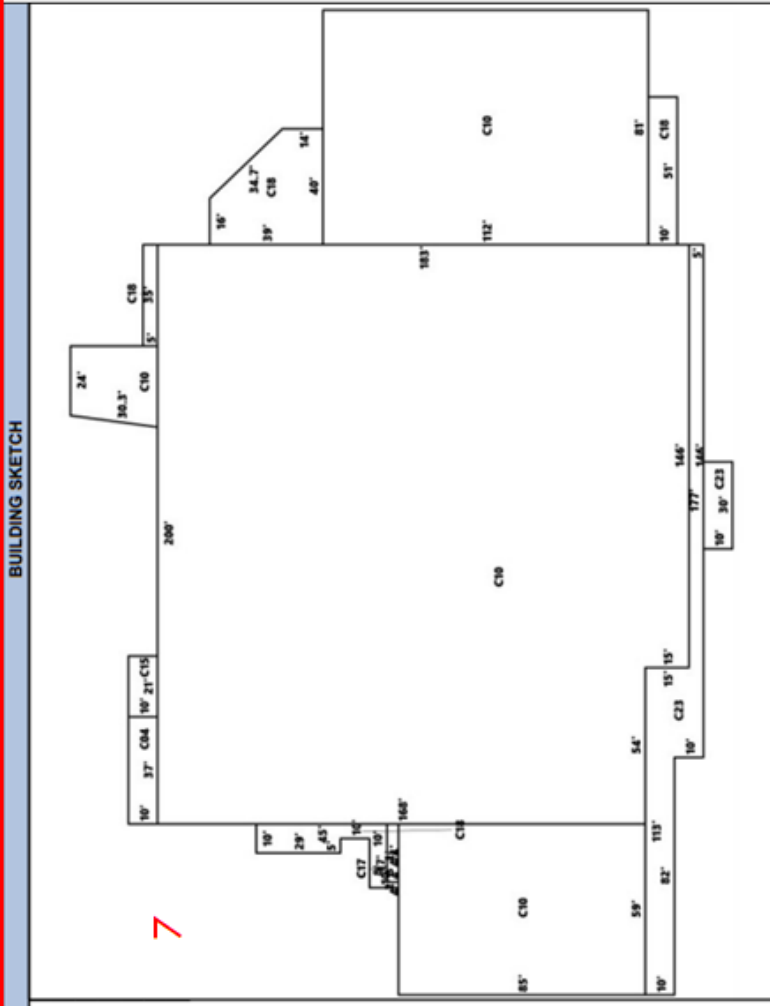


Tax Year: 2027
Reval Year: 2027

Catawba County, North Carolina

PARCEL:

BUILDING DESCRIPTION	
Style (Use)	C39 Offices
AYB	1987
EYB	0
Exterior Grade	C+
Condition	GD
Percent Complete	
EOBS Code	
EOBS Value	
FOBS Code	
FOBS Value	



SUBAREAS																
LINE	ADTNS	USE	FLOORS	AYB	CND	% CMPLT	HEIGHT	EXT WALL	PERIM	ACTUAL AREA	REMODEL YR	SPRINKLER	HEAT	AC	RCN	MKT VALUE
A-1	C10	OFFICE SPACE	1 TO 1				15	04-BRK/CON BL	288	5015	2007	☒	☒	☒	1,043,000	899,590
B-1	C10	OFFICE SPACE	1 TO 1				19	04-BRK/CON BL	766	35790	2007	☒	☒	☒	7,443,430	6,419,960
C-1	C15	STORAGE	1 TO 1		AV		12	03-CONC. BLOC	62	210		☐	☐	☐	7,400	5,110
D-1	C10	OFFICE SPACE	1 TO 1				14	03-CONC. BLOC	112	780	2007	☒	☒	☒	162,220	139,920
E-1	C04	FLEX SPACE	1 TO 1				12	03-CONC. BLOC	94	370	2007	☒	☒	☒	54,540	47,040
F-1	C10	OFFICE SPACE	1 TO 1	2017	AV		19	12-GLASS/MAS	366	9072		☒	☒	☒	1,358,460	1,249,780
G-1	C23	OPEN PORCH	1 TO 1		AV				558	2170		☐	☐	☐	76,490	52,780
H-1	C17	CANOPY	1 TO 1		AV				0	370		☐	☐	☐	4,350	3,000
I-1	C18	CONCRETE PAD	1 TO 1		AV				160	488		☐	☐	☐	11,470	7,910
J-1	C23	OPEN PORCH	1 TO 1		AV				80	300		☐	☐	☐	10,580	7,300
K-1	C17	CANOPY	1 TO 1		AV				24	32		☐	☐	☐	380	260
L-1	C18	CONCRETE PAD	1 TO 1		AV				80	175		☐	☐	☐	4,110	27,840
M-1	C18	CONCRETE PAD	1 TO 1		AV				144	1260		☐	☐	☐	29,610	20,430

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PARCEL:

8

Catawba County, North Carolina

Tax Year: 2027
Reval Year: 2027

SUBAREAS (continued)

LINE	ADTNS	USE	FLOORS	AYB	CND	% CMPLT	HEIGHT	EXT WALL	PERIM	ACTUAL AREA	REMODEL YR	SPRINKLER	HEAT	AC	RCN	MKT VALUE
N-1	C18	CONCRETE PAD	1 TO 1		AV				122	510					11,990	8,270

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2A		REAPPRAISAL YEAR: 2027 TAX YEAR: 2027	
		LRK PIN:	
		VALUE SUMMARY	
LAND VALUE:		492,700	
BUILDING VALUE:		0	
OBXF VALUE:		2,500	
MARKET VALUE:		495,200	
DEFERRED VALUE:		463,500	
EXEMPTION/EXCLUSION:			
TAXABLE VALUE:		31,700	

2B		REAPPRAISAL YEAR: 2027 TAX YEAR: 2027	
		LRK PIN:	
		VALUE SUMMARY	
LAND VALUE:		40,000	
BUILDING VALUE:		183,800	
OBXF VALUE:		1,800	
MARKET VALUE:		225,600	
DEFERRED VALUE:		0	
EXEMPTION/EXCLUSION:		111,900	
TAXABLE VALUE:		113,700	

Parcel Valuation Details

Each component of value, as shown in Section 2 of the PRC above, is combined to create a single parcel value. Value for each component is derived using the calculations below. These calculations utilize all adjustment factors applicable to each component. These calculations are housed in the CAMA Software.

Land line 1 UseCode 1 Nbh C001

Default Price 4.600 UseCode 1 UnitType SF NMOD 6 LMOD 46

Adj Unit Price 4.60000 * BaseUnits 43560.00000 + BaseDifference 145329.0000

* Increment 4.60000 = Value 868889.40

Land line 2 UseCode 2 Nbh C001

Default Price 2.300 UseCode 2 UnitType SF NMOD 6 LMOD 46

Adj Unit Price 2.30000 * BaseUnits 43560.00000 + BaseDifference -35558.0000

* Decrement 2.30000 = Value 18404.60

Obxf 1 Code ASPH Grade C

Rate 4.51 * Units 90000.000 * Count 1.000 = Value 405900.00

Age 10 Schedule Straight Line 3 Depreciation 0.30000

NetPercentGood = 0.70000 Value = 284130.00

OBXFCONDITION AV Factor 1.000000000 = Value 284130.00

Rounded value = 284130.00

Building 1, Model = C Use = C39

Subarea Line 1 UseType C10

BaseRate 175.00 + HEAT NULL + AC NULL + SPRINK 2.00 = SquareFootRate
177.00

SquareFootRate 177.00 * Area 5015.000 = RCN 887655

COMGradeFactor C+ Factor 1.25000 RCN = 1109569

Rounded RCN = 1109570

Age 40 Schedule COM Base PercentGood 0.69000 Value 765603

BuildingCondition GD Factor 1.25000 = Value 957004

Rounded Value = 957000

Subarea Line 2 UseType C10

BaseRate 175.00 + HEAT NULL + AC NULL + SPRINK 2.00 = SquareFootRate
177.00

SquareFootRate 177.00 * Area 35790.000 = RCN 6334830

COMGradeFactor C+ Factor 1.25000 RCN = 7918538

Rounded RCN = 7918540

Age 40 Schedule COM Base PercentGood 0.69000 Value 5463793

BuildingCondition GD Factor 1.25000 = Value 6829741

Rounded Value = 6829740

Subarea Line 3 UseType C15

BaseRate 30.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
30.00

SquareFootRate 30.00 * Area 210.000 = RCN 6300

COMGradeFactor C+ Factor 1.25000 RCN = 7875

Rounded RCN = 7880

Age 40 Schedule COM Base PercentGood 0.69000 Value 5437

BuildingCondition AV Factor 1.00000 = Value 5437

Rounded Value = 5440

Subarea Line 4 UseType C10

BaseRate 175.00 + HEAT NULL + AC NULL + SPRINK 2.00 = SquareFootRate
177.00

SquareFootRate 177.00 * Area 780.000 = RCN 138060

COMGradeFactor C+ Factor 1.25000 RCN = 172575

Rounded RCN = 172580

Age 40 Schedule COM Base PercentGood 0.69000 Value 119080

BuildingCondition GD Factor 1.25000 = Value 148850

Rounded Value = 148850

Subarea Line 5 UseType C04

BaseRate 110.00 + HEAT NULL + AC NULL + SPRINK 2.00 = SquareFootRate
112.00

SquareFootRate 112.00 * Area 370.000 = RCN 41440

COMGradeFactor C+ Factor 1.25000 RCN = 51800

COMExteriors SubareaType C04 Exterior 03 Factor 1.12000 RCN = 58016

Rounded RCN = 58020

Age 40 Schedule COM Base PercentGood 0.69000 Value 40034

BuildingCondition GD Factor 1.25000 = Value 50043

Rounded Value = 50040

Subarea Line 6 UseType C10

BaseRate 175.00 + HEAT NULL + AC NULL + SPRINK 2.00 = SquareFootRate
177.00

SquareFootRate 177.00 * Area 9072.000 = RCN 1605744

COMGradeFactor C+ Factor 1.25000 RCN = 2007180

COMExteriors SubareaType C10 Exterior 12 Factor 0.72000 RCN = 1445170

Rounded RCN = 1445170

Age 10 Schedule COM Base PercentGood 0.92000 Value 1329556

BuildingCondition AV Factor 1.00000 = Value 1329556

Rounded Value = 1329560

Subarea Line 7 UseType C23

BaseRate 30.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
30.00

SquareFootRate 30.00 * Area 2170.000 = RCN 65100
COMGradeFactor C+ Factor 1.25000 RCN = 81375
Rounded RCN = 81380
Age 40 Schedule COM Base PercentGood 0.69000 Value 56152
BuildingCondition AV Factor 1.00000 = Value 56152
Rounded Value = 56150

