

2023

# Lincoln County Schedule of Values



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## COMPONENTS OF A REAPPRAISAL

To accomplish the task of valuing all parcels within a county as of the January 1 revaluation date, the methodology of mass appraisal rather than the methodology of single-property appraisals must be utilized. Mass appraisal is the systematic appraisal of groups of properties as neighborhoods. This is accomplished by using standardized procedures and statistical testing. In a mass appraisal system, the assessor must make valuation judgments about groups of properties rather than single properties. The assessor must be able to develop, support, and explain standardized adjustments in a valuation model among use classes, construction types, neighborhoods, and other property groups. The guide used for this is the uniform schedule of values. The schedule of values is made up of schedules, standards, rules, tables, and other factors used to apply the correct value to parcels. The schedule of values serves as the county's mass appraisal model and is implemented by means of a computer assisted mass appraisal system (CAMA). Incorporated in the schedule may be building cost figures derived from national data that have been adjusted to reflect local costs, local cost studies, qualifying arms-length sales, and income and expense formulas. The schedule of values sets forth values for appropriate unit of measurement for use in appraising land and buildings. For example, land may be valued by a set amount per square foot, lot, acre, or home-site, depending on the highest and best use. A dwelling is typically valued using an established amount per square foot. The land unit per appropriate unit of measurement will vary depending on the neighborhood in which the land is situated. Factors that warrant adjustments are also set forth in the schedule of values for various types of property. The schedule typically authorizes adjustments to land value based on factors such as home-site size, excess acreage, road frontage, topography, zoning, the presence of easements, and other factors. A county's schedule also typically prescribes ranges of characteristics and corresponding percentage adjustments for recognized factors.

Mass appraisal for ad valorem purposes entails many of the same principles as an independent fee, single-property appraisal. Mass appraisal techniques, however, emphasize valuation modules (expressed as equations, tables, and schedules), standards of practice, and statistical quality control. A reassessment program consists of these subsystems:

1. A data management system
2. A sales analysis system
3. A valuation system
4. An administrative system

These subsystems are independent of each other. For example, the valuation system uses information maintained in the sales analysis and data management systems and produces output (valuations) required by the administrative system in the production of tax bills.



## **DATA MANAGEMENT SYSTEM**

The data management system has components for collection, entry, editing, organization, conversion, storage, and security of property characteristics and ownership. Quality control of this system is very important because the accuracy of the values determined depends on the reliability of the data from which they are generated. In addition, data collection, conversion, and maintenance are the most expensive aspect of any reappraisal program. Special care must be given to the thought and planning required of managing logic to minimize cost.

Data maintenance is the protocol for creating new parcels, capturing and valuing new construction, and making changes to the current property database. The maintenance protocol consists of three components:

1. County land records system: the creation of new parcels from the recording of “splits” (dividing of an existing parcel), combining existing parcels, and the recording of new subdivision plats feeds the second component.
2. Permits and inspections: as the appraisal staff receives notice of new permits and inspections, property record cards are pulled and new data is collected. Staff receives this information and monitors the construction progress and makes determinations of the percentage of construction completed as of January 1 each calendar year.

Periodic re-inspection of all properties: routine field visits are supplemented with information obtained from the latest orthographic photography and provided by property owners as part of the annual listing abstracts and requests from taxpayers for review or appeal.

## **SALES ANALYSIS SYSTEM**

The sales system has components for sales data collection, sales screening and processing, ratio studies, and sales reporting. Assessment/sales ratio studies are the primary tool for measuring mass appraisal performance. They are valuable for monitoring appraisal results, identifying reappraisal priorities, adjusting valuations to the market, and assisting the administrative system in planning and scheduling.

Ratio studies and sales reports draw on values produced by the valuation system and on property characteristics maintained in the data management.

**VALUATION SYSTEM**

The valuation system (CAMA) consists of mass appraisal applications of the three approaches to value and/or allows for various adjustments that recognize specific aspects of each approach. The three approaches are:

1. Cost Approach: requires maintenance and application of computerized cost schedules and equations, depreciation schedules, and indexing factors. This data comes from contractors, building material suppliers, etc.
2. Sales Comparison Approach: applications include multiple regression analysis and model building for automated comparable sales analysis.
3. Income Approach: will require income multipliers and overall rates. The information to generate this comes from rental, leasing, sales, etc., data provided by owners and tenants.

The optimum results of the valuation system will be to consider all three approaches to value, as appropriate to property type, and determine which method(s) produces the best results for the final appraisal. Properly executed, any of the three approaches to value will yield credible results; however, the sales comparison and income approaches are highly dependent on available data. Of the three approaches, only the cost approach can be uniformly applied with limited data.

The current economy affects the number of arm's length sales occurring in the market. A general county-wide reappraisal depends on data being available from a wide variety of sources in order to properly apply each of the three approaches to value. Even when an abundance of relevant data is available for applying the sales comparison approach and the income approach, that data may also be utilized in refining the cost approach. In the absence of relevant data prior to the final determination of reappraisal values, the cost approach becomes the more reliable approach for all property types. Below is a comparison of the three approaches to value and when typically, best to apply them. <sup>1</sup>

<b><u>RESIDENTIAL</u></b>	<b><u>COMMERCIAL</u></b>	<b><u>INDUSTRIAL</u></b>
1. Sales Comparison	1. Income	1,2. Cost
2. Cost	2. Sales Comparison	1,2. Income
3. Income	3. Cost	3. Sales Comparison

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<sup>1</sup> Information provided from IAAO One-Day Forum 960

## **ADMINISTRATIVE SYSTEM**

The administrative system is comprised of a variety of functions and activities, each of which requires information from sales analysis, valuation, or data management systems and produces products used by the administrative system.

## **IN-HOUSE REAPPRAISAL**

An in-house reappraisal is a major effort requiring careful preparation, the support of county management and the Board of County Commissioners, adequate time, and sufficient funds. In preparing a schedule and reappraisal, the assessor's office should include the relationship between the daily operations of the assessor's office and the reappraisal program. Adequate time to cover probable delays and contingencies to deal with unforeseen problems must be taken into consideration. Even though the reappraisal process should be viewed as separate from daily operations; existing staff, duties, responsibilities, and priorities must be modified and additional staff may be required.

## **SUMMARY**

General reappraisals of real property are required by statutory authority to be performed on an eight-year cycle. Many counties adopt a shorter cycle via a resolution by their respective County Board of Commissioners. The current trend in North Carolina is a four-year cycle for reappraisal with counties to hire and train the staff in order to perform an "In-House" reappraisal as opposed to "contracted" from outside the county.

As understood by the assessor's office, an effective reappraisal requires careful planning, a realistic analysis of the present state of the assessment records and values, and the resources needed to conduct the appraisal. As such, reappraisals are a costly, highly visible, and politically sensitive undertaking. However, since the real property staff in the assessor's office understands its own resources and the technical requirements of the task, they are committed to conducting the fairest and most equitable reappraisal possible. The success of this endeavor depends on the leadership of the assessor's office, an informed public awareness, and committed management support.

**STATUTORY REQUIREMENTS**

For an assessor to undertake their responsibilities and duties properly, they must be familiar with the legal framework in which to perform their duties. The legal framework sets the guidance and rules to follow for a reappraisal. Some general statutes, but not all, are included in this section. Others will be included throughout this schedule as applicable.

**§ 105-286. Time for general reappraisal of Real Property.**

(a) Octennial Cycle. – Each county must reappraise all real property in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the year set out in the following schedule and every eighth year thereafter, unless the county is required to advance the date under subdivision (2) of this section or chooses to advance the date under subdivision (3) of this section.

(1) Schedule of Initial Reappraisals. –

Division Five – 1976: ---Lincoln

(2) Mandatory Advancement. – A county whose population is 75,000 or greater according to the most recent annual population estimates certified to the Secretary by the State Budget Officer must conduct a reappraisal of real property when the county's sales assessment ratio determined under G.S. 105-289(h) is less than .85 or greater than 1.15, as indicated on the notice the county receives under G.S. 105-284. A reappraisal required under this subdivision must become effective no later than January 1 of the earlier of the following years:

a. The third year following the year the county received the notice.

b. The eighth year following the year of the county's last reappraisal.

(3) Optional Advancement – A county may conduct a reappraisal of real property earlier than required by subdivision (1) or (2) of this subsection if the board of county commissioners adopts a resolution providing for advancement of the reappraisal. The resolution must designate the effective date of the advanced reappraisal and may designate a new reappraisal cycle that is more frequent than the octennial cycle set in subdivision (1) of the subsection. The board of county commissioners must promptly forward a copy of the resolution adopted under this subdivision to the Department of Revenue. A more frequent reappraisal cycle designated in a resolution adopted under this subdivision continues in effect after a mandatory reappraisal required under subdivision (2) of this subsection unless the board of county commissioners adopts another resolution that designates a different date for the county's next reappraisal.

*Note:* Under the provisions of **GS 105-286 (a)(3)**, for 2009 the Lincoln County Board of Commissioners adopted a resolution to advance the reappraisal date to January 1, 2011, and continue on a four-year reappraisal cycle from this date.

## **§ 105-273(13) Definitions**

Real property, real estate, or land. – Any of the following:

- a. The land itself.
- b. Buildings, structures, improvements, or permanent fixtures on land.
- c. All rights and privileges belonging or in any way appertaining to the property.
- d. A manufactured home as defined in G.S. 143-143.9(6), unless it is considered tangible personal property for failure to meet all of the following requirements:
  1. It is a residential structure.
  2. It has the moving hitch, wheels and axles removed.
  3. It is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years and the lease expressly provides for the disposition of the manufactured home upon termination of the lease.

## **§ 105-296(b). Powers and duties of assessor.**

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

**§ 105-299. Employment of experts.**

The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist the assessor in the performance of these duties. The county may also assign to county agencies, or contract with State or federal agencies for, any duties involved with the approval or auditing of use-value accounts. The county may make available to these persons any information it has that will facilitate the performance of a contract entered into pursuant to this section. Persons receiving this information are subject to the provisions of G.S. 105-289(e) and G.S. 105-259 regarding the use and disclosure of information provided to them by the county. Any person employed by an appraisal firm whose duties include the appraisal of property for the county must be required to demonstrate that he or she is qualified to carry out these duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of these firms, primary consideration must be given to the firms registered with the Department of Revenue pursuant to the provisions of G.S. 105-289(i). A copy of the specifications to be submitted to potential bidders and a copy of the proposed contract may be sent by the board to the Department of Revenue for review before the invitation or acceptance of any bids. Contracts for the employment of these firms or persons are contracts for personal services and are not subject to the provisions of Article 8, Chapter 143, of the General Statutes.

(1939, c. 310, s. 408; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1975, c. 508, s. 2; 1983, c. 813, s. 4; 1985, ARTICLE 19)

**§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules.**

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

(1) In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; dedication as a nature preserve; conservation or preservation agreements; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.

(2) In determining the true value of a building or other improvement, to consider at least its location; type of construction; age; replacement cost; cost; adaptability for residence, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value.

(3) To appraise partially completed buildings in accordance with the degree of completion on January 1.

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

(1) Uniform schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.

(2) Repealed by Session Laws 1981, c. 678, s. 1.

(3) A separate property record be prepared for each tract, parcel, lot, or group of contiguous lots, which record shall show the information required for compliance with the provisions of G.S. 105-309 insofar as they deal with real property, as well as that required by this section. (The purpose of this subdivision is to require that individual property records be maintained in sufficient detail to enable property owners to ascertain the method, rules, and standards of value by which property is appraised.)

(4) The property characteristics considered in appraising each lot, parcel, tract, building, structure and improvement, in accordance with the schedules of values, standards, and rules, be accurately recorded on the appropriate property record.

(5) Upon the request of the owner, the board of equalization and review, or the board of county commissioners, any particular lot, parcel, tract, building, structure or improvement be actually visited and observed to verify the accuracy of property characteristics on record for that property.

(6) Each lot, parcel, tract, building, structure and improvement be separately appraised by a competent appraiser, either one appointed under the provisions of G.S. 105-296 or one employed under the provisions of G.S. 105-299.

(7) Notice is given in writing to the owner that he is entitled to have an actual visitation and observation of his property to verify the accuracy of property characteristics on record for that property.

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

(1) The assessor shall submit the proposed schedules, standards, and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to

the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.

(2) Upon receipt of the proposed schedules, standards, and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:

a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to the board of county commissioners and are available for public inspection in the assessor's office; and

b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards, and rules.

(3) When the board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:

a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and

b. That a property owner who asserts that the schedules, standards, and rules are invalid may except to the order and appeal therefrom to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules was first published.

(d) Before the board of county commissioners adopts the schedules of values, standards, and rules, the assessor may collect data needed to apply the schedules, standards, and rules to each parcel in the county

### **§ 105-283. Uniform appraisal standards.**

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



being used. For the purposes of this section, the acquisition of an interest in land by an entity having the power of eminent domain with respect to the interest acquired shall not be considered competent evidence of the true value in money of comparable land

**Authors Notes: The Machinery Act of North Carolina has been provided as an integral part of these Uniform Schedules of Value, Standards, and Rules. Other applicable information not recited in this text is included by reference.**

In addition to the specific statutory direction and appellate court rulings, it is necessary to be well-versed with the nature of appraised values of property and with the basic economic principles that serve as the foundation of the valuation process.

**PROPERTY VALUATION****APPRAISAL THEORY**

An appraisal, in itself, is an opinion of value. This does not imply, however, that one opinion is necessarily as good as another; there are valid and accurate appraisals, and there are invalid and inaccurate appraisals. The validity of an appraisal can be measured against the supporting evidence from which it was derived, and its accuracy against that very thing it is supposed to predict - the actual behavior of the market. Each is fully contingent upon the ability of the appraiser to record adequate data and to interpret that data into an indication of value.

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

**CONCEPT OF PROPERTY**

The definition of property should begin the discussion of assessing value. Property is associated with the right of any person to possess, use, enjoy, and dispose of a thing. Property, then, is a broad term expressing the relationship between owners and their rights in and to possessions. In appraising real property, the parcel to be appraised includes the rights inherent in ownership of the property and should be included in the opinion of value rendered by the reappraisal.

All property may be divided into two major categories: real property and personal property. Real property is defined as the sum of the tangible and intangible rights in land and improvements. This refers to the interest, benefits, and rights inherent in the ownership of physical real estate. Real estate is the physical land and everything permanently attached to it. Personal property consists of movable items not permanently affixed to, or part of, the real estate and is commonly known as “personal” or “chattels”.

Real estate may be divided into two categories: land and improvements. Land is defined as the surface of the earth together with everything under its boundary and everything over it. Improvements (land improvements, such as paving, fencing, structures, and landscaping, etc.) consist of immovable items affixed to and becoming part of the real estate. “Permanently affixed” refers to the original intent of the owner and economic life of the improvements.

Defining the term “affixed” has been the subject of much litigation, and the courts are subject to change the meaning. In general terms, personal property annexed to land is called a fixture. Chattels that have been annexed to land are called a fixture.

These chattels that have been annexed to the land, so as to lose their character as chattels, become real estate for ad valorem tax purposes. In determining the nature of the annexation of personal property, there are two basic considerations: first, the adaptability of the personal property to the use part of the realty; and second, the person by whom the annexation is made and their interest in the land and the personal property.

Courts have held that, if the chattel is affixed to the land so that it loses its original physical character and cannot be restored to its original condition as a practical matter; it loses its nature as personal property and becomes real property. Two tests relied upon to determine if personal property becomes real estate are: first the intention of the person who put the item in its place; and second, whether the item may be removed from the real estate without damaging either the item or the real estate. Also, to be considered are the use of the item and the generally accepted conveyance of the item in real estate transactions.

In identifying property, a distinction must be made between that of tangible and intangible property. Tangible property consists of actual physical property. Intangible property is evidence of ownership of property rights. Some examples of intangible property are patent rights, copyrights, notes, mortgages, deeds of trust, and stock certificates.

## **APPRAISAL PRINCIPLES**

### **BUNDLE OF RIGHTS**

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

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

The Governmental restrictions are found in its power to:

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

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

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

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## THE NATURE AND MEANING OF VALUE

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

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

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

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

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

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

With these definitions, one can see that value is not an intrinsic characteristic of the commodity itself. On the contrary, value is determined by people, created by desire, modified by varying degrees of desire and reduced by lack of desire. Throughout the definitions a relationship between the purchase and the commodity (property) is implied; this relationship is “value”. A purchaser desires a property because it is a useful commodity in that it has utility. Utility is a prerequisite to value, but utility standing alone does not sufficiently cause value. If a great supply of a useful commodity exists, as for example air, needs would be automatically satisfied, desire would not be aroused, and therefore value would not be created. Therefore, besides having utility, to effectively arouse desire, the commodity must also be scarce.

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

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

For Ad Valorem Tax purposes, the value sought is generally market value. Statute § **105-283** from the North Carolina Machinery Act describes market value as follows:

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. For the purposes of this section, the acquisition of an interest in land by an entity having the power of eminent domain with respect to the interest acquired shall not be considered competent evidence of the true value in money of comparable land.

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**VALUE IN USE VS. VALUE IN EXCHANGE**

We have stated that there are a number of qualifying distinctions made in reference to the meaning of value. One of the most common and probably the most important relative to the purpose of this manual is the distinction between value in use and value in exchange. We have defined market value as a justifiable price which buyers, in general, will pay in the market. The question arises then as to the value of property which, by nature of its special and highly unique design, is useful to the present owner, but relatively less useful to buyers in the market. One can readily see that such a property's utility value may differ greatly from its potential sales price. It is even possible that no market for such a property exists. Such a property is said to have value in use, which refers to the actual value of a commodity to a specific person, as opposed to value in exchange, which aligns itself with market value, referring to the dollar-value of a commodity to buyers in general. In a sense, value in use embodies the objective premise, which maintains that value is within the object. This concept easily accommodates cost. While with value in exchange the subjective element is accentuated. Value in exchange, being the primary concern for the assessor, reflects the actions and reactions of buyers, sellers and investors and is considered market value.

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**THE PRINCIPLE OF SUPPLY AND DEMAND**

In order for property to have value, there must be desirability, utility, scarcity, and economic purchasing power. Utility is the capacity of goods to create desire and should not be confused with usefulness. While utility is a subjective concept, usefulness is an objective concept inherent in the property.

Scarcity helps to create desire. There are two economic forces which determine scarcity, supply and demand.

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

cheaply enough to meet the new level of prices and rents, competition would tend to taper off and supply would level off. The cycle is then complete.

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

A community may well support two shopping centers, but the addition of a third shopping center may increase the supply to excess. If this occurs, one of two effects are caused; either the net dollar return to all the shopping centers will be reduced below that level necessary to support the investment, or one of the shopping centers will flourish at the others' expense.

Utility and scarcity by themselves do not confer value on an object, unless the desire by the purchaser is present, a desire backed by the economic purchasing power of the buyer(s).

In any discussion of value, a comparison of the terms “cost” and “price” is useful. Cost may be defined as the sacrifice made in the acquisition of property and commonly reflects the perspective of the buyer. Either the purchase of an existing property or the construction of a new property may incur cost. Price may be defined as the amount of money given, expected or arrived at arranging for the exchange of property. Cost and price may be the same, but not necessarily. An example would be a purchaser pays \$200,000 to buy a property, it may be stated that the property cost \$200,000. However, while price is defined in terms of money, cost is expressed as a sacrifice. A sacrifice may be in terms of money, labor, or time. Also, when property is sold, the price may be either above or below the owner's cost.

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## MARKET VALUE

The terms “value” and “market value” though similar are not the same. There are many different definitions for market value provided by statutes and constitutions of all fifty states for property taxation and realtors used to market property. The assessor must adhere to the definition of market value as stated in **§ 105-283** (see section on statutes) and decisions rendered by the North Carolina Appellate Courts.

The following important points regarding market value should be noted:

1. It is the most probable price.
2. It is not the highest, lowest, or average price.

3. It is expressed in terms of money.
4. It implies a reasonable time for exposure to the market.
5. It implies that both buyer and seller are well-informed of the uses to which the property may be put. It requires an arm's length transaction in the open market.
6. It requires a willing buyer and willing seller, with no advantage being taken by either buyer or seller. Neither buyer nor seller placed in a position of having to purchase or sell to avoid legal action or dispose of property. This is a constraint against consideration of foreclosures and short sales.
7. It recognizes the present use as well as the potential use of property.

Note: In analyzing sales of property, close attention is paid to identifying all transactions that are the result of a foreclosure or short sale. Such sales are not retained for further consideration in determining the schedules set out elsewhere in this document, and neither will they be considered in analyzing the reappraisal results via the State-mandated assessment/sales ratio study.

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#### THE PRINCIPLE OF HIGHEST AND BEST USE

The way in which property is used, or could be used, plays an essential role in determining its market value. An assessor recognizes this as the highest and best use. The highest and best use for a property is that use which will produce the highest net return to the land for a given period of time within the limits of those uses which are economically feasible, physically possible, probable, and legally permissible (current zoning).

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

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



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

Just as everything changes with time, the highest and best use of property will change. The character of a neighborhood may be altered, thereby creating demands for different uses. The assessor periodically reviews conclusions as to highest and best use and revises them according to the data that are collected. As an example, zoning, one of the restraints on use, may be changed, which changes the allowable use.

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## PRINCIPLE OF ANTICIPATION

Market value is the present worth of all the anticipated future benefits to be derived from the property. Income stream and amenities may be considered benefits. Anticipated future benefits are those benefits anticipated by the market. Past sales of the property and past income are important only when they are an indication of what may be expected in the future. The principle of change works in conjunction with the principle of anticipation.

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## PRINCIPLE OF BALANCE

The principle of balance, when applied to a property, states that maximum market value is reached when the four agents of production – labor, coordination or management, capital, and land attain a state of equilibrium.

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## PRINCIPLE OF CHANGE

The principle states that market value is never constant because economic, social, and governmental forces are at work to change property and its environment. Because change is continuous, the estimate of market value is valid only on the effective day for which it is made. This principle works in conjunction with the principle of anticipation.

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

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

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

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## PRINCIPLE OF COMPETITION

This principle states that when substantial profits are being made, competition is created. This leads to the aphorism that profit tends to breed competition and that excess profit breeds ruinous competition.

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## PRINCIPLE OF CONFORMITY

The principle of conformity states that maximum market value is reached when a reasonable degree of economic and social homogeneity is expected in the foreseeable future. As applied to improvements, reasonable homogeneity implies reasonable similarity, not monotonous uniformity. Similarity in age, income, background, etc., is conformity when applied to residents. In understanding the neighborhood concept in mass appraisal, conformity is essential and works with the principles of progression and regression.

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## PRINCIPLE OF CONSISTENT USE

This principle states that the property must be valued with a single use for the entire property. Property valued on the basis on one use for land and another for the improvements is improper. The principle is especially applicable to a property in transition from one use to another. While the improvements on a parcel ready for a higher use may theoretically have a long physical life, their economic life may have already terminated.

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## PRINCIPLE OF CONTRIBUTION

This principle states that a value of an agent of production (or a property component) depends upon its contribution to the whole. This is another way of saying that cost does not necessarily equal value. Some examples are:

1. A garage is built on an existing home at a cost of \$30,000. Based on comparable sales analysis, it is determined that such a garage adds \$35,000 to the overall market value of the property. In this case, \$35,000 is the value contribution of the garage.
2. Cost does not always equal value. A brick fireplace cost \$10,000 to construct. Sales analysis in this neighborhood reflects a brick fireplace only adds \$6,000

of value to a home. A brick fireplace may only add \$6,000 of contribution to the value of the home, not the cost of \$10,000.

This principle is the basis for the adjustment process of the comparative sales approach to value and the direct sales comparison method of land valuation, for determining whether physical deterioration and functional obsolescence are curable or incurable, and for justifying remodeling and modernization. Many of the adjustments to value that are detailed herein for various property characteristics are based on their contribution to the whole property, not their actual cost. This principle works in conjunction with the principles of balance, increasing and decreasing returns, and surplus productivity.

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## **PRINCIPLE OF INCREASING AND DECREASING RETURN**

This principle states that, when successive increments of one agent of production are added to fixed amounts of other agents, future net benefits (income or amenities) will increase up to a certain point (point of decreasing returns), after which successive increments will decrease future net benefits.

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## **PRINCIPLES OF PROGRESSION AND REGRESSION**

The principles of progression and regression relate to how surroundings affect the value of an object. Progression indicates that the value of a lesser object is enhanced by association with better objects of the same type. The principle of regression states that, when there are dissimilar properties within the same general classification and in the same area, the better property will be adversely affected.

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## **PRINCIPLE OF SUBSTITUTION**

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

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## **PRINCIPLE OF SUPPLY AND DEMAND**

The forces of supply and demand determine market value.

## PRINCIPLE OF SURPLUS ACTIVITY

This principle states that the net income remaining after the cost of the agents of production-labor, coordination, and capital has been paid is considered surplus productivity.

## **TRADITIONAL APPROACHES TO VALUE**

In the preceding paragraphs, it has been stated that value is an elusive item that occurs in many different forms, and that the forces and influences which combine to create, sustain, or destroy value are numerous and varied. It is the appraiser's function to define the type of value sought, to compile and to analyze all related data, and, giving due consideration to all the factors which may influence the value, to process and translate that data into a final opinion or *estimate of value*. This must be done for each property that is to be appraised. The processing of this data into a conclusion of value generally takes the form of three recognized approaches to value: Cost Approach, Market Data Approach and Income Approach. Underlying each of the approaches is the principle that the justifiable price of a property is no more than the cost of acquiring and/or reproducing an equally desirable substitute property. The use of one or all three approaches in the valuation of a property is determined by the quantity, quality, and accuracy of the data available to the appraiser.

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

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

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

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

**Neither this section nor G.S. 105-317(a) requires the commission to value property according to its sale price in a recent arm's length transaction when 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)

**Where sale was not between a willing buyer and a willing seller, as contemplated by this section, sales price was not indicative of property's true value.**

In re Phoenix Ltd. Partnership, 134 N.C. App. 474, 517 S.E.2d 903 (1999)

Essentially, North Carolina law prohibits the presumption that the sale price of any particular property must be the basis for its appraised value for ad valorem tax purposes. Instead, reliance is placed on the greater weight of evidence determined from a larger sampling of comparable properties and, as a result, the appraised value may be less than or greater than the sale price of any particular property.

The *INCOME APPROACH* measures the present worth of the future benefits of a property by the capitalization of the net income stream over the remaining economic life of the property. The approach involves making an estimate of the "effective gross income" of a property, derived by deducting the appropriate vacant and collection losses from its estimated economic rent, as evidenced by the yield of comparable properties. From this figure then is deducted applicable operating expense, the cost of taxes and insurance, and reserve allowances for replacements resulting in an estimate of net income, which may then be capitalized into an indication of value. For the 2023 Revaluation, Lincoln County adopts a capitalization rate range of 5% to 10%. Expense ratios, vacancy rates, and market rents may vary by the location and type of property being appraised.

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

**PROPERTY VALUATION TECHNIQUES****APPLYING THE COST APPROACH**

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

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

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

**REPLACEMENT COST**

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

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

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

## ESTIMATING REPLACEMENT COST

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

The *Quantity-Survey Method* involves a detailed itemized estimate of the quantities of various materials used, labor and equipment requirements, architect and engineering fees, contractor's overhead and profit, and other related costs. This method is primarily employed by contractors and cost estimators for bidding and budgetary purposes and is much too laborious and costly to be effective in everyday appraisal work, especially in the mass appraisal field. The method, however, does have its place in that it is used to develop certain unit-in-place costs which can be more readily applied to estimating for appraisal purposes.

The *Unit-in-Place Method* is employed by establishing in-place cost estimates (including material, labor, overhead and profit) for various structural components. The prices established for the specified components are related to their most common units of measurement such as cost per yard of excavation, cost per lineal foot of footings, and cost per square foot of floor covering.

The unit prices can then be multiplied by the respective quantities of each as they are found in the composition of the subject building to derive the whole dollar component cost, the sum of which is equal to the estimated cost of the entire building, providing, of course, that due consideration is given to all other indirect costs which may be applicable. This components part-in-place method of using basic units can also be extended to establish prices for larger components in-place, such as complete structural floors (including the finish flooring, sub-floor, joists and framing), which are likely to occur repeatedly in a number of buildings.

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

Developed and applied properly, these pricing techniques will assist the appraiser in arriving at valid and accurate estimates of replacement cost new as of a given time. This given time for ad valorem tax purposes is always January 1 of the reappraisal year. The cost generally represents the upper limit of value of a structure. The difference between its replacement cost new and its present value is depreciation. The final step in completing the Cost Approach then is to estimate the amount of depreciation and deduct said amount from the replacement cost new.

## DEPRECIATION

Simply stated, depreciation can be defined as “a loss in value from all causes.” As applied to real estate, it represents the loss in value between market value and the sum of the replacement cost new of the improvements plus the land value as of a given time. The causes for the loss in value may be divided into three broad classifications: Physical Deterioration, Functional Obsolescence, and Economic Obsolescence.

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

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

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

## ESTIMATING DEPRECIATION

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

- Physical deterioration and/or functional obsolescence can be measured by observing and comparing the physical condition and/or functional deficiencies of the subject property as of a given time with either an actual or hypothetical, comparable, new and properly planned structure.
- Curable physical deterioration and functional obsolescence can be measured by estimating the cost of restoring each item of depreciation to a physical condition as good as new or estimating the cost of eliminating the functional deficiency.



- Functional and economic obsolescence can be measured by capitalizing the estimated loss in rental due to the structural deficiency or lack of market demand.
- Total accrued depreciation may be estimated by first estimating the total useful life of a structure and then translating its present condition, desirability, and usefulness into an effective age (rather than an actual age) which would represent that portion of its total life (percentage) which has been used up.
- Total accrued depreciation may also be estimated by deriving the amount of depreciation recognized by purchasers as evidenced in the prices paid for property in the market place; the loss of value being the difference between the cost of replacing the structure now and its actual selling price (total property selling price less the estimated value of the land).

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## APPLYING THE MARKET DATA APPROACH

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

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## INTRODUCTION TO THE SALES COMPARISON APPROACH

For assessment purposes, market values are defined by constitutions, statutes and case law. When sales data is available, the sales comparison approach is generally considered the most reliable of the approaches to value. However, in North Carolina assessment litigation, under the “rules of evidence”, a bona fide sale of the subject property may not be considered the best evidence of market value “when competent evidence of 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 (1995).

Emphasizing uniformity and the equitable distribution of the tax burden relative to the premise that similar properties should share similarly in that burden, North Carolina statutory language and the interpretation of relating actual sales to market value by the North Carolina Courts both provide this guidance.

The sales comparison approach models the behavior of the market by comparing the properties being appraised (subject property) with similar properties that have recently sold (comparable properties). Comparable properties are selected for their similarity to the subject property. Their sales prices are then adjusted for their differences from the subject. Finally, a market value for the subject is determined from the adjusted sales prices of the comparable properties.

To understand the sales comparison approach, an appraiser must understand the principles of supply and demand. The interaction of supply and demand factors impacts property prices. Supply depends on current inventories and, in a larger sense, the availability of human skills, materials, and capital, while demand is influenced by population levels, mortgage rates, income levels, local services, housing trends, and the cost of substitutes. The principal of substitution is one demand factor that implies that the market will recognize differences in utility between the subject and its best alternatives by a difference in price.

The sales comparison approach requires the following steps:

1. Definition of the appraisal problem.
2. Data collection.
3. Analysis of market data to develop units of comparison and select attributes for adjustment (model specifications)
4. Development of reasonable adjustments (model calibration).
5. Application of the model to adjust the sales prices of comparable properties to the subject property.
6. Analysis of the adjusted sales price to indicate the value of the subject property.

The entire valuation process depends on accurately defining the subject property because the nature of the property determines the sources of information, methods of comparable selection, and adjustment techniques.

Defining the subject property includes:

1. Identifying the property (parcel number or pin for ad valorem tax purposes)
2. The rights to be appraised (generally Fee Simple for ad valorem tax purposes)
3. The date of appraisal (January 1 of the appraisal year for NC ad valorem tax purposes)
4. The use (highest and best use)
5. The type of value to estimate (market value, for NC ad valorem tax purposes)

This approach has a wide application as a method of estimating value; however, there are factors that can or do limit the usefulness of the sales comparison approach. In spite of these limitations, this approach has a board application in all appraisal work. The value estimates found by the use of this approach are considered particularly significant because they are expressions of value as established by transactions in the market place.

Even though the sales comparison approach is mostly used for estimating market value for residential property, it may also be used for some commercial and industrial

properties if sufficient data is available. Additionally, some valuation parameters of the other valuation approaches (cost and income) are influenced by the application of and observations learned from the sales comparison approach.

## SELECTING VALID COMPARABLES

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

- Sales in connection with: foreclosures, short sales, bankruptcies, condemnations, and other legal actions.
- Sales involving federal, state, county, and local governmental agencies.
- Sales involving religious, charitable, or benevolent tax exempt agencies.
- Sales involving family transfers.
- Sales involving intra-corporate affiliations.
- Sales involving the retention of life interests.
- Sales involving cemetery lots.
- Sales involving mineral or timber rights, and access or drainage rights.
- Sales involving the transfer of partial interests.

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

## PROCESSING COMPARABLE SALES

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

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

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

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

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

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

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## APPLYING THE INCOME APPROACH

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### INTRODUCTION

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

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### THE PRINCIPALS OF CAPITALIZATION

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

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### EXPLORING THE RENTAL MARKET

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

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

The next step is to similarly collect income and expense data on individual properties and to evaluate the data against the established guidelines. The collection of income and expense data (I & E) is an essential phase in the valuation of commercial properties. The appraiser is primarily concerned with the potential earning power of the property. The objective is to estimate its expected net income. Income and Expense Statements of past years are valuable only to the extent that they serve this end. The statements must not only be complete and accurate, but must also stand the test of market validity. Consideration of

the following factors should assist the appraiser in evaluating the income and expense (I & E) data in order to arrive at an accurate and realistic estimate of net income. This is sometimes referred as net income before recapture.

Lincoln County does send surveys soliciting income and expense data from property owners and lessees of commercial (income-producing) property. The return results for these surveys are limited at best. Typically, a more significant amount of additional information is made available as part of the appeal process. This data (income and expense) is generally provided in support of a claim seeking a decrease in appraisal value. The quality/worth of that data is dependent on the documentation provided. Lease information (lease rates, terms, and other stated considerations) is best, with undocumented statements the least useful.

Due to the limited return rate of the survey, the county may utilize other outside sources of information. Even though this may be done on a limited basis it could be useful during the appeal process.

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## QUESTIONS AND COMMENTS RELATING TO INCOME DATA

- A. Was the reported income produced entirely by the subject property? Very often the rent will include an amount attributable to one or more additional parcels of real estate. In this case, it would be necessary to obtain the proper allocations of rent.
- B. Was the income attributable to the subject property as it physically existed at the time of the appraisal, or did the appraisal include the value of leasehold improvements and remodeling for which the tenant paid in addition to rent? If so, it may be necessary to adjust the income to reflect economic rent.
- C. Does the reported income represent a full year's return? It is often advisable to obtain both monthly and annual amounts as verification.
- D. Does the income reflect current economic rent? Is either part or all of the income predicated on old leases? If so, what are the provisions for renewal options and rates?
- E. Does the reported income reflect 100% occupancy? What percentage of occupancy does it reflect? Is this percentage typical of this type of property, or is it due to special non-recurring causes?
- F. Does the income include rental for all marketable space? Does it include an allowance for space, if any, which is either owner or manager occupied? Is the allowance realistic?

G. Is the income attributable directly to the real estate and conventional amenities? Is some of the income derived from furnishings and appliances? If so, it will be necessary to adjust the income or make provisions for reserves to eventually replace them, whichever local custom dictates.

H. In many properties an actual rental does not exist because the real estate is owner occupied. In this event it is necessary to obtain other information to provide a basis to estimate economic rent. The information required pertains to the business operation using the property. Proper analysis of the annual operating statements of the business, including gross sales or receipts, can provide an accurate estimate of economic rent. Information requirements for a few of the more common property uses are as follows:

Retail Stores	The annual net gross sales. (Gross sales less returned merchandise).
Hotels and Motels	The annual operating statement of the business. If retail or office space is leased in these properties, obtain the actual rent paid.
Theaters	The annual gross receipts (including admissions and concessions) and seating capacity.
Automobile Parking	The annual gross receipts.

Note: All survey data received from property owners/lessors where their income and expense information is stated is held confidential. Survey data may be compiled into a summary document and incorporated herein for subsequent consideration either prior to a final determination for appraisal purposes or for supporting evidence of value as part of the appeal process.

## ANALYSIS OF EXPENSE DATA

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

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

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

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

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

**Cleaning expenses** - are legitimate charges. They are for such items as general housekeeping and maid service and include the total cost of labor and related supplies. All or a portion of the cleaning services may be provided by outside firms working on a “contract” basis. Cleaning expenses vary considerably and are particularly significant in operations such as offices and hotels. “Rule of thumb” norms for various operations are made available through national management associations. The appraiser should have little difficulty in establishing local guidelines.

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

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

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

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

**Repairs and Maintenance** - expenses reported for any given year, are not necessarily a true indication of the average or typical annual expense for these items. For example, a statement could reflect a substantial expenditure for a specific year (possibly because the



roof was replaced and/or several items of deferred maintenance were corrected); yet the statement for the following year may indicate that repairs and maintenance charges were practically nothing. It is necessary for the appraiser to either obtain complete economic history on each property in order to make a proper judgment as to the average annual expense for these items, or include a proper allowance based on norms for the type and age of the improvements to cover annual expenses. Since it is neither possible nor practical to obtain enough economic history on every property, the latter method is generally used and the amounts reported for repairs and maintenance are then estimated by the appraiser.

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

**Real Estate Taxes** - In making appraisals for tax purposes, the appraiser may exclude the actual amount reported for real estate taxes. Since future taxes will be based on the appraised value, the appraiser may express the taxes as a factor of the estimated value. This can be done by including an additional percentage in the capitalization rate to account for real estate taxes.

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

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

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

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

It is virtually impossible and certainly not always practical to obtain a complete economic history on every commercial property being appraised. On many properties, however,

detailed economic information can be obtained through the use of Income and Expense forms. One must realistically recognize the fact that the data obtainable on some properties is definitely limited.

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

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## CAPITALIZATION METHODS

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

**Value = Net Income divided by Capitalization Rate**

The *Straight Line* and *Sinking Fund* methods are both actual forms of Straight Capitalization, with one using Straight Line recapture and the other using Sinking Fund recapture. Both methods follow the same basic principles as Direct Capitalization, differing only in that they provide for separate capitalization rates for land and buildings, the building rate differing from the land rate in that it includes an allowance for recapture.

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

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

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

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

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

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

## CURRENT TECHNIQUES

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

In *Direct Capitalization*, the appraiser determines a single “overall” capitalization rate. This is done through analysis of actual market sales of similar types of properties. They develop the net income of each property and divided the net income by the sales price to arrive at an overall rate to provide an indication of value. Direct capitalization rates have been relied on in many appellate court rulings for the valuation of income-producing properties for ad valorem tax purposes.

*Mortgage Equity Capitalization* is a form of direct capitalization with the major difference in the two approaches being the development of the overall capitalization rate.

In this method, equity yields and mortgage terms are considered influencing factors in construction of the interest rate. In addition, a plus or minus adjustment is required to compensate for anticipated depreciation or appreciation. This adjustment can be related to the recapture provisions used in other capitalization methods and techniques.

## RESIDUAL TECHNIQUES

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

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

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

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

## MORTGAGE EQUITY METHOD EXAMPLE

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

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

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

*Note* that the “constant annual percent” is used for the rate of the loan.

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

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

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

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

## **LAND VALUATION TECHNIQUES**

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

- An estimate of land value is required in the application of the Cost Approach.
- An estimate of land value is required to be deducted from the total property sales price in order to derive indications of depreciation through market-data analysis. (Depreciation being equal to the difference between the replacement cost new of a structure and the actual price paid in the market place for the structure.)
- As land is not a depreciable item, a separate estimate of land value is required for bookkeeping and accounting purposes; likewise, the total capitalization rate applicable to land will differ from the rate applicable to the improvements on the land.
- Since land may or may not be used to its highest potential, the value of land may be completely independent of the existing improvements on the land.
- Real Estate is valued in terms of its highest and best use. The highest and best use of the land (if vacant and available for use) may be different from the highest and best use of the improved property. This will be true when the improvement is not an appropriate use and yet makes a contribution to total property value in excess of the value of the site. Highest and Best Use (Highest and Most Profitable Use; Optimum Use) is that reasonable and probable use which will support the highest present value as of the date of the appraisal. Alternatively, it is the most profitable likely use to which a property can be put. It may be measured in terms of the present worth of the highest net return that the property can be expected to produce over a stipulated long run period of time. (American Institute of Real Estate Appraisers' Appraisal Terminology Handbook, 1981 edition.)
- As appraisers' opinions are based on data derived from the market, it is necessary to study and adapt, if possible, procedures used by those closest to everyday transactions.