Subarea Line 8 UseType C17
BaseRate 10.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
10.00
SquareFootRate 10.00 * Area 370.000 = RCN 3700
COMGradeFactor C+ Factor 1.25000 RCN = 4625
Rounded RCN = 4630
Age 40 Schedule COM Base PercentGood 0.69000 Value 3195
BuildingCondition AV Factor 1.00000 = Value 3195
Rounded Value = 3200

Subarea Line 9 UseType C18
BaseRate 20.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
20.00
SquareFootRate 20.00 * Area 488.000 = RCN 9760
COMGradeFactor C+ Factor 1.25000 RCN = 12200
Rounded RCN = 12200
Age 40 Schedule COM Base PercentGood 0.69000 Value 8418
BuildingCondition AV Factor 1.00000 = Value 8418
Rounded Value = 8420

Subarea Line 10 UseType C23
BaseRate 30.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
30.00
SquareFootRate 30.00 * Area 300.000 = RCN 9000
COMGradeFactor C+ Factor 1.25000 RCN = 11250
Rounded RCN = 11250
Age 40 Schedule COM Base PercentGood 0.69000 Value 7763
BuildingCondition AV Factor 1.00000 = Value 7763
Rounded Value = 7760

Subarea Line 11 UseType C17
BaseRate 10.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
10.00
SquareFootRate 10.00 * Area 32.000 = RCN 320
COMGradeFactor C+ Factor 1.25000 RCN = 400
Rounded RCN = 400
Age 40 Schedule COM Base PercentGood 0.69000 Value 276
BuildingCondition AV Factor 1.00000 = Value 276

Rounded Value = 280

Subarea Line 12 UseType C18

BaseRate 20.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
20.00

SquareFootRate 20.00 * Area 175.000 = RCN 3500

COMGradeFactor C+ Factor 1.25000 RCN = 4375

Rounded RCN = 4380

Age 40 Schedule COM Base PercentGood 0.69000 Value 3022

BuildingCondition AV Factor 1.00000 = Value 3022

Rounded Value = 3020

Subarea Line 13 UseType C18

BaseRate 20.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
20.00

SquareFootRate 20.00 * Area 1260.000 = RCN 25200

COMGradeFactor C+ Factor 1.25000 RCN = 31500

Rounded RCN = 31500

Age 40 Schedule COM Base PercentGood 0.69000 Value 21735

BuildingCondition AV Factor 1.00000 = Value 21735

Rounded Value = 21740

Subarea Line 14 UseType C18

BaseRate 20.00 + HEAT NULL + AC NULL + SPRINK NULL = SquareFootRate
20.00

SquareFootRate 20.00 * Area 510.000 = RCN 10200

COMGradeFactor C+ Factor 1.25000 RCN = 12750

Rounded RCN = 12750

Age 40 Schedule COM Base PercentGood 0.69000 Value 8798

BuildingCondition AV Factor 1.00000 = Value 8798

Rounded Value = 8800

End Subarea RCN = 10870250 Value = 9430000.000

AppraisedValue = 9430000.000

2027 USE-VALUE MANUAL FOR AGRICULTURAL, HORTICULTURAL AND FOREST LAND

Schedule of values, standards, and rules to be used in appraising real property enrolled in the Present-Use Value program in Catawba County for the reappraisal effective January 1, 2027.

CATAWBA COUNTY BOARD OF COMMISSIONERS

C. Randall Isenhower, Chair
Austin Allran, Vice-Chair
Barbara G. Beatty
Robert Abernethy
Cole Setzer

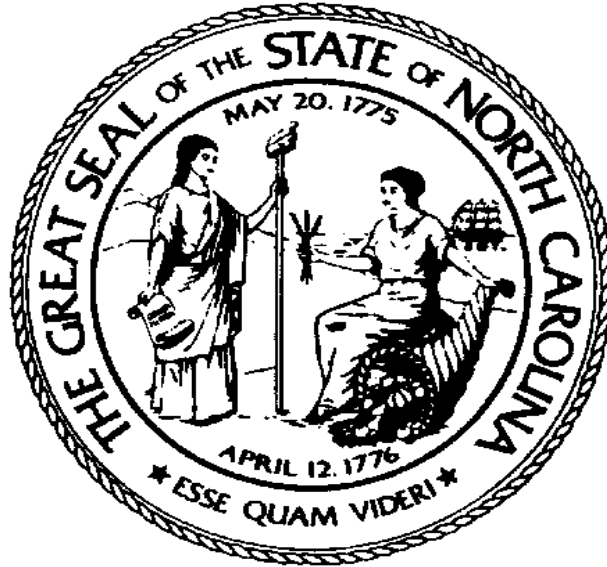
Adopted

Date

Signed _____

Chairman

2027 USE-VALUE MANUAL FOR AGRICULTURAL, HORTICULTURAL AND FOREST LAND



June 2026

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.

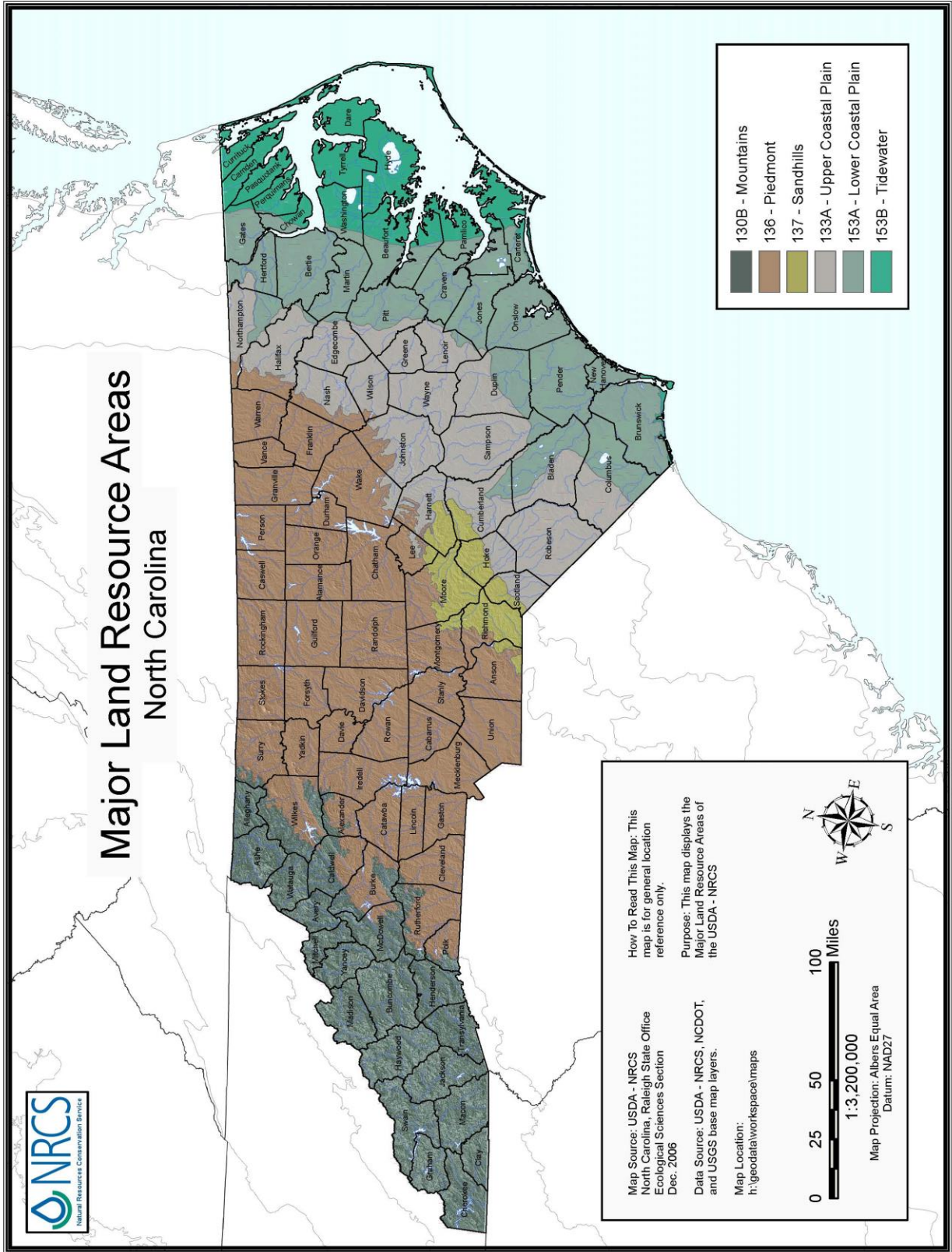


For the year 2004 and the subsequent years, the UVAB has set the capitalization rate at 6.5% for agricultural and horticultural land.

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.



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 IV 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 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 IV 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	\$40.48	\$26.89	\$10.66	\$5.53	\$5.48
133A	\$31.32	\$24.47	\$18.22	\$6.88	\$4.68
136	\$34.40	\$25.38	\$23.03	\$14.61	\$10.78
137	\$37.15	\$25.38	\$23.85	\$8.48	\$3.13
153A	\$31.32	\$24.47	\$18.22	\$6.88	\$4.68
153B	\$26.40	\$19.34	\$18.22	\$6.88	\$4.68

FORESTLAND SCHEDULE

MLRA	Class I	Class II	Class III	Class IV	Class V
130	\$445	\$300	\$120	\$65	\$65
133A	\$345	\$270	\$200	\$75	\$55
136	\$380	\$280	\$255	\$160	\$120
137	\$400	\$280	\$265	\$95	\$35
153A	\$345	\$270	\$200	\$75	\$55
153B	\$290	\$215	\$200	\$75	\$55

--NOTE: All Class VI or Non-Productive Land will be appraised at \$40.00/Acre. Exception: For any MLRA where the Class V rate is \$40 or less, use 80% of the Class V rate.

--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

	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																		
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	19	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											11	181.36				
WATAUGA	27	79.10	18	49.70	14	32.50												
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	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	
BLADEN	36	63.70	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

	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	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	
County	63	52.30	51	32.90	50	20.70																					
ALAMANCE	35	49.10	28	33.40	29	20.00																					
ALEXANDER	35	50.10	31	41.30	25	28.40																					
ANSON	25	55.20	22	33.20	19	26.60																					
BURKE	20	42.20	16	37.80	13	23.90																					
CABARRUS	13	35.40	11	23.50	10	16.70																					
CALDWELL	54	49.90	41	30.90	44	19.20																					
CASWELL	32	39.20	29	28.60	31	19.20																					
CATAWBA	47	48.80	48	34.70	37	23.10																					
CHATHAM	44	36.50	39	29.20	34	21.20																					
CLEVELAND	50	45.60	43	32.90	40	21.40																					
DAVIDSON	38	60.70	27	39.30	24	21.30																					
DAVIE	15	36.50	12	27.50	13	21.50																					
DURHAM	26	63.60	16	48.80	18	23.30																					
FORSYTH	41	59.20	38	37.10	35	21.90																					
FRANKLIN	17	33.50	15	27.30	15	18.80																					
GASTON	58	53.00	45	31.60	43	17.80																					
GRANVILLE	46	41.20	39	27.00	34	17.60																					
GUILFORD	28	83.30	18	64.20	14	42.10																					
HALIFAX	52	53.90	49	43.40	43	27.90																					
IREDELL	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00																	
JOHNSTON	25	72.40	20	45.40	16	33.10																					
LEE	16	35.60	14	21.80	12	15.60																					
LINCOLN	11	61.40																									
MECKLENBURG	16	41.60	16	39.10	14	20.00																					
MONTGOMERY	37	56.50	33	37.30	25	23.90																					
MOORE	51	77.80	39	52.70	31	43.10																					
NASH	31	37.60	26	31.80	25	19.40																					
ORANGE	38	60.70	26	40.60	22	23.30																					
PERSON																											
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

	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																											
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	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	
County																											
BEAUFORT	30	83.70	23	52.00	21	37.10																					
BERTIE	41	75.00	23	60.10	21	44.50																					
BLADEN	36	63.10	32	49.20	25	33.80																					
BRUNSWICK	23	44.40	15	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																											
ONSLOW	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
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	*						

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
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

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 (50 yr. basis)</u>
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 (50 yr. basis)</u>
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 Values

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 (MBF)	(6) Yield (cfs)	(7) Price /mbf	(8) Price /cfs	(9) Harvest Value	(10) Annualized NPV
MLRAs 153A and 133A (Lower and Upper CP)									
Mixed hardwoods	0	0.0	50	11.5	44	255.42	18.15	3,736	24.47
Loblolly pine (86-104)	373	3.0	30	12	14.4	229.79	26.25	3,135	31.32
Loblolly pine (66-85)	282	2.0	30	7	16.8	229.79	26.25	2,050	18.22
Loblolly pine (60-65)	143	1.0	40	4.8	12.7	229.79	26.25	1,436	6.88
Pond pine (50-55)	50	0.5	50	2.7	20	229.79	26.25	1,145	4.68
Longleaf pine (50-55)	50	0.5	50	3.2	8	229.79	26.25	945	4.02
MLRA 153B (Tidewater)									
Mixed hardwoods	0	0.0	50	8.43	44	255.42	18.15	2,952	19.34
Loblolly pine (86-104)	458	3.0	30	12	14.4	229.79	26.25	3,135	26.40
Loblolly pine (66-85)	282	2.0	30	7	16.8	229.79	26.25	2,050	18.22
Loblolly pine (60-65)	143	1.0	40	4.8	12.7	229.79	26.25	1,436	6.88
Pond pine (low site)	50	0.5	50	2.7	20	229.79	26.25	1,145	4.68
MLRA 137 (Sandhills)									
Mixed hardwoods	0	0.0	50	11.9	46	255.42	18.15	3,874	25.38
Loblolly pine (86-104)	282	3.0	30	12	15.6	229.79	26.25	3,167	37.15
Loblolly pine (66-85)	143	2.0	30	6.4	16.9	229.79	26.25	1,914	23.85
Loblolly pine (60-65)	55	1.0	50	7.2	7	229.79	26.25	1,838	8.48
Longleaf pine (50-55)	55	0.5	50	3.2	8	229.79	26.25	945	3.13

Forestry Net Present Values

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 (MBF)	(6) Yield (cfs)	(7) Price /mbf	(8) Price /cfs	(9) Harvest Value	(10) Annualized NPV
MLRA 136 (Pied)									
Mixed hardwoods	0	0.0	50	11.9	46	255.42	18.15	3,874	25.38
Loblolly pine (86-104)	294	3.0	30	11.5	15.6	229.79	26.25	3,052	34.40
Loblolly pine (66-85)	157	2.0	30	6.4	16.9	229.79	26.25	1,914	23.03
Loblolly pine (60-65)	55	0.5	40	4.1	15	229.79	26.25	1,336	10.78
Upland hardwoods	0	0.0	50	6.05	32	229.79	26.25	2,230	14.61
MLRA 130 (MTN)									
Mixed hardwoods*	0	0.0	50	10.95	0	374.95	15.82	4,106	26.89
White pine (70-89)	298	2.0	30	17.8	0	188.21	17.79	3,350	40.48
White pine (55-69)	188	1.0	35	8.5	0	188.21	17.79	1,600	10.66
Shortleaf/mixed hwd.	0	0.0	60	6	0	219.30	17.79	1,316	5.53
Upland oak ridge (40-68)	0	0.0	70	5.32	0	374.95	15.82	1,995	5.48

* Coves, riverbottoms, bottomland yields

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

MLRA 130 – Mountains

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

MLRA 130 – Mountains

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	III
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

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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

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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

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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
McColl 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

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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

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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

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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

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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

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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

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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
Vaocluse-Gilead loamy sands, 15 to 25 percent slopes	IV	II	IV
Vaocluse-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
Psammets, 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



catawba county

MAKING. LIVING. BETTER.

2027 Property Revaluation: Schedule, Standards, and Rules

Brian S. Myers

Catawba County Tax Administrator

October 5, 2026

2027 Real Property Reappraisal



- **Reappraisal** is the **process of updating Catawba County's real property values to reflect fair market value** as of January 1, 2027.
- **Required** by N.C.G.S. 105-286 at least once **every eight years**.
- **Catawba County** has been on a **four-year reappraisal cycle** since 2007.
- The last countywide reappraisal was conducted 4 years ago, with an effective date of January 1, 2023.



2027 Real Property Reappraisal



- **Real property is appraised at 100% market value** at the time of a county-wide revaluation. Data is reviewed from the most recent qualified sales leading up to the reappraisal date.
- The **Schedule of Values** is a manual to describe the **methodology and procedures for appraising real estate at market value** at the time of the county's most recent general reappraisal.
- To reappraise all parcels, the county uses **mass appraisal**, the process of **grouping uniform or similar properties together to ensure fair and equitable property values**.

2027 Real Property Reappraisal



- Between reappraisals, real property **values remain the same, unless physical changes are made** to the property between revaluation years.
- New buildings and other improvements are appraised **based on the degree of completion on January 1** of each year.
- Reappraisal **reestablishes county-wide tax burden fairness:**
 - **classes of properties** (real, personal, motor vehicles, utilities)
 - **property types** (residential, industrial, commercial)
 - **neighborhoods throughout a county**, which typically change in value at different rates by location

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2027 Approaches to Valuation



- **Market/Sales Comparison**-Analyzing **sales of comparable properties** and adjusting for differences to establish value for a specific property
- **Cost**-Using the **total material and labor costs** (minus depreciation) **and land costs** to establish value for a specific property
- **Income**-Incorporating **consideration of a property's rental income, expenses, vacancy rates, and rate of monetary return** to establish value for a specific property.

The Uniform Appraisal Standard



Uniform Standards of Professional Appraisal Practice (USPAP) **is the legal standard...**

“All property, real and personal, shall as far as practicable **be appraised or valued at its true value** in money.”

N.C.G.S. 105-283

Sales Data & Market Evidence



Current Data
thru 09/16/2026

	2019-2022	2023-2026
Parcel Count	90,663	94,838
Sale Total	17,320	20,839
Qualified Sales	10,351	10,669
Unqualified Sales	6,969	10,170

- Appraisers have analyzed recent qualified sales to help ensure accurate, market-based values
- Appraisers will review every neighborhood again before finalizing the values