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## **COMPARABLE SALES METHOD**

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

The appraiser must select comparable and valid market transactions, and must weigh and give due consideration to all the factors significant to value, adjusting each to the subject property. The comparable sites must be used in the same way as is the subject property

and subjected to the same zoning regulations and restrictions. It is also preferable, whenever possible, to select comparable sales from the same or a similar neighborhood. The major adjustments will be to account for variations in time, location, and physical characteristics to include size, shape, topography, landscaping, access, as well as other factors which may significantly influence the selling price, such as the productivity of farm land.

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

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

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

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

The utility of a site will vary with the frontage, width, depth, and overall area. Similarly, the unit land values should be adjusted to account for differences in size and shape between the comparable and the subject property. Since such an adjustment is generally necessary

for each lot, it is beneficial that the appraiser adopts and/or develops standardized procedures for adjusting the lot size and the unit values to account for the variations. It is not uncommon for all lots within a development to market at the same price. Should data indicate this, it is necessary to make alterations or adjustments to maintain this value level. In some cases, a “site value” concept has advantages. Site value tables provide for uniform pricing of standard sized lots within homogenous neighborhoods or subdivisions. Some of the techniques commonly employed are as follows:

- *Standard lot sizing techniques* provide for the adjustment of the frontage, width, and depth of irregular shaped lots to make the units of measurement more comparable with uniform rectangular lots. Incremental and decremented adjustments can be applied to account for size differences.
- *Standard Depth Tables* provide for the adjustment of front foot unit values to account for variations in depth from a predetermined norm.
- *Frontage Tables* provide for the adjustment of front footage unit values to account for variations in the relative utility value of excessive or insufficient frontage as compared to a predetermined norm.
- *Acreage or Square Footage Tables* provide for the adjustment of unit values to account for variations in the relative utility value of excessive or insufficient land sizes as compared to a predetermined norm.

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

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## THE LAND RESIDUAL TECHNIQUE

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

1. Determine the highest and best use of the land, which may be either its present use or hypothetical use.
2. Estimate the net income which the property can be expected to yield.
3. Estimate the replacement cost new of the improvements.



4. If the case involves the present use, estimate the proper allowance for depreciation, and deduct that amount from the replacement cost new of the improvements to arrive at an estimate of their depreciated value.
5. Develop appropriate capitalization rates.
6. Calculate the income requirements of the improvements, and deduct the amount from the total net income to derive that portion of the income that can be said to be attributable to the land.
7. Capitalize the residual income attributable to the land to an indication of value.

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## RATIO METHOD

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

$$\frac{\text{Total Land Value}}{\text{Total Property Value}} \times 100\% = \% \text{ Land Is of Total Property Value}$$

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

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

## Schedule of Values

Lincoln County 2023

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

### Market information derived from an active new subdivision

Typical Lot Sale Price (most lots equivalent)	\$15,000
Improved Lot Sales (range)	\$65,000 to \$75,000
Indicated Ratio	$\frac{\$15,000}{75,000} \text{ To } \frac{15,000}{65,000} \times 100\% \quad 20\% \text{ to } 23\%$

### Similar subdivision, but 100% developed

Typical Lot Sale Price (most lots equivalent)	Unavailable
Improved Lot Sales (range)	\$85,000 to \$105,000
Broadest Indicated Range of Lot Values (20% x \$85,000 to 23% x \$105,000)	\$17,000 to \$24,150
Narrowest Indicated Range of Lot Values (23% x \$85,000 to 20% x \$105,000)	\$19,550 to \$21,000

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

## **MASS APPRAISING**

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

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

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

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

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## **OVERVIEW**

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

The common denominator or the basis for equalization is market value as set forth by N.C.G.S. 105-283 . . . the price which an informed and intelligent person, fully aware of

the existence of competing properties and not being compelled to act, is justified in paying for a particular property.

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

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

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

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

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

Any effective approach to valuations for tax purposes must be patterned in such a way as to reflect the “modus operandi” of buyers in the market place. As indicated above, the

motives influencing prospective buyers tend to differ depending upon the type of property involved. It follows that the appraiser's approach to value must differ accordingly.

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

The commercial appraiser will find that, since commercial property is not bought and sold as frequently as is residential property, the sales market cannot be readily established. By relying heavily on the income approach to value, the net economic rent that the property is capable of yielding can be determined, and the amount of investment required to effect that net return at a rate commensurate with that normally expected by investors could also be determined. This can only be achieved through a comprehensive study of the income-producing capabilities of comparable properties and an analysis of present-day investment practices.

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

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

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

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

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

## **SALES RATIO**

### **General Discussion:**

One of the most used methods of analyzing sales is the sales ratio. Property tax is an ad valorem tax (according to value) and, because value is defined as “market” value and because market value is evaluated by measuring “sales” of properties in the marketplace, then the quality of a group of assessments may be evaluated by measuring their ratio to the real estate sales from the same geographical area as of the assessments. Assessment/sales ratio study is the comparing of appraised value to sale prices.

The word “ratio” is a statistical term that, when numerically expressed, simplifies the comparison of magnitude of numbers. They are various types of ratios, distinguished by their base of comparison, that is the denominator of the fraction, and they may take the form of fractions, proportions, percentages or rates. Some of the leading types of ratios are the result of comparing a part to its whole, comparing a part to a part within a whole, or comparing one whole to another whole.

The assessor’s office main purpose is to value all properties uniformly and equitably. Therefore, it is incumbent on the appraiser to place property values that represent the current probable selling price or some constant fraction thereof.

One of the most meaningful and useful tools in measuring the quality of the real property appraisal is the ratio study. The measurements (commonly referred to as ratio studies and median assessment levels) can be either in the aggregate or sectional and are found by comparing the value placed on properties which have sold with the amount for which the property actually sold.

Caution should be used when reviewing sales ratio results for the properties that comprise a sales file, which does not always constitute a representative sample of the property type (class) population within the County. The calculated results could be biased, even if carefully weighted, for some important classes of properties are seldom, if ever, sold.

## DATA INVENTORY

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

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

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

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

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

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

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

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

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

The principal source for obtaining sales data is the County Register of Deeds Office, MLS, Sales Letters, Fee Appraisers and the real estate transfer returns. Other sources may include developers, realtors, lending institutions, and individual owners during the listing phase of the operation.

*Income and expense data* must be sufficient enough to derive capitalization rates and accurate estimates of net income needed to apply the income approach. Income and expense data should

include both general data regarding existing financial attitudes and practices, and specific data regarding the actual incomes and expenses realized by specific properties.

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

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

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

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

*Neighborhood data.* At the earliest feasible time during the data inventory phase of the operation, and after a thorough consideration of the living environment and economic characteristics of the overall county, or any political sub-division thereof, the appraisal staff should delineate the larger jurisdictions into smaller “neighborhood units,” each exhibiting a high degree of homogeneity in residential amenities, land use, economic trends, and housing characteristics such as structural quality, age, and condition. The neighborhood delineation should be outlined on an index (or comparable) map and each assigned an arbitrary Neighborhood Identification Code which, when combined with the parcel identification numbering system, will serve to uniquely identify it from other neighborhoods.

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

All neighborhood data should be recorded on a specially designed form during the delineation phase. The existing property record card can serve in this capacity as it contains the current data on file.



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

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

All the data should be recorded on a single, specially-designed property record card customized to meet individual assessing needs. Each card should be designed and formatted in such a way as to accommodate the listing of information and to facilitate data processing. In addition to the property data items noted above, space must be provided for a building sketch, land and building computations, summarization, and memoranda. In keeping with the economy and efficiency of a mass appraisal program, the card should be formatted to minimize writing by including a sufficient amount of site and structural descriptive data that can be checked and/or circled. The descriptive data should be comprehensive enough to be suitable for listing any type of land and improvement data regardless of class, with the possible exception of large industrial, institutional, and utility complexes that require lengthy descriptions. In these cases, it will generally be necessary to use a specially-designed supplemental property record document, keyed and indexed to the corresponding property record card. The property record card should be made a permanent part of the assessing system, and used not only in conjunction with the revaluation, but also to update the property records for subsequent assessments.

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

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

Field inspections or the listing of new construction must be conducted by the appraiser or qualified data collectors under the close supervision of the appraisal staff. During this phase of the operation, the data collectors must visit each property. In the course of the inspection, the following procedures must be adhered to.

- Identification of the property
- Viewing the property classification and zoning codes
- Recording the property address
- If possible, interviewing the occupant of the building and recording all pertinent data
- Interior inspection of the building when requested by the property owner or when permissible
- Measuring and inspecting the exterior of the building, as well as all other improvements on the property, and recording the story height and the dimensions and/or size of each
- Recording a sketch of the principal building(s), consisting of a plan view showing the main portion of the structure along with any significant attached exterior features, such as porches, etc. All components must be identified and the exterior dimensions shown for each
- Selection of and recording the proper quality grade of the improvement.
- Selection of and recording the proper adjustments for all field priced items.
- Reviewing the property record card for completeness and accuracy.

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

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

### **PROCESSING THE DATA**

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

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

After establishing the appropriate standards and norms, it remains to analyze the specific data compiled for each property by giving due consideration to the factors influencing the value of that

particular property as compared to another, and then to process the data into an indication of value by employing the techniques described in the section of the manual dealing with the application of the traditional approaches to value.

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

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

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

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

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

to determine those areas, if any, which need to be further investigated, revising the appraisal, if necessary, to attain a satisfactory level of value and equity throughout the entire jurisdiction.

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

## **OPERATING STATEMENT (INCOME & EXPENSE)**

The Operating Statement (I&E) is designed to collect and analyze income and expense information on income producing properties. With this information, the appraiser is able to estimate value through capitalization of income. The Operating Statement is divided into four major categories: Market Data, Cost Data, Remodeling Data, and Income and Expense Data. The Income and Expense area of the statement is divided into three specialized areas: Apartments, General Commercial (retail, warehousing, industry), and Office Buildings. The purpose of the specific income and expense areas is to allow the property owner/manager space to enter applicable income, expense, and amenity data.

### **MARKET DATA**

Space is provided to enter any sales information for both vacant and improved parcels. In addition, space is provided to enter the value of any personal property, inventories, or licenses that may have been included in the purchase price. Also, space is provided to enter the percent of mortgage, mortgage term, and interest rate.

### **COST DATA**

Space is provided to enter any construction cost information that is available concerning the subject property. When possible, sizes of additions, paving, etc., should be entered under the comments area.

### **REMODELING DATA**

Space is provided to enter the cost and a description of significant remodeling that has been associated with the building, the year of the remodeling, and whether the cost was attributable to the owner or a tenant.

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**APARTMENTS – OPERATING STATEMENT**

Space is provided to enter a detailed current quoted rent per month by unit type. In instances where rents are computed on a square foot basis, space is provided to note the total apartment complex rentable area.

Project amenities and unit built-ins should be noted as to what is included/available in the apartment complex. The owner expense statement includes areas to enter what is paid by the owner and the costs associated for a two-year period. The occupancy percentage should be entered in the space provided. Space is also provided to enter the number of garage/carport spaces available and the monthly rental charge, if applicable.

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**GENERAL RETAIL, WAREHOUSING, INDUSTRIAL, OTHER – OPERATING STATEMENT**

This area is designed to enter income and expense amounts on general retail (retail sales), small industrial, and warehouse type facilities. Space is provided to enter the tenants, floor level, lease term, and floor area of the lease.

Expenses are broken down into the general areas of insurance, taxes, maintenance, and utilities. Actual expense should be entered when available.

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**OFFICE BUILDING – OPERATING STATEMENT**

This area of the operating statement is to enter the applicable income and expense information for office buildings. Space is provided to enter the building total gross area, net rentable area, and lease terms, i.e., on a total gross or net rentable area. The amount of retail area should be entered together with the current occupancy rate. The income statement is designed to quote rent per square foot, based on floor level, and whether escalation of rental clause is included. The expense area is broken down into three major categories: insurance and taxes, building maintenance, and utilities. Actual expense should be entered by category if available.

## **REAL PROPERTY VS. PERSONAL PROPERTY**

### § 105-273. Definitions

(13) "Real property," "real estate," and "land" mean not only the land itself, but also buildings, structures, improvements, and permanent fixtures on the land, and all rights and privileges belonging or in any way appertaining to the property.

(14) "Tangible personal property" means all personal property that is not intangible and that is not permanently affixed to real property.

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.

<b><u>Item</u></b>	<b><u>Real</u></b>	<b><u>Personal</u></b>
Acoustical fire resistant drapes & curtains (commercial/industrial)		XX
Air Conditioning - building air conditioning, for comfort of occupants, built-in	XX	
Air Conditioning - manufacturing / product		XX
Air Conditioning - window units, that used in data processing rooms and in manufacturing processing		XX
Airplanes		XX
Alarm system (security or fire) and wiring		XX
Asphalt plants - batch mix, etc., Moveable		XX
ATM - all equipment and self-standing booths		XX
Auto exhaust systems - built-in floor or ceiling	XX	
Auto exhaust systems - flexible tube type		XX
Awnings		XX
Balers (paper, cardboard, etc.)		XX
Bank teller counters - service area and related	XX	XX
Bank teller lockers - moveable or built-in		XX
Bar and bar equipment (moveable or built-in)	XX	XX
Billboards		XX

# Schedule of Values

Lincoln County 2023

Boats and motors - all		XX
Boiler - for service of building	XX	
Boiler - primarily for process		XX
Bowling alley lanes		XX
Broadcasting equipment		XX
C I P (construction in progress) equipment		XX
Cabinets	XX	XX
Cable TV distribution systems		XX
Cable TV equipment and wiring		XX
Cable TV subscriber connections		XX
Camera equipment		XX
Canopies - Fabric, Vinyl or Plastic		XX
Canopies - Generally	XX	
Canopy Lighting	XX	
Car Wash - all equipment, filters and tanks		XX
Carpet - installed	XX	
Catwalks		XX
Chairs - all types		XX
Closed circuit TV		XX
Cold storage - built-in cold storage rooms		XX
Cold storage - refrigeration equipment		XX
Compressed air or gas systems (other than building heat)		XX
Computer room a/c		XX
Computer room raised floor		XX
Computers and data lines		XX
Concrete plant - electronic mixing, conveyors, tanks, etc.		XX
Construction and grading equipment (non-licensed vehicles, etc.)		XX
Control systems - building and equipment		XX

## Schedule of Values

Lincoln County 2023

Conveyors and material handling systems		XX
Cooking equipment (restaurant, etc.)		XX
Coolers - walk-in or self-standing		XX
Cooling towers - primary use for building	XX	
Cooling towers - primary use in manufacturing		XX
Dairy processing plants - all process items		XX
Dance floors		XX
Data processing equipment - all items		XX
Deli equipment		XX
Desks - all		XX
Diagnostic center equipment - moveable or built in		XX
Display cases - moveable or built-in		XX
Dock levelers	XX	
Drapes and curtains, blinds, etc.		XX
Drive-thru windows - all	XX	
Drying systems (special heating in process system)		XX
Dumpsters		XX
Dust catchers, control systems, etc.		XX
Electronic control systems (weighting, mixing, etc.)		XX
Elevators / Escalators	XX	
Fans - freestanding		XX
Farm equipment	XX	XX
Fencing - inside		XX
Fencing - outside	XX	
Flagpole		XX
Floors, computer room		XX
Foundations for machinery & equipment		XX
Freight charges		XX



# Schedule of Values

Lincoln County 2023

Fuels - not for sale (list as supplies)		XX
Furnaces - steel mill process, etc., foundry		XX
Furniture and fixtures		XX
Gazebos	XX	
Golf course & improvements (drainage / irrigation)	XX	
Grain bins	XX	XX
Greenhouses (all except glass)	XX	
Greenhouses - Glass	XX	
Greenhouses benches, heating systems, etc.		XX
Heating systems, process		XX
Hoppers - metal bin type		XX
Hospital systems - oxygen, public address, emergency electric, closed T.V. call system, autoclave, etc.		XX
Hot air balloons		XX
Hotel/Motel televisions & wiring		XX
Humidifiers, process		XX
Incinerators - moveable, metal type		XX
Industrial piping, process		XX
Installation cost		XX
Irrigation equipment		XX
Kiln heating system		XX
Kilns - metal tunnel, moveable		XX
Laboratory equipment		XX
Lagoons / settling ponds	XX	
Laundry bins		XX
Law and professional libraries		XX
Leased equipment - lesser or lessee possession		XX
Leasehold improvements (list in detail yearly to determine real or personal)	XX	XX

# Schedule of Values

Lincoln County 2023

Lifts - other than elevators		XX
Lighting - portable, moveable, special		XX
Lighting - yard lighting	XX	
Machinery and equipment		XX
Medical equipment		XX
Milk handling - milking, cooling, piping, storage		XX
Mineral rights	XX	
Mirrors (other than bathroom)		XX
Mobile home - single wide, double wide, triple wide		XX
Mobile home - single wide, double wide, triple wide – meets definition of G.S. 105-273(13)	XX	
Monitoring systems - building or equipment		XX
Night depository		XX
Office equipment - all		XX
Oil company equipment - pumps, supplies, etc.		XX
Ovens - processing / manufacturing		XX
Overhead conveyor systems		XX
Package and labeling equipment		XX
Painting - interior, commercial	XX	
Paving	XX	
Piping systems - process piping		XX
Playground equipment - all		XX
Pneumatic tube systems		XX
Portable buildings (greenhouses, constructions, etc.		XX
Power generator systems (auxiliary emergency, etc.)		XX
Power house or plant		XX
Power transformers - equipment		XX
Public address systems (intercom, music, etc.)		XX
Railroad sidings (other than railroad-owned	XX	

# Schedule of Values

Lincoln County 2023

Refrigeration systems - compressors, etc.		XX
Repairs - building	XX	
Repairs (Major) - equipment (50% cost)		XX
Restaurant furniture (incl. attached to floor or building)		XX
Restaurant/kitchen equip. - vent hoods, sinks, etc. (commercial)		XX
Returnable containers		XX
Rock crusher		XX
Roll-up doors (inside wall)		XX
Roll-up doors (outside wall)	XX	
Roofing	XX	
Rooms – self-contained or special purpose (walls, ceiling, floor)		XX
Safes (wall or self-standing)		XX
Sales tax		XX
Satellite dishes (all wiring & installation to TV & equipment		XX
Scale houses (unless portable)	XX	
Scales		XX
Screens - drive-in, outdoor	XX	
Screens - movie, indoor		XX
Seats - theater		XX
Service station equipment - pumps, tanks, lifts		XX
Sewer systems	XX	
Shelving		XX
Signs - all types (including billboards, etc.)		XX
Software - capitalized		XX
Sound projection equipment		XX
Sound systems		XX
Spare parts - list as supplies		XX
Speakers - Built-in or freestanding		XX

# Schedule of Values

Lincoln County 2023

Spray booths		XX
Sprinkler system - attached to product storage racks		XX
Sprinkler system - fire protection (building)	XX	
Supplies (office and other)		XX
Swimming pools - in ground or indoor	XX	
Switchboard (motel, etc., when not owned by utility)		XX
Tanks - permanently affixed structure, etc. (e.g., bulk plant)	XX	
Tanks - manufacturing, process, etc.		XX
Tanks - service station, underground fuel		XX
Telephone systems and wiring - private		XX
Tents		XX
Tooling, dies, molds		XX
Towers - microwave and equipment, wiring and foundation		XX
Towers - TV, radio, CATV, two-way radio, wiring and foundation		XX
Transportation cost - all		XX
Tunnels - unless part of process system	XX	
Upgrades to equipment		XX
Vacuum system, process		XX
Vault	XX	
Vault door, inner gates, vents and equipment		XX
Vent fans - freestanding		XX
Ventilation systems - general building	XX	
Ventilation systems - manufacturing, process, etc.		XX
Video tapes / movies / reel movies		XX
Wall covering	XX	
Walls - Partitions, moveable and room dividers		XX
Water coolers - all		XX
Water lines - for process, above or below ground		XX

Water systems - residential or general building	XX	XX
Water tanks, process equipment		XX
Whirlpool / Jacuzzi / Hot tubs	XX	XX
Wind tunnel equipment		XX
Wiring - power wiring for machinery and equipment		XX

**ESTIMATING REPLACEMENT COST NEW**

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

**REPLACEMENT COST**

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

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

**PRICING SCHEDULES**

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

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

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

## SELECTING THE PROPER QUALITY GRADE

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

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

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

Grade AAA	Superior Quality
Grade AA	Excellent Quality
Grade A	Very Good Quality
Grade B	Good Quality
Grade C	Average Quality
Grade D	Fair Quality
Grade E	Poor Quality

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

The general quality specifications for each grade are as follows:

<b>AAA Grade</b>	Buildings generally having an exceptional architectural style and design, constructed with the finest quality materials and custom workmanship. Superior quality interior finish, built-in features, deluxe heating system, plumbing and lighting fixtures.
<b>AA Grade</b>	Buildings generally having an outstanding architectural style and design, constructed with the finest quality materials and workmanship. Superior quality interior finish, built-in features, deluxe heating system, plumbing and lighting fixtures.
<b>A Grade</b>	Architecturally attractive buildings constructed with excellent quality materials and workmanship throughout. High quality interior finish and built-in features. Deluxe heating system and very good grade plumbing and lighting fixtures.
<b>B Grade</b>	Buildings constructed with good quality materials and above average workmanship throughout. Moderate architectural treatment. Good quality interior finish and built-in features. Good grade heating, plumbing and lighting fixtures.
<b>C Grade</b>	Buildings constructed with average quality materials and workmanship throughout, conforming to the base specifications used to develop the pricing schedule. Minimal architectural treatment. Average quality interior finish and built-in features. Standard grade heating, plumbing and lighting fixtures.
<b>D Grade</b>	Buildings constructed with economy quality materials and fair workmanship throughout. Void of architectural treatment. Cheap quality interior finish and built-in features. Low grade heating, plumbing and lighting fixtures.
<b>E Grade</b>	Buildings constructed with a very cheap grade of materials, usually “culls” and “seconds” and very poor quality workmanship resulting from unskilled, inexperienced, “do-it-yourself” type labor. Low grade heating, plumbing, and lighting fixtures.

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

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

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## APPLYING THE PROPER GRADE FACTOR

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

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

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

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

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## APPLYING THE PROPER MARKET RATIO

The Market Ratio Adjustment to the building becomes necessary after all the adjustments to the cost have been completed accurately, but the value still needs to be adjusted to represent the sales market for an appraisal neighborhood. The sales information for the appraisal neighborhood will determine the amount of market adjustment required. These market adjustments may range from 75% to 150%.



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## PRICING SCHEDULE AND COST TABLES

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

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

**GENERAL PRICING SCHEDULES****RESIDENTIAL****QUALITY GRADE OR CLASS**

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

The following schedule has been developed to distinguish between variations in cost. This schedule represents the full range of conventional dwelling construction. The basic specifications for each grade, as to type of facilities furnished, is relatively constant; that is, each has a specific type of heating system, two bathrooms, kitchen unit, and other typical living facilities, but with variable quality of materials and workmanship prevailing.

The basic grade represents cost of construction using average quality materials with average workmanship. The majority of dwellings erected fall within one class above and one class below the base grade of C. The layman or professional appraiser can readily distinguish between these classes. The three classes of grade of quality for this group of dwelling have been established as follows:

Grade B	Good	Quality 125%
Grade C	Average	Quality 100%
Grade D	Fair	Quality 85%

In order to justify variation in cost, maintain uniformity and retain complete control throughout the cost range, we have established these base grades. For example, B Grade dwellings are found to have better individual features and interior finish, which reflects approximately 30% higher costs than C Grade. Likewise, the D Grade dwelling would be constructed of approximately 15% less quality than C Grade, due to the type of materials used and workmanship. Consequently, better quality of construction or construction of cheaper quality can be comparatively observed.

To cover the entire range of dwelling construction, three additional classes of dwellings above the three base grade dwellings must be considered along with one grade dwelling below the base three grades.

The three base grades above are:

“A” Very Good Quality 150%

“AA” Excellent Quality 250%

“AAA” Superior Quality 350%

The A, AA, and AAA Grade dwelling incorporates the best quality of materials and workmanship. Construction costs of AAA Grade dwellings usually run about 350% of the cost of C Grade dwellings. The prestige type and the mansion, or country estate-type homes, are usually in this class. The AA Grade dwellings having exceptional architectural style and design are generally the custom built homes and are approximately 250% of the cost of C Grade dwellings. The A Grade dwellings having outstanding architectural style and design are generally the custom built homes and are around 150% of the cost of C Grade dwellings.

The dwelling of the cheapest quality construction built of low-grade materials is the E Grade quality, which is around 55% of the cost of C Grade dwellings.

These seven (7) established base graded or classes of quality will cover the entire range of dwelling construction, from the cheapest to the finest in quality.

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## BASE SPECIFICATIONS

Base prices assume normal construction, mechanical, and other features, such as plumbing, heating, air conditioning, interior finish, framing, elevators, etc., according to the designed building structure type.

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## USE OF GRADE FACTORS

The grading method is based on C Grade as standards of quality and design. A factor highest grade level to the lowest grade level is established by means of grade factor multipliers. Since not all dwellings are constructed to fall into one of the precise grade levels with no adjustments, it becomes necessary to further refine our grading system. It is not unusual for conventional houses to be built incorporating qualities that fall above or below these established grades. If the house that is being appraised does not fall exactly on a specific grade, but should be classified within that grade, the use of Grade Factor Symbols (+ or -) will accomplish this adjustment in the Grade AAA, AA, A, B, C, D, and E Classes.

The appraiser must use extreme caution not to confuse Quality and Condition when establishing grades for older houses in which a deteriorated condition may have a

noticeable effect on their appearance. Grades should be established on original built-in quality as new dwellings, and not be influenced by physical condition. Proper grading must reflect replacement cost of new buildings. Bear in mind a house will retain its initial grade of construction, regardless of its present deteriorated condition.

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## AAA QUALITY DWELLINGS

These dwellings are constructed of the finest quality materials and workmanship, exhibiting unique and elaborate architectural styling and treatment, and having all the features typically characteristic of mansion-type homes.

### **BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of high quality and constructed with much detail and workmanship. Ample insulation and numerous openings for windows and doors are typical.

**ROOF:** Slate, tile, cedar shake, or architectural asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

**INTERIOR FINISH:** The interior of these homes is of the highest custom design and construction with much attention given to fine detail and master craftsmanship.

**FLOORS:** Heavy construction utilizing wood or steel joists and sub floor with the best quality combination of hardwoods, ceramic tile, terrazzo, marble or granite tile, vinyl, or luxurious carpeting.

**PLUMBING:** A combination of high quality fixtures, high quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTRICAL:** Good quality wiring, maximum electrical outlets and expensive light fixtures.

## AA QUALITY DWELLINGS

These homes are architecturally designed and custom built by contractors who specialize in good quality construction. Extensive detail is given to ornamentation with the use of good grade materials and skilled craftsmanship. Homes of this quality are located in affluent areas that will enhance and benefit the home the most.

### **BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of high quality and constructed with much detail and workmanship. Ample insulation and numerous openings for windows and doors are typical.

**ROOF:** Slate, tile, cedar shake, or architectural asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

**INTERIOR FINISH:** The interior of these homes is of the highest custom design and construction with much attention given to fine detail and master craftsmanship.

**FLOORS:** Heavy construction utilizing wood or steel joists and sub floor with the best quality combination of hardwoods, ceramic tile, terrazzo, marble or granite tile, vinyl, or luxurious carpeting.

**PLUMBING:** A combination of high quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTRICAL:** Good quality wiring, maximum electrical outlets and expensive light fixtures.

## A QUALITY DWELLINGS

These homes are architecturally designed and custom built by contractors who specialize in good quality construction. Extensive detail is given to ornamentation with the use of good grade materials and skilled craftsmanship. Homes of this type are located in areas that are specifically developed for this level of quality.

### **BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of good quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

**ROOF:** Slate, tile, cedar shake, or architecture asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

**INTERIOR FINISH:** The interior of these homes is of good design and good construction with much attention given to detail and good quality craftsmanship.

**FLOORS:** Heavy construction utilizing wood or steel joists and sub floor with a good quality combination of hardwoods, ceramic tile, marble or granite tile, vinyl, or good quality carpeting.

**PLUMBING:** A combination of good quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of ten fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTRICAL:** Good quality wiring, maximum electrical outlets and expensive light fixtures.

## B QUALITY DWELLINGS

These homes are architecturally designed and built by contractors who specialize in good quality construction. Much detail is given to ornamentation with the use of good grade materials and skilled workmanship. Custom built homes normally fall into this classification.

### BASE SPECIFICATIONS

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of good quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

**ROOF:** Slate, tile, cedar shake, or architectural asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

**INTERIOR FINISH:** The interior of these homes is of good design and good construction and good quality workmanship.

**FLOORS:** Moderate construction utilizing wood or steel joists and sub floor with a good combination of hardwoods, ceramic tile, vinyl, or good quality carpeting.

**PLUMBING:** A combination of quality fixtures, quality materials, and skilled workmanship. Considered typically and adequate for this type of construction, generally having at least eight fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTRICAL:** Good quality wiring, maximum electrical outlets and good light fixtures.

## C QUALITY DWELLINGS

These homes are designed and built by contractors who specialize in average quality construction. Adequate detail is given to ornamentation with the use of average grade materials and typical workmanship. Homes of this type are located in areas that are specifically developed for this level of quality. These homes represent the prevalent quality.

### **BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be average quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

**ROOF:** Tile, cedar shake, or asphalt shingles on average quality sheathing with frame trusses and having typical slopes.

**INTERIOR FINISH:** The interior of these homes is of average design and average construction with attention given to detail and average quality workmanship.

**FLOORS:** Moderate construction utilizing wood or steel joists and sub floor with an average combination of hardwoods, ceramic tile, vinyl, or average quality carpeting.

**PLUMBING:** A combination of average quality fixtures, average quality materials, and workmanship. Considered typically and adequate for the type of construction, generally not exceeding a total of twelve fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded

**ELECTRICAL:** Average quality wiring, adequate electrical outlets and average light fixtures from base pricing.



## D QUALITY DWELLINGS

These homes are usually built of fair quality materials with expense-saving construction. Economy built homes would normally fall into this classification.

### **BASE SPECIFICATIONS**

**FOUNDATION:** Brick or concrete block walls on concrete footings.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls are average quality or less and constructed with minimal detail and workmanship. Insulation is minimal and openings for windows and doors are typical.

**ROOF:** Light weight asphalt shingles on adequate sheathing and frame trusses with minimal slope.

**INTERIOR FINISH:** The interior of these homes is below average design and construction with limited attention given to detail and quality workmanship.

**FLOORS:** Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low quality carpeting.

**PLUMBING:** A combination of fair quality fixtures and typical quality materials and workmanship. Considered typical and adequate for this type of construction, normally has eight fixtures or less.

**CLIMATE CONTROL:** A heating system equal to forced air with minimal capacity and ductwork throughout. Air conditioning is not a part of the specifications. This item is excluded from base pricing and should be added if applicable.

**ELECTRICAL:** Adequate quality wiring, minimal electrical outlets and low cost light fixtures.

## E QUALITY DWELLINGS

These homes are constructed of low quality materials and usually designed not to exceed minimal building code. Little detail is given to interior or exterior finish. They are usually built for functional use only. Homes of this type are not specifically located within developments, but may be built as in-fill housing.

### **BASE SPECIFICATIONS**

**FOUNDATION:** Brick or concrete block foundation walls on concrete footings, piers, or concrete slab.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, frame siding, or concrete block. All walls are cheaply constructed with minimal detail and workmanship. Little or no insulation and minimal windows and doors are typical.

**ROOF:** Light weight asphalt shingles, roll roofing, or metal on plywood sheathing and frame trusses with minimal slope.

**INTERIOR FINISH:** The interior of these homes is of fair design and construction with low cost materials. Little attention is given to detail and quality workmanship.

**FLOORS:** Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low quality carpeting.

**PLUMBING:** A combination of fair quality fixtures, typical quality materials, and workmanship. Considered adequate for the type of construction. Generally, not more than a total of five fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with minimal capacity and ductwork throughout. Air conditioning is not a part of the specifications. This item is excluded from base pricing and should be added if applicable.

**ELECTRICAL:** Minimal quality wiring, limited electrical outlets and inexpensive lighting.

## **MANUFACTURED HOUSING**

Manufactured housing can be single-wide mobile homes, double-wide mobile homes, multi-sectional homes, or modular homes. Non-modular structures are designed with a steel undercarriage and wheel assemblies for transporting to the site. Note: most modular homes have wood joist rather than a steel undercarriage. For mass appraisal purposes, both wood joist and steel undercarriage homes that are classified as modular are considered to be like stick-built homes.

As of June 15, 1976, all manufactured homes built, after that time, must meet or exceed Federal Standards outlined in Title VI, Housing and Community Development Act of 1974. These standards (building codes) are administered by United States Department of Housing and Urban Development (HUD). The HUD code, unlike conventional building codes, requires manufactured homes to be constructed on permanent chassis. Manufactured homes that are not considered modular homes must have a red/silver certification (HUD certification) on the exterior of each transportable section when transported from the factory.

Modular homes are constructed on the same state, local and regional building codes (conventional building codes) as site built homes which exceed the HUD code and have a “State of North Carolina Modular Construction Validating Stamp” on the interior of the home. For mass appraisal purposes all factory constructed homes are to be classified as either manufactured (single-wide, double-wide, etc.) or modular.

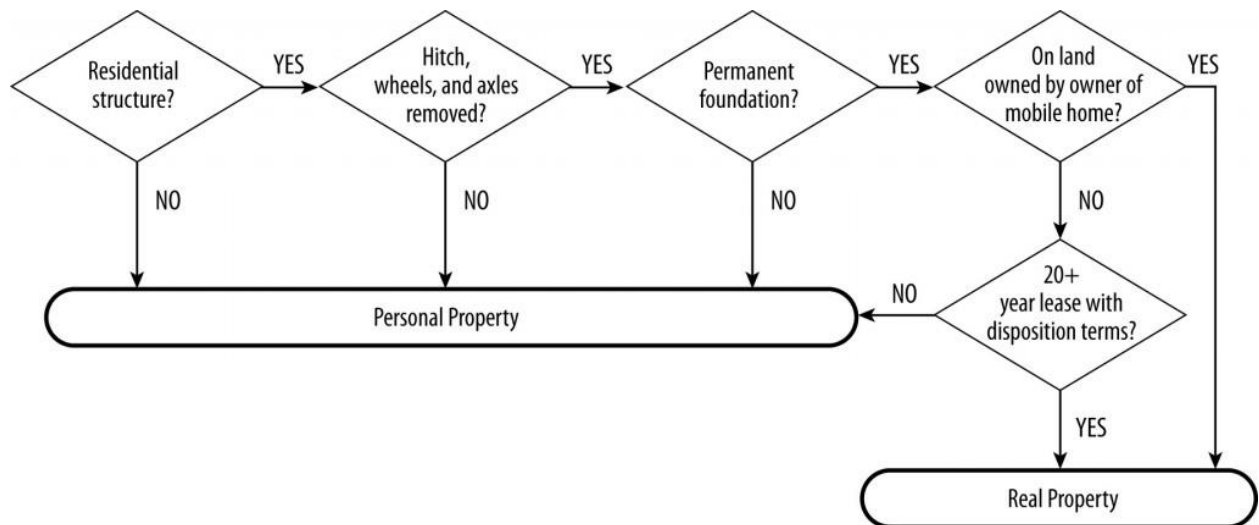
## **MODULAR HOME CLASSIFICATION STANDARDS**

All homes constructed in a factory may be considered a manufactured home, but only those that meet or exceed the North Carolina State Residential Building Code may be considered modular homes. North Carolina General Statute 105-164.3(21b) defines modular home as “a factory-built structure that is designed to be used as a dwelling, is manufactured in accordance with the specifications for modular homes under the North Carolina State Residential Building Code (NCSRBC), and bears a seal or label issued by the Department of Insurance pursuant to G.S. 143-139.1”. Also, in addition to NCSRBC, modular homes may be required to be constructed to local and/or regional building codes. North Carolina addresses the construction and definition of modular homes under the North Carolina State Building Code Volume VIII – Modular Construction Regulations. The quality of modular homes is considered to be the same as site built homes per memorandum from the North Carolina Department of Insurance (see memorandum, page 383). For mass appraisal purposes, structures that are considered modular must meet current general statute requirements. Note: All homes classified as modular will be considered as real property, even if on someone else’s land.

## MANUFACTURED HOME CLASSIFICATION STANDARDS

All manufactured homes not meeting the requirements of a modular home are to be considered using the term “manufactured home” for mass appraisal purposes. N.C.G.S. 105-273(13), in defining real property, provides for the inclusion of manufactured homes. Also, N.C.G.S. 105-316.7 defines mobile home and manufactured home.

Any manufactured home will be considered *real property* and will be valued in accordance with the schedule of values if the owner of the land and the owner of the home placed upon the land are the same, having the towing hitch and axle assembly removed and placed upon a permanent foundation as required by the Lincoln County Building Department; also, any manufactured home on land leased for twenty (20) years or more or on a land/home purchase contract.



If the owner of the manufactured home does not own the land it occupies, the home will be considered a *personal property* item. If the manufactured home is considered a *personal* item, it will be noted within the miscellaneous items section of the property record card.

## **CALCULATING VALUE BASED ON RESIDENTIAL COST SCHEDULES**

The Cost Approach to value lends itself best to property valuation for tax purposes for two principal reasons.

- 1) Appraisals for Ad Valorem purposes require separate land value estimates.
- 2) The Cost Approach can be applied to all classes of property.

The use of one approach to the exclusion of others is contrary to the appraisal process. The approach outlined in this manual includes cost schedules which have been developed and are supported through analysis and incorporation of economic factors indicated by all three approaches to value: Cost, Income and Market.

The following cost schedules are based on a model residence constructed using typical components, average quality workmanship and materials (C Grade), consisting of one thousand five hundred (1500) square feet, two full baths, central heating system, central air conditioning, and crawl space.

The general pricing procedure is as follows:

1. Determine the Main Area (**MA**) Code by exterior wall type and type of residential building. (Ex. Brick ranch style home is a MA 37M)
2. Multiply the base square footage of the first floor by the main area price and by the size factor for the MA code of the entire main area. With 1200 sq. ft. on the first floor and 1700 sq. ft. total. (Ex.  $1200 \text{ sq. ft.} \times \$150 \times .96 = \$172,800$ )
3. For buildings with an upper floor, multiply the square footage of the upper floor by the main area price, then by the size factor for the MA code of the total MA square footage and by the multiple story adjustment (**ST**) of 90%. With 500 sq. ft. of upper floor and 1700 sq. ft. total.... (Ex.  $500 \text{ sq. ft.} \times \$150 \times .96 \times .9 = \$64,800$ )
4. Adjustments to the main area are calculated from the norm of the base structure.
  - A) Heat type - the standard is central heat and central air. Determine the heat type (Ex. Forced Hot Air AR 05) and multiply the square footage by the heat type code rate by the size adjustment for the total main area. (Ex.  $1700 \text{ sq. ft.} \times \$5.00 \times .96 = \$8,160$ )
  - B) Foundation type - the standard is crawl space. Determine the foundation type (Ex. Continuous Slab FN 03) and multiply the square footage by the foundation type code by the size adjustment for the total main area. (Ex.  $1200 \text{ sq. ft.} \times \$4 \times .96 = \$4,608$ )
  - C) Plumbing type - the standard is 2 baths. Determine the number of fixtures from the standard. (Ex.  $2\frac{1}{2}$  baths has two extra fixtures PL

RS) Multiply the number of fixtures times the rate. (Ex. 2 X \$2,000 = \$4,000)

D) Fireplace type - the standard is no fireplace. Determine the type of fireplace. (Ex. Prefab FP 03) Multiply the fireplace rate times the number of fireplaces. (Ex. 1 X \$4,500 = \$4,500)

E) Basement Type - the standard is no basement. Determine the type of basement. (Ex. Basement is finished with a walk out area with windows and door BA FW) Multiply the square footage by the basement type code by the size adjustment for the main area of the first floor square footage (Ex. 1200 sq. ft. X \$70 X 1.09 = \$91,560)

F) Elevator type - the standard is no elevator. Determine the type of elevator and number of floors. (Ex. 2 story Hydraulic RE EH2) Multiply the elevator rate times the number of elevators.

(Ex. 1 X \$15,000 = \$15,000)

5. Determine the addition code type (Ex. Porch AC 06) attached to the main structure. Multiply the base rate of the AC code by the size adjustment for that code. (Ex. 80 sq. ft. X \$40 X 1.06 = \$3,392)

6. Sub-total all areas of the structure's components.

7. Apply the proper Quality Grade Factor to arrive at the Replacement Cost New. The standard pricing schedule is at a C grade building.