Sales Verification

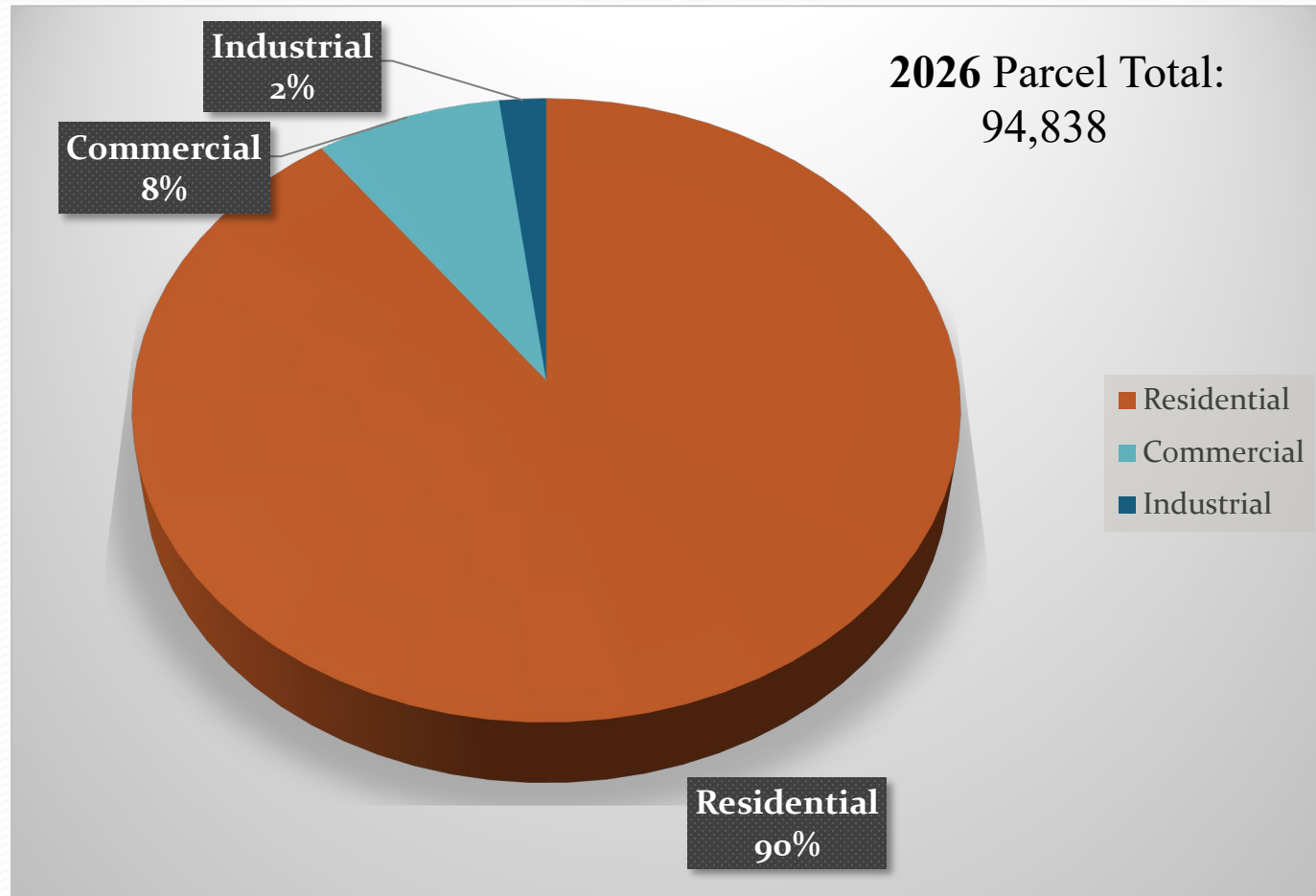


A **qualified sale** is an **arms-length transaction** between a willing buyer and seller.

Reasons a sale could be invalid: *(all sales must be considered)*

- Sales in connection with **foreclosures, bankruptcies, and condemnations**. (Foreclosures are typically priced at liquidation value as opposed to market value.)
- Sales that occur **between relatives or affiliated companies**
- Properties sold at **public auctions**
- **Special financing/land contracts**

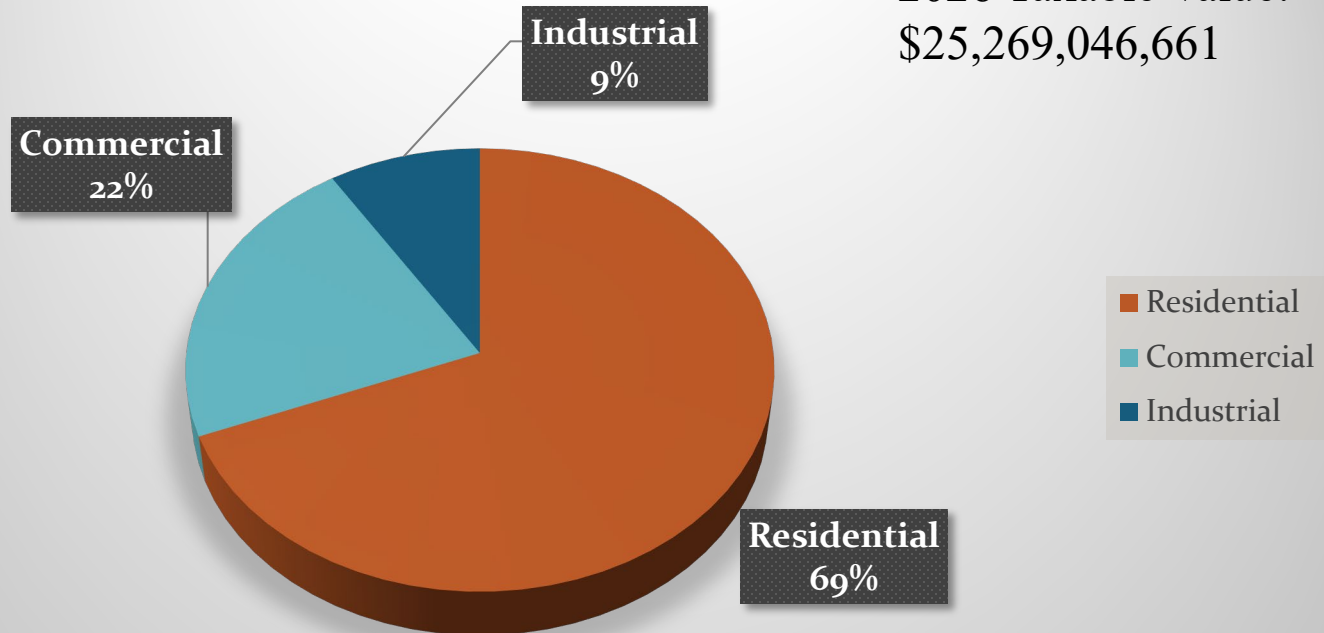
2026 Real Property Parcels by Type



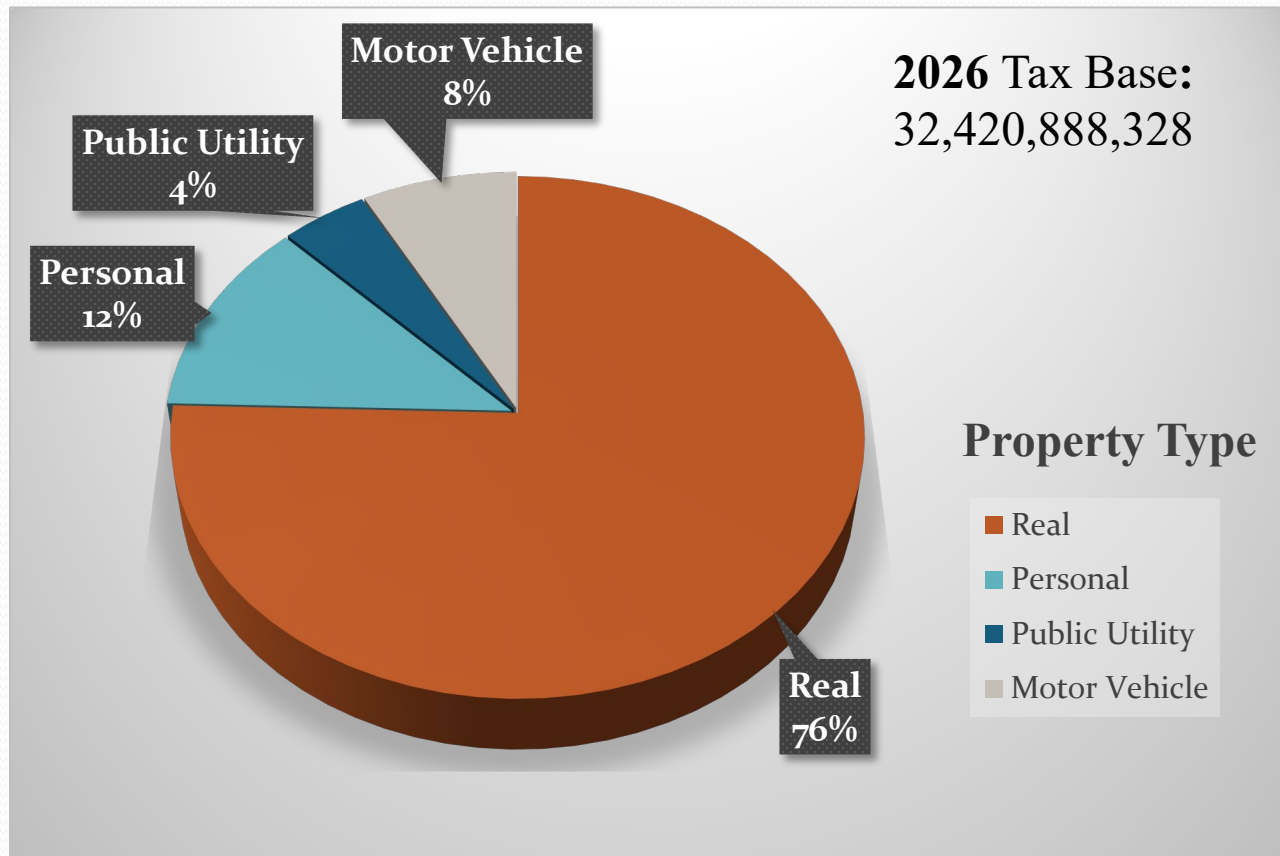
2026 Real Property Tax Base



2026 Taxable Value:
\$25,269,046,661



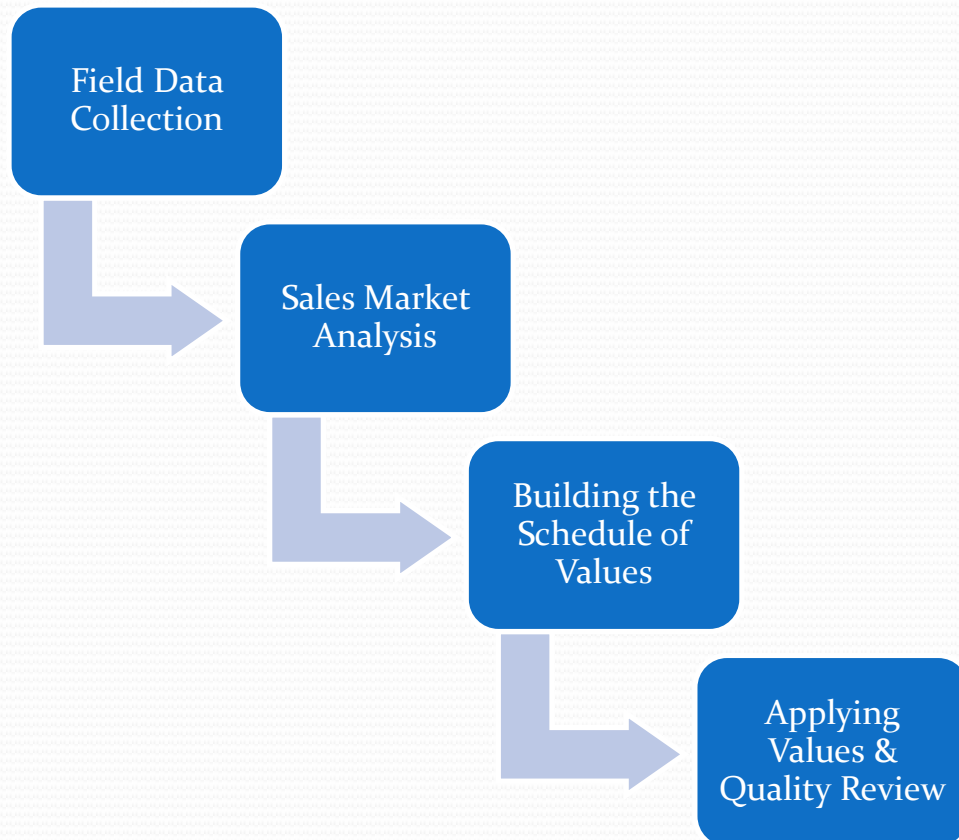
2026 Property: Total Tax Base



2027 Schedule Standards and Rules



How the 2027 Schedule of Values Was Completed



2027 Schedule Standards and Rules



The Schedule of Values is applied to every parcel, then tested for accuracy before anything is finalized.