8. Apply the proper depreciation from the C.D.U. Chart. (Ex. A home built in 1993 that has a C.D.U. of Good, the depreciation is -20% of the RCN)

9. If a market adjustment is to be applied, it is applied at this stage.

10. The final value for the building is finished.

**BASE RESIDENTIAL CHARACTERISTICS****MA 37 SINGLE FAMILY RESIDENCE**

<b>Foundation</b>	Continuous Footing
<b>Exterior Wall</b>	Vinyl Siding or Equal
<b>Partitions</b>	Adequate for separation of rooms/storage areas
<b>Framing</b>	Wood Joist
<b>Floor Cover/Finish</b>	Hardwood/Vinyl/Carpet
<b>Interior Finish</b>	Drywall/Panel
<b>Heating/Cooling</b>	Heat Pump or Equal
<b>Plumbing</b>	8 Fixtures
<b>Note:</b> Add for fireplaces, garages, porches, basement areas, and additional plumbing fixtures.	

**MA 18 DUPLEX/TRIPLEX**

<b>Foundation</b>	Continuous Footing
<b>Exterior Wall</b>	Vinyl Siding or Equal
<b>Partitions</b>	Adequate for separation of rooms/storage areas
<b>Framing</b>	Wood Joist
<b>Floor Cover/Finish</b>	Hardwood/Vinyl/Carpet
<b>Interior Finish</b>	Drywall/Panel
<b>Heating/Cooling</b>	Heat Pump or Equal
<b>Plumbing</b>	10 Fixtures (2 bathrooms, 2 kitchen sinks, 2 water heaters)
<b>Note:</b> Add for fireplaces, garages, porches, and additional plumbing fixtures.	

**MA 12 CONDO/TOWNHOUSE**

<b>Foundation</b>	Continuous Footing
<b>Exterior Wall</b>	Hardwood/Vinyl Siding or Equal
<b>Partitions</b>	Adequate for separation of rooms/storage areas
<b>Framing</b>	Wood Joist
<b>Floor Cover/Finish</b>	Vinyl/Carpet
<b>Interior Finish</b>	Drywall/Panel
<b>Heating/Cooling</b>	Heat Pump or Equal
<b>Plumbing</b>	8 Fixtures
<b>Note:</b> Add for fireplaces, garages, porches, and additional plumbing fixtures.	

**MA 85 MODULAR HOME**

<b>Foundation</b>	Continuous Footing
<b>Exterior Wall</b>	Vinyl Siding or Equal
<b>Partitions</b>	Adequate for separation of rooms/storage areas
<b>Framing</b>	Wood Joist
<b>Floor Cover/Finish</b>	Vinyl/Carpet/Prefab
<b>Interior Finish</b>	Drywall/Panel
<b>Heating/Cooling</b>	Heat Pump or Equal
<b>Plumbing</b>	8 Fixtures
<b>Note:</b> Add for fireplaces, garages, porches, basement areas, and additional plumbing fixtures.	



**MA 30W MANUFACTURED HOME (MULTI-SECTION)**

<b>Foundation</b>	Continuous Footing
<b>Exterior Wall</b>	Vinyl Siding or Equal
<b>Partitions</b>	Adequate for separation of rooms/storage areas
<b>Framing</b>	Wood Joist
<b>Floor Cover/Finish</b>	Vinyl/Carpet
<b>Interior Finish</b>	Drywall/Panel
<b>Heating/Cooling</b>	Heat Pump or Equal
<b>Plumbing</b>	8 Fixtures
<b>Note:</b> Add for fireplaces, garages, porches, and additional plumbing fixtures.	

**MA 30S MANUFACTURED HOME (SINGLE SECTION)**

<b>Foundation</b>	Continuous Footing
<b>Exterior Wall</b>	Vinyl Siding/Metal or Equal
<b>Partitions</b>	Adequate for separation of rooms/storage areas
<b>Framing</b>	Wood Joist
<b>Floor Cover/Finish</b>	Vinyl/Carpet
<b>Interior Finish</b>	Drywall/Panel
<b>Heating/Cooling</b>	Heat Pump or Equal
<b>Plumbing</b>	8 Fixtures
<b>Note:</b> Add for fireplaces, garages, porches, and additional plumbing fixtures.	

## **CALCULATING VALUE BASED ON AGRICULTURAL BUILDING, OTHER BUILDING, & YARD ITEM COST SCHEDULES**

The agricultural buildings, accessory buildings, and yard items pricing schedules are provided to calculate the replacement cost new of a variety of types of structures typically associated with residential property.

Base prices and adjustments are provided for swimming pools, detached garages, greenhouses, poultry houses, carports, canopies, utility buildings, tennis courts, boat houses, boat docks, etc. Each structure has been assigned a unique Structure Type Code to be utilized on Computer-Assisted Mass Appraisal (CAMA) programs.

Depreciation allowances, where applicable, are included on the appropriate schedule. Additional tables can be found in the Depreciation Schedules and Tables section of the Manual.

The general pricing procedure is as follows:

1. Determine the Miscellaneous Structure code that best describes the structure. (Ex. detached frame garage is a MS 10)
2. Multiply the square footage of the building by the square foot rate times the size factor for that structure code. (Ex. 800 sq. ft. X \$42 X .91 = \$30,576)
3. Apply the proper Quality Grade Factor to arrive at the Replacement Cost New. The standard pricing schedule is at a C grade building.
4. Apply the proper depreciation from the correct table. (Ex. A garage built in 2008 in normal condition is reduced by 28%)
5. The final value for the building is finished.

## **PRICING SCHEDULE INFORMATION**

### **EXEMPT/INSTITUTIONAL BUILDINGS**

This section of the Manual includes basic procedures and applications to be utilized to determine the Replacement Cost New for a variety of institutional type structures. Prices are provided based on the structure type and exterior wall material.

### **BASE SPECIFICATIONS**

Base prices assume normal construction, mechanical, and other features, such as plumbing, heating, air conditioning, interior finish, framing, elevators, etc., according to the designed building structure type.

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## SCHEDULE APPLICATION

Select the structure type which is most representative of the subject building.

Establish the Quality Grade of the building, which is contingent upon the exterior wall material of the structure type. Determine the total square feet of floor area and multiply the cost per square foot by the total area to establish the replacement cost.

**Note:** separate prices are provided for finished or unfinished basements.

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## PERCENT (%) GOOD GUIDELINES

Physical deterioration of institutional buildings should be based on the effective age and condition. Structures of this type normally have an expected life which is longer than other types of similar structures. Actual age and life expectancy can be extended through continued maintenance and renovation. When establishing the percent (%) good, the adjustment should be based on anticipated additional life as compared to normal life guidelines.

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## COMMERCIAL/INDUSTRIAL SCHEDULES

Commercial and Industrial pricing schedules are provided for a variety of buildings based on the use of the buildings. Commercial/Industrial Schedules are to be used as a guide for computing the replacement cost of mercantile type buildings, offices, and similar type structures, commercial living accommodations and associated support structures and manufacturing and warehouse storage type structures.

The general application of all the schedules is essentially the same; select the base price (per square foot) which is most representative of the subject building and adjust the base price to account for any significant variations.

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## SCHEDULE FORMAT – BASE PRICES

The schedules designate base prices by use type and wall types. "C" Grade base prices are provided for various finish types at different floor levels with specified floor-to-floor heights, for the following construction types: fire resistant construction, masonry or equal, frame or equal, reinforced concrete and rigid steel construction.

The base price is determined by selecting the appropriate square foot price based on exterior wall type, construction and use. The base price is driven by construction type and is adjusted for variations in wall height, and size adjustments.

The base prices for each use type includes: the exterior walls with normal openings, interior finish, mechanical features, partitions, plumbing, lighting and other basic features typical for that particular use.

Base prices also include: normal footings and foundation construction for a building at grade level, normal parapets and coping, ground floor slab including base and cement finish, normal roof construction consisting of insulation, decking, framing, and utility service.

Basements include excavation and backfill and structural floor (for first floor) construction consisting of sub floor and framing.

**Note:** The cost of the basement exterior wall construction and spread footings exclude an allowance for the normal foundation construction included with the first floor

Stairways (with enclosures in the finished use types) are included in the basement and upper floor prices.

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## EXTERIOR WALLS

**Wood Frame (W)** - buildings that are constructed of combustible materials with wood framed exterior walls covered by shingles, wood siding, stucco, asbestos, aluminum, or vinyl. Roof structure is usually wood frame or pre-constructed trusses with wood sheathing and composition shingles, built-up or corrugated metal cover. Floor Structure may be perimeter footing with reinforced concrete slab or wood joists and sheathing.

**Masonry (M)** - buildings that are constructed of double brick, brick on concrete block, stone or ornamental concrete block exterior walls which are usually load bearing. Roof structure is usually wood frame or pre-constructed trusses with wood sheathing and composition shingles, built-up or corrugated metal cover. Floor structure may be perimeter footing with reinforced concrete slab or wood joist and sheathing.

**Concrete (C/S)** - buildings that are constructed with poured reinforced concrete super structure, or reinforced concrete or pre-cast concrete panel load bearing exterior walls. Super structure may have a variety of exterior walls covers including pre-cast panels and masonry veneers, or steel frame and stationary glass. Roof structure may be steel joists with metal decking, and poured concrete or concrete planks or other non-combustible construction. Floors are usually reinforced concrete slab on grade.

**Rigid Steel or Pre-Engineered (R)** - buildings that are constructed with pre-fabricated structural members and exterior wall cover of pre-constructed panels or sheet siding. Roof structure is steel joists or beams usually with corrugated metal cover. Floors are usually reinforced concrete slab on grade.

## CONSTRUCTION TYPES

**Wood Frame/Joist/Beam** to indicate construction, which incorporates wood, stud balloon or platform framing or wood post and beam framing (mill construction). This category also includes masonry structures, which incorporate wood joist or plank floor systems, or wood joist, truss, or rafter roof systems.

**Fire Resistant** to indicate buildings with exposed structural steel, or reinforced concrete columns and beams. Multi-story structures will have steel floor joists with concrete plank or a reinforced concrete floor system. Exterior walls will typically be masonry or metal and glass panels.

**Fireproof** to indicate typically high rise buildings with fabricated, heavy, structural steel column and beam framing which has been enveloped in a fire-proof material such as concrete or gypsum. Floors will be reinforced concrete or pre-cast concrete plank on steel joists protected by a gypsum-vermiculite plaster on metal lath ceiling. Exterior walls will be masonry or metal and glass panels.

**Pre-Engineered Steel** to indicate buildings framed with prefabricated steel members. The structure will incorporate metal beams, girders columns and purlins, or light gauge steel joists manufactured from cold-formed shapes of sheet or strip steel. Multi-story buildings may have floors of wood, steel or concrete. Exterior walls will typically be pre-finished metal siding or sandwich panels.

## CALCULATING VALUE BASED ON COMMERCIAL/INDUSTRIAL COST SCHEDULES

The schedules can be effectively applied to either a total building or a portion of the building... i.e., floor section...as long as the size, construction, and quality are consistent.

It is not uncommon for the first floor of a commercial building to be of a higher quality construction than the upper floors. This situation is especially likely to occur in older buildings where it is often not economically feasible to renovate and modernize the upper floors comparable to the first floor. It is also possible for the first floor or lower floor to be larger in area than the upper floors. In either case, it may be advisable to compute the replacement cost of individual floors or groups of floors separately. The individual replacement cost can then be totaled to arrive at a single replacement cost or treated separately; depending upon which procedure would best facilitate the application of depreciation.

The general pricing procedure is as follows:

1. Determine the Main Area (**MA**) Code by floor level and construction type.
2. Select the proper base price for each floor level; or
3. Calculate story height and add size of upper floors to base main floor area.
4. Apply story height adjustment (**STA**) to upper floor price.
5. Adjust for wall height, Table **H1** or **H2**.

6. Make necessary square foot adjustments for variations in the base price (heating and cooling, sprinkler system, etc.).
7. Adjust for the size (size factor table).
8. Add lump sum valued features (elevators, etc.).
9. Sub-total the replacement cost of all main area components.
10. Add the cost of attachments or additions to arrive at the total "C" Grade Replacement Cost
11. Apply the proper Quality Grade Factor to arrive at the Replacement Cost New.
12. Deduct for physical depreciation and functional or economic obsolescence.

### **MULTI-FAMILY APARTMENTS**

An apartment is a residential living unit with the same living accommodations normally found in a single family residence. An apartment house is a multifamily residence containing four or more residential living units, and generally providing each unit with a number of common facilities, services and amenities. Two or more apartment buildings operating as a single unit are generally referred to as an apartment complex.

The increased development of multi-family residential housing units since the 1950's has brought the development of both apartment complexes and "high-rise" apartment buildings. Each of these offer complete living accommodations with all the modern conveniences and amenities. In addition, they generally provide a variety of recreational facilities and services for their occupants.

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### **VALUATION**

As with other types of property the replacement cost method of valuation is a starting point for the appraiser. There are two types of apartment buildings that must be considered: 1) the walk-up or garden apartment normally found in apartment complexes; and 2) Town house style or multi-story building.

Apartment units found in a given apartment building or complex of buildings vary in size and arrangement. They may be one room efficiency units consisting of a bedroom and kitchenette; two room studio units consisting of a bedroom and living room/den and kitchenette combination; and conventional units consisting of a kitchen, dining area, living room and one or more bedrooms. Each apartment unit has one or more bathrooms, and conventional units often have a separate dining room, den, or family room.

One of the most significant variables in determining the replacement cost of an apartment building is the average size of the individual units. The pricing schedule provided in this section is designed to account for this variation.

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## BASE PRICES – GARDEN APARTMENTS

Base square foot prices have been developed for typical average "C" Grade quality construction apartment units, based on average unit sizes at various floor levels for Wood Joist construction. Adjustments are provided for Fire Resistant and Reinforced Concrete, together with Brick (or equal) and Frame/Concrete Block exterior walls.

The foundation, roof, and normal built-ins are included with the first floor prices, thus making the schedule applicable to both one story and multi-story buildings.

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## APPLICATION

Application of the pricing schedule involves the selection of the appropriate base price per floor based on the average unit sizes. Adjustments to the base price for air conditioning, central heating, and type of construction should be made to account for any variations between the subject building and the model building.

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## SPECIAL APPLICATION

The Apartment Pricing Schedule is designed for garden/walk-up apartment and townhouse apartment buildings of four or more units. Two and three family residences should be priced by using the Residential Dwelling Schedule (included in the Residential section of the manual).

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## QUALITY FACTOR

The schedule prices are for average "C" Grade construction quality, erected with average materials and workmanship. A table of Quality Factors is provided to adjust the "C" Grade prices in order to account for variations in construction quality.

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## INCOME APPROACH

Apartment buildings, regardless of the type, are built, bought, and sold as investment or income producing property. The appraisal of apartments utilizing the Capitalization or Income Approach to value follows the same procedures discussed in the Property Valuation section of the manual.

The basic procedure is. . .

1. Collection of the income generated - including monthly rents for the units, parking, and other receipts, such as laundry facilities.
2. The collection of the expenses associated with the management and maintenance of the property.

3. The capitalization of the net income into an indication of value.

A special section is provided on the use of the economic data form to record all necessary income and expense data.

## PERCENT (%) GUIDELINES

Physical deterioration of the structure should be based on age and condition of the property. Guidelines for normal life estimates are found in the Percent Good section of the manual. Functional and Economic Depreciation allowances must be derived from the income and expense of each apartment project as it relates to other properties of similar utility and condition, and should be expressed as percent (%) good.

## SECTION 42 LOW-INCOME HOUSING

### North Carolina General Statute # 105-277.16

A North Carolina low-income housing development to which the North Carolina Housing Finance Agency allocated a federal tax credit under section 42 of the Code is designated a special class of property under Article V, Section 2(2) of the North Carolina Constitution and must be must be appraised, assessed and taxed in accordance with this section. The assessor must use the income approach as the method of valuation for property classified under this section and must take rent restrictions that apply to the property into consideration in determining the income attributable to the property. The assessor may not consider income tax credits received under section 42 of the Code or under G.S. 105-129.42 in determining the income attributable to the property. (2008-146, s. 3.1:2008-187, s. 47.6).

## GENERAL APPLICATION

Identify the low-income housing property being appraised and request copies of the audited financial statements for current year (revaluation year) and three prior years.

Analyze the actual income stream: apply expense ratios, capitalization rates, and Gross Rent Multipliers (GRM) developed for use in the 2023 Lincoln County Revaluation Project.

## OPERATING EXPENSES

A typical range of expense ratios from 30% to 50% for apartments has been adopted for use by Lincoln County.



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## VACANCY RATES

A normal rate of around 5% has been adopted for use by Lincoln County.

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## RESERVE FOR REPLACEMENTS

Analysis of typical reserve for replacements for traditional apartment properties in Lincoln County indicates a range of around 5%. A rate of around 5% has been selected for use in Section 42 low-income housing appraisal.

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## CAPITALIZATION RATE

Lincoln County uses a capitalization rate range of 6% to 10% for apartments that are not Section 42; a rate of 5% was selected for use in Section 42 low-income housing appraisal.

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**SAMPLE INCOME APPROACH APPRAISAL****100 UNIT SECTION 42 APARTMENT COMPLEX @ \$700 PER MONTH BASE RENT**

<b>POTENTIAL GROSS INCOME</b> <b>(100 x \$700 x 12 MONTHS)</b>	<b>\$840,000</b>
<b>VACANCY (5%)</b>	<b>(-\$42,000)</b>
<b>EFFECTIVE GROSS INCOME</b>	<b>\$798,000</b>
<b>OPERATING EXPENSES (50%)</b>	<b>(-\$399,000)</b>
<b>RESERVE FOR REPLACEMENTS</b> <b>(5%)</b>	<b>(-\$39,900)</b>
<b>NET OPERATING INCOME</b>	<b>\$359,100</b>
<b>CAPITALIZATION RATE (5%)</b>	<b>{.05}</b>
<b>APPRAISED VALUE</b>	<b>\$7,182,000</b>
<b>VALUE PER UNIT</b>	<b>\$71,820</b>

## **FRANCHISE FOOD RESTAURANTS**

Franchise Food restaurants have become common place beginning in the 1950's. The buildings, though they offer similar accommodations, are highly distinctive in architectural style and design. Each operation is readily identifiable with a particular design and motif and relies heavily on the appearance or "eye appeal" of its buildings to attract, maintain, and promote business. The wide range of styles and designs has a direct influence on the replacement costs of the buildings. The size and quality of materials and workmanship alone are not the prime determining factors. Two restaurants showing no marked difference in size and construction quality may still show a considerable difference in cost due to the difference in design and décor. The replacement cost schedule provided is based upon specifications of size, quality, and design. The schedule is to be used as a guide for estimating replacement costs of franchise food restaurants. The proper use of the schedule, along with experience and sound judgment, should enable the appraiser to establish a reasonable estimate of replacement cost.

### **BASE SPECIFICATIONS**

The Cost Schedule assumes a basic layout which includes a serving area, food preparation area, a small office area, an employee dressing area, two toilet rooms and, depending upon size, a dining area. General construction features include masonry foundation walls on spread footings; 4" reinforced concrete floor slab on a granular base; roof and exterior wall construction; interior finish; and building equipment and fixtures commensurate with the grade; stud and masonry partitioning; unfinished floor and painted masonry or dry wall interior finish in storage areas and mechanical rooms; utility service, heating, fluorescent lighting fixtures in the preparation and office areas, plumbing fixtures and drains.

### **SCHEDULE APPLICATION**

Base prices are included for Average "C" Grade construction for four typical exterior wall types. Select the base price based upon the structure size and exterior wall construction, and make adjustments for attached improvements, air conditioning and sprinkler systems as required. Apply the proper quality Grade factor to establish the replacement cost new.

### **PERCENT (%) GOOD GUIDELINES**

Franchise Food restaurants are special purpose buildings which are not readily adaptable to other uses. They go out of style both functionally and economically at a much faster rate than they deteriorate physically. The business is highly competitive and relies heavily on site location and the physical appearance of its buildings. In order to keep abreast of competition, owners must frequently renovate the structures. Changing consumer habits, traffic patterns, and competition are but a few of the factors that influence the life span of the buildings and must therefore be considered in the evaluation process.

## GOLF COURSES

Golf courses are designed and built in a variety of types and sizes. The pricing schedules in this section are provided as a guide to assist the appraiser in arriving at a reasonable and equitable estimate of the cost of developing the various types of courses.

### REGULATION COURSES

A regulation golf course usually consists of 18 holes of varied length. There are generally four short holes, 130 to 200 yards (par 3); ten average holes 350 to 400 yards (par 4); and four long holes 450 to 550 yards (par 5). Average costs per hole are given for five grades of courses; the general specifications are as follows:

<b>Excellent</b>	Excellent course designed for professional play; rolling terrain; well landscaped with wide tree lined fairways and large, excellent quality greens and tees; numerous natural and man-made hazards; generally, 7200 yards long with a par 72 rating.
<b>Very Good</b>	Very good course design for championship play; rolling terrain; well landscaped with wide fairways and large, very good quality greens and tees; many natural and man-made hazards; generally, 6900 yards long with a par 72 rating.
<b>Good</b>	Good course design for private club membership; rolling terrain; well landscaped with wide fairways and large good quality greens and tees; natural and some man-made hazards; generally, 6500 yards long with a par 70 rating.
<b>Average</b>	Average course designed for municipal or general public play; flat terrain; landscaped fairways; average size and quality greens and tees; some natural and few, if any, man-made hazards; generally, 6000 yards long with a par 67 to 70 rating.
<b>Fair</b>	Simply developed course often referred to as a "cow-pasture course"; flat terrain; very little landscaping; small greens and tees; few natural hazards; generally, 5400 yards long with a par 64 to 67 rating.

### BASE PRICE COMPONENTS

The costs per hole have been developed to include the cost of normal on course improvements and do not include the cost of land, clubhouse, or any recreational facilities. The base price components are as follows:

- **Grading and Clearing.** . . includes the removal of brush and trees from the fairways, greens, or tees; landscaping and the seeding of grass.

- **Sprinkler System.** . . includes the water source, pumps, piping, and sprinkler heads.
- **Greens.** . . includes the building, seeding and care of the greens until the opening of the course.
- **Tees.** . . includes the building and care of the tees until the opening of the course.
- **Bunkers.** . . includes the building and care of the bunkers until the opening of the course.
- **Service and Cart Roads.** . . includes base preparation, paving, and bridges over hazards.
- **Architect's Fees.** . . includes all plans and supervision during construction.

## OTHER COURSES

<b>Miniature Course</b>	The entire course is comprised of a putting surface which has various obstacles and hazards placed between the tee and the cup.
<b>Pitch and Putt Course</b>	The course has greens, bunkers, tees, fairways, and very little, if any, rough area separating the holes. The holes are usually 60-120 yards long and the course often has lighting for night play.
<b>Par 3 Course</b>	The course is the same as a regulation course, but on a smaller scale with all the holes rated par 3, 140 to 160 yards long and the course may have lighting for night play.
<b>Executive Course</b>	Also called a par 60 course; the course is the same as a regulation course, but on a smaller scale with the holes 200 to 300 yards long. The holes are mostly par 3 with some par 4 and par 5 ratings.
<b>Driving Range</b>	Consists of a piece of land, usually 10 to 15 acres, with elevated tees along one side used for practice of hitting tee shots on regulation courses.
<b>Practice Putting Greens</b>	Consists of a large green with numerous cups used for putting practice.

**GENERAL APPLICATIONS**

The primary variables in golf courses are size, layout, sprinkler system, greens, tees, fairways, and bunkers. Costs of courses may vary from \$54,000 per hole for a course with minimal improvements to \$270,000 per hole for the best championship courses. The costs given are for average courses in each quality grade. Included in the cost per hole are normal clearing and grading, complete sprinkler systems, landscaping, greens, tees, bunkers, service and cart roads, and architect's fees. Costs do not include buildings, swimming pools, parking areas, or any other off-course improvements. Listed below is the procedure to be used for the appraisal of golf courses.

1. Identify the course by name.
2. Determine the type of course (regulation size, pitch and putt, miniature, etc.).
3. Denote the year of completion (if developed in phases, describe the number of holes completed each year).
4. List the number of holes and the amount of land used for the course.
5. List the course length and par.
6. Check the terrain and topographical features.
7. List the average size of the greens, tees, and the number of bunkers.
8. List the type of sprinkler system.
9. Analyze the various components of the subject property, giving special consideration to . . . the extent of planning. . . the natural contour of the land. . . clearing and grading of fairways, greens, and tees. . . the extent and quality of the sprinkler system: whether it is automatic, manual, covers the entire course, or only the tees and greens. . . the average green and tee size. . . the average number of bunkers per hole. . . the quality of cart and service roads. . . any other characteristics essential to establishing the proper grade level of the course.
10. Determine the Quality of the course by comparing its components, as analyzed above, with the given specifications for each grade and select the corresponding base cost per hole.
11. Multiply the replacement cost per hole based on the quality, as derived in Step #3, by the total number of holes to arrive at the total replacement cost of the course.
12. Determine the proper depreciation allowance based upon the condition, desirability, and usefulness of the course relative to its age, and apply it to

the total replacement cost as derived in Step #4, to arrive at the depreciated value of the course.

13. Sketch, list, and compute by using the appropriate pricing schedule, the replacement cost and depreciated value of all improvements not included in the base cost.

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**GOLF COURSE PRICING EXAMPLE**

Sain's Point Golf Course - an 18-hole regulation size course, 6500 yards long, par 72, located on 150 acres of rolling terrain. The course is 10 years old and has 10000 square foot greens, (3) 2500 square foot tee locations for each hole, and (3) bunkers per hole. Fairways and greens have automatic sprinkler system.

This course is judged to be a Good Quality Course with very good greens and tees, good overall condition, desirability and utility. Land value is estimated at \$5000 per acre.

Base Cost Per Hole Good Quality	\$ 170,000
Replacement Cost Per Hole	\$ 170,000
Number of Holes	X 18
Total Replacement Cost	\$3,000,060
Less Depreciation -20%	- 612,000
Total Value of Course Improvements	\$2,388,060
Land Value (150 acres @ \$6000)	\$ 900,000
Total Value	\$3,288,060
Value Per Hole	\$ 182,670

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## GOLF COURSE GRADES

### **MS 88 EXCELLENT**

Professional Course: 18 holes located on 160 to 250 acres, 6900 to 7200 yards long, rated par 72, rolling terrain. Costs include: automatic sprinkler system on greens and fairways; greens are 8000 square foot or above top quality construction with drainage tile; tees are 2100 square feet or above with 5 tee locations; 3 to 8 bunkers per hole; good quality cart paths.

### **MS 60 VERY GOOD**

Championship Course: 18 holes located on 160 to 200 acres, 6900 to 7000 yards long, rated par 72, rolling terrain. Costs include: automatic sprinkler system on greens and fairways; greens are 8000 to 10000 square foot top quality construction with drainage tile; tees are 2100 to 2400 square feet with 3 tee locations; 3 to 4 bunkers per hole; good quality cart paths.

### **MS 78 GOOD**

Private Club Course: 18 hole located on 130 to 175 acres, 6500 to 6900 yards long, rated par 70 to 72, rolling terrain. Costs include: automatic sprinkler system on greens and fairways; greens are 5000 to 8000 square foot good quality construction with drainage tile; tees are 1800 to 2100 square feet with 2 to 3 locations; 2 to 3 bunkers per hole; good quality cart paths.

### **MS 79 AVERAGE**

Public or Semi-Private Course: 18 holes located on 100 to 125 acres, 5500 to 6500 yards long, rated par 68 to 72, gently rolling or flat terrain. Costs include: automatic sprinkler system on greens, manual system on fairways; greens are 3000 to 5000 square foot average quality with minimal drainage tile; tees are 1500 to 1800 square feet with 2 locations; 2 bunkers per hole; average quality cart paths.

### **MS 80 FAIR**

Public Course: 9 to 18 holes located on 75 to 100 acres, up to 5400 yards long, rated par 34 to 70, flat terrain; automatic or manual sprinkler system on greens; manual on fairways; greens are 2000 to 3000 square feet with 1 or 2 locations; average of 1 or less bunkers per hole; fair quality cart paths.



**MS 81 PAR 3**

Executive Course: 9 to 18 holes located on 25 to 50 acres, 1800 to 2500 yards long, par 27 to 54, flat or gently rolling terrain; manual sprinkler system on greens and fairways; greens are 1000 to 1500 square foot fair quality construction with natural drainage; tees are 500 to 1000 square feet with 1 location; minimal number of bunkers; no cart paths.

**INCOME APPROACH TO GOLF COURSES**

The Income Approach is typically the most accurate measure of value for golf courses. It reduces the differences between golf courses to the least common denominator, **Golf Income Revenue (GIR)**. This revenue can be quantified from the market place and analyzed based on actual or anticipated number of rounds played and average daily rates per round.

Following is the formula for estimating the value of golf courses in Lincoln County, based on the Income Approach.

**Stabilized # Rounds (SNR) x Stabilized Daily Rate (SDR) = Golf Income Revenue (GIR) x Golf Income Multiplier (GIM) = Indicated Value**

**GOLF COURSE INCOME MODELS**

<b>GRADE</b>	<b>STABILIZED # ROUNDS</b>	<b>RATES DAILY &amp; SEASONAL</b>	<b>STABILIZED RATE</b>	<b>GIM</b>
EXCELLENT	20,000-30,000	\$125 to \$300	\$150 to \$250	1.0 to 3.0
VERY GOOD	20,000-30,000	\$60 to \$200	\$75 to \$150	1.0 to 3.0
GOOD	20,000-30,000	\$40 to \$150	\$50 to \$100	1.0 to 3.0
AVERAGE	20,000-30,000	\$30 to \$70	\$30 to \$70	1.0 to 3.0
FAIR	15,000-20,000	\$20 to \$35	\$20 to \$35	1.0 to 3.0
PAR 3	15,000-20,000	\$15 to \$30	\$10 to \$30	1.0 to 3.0

**Note:** Stabilized Daily Rates include cart rental and green fees only. Values generated by this formula are for golf course improvements and the land necessary to support the golf holes. Values for excess land and other buildings will be added based on separate cost or income analysis as outlined within the body of the Schedule of Values.

## EXAMPLE

Catapult Golf Club – an 18 hole, regulation size golf course, with a stabilized number of rounds of 20,000 per year and a stabilized daily rate of \$75.

**$20,000 \times \$50 = \$1,000,000 \times 2.0 = \$3,000,000$  or **\$167,000 (rounded) per hole.****

**$(\text{SNR}) \times (\text{SDR}) = (\text{GIR}) \times (\text{GIM}) = \text{Indicated Value}$**

## PERCENT GOOD SCHEDULES AND TABLES

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

## DWELLING PERCENT GOOD CDU RATING SYSTEM

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

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

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

Neither physical decline nor functional loss is constant in their action.

Deterioration is a relatively steady process offset periodically by maintenance.

Worn-out elements of the building are repaired or replaced at intervals, depending upon the policy of the owner. Cheaper houses generally deteriorate faster than better ones. Obsolescence and encroachment may come slowly, or happen almost overnight. The forces which cause both deterioration and functional/economic depreciation may act, and often do act simultaneously, but they are not necessarily related. A house may decline in physical condition and yet, throughout its entire life, remain relatively functional.

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

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

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

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

Percent good is defined as the resultant estimate of the diminishing value of an improvement, after subtracting the amount of estimated depreciation from the Replacement Cost New. For example, a structure which is estimated to be 45 percent depreciated as of a given time has a percent good of 55. Therefore, depreciation and percent good are complements of each other. Once the CDU Rating of a building has been established through a consideration of its condition, desirability, and usefulness for its age and its type, reference to the Basic Percent Good Table will indicate the appropriate value percent remaining for a structure possessing these qualities in the degree observed and noted by the appraiser.

The degree of deterioration and obsolescence, or loss of value from all causes, both within and without the property, is automatically taken into account. This is accomplished by means of a simple rating of the capabilities and qualities of the structure

in precisely the same terms as would a prospective purchaser. Sound valuation theory presupposes the existence of a prospective buyer with intelligence enough to compare the advantages and disadvantages of competing properties, and to rate the property they are examining according to its relative degree of desirability and usefulness.

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

#### APPLYING THE CDU SYSTEM

To apply the CDU System, the appraiser rates each house according to their composite impression of its relative condition, desirability, and usefulness for its age and type. The following four actual cases illustrate this convenient and practical method of determining percent good in houses.

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

**Case Two:** A one story frame house, seven years old. Grade "C" or average quality construction: three bedrooms, one and one-half baths. Structure shows normal wear and tear and has average attractiveness and desirability. The appraiser's impression is, "for a

seven-year-old Grade "C" house, this would be rated as Average." From the table we find 94% Good is indicated.

**Case Three:** A century-old Colonial style frame house is located in a waterfront community with a Grade "B" or good quality construction. Building has been extremely well maintained and completely modernized with central heating, electric lighting, and plumbing added. The structure is in good physical condition in spite of its age. Building is architecturally attractive and quite desirable. The appraiser's impression is, "for a very old house of Grade "B" quality, this is an Excellent one". From the table 80% Good is indicated.

**Case Four:** A twenty-four-year-old single family residence of Grade "C" quality; one story and basement, frame construction, three bedrooms with bath. Structure has had normal maintenance and is average in physical condition. Within the past two years, an elevated six-lane expressway, passing over the adjoining lot, has been erected. This encroachment has seriously detracted from the attractiveness and desirability of the property. Accordingly, the appraiser has assigned a CDU Rating of "Very Poor". From the table 39% Good is indicated.

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## DWELLING PERCENT GOOD

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

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## COMMERCIAL/INDUSTRIAL PERCENT GOOD & COMMON CAUSES OF OBSOLESCENCE

In the final analysis, an estimate of depreciation or value loss represents an opinion of the appraiser as to the degree that the present and future appeal of a property has been diminished by deterioration and obsolescence. The accuracy of the estimate will be a product of the appraiser's experience in recognizing the symptoms of deterioration and obsolescence and their ability to exercise sound judgment in equating their observations to the proper monetary allowance to be deducted from the replacement cost new. The following tables have been provided as guidelines to assist the appraiser in arriving at the resultant estimate of the diminishing value of improvements after subtracting all forms of depreciation. Following is a listing of some of the most common sources of functional and economic obsolescence which should further assist him in arriving at a reasonable estimate of obsolescence.

### Common Causes of Functional Obsolescence

- Inadequate amount of land for the building area
- Inadequate parking and/or truck/railroad loading and unloading facilities

- An appearance unattractive and inconsistent with present use and surrounding properties.
- Poor proportion of office, rental, manufacturing, or warehouse space
- Inadequate or unsuited utility space
- Limited use and excessive material and product handling costs caused by irregular and inefficient floor plans, varying floor elevations, inadequate clearance, and cut up interiors with small bays and an excessive number of walls, posts, and columns
- Multi-story design when single story would be more efficient and economical
- Deficient floor load capacity
- Insufficient and inadequate elevator service
- High maintenance costs resulting from mixed building constructions and/or the use of obsolete building materials
- Effects of corrosion created by manufacturing, processing, or storing of chemicals
- Foundational and structural failures due to poor soil conditions, poor design, excessive loading, poor maintenance, or excessive vibration of building and process equipment
- Inadequate power distribution, heating, lighting, ventilation, air conditioning, or lighting systems

### **Common Causes of Economic Obsolescence**

- Zoning laws and other governmental regulations which affect the usage and operation of the property
- Building code requirements which set current acceptable construction standards
- Market acceptability of the product or services for which the property was constructed or is currently used
- Profitability of the operation of the property and the justifiable investment which the business would support
- Termination of the need for the property due to actual or probable changes in economic or social conditions

## COMMERCIAL/INDUSTRIAL ECONOMIC LIFE GUIDELINES

Economic life is an estimate of the normal life expectancy of a component. The following are some suggested guidelines for the average expected life (years) of various commercial/industrial buildings and yard improvements.

BUILDINGS	WOOD JOISTS	FIRE RESISTANT	FIRE PROOF
Apartment	40	40	50
Apartment (High Rise)	--	40	50
Automobile Agency	33 <sup>1</sup> / <sub>3</sub>	40	40
Bowling Alley	30	40	40
Car Wash (Conventional)	30	40	40
Car Wash (Manual)	20	20	--
Fast Food Restaurant	30	30	30
Hotel	30	40	50
Industrial	33 <sup>1</sup> / <sub>3</sub>	40	50
Medical Center	40	50	50
Motel	30	33 <sup>1</sup> / <sub>3</sub>	40
Nursing Home	33 <sup>1</sup> / <sub>3</sub>	40	50
Office (Conventional)	40	40	60
Office (Institutional)	--	50	60
Pre-Engineered Building (Heavy)	--	40	--
Pre-Engineered Building (Medium)	--	35	--
Pre-Engineered Building (Light)	30	30	--
Service Station	20	20	--
Shopping Center	33 <sup>1</sup> / <sub>3</sub>	40	50
Store	30	40	50
Theater	30	40	50
Truck Terminal	33 <sup>1</sup> / <sub>3</sub>	40	40
Warehouse	30	40	40

<b>COMMERCIAL YARD IMPROVEMENTS</b>	<b>ECONOMIC LIFE (YEARS)</b>
Asphalt Paving	12
Concrete Paving	20
Reinforced Concrete Platforms	35
Wood & Timber Platforms	25
Chain Link Fence	20
Masonry Fence	35
Wood Fence	15
Masonry Stacks	40
R R Siding	35
Steel Incinerators (Lined)	15
Concrete Reservoirs	30

#### OTHER BUILDING AND YARD ITEM PERCENT GOOD GUIDELINES

The appraisal of other buildings and yard improvements for both residential and agricultural properties is a difficult task. Other buildings and yard improvements are rarely purchased or sold separately from the balance of the property. The cost of construction of a swimming pool, which is built for the convenience and comfort of a property owner, will rarely add an equivalent amount to the market value of the property. The cost of construction of a farm outbuilding that can be justified by its contribution to the farming operation will again seldom add an equivalent amount to the market value of the property.

In effect, other buildings and yard improvements have value in direct proportion to their degree of utility or usefulness. This is an extension of the principle of contribution, which affirms that the value of any factor in production is dependent upon the amount which it contributes to the overall net return, irrespective of the cost of its construction. Any effective approach to the valuation of other buildings and yard improvements must reflect the action of investors. Informed farm owners and operators would not invest in buildings which could not pay for themselves by either maintaining or adding to the required level of productivity. Homeowners would not invest in swimming pools, detached garages, etc., which would not supply the degree of comfort and/or convenience they desire.



## LAND

LAND CODE	LAND TYPES	DESCRIPTION
B	Primary	Primary Site for possible construction of building or for existing building.
B1	Primary with Public Water	Same as above with public water available to the site.
B2	Primary	A second primary site for possible construction of building inside a large neighborhood.
S	Secondary	Used for acreage used up by poultry houses or for any dwelling that exists beyond the primary dwelling.
S1	Secondary with Public Water	Same as above with public water available to the site.
U	Undeveloped	Land that is either being actively developed, being prepared for development, or the highest and best use is suitable for and likely to be developed in the near future. Typically located in suburban areas with many active subdivisions and concentrated population centers, but can also be found in rural areas with extra road frontage or pocket areas of construction. Public water and sewer is preferred but is not a requirement.
R	Residual	Land with nominal value, typically land which only has value relative to its contribution to the overall parcel value.
O	Open Land	Land typically located in rural areas of the county where much of the land is being actively farmed or is lying idle, turnover is infrequent and development is generally limited to major highway intersections and rural hamlet communities
D	Woodland	Same definition as open land, except for the presence of marketable timber.
ZV	Zero Value	Land segment used for descriptive purposes to identify quantities of land for reference. Example: can be used to identify the number of Agricultural Land Use acres in a given land segment.

## Schedule of Values

Lincoln County 2023

LAND CODE	LAND TYPES	DESCRIPTION
CA	Common Area	Allocation of value to individual properties located in townhouse or condominium developments. Value includes interest in all common areas, e.g. parking areas, pools, tennis courts, etc.
CA1, CA2	Common Area	Allocation of value to individual properties located in commercial townhouse or condominium developments. Value includes interest in all common areas valued by the percentage of common area market value.
CT	Cell Tower	Land that has a cell tower placed on it.
LAC	Lake Access	The value attributed for lake rights. The value is the waterfront valued divided by the number of lots.
WF	Waterfront	Land which directly adjoins Lake Norman, refers to Residential, Commercial, and Industrial Improved Building Sites as well as Undeveloped Lots and Acreage tracts.
WF1	Waterfront with Public Water	Same as above with public water available
CB, CB1, CB2	Commercial Primary	Commercial Building Site - includes cost of typical site preparation, landscaping, and water and sewer system access.
CS	Commercial Secondary	Commercial Building Site - includes cost of minimal site preparation, landscaping, and water and sewer service.
CR	Commercial Residual	Commercial land which has nominal value, typically land which only has value relative to its contribution to the overall parcel value.
CU	Commercial Undeveloped	Vacant Commercial Land which is suitable in size, zoning, and location for commercial development.
GC	Golf Course	Land that is used for golf course, not including club house or extra amenities.
SW	Solar/Wind Farm	Land that has solar panels or wind farms.
IB	Industrial Primary	Industrial Building Site - includes cost of typical site preparation, landscaping, and water and sewer system access.
IS	Industrial Secondary	Industrial Secondary Site - includes cost of minimal site preparation, landscaping, and water and sewer service.

<b>LAND CODE</b>	<b>LAND TYPES</b>	<b>DESCRIPTION</b>
IR	Industrial Residual	Industrial land which has nominal value, typically land which only has value relative to its contribution to the overall parcel value.
EB	Exempt Primary	Exempt Site – site for possible construction of exempt building.
ES	Exempt Secondary	Exempt Site – limited site for possible construction of exempt building or parking area.
EU	Exempt Undeveloped	Vacant Exempt Land which is suitable in size, zoning and location for exempt or governmental development.
ER	Exempt Residual	Exempt land which has nominal value, typically land which only has value relative to its contribution to the overall parcel value.

## LAND SITE IMPROVEMENTS

SITE CODE	SITE TYPE	DESCRIPTION
WS	Well & Septic	Site improvements with well and septic tank, landscaping, and driveway improvements.
CWS	County Water & Septic	Site improvements with County water and septic tank, landscaping, and driveway improvements.
LP	Lincolnton Water & Sewer	Site improvements inside the city limits with Lincolnton water and sewer connections, landscaping, and driveway improvements.
PS	Lincolnton Water & Septic	Site improvements outside the city limits with Lincolnton water and septic tank, landscaping, and driveway improvements.
PB	County Water & Sewer	Site improvements with county water and sewer, connections, landscaping and driveway improvements.
WPS	Well & County Sewer	Site improvements with well and county sewer connections, landscaping, and driveway improvements.
MP	Maiden Water & Sewer	Site improvements inside the Maiden city limits with Maiden water and sewer connections, landscaping, and driveway improvements.

## **LAND INFLUENCE FACTORS**

### **GENERAL**

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

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

Lot

Square Foot

Acreage

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

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

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

**TOPOGRAPHY**

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

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

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

The following is presented as topography factor guide:

<b>CONDITION</b>	<b>DESCRIPTION</b>	<b>FACTOR</b>
Normal	Problem has been corrected or is insignificant.	0%
Slight	Problem is a moderate issue to the complete utilization of the lot, but is correctable. The lot is buildable, but less desirable than typical lots in the area due to a topographical problem.	-5% to -25%
Moderate	Problem is significant enough to prevent the development of the lot until the topographical problem is corrected.	-25% to -75%
Severe	The topographical problem is so severe that it is not economically feasible to develop the lot.	-75% to -95%

**SHAPE OR SIZE**

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

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

The following is presented as a shape/size factor guide:

<b>CONDITION</b>	<b>DESCRIPTION</b>	<b>FACTOR</b>
Normal	Shape or size is no significant detriment to the presumed utilization of the parcel.	0%
Minor	The lot is buildable and/or economically usable for the presumed utilization. However, irregular shape or insufficient size precludes the full utilization of the parcel.	-5% to -25%
Moderate	Irregular shape or insufficient size represents a significant handicap to the presumed utilization and/or development of the land category and is restricted to a significant under-improvement or under-utilization of the parcel.	-25% to -75%
Severe	The shape or size problem is so severe that it renders the land category unusable and/or unbuildable for the presumed utilization. A typical example would be a undersized lot subject to minimum zoning regulations which effectively prevents any economical utilization.	-75% to -95%

## RESTRICTIONS

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

- Utility easements, power lines, and sewer lines. Zoning or deed restrictions to the property, limiting the utilization to a less than normal use for typical lots in the neighborhood.
- Physical barriers to the property as bridges, highway medians, fences or abutments.

The following is presented as a land influence factor guide for restrictions:

CONDITION	DESCRIPTION	FACTOR
Normal	No significant restriction to the property exists	0%
Minor	A restriction of moderate significance, legal or physical, exists which causes the property to be less desirable than similar lots in the area which are not subject to this restriction, but does not prevent utilization of the property for the presumed use.	-5% to -25%
Moderate	A restriction of major significance, legal or physical, exists which causes the property to be restricted to a less than full utilization compared to similar lots in the area, which are not subject to this restriction.  An example would be power lines bisecting the lot which prevent the building of a dwelling but would be suitable for a garage or secondary structure.	-25% to -75%
Severe	A restriction of very severe impact, legal or physical, exists which causes the property to be rendered virtually un-buildable or unusable for any significant utilization compared to similar lots in the area which are not subject to this restriction.	-75% to -95%



### ECONOMIC MIS-IMPROVEMENT

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

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

Typical examples include:

Dwellings in areas converting to commercial development, or gross under-improvement, as an old warehouse located in an area where market evidence indicates modern office complex development.

The following is an Economic Mis-Improvement Factor Guide:

CONDITION	DESCRIPTION	FACTOR
Normal	The property is unimproved (no major structures present) or the existing structure is consistent with the economical utilization of the land.	0%
Minor	The land is encumbered with a structure that represents an economic mis-improvement and the structure has an assigned value of 5% to 50% of the land value at its highest and best use.	-5% to -50%
Severe	The land is encumbered with a structure that represents an economic mis-improvement and the structure has an assigned value of greater than 50% of the land value at its highest and best use.	-50% to -95%

**CORNER AND/OR ALLEY INFLUENCE**

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

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

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

Following is presented as a guide for Corner Influence Factors:

<b>CONDITION</b>	<b>DESCRIPTION</b>	<b>FACTOR</b>
Normal	The presence of a corner or alley has no significant enhancement effect to the property.	0%
Minor	The lot value is moderately enhanced by the present of corner or alley exposure.  Example: Intersection of two secondary streets or a major arterial street and a secondary street.	+5% to +25%
Severe	The lot value is significantly enhanced by the presence of corner or alley exposure.  Example: The intersection or two major arterial streets.	+25% to +100%

**VIEW INFLUENCE**

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

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

The following is a View Influence Factor Guide:

<b>CONDITION</b>	<b>DESCRIPTION</b>	<b>FACTOR</b>
Normal	The view is considered common to the area and market evidence indicates no actual value enhancement exists.	0%
Minor	The subject property has a moderate enhancement due to an appealing view and market evidence indicates that a value enhancement exists.	+5% to +25%
Major	The subject property has a significant enhancement, due to an appealing view. Further, the view enhancement is not common to similar lots in the area and there is little or no potential for obstruction of the view by other structures.	+25% to +150%
Negative	For properties with less than normal or typical views, the appraiser should apply a negative factor to the affected properties as indicated by market analysis and evidence.	-5% to -75%

## WATERFRONT INFLUENCE

**Waterfront Cove Adjustment (WFC)** – This adjustment is for waterfront lots located in a cove ranging from no cove to a very narrow cove. This can also be used for the restriction of water depth. This is a negative influence.

**Waterfront Frontage (WFF)** – This adjustment is for waterfront lots that either have extra or limited water frontage that significantly enhances or restricts the land value because it is typical for the neighborhood. Parcels that contain enough water frontage and are large enough to satisfy size requirements will be valued as multiple lots.

**Waterfront Restriction (WFR)** – This adjustment is for waterfront lots that have a restriction. For example, a parcel with buttonwood growing on the land has an environmental restriction. This is a negative influence to the waterfront value.

**Waterfront View (WV)** – This can be a negative or a positive. This adjustment is for waterfront lots that have better than the normal view or a restricted view. For example, a view of the main channel could warrant a positive adjustment or a view blocked by a bridge could warrant a negative adjustment. (Note: Land that is not on the water can also have a waterfront view and the adjustment can range from a positive 5% to 250%.)

The following are guides to various waterfront adjustments:

WATERFRONT COVE ADJUSTMENT (WFC)		
CONDITION	DESCRIPTION	FACTOR
No Cove	The property is either not in a cove or the width of the cove has no effect on the value of the property.	0%
Minor	The property is in a wide cove and/or is in a cove close to the main channel.	-5% to -10%
Moderate	The property is in a cove that the width of the cove has narrowed but still has full use of the water.	-15% to -25%
Major	The property is in a narrow cove.	-30% to -50%
Severe	The property is in a very narrow cove and/or the water depth affects the movement of a boat.	-55% to -90%

<b>WATERFRONT FRONTAGE (WFF)</b>		
<b>CONDITION</b>	<b>DESCRIPTION</b>	<b>FACTOR</b>
Normal	The frontage is considered typical for the area and market evidence indicates no actual value enhancement or reduction exists.	0%
Minor	The frontage on the lake is more or less than typical for the neighborhood and analysis of the market indicates a value enhancement or reduction.	+/-5% to +/-10%
Major	The frontage on the lake is either significantly more or is limited to the point it might affect the use.	+/-15% to +/-25%

<b>WATERFRONT RESTRICTION (WFR)</b>		
<b>CONDITION</b>	<b>DESCRIPTION</b>	<b>FACTOR</b>
Normal	The property has no restrictions that affect value.	0%
Minor	The property has a minor restriction that slightly affects value.	-5% to -10%
Moderate	The property has a restriction that affects the use of the riparian rights, but does not affect the ability to develop the remainder of the property.	-15% to -50%
Major	The property has restrictions on riparian rights and other restrictions that render the property unbuildable, but useable for water access.	-55% to -90%

<b>WATERFRONT VIEW (WV)</b>		
<b>CONDITION</b>	<b>DESCRIPTION</b>	<b>FACTOR</b>
Normal	The view has no obstructions and no full view of main channel. A cove adjustment accounts for the limitations of view, when it is applied.	0%
Minor	The view has a slight view of the main channel or has a distant view within a cove. Or the view is slightly obstructed.	+/-5% to +/-10%
Major	The property has a good view of the main channel or the view is severely obstructed.	+/-15% to +/-25%

## **BASE RATE LAND VALUATION TECHNIQUE**

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

Incremental/Decremental Rates are developed as a percentage of the Base Land Rates to allow for size adjustments for those parcels which are either smaller or larger than the indicated base sizes established for the neighborhood. Unless more than 1 acre of the parcel is likely to be developed into additional building lots, only use one acre as the primary (B, B1, B2, etc.) site. The additional acreage can be Undeveloped (U), Residual (R), Flood Plain (FP), etc.

### **Example Rates:**

<b>LAND TYPE (ACREAGE)</b>	<b>BASE SIZE (ACREAGE)</b>	<b>BASE RATE (PER ACRE)</b>	<b>DECREMENT RATE</b>	<b>INCREMENT RATE</b>
Primary (B)	1.00	\$16,000	\$3,200	\$16,000
Residual (R)	10.00	\$4,800	\$4,800	\$2,880
Flood Plain (FP)	10.00	\$2,400	\$2,400	\$1,440

**Example 1:** The subject parcel consists of 40 total acres. It is comprised of one (1) acre of primary, nine (9) acres of flood plain, and thirty (30) acres of residual land. Applying the Base Rate Land Valuation Technique to this parcel, using the rates given above will go as follows:

<b>LAND TYPE (ACREAGE)</b>	<b>ACREAGE</b>	<b>RATE PER ACRE</b>	<b>VALUE</b>
Primary (B)	1.00	\$16,000	\$16,000
Flood Plain (FP)	9.00	\$2,400	\$21,600
Residual (R)	30.00	10 acres @ Base (\$4,800) 20 acres @ Increment (\$2,880)	\$105,600
<b>TOTAL APPRAISED VALUE</b>			<b>\$143,200</b>

**Example 2:** The subject parcel consists of .87 total acres of Primary. Applying the Base Rate Land Valuation Technique to this parcel, using the rates given above will go as follows:

1.00 (Base Acreage) – 0.87 (Actual Acreage) =	.13 acre
0.13 acre x \$3,200 (Decremental Rate) =	\$416
\$16,000 (Base Rate for 1 acres) - \$416 =	\$15,584 Total Appraised Value

# **TABLES &** **RATES**



# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_DEPR
MA	01M	GARDEN APARTMENT MASONRY	\$87.00	C4
MA	01R	GARDEN APARTMENT RSF	\$75.00	C4
MA	01W	GARDEN APARTMENT FRAME	\$83.00	C4
MA	02M	TOWNHOUSE APARTMENT BRICK	\$87.00	C4
MA	02R	TOWNHOUSE APARTMENT RSF	\$70.00	C4
MA	02W	TOWNHOUSE APARTMENT FRAME	\$83.00	C4
MA	03M	ARMORY MASONRY	\$100.00	C4
MA	03R	ARMORY R.S.F.	\$86.00	C3
MA	03S	ARMORY STEEL	\$110.00	C3
MA	03W	ARMORY FRAME	\$95.00	C3
MA	04C	AUDITORIUM CONCRETE	\$156.00	C1
MA	04M	AUDITORIUM MASONRY	\$144.00	C1
MA	04R	AUDITORIUM RIGID STEEL FR	\$124.00	C1
MA	04S	AUDITORIUM STEEL	\$156.00	C1
MA	04W	AUDITORIUM FRAME	\$136.00	C1
MA	05C	AUTO DEALERSHIP CONC	\$87.00	C4
MA	05M	AUTO DEALERSHIP MASONRY	\$79.00	C4
MA	05R	AUTO DEALERSHIP RSF	\$68.00	C4
MA	05S	AUTO DEALERSHIP STL	\$87.00	C4
MA	05W	AUTO DEALERSHIP FRAME	\$75.00	C4
MA	06C	BANK CONCRETE	\$186.00	C4
MA	06M	BANK MASONRY	\$170.00	C4
MA	06R	BANK RIGID STEEL FRAME	\$144.00	C4
MA	06S	BANK STEEL	\$186.00	C4
MA	06W	BANK FRAME	\$162.00	C4
MA	07M	BEAUTY/BARBER SHOP MASONR	\$81.00	C5
MA	07R	BEAUTY/BARBER SHOP RSF	\$70.00	C5
MA	07W	BEAUTY/BARBER SHOP FRAME	\$76.00	C5
MA	08M	CAFETERIA MASONRY	\$120.00	C4
MA	08R	CAFETERIA RIGID STEEL FR	\$102.00	C4
MA	08W	CAFETERIA FRAME	\$114.00	C4
MA	09M	AUTO CAR WASH MASONRY	\$67.00	C4
MA	09R	AUTO CAR WASH RSF	\$58.00	C4
MA	09W	AUTO CAR WASH FRAME	\$64.00	C4
MA	10M	CHURCH MASONRY	\$156.00	C1
MA	10R	CHURCH RIGID STEEL FRAME	\$134.00	C1
MA	10S	CHURCH STEEL	\$164.00	C1
MA	10W	CHURCH FRAME	\$150.00	C1
MA	11M	CLASSROOM MASONRY	\$154.00	C1
MA	11R	CLASSROOM RIGID STEEL FR	\$134.00	C1
MA	11S	CLASSROOM STEEL	\$170.00	C1
MA	11W	CLASSROOM FRAME	\$148.00	C1
MA	12C	CONDO/TOWNHOUSE MAS/FR	\$145.00	AV
MA	12M	CONDO/TOWNHOUSE MASONRY	\$150.00	AV
MA	12W	CONDO/TOWNHOUSE FRAME	\$142.00	AV
MA	13C	CONV. SINGLE FAM MAS/FR	\$115.00	C3

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_DEPR
MA	13M	CONVERTED SINGLE FAM MAS	\$120.00	C3
MA	13W	CONVERTED SINGLE FAM FR	\$112.00	C3
MA	14M	CLUB HOUSE MASONRY	\$160.00	C4
MA	14R	CLUB HOUSE RSF	\$136.00	C4
MA	14W	CLUB HOUSE FRAME	\$152.00	C4
MA	15C	DEPARTMENT STORE CONCRETE	\$99.00	C3
MA	15M	DEPARTMENT STORE MASONRY	\$91.00	C3
MA	15R	DEPARTMENT STORE RSF	\$78.00	C3
MA	15S	DEPARTMENT STORE STEEL	\$99.00	C3
MA	15W	DEPARTMENT STORE FRAME	\$87.00	C3
MA	16C	DISCOUNT STORE CONCRETE	\$95.00	C4
MA	16M	DISCOUNT STORE MASONRY	\$87.00	C4
MA	16R	DISCOUNT STORE RSF	\$75.00	C4
MA	16S	DISCOUNT STORE STEEL	\$95.00	C4
MA	16W	DISCOUNT STORE FRAME	\$83.00	C4
MA	17C	DORMITORY CONCRETE	\$136.00	C3
MA	17M	DORMITORY MASONRY	\$124.00	C3
MA	17R	DORMITORY RSF	\$108.00	C3
MA	17S	DORMITORY STEEL	\$136.00	C3
MA	17W	DORMITORY FRAME	\$120.00	C3
MA	18C	DUPLEX TRIPLEX MAS/FR	\$150.00	AV
MA	18M	DUPLEX/TRIPLEX MASONRY	\$155.00	AV
MA	18W	DUPLEX/TRIPLEX FRAME	\$147.00	AV
MA	19M	GYMNASIUM MASONRY	\$118.00	C1
MA	19R	GYMNASIUM RSF	\$100.00	C1
MA	19W	GYMNASIUM FRAME	\$112.00	C1
MA	20C	FIRE STATION CONCRETE	\$98.00	C3
MA	20M	FIRE STATION MASONRY	\$90.00	C3
MA	20R	FIRE STATION RSF	\$76.00	C3
MA	20S	FIRE STATION STEEL	\$98.00	C3
MA	20W	FIRE STATION FRAME	\$86.00	C3
MA	21C	FRATERNITY HOUSE CONCRETE	\$136.00	C3
MA	21M	FRATERNITY HOUSE MASONRY	\$124.00	C3
MA	21R	FRATERNITY HOUSE RSF	\$108.00	C3
MA	21S	FRATERNITY HOUSE STEEL	\$136.00	C3
MA	21W	FRATERNITY HOUSE FRAME	\$120.00	C3
MA	22C	HANGAR CONCRETE	\$48.00	C5
MA	22M	HANGAR MASONRY	\$44.00	C5
MA	22R	HANGAR RSF	\$39.00	C5
MA	22S	HANGAR STEEL	\$48.00	C5
MA	22W	HANGAR FRAME	\$43.00	C5
MA	23C	HOSPITAL CONCRETE	\$240.00	C1
MA	23M	HOSPITAL MASONRY	\$218.00	C1
MA	23S	HOSPITAL STEEL	\$240.00	C1
MA	23W	HOSPITAL FRAME	\$202.00	C1
MA	24C	HOTEL CONCRETE	\$124.00	C1

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_DEPR
MA	24M	HOTEL MASONRY	\$112.00	C1
MA	24R	HOTEL RIGID STEEL FRAME	\$97.00	C1
MA	24S	HOTEL STEEL	\$124.00	C1
MA	24W	HOTEL FRAME	\$108.00	C1
MA	25C	MANUFACTURING CONCRETE	\$44.00	C4
MA	25M	MANUFACTURING MASONRY	\$43.00	C4
MA	25R	MAUNFACTURING RSF	\$37.00	C4
MA	25S	MANUFACTURING STEEL	\$44.00	C4
MA	25W	MANUFACTURING FRAME	\$40.00	C4
MA	26C	LABORATORY CONCRETE	\$216.00	C1
MA	26M	LABORATORY MASONRY	\$196.00	C1
MA	26R	LABORATORY RSF	\$168.00	C1
MA	26S	LABORATORY STEEL	\$216.00	C1
MA	26W	LABORATORY FRAME	\$188.00	C1
MA	27M	LAUNDRY/CLEANER MASONRY	\$90.00	C4
MA	27R	LAUNDRY/CLEANERS RSF	\$78.00	C4
MA	27W	LAUNDRY/CLEANERS FRAME	\$86.00	C4
MA	30M	MANUFACTURED HOME BRICK	\$106.00	AV
MA	30P	MANUFACT/SINGLE/SECT/PERS	\$56.00	AV
MA	30PDW	PER MANUFACT. MULTI SECT	\$100.00	AV
MA	30S	MANUFACTURED HOME SINGLE	\$56.00	AV
MA	30W	MANUFACTURED HOME FRAME	\$100.00	AV
MA	31C	MOTEL CONCRETE	\$120.00	C3
MA	31M	MOTEL MASONRY	\$104.00	C3
MA	31R	MOTEL RSF	\$89.00	C3
MA	31S	MOTEL STEEL	\$120.00	C3
MA	31W	MOTEL FRAME	\$99.00	C3
MA	32C	OFFICE CONCRETE	\$132.00	C4
MA	32M	OFFICE MASONRY	\$120.00	C4
MA	32R	OFFICE RIGID STEEL FRAME	\$102.00	C4
MA	32S	OFFICE STEEL	\$132.00	C4
MA	32W	OFFICE FRAME	\$114.00	C4
MA	33C	RESTURANT CONCRETE	\$140.00	C4
MA	33M	RESTAURANT MASONRY	\$128.00	C4
MA	33R	RESTAURANT RSF	\$110.00	C4
MA	33S	RESTURANT STEEL	\$140.00	C4
MA	33W	RESTAURANT FRAME	\$122.00	C4
MA	34C	RETAIL CONCRETE	\$94.00	C4
MA	34M	RETAIL MASONRY	\$86.00	C4
MA	34R	RETAIL RIGID STEEL FRAME	\$74.00	C4
MA	34S	RETAIL STEEL	\$94.00	C4
MA	34W	RETAIL FRAME	\$82.00	C4
MA	35M	SERVICE GARAGE MASONRY	\$56.00	C4
MA	35R	SERVICE GARAGE RSF	\$48.00	C4
MA	35S	SERVICE GARAGE STL/CONC	\$62.00	C4
MA	35W	SERVICE GARAGE FRAME	\$54.00	C4

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_DEPR
MA	36M	SERVICE STATION MASONRY	\$112.00	C4
MA	36R	SERVICE STATION RSF	\$97.00	C4
MA	36W	SERVICE STATION FRAME	\$108.00	C4
MA	37C	SINGLE FAMILY HOME MAS/FR	\$145.00	AV
MA	37M	SINGLE FAMILY HOME BRICK	\$150.00	AV
MA	37W	SINGLE FAMILY HOME FRAME	\$142.00	AV
MA	38C	SUPERMARKET CONCRETE	\$97.00	C3
MA	38M	SUPERMARKET MASONRY	\$89.00	C3
MA	38R	SUPERMARKET RSF	\$75.00	C3
MA	38S	SUPERMARKET STEEL	\$97.00	C3
MA	38W	SUPERMARKET FRAME	\$85.00	C3
MA	39M	THEATER MASONRY	\$118.00	C1
MA	39R	THEATER RIGID STEEL FRAME	\$102.00	C1
MA	39W	THEATER FRAME	\$112.00	C1
MA	40C	WAREHOUSE CONCRETE	\$43.00	C4
MA	40M	WAREHOUSE MASONRY	\$40.00	C4
MA	40R	WAREHOUSE RSF	\$35.00	C4
MA	40S	WAREHOUSE STEEL	\$43.00	C4
MA	40W	WAREHOUSE FRAME	\$37.00	C4
MA	41M	CONVENIENCE STORE MASONRY	\$106.00	C4
MA	41R	CONVENIENCE STORE RSF	\$91.00	C4
MA	41S	CONVENIENCE STORE STEEL	\$116.00	C4
MA	41W	CONVENIENCE STORE FRAME	\$100.00	C4
MA	42C	VETERINARY CLINIC CONC	\$158.00	C3
MA	42M	VETERINARY CLINIC MASONRY	\$144.00	C3
MA	42R	VETERINARY CLINIC RSF	\$124.00	C3
MA	42S	VETERINARY CLINIC STEEL	\$158.00	C3
MA	42W	VETERINARY CLINIC FRAME	\$138.00	C3
MA	43M	BOWLING ALLEY MASONRY	\$86.00	C1
MA	43R	BOWLING ALLEY RIGID STEEL	\$74.00	C1
MA	43W	BOWLING ALLEY FRAME	\$82.00	C1
MA	44M	MORTUARY MASONRY	\$126.00	C1
MA	44R	MORTUARY RIGID STEEL FR	\$108.00	C1
MA	44W	MORTUARY FRAME	\$120.00	C1
MA	45M	RADIO/TV STATION MASONRY	\$134.00	C3
MA	45R	RADIO/TV STATION RSF	\$116.00	C3
MA	45W	RADIO/TV STATION FRAME	\$128.00	C3
MA	46C	MEDICAL OFFICE CONCRETE	\$164.00	C3
MA	46M	MEDICAL OFFICE MASONRY	\$148.00	C3
MA	46R	MEDICAL OFFICE RSF	\$128.00	C3
MA	46S	MEDICAL OFFICE STEEL	\$164.00	C3
MA	46W	MEDICAL OFFICE FRAME	\$142.00	C3
MA	47C	GOVERNMENTAL CONCRETE	\$154.00	C1
MA	47M	GOVERNMENTAL MASONRY	\$140.00	C1
MA	47R	GOVERNMENTAL RIGID STEEL	\$120.00	C1
MA	47S	GOVERNMENTAL STEEL	\$154.00	C1

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_DEPR
MA	47W	GOVERNMENTAL FRAME	\$134.00	C1
MA	48C	RESEARCH & DEVELOPMENT CN	\$78.00	C1
MA	48M	RESEARCH & DEVELOPMENT MS	\$71.00	C1
MA	48R	RESEARCH & DEVELOPMENT RS	\$60.00	C1
MA	48S	RESEARCH & DEVELOPMENT ST	\$78.00	C1
MA	48W	RESEARCH & DEVELOPMENT FR	\$67.00	C1
MA	49C	CONVALESCENT HOME CONCRTE	\$196.00	C3
MA	49M	CONVALESCENT HOME MASONRY	\$180.00	C3
MA	49R	CONVALESCENT HOME RSF	\$152.00	C3
MA	49S	CONVALESCENT HOME STEEL	\$196.00	C3
MA	49W	CONVALESCENT HOME FRAME	\$170.00	C3
MA	50C	FAST FOOD RESTAURANT CON	\$162.00	C4
MA	50M	FAST FOOD RESTAURANT MAS	\$162.00	C4
MA	50R	FAST FOOD RESTAURANT RSF	\$162.00	C4
MA	50S	FAST FOOD RESTAURANT STL	\$162.00	C4
MA	50W	FAST FOOD RESTAURANT FR	\$162.00	C4
MA	51C	TRUCK TERMINAL CONCRETE	\$75.00	C3
MA	51M	TRUCK TERMINAL MASONRY	\$70.00	C3
MA	51R	TRUCK TERMINAL RSF	\$59.00	C3
MA	51S	TRUCK TERMINAL STEEL	\$75.00	C3
MA	51W	TRUCK TERMINAL FRAME	\$66.00	C3
MA	52M	COMMUNITY BUILDING MASONR	\$120.00	C3
MA	52R	COMMUNITY BUILDING RSF	\$102.00	C3
MA	52W	COMMUNITY BUILDING FRAME	\$112.00	C3
MA	53M	HEALTH CLUB MASONRY	\$136.00	C3
MA	53R	HEALTH CLUB RIGID STEEL	\$118.00	C3
MA	53W	HEALTH CLUB FRAME	\$132.00	C3
MA	54M	AUTOMOTIVE CENTER MASONRY	\$79.00	C4
MA	54R	AUTOMOTIVE CENTER RSF	\$68.00	C4
MA	54W	AUTOMOTIVE CENTER FRAME	\$75.00	C4
MA	55M	MINI-LUBE MASONRY	\$178.00	C4
MA	55R	MINI-LUBE RIGID STEEL FR	\$136.00	C4
MA	55W	MINI-LUBE FRAME	\$168.00	C4
MA	56M	DAIRY SALES MASONRY	\$97.00	C4
MA	56R	DAIRY SALES RIGID STEEL	\$83.00	C4
MA	56W	DAIRY SALES FRAME	\$91.00	C4
MA	57C	SERVICE SHOP CONCRETE	\$56.00	C4
MA	57M	SERVICE SHOP MASONRY	\$51.00	C4
MA	57R	SERVICE SHOP RIGID STEEL	\$44.00	C4
MA	57S	SERVICE SHOP STEEL	\$56.00	C4
MA	57W	SERVICE SHOP FRAME	\$48.00	C4
MA	58C	NEIGHBORHOOD SHOP CTR CN	\$110.00	C1
MA	58M	NEIGHBORHOOD SHOP CTR MAS	\$100.00	C1
MA	58R	NEIGHBORHOOD SHOP CTR RSF	\$86.00	C1
MA	58S	NEIGHBORHOOD SHOP CTR STL	\$110.00	C1
MA	58W	NEIGHBORHOOD SHOP CTR FR	\$95.00	C1

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_DEPR
MA	59C	REGIONAL SHOPPING CONC	\$124.00	C1
MA	59M	REGIONAL SHOPPING CTR MAS	\$112.00	C1
MA	59R	REGIONAL SHOPPING CTR RSF	\$97.00	C1
MA	59S	REGIONAL SHOPPING STEEL	\$124.00	C1
MA	59W	REGIONAL SHOPPING STR FR	\$108.00	C1
MA	60C	COMMUNITY SHOPPING CONC	\$110.00	C1
MA	60M	COMMUNITY SHOPPING CTR MS	\$100.00	C1
MA	60R	COMMUNITY SHOPPING CTR RS	\$86.00	C1
MA	60S	COMMUNITY SHOPPING STEEL	\$110.00	C1
MA	60W	COMMUNITY SHOPPING CTR FR	\$95.00	C1
MA	61M	ROLLER SKATING RINK MAS	\$100.00	C1
MA	61R	ROLLER SKATING RINK RSF	\$86.00	C1
MA	61W	ROLLER SKATING RINK FRAME	\$95.00	C1
MA	62C	DISTRIBUTION WAREHOUSE CN	\$49.00	C3
MA	62M	DISTRIBUTION WAREHOUSE MS	\$44.00	C3
MA	62R	DISTRIBUTION WAREHOUSE RS	\$39.00	C3
MA	62S	DISTRIBUTION WAREHOUSE ST	\$49.00	C3
MA	62W	DISTRIBUTION WAREHOUSE FR	\$43.00	C3
MA	63M	MINI-WAREHOUSE MASONRY	\$40.00	C5
MA	63R	MINI-WAREHOUSE RSF	\$33.00	C5
MA	63W	MINI-WAREHOUSE WOOD	\$37.00	C5
MA	66C	POST OFFICE FIREPROOF	\$134.00	C1
MA	66M	POST OFFICE MASONRY	\$124.00	C1
MA	66R	POST OFFICE RIGID STEEL	\$106.00	C1
MA	66W	POST OFFICE FRAME	\$118.00	C1
MA	67M	SELF SERVE CAR WASH BRICK	\$54.00	C3
MA	67R	SELF SERVE CAR WASH RSF	\$45.00	C3
MA	67W	CAR WASH SELF SERVE FRAME	\$51.00	C3
MA	70M	DAY CARE MASONRY	\$140.00	C4
MA	70R	DAY CARE RSF	\$120.00	C4
MA	70W	DAY CARE FRAME	\$134.00	C4
MA	71C	COLD STORAGE CONC/STEEL	\$68.00	C4
MA	71M	COLD STORAGE MASONRY	\$62.00	C4
MA	71R	COLD STORAGE RSF	\$54.00	C4
MA	71W	COLD STORAGE FRAME	\$59.00	C4
MA	72M	LUMBER STORAGE MASONRY	\$39.00	C4
MA	72R	LUMBER STORAGE RSF	\$33.00	C4
MA	72W	LUMBER STORAGE FRAME	\$37.00	C4
MA	73C	LIBRARY CONC/STEEL	\$152.00	C1
MA	73M	LIBRARY MASONRY	\$140.00	C1
MA	73R	LIBRARY RIGID STEEL FRAME	\$120.00	C1
MA	73W	LIBRARY WOOD FRAME	\$134.00	C1
MA	74C	JAIL/PRISON CONC/STEEL	\$216.00	C1
MA	74M	JAIL/PRISON	\$198.00	C1
MA	74R	JAIL/PRISON RSF	\$170.00	C1
MA	74W	JAIL/PRISON	\$188.00	C1

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_DEPR
MA	75M	OPEN OFFICE MASONRY	\$110.00	C4
MA	75R	OPEN OFFICE RSF	\$94.00	C4
MA	75W	OPEN OFFICE FRAME	\$104.00	C4
MA	76C	PARKING GARAGE CONC/STEEL	\$83.00	C1
MA	76M	PARKING GARAGE MASONRY	\$58.00	C1
MA	76W	PARKING GARAGE FRAME	\$58.00	C1
MA	77C	STORAGE CONCRETE/STEEL	\$45.00	C4
MA	77M	STORAGE MASONRY	\$41.00	C4
MA	77R	STORAGE RIGID STEEL FRAME	\$35.00	C4
MA	77W	STORAGE FRAME	\$39.00	C4
MA	78M	KENNEL MASONRY	\$95.00	C4
MA	78R	KENNEL RIGID STEEL FRAME	\$82.00	C4
MA	78W	KENNEL FRAME	\$91.00	C4
MA	79M	WINERY MASONRY	\$118.00	C4
MA	79R	WINERY RIGID STEEL FRAME	\$100.00	C4
MA	79W	WINERY FRAME	\$112.00	C4
MA	80M	CLUB HOUSE/PRO SHOP MAS	\$114.00	C3
MA	80R	CLUB HOUSE/PRO SHOP RSF	\$97.00	C3
MA	80W	CLUB HOUSE/PRO SHOP FRAME	\$108.00	C3
MA	81M	OFFICE SHOP MASONRY	\$83.00	C4
MA	81R	OFFICE SHOP RIGID STEELFR	\$71.00	C4
MA	81W	OFFICE SHOP FRAME	\$79.00	C4
MA	82M	AUTO PARTS MASONRY	\$116.00	C4
MA	82R	AUTO PARTS RSF	\$99.00	C4
MA	82S	AUTO PARTS STEEL	\$128.00	C4
MA	82W	AUTO PARTS WOOD FRAME	\$112.00	C4
MA	83M	DRUG STORE MASONRY	\$128.00	C4
MA	83R	DRUG STORE RSF	\$108.00	C4
MA	83S	DRUG STORE STEEL	\$140.00	C4
MA	83W	DRUG STORE FRAME	\$120.00	C4
MA	84M	CONV STORE/FAST FOOD MAS	\$122.00	C4
MA	84R	CONV STORE/FAST FOOD RSF	\$104.00	C4
MA	84S	CONV STORE/FAST FOOD STEL	\$134.00	C4
MA	84W	CONV STORE/FAST FOOD WD	\$116.00	C4
MA	85C	MODULAR MAS/FR	\$137.00	AV
MA	85M	MODULAR MASONRY	\$142.00	AV
MA	85W	MODULAR FRAME	\$135.00	AV

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_SIZE_CODE	VALUE_BY
AC	01	BRICK ADDITION	\$105.00	A2	SQ FT
AC	02	FINISHED BRICK GARAGE	\$44.00	A1	SQ FT
AC	03	UNFINISHED BRICK GARAGE	\$38.00	A1	SQ FT
AC	04	CANOPY	\$17.00	A5	SQ FT
AC	05	CARPORT	\$28.00	A1	SQ FT
AC	06	COVERED PORCH	\$40.00	A5	SQ FT
AC	07	LOADING DOCK	\$26.00	A5	SQ FT
AC	08	ENCLOSED FRAME PORCH	\$70.00	A6	SQ FT
AC	09	ENCLOSED GLASS PORCH	\$90.00	A6	SQ FT
AC	10	ENCLOSED MASONRY PORCH	\$70.00	A6	SQ FT
AC	11	FRAME ADDITION	\$98.00	A2	SQ FT
AC	12	FRAME DECK	\$25.00	A5	SQ FT
AC	13	FINISHED FRAME GARAGE	\$42.00	A1	SQ FT
AC	14	UNFINISHED FRAME GARAGE	\$34.00	A1	SQ FT
AC	15	FRAME/MTL STORAGE	\$40.00	A6	SQ FT
AC	17	FULL SCREEN PORCH	\$44.00	A6	SQ FT
AC	18	OVERHEAD DOORS	\$1,800.00	A7	UNIT
AC	19	HALF SCREEN PORCH	\$47.00	A6	SQ FT
AC	20	MASONRY STOOP	\$20.00	A4	SQ FT
AC	21	MASONRY STORAGE	\$40.00	A6	SQ FT
AC	22	MEZZANINE DISPLAY	\$40.00	A2	SQ FT
AC	26	CONCRETE SLAB	\$8.00	A4	SQ FT
AC	27	ABOVE AVERAGE ENCLOSURE	\$58.00	A2	SQ FT
AC	28	AVERAGE ENCLOSURE	\$44.00	A2	SQ FT
AC	29	MEZZANINE OFFICE	\$46.00	A2	SQ FT
AC	30	ATTACHED OFFICE BRICK	\$100.00	A2	SQ FT
AC	31	ATTACHED OFFICE FRAME	\$98.00	A2	SQ FT
AC	33	MISCELLANEOUS STORAGE	\$40.00	A1	SQ FT
AC	35	SUN ROOM	\$82.00	A6	SQ FT
AC	36	SEMI-INTERIOR FINISH	\$14.00	A2	SQ FT
AC	37	PATIO	\$20.00	A4	SQ FT
AC	38	FINISHED BASEMENT ADDN	\$57.00	A2	SQ FT
AC	39	ENC. BR CARPORT/GAR	\$76.00	A2	SQ FT
AC	40	ENC. FR CARPORT/GAR	\$73.00	A2	SQ FT
AC	43	FRAME BAY	\$90.00	A2	SQ FT
AC	44	MASONRY BAY	\$92.00	A2	SQ FT
AC	45	COMMERCIAL CANOPY	\$37.00	A5	SQ FT
AC	46	FRAME OVERHANG	\$66.00	A2	SQ FT
AC	47	MASONRY OVERHANG	\$70.00	A2	SQ FT
AC	48	UNFIN BASEMENT ADDN	\$24.00	A2	SQ FT
AC	49	BRICK GARAGE W/UATTIC	\$54.00	A1	SQ FT
AC	50	FRAME GARAGE W/UATTIC	\$53.00	A1	SQ FT
AC	51	LEAN-TO	\$6.00	A4	SQ FT
AC	52	OUTDOOR KITCHEN	\$9,500.00	A7	UNIT
AC	53	2 STORY COVERED PORCH	\$64.00	A5	SQ FT
AC	54	2ND FLOOR FRAME ADD	\$94.00	A2	SQ FT



# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_SIZE_CODE	VALUE_BY
AC	55	2ND FL BRICK ADD	\$100.00	A2	SQ FT
AC	56	BALCONY	\$20.00	A5	SQ FT
AC	58	PENTHOUSE	\$32.00	A2	SQ FT
AC	59	INDOOR POOL	\$87.00	A2	SQ FT
AC	60	BANK VAULT	\$262.00	A7	SQ FT
AC	61	BANK DRIVE IN WINDOW	\$19,000.00	A7	UNIT
AC	65	DOCK LEVELERS	\$7,500.00	A7	UNIT
AC	66	COVERED DOCK	\$34.00	A5	SQ FT
AC	67	ENCLOSED DOCK	\$42.00	A5	SQ FT
AC	69	GREENHOUSE	\$8.00	A5	SQ FT
AC	69G	GREENHOUSE GLASS	\$32.00	A2	SQ FT
AC	70	UNFINISHED UPPER STORY	\$20.00	A2	SQ FT
AC	71	ATTACHED RSF OFFICE	\$87.00	A2	SQ FT
AC	72	MINIMUM ENCLOSURE	\$15.00	A2	SQ FT
AC	73	ATT FRAME SHOP	\$40.00	A2	SQ FT
AC	74	ATT BRICK SHOP	\$40.00	A2	SQ FT
AC	75	ATT RSF SHOP	\$34.00	A2	SQ FT
AC	76	AUTOMOBILE SHOWROOM	\$98.00	A2	SQ FT
AC	84	PLUMBING FIXTURE MS CODE	\$2,000.00	A2	UNIT
AC	85	CENTRAL HVAC MS CODES	\$5.00	A2	SQ FT
AC	86	FIREPLACE MS CODE	\$7,500.00	A2	UNIT