Model Application

The Schedule of Values is applied consistently to every property using the County's CAMA system.

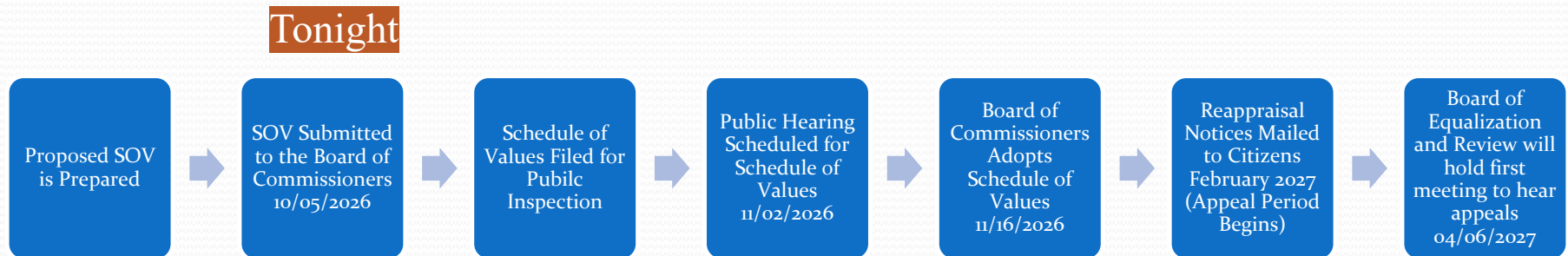
Statistical Testing

Sales-ratio studies, Coefficient of Dispersion, and Price-Related Differential confirm value are accurate and uniform.

2027 Schedule Standards and Rules Timeline



The Legal Process (N.C.G.S. § 105-317)



The Assessor must submit the proposed SOV at least 21 days before this hearing. After adoption, the Board's Order must be published for four consecutive weeks, with the last publication at least 7 days before the deadline to appeal the Schedule's validity.

2027 Schedule Standards and Rules



How to Review the Proposed Schedule



In Person

Catawba County Tax Office
25 Government Drive
Newton, NC 28658
Mon–Fri, 8:00 AM – 5:00 PM



Online

<https://catawbacountync.gov/>
Full Schedule of Values
posted for public review



By Phone

(828) 465-8200
Staff can answer questions
pertaining to the proposed schedule

Requested BOC Action



Schedule a Public Hearing
for November 2, 2026 at 7pm
in the Board of Commissioners Meeting Room
to consider adoption of the 2027 Schedule of Values,
Standards and Rules.



MAKING

LIVING

BETTER

Thank You

Questions and Comments Welcome
Catawba County Tax Department

MEMORANDUM

To: Catawba County Board of Commissioners
From: Finance and Personnel Subcommittee
Date: October 5, 2026
Subject: State Appropriated Law Enforcement Officer Bonus Session Law 2026-41.

Request

The Finance and Personnel Subcommittee requests the Board of Commissioners appropriate \$301,419.20 for state-appropriated Law Enforcement Officer bonuses, in compliance with Session Law 2026-41, section 41.3.

Background

Session Law 2026-41 section 41.3 directs the State Bureau of Investigation to award local law enforcement officers with a lump sum compensation bonus in the amount of \$1,750. To be eligible for the bonus, officers must be sworn, employed as a law enforcement officer as of June 30, 2026, and be either employed full-time or permanent part-time. Additional State funding is provided to cover the cost of the County's share of FICA payroll taxes related to the bonuses. The total amount of State funding provided equates to \$1,883.37 per FTE. Applying the criteria for eligibility, the County has determined 160 FTEs are eligible for the bonus. Legislation requires the bonus to be paid separately from the employee's regular salary, and payable as close as practicable to October 15, 2026. Staff is requesting an appropriation of \$301,419.20 (160 x \$1,883.37) to process the LEO state-funded bonuses. No County funding is required for the bonuses.

Recommendation

The Finance and Personnel Subcommittee recommends the Board of Commissioners appropriate funding in the amount of \$301,419.20 for Law Enforcement Officer state-appropriated bonuses in compliance with Session Law 2026-41, section 41.3.

Supplemental Appropriation

Revenue

110-210050-630101	LEO Bonus-State Reimbursement	\$301,419.20
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Expense

110-210050-812101	LEO State Funded Bonus	\$280,000.00
110-210050-821101	LEO State Funded Bonus-FICA	\$21,419.20



MEMORANDUM

To: Catawba County Board of Commissioners

From: Policy and Public Works Subcommittee

Date: October 5, 2026

Subject: WPCOG Charter and Bylaws Changes

Request

The Policy and Public Works Subcommittee requests the Board of Commissioners approve the proposed changes to the WPCOG's Charter and Bylaws, consistent with the actions taken by WPCOG Executive Committee and Policy Board.

Background

The attached memo from WPCOG Executive Director Anthony Starr details the proposed changes to the Western Piedmont Council of Governments Charter and Bylaws. It also details the process for member local governments' ratification of those changes. Commissioner Setzer represents Catawba County on the WPCOG Policy Board and may be able to add additional context, as needed.

Recommendation

The Policy and Public Works Subcommittee recommends the Board of Commissioners approve the proposed changes to the WPCOG's Charter and Bylaws, consistent with the actions taken by WPCOG Executive Committee and Policy Board.



Memorandum

Date: September 23, 2026
To: WPCOG Local Government Managers, Administrators, and Clerks
From: Anthony W. Starr, Executive Director
Subject: WPCOG Charter and Bylaws Updates – ACTION NEEDED BY YOUR BOARD/COUNCIL

The Western Piedmont Council of Governments Policy Board proposes to update the WPCOG Charter and Bylaws. Last updated in 2007, the Charter and Bylaws updates serve to increase transparency and clarity for our local governments. The Executive Committee and the Policy Board unanimously approved and recommended these changes. These updates have also been reviewed by WPCOG legal counsel. The draft Charter and Bylaws are included with this communication for your review.

Summary of Changes

- Adds explicit language regarding the COG's authorization to act as the regional public housing authority (Article VI, Section 1). This was recommended to clarify authority to assist in bonds (no obligation to WPCOG or local governments) for tax advantages for developers of affordable housing projects. Original authorization for the WPCOG to act as a regional public housing authority was given in 1977.
- Changes the vote threshold for action to a simple majority instead of a two-thirds majority. (Article VII, Section 4; Article XI, Section 4). This is consistent with local government voting procedures.
- Eliminates the Treasurer position, while adding another at-large position on the Executive Committee (Article VIII, Sections 1 and 2). This is consistent with common local government structure.
- Eliminates the Secretary position while adding another at-large position on the Executive Committee and add reference to a staff Clerk to the Board (Article VIII, Section 2). This is consistent with common local government structure.
- A reference to the WPCOG finance officer was added. (Article X, Section 3). WPCOG is subject to the NC Local Government Budget and Fiscal Control Act like its municipalities and counties.
- Minor language clarifications that don't impact the intent or structure of a section.

As outlined in the Charter and Bylaws, any modification must be sent to each member government for ratification, with approval by three-fourths of the members of the WPCOG required (21 of the 28 members). Following approval by member governments, a second reading of the changes must be held at the next regular Policy Board meeting, at which time actions of the members will be reported and accepted.

The effective date of the revised Charter and Bylaws would be the second reading of the Policy Board following ratification by the required number of members. The Policy Board intends to give final approval at its November meeting. Please let us know if you have questions or require further information.

We request that our local government's governing boards approve the proposed changes and let us know by Thursday, November 12, 2026.

CHARTER OF THE WESTERN PIEDMONT COUNCIL OF GOVERNMENTS

I. Name

The Council shall be called Western Piedmont Council of Governments (WPCOG).

II. Powers, Duties and Functions

The Western Piedmont Council of Governments shall have the following powers:

- A) To apply for, accept, receive and dispense funds and grants made available to it by the State of North Carolina or any agency thereof, the United States of America or any agency thereof, any unit of local government (whether or not a member of the Council) and any private civic agency;
- B) To employ personnel;
- C) To contract with consultants;
- D) To contract with the State of North Carolina, any other state, the United States of America, or any agency thereof, for services;
- E) To study regional governmental problems, including matters affecting health, safety, welfare, education, recreation, economic conditions, regional planning and regional development;
- F) To promote cooperative arrangements and coordinated action among its member governments;
- G) To make recommendations for review and action to its member governments and other public agencies which perform functions within the region in which its member governments are located;
- H) For the purpose of meeting the council's office space and program needs, to acquire real property by purchase, gift, or otherwise, and to improve that property. The council may pledge real property as security for indebtedness used to finance acquisition of that property or for improvements to that real property, subject to approval by the Local Government Commission as required under North Carolina General Statute 159—153. The council may not exercise the power of eminent domain;
- I) Any other powers that are exercised or capable of exercise by its member governments and desirable for dealing with problems of mutual concern to the extent such powers are specifically delegated to it from time to time by resolution of the governing board of each of its member governments which are affected thereby.
- J) Any other powers authorized by applicable law and duly conferred upon or delegated to the Council in the manner required by such law.



III. Delegates

Each member government shall appoint a representative of such member government to serve as the official delegate to the Policy Board of the Western Piedmont Council of Governments. An alternate delegate shall also be appointed to serve when the official delegate is unable to attend regular and special Council meetings.

A majority of the appointed representatives must be elected officials. No member government employee shall be eligible to serve as a delegate or alternate delegate.

In addition, the Policy Board shall appoint seven (7) additional delegates to satisfy requirements of the Economic Development Administration (EDA) for board composition.

The term of office, method for filling vacancies, and method of compensation and allowances shall be as set forth in the Council Bylaws.

IV. Financial Support

The Western Piedmont Council of Governments shall receive financial support for its operations and programs as follows:

- A) Regular Assessments – The member governments of the Western Piedmont Council of Governments shall fund the Council operations by means of assessments on a per capita basis as determined by the Policy Board of the Council. The per capita share of a member government shall be based on the latest North Carolina Office of State Budget estimates and shall include the population within the geographic area of the member government. Counties shall provide funds per capita after subtracting the populations of member governments within the geography of such county.
- B) Special Assessments – The member governments shall fund certain Council operations and programs by means of special assessments as prescribed by law and determined by the Policy Board.
- C) State and Federal Grants – The Council shall apply for and receive state and federal grants for programs approved by the Policy Board of the Council.
- D) Private and Charitable Contributions – The Council shall apply for and receive and be entitled to receive funds for its operations and programs from charitable and private sources approved by the Policy Board of the Council.

V. Dissolution

- A) The Western Piedmont Council of Governments shall be dissolved upon the unanimous vote of all member governments comprising the Council and the adoption of concurrent resolutions of all members of the Western Piedmont Council of Governments setting forth the dissolution and the reason therefore.

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- B) Any member government may withdraw from the Western Piedmont Council of Governments at the end of any fiscal year by giving at least 60 days' written notice to each of the other members. Withdrawal of a member government shall not dissolve the Council if at least two members remain.
- C) Following adoption of concurrent resolutions dissolving the Western Piedmont Council of Governments or following withdrawal of all member governments from the Western Piedmont Council of Governments, the Council shall proceed to liquidate its assets and pay all liabilities within a 12-month period beginning with the date of the adoption of such resolutions or withdrawal of such members. Any assets remaining following the payment of liabilities shall be distributed in cash or in kind to the member governments in such proportions as the Policy Board of the Council may decide. Such distribution shall be made only after a unanimous vote of the members authorizing the distribution.

VI. Amendment

The Charter of the Western Piedmont Council of Governments may be amended upon the adoption of concurrent resolutions by three fourths of the existing members of the Council approving such amendment. A three-fourths majority shall be required to approve amendments to the Charter.

VII. This revised Charter shall be effective upon ratification by the required three-fourths majority of member governments.

This _____ of _____, 2026.

Amended 11/27/90

Amended 2/23/04

Amended 5/22/07

Amended 3/23/2010

Amended _____/2026

BYLAWS OF THE WESTERN PIEDMONT COUNCIL OF GOVERNMENTS

Article I. Charter

Section 1. Charter Agreement

The Western Piedmont Council of Governments is organized and exists pursuant to concurrent resolutions and amendments thereto adopted by and among the Counties of Alexander, Burke, Caldwell and Catawba; and the municipalities of Brookford, Cajah's Mountain, Catawba, Cedar Rock, Claremont, Connelly Springs, Conover, Drexel, Gamewell, Glen Alpine, Granite Falls, Hickory, Hildebran, Hudson, Lenoir, Long View, Maiden, Morganton, Newton, Rhodhiss, Rutherford College, Sawmills, Taylorsville and Valdese, in accordance with N.C. General Statute 160A-470, et. seq., as amended.

Article II. Creation

Section 1. Name of Council

The name of the regional council of governments hereby created is the "Western Piedmont Council of Governments," hereinafter referred to as the "Council." The address of the Council is 1880 2nd Avenue NW, Hickory, NC 28601.

Section 2. Legal Authority

The Council shall exist and function pursuant to N.C. General Statute 160A-470, et. seq., and other applicable laws governing regional councils of governments and public authorities.

Article III. Definition of Terms

Section 1. Terms

- A. Council – the Western Piedmont Council of Governments.
- B. Delegate – a representative of a member government appointed to the Policy Board by the participating member government.
- C. Appointed Delegate – a minority representative or private citizen appointed to the WPCOG Policy Board by its delegates. It is the goal of the WPCOG, in compliance with the U.S. Economic Development Administration (EDA) regulations, to provide for minority representation and private citizen membership on the WPCOG Policy Board. In order to achieve this goal, seven additional delegates will be appointed by the WPCOG Policy Board who are broadly representative of the principal economic interests of the WPCOG area including the interests of the area's minority and low-income populations. These Appointed Delegates must be private citizens who are neither elected

officials nor employees of a member government. Minority representation will be obtained by working with minority groups and agencies in the area covered by the WPCOG.

- D. Member Governments – those local governmental units which are charter members of the Council or approved for membership pursuant to the provisions of these Bylaws.
- E. Policy Board – the governing body of the Council comprised of one representative from each member government, known as a delegate, and seven non-elected representatives.
- F. Region E – Region E consists of the geographic area of Alexander, Burke, Caldwell and Catawba Counties.
- G. Year – fiscal year of July 1 through June 30, unless otherwise defined.

Article IV. Membership

Section 1. Membership

The members of the Council shall be the following governmental units within Region E: Counties of Alexander, Burke, Caldwell and Catawba; and the municipalities of Brookford, Cahah's Mountain, Catawba, Cedar Rock, Claremont, Connelly Springs, Conover, Drexel, Gamewell, Glen Alpine, Granite Falls, Hickory, Hildebran, Hudson, Lenoir, Long View, Maiden, Morganton, Newton, Rhodhiss, Rutherford College, Sawmills, Taylorsville and Valdese, and such other governmental units within as may apply for and be accepted as a member government pursuant to these Bylaws.

Section 2. Application for Membership

- A. Any county or municipality within Region E is eligible for membership in the Council. Upon written application, a prospective member shall be subject to the approval of a two-thirds majority of existing members. Such approval shall be given or withheld by each member government through its delegate on the Policy Board of the Council.
- B. Following approval, a prospective new member shall adopt a resolution adopting the Charter and Bylaws of the Council, as amended.
- C. Following approval, a new member shall appoint a delegate and an alternate delegate to represent it on the Policy Board of the Council.

Section 3. Withdrawal

Any member may withdraw from membership on the Council at the end of any fiscal year provided notice of withdrawal is made to the Policy Board of the Council by a resolution of withdrawal delivered to the Policy Board at least 60 days from the end of any fiscal year. The Council shall continue and exist so long as two or more member governments from Region E remain members of the Council.

Section 4. Dissolution

Dissolution shall take place as set forth in the Charter. Dissolution shall be incomplete until approval of dissolution and liquidation is approved by appropriate state and federal authorities.

Article V. Purpose

Section 1. Purposes

The Council is formed and serves the following purposes:

- A. To promote intergovernmental coordination in communications, planning efforts, and common regional problem solving;
- B. After survey and analysis, to develop and formalize policy recommendations concerning matters within the jurisdiction of local governments and having regional significance;
- C. To provide an expert resource for information and in-the-field assistance in planning for a broad mix of local government services;
- D. To help establish and meet regional development goals;
- E. To develop and implement policy recommendations concerning local government matters having regional significance;
- F. To represent the interests and needs of WPCOG member governments to state and federal agencies;
- G. To be the umbrella agency for all policy and administrative coordination for area-wide multi-jurisdictional problems and agencies;
- H. To retain enough flexibility in staff time and organizational structure to be able to respond to unforeseen local and regional needs;
- I. To identify and respond to potential local or regional threats or opportunities;
- J. To be efficient with staff time and resources available to the WPCOG.

The Council shall strive to promote harmony and cooperation among its members. It shall seek to deal with urban and rural problems in a manner which is mutually satisfactory and shall respect the autonomy of all local governments within the region.

Article VI. Powers, Duties, Functions

Section 1. Powers, Duties, Functions

The Western Piedmont Council of Governments shall have those powers set forth in N.C. General Statute 160A-475, as amended, which powers are incorporated herein by reference. In addition, the Council shall have the following powers:

- A. To purchase equipment, rent office space, and enter into contracts to the extent that such activities are authorized by budgets or by specific resolutions duly adopted by all participating governmental units and are within the limits of funds appropriated to the Council by the participating governmental units for such purposes;
- B. To request and receive contributions of research assistance from its own agencies, private research organizations, civic foundations, institutions of higher learning and other organizations;
- C. To act as the official clearinghouse and reviewing agency of the participating governmental units for all programs (federal, state or private) requiring regional review;
- D. To adopt such rules and regulations relating to the procedures to be followed by the Council as the said Council shall find to be appropriate;
- E. To perform and carry out such other powers, duties and responsibilities as may be authorized by North Carolina law, except insofar as the same may conflict with the provisions of these Bylaws; provided, however, the Council shall have no power to levy any tax or to acquire any property by condemnation;
- F. To act as the regional public housing authority, as originally authorized in 1977, with all the associated duties and powers pursuant to federal and state law and regulations including Chapter 157 of the N.C. General Statutes, as amended.

Article VII. Policy Board

Section 1. Governing Body

The governing body of the Council shall be known as the "Policy Board."

Section 2. Number, Term and Composition of Policy Board

The Policy Board shall consist of one delegate from each member government. An alternate delegate from each member shall be selected to attend Policy Board meetings and otherwise act for the delegate in the event the delegate is unable to attend. Each member government shall be entitled to one vote on all matters coming before the Council requiring a vote.

A delegate and an alternate delegate shall be a representative of a member government who shall serve on the Policy Board of the Council at the pleasure of the member government. Such delegates shall serve at the pleasure of such member government until their successors are appointed. The alternate delegate shall attend Council meetings when the delegate is unable to attend.

In addition, there will be seven delegates appointed by the WPCOG Policy Board. Each of these members shall be entitled to one vote on all matters coming before the Council requiring a vote. The term of the appointment shall be for a period of two years and may be renewed at the option of the Board.

Section 3. Vacancies

In the event a delegate or alternate delegate to the Policy Board dies, retires, resigns, or otherwise ceases to serve, the member government shall fill the vacated position with a representative of such member government appointed to serve in the capacity of delegate or alternate delegate, as the case may be.

If this person is an appointed delegate, the Policy Board will appoint another person to meet non-elected or minority requirements.