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_SIZE	DEFAULT_DEPR	VALUE_BY
MS	01	ASPHALT PAVING	\$4.00	A7	D1	SQ FT
MS	02	BATH HOUSE	\$83.00	A2	D3	SQ FT
MS	03	BARN	\$21.00	A1	D2	SQ FT
MS	04	CANOPY	\$17.00	A1	D3	SQ FT
MS	05	DETACHED CARPT	\$28.00	A1	D3	SQ FT
MS	06	CONCRETE PAVING	\$5.00	A7	D1	SQ FT
MS	07	LOADING DOCK	\$26.00	A5	D2	SQ FT
MS	08	EGG HOUSE	\$44.00	A5	D2	SQ FT
MS	09	WOVEN WIRE FENCING	\$25.00	A1	D1	SQ FT
MS	10	FRAME GARAGE	\$42.00	A1	D3	SQ FT
MS	10A	FRAME GARAGE UNF/ATTIC	\$53.00	A1	D3	SQ FT
MS	11	GRAIN ELEVATORS CONCRETE	\$8.00	A7	D3	SQ FT
MS	12	GRAIN BIN METAL	\$3.00	A7	D1	SQ FT
MS	13	GRAIN ANNEX CONCRETE	\$5.00	A7	D1	SQ FT
MS	14	GRAINERY/CRIB	\$11.00	A4	D2	SQ FT
MS	15	GREENHOUSE	\$8.00	A4	D2	SQ FT
MS	16	HOG PARLOR	\$18.00	A4	D2	SQ FT
MS	17	IMPL SHED 3 SIDES	\$10.00	A4	D2	SQ FT
MS	18	LUMB SHED 3 SIDES	\$14.00	A4	D2	SQ FT
MS	19	LIGHTING SINGLE	\$3,000.00	A7	D1	UNIT
MS	19M	LIGHTING MULTIPLE	\$3,500.00	A7	D1	UNIT
MS	20	MILK PARLOR	\$34.00	A4	D2	SQ FT
MS	21	POULTRY HOUSE/ EQUIPMENT	\$14.00	A7	D2	SQ FT
MS	21W	POULTRY HOUSE NO EQUIP	\$9.00	A7	D2	SQ FT
MS	22	RAILROAD SIDING	\$146.00	A7	D1	SQ FT
MS	23	SHED OPEN POLE	\$10.00	A4	D2	SQ FT
MS	23E	ENCLOSED POLE SHED	\$14.00	A4	D2	SQ FT
MS	24	SHOP	\$41.00	A1	D3	SQ FT
MS	25	SILO CONC STAVE	\$600.00	A7	D2	UNIT
MS	26	STABLE/HORSE BARN	\$30.00	A4	D2	SQ FT
MS	27	STOCK/FEED BARN W/ LOFT	\$24.00	A4	D2	SQ FT
MS	28	STORAGE BLDG	\$21.00	A4	D2	SQ FT
MS	282	2 STORY BLDG	\$38.00	A4	D2	SQ FT
MS	29	STG BLDG FIN WIRED	\$34.00	A4	D2	SQ FT
MS	30	CONCRETE POOL	\$96.00	A1	D6	SQ FT
MS	31	TENNIS CT/BASKETBALL CT	\$9.00	A2	D1	SQ FT
MS	34	DETACHED DECK	\$25.00	A5	D3	SQ FT
MS	34P	DETACHED PORCH	\$40.00	A5	D3	SQ FT
MS	38	OUTDOOR KITCHEN	\$9,500.00	A7	D3	UNIT
MS	39	WATER TANK (TOWER)	\$3.00	A7	D1	SQ FT
MS	40	WATERFRONT IMP	\$38.00	A1	D6	SQ FT
MS	40S	BOAT SLIP	\$30,000.00	A7	D6	UNIT
MS	41	BOAT HOUSE ENCL	\$47.00	A1	D3	SQ FT
MS	42	BOAT HOUSE SHELTER	\$42.00	A1	D1	SQ FT
MS	43C	CAMPGROUND/RV SITES	\$4,700.00	A7	D1	UNIT
MS	44	HAY BARN (OPEN)	\$11.00	A4	D2	SQ FT

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	DEFAULT_SIZE	DEFAULT_DEPR	VALUE_BY
MS	45	BRICK GARAGE	\$44.00	A1	D3	SQ FT
MS	45A	BRICK GARAGE UNF/ATTIC	\$54.00	A1	D3	SQ FT
MS	46	LOUNGING SHED	\$15.00	A4	D2	SQ FT
MS	47	SHED FR 3 SIDES	\$14.00	A4	D2	SQ FT
MS	48	LEAN-TO/SHED	\$6.00	A4	D2	SQ FT
MS	49	UTILITY BLDG RSF	\$25.00	A1	D3	SQ FT
MS	49W	UTILITY BLDG (FRAME)	\$21.00	A4	D2	SQ FT
MS	50	SWIM POOL VINYL	\$66.00	A1	D2	SQ FT
MS	50F	SWIMMING POOL FIBERGLASS	\$96.00	A1	D6	SQ FT
MS	52	LUMB SHD RSF OPEN	\$15.00	A4	D2	SQ FT
MS	53	QUONSET BUILDING	\$19.00	A1	D3	SQ FT
MS	54	OFFICE (FIELD)	\$80.00	A1	D3	SQ FT
MS	55	CAR SHED	\$3.00	A1	D1	SQ FT
MS	55E	ENCL CAR SHED	\$5.00	A1	D1	SQ FT
MS	56	WATER TANK (NO TOWER)	\$1.00	A7	D1	SQ FT
MS	57	FRUIT PACKING BARN	\$38.00	A4	D2	SQ FT
MS	59	SILO (GLASS LINED)	\$1,500.00	A7	D1	UNIT
MS	60	GOLF COURSE VG	\$200,000.00	A7	D5	UNIT
MS	61	FR GAR W/ATTIC	\$73.00	A1	D3	SQ FT
MS	62	FR GAR APARTMENT	\$112.00	A1	D3	SQ FT
MS	63	BR GAR W/ ATTIC	\$76.00	A1	D3	SQ FT
MS	64	BR GAR APARTMENT	\$118.00	A1	D3	SQ FT
MS	65	WATER RESERVOIR CONCRETE	\$1.00	A7	D2	SQ FT
MS	67	GUARD HOUSE	\$165.00	A1	D3	SQ FT
MS	68	FIREPLACE DETACHED	\$7,500.00	A7	D3	UNIT
MS	72	SERVICE STATION CANOPY	\$37.00	A1	D3	SQ FT
MS	74	HANGER (POLE NO DOORS)	\$38.00	A1	D3	SQ FT
MS	75	COLD STORAGE BUILDING	\$41.00	A4	D2	SQ FT
MS	76	GREENHOUSE GLASS	\$32.00	A4	D2	SQ FT
MS	77	SHORELINE IMPROVEMENT	\$150.00	A7	D5	SQ FT
MS	78	GOLF COURSE GD	\$170,000.00	A7	D5	UNIT
MS	79	GOLF COURSE AV	\$135,000.00	A7	D5	UNIT
MS	80	GOLF COURSE FR	\$100,000.00	A7	D5	UNIT
MS	81	GOLF COURSE PAR 3	\$54,000.00	A7	D5	UNIT
MS	82	RESTROOM STRUCT	\$57.00	A1	D3	SQ FT
MS	84	PLUMBING FIXTURE	\$2,000.00	A7	D3	UNIT
MS	85	CENTRAL A/C	\$5.00	A2	D3	SQ FT
MS	86	MODULAR CLASSROOM	\$95,000.00	A7	D3	UNIT
MS	87	GAZEBO	\$3,000.00	A7	D1	UNIT
MS	88	GOLF COURSE EXCELLENT	\$270,000.00	A7	D5	UNIT
MS	89	SPA (IN GROUND)	\$11,000.00	A7	D6	UNIT
MS	91	CRYPTS	\$5,400.00	A7	D1	UNIT
MS	92	CREMATION GARDEN	\$400.00	A7	D1	UNIT
MS	93	NICHES	\$1,300.00	A7	D1	UNIT
MS	94	GARDEN OF PEACE	\$900.00	A7	D1	UNIT
MS	99	MISCELLANEOUS	\$1.00	A7	D1	UNIT

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	VALUE_BY
AR	01	NO HEAT RESIDENTIAL	-\$9.00	SQ FT
AR	02	FLOOR/WALL FURNACE	-\$7.00	SQ FT
AR	03	ELECTRIC BASEBOARD	-\$5.00	SQ FT
AR	04	HOT WATER	-\$5.00	SQ FT
AR	05	FORCED HOT AIR	-\$5.00	SQ FT
AR	06	UNIT HEAT	-\$7.00	SQ FT
AR	07	CENTRAL HEAT & AIR	\$0.00	SQ FT
AR	08	HEAT PUMP	\$0.00	SQ FT
AR	09	CENTRAL AIR ONLY	-\$5.00	SQ FT
AR	10	M.H. COOLING	\$0.00	SQ FT
AR	51	NO HEAT COMMERCIAL	\$0.00	SQ FT
AR	52	FLOOR/WALL FURNACE COMM	\$1.50	SQ FT
AR	53	ELECTRIC BASEBOARD COMM	\$3.00	SQ FT
AR	54	HOT WATER COMMERCIAL	\$3.00	SQ FT
AR	55	FORCED HOT AIR COMMERCIAL	\$3.00	SQ FT
AR	56	UNIT HEAT	\$1.50	SQ FT
AR	57	CENTRAL HEAT & AIR COMM	\$8.00	SQ FT
AR	58	HEAT PUMP	\$8.00	SQ FT
AR	59	COOLING WITH DUCTS	\$6.00	SQ FT
AR	60	HVAC	\$8.00	SQ FT
AR	61	INDUSTRIAL UNIT HEAT	\$1.50	SQ FT
AR	62	INDUSTRIAL FORCED HOT AIR	\$3.00	SQ FT
AR	63	INDUSTRIAL HEAT & AIR CON	\$5.00	SQ FT
BA	BG	BASEMENT GARAGE DOOR	\$3,500.00	UNIT
BA	F	FINISHED BASEMENT	\$57.00	SQ FT
BA	FW	FINISHED WALK OUT	\$70.00	SQ FT
BA	LL	LOWER LEVEL LIVING	\$94.00	SQ FT
BA	R	RECREATION ROOM	\$38.00	SQ FT
BA	RW	REC ROOM WALK OUT	\$47.00	SQ FT
BA	U	UNFINISHED BASEMENT	\$24.00	SQ FT
BA	UW	UNFINISHED WALK OUT	\$30.00	SQ FT
CF	01C	APARTMENT CONCRETE	\$67.00	SQ FT
CF	01M	APARTMENT MASONRY	\$60.00	SQ FT
CF	01S	APARTMENT STEEL	\$67.00	SQ FT
CF	01W	APARTMENT FRAME	\$58.00	SQ FT
CF	02C	RETAIL CONCRETE	\$66.00	SQ FT
CF	02M	RETAIL MASONRY	\$60.00	SQ FT
CF	02S	RETAIL STEEL	\$66.00	SQ FT
CF	02W	RETAIL FRAME	\$58.00	SQ FT
CF	03C	OFFICE CONCRETE	\$97.00	SQ FT
CF	03M	OFFICE MASONRY	\$89.00	SQ FT
CF	03S	OFFICE STEEL	\$97.00	SQ FT
CF	03W	OFFICE FRAME	\$85.00	SQ FT
CF	04C	WAREHOUSE CONCRETE	\$37.00	SQ FT
CF	04M	WAREHOUSE MASONRY	\$35.00	SQ FT
CF	04S	WAREHOUSE STEEL	\$37.00	SQ FT

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	VALUE_BY
CF	04W	WAREHOUSE FRAME	\$33.00	SQ FT
CF	05C	MANUFACTURING CONCRETE	\$41.00	SQ FT
CF	05M	MANUFACTURING MASONRY	\$37.00	SQ FT
CF	05S	MANUFACTURING STEEL	\$41.00	SQ FT
CF	05W	MANUFACTURING FRAME	\$36.00	SQ FT
CF	06C	FAST FOOD CONCRETE	\$75.00	SQ FT
CF	06M	FAST FOOD MASONRY	\$68.00	SQ FT
CF	06S	FAST FOOD STEEL	\$75.00	SQ FT
CF	06W	FAST FOOD FRAME	\$66.00	SQ FT
CF	07C	STORAGE CONCRETE	\$36.00	SQ FT
CF	07M	STORAGE MASONRY	\$32.00	SQ FT
CF	07S	STORAGE STEEL	\$36.00	SQ FT
CF	07W	STORAGE FRAME	\$31.00	SQ FT
CF	08C	GOVERNMENT CONCRETE	\$124.00	SQ FT
CF	08M	GOVERNMENT MASONRY	\$112.00	SQ FT
CF	08S	GOVERNMENT STEEL	\$124.00	SQ FT
CF	08W	GOVERNMENT FRAME	\$108.00	SQ FT
CF	09C	CLASSROOM CONCRETE	\$134.00	SQ FT
CF	09M	CLASSROOM MASONRY	\$124.00	SQ FT
CF	09S	CLASSROOM STEEL	\$134.00	SQ FT
CF	09W	CLASSROOM FRAME	\$118.00	SQ FT
CF	10C	RESTURANT CONCRETE	\$63.00	SQ FT
CF	10M	RESTURANT MASONRY	\$56.00	SQ FT
CF	10S	RESTURANT STEEL	\$63.00	SQ FT
CF	10W	RESTURANT FRAME	\$55.00	SQ FT
CF	11C	HOTEL/MOTEL CONCRETE	\$79.00	SQ FT
CF	11M	HOTEL/MOTEL MASONRY	\$72.00	SQ FT
CF	11S	HOTEL/MOTEL STEEL	\$79.00	SQ FT
CF	11W	HOTEL/MOTEL FRAME	\$70.00	SQ FT
CU	01C	APARTMENT CONCRETE	\$35.00	SQ FT
CU	01M	APARTMENT MASONRY	\$32.00	SQ FT
CU	01S	APARTMENT STEEL	\$35.00	SQ FT
CU	01W	APARTMENT FRAME	\$31.00	SQ FT
CU	02C	RETAIL CONCRETE	\$35.00	SQ FT
CU	02M	RETAIL MASONRY	\$32.00	SQ FT
CU	02S	RETAIL STEEL	\$35.00	SQ FT
CU	02W	RETAIL FRAME	\$31.00	SQ FT
CU	03C	OFFICE CONCRETE	\$52.00	SQ FT
CU	03M	OFFICE MASONRY	\$48.00	SQ FT
CU	03S	OFFICE STEEL	\$52.00	SQ FT
CU	03W	OFFICE FRAME	\$45.00	SQ FT
CU	04C	WAREHOUSE CONCRETE	\$20.00	SQ FT
CU	04M	WAREHOUSE MASONRY	\$18.00	SQ FT
CU	04S	WAREHOUSE STEEL	\$20.00	SQ FT
CU	04W	WAREHOUSE FRAME	\$17.00	SQ FT
CU	05C	MANUFACTURING CONCRETE	\$22.00	SQ FT

# Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	VALUE_BY
CU	05M	MANUFACTURING MASONRY	\$20.00	SQ FT
CU	05S	MANUFACTURING STEEL	\$22.00	SQ FT
CU	05W	MANUFACTURING FRAME	\$18.00	SQ FT
CU	06C	FAST FOOD CONCRETE	\$43.00	SQ FT
CU	06M	FAST FOOD MASONRY	\$39.00	SQ FT
CU	06S	FAST FOOD STEEL	\$43.00	SQ FT
CU	06W	FAST FOOD FRAME	\$36.00	SQ FT
CU	07C	STORAGE CONCRETE	\$18.00	SQ FT
CU	07M	STORAGE MASONRY	\$17.00	SQ FT
CU	07S	STORAGE STEEL	\$18.00	SQ FT
CU	07W	STORAGE FRAME	\$16.00	SQ FT
CU	08C	GOVERNMENT CONCRETE	\$62.00	SQ FT
CU	08M	GOVERNMENT MASONRY	\$56.00	SQ FT
CU	08S	GOVERNMENT STEEL	\$62.00	SQ FT
CU	08W	GOVERNMENT FRAME	\$54.00	SQ FT
CU	09C	CLASSROOM CONCRETE	\$67.00	SQ FT
CU	09M	CLASSROOM MASONRY	\$62.00	SQ FT
CU	09S	CLASSROOM STEEL	\$67.00	SQ FT
CU	09W	CLASSROOM FRAME	\$59.00	SQ FT
CU	10C	RESTURANT CONCRETE	\$56.00	SQ FT
CU	10M	RESTURANT MASONRY	\$51.00	SQ FT
CU	10S	RESTURANT STEEL	\$56.00	SQ FT
CU	10W	RESTURANT FRAME	\$49.00	SQ FT
CU	11C	HOTEL/MOTEL CONCRETE	\$41.00	SQ FT
CU	11M	HOTEL/MOTEL MASONRY	\$39.00	SQ FT
CU	11S	HOTEL/MOTEL STEEL	\$41.00	SQ FT
CU	11W	HOTEL/MOTEL FRAME	\$36.00	SQ FT
ES	ES	ESCALATOR	\$170,000.00	UNIT
FE	FE	FREIGHT ELEVATOR	\$68,000.00	UNIT
FN	01	EARTH	-\$7.00	SQ FT
FN	02	PIER/POST	-\$7.00	SQ FT
FN	03	CONTINUOUS SLAB	-\$4.00	SQ FT
FN	04	PERIMETER FOUNDATION	\$0.00	SQ FT
FN	05	SKIRTING (METAL OR VINYL)	-\$5.00	SQ FT
FP	01	NONE	\$0.00	UNIT
FP	02	WOOD STOVE FLUE	\$2,500.00	UNIT
FP	03	PREFABRICATED	\$4,500.00	UNIT
FP	04	ONE STORY SINGLE	\$7,500.00	UNIT
FP	05	ONE STORY DOUBLE	\$11,000.00	UNIT
FP	06	TWO STORY SINGLE	\$9,500.00	UNIT
FP	07	TWO STORY DOUBLE	\$13,000.00	UNIT
FP	08	TWO STORY PREFAB	\$7,500.00	UNIT
FP	09	MANUFACTURED HOME FP	\$3,000.00	UNIT
PE	PE	COMMERCIAL PASSENGER ELEV	\$120,000.00	UNIT
PL	CM	COMMERCIAL PLUMBING	\$2,000.00	UNIT
PL	MH	MANUFACTURED PLUMBING	\$1,500.00	UNIT

## Schedule of Values

Lincoln County 2023

TYPE	CODE	DESCRIPTION	BASE_RATE	VALUE_BY
PL	RS	RESIDENTIAL PLUMBING	\$2,000.00	UNIT
RE	EC2	ELEVATOR CABLE 2STORY	\$15,000.00	UNIT
RE	EC3	ELEVATOR CABLE 3STORY	\$20,000.00	UNIT
RE	EH2	ELEVATOR HYDRAULIC 2STORY	\$15,000.00	UNIT
RE	EH3	ELEVATOR HYDRAULIC 3STORY	\$20,000.00	UNIT
RE	EH4	ELEVATOR HYDRAULIC 4STORY	\$25,000.00	UNIT
RE	EPC2	ELEVATOR POLY CHAIN 2STOR	\$15,000.00	UNIT
RE	EPC3	ELEVATOR POLY CHAIN 3STOR	\$20,000.00	UNIT
SK	RK	SECOND KITCHEN/BAR	\$9,500.00	UNIT
SP	01	WET SYSTEM	\$3.00	SQ FT
SP	02	DRY SYSTEM	\$4.00	SQ FT
SP	51	WET COMMERCIAL	\$3.00	SQ FT
SP	52	DRY COMMERCIAL	\$4.00	SQ FT
XS	XS	EXTRA ELEVATOR STOPS	\$5,000.00	UNIT

# Schedule of Values

Lincoln County 2023

TYPE	COMMERCIAL_CONDITION_CODE	ADJ_PERCENT
CC	05EV	150%
CC	01CV	150%
CC	03EV	150%
CC	03AV	150%
CC	02BV	150%
CC	05AV	150%
CC	02EV	150%
CC	04BV	150%
CC	02DV	150%
CC	03DV	150%
CC	05DV	150%
CC	04DV	150%
CC	03CV	150%
CC	03BV	150%
CC	02AV	150%
CC	04AV	150%
CC	05CV	150%
CC	01EV	150%
CC	02CV	150%
CC	04EV	150%
CC	04CV	150%
CC	01BV	150%
CC	05BV	150%
CC	01AV	150%
CC	01DV	150%
CC	04AP	125%
CC	04DP	125%
CC	03CP	125%
CC	05DP	125%
CC	01CP	125%
CC	03BP	125%
CC	04EP	125%
CC	02EP	125%
CC	03EP	125%
CC	05CP	125%
CC	05BP	125%
CC	04CP	125%
CC	03AP	125%
CC	02BP	125%
CC	01DP	125%
CC	02DP	125%
CC	01BP	125%
CC	02CP	125%
CC	01AP	125%
CC	05AP	125%
CC	03DP	125%



# Schedule of Values

Lincoln County 2023

TYPE	COMMERCIAL_CONDITION_CODE	ADJ_PERCENT
CC	04BP	125%
CC	02AP	125%
CC	01EP	125%
CC	05EP	125%
CC	03EF	115%
CC	03DF	115%
CC	03AF	115%
CC	04DF	115%
CC	04EF	115%
CC	01DF	115%
CC	04AF	115%
CC	02DF	115%
CC	05EF	115%
CC	01AF	115%
CC	01CF	115%
CC	04CF	115%
CC	01EF	115%
CC	05DF	115%
CC	02AF	115%
CC	02BF	115%
CC	05BF	115%
CC	03BF	115%
CC	02EF	115%
CC	05CF	115%
CC	01BF	115%
CC	05AF	115%
CC	04BF	115%
CC	03CF	115%
CC	02CF	115%
CC	01BA	100%
CC	01AA	100%
CC	03AA	100%
CC	01CA	100%
CC	03DA	100%
CC	04AA	100%
CC	03EA	100%
CC	04EA	100%
CC	05AA	100%
CC	01DA	100%
CC	02BA	100%
CC	05EA	100%
CC	02EA	100%
CC	04CA	100%
CC	03BA	100%
CC	05BA	100%
CC	05DA	100%

# Schedule of Values

Lincoln County 2023

TYPE	COMMERCIAL_CONDITION_CODE	ADJ_PERCENT
CC	02CA	100%
CC	03CA	100%
CC	04DA	100%
CC	02DA	100%
CC	04BA	100%
CC	02AA	100%
CC	01EA	100%
CC	05CA	100%
CC	05AG	90%
CC	04CG	90%
CC	02CG	90%
CC	01DG	90%
CC	02DG	90%
CC	05EG	90%
CC	01EG	90%
CC	04BG	90%
CC	03AG	90%
CC	01CG	90%
CC	02AG	90%
CC	01AG	90%
CC	03CG	90%
CC	05CG	90%
CC	03DG	90%
CC	03EG	90%
CC	05BG	90%
CC	05DG	90%
CC	02BG	90%
CC	04DG	90%
CC	04EG	90%
CC	01BG	90%
CC	03BG	90%
CC	02EG	90%
CC	04AG	90%
CC	02DE	75%
CC	04CE	75%
CC	02BE	75%
CC	03AE	75%
CC	04BE	75%
CC	03CE	75%
CC	03DE	75%
CC	01BE	75%
CC	02AE	75%
CC	01CE	75%
CC	04EE	75%
CC	02CE	75%
CC	01AE	75%

# Schedule of Values

Lincoln County 2023

TYPE	COMMERCIAL_CONDITION_CODE	ADJ_PERCENT
CC	03EE	75%
CC	04AE	75%
CC	04DE	75%
CC	01EE	75%
CC	03BE	75%
CC	02EE	75%
CC	05DE	75%
CC	05EE	75%
CC	05AE	75%
CC	05CE	75%
CC	01DE	75%
CC	05BE	75%
CC	01DR	60%
CC	03AR	60%
CC	01AR	60%
CC	04DR	60%
CC	05ER	60%
CC	04CR	60%
CC	01AAR	60%
CC	05AR	60%
CC	03AAR	60%
CC	05BR	60%
CC	04BR	60%
CC	03ER	60%
CC	05DR	60%
CC	02DR	60%
CC	01CR	60%
CC	04ER	60%
CC	05AAR	60%
CC	03DR	60%
CC	03BR	60%
CC	02AAR	60%
CC	02ER	60%
CC	03CR	60%
CC	04AR	60%
CC	01ER	60%
CC	02BR	60%
CC	04AAR	60%
CC	02CR	60%
CC	01BR	60%
CC	02AR	60%
CC	05CR	60%

# Schedule of Values

Lincoln County 2023

RESIDENTIAL HOMES (STICKBUILT AND MODULAR) PERCENT GOOD CDU TABLE								
YEAR_BUILT	EX	VG	GD	AV	FR	PR	VP	UN
2023+	100%	100%	100%	100%	90%	75%	60%	1%
2022	100%	100%	100%	100%	90%	75%	60%	1%
2021	99%	99%	99%	99%	89%	74%	59%	1%
2020	99%	99%	98%	98%	88%	73%	58%	1%
2019	99%	98%	98%	97%	87%	72%	57%	1%
2018	98%	98%	97%	96%	86%	71%	56%	1%
2017	98%	97%	96%	95%	85%	70%	55%	1%
2016	98%	97%	96%	94%	84%	69%	54%	1%
2015	97%	96%	95%	93%	83%	68%	53%	1%
2014	97%	96%	94%	92%	82%	67%	52%	1%
2013	97%	95%	94%	91%	81%	66%	51%	1%
2012	96%	95%	93%	90%	80%	65%	50%	1%
2011	96%	94%	92%	89%	79%	64%	49%	1%
2010	96%	94%	92%	88%	78%	63%	48%	1%
2009	95%	93%	91%	87%	77%	62%	47%	1%
2008	95%	93%	90%	86%	76%	61%	46%	1%
2007	95%	92%	90%	85%	75%	60%	45%	1%
2006	94%	92%	89%	84%	74%	59%	44%	1%
2005	94%	91%	88%	83%	73%	58%	43%	1%
2004	94%	91%	88%	82%	72%	57%	42%	1%
2003	93%	90%	87%	81%	71%	56%	42%	1%
2002	93%	90%	86%	80%	70%	55%	41%	1%
2001	93%	89%	86%	79%	69%	54%	40%	1%
2000	92%	89%	85%	78%	68%	53%	40%	1%
1999	92%	88%	84%	77%	67%	52%	39%	1%
1998	92%	88%	84%	76%	66%	51%	38%	1%
1997	91%	87%	83%	75%	65%	50%	38%	1%
1996	91%	87%	82%	74%	64%	49%	37%	1%
1995	91%	86%	82%	73%	63%	48%	36%	1%
1994	90%	86%	81%	72%	62%	47%	36%	1%
1993	90%	85%	80%	71%	61%	46%	35%	1%
1992	90%	85%	80%	70%	60%	45%	34%	1%
1991	89%	84%	79%	69%	59%	44%	34%	1%
1990	89%	84%	78%	68%	58%	43%	33%	1%
1989	89%	83%	78%	68%	58%	42%	32%	1%
1988	88%	83%	77%	67%	57%	42%	32%	1%
1987	88%	82%	76%	66%	56%	41%	31%	1%
1986	88%	82%	76%	66%	56%	40%	30%	1%
1985	87%	81%	75%	65%	55%	40%	30%	1%
1984	87%	81%	74%	64%	54%	39%	29%	1%
1983	87%	80%	74%	64%	54%	38%	28%	1%
1982	86%	80%	73%	63%	53%	38%	28%	1%
1981	86%	79%	72%	62%	52%	37%	27%	1%
1980	86%	79%	72%	62%	52%	36%	26%	1%
1979	85%	78%	71%	61%	51%	36%	26%	1%

# Schedule of Values

Lincoln County 2023

YEAR_BUILT	EX	VG	GD	AV	FR	PR	VP	UN
1978	85%	78%	70%	60%	50%	35%	25%	1%
1977	85%	77%	70%	60%	50%	34%	24%	1%
1976	84%	77%	69%	59%	49%	34%	24%	1%
1975	84%	76%	68%	58%	48%	33%	23%	1%
1974	84%	76%	68%	58%	48%	32%	22%	1%
1973	83%	75%	67%	57%	47%	32%	22%	1%
1972	83%	75%	66%	56%	46%	31%	21%	1%
1971	83%	74%	66%	56%	46%	30%	20%	1%
1970	82%	74%	65%	55%	45%	30%	20%	1%
1969	82%	73%	64%	54%	44%	29%	19%	1%
1968	82%	73%	64%	54%	44%	28%	18%	1%
1967	81%	72%	63%	53%	43%	28%	18%	1%
1966	81%	72%	62%	52%	42%	27%	17%	1%
1965	81%	71%	62%	52%	42%	26%	16%	1%
1964	81%	71%	61%	51%	41%	26%	16%	1%
1963 AND OLDER	80%	70%	60%	50%	40%	25%	15%	1%

RESIDENTIAL HOMES (MULTI-SECTION MANUFACTURED)PERCENT GOOD CDU TABLE								
	REX	RVG	RGD	RAV	RFR	RPR	RVP	RUN
YEAR_BUILT	DEX	DVG	DGD	DAV	DFR	DPR	DVP	DUN
2023+	100%	100%	100%	100%	90%	70%	50%	1%
2022	100%	100%	100%	100%	90%	70%	50%	1%
2021	99%	99%	98%	98%	88%	68%	49%	1%
2020	98%	98%	96%	96%	86%	66%	48%	1%
2019	97%	97%	94%	94%	84%	64%	47%	1%
2018	96%	96%	92%	92%	82%	62%	46%	1%
2017	95%	95%	90%	90%	80%	60%	45%	1%
2016	94%	94%	88%	88%	78%	58%	44%	1%
2015	93%	93%	86%	86%	76%	56%	43%	1%
2014	92%	92%	84%	84%	74%	54%	42%	1%
2013	91%	91%	82%	82%	72%	52%	41%	1%
2012	90%	90%	81%	80%	70%	51%	40%	1%
2011	89%	89%	80%	78%	68%	50%	39%	1%
2010	88%	88%	79%	76%	67%	49%	38%	1%
2009	87%	87%	78%	74%	66%	48%	37%	1%
2008	86%	86%	77%	72%	65%	47%	36%	1%
2007	85%	85%	76%	71%	64%	46%	35%	1%
2006	84%	84%	75%	70%	63%	45%	34%	1%
2005	83%	83%	74%	69%	62%	44%	33%	1%
2004	82%	82%	73%	68%	61%	43%	32%	1%
2003	81%	81%	72%	67%	60%	42%	31%	1%
2002	80%	80%	71%	63%	59%	41%	30%	1%
2001	79%	79%	70%	65%	58%	40%	29%	1%
2000	78%	78%	69%	64%	57%	39%	28%	1%

# Schedule of Values

Lincoln County 2023

	REX	RVG	RGD	RAV	RFR	RPR	RVP	RUN
YEAR_BUILT	DEX	DVG	DGD	DAV	DFR	DPR	DVP	DUN
1999	77%	77%	68%	63%	56%	38%	27%	1%
1998	76%	76%	67%	62%	55%	37%	26%	1%
1997	75%	75%	66%	61%	54%	36%	25%	1%
1996	75%	74%	65%	60%	53%	35%	24%	1%
1995	74%	73%	64%	59%	52%	34%	23%	1%
1994	74%	72%	63%	58%	51%	33%	22%	1%
1993	73%	71%	62%	57%	50%	32%	21%	1%
1992	73%	70%	61%	53%	49%	31%	20%	1%
1991	72%	69%	60%	55%	48%	30%	19%	1%
1990	72%	68%	59%	54%	47%	29%	18%	1%
1989	71%	67%	58%	53%	46%	28%	17%	1%
1988	71%	66%	57%	52%	45%	27%	16%	1%
1987	70%	65%	56%	51%	44%	26%	15%	1%
1986	70%	64%	55%	50%	43%	25%	14%	1%
1985	69%	63%	54%	49%	42%	24%	13%	1%
1984	69%	62%	53%	48%	41%	23%	12%	1%
1983	68%	61%	52%	47%	40%	22%	11%	1%
1982	67%	60%	51%	46%	39%	21%	10%	1%
1981	66%	59%	50%	45%	38%	20%	10%	1%
1980	65%	58%	49%	44%	37%	19%	9%	1%
1979	64%	57%	48%	43%	36%	18%	9%	1%
1978	63%	56%	47%	42%	35%	17%	8%	1%
1977	62%	55%	46%	41%	34%	16%	8%	1%
1976 AND OLDER	60%	50%	40%	35%	30%	10%	5%	1%

RESIDENTIAL HOMES (SINGLE-SECTION MANUFACTURED) PERCENT GOOD CDU TABLE								
	PEX	PVG	PGD	PAV	PFR	PPR	PVP	PUN
YEAR_BUILT	MEX	MVG	MGD	MAV	MFR	MPR	MVP	MUN
2023+	100%	100%	100%	100%	85%	65%	40%	1%
2022	100%	100%	100%	100%	85%	65%	40%	1%
2021	99%	98%	98%	97%	82%	62%	38%	1%
2020	98%	96%	96%	94%	79%	59%	36%	1%
2019	97%	94%	94%	91%	76%	56%	34%	1%
2018	96%	92%	92%	88%	73%	53%	32%	1%
2017	95%	91%	90%	85%	70%	50%	30%	1%
2016	94%	90%	88%	82%	67%	48%	29%	1%
2015	93%	89%	86%	79%	65%	46%	28%	1%
2014	92%	88%	84%	76%	63%	44%	27%	1%
2013	91%	87%	82%	73%	61%	42%	26%	1%
2012	90%	86%	80%	70%	59%	40%	25%	1%
2011	89%	85%	78%	68%	57%	38%	24%	1%
2010	88%	84%	76%	66%	55%	36%	23%	1%
2009	87%	83%	74%	64%	53%	34%	22%	1%

# Schedule of Values

Lincoln County 2023

	PEX	PVG	PGD	PAV	PFR	PPR	PVP	PUN
YEAR_BUILT	MEX	MVG	MGD	MAV	MFR	MPR	MVP	MUN
2008	86%	82%	72%	62%	51%	33%	21%	1%
2007	85%	81%	71%	60%	49%	32%	20%	1%
2006	84%	80%	70%	58%	47%	31%	19%	1%
2005	83%	79%	69%	56%	45%	30%	18%	1%
2004	82%	78%	68%	54%	43%	29%	18%	1%
2003	81%	77%	67%	52%	42%	28%	17%	1%
2002	80%	76%	66%	51%	41%	27%	17%	1%
2001	79%	75%	65%	50%	40%	26%	16%	1%
2000	78%	74%	64%	49%	39%	25%	16%	1%
1999	77%	73%	63%	48%	38%	24%	15%	1%
1998	76%	72%	62%	47%	37%	24%	15%	1%
1997	75%	71%	61%	46%	36%	23%	14%	1%
1996	74%	70%	60%	45%	35%	23%	14%	1%
1995	73%	69%	59%	44%	34%	22%	14%	1%
1994	72%	68%	58%	43%	33%	22%	13%	1%
1993	72%	67%	57%	42%	32%	21%	13%	1%
1992	70%	66%	56%	41%	31%	21%	12%	1%
1991	70%	65%	55%	40%	30%	20%	12%	1%
1990	69%	64%	54%	39%	29%	20%	11%	1%
1989	69%	63%	53%	38%	28%	19%	11%	1%
1988	68%	62%	52%	37%	27%	19%	10%	1%
1987	68%	61%	51%	36%	26%	18%	10%	1%
1986	67%	60%	50%	35%	25%	18%	9%	1%
1985	67%	59%	49%	34%	24%	17%	9%	1%
1984	66%	58%	48%	33%	23%	17%	8%	1%
1983	66%	57%	47%	32%	22%	16%	8%	1%
1982	65%	56%	46%	31%	21%	16%	7%	1%
1981	64%	55%	45%	30%	20%	15%	7%	1%
1980	63%	54%	44%	29%	19%	14%	6%	1%
1979	62%	53%	43%	28%	18%	13%	6%	1%
1978	61%	52%	42%	27%	17%	12%	5%	1%
1977	60%	51%	41%	26%	16%	11%	5%	1%
1976 AND OLDER	55%	45%	35%	20%	10%	5%	3%	1%

# Schedule of Values

Lincoln County 2023

OUTBUILDINGS AND YARD ITEMS PERCENT GOOD TABLE						
YEAR_BUILT	D1	D2	D3	D4	D5	D6
2023+	100%	100%	100%	100%	100%	100%
2022	100%	100%	100%	100%	100%	100%
2021	90%	95%	98%	98%	98%	95%
2020	85%	90%	96%	96%	96%	90%
2019	80%	85%	94%	94%	94%	85%
2018	75%	80%	92%	92%	92%	80%
2017	70%	75%	90%	90%	90%	76%
2016	65%	70%	88%	88%	89%	72%
2015	60%	65%	86%	86%	88%	68%
2014	55%	60%	84%	84%	87%	65%
2013	50%	55%	82%	82%	86%	62%
2012	50%	50%	80%	80%	85%	60%
2011	50%	45%	78%	78%	84%	58%
2010	50%	40%	76%	76%	83%	56%
2009	50%	35%	74%	74%	82%	54%
2008	50%	30%	72%	72%	81%	52%
2007	50%	25%	70%	70%	80%	50%
2006	50%	25%	68%	69%	79%	50%
2005	50%	25%	66%	68%	78%	50%
2004	50%	25%	64%	67%	77%	50%
2003	50%	25%	62%	66%	76%	50%
2002	50%	25%	60%	65%	75%	50%
2001	50%	25%	58%	64%	74%	50%
2000	50%	25%	56%	63%	73%	50%
1999	50%	25%	54%	62%	72%	50%
1998	50%	25%	52%	61%	71%	50%
1997	50%	25%	50%	60%	70%	50%
1996	50%	25%	49%	59%	69%	50%
1995	50%	25%	48%	58%	68%	50%
1994	50%	25%	47%	57%	67%	50%
1993	50%	25%	46%	56%	66%	50%
1992	50%	25%	45%	55%	65%	50%
1991	50%	25%	44%	54%	64%	50%
1990	50%	25%	43%	53%	63%	50%
1989	50%	25%	42%	52%	62%	50%
1988	50%	25%	41%	51%	61%	50%
1987	50%	25%	40%	50%	60%	50%
1986	50%	25%	39%	49%	59%	50%
1985	50%	25%	38%	48%	58%	50%
1984	50%	25%	37%	47%	57%	50%
1983	50%	25%	36%	46%	56%	50%
1982	50%	25%	35%	45%	55%	50%
1981	50%	25%	34%	44%	54%	50%
1980	50%	25%	33%	43%	53%	50%
1979	50%	25%	32%	42%	52%	50%



# Schedule of Values

Lincoln County 2023

YEAR_BUILT	D1	D2	D3	D4	D5	D6
1978	50%	25%	31%	41%	51%	50%
1977	50%	25%	30%	40%	50%	50%
1976	50%	25%	29%	39%	49%	50%
1975	50%	25%	28%	38%	48%	50%
1974	50%	25%	27%	37%	47%	50%
1973	50%	25%	26%	36%	46%	50%
1972	50%	25%	25%	35%	45%	50%
1971	50%	25%	25%	34%	44%	50%
1970	50%	25%	25%	33%	43%	50%
1969	50%	25%	25%	32%	42%	50%
1968	50%	25%	25%	31%	41%	50%
1967	50%	25%	25%	30%	40%	50%
1966	50%	25%	25%	29%	39%	50%
1965	50%	25%	25%	28%	38%	50%
1964	50%	25%	25%	27%	37%	50%
1963	50%	25%	25%	26%	36%	50%
1962	50%	25%	25%	25%	35%	50%
1961	50%	25%	25%	25%	34%	50%
1960	50%	25%	25%	25%	33%	50%
1959	50%	25%	25%	25%	32%	50%
1958	50%	25%	25%	25%	31%	50%
1957	50%	25%	25%	25%	30%	50%
1956	50%	25%	25%	25%	29%	50%
1955	50%	25%	25%	25%	28%	50%
1954	50%	25%	25%	25%	27%	50%
1953	50%	25%	25%	25%	26%	50%
1952 AND OLDER	50%	25%	25%	25%	25%	50%

# Schedule of Values

Lincoln County 2023

COMMERICAL AND INDUSTRIAL BUILDINGS PERCENT GOOD TABLE							
YEAR_BUILT	C1	C2	C3	C4	C5	C6	C7
2023+	100%	100%	100%	100%	100%	100%	100%
2022	100%	100%	100%	100%	100%	100%	100%
2021	99%	99%	99%	98%	98%	97%	97%
2020	98%	98%	98%	96%	96%	94%	94%
2019	97%	97%	97%	94%	94%	91%	91%
2018	96%	96%	96%	92%	92%	88%	88%
2017	95%	95%	95%	90%	90%	86%	86%
2016	94%	94%	94%	88%	88%	84%	84%
2015	93%	93%	93%	86%	86%	82%	82%
2014	92%	92%	92%	84%	84%	80%	80%
2013	91%	91%	91%	82%	82%	78%	78%
2012	90%	90%	90%	80%	80%	76%	76%
2011	89%	89%	89%	79%	79%	74%	74%
2010	88%	88%	88%	78%	78%	72%	72%
2009	87%	87%	87%	77%	77%	70%	70%
2008	86%	86%	86%	76%	76%	68%	68%
2007	85%	85%	85%	75%	75%	66%	66%
2006	84%	84%	84%	74%	74%	64%	64%
2005	83%	83%	83%	73%	73%	63%	63%
2004	82%	82%	82%	72%	72%	62%	62%
2003	81%	81%	81%	71%	71%	61%	61%
2002	80%	80%	80%	70%	70%	60%	60%
2001	79%	79%	79%	69%	69%	59%	59%
2000	78%	78%	78%	68%	68%	58%	58%
1999	77%	77%	77%	67%	67%	57%	57%
1998	76%	76%	76%	66%	66%	56%	56%
1997	75%	75%	75%	65%	65%	55%	55%
1996	74%	74%	74%	64%	64%	54%	54%
1995	73%	73%	73%	63%	63%	53%	53%
1994	72%	72%	72%	62%	62%	52%	52%
1993	71%	71%	71%	61%	61%	51%	51%
1992	70%	70%	70%	60%	60%	50%	50%
1991	69%	69%	69%	59%	59%	50%	50%
1990	68%	68%	68%	58%	58%	50%	50%
1989	67%	67%	67%	57%	57%	50%	50%
1988	66%	66%	66%	56%	56%	50%	50%
1987	65%	65%	65%	55%	55%	50%	50%
1986	64%	64%	64%	54%	54%	50%	50%
1985	63%	63%	63%	53%	53%	50%	50%
1984	62%	62%	62%	52%	52%	50%	50%
1983	61%	61%	61%	51%	51%	50%	50%
1982	60%	60%	60%	50%	50%	50%	50%
1981	60%	60%	59%	50%	50%	50%	50%
1980	59%	59%	58%	50%	50%	50%	50%
1979	59%	59%	57%	50%	50%	50%	50%

## Schedule of Values

Lincoln County 2023

YEAR_BUILT	C1	C2	C3	C4	C5	C6	C7
1978	58%	58%	56%	50%	50%	50%	50%
1977	58%	58%	55%	50%	50%	50%	50%
1976	57%	57%	54%	50%	50%	50%	50%
1975	57%	57%	53%	50%	50%	50%	50%
1974	56%	56%	52%	50%	50%	50%	50%
1973	56%	56%	51%	50%	50%	50%	50%
1972	55%	55%	50%	50%	50%	50%	50%
1971	55%	55%	50%	50%	50%	50%	50%
1970	54%	54%	50%	50%	50%	50%	50%
1969	54%	54%	50%	50%	50%	50%	50%
1968	53%	53%	50%	50%	50%	50%	50%
1967	53%	53%	50%	50%	50%	50%	50%
1966	52%	52%	50%	50%	50%	50%	50%
1965	52%	52%	50%	50%	50%	50%	50%
1964	51%	51%	50%	50%	50%	50%	50%
1963	51%	51%	50%	50%	50%	50%	50%
1962 AND OLDER	50%	50%	50%	50%	50%	50%	50%

RESIDENTIAL STICK-BUILT, MODULAR, MULTI-SECTION MANUFACTURED HOMES SIZE FACTOR		
TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
M1	1-500	160%
M1	501-505	159%
M1	506-510	158%
M1	511-515	157%
M1	516-520	156%
M1	521-525	155%
M1	526-530	154%
M1	531-535	153%
M1	536-540	152%
M1	541-550	151%
M1	551-560	150%
M1	561-570	149%
M1	571-580	148%
M1	581-590	147%
M1	591-600	146%
M1	601-610	145%
M1	611-620	144%
M1	621-630	143%
M1	631-640	142%
M1	641-650	141%
M1	651-660	140%
M1	661-675	139%
M1	676-690	138%
M1	691-705	137%
M1	706-720	136%
M1	721-735	135%
M1	736-750	134%
M1	751-765	133%
M1	766-780	132%
M1	781-795	131%
M1	796-810	130%
M1	811-825	129%
M1	826-840	128%
M1	841-855	127%
M1	856-870	126%
M1	871-885	125%
M1	886-900	124%
M1	901-920	123%
M1	921-940	122%
M1	941-960	121%
M1	961-980	120%
M1	981-1000	119%
M1	1001-1020	118%
M1	1021-1040	117%
M1	1041-1060	116%

# Schedule of Values

Lincoln County 2023

TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
M1	1061-1080	115%
M1	1081-1100	114%
M1	1101-1120	113%
M1	1121-1140	112%
M1	1141-1160	111%
M1	1161-1180	110%
M1	1181-1200	109%
M1	1201-1225	108%
M1	1226-1250	107%
M1	1251-1275	106%
M1	1276-1300	105%
M1	1301-1340	104%
M1	1341-1380	103%
M1	1381-1420	102%
M1	1421-1460	101%
M1	1461-1500	100%
M1	1501-1550	99%
M1	1551-1600	98%
M1	1601-1675	97%
M1	1676-1750	96%
M1	1751-1825	95%
M1	1826-1900	94%
M1	1901-2000	93%
M1	2001-2200	92%
M1	2201-2400	91%
M1	2401-2600	90%
M1	2601-2800	89%
M1	2801-3000	88%
M1	3001-3200	87%
M1	3201-3400	86%
M1	3401-3700	85%
M1	3701-4000	84%
M1	4001-4500	83%
M1	4501-5000	82%
M1	5001-5500	81%
M1	5501-6000	80%
M1	6001-7000	79%
M1	7001-8000	78%
M1	8001-9000	77%
M1	9001-10000	76%
M1	10001+	75%

RESIDENTIAL SINGLE-SECTION MANUFACTURED HOME SIZE FACTOR		
TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
M2	1-500	120%
M2	501-525	119%
M2	526-550	118%
M2	551-575	117%
M2	576-600	116%
M2	601-625	115%
M2	626-650	114%
M2	651-675	113%
M2	676-700	112%
M2	701-725	111%
M2	726-750	110%
M2	751-775	109%
M2	776-800	108%
M2	801-825	107%
M2	826-850	106%
M2	851-875	105%
M2	876-900	104%
M2	901-925	103%
M2	926-950	102%
M2	951-975	101%
M2	976-1000	100%
M2	1001-1025	99%
M2	1026-1050	98%
M2	1051-1075	97%
M2	1076-1100	96%
M2	1101-1125	95%
M2	1126-1150	94%
M2	1151-1175	93%
M2	1176-1200	92%
M2	1201-1225	91%
M2	1226-1250	90%
M2	1251-1275	89%
M2	1276-1300	88%
M2	1301-1325	87%
M2	1326-1350	86%
M2	1351-1375	85%
M2	1376-1400	84%
M2	1401-1425	83%
M2	1426-1450	82%
M2	1451-1475	81%
M2	1476-1500	80%
M2	1501-1550	79%
M2	1551-1600	78%
M2	1601-1650	77%
M2	1651-1700	76%

# Schedule of Values

Lincoln County 2023

TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
M2	1701-1750	75%
M2	1751-1800	74%
M2	1801-1850	73%
M2	1851-1900	72%
M2	1901-2000	71%
M2	2001+	70%

COMMERCIAL BUILDING SIZE FACTOR		
TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
PA THROUGH PZ	1-1000 SF	115%
PA THROUGH PZ	1001-1250 SF	114%
PA THROUGH PZ	1256-1500 SF	113%
PA THROUGH PZ	1501-1750 SF	112%
PA THROUGH PZ	1751-2000 SF	111%
PA THROUGH PZ	2001-2500 SF	110%
PA THROUGH PZ	2501-3000 SF	109%
PA THROUGH PZ	3001-3500 SF	108%
PA THROUGH PZ	3501-4000 SF	107%
PA THROUGH PZ	4001-4500 SF	106%
PA THROUGH PZ	4501-5000 SF	105%
PA THROUGH PZ	5001-6000 SF	104%
PA THROUGH PZ	6001-7000 SF	103%
PA THROUGH PZ	7001-8000 SF	102%
PA THROUGH PZ	8001-9000 SF	101%
PA THROUGH PZ	9001-10000 SF	100%
PA THROUGH PZ	10001-15000 SF	99%
PA THROUGH PZ	15001-20000 SF	98%
PA THROUGH PZ	20001-25000 SF	97%
PA THROUGH PZ	25001-30000 SF	96%
PA THROUGH PZ	30001-35000 SF	95%
PA THROUGH PZ	35001-40000 SF	94%
PA THROUGH PZ	40001-45000 SF	93%
PA THROUGH PZ	45001-50000 SF	92%
PA THROUGH PZ	50001-60000 SF	91%
PA THROUGH PZ	60001-70000 SF	90%
PA THROUGH PZ	70001-80000 SF	89%
PA THROUGH PZ	80001-90000 SF	88%
PA THROUGH PZ	90001-100000 SF	87%
PA THROUGH PZ	100001-200000 SF	86%
PA THROUGH PZ	200001-300000 SF	85%
PA THROUGH PZ	300001-400000 SF	84%
PA THROUGH PZ	400001-500000 SF	83%
PA THROUGH PZ	500001-750000 SF	82%
PA THROUGH PZ	750001-1000000 SF	81%
PA THROUGH PZ	1000001+ SF	80%

OUTBUILDINGS AND YARD ITEMS SIZE FACTOR		
TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
A1	1-150	110%
A1	151-175	109%
A1	176-200	108%
A1	201-225	107%
A1	226-250	106%
A1	251-275	105%
A1	276-300	104%
A1	301-325	103%
A1	326-350	102%
A1	351-375	101%
A1	376-400	100%
A1	401-425	99%
A1	426-450	98%
A1	451-500	97%
A1	501-550	96%
A1	551-600	95%
A1	601-650	94%
A1	651-700	93%
A1	701-750	92%
A1	701-800	91%
A1	801+	90%
A2	1-75	110%
A2	76-100	109%
A2	101-125	108%
A2	126-150	107%
A2	151-175	106%
A2	176-200	105%
A2	201-225	104%
A2	226-250	103%
A2	251-275	102%
A2	276-300	101%
A2	301-400	100%
A2	401-450	99%
A2	451-500	98%
A2	501-550	97%
A2	551-600	96%
A2	601-650	95%
A2	651-700	94%
A2	701-800	93%
A2	801-900	92%
A2	901-1000	91%
A2	1001+	90%
A3	1-125	110%
A3	126-150	109%
A3	151-175	108%



# Schedule of Values

Lincoln County 2023

TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
A3	176-200	107%
A3	201-225	106%
A3	226-250	105%
A3	251-275	104%
A3	276-300	103%
A3	301-325	102%
A3	326-350	101%
A3	351-400	100%
A3	401-450	99%
A3	451-500	98%
A3	501-550	97%
A3	551-600	96%
A3	601-650	95%
A3	651-700	94%
A3	700-750	93%
A3	751-800	92%
A3	801-900	91%
A3	901+	90%
A4	1-50	100%
A4	51-75	99%
A4	76-100	98%
A4	101-125	97%
A4	126-150	96%
A4	151-175	95%
A4	176-200	94%
A4	201-225	93%
A4	226-250	92%
A4	251-300	91%
A4	301+	90%
A5	1-20	110%
A5	21-30	109%
A5	31-40	108%
A5	41-60	107%
A5	61-80	106%
A5	81-100	105%
A5	101-120	104%
A5	121-140	103%
A5	141-160	102%
A5	161-180	101%
A5	181-200	100%
A5	201-225	99%
A5	226-250	98%
A5	251-275	97%
A5	276-300	96%
A5	301-325	95%
A5	326-350	94%

# Schedule of Values

Lincoln County 2023

TYPE	DESCRIPTION (SQUARE FEET RANGE)	PERCENT FACTOR
A5	351-400	93%
A5	401-450	92%
A5	451-500	91%
A5	501+	90%
A6	1-20	110%
A6	21-30	109%
A6	31-40	108%
A6	41-60	107%
A6	61-80	106%
A6	81-100	105%
A6	101-120	104%
A6	121-140	103%
A6	141-160	102%
A6	161-180	101%
A6	181-200	100%
A6	201-225	99%
A6	226-250	98%
A6	251-275	97%
A6	276-300	96%
A6	301-325	95%
A6	326-350	94%
A6	351-400	93%
A6	401-450	92%
A6	451-500	91%
A6	501+	90%
A7	NO SIZE ADJ	100%

STORY HEIGHT ADJUSTMENT FACTOR	
RESIDENTIAL TYPE	PERCENT FACTOR
ST	90%
COMMERCIAL TYPE	PERCENT FACTOR
STA	90%

COMMERCIAL CEILING HEIGHT FACTOR		
TYPE	HEIGHT (FEET)	PERCENT FACTOR
H2	1-8'	97.00%
H2	9'	97.50%
H2	10'	98.00%
H2	11'	98.50%
H2	12'	99.00%
H2	13'	99.50%
H2	14'	100.00%
H2	15'	100.50%
H2	16'	101.00%
H2	17'	101.50%
H2	18'	102.00%
H2	19'	102.50%
H2	20'	103.00%
H2	21'	103.50%
H2	22'	104.00%
H2	23'	104.50%
H2	24'	105.00%
H2	25'	105.50%
H2	26'	106.00%
H2	27'	106.50%
H2	28'	107.00%
H2	29'	107.50%
H2	30'	108.00%
H2	31'	108.50%
H2	32'	109.00%
H2	33'	109.50%
H2	34'	110.00%
H2	35'	110.50%
H2	36'	111.00%
H2	37'	111.50%
H2	38'	112.00%
H2	39'	112.50%
H2	40'	113.00%
H2	41'	113.50%
H2	42'	114.00%
H2	43'	114.50%
H2	44'	115.00%
H2	45'	115.50%
H2	46'+	116.00%

LAND ACCESS ADJUSTMENTS			
TYPE	CODE	DESCRIPTION	ADJUSTMENT PERCENT
LA	01	NO ACCESS	50%
LA	02	PRIVATE R.O.W.	75%
LA	06	PAVED PRIV. R.O.W.	90%
LA	03	DIRT ROAD	90%
LA	04	PAVED	100%
LA	05	HIGHWAY	100%
LB	01	NO ACCESS	50%
LB	02	PRIVATE ROAD	75%
LB	06	PAVED PRIVATE ROAD	90%
LB	03	DIRT ROAD	90%
LB	04	PAVED ROAD	100%
LB	05	HIGHWAY	100%
LF	01	NO ACCESS	50%
LF	02	PRIVATE ROAD	75%
LF	03	DIRT ROAD	90%
LF	06	PAVED PRIVATE ROAD	90%
LF	04	PAVED ROAD	100%
LF	05	HIGHWAY	100%
LW	01	WATERFRONT NO ACCESS	75%
LW	02	WATERFRONT PRIVATE ROAD	90%
LW	03	WATERFRONT UNPAVED	95%
LW	06	WATERFRONT PAVED PRIV RD	95%
LW	04	WATERFRONT PAVED	100%
LW	05	WATERFRONT HIGHWAY	100%

TYPE	DESCRIPTION
AC	ACRES
LT	LOT
SS	SQUARE FEET

<b>CODE</b>	<b>DESCRIPTION</b>
B	PRIMARY
B1	PRIMARY/PUBLIC WATER
B2	PRIMARY/PUBLIC WATER 2
CA	COMMON AREA
CA1	COMMON AREA 1
CA2	COMMON AREA 2
CB	COMMERCIAL PRIMARY
CR	COMMERCIAL RESIDUAL
CS	COMMERCIAL SECONDARY
CT	CELL TOWER SITE
CU	COMMERCIAL UNDEVELOPED
D	WOODS
EB	EXEMPT PRIMARY
EB1	EXEMPT PRIMARY/PUBLIC WATER
ER	EXEMPT RESIDUAL
ES	EXEMPT SECONDARY
EU	EXEMPT UNDEVELOPED
FP	FLOOD PLAIN
GC	GOLF COURSE
IB	INDUSTRIAL PRIMARY
IR	INDUSTRIAL RESIDUAL
IS	INDUSTRIAL SECONDARY
IU	INDUSTRIAL UNDEVELOPED
LAC	LAKE ACCESS
O	OPEN (NOT WOODS)
R	RESIDUAL
S	SECONDARY
S1	SECONDARY/PUBLIC WATER
SW	SOLAR/WIND FARM
U	UNDEVELOPED
WF	WATERFRONT
WF1	WATERFRONT/PUBLIC WATER
WFR	WATERFRONT RESIDUAL

# Schedule of Values

Lincoln County 2023

TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
LT	CT	1	\$150,000.00	\$150,000.00	\$150,000.00
AC	SW	1	\$10,000.00	\$10,000.00	\$10,000.00