Section 4. Quorum

A simple majority of the membership of the Council shall constitute a quorum for conducting business. The number required for a quorum shall not be affected by vacancies. A delegate who has withdrawn early from a meeting without being excused by a simple majority vote of the remaining delegates and appointed delegates present shall be counted as present for purposes of determining whether a quorum is present.

The affirmative vote of a simple majority of the delegates and appointed delegates present shall be necessary to act favorably on any matter unless otherwise required in these Bylaws or the Charter.

Section 5. Meetings

- A. Regular – The Council shall regularly meet bimonthly on the fourth Tuesday of each month beginning in January of each calendar year at 6:00 pm at member government offices, or other locations in their jurisdictions, on a rotation basis, or such other time or place as the Policy Board may select.

Notice of each regular meeting shall be emailed to delegates, alternate delegates and appointed delegates prior to such meeting at their respective addresses or such other address as a member government may designate.

- B. Special – Special meetings may be called by the Board Chair, Vice-Chair, or any five delegates of the Council upon five-day written notice, or two-day written notice if such notice is personally delivered to the delegates, alternate delegates and appointed delegates.

Written notice of special meetings shall contain a brief description of the business to be conducted at such special meeting and be consistent with the provisions of North Carolina law as it pertains to open meetings.

Section 6. Open Meetings

Meetings of the Policy Board, Executive Committee, and any other committee or public body of the Council shall comply with the North Carolina Open Meetings Law, Article 33C of Chapter 143 of the North Carolina General Statutes, to the extent applicable. The schedule of regular meetings will be maintained with the Clerk to the Board of the Council and made available from the Clerk to the Board or from the Executive Director during regular office hours at the normal place of business.

Section 7. Voting

Each member government shall be entitled to one vote on all matters that come before the Council requiring a vote. The vote may be cast by the delegate or alternate delegate of each member government.

Each appointed delegate shall also be entitled to one vote on all matters that come before the Council requiring a vote.

Section 8. Excuses from Voting

No member or appointed delegate shall be excused from voting except upon matters involving the consideration of his or her own financial interest or official conduct. In all other cases, a failure to vote by a delegate or appointed delegate who is physically present at a regular or special meeting, or who has withdrawn without being excused by a simple majority vote of the remaining delegates and appointed delegates, shall be recorded as an affirmative vote.

Section 9. Minutes to be Kept; Ayes and Noes

The Clerk to the Board shall keep full and accurate minutes of the meetings and proceedings of the Council, which shall be available for public inspection. The Clerk to the Board shall record the results of each vote in the minutes. Upon the request of any member of the Council, the ayes and noes upon any question shall be taken and recorded.

Section 10. Procedures

Procedural matters coming before the Council shall be conducted according to generally accepted rules of parliamentary procedure.

At all meetings of the Council, the order of business shall be as follows:

- A. Meeting Called to Order.
- B. Minutes of Previous Meeting (Correction of Minutes).
- C. Unfinished Business.
- D. New Business.
- E. Announcements.
- F. Adjournment.

Section 11. Compensation

The officers, delegates, alternate delegates and appointed delegates shall serve without compensation or remuneration for their services. This section shall not, however, prohibit reimbursement for expenses incurred while on Council business and in accordance with Council fiscal policies.

Article VIII. Organizational Structure, Procedures

Section 1. Election of Officers

At the last regular meeting of the Policy Board in a calendar year, the Council shall elect a board chair, vice-chair, immediate past chair, six at-large executive committee members, and such additional officers as the Council finds necessary in the proper performance of its duties, to serve for one year or until their successors have been duly installed. Installation of officers shall take place at the next regular meeting of the Council following their election.

Section 2. Duties of Officers

- A. Board Chair – The Board Chair shall preside at all meetings of the Council at which he or she is present and shall conduct said meetings in an orderly and impartial manner so as to permit a free and full discussion by the membership of such matters as may be brought before the Policy Board.

The Board Chair shall have the same voting rights as other members. He or she shall be responsible for the implementation of the policies established and the action taken by the Council; appoint such committees as he or she finds necessary or desirable; have all the powers and duties customarily pertaining to the office of Chair of the Board; and perform such further duties as may be assigned to him or her by the Council.

- B. Vice-Chair – The Vice-Chair shall perform all duties of the Chairman in the absence of the Chairman or in event of the inability of the Chairman to act, and shall perform such other duties as the Council may delegate.

All other officers elected by the Council shall perform such duties as may be prescribed by the Council.

Section 3. Reports

The Council shall prepare and submit an annual written report of its activities, including a financial statement, to the participating governmental units and the public.

Article IX. Committees

Section 1. Executive Committee

The Executive Committee shall be composed of the following elected officers: Board Chair, Vice-Chair, the Immediate Past Chair, and six At-Large Members. In the event an immediate Past Chair is not eligible to serve as a Council delegate, an additional at-large member shall be chosen to serve for a one-year term. If the Past Chair office continues to be vacant beyond the first year, the at-large position may be filled for an additional one-year term.

The Executive Committee shall meet at a minimum in the months of February, April, June, August, October and December, and such other times as called by the Chair. The time and place shall be determined by the Chair.

The Executive Committee is empowered to act for the Policy Board in matters of personnel, legal, administration, finance, and other matters as expressly authorized by the Policy Board through resolution.

Representation on the Executive Committee shall also meet the Economic Development Administration's requirements for board composition.

Should any vacancy occur after November, the Executive Committee shall recommend appointment of a member to fill the vacancy at the next regularly scheduled Policy Board meeting.

Section 2. Nominating Committee

The Board Chair shall appoint an ad hoc nominating committee of four persons from the membership to research and seek out suitable candidates for nomination to Council office. Their report is due at the regular November meeting of the Council in the calendar year for consideration and action. This report shall be received along with general nominations from the floor and shall constitute the only legitimate candidates for offices to be filled.

Section 3. Additional Committees

The Board Chair may appoint such additional committees as he or she finds necessary or desirable.

Section 4. Committee Procedures

Committees shall, in the absence of additional directives from the Board Chair and Council, follow procedures outlined in “Council Committee Policies and Procedures.” Voting procedures for committees shall be as for the Council, as provided in Article VII, Sections 7-9.

Article X. Staff and Administration

Section 1. Staff

It shall be the policy of the Council to employ a staff of qualified professionals and other support staff and pay to them such compensation as it shall deem necessary and advisable to carry out their duties and implement Council projects, programs and functions.

Section 2. Appointment of Executive Director

The Executive Director shall be appointed by the Policy Board based on recommendations of the Executive Committee and shall serve at the pleasure of the Policy Board. The Executive Director shall be appointed solely on the basis of his or her executive and administrative qualifications.

Section 3. Powers and Duties of Executive Director

The Executive Director is the chief administrator of the Council. He or she is responsible to the Policy Board for the administration of all departments under the Policy Board’s general control and has the following powers and duties:

- A. He or she shall appoint and suspend or remove all Council employees and agents. Such appointments, suspensions and removals shall be in accordance with any general personnel rules, regulations, policies or ordinances as the Policy Board may adopt.
- B. He or she shall direct and supervise the administration of all Council offices, departments, boards, committees and agencies under the general control of the Policy Board, subject to the general direction and control of the Policy Board.
- C. He or she shall attend all meetings of the Policy Board and Executive Committee and recommend any measure that he considers expedient.
- D. He or she shall see that the orders, resolutions and regulations of the Policy Board are faithfully executed within the Council.

- E. He or she shall prepare and submit the annual budget to the Policy Board and act as budget officer.
- F. He or she shall annually submit to the Policy Board and make available to the public a complete report on the finances and administrative activities of the Council as of the end of the fiscal year.
- G. He or she shall appoint and supervise a finance director/officer to fulfill the requirements of N.C. General Statutes Chapter 159, the N.C. Local Government Budget and Fiscal Control Act.
- H. He or she shall appoint and supervise a clerk to the board who shall keep all official minutes, books, and records and make them available for public inspection to the extent required by law. The clerk to the board shall attest to official actions of the Council and certify actions and accounts taken by that body.
- I. He or she shall make any other reports that the Policy Board may require concerning the operations of Council offices, departments, committees and agencies.
- J. He or she shall perform other duties that may be required or authorized by the Policy Board.

Article XI. Fiscal Control

Section 1. Policy Board to Direct Fiscal Policy of the Council

The Policy Board has and shall exercise the responsibility of developing and directing the fiscal policy of the Council under the provisions and procedures of the Local Government Budget and Fiscal Control Act as they apply to a “public authority.” The Policy Board shall use a full accrual accounting system until another is adopted in accordance with Article XIII of the Bylaws entitled “Amendments.”

Section 2. Annual Balanced Budget

The Council shall operate under an annual balanced budget adopted and administered in accordance with the Local Government Budget & Fiscal Control Act. The budget ordinance shall cover a fiscal year beginning July 1 and ending June 30. Only expenditures authorized in the budget may be disbursed.

Section 3. Budget Officer

The Executive Director shall serve as the Budget Officer. He or she shall have the power to sign on behalf of the Council, agreements or other instruments to be executed by the Council in the conduct of its business. Unless otherwise provided, he or she shall sign or countersign checks and vouchers in payment of obligations of the Council. In case of absence of the

Executive Director, any other Executive Committee member, or other designated official, may be empowered to countersign checks and vouchers in payment of obligations to the Council.

Section 4. Budget Requests

At the March meeting of the Council, a proposed balanced budget for the next fiscal year shall be presented. This preliminary budget as amended constitutes a first reading and shall be submitted the first week in April to each participating government for its review. At the next regular meeting of the Council in May, the Council shall conduct a public hearing and perform a second reading making any final changes necessary. The results of this meeting will constitute final action and adoption of the budget through a simple majority vote.

The budget request shall be an estimate of the financial requirements of the Council for the budget year and shall be made in such form and detail with such supporting information and justifications as the Budget Officer may prescribe. The revenue estimate shall be an estimate of all revenues to be realized by the Council during the budget year.

Section 5. Regular Assessments

The annual budget shall set forth the per capita share of the budget to be funded by each member as provided in the Charter.

Section 6. Special Assessments

If, as a result of participation in a Council program with special funding requirements, a governmental unit is required to offer separate funding for its share, this shall be made known in the budget request to that governmental unit.

Section 7. Budget Approval

Upon approval of the budget by all participating governmental units, each participant governmental unit shall appropriate its share of the budget and shall forward this amount to the Council at the beginning of each fiscal year.

Section 8. Annual Independent Audit

The Council shall have its accounts audited as soon as possible after the close of each fiscal year by a certified public accountant. The auditor shall be selected by and shall report directly to the Policy Board. Upon completion of the examination, the auditor shall prepare a written report embodying financial statements and his or her opinion and comments relating thereto.

Copies of this report shall be distributed to each Council delegate or alternate at the next regular Policy Board meeting following the publication of the report.

Article XII. Prohibited Activities

Section 1. Prohibited Activities

Notwithstanding any other provision of these articles, this organization shall not carry on any activities prohibited by the following.

- A) An organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue Law, or
- B) An organization contribution to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 or any other corresponding provision of any future United States Internal Revenue Law.

Article XIII. Amendment of Bylaws; Effective Date

Section 1. Amendment of Bylaws

Any proposed amendment, repeal, or alteration, in whole or in part, of these Bylaws shall be submitted in writing and presented for a first reading at a regular meeting of the Policy Board. This shall constitute an official first reading, after which the proposed amendment shall be transmitted to each member government for consideration and ratification. Ratification by three-fourths of the existing member governments shall be required. At the next regular meeting of the Policy Board following receipt of the required ratifications, the proposed amendment shall be presented for a second reading, at which the member governments' actions shall be reported and accepted.

Section 2. Effective Date

These revised Bylaws shall be in full force and effect from and after the date ratified by the required three-fourths majority of member governments and the Policy Board.

ADOPTED THIS _____ OF _____, 2026.

Amended November 27, 1990

Amended February 23, 2004

Amended May 22, 2007

Amended _____, 2026

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Chris Timberlake, Planning Director

DATE: October 5, 2026

IN RE: Map Review Officer Designation

REQUEST

Staff requests the Board of Commissioners adopt the attached resolution amending the list of Map Review Officers.

BACKGROUND

North Carolina General Statutes require all counties to appoint Review Officers to review plats and maps before recordation to certify they meets statutory mapping requirements. The law requires appointments to be by name, not by job title, so changes in staffing necessitate the Board of Commissioners approving new resolutions for subsequent recordation in the Register of Deeds Office.

City of Newton is requesting Randy Williams be removed. City of Conover is requesting Madeleine Epley be removed. Town of Longview is requesting Susan Matheson be removed, and Elizabeth Moss and Laney Lancaster be added. Town of Catawba is requesting Elizabeth Moss and Laney Lancaster be added.

With approval of the attached resolution incorporating the changes noted above, the active list of Review Officers will be:

Catawba County:	Chris Timberlake, Laurie LoCicero, Diana Gandia, Blake Wright, Jonathan Pilkenton
City of Hickory:	Brian Frazier, Cal Overby, Mike Kirby, and Wilson Elliott
City of Newton:	Alex S. Fulbright
City of Conover:	Stephanie Watson, Heather Stephens and Erik Schlichting
City of Claremont:	Bryce Carter
Town of Long View:	Elizabeth Moss, Laney Lancaster, Daniel Odom
Town of Maiden:	Addyson Ikard
Town of Catawba:	Elizabeth Moss, Laney Lancaster, Daniel Odom
Town of Brookford:	Marshall Eckard

RECOMMENDATION

Staff recommends the Board of Commissioners adopt the attached resolution amending the list of Map Review Officers.

RESOLUTION #2026-____
APPOINTMENT OF MAP REVIEW OFFICERS

WHEREAS, S.L. 1997-309 (SB875) made a number of significant changes in the procedures for recording maps and plats; and

WHEREAS, the main purpose of the law was to transfer the responsibility for reviewing plats to determine whether they meet recording requirements from the Register of Deeds to a Review Officer; and

WHEREAS, G.S. 47-30.2 requires the Board of County Commissioners in each County, by resolution, to appoint a person or persons to serve as Review Officer to review each plat or map before it is recorded and certify that it meets the statutory requirements for recording; and

WHEREAS, it is the desire of the Catawba County Board of Commissioners to insure an expeditious review of all maps and plats as required by G.S. 47-30.2 before they are presented to the Register of Deeds for recording; and

WHEREAS, the Catawba County Board of Commissioners on July 20, 2026 adopted Resolution #2026-17 which included names of individuals who were appointed as Review Officers for representative jurisdictions in Catawba County; and

WHEREAS, said Resolution was recorded in the Office of the Register of Deeds in Book 04036 Pages 0018-0019; and

WHEREAS, staffing changes have occurred in the City of Newton, the City of Conover, the Town of Longview and the Town of Catawba which necessitate an amendment to the approved list of Map Review Officers.

NOW THEREFORE, BE IT RESOLVED, that Elizabeth Moss and Laney Lancaster hereby be added to the list of appointed review officers for Town of Longview and Town of Catawba and that Randy Williams hereby be removed from the list of appointed review officers for the City of Newton and Madeleine Epley hereby be removed from the list of appointed review officers for the City of Conover and Susan Matheson hereby be removed from the Town of Longview.

With the above change, the comprehensive list of Map Review Officers is as follows:

Catawba County:	Chris Timberlake, Laurie LoCicero, Diana Gandia, Blake Wright, Jonathan Pilkenton
City of Hickory:	Brian Frazier, Cal Overby, Mike Kirby, and Wilson Elliott
City of Newton:	Alex S. Fulbright
City of Conover:	Stephanie Watson, Heather Stephens and Erik Schlichting
City of Claremont:	Bryce Carter
Town of Long View:	Elizabeth Moss, Laney Lancaster, Daniel Odom
Town of Maiden:	Addyson Ikard
Town of Catawba:	Elizabeth Moss, Laney Lancaster, Daniel Odom
Town of Brookford:	Marshall Eckard

AND BE IT FURTHER RESOLVED that a copy of this Resolution designating the Review Officers be recorded in the Catawba County Register of Deed's Office and indexed in the names of the Review Officers.

Adopted this the 5th day of October, 2026.

C. Randall Isenhower, Chair
Catawba County Board of Commissioners

(SEAL)

ATTEST: _____

Name: Dale R. Stiles

Title: County Clerk

STATE OF NORTH CAROLINA
COUNTY OF CATAWBA

NOTARY ACKNOWLEDGMENT

I, _____, a Notary Public of said County and State, certify that Dale R. Stiles, with whom I am personally acquainted, personally came before me this day and who, being by me duly sworn, says she is the County Clerk to the Catawba County Board of Commissioners, a body politic; and that foregoing instrument was signed in it name by the Chair of the Catawba County Board of Commissioners, attested by her as Clerk and sealed with its corporate seal, all by order and authority duly given, and that the said instrument is the act and deed of Catawba County.

WITNESS my hand and official seal this the _____ day of _____, 2026.

(SEAL)

Notary Public

Print Name: _____

My commission expires: _____

MEMORANDUM

To: Catawba County Board of Commissioners
From: Sheriff Don Brown
Date: October 5, 2026
Subject: Retirement of Two Drug Interdiction K-9s "Odin" and "Thor"

Request

Staff requests the Board of Commissioners approve a resolution to retire drug interdiction K-9s Odin and Thor and transfer ownership of Odin to K-9 handler Dustin Ladd and Thor to K-9 handler Daniel Ikerd.

Background

Odin is a drug interdiction K-9 owned by Catawba County Sheriff's Office who has performed his duties diligently for 6 years. Odin is 8 years old and is no longer able to perform law enforcement duties. Odin was specifically trained in certain law enforcement procedures, and it is in the best interest of Odin that he remain under the care and supervision of a trained handler. Dustin Ladd is currently Odin's handler. Deputy Ladd possesses the necessary expertise to manage and care for Odin and provide a safe and suitable home for retirement.

Thor is a drug interdiction K-9 owned by Catawba County Sheriff's Office who has performed his duties diligently for 7 years. Thor is almost 10 years old and is no longer physically able to perform law enforcement duties. Thor was specifically trained in certain law enforcement procedures, and it is in the best interest of Thor that he remain under the care and supervision of his trained handler. Thor's trained K-9 handler is Daniel Ikerd, and he possesses the necessary expertise to manage and care for Thor and provide a safe and suitable home for retirement.

Adoption of the resolution, pursuant to NCGS § 17F-21, would allow the Catawba County Sheriff's Office to retire and transfer ownership of Odin and Thor to their handlers. The Deputies must agree to keep the K-9's retired and assume all liability and responsibility for the care of the dogs for the remainder of their lives.

Recommendation

Staff recommends the Board of Commissioners approve a resolution to retire drug interdiction K-9s Odin and Thor and transfer ownership of Odin to K-9 handler Dustin Ladd and Thor to K-9 handler Daniel Ikerd.

RESOLUTION 2026-__

**AUTHORIZING THE RETIREMENT OF
K-9 “Thor” and “Odin”**

WHEREAS, Drug Interdiction K-9 “Thor” has been a great benefit to Catawba County for 7 Years and Drug Interdiction K-9 “Odin” has been a great benefit to Catawba County for 6 Years; and

WHEREAS, Thor retired from service effective September 1, 2026, and Odin retired from service effective September 1, 2026; and

WHEREAS, Thor and Odin were specifically trained in certain law enforcement procedures; and

WHEREAS, Daniel Ikerd and Dust Ladd each possess the necessary expertise to manage and care for Thor and Odin, providing a safe and suitable home for retirement; and

WHEREAS, the Board of Commissioners finds that Thor should be retired and ownership transferred to Daniel Ikerd, and that Odin should be retired and ownership transferred to Dustin Ladd, so that they may provide a safe and suitable home for retirement, in recognition of Thor’s and Odin’s period of dedicated service and due to the additional training and responsibility which is required; and

WHEREAS, G.S. § 17F-21 permits the Board of Commissioners to authorize the transfer of ownership of Thor and Odin to the Officers, upon the Officers accepting custody of the K-9’s, ensuring they remain retired, and assuming all liability and responsibility for their care for the remainder of their lives.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners authorizes the transfer of ownership of K-9 Thor to Daniel Ikerd, and the transfer of K-9 Odin to Dustin Ladd, effective October 19, 2026, or upon the execution of the Assumption of Liability and Release, ensuring that the Officers assume all liability and responsibility for the care of the animals.

ADOPTED, this the 5th day of October, 2026.

[Seal]

C. Randall Isenhower, Chairman
Catawba County Board of Commissioners

Attest:

Dale R. Stiles, Clerk
Catawba County Board of Commissioners