SITE IMPROVEMENT RATES			
TYPE	CODE	DESCRIPTION	RATE
SI	CWS	COUNTY WATER/SEPTIC	\$10,000.00
SI	LP	LINCOLNTON WATER/SEWER	\$4,000.00
SI	MP	MAIDEN WATER/SEWER	\$8,000.00
SI	PB	COUNTY WATER/SEWER	\$12,000.00
SI	PS	LINCOLNTON WATER/SEPTIC	\$6,000.00
SI	WPS	COUNTY SEWER/WELL	\$10,000.00
SI	WS	WELL/SEPTIC	\$8,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0103	NORTHBROOK TOWNSHIP	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
0103	NORTHBROOK TOWNSHIP	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0103	NORTHBROOK TOWNSHIP	AC	D	20	\$7,200.00	\$4,320.00	\$7,200.00
0103	NORTHBROOK TOWNSHIP	AC	EB	1	\$22,000.00	\$11,000.00	\$4,400.00
0103	NORTHBROOK TOWNSHIP	AC	ER	20	\$5,500.00	\$2,750.00	\$5,500.00
0103	NORTHBROOK TOWNSHIP	AC	ES	1	\$16,500.00	\$8,250.00	\$3,300.00
0103	NORTHBROOK TOWNSHIP	AC	EU	20	\$11,000.00	\$5,500.00	\$11,000.00
0103	NORTHBROOK TOWNSHIP	AC	FP	20	\$3,600.00	\$2,160.00	\$3,600.00
0103	NORTHBROOK TOWNSHIP	AC	O	20	\$7,200.00	\$4,320.00	\$7,200.00
0103	NORTHBROOK TOWNSHIP	AC	R	20	\$7,200.00	\$4,320.00	\$7,200.00
0103	NORTHBROOK TOWNSHIP	AC	S	1	\$17,600.00	\$17,600.00	\$3,520.00
0103	NORTHBROOK TOWNSHIP	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0103	NORTHBROOK TOWNSHIP	AC	U	20	\$14,400.00	\$8,640.00	\$14,400.00
0103	NORTHBROOK TOWNSHIP	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0103	NORTHBROOK TOWNSHIP	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0103	NORTHBROOK TOWNSHIP	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0103	NORTHBROOK TOWNSHIP	LT	S	1	\$14,400.00	\$14,400.00	\$14,400.00
0103	NORTHBROOK TOWNSHIP	LT	S1	1	\$16,000.00	\$16,000.00	\$16,000.00
0103	NORTHBROOK TOWNSHIP	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0156A	LAUREL HILL INTERSECTION	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0156A	LAUREL HILL INTERSECTION	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0156A	LAUREL HILL INTERSECTION	AC	FP	10	\$3,000.00	\$1,800.00	\$3,000.00
0156A	LAUREL HILL INTERSECTION	AC	R	10	\$6,000.00	\$3,600.00	\$6,000.00
0156A	LAUREL HILL INTERSECTION	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0156A	LAUREL HILL INTERSECTION	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0156A	LAUREL HILL INTERSECTION	AC	U	10	\$12,000.00	\$7,200.00	\$12,000.00
0156A	LAUREL HILL INTERSECTION	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0156A	LAUREL HILL INTERSECTION	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0156B	HIGH KNOLL	AC	B	1	\$13,000.00	\$13,000.00	\$2,600.00
0156B	HIGH KNOLL	AC	R	3	\$3,900.00	\$2,340.00	\$3,900.00
0156B	HIGH KNOLL	AC	S	1	\$10,400.00	\$10,400.00	\$2,080.00
0156B	HIGH KNOLL	AC	U	3	\$7,800.00	\$4,680.00	\$7,800.00
0156B	HIGH KNOLL	LT	B	1	\$11,000.00	\$11,000.00	\$11,000.00
0164A	HULLS CROSSROADS	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0164A	HULLS CROSSROADS	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0164A	HULLS CROSSROADS	AC	D	20	\$5,700.00	\$3,420.00	\$5,700.00
0164A	HULLS CROSSROADS	AC	EB	1	\$19,000.00	\$9,500.00	\$3,800.00
0164A	HULLS CROSSROADS	AC	ER	20	\$4,750.00	\$2,375.00	\$4,750.00
0164A	HULLS CROSSROADS	AC	ES	1	\$14,250.00	\$7,125.00	\$2,850.00
0164A	HULLS CROSSROADS	AC	EU	20	\$9,500.00	\$4,750.00	\$9,500.00
0164A	HULLS CROSSROADS	AC	FP	20	\$2,850.00	\$1,710.00	\$2,850.00
0164A	HULLS CROSSROADS	AC	O	20	\$5,700.00	\$3,420.00	\$5,700.00
0164A	HULLS CROSSROADS	AC	R	20	\$5,700.00	\$3,420.00	\$5,700.00
0164A	HULLS CROSSROADS	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0164A	HULLS CROSSROADS	AC	S1	1	\$15,200.00	\$15,200.00	\$3,040.00
0164A	HULLS CROSSROADS	AC	U	20	\$11,400.00	\$6,840.00	\$11,400.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0164A	HULLS CROSSROADS	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0164A	HULLS CROSSROADS	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0164A	HULLS CROSSROADS	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0164B	JAMIE LEE ESTATES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0164B	JAMIE LEE ESTATES	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0164B	JAMIE LEE ESTATES	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0164B	JAMIE LEE ESTATES	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0164B	JAMIE LEE ESTATES	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0164B	JAMIE LEE ESTATES	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0164C	LACKEY ESTATES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0164C	LACKEY ESTATES	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0164C	LACKEY ESTATES	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0166A	PEELER ESTATES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0166A	PEELER ESTATES	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0166A	PEELER ESTATES	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0171A	MEADOWVIEW MINI FARMS	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0171A	MEADOWVIEW MINI FARMS	AC	R	3	\$5,700.00	\$3,420.00	\$5,700.00
0171A	MEADOWVIEW MINI FARMS	AC	U	3	\$11,400.00	\$6,840.00	\$11,400.00
0172A	NORTHBROOK ESTATES II	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0172A	NORTHBROOK ESTATES II	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0172A	NORTHBROOK ESTATES II	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0172B	WESTGATE	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0172B	WESTGATE	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0172B	WESTGATE	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0172B	WESTGATE	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0172B	WESTGATE	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0172B	WESTGATE	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0172B	WESTGATE	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0172B	WESTGATE	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0172C	MOUNTAIN CREST ACRES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0172C	MOUNTAIN CREST ACRES	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0172C	MOUNTAIN CREST ACRES	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0172C	MOUNTAIN CREST ACRES	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0172C	MOUNTAIN CREST ACRES	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0172C	MOUNTAIN CREST ACRES	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0172C	MOUNTAIN CREST ACRES	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0172C	MOUNTAIN CREST ACRES	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0172D	COUNTRY LIVING	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0172D	COUNTRY LIVING	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0172D	COUNTRY LIVING	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0172D	COUNTRY LIVING	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0172D	COUNTRY LIVING	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0172D	COUNTRY LIVING	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0172D	COUNTRY LIVING	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0172D	COUNTRY LIVING	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0172E	SORRELLS PLACE	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0172E	SORRELLS PLACE	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0172E	SORRELLS PLACE	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0172E	SORRELLS PLACE	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0172E	SORRELLS PLACE	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0172E	SORRELLS PLACE	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0172E	SORRELLS PLACE	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0172E	SORRELLS PLACE	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0173A	PLAINVIEW ESTATES	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0173A	PLAINVIEW ESTATES	AC	D	10	\$5,400.00	\$3,240.00	\$5,400.00
0173A	PLAINVIEW ESTATES	AC	FP	10	\$2,700.00	\$1,620.00	\$2,700.00
0173A	PLAINVIEW ESTATES	AC	O	10	\$5,400.00	\$3,240.00	\$5,400.00
0173A	PLAINVIEW ESTATES	AC	R	10	\$5,400.00	\$3,240.00	\$5,400.00
0173A	PLAINVIEW ESTATES	AC	U	10	\$10,800.00	\$6,480.00	\$10,800.00
0173B	OLE COTTON GIN ESTATES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0173B	OLE COTTON GIN ESTATES	AC	FP	10	\$2,850.00	\$1,710.00	\$2,850.00
0173B	OLE COTTON GIN ESTATES	AC	R	10	\$5,700.00	\$3,420.00	\$5,700.00
0173B	OLE COTTON GIN ESTATES	AC	U	10	\$11,400.00	\$6,840.00	\$11,400.00
0174A	RED DAWN ESTATES	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0174A	RED DAWN ESTATES	AC	D	20	\$4,800.00	\$2,880.00	\$4,800.00
0174A	RED DAWN ESTATES	AC	FP	20	\$2,400.00	\$1,440.00	\$2,400.00
0174A	RED DAWN ESTATES	AC	O	20	\$4,800.00	\$2,880.00	\$4,800.00
0174A	RED DAWN ESTATES	AC	R	20	\$4,800.00	\$2,880.00	\$4,800.00
0174A	RED DAWN ESTATES	AC	S	1	\$12,800.00	\$12,800.00	\$2,560.00
0174A	RED DAWN ESTATES	AC	U	20	\$9,600.00	\$5,760.00	\$9,600.00
0174B	PINE FOREST	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0174B	PINE FOREST	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0174B	PINE FOREST	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0174B	PINE FOREST	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0174B	PINE FOREST	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0174D	WEHUNT MEADOWS	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0174D	WEHUNT MEADOWS	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0174D	WEHUNT MEADOWS	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
0174D	WEHUNT MEADOWS	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0174D	WEHUNT MEADOWS	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
0174E	MULLINAX ACRES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0174E	MULLINAX ACRES	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0174E	MULLINAX ACRES	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0174E	MULLINAX ACRES	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0174E	MULLINAX ACRES	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0174F	POINTE WEST	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0174F	POINTE WEST	AC	FP	5	\$3,000.00	\$1,800.00	\$3,000.00
0174F	POINTE WEST	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0174F	POINTE WEST	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0174F	POINTE WEST	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0175A	SUNWOOD ENERGY	AC	B	1	\$12,000.00	\$12,000.00	\$2,400.00
0175A	SUNWOOD ENERGY	AC	D	20	\$3,600.00	\$2,160.00	\$3,600.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0175A	SUNWOOD ENERGY	AC	FP	20	\$1,800.00	\$1,080.00	\$1,800.00
0175A	SUNWOOD ENERGY	AC	O	20	\$3,600.00	\$2,160.00	\$3,600.00
0175A	SUNWOOD ENERGY	AC	R	20	\$3,600.00	\$2,160.00	\$3,600.00
0175A	SUNWOOD ENERGY	AC	S	1	\$9,600.00	\$9,600.00	\$1,920.00
0175A	SUNWOOD ENERGY	AC	U	20	\$7,200.00	\$4,320.00	\$7,200.00
0175A	SUNWOOD ENERGY	LT	B	1	\$10,000.00	\$10,000.00	\$10,000.00
0175A	SUNWOOD ENERGY	LT	R	1	\$3,000.00	\$3,000.00	\$3,000.00
0175A	SUNWOOD ENERGY	LT	U	1	\$6,000.00	\$6,000.00	\$6,000.00
0175B	CEDAR GROVE HEIGHTS	AC	B	1	\$12,000.00	\$12,000.00	\$2,400.00
0175B	CEDAR GROVE HEIGHTS	AC	FP	10	\$1,800.00	\$1,080.00	\$1,800.00
0175B	CEDAR GROVE HEIGHTS	AC	R	10	\$3,600.00	\$2,160.00	\$3,600.00
0175B	CEDAR GROVE HEIGHTS	AC	U	10	\$7,200.00	\$4,320.00	\$7,200.00
0182A	HEARTLAND ACRES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0182A	HEARTLAND ACRES	AC	R	3	\$5,700.00	\$3,420.00	\$5,700.00
0182A	HEARTLAND ACRES	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0182A	HEARTLAND ACRES	AC	U	3	\$11,400.00	\$6,840.00	\$11,400.00
0182B	BAILEY BAXTER ESTATES	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0182B	BAILEY BAXTER ESTATES	AC	R	3	\$5,400.00	\$3,240.00	\$5,400.00
0182B	BAILEY BAXTER ESTATES	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0182B	BAILEY BAXTER ESTATES	AC	U	3	\$10,800.00	\$6,480.00	\$10,800.00
0183A	SADDLEWOOD SUB	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0183A	SADDLEWOOD SUB	AC	FP	5	\$2,700.00	\$1,620.00	\$2,700.00
0183A	SADDLEWOOD SUB	AC	R	5	\$5,400.00	\$3,240.00	\$5,400.00
0183A	SADDLEWOOD SUB	AC	U	5	\$10,800.00	\$6,480.00	\$10,800.00
0183A	SADDLEWOOD SUB	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0183A	SADDLEWOOD SUB	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0183A	SADDLEWOOD SUB	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0183B	SUMMER LANE	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0183B	SUMMER LANE	AC	FP	20	\$2,850.00	\$1,710.00	\$2,850.00
0183B	SUMMER LANE	AC	R	20	\$5,700.00	\$3,420.00	\$5,700.00
0183B	SUMMER LANE	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0183B	SUMMER LANE	AC	U	20	\$11,400.00	\$6,840.00	\$11,400.00
0183B	SUMMER LANE	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0183B	SUMMER LANE	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0191A	JOHNSTON/FLAY SAIN	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0191A	JOHNSTON/FLAY SAIN	AC	D	20	\$5,400.00	\$3,240.00	\$5,400.00
0191A	JOHNSTON/FLAY SAIN	AC	FP	20	\$2,700.00	\$1,620.00	\$2,700.00
0191A	JOHNSTON/FLAY SAIN	AC	O	20	\$5,400.00	\$3,240.00	\$5,400.00
0191A	JOHNSTON/FLAY SAIN	AC	R	20	\$5,400.00	\$3,240.00	\$5,400.00
0191A	JOHNSTON/FLAY SAIN	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0191A	JOHNSTON/FLAY SAIN	AC	U	20	\$10,800.00	\$6,480.00	\$10,800.00
0202A	TRIANGLE TERRACE	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0202A	TRIANGLE TERRACE	AC	FP	3	\$2,700.00	\$1,620.00	\$2,700.00
0202A	TRIANGLE TERRACE	AC	R	3	\$5,400.00	\$3,240.00	\$5,400.00
0202A	TRIANGLE TERRACE	AC	U	3	\$10,800.00	\$6,480.00	\$10,800.00
0202A	TRIANGLE TERRACE	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0202A	TRIANGLE TERRACE	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0202A	TRIANGLE TERRACE	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0202B	CREEKSIDE	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0202B	CREEKSIDE	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0202B	CREEKSIDE	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0202B	CREEKSIDE	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0202B	CREEKSIDE	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0202B	CREEKSIDE	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0202B	CREEKSIDE	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0202B	CREEKSIDE	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0202C	BEAM GROVE/BROOK SIDE	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0202C	BEAM GROVE/BROOK SIDE	AC	FP	5	\$2,400.00	\$1,440.00	\$2,400.00
0202C	BEAM GROVE/BROOK SIDE	AC	R	5	\$4,800.00	\$2,880.00	\$4,800.00
0202C	BEAM GROVE/BROOK SIDE	AC	U	5	\$9,600.00	\$5,760.00	\$9,600.00
0202C	BEAM GROVE/BROOK SIDE	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0202C	BEAM GROVE/BROOK SIDE	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0202C	BEAM GROVE/BROOK SIDE	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0202D	LEONARDS HEIGHTS	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0202D	LEONARDS HEIGHTS	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0202D	LEONARDS HEIGHTS	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0202D	LEONARDS HEIGHTS	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0202D	LEONARDS HEIGHTS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0202D	LEONARDS HEIGHTS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0202E	LEONARDS FORK ACRES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0202E	LEONARDS FORK ACRES	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0202E	LEONARDS FORK ACRES	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0202E	LEONARDS FORK ACRES	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0202E	LEONARDS FORK ACRES	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0202E	LEONARDS FORK ACRES	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0202F	EVONDALE	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0202F	EVONDALE	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0202F	EVONDALE	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0202F	EVONDALE	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0202F	EVONDALE	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0202F	EVONDALE	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0203	HOWARDS CREEK TOWNSHIP	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0203	HOWARDS CREEK TOWNSHIP	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0203	HOWARDS CREEK TOWNSHIP	AC	D	20	\$6,600.00	\$3,960.00	\$6,600.00
0203	HOWARDS CREEK TOWNSHIP	AC	EB	1	\$22,000.00	\$11,000.00	\$4,400.00
0203	HOWARDS CREEK TOWNSHIP	AC	ER	20	\$6,600.00	\$3,960.00	\$6,600.00
0203	HOWARDS CREEK TOWNSHIP	AC	ES	1	\$17,600.00	\$8,800.00	\$3,520.00
0203	HOWARDS CREEK TOWNSHIP	AC	EU	20	\$13,200.00	\$7,920.00	\$13,200.00
0203	HOWARDS CREEK TOWNSHIP	AC	FP	20	\$3,300.00	\$1,980.00	\$3,300.00
0203	HOWARDS CREEK TOWNSHIP	AC	O	20	\$6,600.00	\$3,960.00	\$6,600.00
0203	HOWARDS CREEK TOWNSHIP	AC	R	20	\$6,600.00	\$3,960.00	\$6,600.00
0203	HOWARDS CREEK TOWNSHIP	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0203	HOWARDS CREEK TOWNSHIP	AC	S1	1	\$17,600.00	\$17,600.00	\$3,520.00
0203	HOWARDS CREEK TOWNSHIP	AC	U	20	\$13,200.00	\$7,920.00	\$13,200.00
0203A	GENEVA ACRES/ROCK DAM HGT	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0203A	GENEVA ACRES/ROCK DAM HGT	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0203A	GENEVA ACRES/ROCK DAM HGT	AC	FP	5	\$3,150.00	\$1,890.00	\$3,150.00
0203A	GENEVA ACRES/ROCK DAM HGT	AC	R	5	\$6,300.00	\$3,780.00	\$6,300.00
0203A	GENEVA ACRES/ROCK DAM HGT	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0203A	GENEVA ACRES/ROCK DAM HGT	AC	U	5	\$12,600.00	\$7,560.00	\$12,600.00
0203A	GENEVA ACRES/ROCK DAM HGT	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0203A	GENEVA ACRES/ROCK DAM HGT	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0203A	GENEVA ACRES/ROCK DAM HGT	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0203B	HEAVNERS FARM	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0203B	HEAVNERS FARM	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0203B	HEAVNERS FARM	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0203B	HEAVNERS FARM	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0203B	HEAVNERS FARM	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0203B	HEAVNERS FARM	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0203B	HEAVNERS FARM	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0203C	COUNTRY CROSSING	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0203C	COUNTRY CROSSING	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0203C	COUNTRY CROSSING	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0203C	COUNTRY CROSSING	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0203C	COUNTRY CROSSING	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0203C	COUNTRY CROSSING	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0203C	COUNTRY CROSSING	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0203C	COUNTRY CROSSING	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0203E	BAYWOOD HEIGHTS	AC	B	1	\$27,000.00	\$27,000.00	\$5,400.00
0203E	BAYWOOD HEIGHTS	AC	R	3	\$8,100.00	\$4,860.00	\$8,100.00
0203E	BAYWOOD HEIGHTS	AC	U	3	\$16,200.00	\$9,720.00	\$16,200.00
0204	REEPSVILLE SUBURBAN	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0204	REEPSVILLE SUBURBAN	AC	B1	1	\$27,000.00	\$27,000.00	\$5,400.00
0204	REEPSVILLE SUBURBAN	AC	D	20	\$8,100.00	\$4,860.00	\$8,100.00
0204	REEPSVILLE SUBURBAN	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
0204	REEPSVILLE SUBURBAN	AC	ER	20	\$6,250.00	\$3,125.00	\$6,250.00
0204	REEPSVILLE SUBURBAN	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
0204	REEPSVILLE SUBURBAN	AC	EU	20	\$12,500.00	\$6,250.00	\$12,500.00
0204	REEPSVILLE SUBURBAN	AC	FP	20	\$4,050.00	\$2,430.00	\$4,050.00
0204	REEPSVILLE SUBURBAN	AC	O	20	\$8,100.00	\$4,860.00	\$8,100.00
0204	REEPSVILLE SUBURBAN	AC	R	20	\$8,100.00	\$4,860.00	\$8,100.00
0204	REEPSVILLE SUBURBAN	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0204	REEPSVILLE SUBURBAN	AC	S1	1	\$21,600.00	\$21,600.00	\$4,320.00
0204	REEPSVILLE SUBURBAN	AC	U	20	\$16,200.00	\$9,720.00	\$16,200.00
0204A	BARRETT BAXTER	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0204A	BARRETT BAXTER	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0204A	BARRETT BAXTER	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0204B	DOE PARK	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0204B	DOE PARK	AC	FP	5	\$2,400.00	\$1,440.00	\$2,400.00
0204B	DOE PARK	AC	R	5	\$4,800.00	\$2,880.00	\$4,800.00
0204B	DOE PARK	AC	U	5	\$9,600.00	\$5,760.00	\$9,600.00
0204B	DOE PARK	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0204B	DOE PARK	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0204B	DOE PARK	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0204C	WESTERLY HILLS	AC	B	1	\$17,000.00	\$17,000.00	\$3,400.00
0204C	WESTERLY HILLS	AC	FP	5	\$2,550.00	\$1,530.00	\$2,550.00
0204C	WESTERLY HILLS	AC	R	5	\$5,100.00	\$3,060.00	\$5,100.00
0204C	WESTERLY HILLS	AC	U	5	\$10,200.00	\$6,120.00	\$10,200.00
0204C	WESTERLY HILLS	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0204C	WESTERLY HILLS	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0204C	WESTERLY HILLS	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0204D	REEPSVILLE ESTATES	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0204D	REEPSVILLE ESTATES	AC	FP	5	\$2,400.00	\$1,440.00	\$2,400.00
0204D	REEPSVILLE ESTATES	AC	R	5	\$4,800.00	\$2,880.00	\$4,800.00
0204D	REEPSVILLE ESTATES	AC	U	5	\$9,600.00	\$5,760.00	\$9,600.00
0204D	REEPSVILLE ESTATES	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0204D	REEPSVILLE ESTATES	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0204D	REEPSVILLE ESTATES	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0204F	GREENFIELD	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0204F	GREENFIELD	AC	FP	5	\$3,000.00	\$1,800.00	\$3,000.00
0204F	GREENFIELD	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0204F	GREENFIELD	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0204F	GREENFIELD	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0205A	SEAGLETOWN HEIGHTS	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0205A	SEAGLETOWN HEIGHTS	AC	D	5	\$5,700.00	\$3,420.00	\$5,700.00
0205A	SEAGLETOWN HEIGHTS	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0205A	SEAGLETOWN HEIGHTS	AC	O	5	\$5,700.00	\$3,420.00	\$5,700.00
0205A	SEAGLETOWN HEIGHTS	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0205A	SEAGLETOWN HEIGHTS	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0205A	SEAGLETOWN HEIGHTS	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0205A	SEAGLETOWN HEIGHTS	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0205A	SEAGLETOWN HEIGHTS	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0205B	LINCOLN GREENS	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
0205B	LINCOLN GREENS	AC	R	3	\$6,600.00	\$3,960.00	\$6,600.00
0205B	LINCOLN GREENS	AC	U	3	\$13,200.00	\$7,920.00	\$13,200.00
0205B	LINCOLN GREENS	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0205B	LINCOLN GREENS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0205B	LINCOLN GREENS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0206A	JUNE BUG SUB	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0206A	JUNE BUG SUB	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0206A	JUNE BUG SUB	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0206A	JUNE BUG SUB	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0206A	JUNE BUG SUB	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0206A	JUNE BUG SUB	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0206A	JUNE BUG SUB	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0206B	HAWG HILL	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0206B	HAWG HILL	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0206B	HAWG HILL	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0206B	HAWG HILL	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0206B	HAWG HILL	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0206B	HAWG HILL	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0206B	HAWG HILL	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0206B	HAWG HILL	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0206C	CATLIN HEIGHTS	AC	B	1	\$17,000.00	\$17,000.00	\$3,400.00
0206C	CATLIN HEIGHTS	AC	R	5	\$5,100.00	\$3,060.00	\$5,100.00
0206C	CATLIN HEIGHTS	AC	U	5	\$10,200.00	\$6,120.00	\$10,200.00
0211A	SUMMERSETT	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0211A	SUMMERSETT	AC	D	10	\$4,800.00	\$2,880.00	\$4,800.00
0211A	SUMMERSETT	AC	FP	10	\$2,400.00	\$1,440.00	\$2,400.00
0211A	SUMMERSETT	AC	O	10	\$4,800.00	\$2,880.00	\$4,800.00
0211A	SUMMERSETT	AC	R	10	\$4,800.00	\$2,880.00	\$4,800.00
0211A	SUMMERSETT	AC	U	10	\$9,600.00	\$5,760.00	\$9,600.00
0211A	SUMMERSETT	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0211A	SUMMERSETT	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0211A	SUMMERSETT	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0211B	CROUSE VILLAGE	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0211B	CROUSE VILLAGE	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0211B	CROUSE VILLAGE	AC	D	20	\$5,700.00	\$3,420.00	\$5,700.00
0211B	CROUSE VILLAGE	AC	EB	1	\$19,000.00	\$9,500.00	\$3,800.00
0211B	CROUSE VILLAGE	AC	ER	5	\$4,750.00	\$2,375.00	\$4,750.00
0211B	CROUSE VILLAGE	AC	ES	1	\$14,250.00	\$7,125.00	\$2,850.00
0211B	CROUSE VILLAGE	AC	EU	5	\$9,500.00	\$4,750.00	\$9,500.00
0211B	CROUSE VILLAGE	AC	FP	20	\$2,850.00	\$1,710.00	\$2,850.00
0211B	CROUSE VILLAGE	AC	O	20	\$5,700.00	\$3,420.00	\$5,700.00
0211B	CROUSE VILLAGE	AC	R	20	\$5,700.00	\$3,420.00	\$5,700.00
0211B	CROUSE VILLAGE	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0211B	CROUSE VILLAGE	AC	S1	1	\$15,200.00	\$15,200.00	\$3,040.00
0211B	CROUSE VILLAGE	AC	U	20	\$11,400.00	\$6,840.00	\$11,400.00
0211B	CROUSE VILLAGE	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0211B	CROUSE VILLAGE	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0211B	CROUSE VILLAGE	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0211B	CROUSE VILLAGE	LT	S	1	\$12,000.00	\$12,000.00	\$12,000.00
0211B	CROUSE VILLAGE	LT	S1	1	\$12,800.00	\$12,800.00	\$12,800.00
0211B	CROUSE VILLAGE	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0212A	MEADOWHILL	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0212A	MEADOWHILL	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0212A	MEADOWHILL	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0212B	SUNBEAM MINI FARMS	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0212B	SUNBEAM MINI FARMS	AC	FP	10	\$3,600.00	\$2,160.00	\$3,600.00
0212B	SUNBEAM MINI FARMS	AC	R	10	\$7,200.00	\$4,320.00	\$7,200.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0212B	SUNBEAM MINI FARMS	AC	U	10	\$14,400.00	\$8,640.00	\$14,400.00
0212B	SUNBEAM MINI FARMS	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0212B	SUNBEAM MINI FARMS	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0212B	SUNBEAM MINI FARMS	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0212D	COUNTRY VIEW	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0212D	COUNTRY VIEW	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0212E	PETTUS LANE	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0212E	PETTUS LANE	AC	D	5	\$5,400.00	\$3,240.00	\$5,400.00
0212E	PETTUS LANE	AC	FP	5	\$2,700.00	\$1,620.00	\$2,700.00
0212E	PETTUS LANE	AC	O	5	\$5,400.00	\$3,240.00	\$5,400.00
0212E	PETTUS LANE	AC	R	5	\$5,400.00	\$3,240.00	\$5,400.00
0212E	PETTUS LANE	AC	U	5	\$10,800.00	\$6,480.00	\$10,800.00
0212E	PETTUS LANE	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0212E	PETTUS LANE	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0212E	PETTUS LANE	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0213A	MODERN ESTATES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0213A	MODERN ESTATES	AC	R	3	\$6,900.00	\$4,140.00	\$6,900.00
0213A	MODERN ESTATES	AC	U	3	\$13,800.00	\$8,280.00	\$13,800.00
0213A	MODERN ESTATES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0213A	MODERN ESTATES	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0213A	MODERN ESTATES	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0213B	MAGNA VISTA	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0213B	MAGNA VISTA	AC	FP	5	\$2,700.00	\$1,620.00	\$2,700.00
0213B	MAGNA VISTA	AC	R	5	\$5,400.00	\$3,240.00	\$5,400.00
0213B	MAGNA VISTA	AC	U	5	\$10,800.00	\$6,480.00	\$10,800.00
0213B	MAGNA VISTA	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0213B	MAGNA VISTA	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0213B	MAGNA VISTA	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0213C	WESTOVER/WISE FARMS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0213C	WESTOVER/WISE FARMS	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0213C	WESTOVER/WISE FARMS	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0213C	WESTOVER/WISE FARMS	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0213C	WESTOVER/WISE FARMS	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0213C	WESTOVER/WISE FARMS	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0213C	WESTOVER/WISE FARMS	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0213D	ROCKDAM CREEK HOMES	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0213D	ROCKDAM CREEK HOMES	AC	FP	20	\$2,700.00	\$1,620.00	\$2,700.00
0213D	ROCKDAM CREEK HOMES	AC	R	20	\$5,400.00	\$3,240.00	\$5,400.00
0213D	ROCKDAM CREEK HOMES	AC	U	20	\$10,800.00	\$6,480.00	\$10,800.00
0213D	ROCKDAM CREEK HOMES	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0213D	ROCKDAM CREEK HOMES	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0213D	ROCKDAM CREEK HOMES	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0213E	WISE FARMS	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0213E	WISE FARMS	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0213E	WISE FARMS	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0213E	WISE FARMS	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0213E	WISE FARMS	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0213E	WISE FARMS	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0213E	WISE FARMS	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0214A	WESTWARD TRAILS	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0214A	WESTWARD TRAILS	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0214A	WESTWARD TRAILS	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0214A	WESTWARD TRAILS	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0214A	WESTWARD TRAILS	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0214A	WESTWARD TRAILS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0214A	WESTWARD TRAILS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0214D	HAYWOOD MEADOWS	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0214D	HAYWOOD MEADOWS	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0214D	HAYWOOD MEADOWS	AC	FP	10	\$3,750.00	\$2,250.00	\$3,750.00
0214D	HAYWOOD MEADOWS	AC	R	10	\$7,500.00	\$4,500.00	\$7,500.00
0214D	HAYWOOD MEADOWS	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0214D	HAYWOOD MEADOWS	AC	U	10	\$15,000.00	\$9,000.00	\$15,000.00
0214E	HAMPTON HEIGHTS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0214E	HAMPTON HEIGHTS	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
0214E	HAMPTON HEIGHTS	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
0214E	HAMPTON HEIGHTS	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0214F	CLINE FARM	AC	B1	1	\$56,000.00	\$56,000.00	\$11,200.00
0214F	CLINE FARM	AC	FP	10	\$8,400.00	\$5,040.00	\$8,400.00
0214F	CLINE FARM	AC	R	10	\$16,800.00	\$10,080.00	\$16,800.00
0214F	CLINE FARM	AC	U	10	\$33,600.00	\$20,160.00	\$33,600.00
0214F	CLINE FARM	LT	B1	1	\$45,000.00	\$45,000.00	\$45,000.00
0214F	CLINE FARM	LT	R	1	\$13,500.00	\$13,500.00	\$13,500.00
0214F	CLINE FARM	LT	U	1	\$27,000.00	\$27,000.00	\$27,000.00
0214G	CREEKWOOD	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0214G	CREEKWOOD	AC	FP	20	\$3,150.00	\$1,890.00	\$3,150.00
0214G	CREEKWOOD	AC	R	20	\$6,300.00	\$3,780.00	\$6,300.00
0214G	CREEKWOOD	AC	U	20	\$12,600.00	\$7,560.00	\$12,600.00
0214G	CREEKWOOD	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0214G	CREEKWOOD	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0214G	CREEKWOOD	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0215A	WEASE FIELD	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0215A	WEASE FIELD	AC	FP	5	\$3,600.00	\$2,160.00	\$3,600.00
0215A	WEASE FIELD	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0215A	WEASE FIELD	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0215B	POTTS CREEK PH1	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0215B	POTTS CREEK PH1	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0215B	POTTS CREEK PH1	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0215B	POTTS CREEK PH1	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0220	HWY 27 & 182 SUBURBAN	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0220	HWY 27 & 182 SUBURBAN	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0220	HWY 27 & 182 SUBURBAN	AC	D	20	\$6,900.00	\$4,140.00	\$6,900.00
0220	HWY 27 & 182 SUBURBAN	AC	EB	1	\$23,000.00	\$11,500.00	\$4,600.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0220	HWY 27 & 182 SUBURBAN	AC	EB1	1	\$23,000.00	\$11,500.00	\$4,600.00
0220	HWY 27 & 182 SUBURBAN	AC	ER	20	\$5,750.00	\$2,875.00	\$5,750.00
0220	HWY 27 & 182 SUBURBAN	AC	ES	1	\$17,250.00	\$8,625.00	\$3,450.00
0220	HWY 27 & 182 SUBURBAN	AC	EU	20	\$11,500.00	\$5,750.00	\$11,500.00
0220	HWY 27 & 182 SUBURBAN	AC	FP	20	\$3,450.00	\$2,070.00	\$3,450.00
0220	HWY 27 & 182 SUBURBAN	AC	O	20	\$6,900.00	\$4,140.00	\$6,900.00
0220	HWY 27 & 182 SUBURBAN	AC	R	20	\$6,900.00	\$4,140.00	\$6,900.00
0220	HWY 27 & 182 SUBURBAN	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0220	HWY 27 & 182 SUBURBAN	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0220	HWY 27 & 182 SUBURBAN	AC	U	20	\$13,800.00	\$8,280.00	\$13,800.00
0220	HWY 27 & 182 SUBURBAN	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0220	HWY 27 & 182 SUBURBAN	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0220	HWY 27 & 182 SUBURBAN	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0220	HWY 27 & 182 SUBURBAN	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0221	CROUSE SUBURBAN	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0221	CROUSE SUBURBAN	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0221	CROUSE SUBURBAN	AC	D	20	\$7,500.00	\$4,500.00	\$7,500.00
0221	CROUSE SUBURBAN	AC	EB	1	\$23,000.00	\$11,500.00	\$4,600.00
0221	CROUSE SUBURBAN	AC	ER	20	\$6,750.00	\$3,375.00	\$6,750.00
0221	CROUSE SUBURBAN	AC	ES	1	\$18,250.00	\$9,125.00	\$3,650.00
0221	CROUSE SUBURBAN	AC	EU	20	\$11,500.00	\$5,750.00	\$11,500.00
0221	CROUSE SUBURBAN	AC	FP	20	\$3,750.00	\$2,250.00	\$3,750.00
0221	CROUSE SUBURBAN	AC	O	20	\$7,500.00	\$4,500.00	\$7,500.00
0221	CROUSE SUBURBAN	AC	R	20	\$7,500.00	\$4,500.00	\$7,500.00
0221	CROUSE SUBURBAN	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0221	CROUSE SUBURBAN	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0221	CROUSE SUBURBAN	AC	U	20	\$15,000.00	\$9,000.00	\$15,000.00
0221	CROUSE SUBURBAN	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0221	CROUSE SUBURBAN	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0221	CROUSE SUBURBAN	LT	R	1	\$6,600.00	\$6,600.00	\$6,600.00
0221	CROUSE SUBURBAN	LT	S	1	\$16,000.00	\$16,000.00	\$16,000.00
0221	CROUSE SUBURBAN	LT	S1	1	\$17,600.00	\$17,600.00	\$17,600.00
0221	CROUSE SUBURBAN	LT	U	1	\$13,200.00	\$13,200.00	\$13,200.00
0276A	PALM TREE HEIGHTS	AC	B	1	\$13,000.00	\$13,000.00	\$2,600.00
0276A	PALM TREE HEIGHTS	AC	FP	5	\$1,950.00	\$1,170.00	\$1,950.00
0276A	PALM TREE HEIGHTS	AC	R	5	\$3,900.00	\$2,340.00	\$3,900.00
0276A	PALM TREE HEIGHTS	AC	U	5	\$7,800.00	\$4,680.00	\$7,800.00
0276A	PALM TREE HEIGHTS	LT	B	1	\$11,000.00	\$11,000.00	\$11,000.00
0276B	HENRY PARK	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0276B	HENRY PARK	AC	R	3	\$5,400.00	\$3,240.00	\$5,400.00
0276B	HENRY PARK	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0276B	HENRY PARK	AC	U	3	\$10,800.00	\$6,480.00	\$10,800.00
0276C	INDEPENDENCE ESTATES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0276C	INDEPENDENCE ESTATES	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
0276C	INDEPENDENCE ESTATES	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0276C	INDEPENDENCE ESTATES	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0276C	INDEPENDENCE ESTATES	LT	B	1	\$17,000.00	\$17,000.00	\$17,000.00
0283A	FAIRVIEW ACRES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0283A	FAIRVIEW ACRES	AC	R	3	\$6,000.00	\$3,600.00	\$6,000.00
0283A	FAIRVIEW ACRES	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0283A	FAIRVIEW ACRES	AC	U	3	\$12,000.00	\$7,200.00	\$12,000.00
0285A	DEERWOOD SUBDIVISION	AC	B	1	\$14,000.00	\$14,000.00	\$2,800.00
0285A	DEERWOOD SUBDIVISION	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00
0285A	DEERWOOD SUBDIVISION	AC	FP	5	\$2,250.00	\$1,350.00	\$2,250.00
0285A	DEERWOOD SUBDIVISION	AC	R	5	\$4,500.00	\$2,700.00	\$4,500.00
0285A	DEERWOOD SUBDIVISION	AC	U	5	\$9,000.00	\$5,400.00	\$9,000.00
0285A	DEERWOOD SUBDIVISION	LT	B	1	\$11,000.00	\$11,000.00	\$11,000.00
0285A	DEERWOOD SUBDIVISION	LT	B1	1	\$13,000.00	\$13,000.00	\$13,000.00
0285A	DEERWOOD SUBDIVISION	LT	R	1	\$3,900.00	\$3,900.00	\$3,900.00
0285A	DEERWOOD SUBDIVISION	LT	U	1	\$7,800.00	\$7,800.00	\$7,800.00
0285B	CROWDERS CIRCLE	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0285B	CROWDERS CIRCLE	AC	FP	10	\$3,150.00	\$1,890.00	\$3,150.00
0285B	CROWDERS CIRCLE	AC	R	10	\$6,300.00	\$3,780.00	\$6,300.00
0285B	CROWDERS CIRCLE	AC	U	10	\$12,600.00	\$7,560.00	\$12,600.00
0285B	CROWDERS CIRCLE	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0285B	CROWDERS CIRCLE	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0285B	CROWDERS CIRCLE	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0285C	GREEN VALLEY FARMS	AC	B1	1	\$14,000.00	\$14,000.00	\$2,800.00
0285C	GREEN VALLEY FARMS	AC	FP	5	\$2,100.00	\$1,260.00	\$2,100.00
0285C	GREEN VALLEY FARMS	AC	R	5	\$4,200.00	\$2,520.00	\$4,200.00
0285C	GREEN VALLEY FARMS	AC	U	5	\$8,400.00	\$5,040.00	\$8,400.00
0285C	GREEN VALLEY FARMS	LT	B1	1	\$12,000.00	\$12,000.00	\$12,000.00
0285C	GREEN VALLEY FARMS	LT	R	1	\$3,600.00	\$3,600.00	\$3,600.00
0285C	GREEN VALLEY FARMS	LT	U	1	\$7,200.00	\$7,200.00	\$7,200.00
0285D	BRYTEWOOD	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0285D	BRYTEWOOD	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0285D	BRYTEWOOD	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0285D	BRYTEWOOD	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0285D	BRYTEWOOD	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0285D	BRYTEWOOD	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0285D	BRYTEWOOD	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0286A	PINE CREEK	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0286A	PINE CREEK	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0286A	PINE CREEK	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0286A	PINE CREEK	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0286B	ORCHARD HEIGHTS	AC	B	1	\$10,000.00	\$10,000.00	\$2,000.00
0286B	ORCHARD HEIGHTS	AC	FP	5	\$1,500.00	\$900.00	\$1,500.00
0286B	ORCHARD HEIGHTS	AC	R	5	\$3,000.00	\$1,800.00	\$3,000.00
0286B	ORCHARD HEIGHTS	AC	U	5	\$6,000.00	\$3,600.00	\$6,000.00
0286B	ORCHARD HEIGHTS	LT	B	1	\$8,000.00	\$8,000.00	\$8,000.00
0291A	SANDLEWOOD ESTATES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0291A	SANDLEWOOD ESTATES	AC	R	10	\$5,700.00	\$3,420.00	\$5,700.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0291A	SANDLEWOOD ESTATES	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0291A	SANDLEWOOD ESTATES	AC	U	10	\$11,400.00	\$6,840.00	\$11,400.00
0292A	WESTWOOD ACRES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0292A	WESTWOOD ACRES	AC	R	10	\$6,000.00	\$3,600.00	\$6,000.00
0292A	WESTWOOD ACRES	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0292A	WESTWOOD ACRES	AC	U	10	\$12,000.00	\$7,200.00	\$12,000.00
0292C	BETHPHAGE CORNERS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0292C	BETHPHAGE CORNERS	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0292C	BETHPHAGE CORNERS	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0292D	SHOAL ROAD ESTATES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0292D	SHOAL ROAD ESTATES	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0292D	SHOAL ROAD ESTATES	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0292D	SHOAL ROAD ESTATES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0292D	SHOAL ROAD ESTATES	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0292D	SHOAL ROAD ESTATES	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0293A	TENOTU ESTATES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0293A	TENOTU ESTATES	AC	FP	5	\$3,000.00	\$1,800.00	\$3,000.00
0293A	TENOTU ESTATES	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0293A	TENOTU ESTATES	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0293A	TENOTU ESTATES	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0293A	TENOTU ESTATES	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0293A	TENOTU ESTATES	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0293A	TENOTU ESTATES	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0293B	WESTERN SKY ESTATES	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0293B	WESTERN SKY ESTATES	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0293B	WESTERN SKY ESTATES	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0293B	WESTERN SKY ESTATES	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0293D	HUNTER FIELDS	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0293D	HUNTER FIELDS	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0293D	HUNTER FIELDS	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0293D	HUNTER FIELDS	LT	B1	1	\$21,000.00	\$21,000.00	\$21,000.00
0295A	MCCURRY SUBDIVISION	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0295A	MCCURRY SUBDIVISION	AC	D	5	\$5,700.00	\$3,420.00	\$5,700.00
0295A	MCCURRY SUBDIVISION	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0295A	MCCURRY SUBDIVISION	AC	O	5	\$5,700.00	\$3,420.00	\$5,700.00
0295A	MCCURRY SUBDIVISION	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0295A	MCCURRY SUBDIVISION	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0295A	MCCURRY SUBDIVISION	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0295A	MCCURRY SUBDIVISION	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0295A	MCCURRY SUBDIVISION	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0295B	MOONLIT TRAIL/WEST ACRES	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0295B	MOONLIT TRAIL/WEST ACRES	AC	D	5	\$5,700.00	\$3,420.00	\$5,700.00
0295B	MOONLIT TRAIL/WEST ACRES	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0295B	MOONLIT TRAIL/WEST ACRES	AC	O	5	\$5,700.00	\$3,420.00	\$5,700.00
0295B	MOONLIT TRAIL/WEST ACRES	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0295B	MOONLIT TRAIL/WEST ACRES	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0295B	MOONLIT TRAIL/WEST ACRES	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0295B	MOONLIT TRAIL/WEST ACRES	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0295B	MOONLIT TRAIL/WEST ACRES	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0295C	WEST RIDGE	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0295C	WEST RIDGE	AC	R	5	\$6,300.00	\$3,780.00	\$6,300.00
0295C	WEST RIDGE	AC	U	5	\$12,600.00	\$7,560.00	\$12,600.00
0295C	WEST RIDGE	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0295C	WEST RIDGE	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0295C	WEST RIDGE	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0295D	CARLTONS RIDGE	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0295D	CARLTONS RIDGE	AC	R	5	\$6,600.00	\$3,960.00	\$6,600.00
0295D	CARLTONS RIDGE	AC	U	5	\$13,200.00	\$7,920.00	\$13,200.00
0295D	CARLTONS RIDGE	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0295D	CARLTONS RIDGE	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0295D	CARLTONS RIDGE	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0295E	UNION HEIGHTS	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0295E	UNION HEIGHTS	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0295E	UNION HEIGHTS	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0295E	UNION HEIGHTS	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0295E	UNION HEIGHTS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0295E	UNION HEIGHTS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0295G	HUNTERS RIDGE	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0295G	HUNTERS RIDGE	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0295G	HUNTERS RIDGE	AC	R	3	\$6,600.00	\$3,960.00	\$6,600.00
0295G	HUNTERS RIDGE	AC	U	3	\$13,200.00	\$7,920.00	\$13,200.00
0296A	APPLEHILL FARMS	AC	B	1	\$17,000.00	\$17,000.00	\$3,400.00
0296A	APPLEHILL FARMS	AC	D	10	\$5,100.00	\$3,060.00	\$5,100.00
0296A	APPLEHILL FARMS	AC	FP	10	\$2,550.00	\$1,530.00	\$2,550.00
0296A	APPLEHILL FARMS	AC	O	10	\$5,100.00	\$3,060.00	\$5,100.00
0296A	APPLEHILL FARMS	AC	R	10	\$5,100.00	\$3,060.00	\$5,100.00
0296A	APPLEHILL FARMS	AC	U	10	\$10,200.00	\$6,120.00	\$10,200.00
0296A	APPLEHILL FARMS	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0296A	APPLEHILL FARMS	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0296A	APPLEHILL FARMS	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0313A	HILL N DALE	AC	B	1	\$14,000.00	\$14,000.00	\$2,800.00
0313A	HILL N DALE	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00
0313A	HILL N DALE	AC	FP	3	\$2,250.00	\$1,350.00	\$2,250.00
0313A	HILL N DALE	AC	R	3	\$4,500.00	\$2,700.00	\$4,500.00
0313A	HILL N DALE	AC	S	1	\$11,200.00	\$11,200.00	\$2,240.00
0313A	HILL N DALE	AC	U	3	\$9,000.00	\$5,400.00	\$9,000.00
0313A	HILL N DALE	LT	B	1	\$11,000.00	\$11,000.00	\$11,000.00
0313A	HILL N DALE	LT	B1	1	\$12,000.00	\$12,000.00	\$12,000.00
0313A	HILL N DALE	LT	R	1	\$2,000.00	\$2,000.00	\$2,000.00
0313A	HILL N DALE	LT	U	1	\$6,600.00	\$6,600.00	\$6,600.00
0321	LABORATORY	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0321	LABORATORY	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0321	LABORATORY	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
0321	LABORATORY	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
0321	LABORATORY	AC	ER	20	\$5,000.00	\$2,500.00	\$5,000.00
0321	LABORATORY	AC	ES	1	\$15,000.00	\$7,500.00	\$3,000.00
0321	LABORATORY	AC	EU	20	\$10,000.00	\$5,000.00	\$10,000.00
0321	LABORATORY	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
0321	LABORATORY	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
0321	LABORATORY	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0321	LABORATORY	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0321	LABORATORY	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0321	LABORATORY	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
0321	LABORATORY	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0321	LABORATORY	LT	B1	1	\$17,000.00	\$17,000.00	\$17,000.00
0321	LABORATORY	LT	R	1	\$5,100.00	\$5,100.00	\$5,100.00
0321	LABORATORY	LT	S	1	\$12,800.00	\$12,800.00	\$12,800.00
0321	LABORATORY	LT	S1	1	\$13,600.00	\$13,600.00	\$13,600.00
0321	LABORATORY	LT	U	1	\$10,200.00	\$10,200.00	\$10,200.00
0321A	FINGER MERRICK TRAIL	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0321A	FINGER MERRICK TRAIL	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0321A	FINGER MERRICK TRAIL	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0321A	FINGER MERRICK TRAIL	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0321A	FINGER MERRICK TRAIL	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0321A	FINGER MERRICK TRAIL	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0321A	FINGER MERRICK TRAIL	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0321A	FINGER MERRICK TRAIL	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0321A	FINGER MERRICK TRAIL	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0321B	BROOKSTONE	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0321B	BROOKSTONE	AC	R	1	\$6,300.00	\$3,780.00	\$6,300.00
0321B	BROOKSTONE	AC	U	1	\$12,600.00	\$7,560.00	\$12,600.00
0321B	BROOKSTONE	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0321B	BROOKSTONE	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0321B	BROOKSTONE	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0321C	FALCONVIEW SUBDIVISION	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0321C	FALCONVIEW SUBDIVISION	AC	FP	3	\$2,850.00	\$1,710.00	\$2,850.00
0321C	FALCONVIEW SUBDIVISION	AC	R	3	\$5,700.00	\$3,420.00	\$5,700.00
0321C	FALCONVIEW SUBDIVISION	AC	U	3	\$11,400.00	\$6,840.00	\$11,400.00
0321C	FALCONVIEW SUBDIVISION	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0321D	TIMBER KREEK	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0321D	TIMBER KREEK	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0321D	TIMBER KREEK	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0321D	TIMBER KREEK	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0321D	TIMBER KREEK	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0321D	TIMBER KREEK	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0321D	TIMBER KREEK	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0321E	SETON PLACE	AC	B	1	\$33,000.00	\$33,000.00	\$6,600.00
0321E	SETON PLACE	AC	FP	5	\$4,950.00	\$2,970.00	\$4,950.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0321E	SETON PLACE	AC	R	1	\$9,900.00	\$5,940.00	\$9,900.00
0321E	SETON PLACE	AC	U	1	\$19,800.00	\$11,880.00	\$19,800.00
0321F	PRO WALL CONSTRUCTION	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0321F	PRO WALL CONSTRUCTION	AC	FP	5	\$3,150.00	\$1,890.00	\$3,150.00
0321F	PRO WALL CONSTRUCTION	AC	R	5	\$6,300.00	\$3,780.00	\$6,300.00
0321F	PRO WALL CONSTRUCTION	AC	U	5	\$12,600.00	\$7,560.00	\$12,600.00
0322B	RIVERSTONE	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00
0322B	RIVERSTONE	AC	R	3	\$4,500.00	\$2,700.00	\$4,500.00
0322B	RIVERSTONE	AC	U	3	\$9,000.00	\$5,400.00	\$9,000.00
0322B	RIVERSTONE	LT	B1	1	\$12,000.00	\$12,000.00	\$12,000.00
0322B	RIVERSTONE	LT	R	1	\$3,600.00	\$3,600.00	\$3,600.00
0322B	RIVERSTONE	LT	U	1	\$7,200.00	\$7,200.00	\$7,200.00
0322C	CAROLINA MILLS AREA	AC	B1	1	\$13,000.00	\$13,000.00	\$2,600.00
0322C	CAROLINA MILLS AREA	AC	FP	5	\$1,950.00	\$1,170.00	\$1,950.00
0322C	CAROLINA MILLS AREA	AC	R	5	\$3,900.00	\$2,340.00	\$3,900.00
0322C	CAROLINA MILLS AREA	AC	U	5	\$7,800.00	\$4,680.00	\$7,800.00
0322C	CAROLINA MILLS AREA	LT	B1	1	\$8,000.00	\$8,000.00	\$8,000.00
0322C	CAROLINA MILLS AREA	LT	R	1	\$2,400.00	\$2,400.00	\$2,400.00
0322C	CAROLINA MILLS AREA	LT	U	1	\$4,800.00	\$4,800.00	\$4,800.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	ER	3	\$5,000.00	\$2,500.00	\$5,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	ES	1	\$15,000.00	\$7,500.00	\$3,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	EU	3	\$10,000.00	\$5,000.00	\$10,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0322D	HWY 150 WEST (LINCOLNTON)	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
0322D	HWY 150 WEST (LINCOLNTON)	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0322D	HWY 150 WEST (LINCOLNTON)	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0322D	HWY 150 WEST (LINCOLNTON)	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0322D	HWY 150 WEST (LINCOLNTON)	LT	S	1	\$12,800.00	\$12,800.00	\$12,800.00
0322D	HWY 150 WEST (LINCOLNTON)	LT	S1	1	\$14,400.00	\$14,400.00	\$14,400.00
0322D	HWY 150 WEST (LINCOLNTON)	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0322E	MASSAPOAG MILL VILLAGE	AC	B1	1	\$13,000.00	\$13,000.00	\$2,600.00
0322E	MASSAPOAG MILL VILLAGE	AC	R	2	\$3,900.00	\$2,340.00	\$3,900.00
0322E	MASSAPOAG MILL VILLAGE	AC	S1	1	\$10,400.00	\$10,400.00	\$2,080.00
0322E	MASSAPOAG MILL VILLAGE	AC	U	2	\$7,800.00	\$4,680.00	\$7,800.00
0322E	MASSAPOAG MILL VILLAGE	LT	B	1	\$6,000.00	\$6,000.00	\$6,000.00
0322E	MASSAPOAG MILL VILLAGE	LT	B1	1	\$8,000.00	\$8,000.00	\$8,000.00
0322E	MASSAPOAG MILL VILLAGE	LT	R	1	\$2,400.00	\$2,400.00	\$2,400.00
0322E	MASSAPOAG MILL VILLAGE	LT	U	1	\$4,800.00	\$4,800.00	\$4,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0322F	HWY 182/HILLTOP/27	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0322F	HWY 182/HILLTOP/27	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0322F	HWY 182/HILLTOP/27	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
0322F	HWY 182/HILLTOP/27	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
0322F	HWY 182/HILLTOP/27	AC	ER	3	\$6,250.00	\$3,125.00	\$6,250.00
0322F	HWY 182/HILLTOP/27	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
0322F	HWY 182/HILLTOP/27	AC	EU	3	\$12,500.00	\$6,250.00	\$12,500.00
0322F	HWY 182/HILLTOP/27	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
0322F	HWY 182/HILLTOP/27	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
0322F	HWY 182/HILLTOP/27	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0322F	HWY 182/HILLTOP/27	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0322F	HWY 182/HILLTOP/27	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0322F	HWY 182/HILLTOP/27	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
0322F	HWY 182/HILLTOP/27	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0322F	HWY 182/HILLTOP/27	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0322F	HWY 182/HILLTOP/27	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0322F	HWY 182/HILLTOP/27	LT	S	1	\$12,800.00	\$12,800.00	\$12,800.00
0322F	HWY 182/HILLTOP/27	LT	S1	1	\$14,400.00	\$14,400.00	\$14,400.00
0322F	HWY 182/HILLTOP/27	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0322J	INDIAN CREEK IND PARK	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0322J	INDIAN CREEK IND PARK	AC	FP	20	\$3,150.00	\$1,890.00	\$3,150.00
0322J	INDIAN CREEK IND PARK	AC	IB	5	\$40,000.00	\$20,000.00	\$40,000.00
0322J	INDIAN CREEK IND PARK	AC	IR	5	\$10,000.00	\$5,000.00	\$10,000.00
0322J	INDIAN CREEK IND PARK	AC	IS	5	\$30,000.00	\$15,000.00	\$30,000.00
0322J	INDIAN CREEK IND PARK	AC	IU	5	\$20,000.00	\$10,000.00	\$20,000.00
0322J	INDIAN CREEK IND PARK	AC	R	20	\$6,300.00	\$3,780.00	\$6,300.00
0322J	INDIAN CREEK IND PARK	AC	U	20	\$12,600.00	\$7,560.00	\$12,600.00
0322L	HASLIN MILL VILLAGE	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00
0322L	HASLIN MILL VILLAGE	AC	R	2	\$4,500.00	\$2,700.00	\$4,500.00
0322L	HASLIN MILL VILLAGE	AC	U	2	\$9,000.00	\$5,400.00	\$9,000.00
0322L	HASLIN MILL VILLAGE	LT	B1	1	\$8,000.00	\$8,000.00	\$8,000.00
0322L	HASLIN MILL VILLAGE	LT	R	1	\$2,400.00	\$2,400.00	\$2,400.00
0322L	HASLIN MILL VILLAGE	LT	U	1	\$4,800.00	\$4,800.00	\$4,800.00
0322M	ROSELAND HEIGHTS	AC	B1	1	\$13,000.00	\$13,000.00	\$2,600.00
0322M	ROSELAND HEIGHTS	AC	R	2	\$3,900.00	\$2,340.00	\$3,900.00
0322M	ROSELAND HEIGHTS	AC	U	2	\$7,800.00	\$4,680.00	\$7,800.00
0322M	ROSELAND HEIGHTS	LT	B1	1	\$8,000.00	\$8,000.00	\$8,000.00
0322M	ROSELAND HEIGHTS	LT	R	1	\$2,400.00	\$2,400.00	\$2,400.00
0322M	ROSELAND HEIGHTS	LT	U	1	\$4,800.00	\$4,800.00	\$4,800.00
0322P	MIDTOWN BUSINESS PARK	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
0322P	MIDTOWN BUSINESS PARK	AC	IB	1	\$50,000.00	\$25,000.00	\$50,000.00
0322P	MIDTOWN BUSINESS PARK	AC	IR	1	\$12,500.00	\$6,250.00	\$12,500.00
0322P	MIDTOWN BUSINESS PARK	AC	IS	1	\$37,500.00	\$18,750.00	\$37,500.00
0322P	MIDTOWN BUSINESS PARK	AC	IU	1	\$25,000.00	\$12,500.00	\$25,000.00
0323B	LINCOLN VIEW	AC	B	1	\$14,000.00	\$14,000.00	\$2,800.00
0323B	LINCOLN VIEW	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0323B	LINCOLN VIEW	AC	FP	3	\$2,250.00	\$1,350.00	\$2,250.00
0323B	LINCOLN VIEW	AC	R	3	\$4,500.00	\$2,700.00	\$4,500.00
0323B	LINCOLN VIEW	AC	U	3	\$9,000.00	\$5,400.00	\$9,000.00
0323B	LINCOLN VIEW	LT	B	1	\$11,000.00	\$11,000.00	\$11,000.00
0323B	LINCOLN VIEW	LT	R	1	\$3,300.00	\$3,300.00	\$3,300.00
0323B	LINCOLN VIEW	LT	U	1	\$6,600.00	\$6,600.00	\$6,600.00
0323C	CEDAR STREET/CROWELL PARK	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
0323C	CEDAR STREET/CROWELL PARK	AC	EB	1	\$31,000.00	\$15,500.00	\$6,200.00
0323C	CEDAR STREET/CROWELL PARK	AC	ER	1	\$7,750.00	\$3,875.00	\$7,750.00
0323C	CEDAR STREET/CROWELL PARK	AC	ES	1	\$23,250.00	\$11,625.00	\$4,650.00
0323C	CEDAR STREET/CROWELL PARK	AC	EU	1	\$15,500.00	\$7,750.00	\$15,500.00
0323C	CEDAR STREET/CROWELL PARK	AC	FP	10	\$4,650.00	\$2,790.00	\$4,650.00
0323C	CEDAR STREET/CROWELL PARK	AC	R	3	\$9,300.00	\$5,580.00	\$9,300.00
0323C	CEDAR STREET/CROWELL PARK	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
0323C	CEDAR STREET/CROWELL PARK	AC	U	3	\$18,600.00	\$11,160.00	\$18,600.00
0323C	CEDAR STREET/CROWELL PARK	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0323C	CEDAR STREET/CROWELL PARK	LT	CA	1	\$19,000.00	\$19,000.00	\$19,000.00
0323C	CEDAR STREET/CROWELL PARK	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0323C	CEDAR STREET/CROWELL PARK	LT	S1	1	\$19,200.00	\$19,200.00	\$19,200.00
0323C	CEDAR STREET/CROWELL PARK	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0323D	NORTH LAUREL	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0323D	NORTH LAUREL	AC	FP	5	\$5,700.00	\$3,420.00	\$5,700.00
0323D	NORTH LAUREL	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0323D	NORTH LAUREL	AC	S1	1	\$30,400.00	\$30,400.00	\$6,080.00
0323D	NORTH LAUREL	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0323D	NORTH LAUREL	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0323D	NORTH LAUREL	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0323D	NORTH LAUREL	LT	S1	1	\$24,000.00	\$24,000.00	\$24,000.00
0323D	NORTH LAUREL	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0323E	NORTH FLINT STREET	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0323E	NORTH FLINT STREET	AC	FP	5	\$6,750.00	\$4,050.00	\$6,750.00
0323E	NORTH FLINT STREET	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0323E	NORTH FLINT STREET	AC	S1	1	\$36,000.00	\$36,000.00	\$7,200.00
0323E	NORTH FLINT STREET	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0323E	NORTH FLINT STREET	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0323E	NORTH FLINT STREET	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
0323E	NORTH FLINT STREET	LT	S1	1	\$30,400.00	\$30,400.00	\$30,400.00
0323E	NORTH FLINT STREET	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
0323F	MASSAPOAG ROAD	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0323F	MASSAPOAG ROAD	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0323F	MASSAPOAG ROAD	AC	D	10	\$6,300.00	\$3,780.00	\$6,300.00
0323F	MASSAPOAG ROAD	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
0323F	MASSAPOAG ROAD	AC	ER	10	\$6,250.00	\$3,125.00	\$6,250.00
0323F	MASSAPOAG ROAD	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
0323F	MASSAPOAG ROAD	AC	EU	10	\$12,500.00	\$6,250.00	\$12,500.00
0323F	MASSAPOAG ROAD	AC	FP	10	\$3,150.00	\$1,890.00	\$3,150.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0323F	MASSAPOAG ROAD	AC	O	10	\$6,300.00	\$3,780.00	\$6,300.00
0323F	MASSAPOAG ROAD	AC	R	10	\$6,300.00	\$3,780.00	\$6,300.00
0323F	MASSAPOAG ROAD	AC	S1	1	\$16,800.00	\$16,800.00	\$3,360.00
0323F	MASSAPOAG ROAD	AC	U	10	\$12,600.00	\$7,560.00	\$12,600.00
0323F	MASSAPOAG ROAD	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0323F	MASSAPOAG ROAD	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0323F	MASSAPOAG ROAD	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0323F	MASSAPOAG ROAD	LT	S1	1	\$14,400.00	\$14,400.00	\$14,400.00
0323F	MASSAPOAG ROAD	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0323G	NORTH ASPEN	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0323G	NORTH ASPEN	AC	EB	5	\$50,000.00	\$25,000.00	\$10,000.00
0323G	NORTH ASPEN	AC	ER	5	\$12,500.00	\$6,250.00	\$12,500.00
0323G	NORTH ASPEN	AC	ES	5	\$37,500.00	\$18,750.00	\$7,500.00
0323G	NORTH ASPEN	AC	EU	5	\$25,000.00	\$12,500.00	\$25,000.00
0323G	NORTH ASPEN	AC	FP	5	\$4,500.00	\$2,700.00	\$4,500.00
0323G	NORTH ASPEN	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0323G	NORTH ASPEN	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0323G	NORTH ASPEN	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0323G	NORTH ASPEN	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0323G	NORTH ASPEN	LT	CA	1	\$15,000.00	\$15,000.00	\$15,000.00
0323G	NORTH ASPEN	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0323G	NORTH ASPEN	LT	S1	1	\$18,400.00	\$18,400.00	\$18,400.00
0323G	NORTH ASPEN	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0323H	CBD LINCOLNTON	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
0323H	CBD LINCOLNTON	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
0323H	CBD LINCOLNTON	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
0323H	CBD LINCOLNTON	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
0323H	CBD LINCOLNTON	AC	EB	1	\$315,000.00	\$157,500.00	\$63,000.00
0323H	CBD LINCOLNTON	AC	ER	1	\$78,750.00	\$39,375.00	\$78,750.00
0323H	CBD LINCOLNTON	AC	ES	1	\$236,250.00	\$118,125.00	\$47,250.00
0323H	CBD LINCOLNTON	AC	EU	1	\$157,500.00	\$78,750.00	\$157,500.00
0323H	CBD LINCOLNTON	AC	FP	20	\$6,000.00	\$3,600.00	\$6,000.00
0323H	CBD LINCOLNTON	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
0323H	CBD LINCOLNTON	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
0323H	CBD LINCOLNTON	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
0323H	CBD LINCOLNTON	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
0323H	CBD LINCOLNTON	SS	CB	5000	\$12.50	\$6.25	\$12.50
0323H	CBD LINCOLNTON	SS	CR	5000	\$3.13	\$1.57	\$3.13
0323H	CBD LINCOLNTON	SS	CS	5000	\$9.38	\$4.69	\$9.38
0323H	CBD LINCOLNTON	SS	CU	5000	\$6.25	\$3.13	\$6.25
0323H	CBD LINCOLNTON	SS	EB	5000	\$12.50	\$6.25	\$2.50
0323H	CBD LINCOLNTON	SS	ES	5000	\$9.38	\$4.69	\$1.88
0323H	CBD LINCOLNTON	SS	EU	5000	\$6.25	\$3.13	\$6.25
0323H	CBD LINCOLNTON	SS	IB	40000	\$1.30	\$0.65	\$1.30
0323H	CBD LINCOLNTON	SS	IR	40000	\$0.33	\$0.17	\$0.33
0323H	CBD LINCOLNTON	SS	IS	40000	\$0.98	\$0.49	\$0.98

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0323H	CBD LINCOLNTON	SS	IU	40000	\$0.65	\$0.33	\$0.65
0323I	LINWOOD/BATTLEGROUND RD	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0323I	LINWOOD/BATTLEGROUND RD	AC	FP	3	\$4,500.00	\$2,700.00	\$4,500.00
0323I	LINWOOD/BATTLEGROUND RD	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0323I	LINWOOD/BATTLEGROUND RD	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0323I	LINWOOD/BATTLEGROUND RD	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0323I	LINWOOD/BATTLEGROUND RD	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0323I	LINWOOD/BATTLEGROUND RD	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0323I	LINWOOD/BATTLEGROUND RD	LT	S1	1	\$18,400.00	\$18,400.00	\$18,400.00
0323I	LINWOOD/BATTLEGROUND RD	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0323J	VICTOR STREET	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0323J	VICTOR STREET	AC	FP	3	\$4,500.00	\$2,700.00	\$4,500.00
0323J	VICTOR STREET	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0323J	VICTOR STREET	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0323J	VICTOR STREET	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0323J	VICTOR STREET	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0323J	VICTOR STREET	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0323J	VICTOR STREET	LT	S1	1	\$18,400.00	\$18,400.00	\$18,400.00
0323J	VICTOR STREET	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0323K	NORTH GROVE STREET	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0323K	NORTH GROVE STREET	AC	FP	3	\$4,500.00	\$2,700.00	\$4,500.00
0323K	NORTH GROVE STREET	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0323K	NORTH GROVE STREET	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0323K	NORTH GROVE STREET	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0323K	NORTH GROVE STREET	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0323K	NORTH GROVE STREET	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0323K	NORTH GROVE STREET	LT	S1	1	\$18,400.00	\$18,400.00	\$18,400.00
0323K	NORTH GROVE STREET	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0323L	SOUTH GROVE STREET	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0323L	SOUTH GROVE STREET	AC	EB	1	\$30,000.00	\$15,000.00	\$6,000.00
0323L	SOUTH GROVE STREET	AC	ER	3	\$7,500.00	\$3,750.00	\$7,500.00
0323L	SOUTH GROVE STREET	AC	ES	1	\$22,500.00	\$11,250.00	\$4,500.00
0323L	SOUTH GROVE STREET	AC	EU	3	\$15,000.00	\$7,500.00	\$15,000.00
0323L	SOUTH GROVE STREET	AC	FP	3	\$3,750.00	\$2,250.00	\$3,750.00
0323L	SOUTH GROVE STREET	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0323L	SOUTH GROVE STREET	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0323L	SOUTH GROVE STREET	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0323L	SOUTH GROVE STREET	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0323L	SOUTH GROVE STREET	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0323L	SOUTH GROVE STREET	LT	S1	1	\$15,200.00	\$15,200.00	\$15,200.00
0323L	SOUTH GROVE STREET	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0323M	GRIER STREET MILL VILLAGE	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0323M	GRIER STREET MILL VILLAGE	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
0323M	GRIER STREET MILL VILLAGE	AC	ER	3	\$6,250.00	\$3,125.00	\$6,250.00
0323M	GRIER STREET MILL VILLAGE	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
0323M	GRIER STREET MILL VILLAGE	AC	EU	3	\$12,500.00	\$6,250.00	\$12,500.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0323M	GRIER STREET MILL VILLAGE	AC	FP	3	\$3,750.00	\$2,250.00	\$3,750.00
0323M	GRIER STREET MILL VILLAGE	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0323M	GRIER STREET MILL VILLAGE	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0323M	GRIER STREET MILL VILLAGE	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0323M	GRIER STREET MILL VILLAGE	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0323M	GRIER STREET MILL VILLAGE	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0323M	GRIER STREET MILL VILLAGE	LT	S1	1	\$15,200.00	\$15,200.00	\$15,200.00
0323M	GRIER STREET MILL VILLAGE	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0323N	NORTH ACADEMY AREA	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0323N	NORTH ACADEMY AREA	AC	FP	3	\$4,200.00	\$2,520.00	\$4,200.00
0323N	NORTH ACADEMY AREA	AC	R	3	\$8,400.00	\$5,040.00	\$8,400.00
0323N	NORTH ACADEMY AREA	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0323N	NORTH ACADEMY AREA	AC	U	3	\$16,800.00	\$10,080.00	\$16,800.00
0323N	NORTH ACADEMY AREA	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0323N	NORTH ACADEMY AREA	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0323N	NORTH ACADEMY AREA	LT	S1	1	\$16,000.00	\$16,000.00	\$16,000.00
0323N	NORTH ACADEMY AREA	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0323O	MAIN STREET BUSINESS WEST	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0323O	MAIN STREET BUSINESS WEST	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
0323O	MAIN STREET BUSINESS WEST	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
0323O	MAIN STREET BUSINESS WEST	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
0323O	MAIN STREET BUSINESS WEST	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
0323O	MAIN STREET BUSINESS WEST	AC	EB	1	\$125,000.00	\$62,500.00	\$25,000.00
0323O	MAIN STREET BUSINESS WEST	AC	ER	1	\$31,250.00	\$15,625.00	\$31,250.00
0323O	MAIN STREET BUSINESS WEST	AC	ES	1	\$93,750.00	\$46,875.00	\$18,750.00
0323O	MAIN STREET BUSINESS WEST	AC	EU	1	\$62,500.00	\$31,250.00	\$62,500.00
0323O	MAIN STREET BUSINESS WEST	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0323O	MAIN STREET BUSINESS WEST	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0323O	MAIN STREET BUSINESS WEST	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0323O	MAIN STREET BUSINESS WEST	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0323O	MAIN STREET BUSINESS WEST	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0323O	MAIN STREET BUSINESS WEST	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0323O	MAIN STREET BUSINESS WEST	LT	S1	1	\$16,000.00	\$16,000.00	\$16,000.00
0323O	MAIN STREET BUSINESS WEST	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0323O	MAIN STREET BUSINESS WEST	SS	CB	45000	\$6.30	\$3.15	\$6.30
0323O	MAIN STREET BUSINESS WEST	SS	CR	45000	\$1.58	\$0.79	\$1.58
0323O	MAIN STREET BUSINESS WEST	SS	CS	45000	\$4.73	\$2.37	\$4.73
0323O	MAIN STREET BUSINESS WEST	SS	CU	45000	\$3.15	\$1.58	\$3.15
0323O	MAIN STREET BUSINESS WEST	SS	EB	45000	\$3.10	\$1.55	\$0.62
0323P	SOUTH ASPEN STREET	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0323P	SOUTH ASPEN STREET	AC	FP	5	\$4,500.00	\$2,700.00	\$4,500.00
0323P	SOUTH ASPEN STREET	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0323P	SOUTH ASPEN STREET	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0323P	SOUTH ASPEN STREET	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0323P	SOUTH ASPEN STREET	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0323P	SOUTH ASPEN STREET	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0323P	SOUTH ASPEN STREET	LT	S1	1	\$19,200.00	\$19,200.00	\$19,200.00
0323P	SOUTH ASPEN STREET	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0323Q	MAIN STREET BUSINESS EAST	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
0323Q	MAIN STREET BUSINESS EAST	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
0323Q	MAIN STREET BUSINESS EAST	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
0323Q	MAIN STREET BUSINESS EAST	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
0323Q	MAIN STREET BUSINESS EAST	AC	EB	1	\$250,000.00	\$125,000.00	\$50,000.00
0323Q	MAIN STREET BUSINESS EAST	AC	ER	1	\$62,500.00	\$31,250.00	\$62,500.00
0323Q	MAIN STREET BUSINESS EAST	AC	ES	1	\$187,500.00	\$93,750.00	\$37,500.00
0323Q	MAIN STREET BUSINESS EAST	AC	EU	1	\$125,000.00	\$62,500.00	\$125,000.00
0323Q	MAIN STREET BUSINESS EAST	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
0323Q	MAIN STREET BUSINESS EAST	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
0323Q	MAIN STREET BUSINESS EAST	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
0323Q	MAIN STREET BUSINESS EAST	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
0323Q	MAIN STREET BUSINESS EAST	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
0323Q	MAIN STREET BUSINESS EAST	SS	CB	45000	\$9.40	\$4.70	\$9.40
0323Q	MAIN STREET BUSINESS EAST	SS	CR	45000	\$2.35	\$1.18	\$2.35
0323Q	MAIN STREET BUSINESS EAST	SS	CS	45000	\$7.05	\$3.53	\$7.05
0323Q	MAIN STREET BUSINESS EAST	SS	CU	45000	\$4.70	\$2.35	\$4.70
0323Q	MAIN STREET BUSINESS EAST	SS	EB	40000	\$6.30	\$3.15	\$1.26
0323Q	MAIN STREET BUSINESS EAST	SS	ER	40000	\$1.58	\$0.79	\$1.58
0323Q	MAIN STREET BUSINESS EAST	SS	ES	40000	\$4.73	\$2.37	\$0.95
0323Q	MAIN STREET BUSINESS EAST	SS	EU	40000	\$3.15	\$1.58	\$3.15
0323Q	MAIN STREET BUSINESS EAST	SS	IB	40000	\$1.90	\$0.95	\$1.90
0323Q	MAIN STREET BUSINESS EAST	SS	IR	40000	\$0.48	\$0.24	\$0.48
0323Q	MAIN STREET BUSINESS EAST	SS	IS	40000	\$1.43	\$0.72	\$1.43
0323Q	MAIN STREET BUSINESS EAST	SS	IU	40000	\$0.95	\$0.48	\$0.95
0323R	EAST MAIN-LOWES AREA	AC	CB	1	\$500,000.00	\$250,000.00	\$500,000.00
0323R	EAST MAIN-LOWES AREA	AC	CR	1	\$125,000.00	\$62,500.00	\$125,000.00
0323R	EAST MAIN-LOWES AREA	AC	CS	1	\$375,000.00	\$187,500.00	\$375,000.00
0323R	EAST MAIN-LOWES AREA	AC	CU	1	\$250,000.00	\$125,000.00	\$250,000.00
0323R	EAST MAIN-LOWES AREA	AC	EB	1	\$250,000.00	\$125,000.00	\$50,000.00
0323R	EAST MAIN-LOWES AREA	AC	ER	1	\$62,500.00	\$31,250.00	\$62,500.00
0323R	EAST MAIN-LOWES AREA	AC	ES	1	\$187,500.00	\$93,750.00	\$37,500.00
0323R	EAST MAIN-LOWES AREA	AC	EU	1	\$125,000.00	\$62,500.00	\$125,000.00
0323R	EAST MAIN-LOWES AREA	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
0323R	EAST MAIN-LOWES AREA	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
0323R	EAST MAIN-LOWES AREA	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
0323R	EAST MAIN-LOWES AREA	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
0323R	EAST MAIN-LOWES AREA	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
0323R	EAST MAIN-LOWES AREA	AC	U	5	\$25,000.00	\$15,000.00	\$25,000.00
0323R	EAST MAIN-LOWES AREA	SS	CB	45000	\$12.50	\$6.25	\$12.50
0323R	EAST MAIN-LOWES AREA	SS	CR	45000	\$3.13	\$1.57	\$3.13
0323R	EAST MAIN-LOWES AREA	SS	CS	45000	\$9.38	\$4.69	\$9.38
0323R	EAST MAIN-LOWES AREA	SS	CU	45000	\$6.25	\$3.13	\$6.25
0323S	LEE AVENUE	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0323S	LEE AVENUE	AC	EB	1	\$30,000.00	\$15,000.00	\$6,000.00
0323S	LEE AVENUE	AC	ER	3	\$7,500.00	\$3,750.00	\$7,500.00
0323S	LEE AVENUE	AC	ES	1	\$22,500.00	\$11,250.00	\$4,500.00
0323S	LEE AVENUE	AC	EU	3	\$15,000.00	\$7,500.00	\$15,000.00
0323S	LEE AVENUE	AC	FP	3	\$3,750.00	\$2,250.00	\$3,750.00
0323S	LEE AVENUE	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0323S	LEE AVENUE	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0323S	LEE AVENUE	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0323S	LEE AVENUE	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0323S	LEE AVENUE	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0323S	LEE AVENUE	LT	S1	1	\$15,200.00	\$15,200.00	\$15,200.00
0323S	LEE AVENUE	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0323T	STONEWALL PLANTATION	AC	FP	10	\$3,000.00	\$1,800.00	\$3,000.00
0323T	STONEWALL PLANTATION	AC	U	10	\$13,000.00	\$7,800.00	\$13,000.00
0323T	STONEWALL PLANTATION	LT	CA	1	\$13,000.00	\$13,000.00	\$13,000.00
0323U	SAGE FIELD	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0323U	SAGE FIELD	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0323U	SAGE FIELD	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0324	STARTOWN ROAD	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
0324	STARTOWN ROAD	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0324	STARTOWN ROAD	AC	D	20	\$7,200.00	\$4,320.00	\$7,200.00
0324	STARTOWN ROAD	AC	EB	1	\$24,000.00	\$12,000.00	\$4,800.00
0324	STARTOWN ROAD	AC	ER	20	\$6,000.00	\$3,600.00	\$6,000.00
0324	STARTOWN ROAD	AC	ES	1	\$18,000.00	\$9,000.00	\$3,600.00
0324	STARTOWN ROAD	AC	EU	20	\$12,000.00	\$7,200.00	\$12,000.00
0324	STARTOWN ROAD	AC	FP	20	\$3,600.00	\$2,160.00	\$3,600.00
0324	STARTOWN ROAD	AC	O	20	\$7,200.00	\$4,320.00	\$7,200.00
0324	STARTOWN ROAD	AC	R	20	\$7,200.00	\$4,320.00	\$7,200.00
0324	STARTOWN ROAD	AC	S	1	\$17,600.00	\$17,600.00	\$3,520.00
0324	STARTOWN ROAD	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0324	STARTOWN ROAD	AC	U	20	\$14,400.00	\$8,640.00	\$14,400.00
0324	STARTOWN ROAD	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0324	STARTOWN ROAD	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0324	STARTOWN ROAD	LT	R	1	\$6,600.00	\$6,600.00	\$6,600.00
0324	STARTOWN ROAD	LT	S	1	\$16,000.00	\$16,000.00	\$16,000.00
0324	STARTOWN ROAD	LT	S1	1	\$17,600.00	\$17,600.00	\$17,600.00
0324	STARTOWN ROAD	LT	U	1	\$13,200.00	\$13,200.00	\$13,200.00
0324A	NORTH HILLS	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0324A	NORTH HILLS	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0324A	NORTH HILLS	AC	FP	10	\$3,000.00	\$1,800.00	\$3,000.00
0324A	NORTH HILLS	AC	R	10	\$6,000.00	\$3,600.00	\$6,000.00
0324A	NORTH HILLS	AC	U	10	\$12,000.00	\$7,200.00	\$12,000.00
0324A	NORTH HILLS	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0324A	NORTH HILLS	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0324A	NORTH HILLS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0324A	NORTH HILLS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0324B	COSTNER PARK	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
0324B	COSTNER PARK	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0324B	COSTNER PARK	AC	FP	5	\$3,600.00	\$2,160.00	\$3,600.00
0324B	COSTNER PARK	AC	O	5	\$7,200.00	\$4,320.00	\$7,200.00
0324B	COSTNER PARK	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0324B	COSTNER PARK	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0324B	COSTNER PARK	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0324B	COSTNER PARK	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0324B	COSTNER PARK	LT	R	1	\$6,600.00	\$6,600.00	\$6,600.00
0324B	COSTNER PARK	LT	S	1	\$17,600.00	\$17,600.00	\$17,600.00
0324B	COSTNER PARK	LT	U	1	\$13,200.00	\$13,200.00	\$13,200.00
0324D	HUNTINGTON HILLS	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0324D	HUNTINGTON HILLS	AC	FP	5	\$4,350.00	\$2,610.00	\$4,350.00
0324D	HUNTINGTON HILLS	AC	R	5	\$8,700.00	\$5,220.00	\$8,700.00
0324D	HUNTINGTON HILLS	AC	S1	1	\$23,200.00	\$23,200.00	\$4,640.00
0324D	HUNTINGTON HILLS	AC	U	5	\$17,400.00	\$10,440.00	\$17,400.00
0324D	HUNTINGTON HILLS	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0324D	HUNTINGTON HILLS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0324D	HUNTINGTON HILLS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0324F	N ASPEN COM	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0324F	N ASPEN COM	AC	CB	1	\$175,000.00	\$87,500.00	\$175,000.00
0324F	N ASPEN COM	AC	CR	1	\$43,750.00	\$21,875.00	\$43,750.00
0324F	N ASPEN COM	AC	CS	1	\$131,250.00	\$65,625.00	\$131,250.00
0324F	N ASPEN COM	AC	CU	1	\$87,500.00	\$43,750.00	\$87,500.00
0324F	N ASPEN COM	AC	EB	5	\$50,000.00	\$25,000.00	\$10,000.00
0324F	N ASPEN COM	AC	ER	5	\$12,500.00	\$6,250.00	\$12,500.00
0324F	N ASPEN COM	AC	ES	5	\$37,500.00	\$18,750.00	\$7,500.00
0324F	N ASPEN COM	AC	EU	5	\$25,000.00	\$12,500.00	\$25,000.00
0324F	N ASPEN COM	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0324F	N ASPEN COM	AC	IB	5	\$38,000.00	\$19,000.00	\$38,000.00
0324F	N ASPEN COM	AC	IR	5	\$9,500.00	\$4,750.00	\$9,500.00
0324F	N ASPEN COM	AC	IS	5	\$28,500.00	\$14,250.00	\$28,500.00
0324F	N ASPEN COM	AC	IU	5	\$19,000.00	\$9,500.00	\$19,000.00
0324F	N ASPEN COM	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0324F	N ASPEN COM	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0324F	N ASPEN COM	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0324F	N ASPEN COM	SS	CB	45000	\$5.00	\$2.50	\$5.00
0324F	N ASPEN COM	SS	CR	45000	\$1.25	\$0.63	\$1.25
0324F	N ASPEN COM	SS	CS	45000	\$3.75	\$1.88	\$3.75
0324F	N ASPEN COM	SS	CU	45000	\$2.50	\$1.25	\$2.50
0324F	N ASPEN COM	SS	EB	45000	\$3.10	\$1.55	\$0.62
0324F	N ASPEN COM	SS	IB	45000	\$1.30	\$0.65	\$1.30
0324F	N ASPEN COM	SS	IR	45000	\$0.33	\$0.17	\$0.33
0324F	N ASPEN COM	SS	IS	45000	\$0.98	\$0.49	\$0.98
0324F	N ASPEN COM	SS	IU	45000	\$0.65	\$0.33	\$0.65
0324G	ARBOR RIDGE	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0324G	ARBOR RIDGE	AC	FP	5	\$3,600.00	\$2,160.00	\$3,600.00
0324G	ARBOR RIDGE	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0324G	ARBOR RIDGE	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0324G	ARBOR RIDGE	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0324G	ARBOR RIDGE	LT	R	1	\$6,600.00	\$6,600.00	\$6,600.00
0324G	ARBOR RIDGE	LT	U	1	\$13,200.00	\$13,200.00	\$13,200.00
0325	NORTH STARTOWN ROAD	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0325	NORTH STARTOWN ROAD	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0325	NORTH STARTOWN ROAD	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
0325	NORTH STARTOWN ROAD	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
0325	NORTH STARTOWN ROAD	AC	ER	20	\$5,000.00	\$3,000.00	\$5,000.00
0325	NORTH STARTOWN ROAD	AC	ES	1	\$15,000.00	\$7,500.00	\$3,000.00
0325	NORTH STARTOWN ROAD	AC	EU	20	\$10,000.00	\$6,000.00	\$10,000.00
0325	NORTH STARTOWN ROAD	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
0325	NORTH STARTOWN ROAD	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
0325	NORTH STARTOWN ROAD	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0325	NORTH STARTOWN ROAD	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0325	NORTH STARTOWN ROAD	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0325	NORTH STARTOWN ROAD	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
0325	NORTH STARTOWN ROAD	LT	B	1	\$17,000.00	\$17,000.00	\$17,000.00
0325	NORTH STARTOWN ROAD	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0325	NORTH STARTOWN ROAD	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0325A	LINCOLN PARK	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0325A	LINCOLN PARK	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0325A	LINCOLN PARK	AC	D	5	\$7,500.00	\$4,500.00	\$7,500.00
0325A	LINCOLN PARK	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0325A	LINCOLN PARK	AC	O	5	\$7,500.00	\$4,500.00	\$7,500.00
0325A	LINCOLN PARK	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0325A	LINCOLN PARK	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0325A	LINCOLN PARK	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0325A	LINCOLN PARK	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0325A	LINCOLN PARK	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0325A	LINCOLN PARK	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0325A	LINCOLN PARK	LT	R	1	\$6,600.00	\$6,600.00	\$6,600.00
0325A	LINCOLN PARK	LT	U	1	\$13,200.00	\$13,200.00	\$13,200.00
0325B	DEALT PARK	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
0325B	DEALT PARK	AC	D	5	\$6,600.00	\$3,960.00	\$6,600.00
0325B	DEALT PARK	AC	FP	5	\$3,300.00	\$1,980.00	\$3,300.00
0325B	DEALT PARK	AC	O	5	\$6,600.00	\$3,960.00	\$6,600.00
0325B	DEALT PARK	AC	R	5	\$6,600.00	\$3,960.00	\$6,600.00
0325B	DEALT PARK	AC	S	1	\$17,600.00	\$17,600.00	\$3,520.00
0325B	DEALT PARK	AC	U	5	\$13,200.00	\$7,920.00	\$13,200.00
0325B	DEALT PARK	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0325B	DEALT PARK	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0325B	DEALT PARK	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0325C	RITCHIE FARMS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0325C	RITCHIE FARMS	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0325C	RITCHIE FARMS	AC	O	5	\$6,900.00	\$4,140.00	\$6,900.00
0325C	RITCHIE FARMS	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0325C	RITCHIE FARMS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0325C	RITCHIE FARMS	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0325C	RITCHIE FARMS	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0325C	RITCHIE FARMS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0325C	RITCHIE FARMS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0325D	GRANDVIEW FARMS	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0325D	GRANDVIEW FARMS	AC	FP	5	\$4,650.00	\$2,790.00	\$4,650.00
0325D	GRANDVIEW FARMS	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
0325D	GRANDVIEW FARMS	AC	S	1	\$24,800.00	\$24,800.00	\$4,960.00
0325D	GRANDVIEW FARMS	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
0325D	GRANDVIEW FARMS	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0325D	GRANDVIEW FARMS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0325D	GRANDVIEW FARMS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0325E	RIVER MEADOWS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0325E	RIVER MEADOWS	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0325E	RIVER MEADOWS	AC	R	3	\$7,200.00	\$4,320.00	\$7,200.00
0325E	RIVER MEADOWS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0325E	RIVER MEADOWS	AC	U	3	\$14,400.00	\$8,640.00	\$14,400.00
0325E	RIVER MEADOWS	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0325E	RIVER MEADOWS	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0325E	RIVER MEADOWS	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0325E	RIVER MEADOWS	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0325F	RIVER VILLAGE	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0325F	RIVER VILLAGE	AC	R	3	\$6,900.00	\$4,140.00	\$6,900.00
0325F	RIVER VILLAGE	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0325F	RIVER VILLAGE	AC	U	3	\$13,800.00	\$8,280.00	\$13,800.00
0325F	RIVER VILLAGE	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0325F	RIVER VILLAGE	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0325F	RIVER VILLAGE	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0325G	WHITENERS RIDGE	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
0325G	WHITENERS RIDGE	AC	FP	10	\$3,300.00	\$1,980.00	\$3,300.00
0325G	WHITENERS RIDGE	AC	R	10	\$6,600.00	\$3,960.00	\$6,600.00
0325G	WHITENERS RIDGE	AC	U	10	\$13,200.00	\$7,920.00	\$13,200.00
0325G	WHITENERS RIDGE	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0325G	WHITENERS RIDGE	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0325G	WHITENERS RIDGE	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0325H	EAGLE GLEN	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0325H	EAGLE GLEN	AC	FP	2	\$3,450.00	\$2,070.00	\$3,450.00
0325H	EAGLE GLEN	AC	R	2	\$6,900.00	\$4,140.00	\$6,900.00
0325H	EAGLE GLEN	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0325H	EAGLE GLEN	AC	U	2	\$13,800.00	\$8,280.00	\$13,800.00
0325H	EAGLE GLEN	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0325H	EAGLE GLEN	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0325H	EAGLE GLEN	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0326A	CEDARFIELD	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0326A	CEDARFIELD	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0326A	CEDARFIELD	AC	FP	5	\$3,300.00	\$1,980.00	\$3,300.00
0326A	CEDARFIELD	AC	R	5	\$6,600.00	\$3,960.00	\$6,600.00
0326A	CEDARFIELD	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0326A	CEDARFIELD	AC	S1	1	\$17,600.00	\$17,600.00	\$3,520.00
0326A	CEDARFIELD	AC	U	5	\$13,200.00	\$7,920.00	\$13,200.00
0326A	CEDARFIELD	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0326A	CEDARFIELD	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0326A	CEDARFIELD	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0326A	CEDARFIELD	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0326B	OAK HILL (HAZLEWOOD LANE)	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0326B	OAK HILL (HAZLEWOOD LANE)	AC	FP	3	\$2,850.00	\$1,710.00	\$2,850.00
0326B	OAK HILL (HAZLEWOOD LANE)	AC	R	3	\$5,700.00	\$3,420.00	\$5,700.00
0326B	OAK HILL (HAZLEWOOD LANE)	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0326B	OAK HILL (HAZLEWOOD LANE)	AC	U	3	\$11,400.00	\$6,840.00	\$11,400.00
0326B	OAK HILL (HAZLEWOOD LANE)	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0326B	OAK HILL (HAZLEWOOD LANE)	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0326B	OAK HILL (HAZLEWOOD LANE)	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0326C	ROLLING ACRES	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0326C	ROLLING ACRES	AC	D	5	\$6,300.00	\$3,780.00	\$6,300.00
0326C	ROLLING ACRES	AC	FP	5	\$3,150.00	\$1,890.00	\$3,150.00
0326C	ROLLING ACRES	AC	O	5	\$6,300.00	\$3,780.00	\$6,300.00
0326C	ROLLING ACRES	AC	R	5	\$6,300.00	\$3,780.00	\$6,300.00
0326C	ROLLING ACRES	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0326C	ROLLING ACRES	AC	U	5	\$12,600.00	\$7,560.00	\$12,600.00
0326C	ROLLING ACRES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0326D	COLONIAL ESTATE	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0326D	COLONIAL ESTATE	AC	R	3	\$6,000.00	\$3,600.00	\$6,000.00
0326D	COLONIAL ESTATE	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0326D	COLONIAL ESTATE	AC	U	3	\$12,000.00	\$7,200.00	\$12,000.00
0326D	COLONIAL ESTATE	LT	B	1	\$17,000.00	\$17,000.00	\$17,000.00
0326D	COLONIAL ESTATE	LT	R	1	\$5,100.00	\$5,100.00	\$5,100.00
0326D	COLONIAL ESTATE	LT	U	1	\$10,200.00	\$10,200.00	\$10,200.00
0326E	RITCHFIELD SUB	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0326E	RITCHFIELD SUB	AC	FP	10	\$2,850.00	\$1,710.00	\$2,850.00
0326E	RITCHFIELD SUB	AC	R	10	\$5,700.00	\$3,420.00	\$5,700.00
0326E	RITCHFIELD SUB	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0326E	RITCHFIELD SUB	AC	U	10	\$11,400.00	\$6,840.00	\$11,400.00
0326F	BEASON ACRES	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0326F	BEASON ACRES	AC	FP	3	\$3,150.00	\$1,890.00	\$3,150.00
0326F	BEASON ACRES	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0326F	BEASON ACRES	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0326F	BEASON ACRES	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0326F	BEASON ACRES	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0326F	BEASON ACRES	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0326F	BEASON ACRES	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0326G	MAPLE RIDGE/PEAR TREE	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0326G	MAPLE RIDGE/PEAR TREE	AC	FP	10	\$3,750.00	\$2,250.00	\$3,750.00
0326G	MAPLE RIDGE/PEAR TREE	AC	R	10	\$7,500.00	\$4,500.00	\$7,500.00
0326G	MAPLE RIDGE/PEAR TREE	AC	U	10	\$15,000.00	\$9,000.00	\$15,000.00
0326H	RETREAT AT CLARKS CREEK	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0326H	RETREAT AT CLARKS CREEK	AC	FP	5	\$3,600.00	\$2,160.00	\$3,600.00
0326H	RETREAT AT CLARKS CREEK	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0326H	RETREAT AT CLARKS CREEK	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0326H	RETREAT AT CLARKS CREEK	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0326H	RETREAT AT CLARKS CREEK	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0326H	RETREAT AT CLARKS CREEK	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0331A	WHISPERING PINES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0331A	WHISPERING PINES	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0331A	WHISPERING PINES	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0331A	WHISPERING PINES	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0331A	WHISPERING PINES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0331A	WHISPERING PINES	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0331A	WHISPERING PINES	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0331B	KEENER ACRES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0331B	KEENER ACRES	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0331B	KEENER ACRES	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0331B	KEENER ACRES	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0331B	KEENER ACRES	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0331B	KEENER ACRES	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0331C	HOFFMAN ACRES	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0331C	HOFFMAN ACRES	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0331C	HOFFMAN ACRES	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0331C	HOFFMAN ACRES	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0331C	HOFFMAN ACRES	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0331C	HOFFMAN ACRES	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0331C	HOFFMAN ACRES	LT	S	1	\$14,400.00	\$14,400.00	\$14,400.00
0331C	HOFFMAN ACRES	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0331D	ROBS ROOST	AC	B	1	\$13,000.00	\$13,000.00	\$2,600.00
0331D	ROBS ROOST	AC	FP	3	\$1,950.00	\$1,170.00	\$1,950.00
0331D	ROBS ROOST	AC	R	3	\$3,900.00	\$2,340.00	\$3,900.00
0331D	ROBS ROOST	AC	S	1	\$10,400.00	\$10,400.00	\$2,080.00
0331D	ROBS ROOST	AC	U	3	\$7,800.00	\$4,680.00	\$7,800.00
0331D	ROBS ROOST	LT	B	1	\$10,000.00	\$10,000.00	\$10,000.00
0331D	ROBS ROOST	LT	R	1	\$3,000.00	\$3,000.00	\$3,000.00
0331D	ROBS ROOST	LT	U	1	\$6,000.00	\$6,000.00	\$6,000.00
0331E	KNOLLWOOD/POLO TRAIL	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0331E	KNOLLWOOD/POLO TRAIL	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0331E	KNOLLWOOD/POLO TRAIL	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
0331E	KNOLLWOOD/POLO TRAIL	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0331E	KNOLLWOOD/POLO TRAIL	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0331E	KNOLLWOOD/POLO TRAIL	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0331E	KNOLLWOOD/POLO TRAIL	LT	B1	1	\$15,000.00	\$15,000.00	\$15,000.00
0331E	KNOLLWOOD/POLO TRAIL	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0331E	KNOLLWOOD/POLO TRAIL	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0331F	GOLDEN POND	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0331F	GOLDEN POND	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0331F	GOLDEN POND	AC	FP	10	\$3,300.00	\$1,980.00	\$3,300.00
0331F	GOLDEN POND	AC	R	5	\$6,600.00	\$3,960.00	\$6,600.00
0331F	GOLDEN POND	AC	U	5	\$13,200.00	\$7,920.00	\$13,200.00
0331F	GOLDEN POND	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0331F	GOLDEN POND	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0332	GASTONIA HWY (SOUTH)	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0332	GASTONIA HWY (SOUTH)	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0332	GASTONIA HWY (SOUTH)	AC	D	20	\$6,900.00	\$4,140.00	\$6,900.00
0332	GASTONIA HWY (SOUTH)	AC	EB	1	\$21,000.00	\$10,500.00	\$4,200.00
0332	GASTONIA HWY (SOUTH)	AC	ER	5	\$5,250.00	\$2,625.00	\$5,250.00
0332	GASTONIA HWY (SOUTH)	AC	ES	1	\$15,750.00	\$7,875.00	\$3,150.00
0332	GASTONIA HWY (SOUTH)	AC	EU	5	\$10,500.00	\$5,250.00	\$10,500.00
0332	GASTONIA HWY (SOUTH)	AC	FP	20	\$3,450.00	\$2,070.00	\$3,450.00
0332	GASTONIA HWY (SOUTH)	AC	O	20	\$6,900.00	\$4,140.00	\$6,900.00
0332	GASTONIA HWY (SOUTH)	AC	R	20	\$6,900.00	\$4,140.00	\$6,900.00
0332	GASTONIA HWY (SOUTH)	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0332	GASTONIA HWY (SOUTH)	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0332	GASTONIA HWY (SOUTH)	AC	U	20	\$13,800.00	\$8,280.00	\$13,800.00
0332	GASTONIA HWY (SOUTH)	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0332	GASTONIA HWY (SOUTH)	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0332	GASTONIA HWY (SOUTH)	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0332	GASTONIA HWY (SOUTH)	LT	S	1	\$14,400.00	\$14,400.00	\$14,400.00
0332	GASTONIA HWY (SOUTH)	LT	S1	1	\$16,000.00	\$16,000.00	\$16,000.00
0332	GASTONIA HWY (SOUTH)	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0332A	SMITH FARM ROAD	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0332A	SMITH FARM ROAD	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0332A	SMITH FARM ROAD	AC	D	20	\$6,600.00	\$3,960.00	\$6,600.00
0332A	SMITH FARM ROAD	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
0332A	SMITH FARM ROAD	AC	ER	20	\$5,000.00	\$3,000.00	\$5,000.00
0332A	SMITH FARM ROAD	AC	ES	1	\$15,000.00	\$7,500.00	\$3,000.00
0332A	SMITH FARM ROAD	AC	EU	20	\$10,000.00	\$6,000.00	\$10,000.00
0332A	SMITH FARM ROAD	AC	FP	20	\$3,300.00	\$1,980.00	\$3,300.00
0332A	SMITH FARM ROAD	AC	O	20	\$6,600.00	\$3,960.00	\$6,600.00
0332A	SMITH FARM ROAD	AC	R	20	\$6,600.00	\$3,960.00	\$6,600.00
0332A	SMITH FARM ROAD	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0332A	SMITH FARM ROAD	AC	S1	1	\$17,600.00	\$17,600.00	\$3,520.00
0332A	SMITH FARM ROAD	AC	U	20	\$13,200.00	\$7,920.00	\$13,200.00
0332A	SMITH FARM ROAD	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0332A	SMITH FARM ROAD	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0332A	SMITH FARM ROAD	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0332A	SMITH FARM ROAD	LT	S1	1	\$16,000.00	\$16,000.00	\$16,000.00
0332A	SMITH FARM ROAD	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0332B	GLENN RIDGE	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0332B	GLENN RIDGE	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
0332B	GLENN RIDGE	AC	R	5	\$12,000.00	\$7,200.00	\$12,000.00
0332B	GLENN RIDGE	AC	U	5	\$24,000.00	\$14,400.00	\$24,000.00
0332B	GLENN RIDGE	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0332B	GLENN RIDGE	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0332C	TIN LANE	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0332C	TIN LANE	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0332C	TIN LANE	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0332C	TIN LANE	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0332C	TIN LANE	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0332C	TIN LANE	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0332D	COUNTRY HILLS	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0332D	COUNTRY HILLS	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0332D	COUNTRY HILLS	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0332D	COUNTRY HILLS	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0332D	COUNTRY HILLS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0332D	COUNTRY HILLS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0332E	GEORGETOWN	AC	B	1	\$14,000.00	\$14,000.00	\$2,800.00
0332E	GEORGETOWN	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00
0332E	GEORGETOWN	AC	D	20	\$4,500.00	\$2,700.00	\$4,500.00
0332E	GEORGETOWN	AC	EB	1	\$15,000.00	\$7,500.00	\$3,000.00
0332E	GEORGETOWN	AC	ER	20	\$3,750.00	\$2,250.00	\$3,750.00
0332E	GEORGETOWN	AC	ES	1	\$11,250.00	\$5,625.00	\$2,250.00
0332E	GEORGETOWN	AC	EU	20	\$7,500.00	\$4,500.00	\$7,500.00
0332E	GEORGETOWN	AC	FP	20	\$2,250.00	\$1,350.00	\$2,250.00
0332E	GEORGETOWN	AC	O	20	\$4,500.00	\$2,700.00	\$4,500.00
0332E	GEORGETOWN	AC	R	20	\$4,500.00	\$2,700.00	\$4,500.00
0332E	GEORGETOWN	AC	S	1	\$11,200.00	\$11,200.00	\$2,240.00
0332E	GEORGETOWN	AC	S1	1	\$12,000.00	\$12,000.00	\$2,400.00
0332E	GEORGETOWN	AC	U	20	\$9,000.00	\$5,400.00	\$9,000.00
0332E	GEORGETOWN	LT	B	1	\$12,000.00	\$12,000.00	\$12,000.00
0332E	GEORGETOWN	LT	B1	1	\$13,000.00	\$13,000.00	\$13,000.00
0332E	GEORGETOWN	LT	R	1	\$3,900.00	\$3,900.00	\$3,900.00
0332E	GEORGETOWN	LT	S1	1	\$10,400.00	\$10,400.00	\$10,400.00
0332E	GEORGETOWN	LT	U	1	\$7,800.00	\$7,800.00	\$7,800.00
0332F	OAK FOREST	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0332F	OAK FOREST	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
0332F	OAK FOREST	AC	R	5	\$12,000.00	\$7,200.00	\$12,000.00
0332F	OAK FOREST	AC	S1	1	\$32,000.00	\$32,000.00	\$6,400.00
0332F	OAK FOREST	AC	U	5	\$24,000.00	\$14,400.00	\$24,000.00
0332F	OAK FOREST	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0332F	OAK FOREST	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0332F	OAK FOREST	LT	S1	1	\$26,400.00	\$26,400.00	\$26,400.00
0332F	OAK FOREST	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0332H	GENERAL HOKE	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0332H	GENERAL HOKE	AC	FP	5	\$5,700.00	\$3,420.00	\$5,700.00
0332H	GENERAL HOKE	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0332H	GENERAL HOKE	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0332H	GENERAL HOKE	LT	B1	1	\$31,000.00	\$31,000.00	\$31,000.00
0332H	GENERAL HOKE	LT	R	1	\$9,300.00	\$9,300.00	\$9,300.00
0332H	GENERAL HOKE	LT	U	1	\$18,600.00	\$18,600.00	\$18,600.00
0332I	SYLVIA HEIGHTS	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0332I	SYLVIA HEIGHTS	AC	FP	10	\$3,450.00	\$2,070.00	\$3,450.00
0332I	SYLVIA HEIGHTS	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
0332I	SYLVIA HEIGHTS	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0332I	SYLVIA HEIGHTS	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
0332I	SYLVIA HEIGHTS	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0332I	SYLVIA HEIGHTS	SS	CB	40000	\$1.90	\$0.95	\$1.90
0332I	SYLVIA HEIGHTS	SS	CR	40000	\$0.48	\$0.24	\$0.48
0332I	SYLVIA HEIGHTS	SS	CS	40000	\$1.43	\$0.72	\$1.43
0332I	SYLVIA HEIGHTS	SS	CU	40000	\$0.95	\$0.48	\$0.95
0332J	GREENWOOD	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0332J	GREENWOOD	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0332J	GREENWOOD	AC	D	3	\$6,900.00	\$4,140.00	\$6,900.00
0332J	GREENWOOD	AC	FP	3	\$3,450.00	\$2,070.00	\$3,450.00
0332J	GREENWOOD	AC	O	3	\$6,900.00	\$4,140.00	\$6,900.00
0332J	GREENWOOD	AC	R	3	\$6,900.00	\$4,140.00	\$6,900.00
0332J	GREENWOOD	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0332J	GREENWOOD	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0332J	GREENWOOD	AC	U	3	\$13,800.00	\$8,280.00	\$13,800.00
0332J	GREENWOOD	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0332J	GREENWOOD	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0332J	GREENWOOD	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0332J	GREENWOOD	LT	S1	1	\$15,200.00	\$15,200.00	\$15,200.00
0332J	GREENWOOD	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0332K	MEADOWLANDS	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0332K	MEADOWLANDS	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0332K	MEADOWLANDS	AC	D	3	\$6,000.00	\$3,600.00	\$6,000.00
0332K	MEADOWLANDS	AC	O	3	\$6,000.00	\$3,600.00	\$6,000.00
0332K	MEADOWLANDS	AC	R	3	\$6,000.00	\$3,600.00	\$6,000.00
0332K	MEADOWLANDS	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0332K	MEADOWLANDS	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0332K	MEADOWLANDS	AC	U	3	\$12,000.00	\$7,200.00	\$12,000.00
0332K	MEADOWLANDS	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0332K	MEADOWLANDS	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0332K	MEADOWLANDS	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0332K	MEADOWLANDS	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0332M	LITHIA HEIGHTS	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0332M	LITHIA HEIGHTS	AC	R	3	\$8,700.00	\$5,220.00	\$8,700.00
0332M	LITHIA HEIGHTS	AC	U	3	\$17,400.00	\$10,440.00	\$17,400.00
0332M	LITHIA HEIGHTS	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0332M	LITHIA HEIGHTS	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0332M	LITHIA HEIGHTS	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0333A	NEWBOLD STREET	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0333A	NEWBOLD STREET	AC	FP	5	\$3,000.00	\$1,800.00	\$3,000.00
0333A	NEWBOLD STREET	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0333A	NEWBOLD STREET	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0333A	NEWBOLD STREET	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0333A	NEWBOLD STREET	LT	B1	1	\$15,000.00	\$15,000.00	\$15,000.00
0333A	NEWBOLD STREET	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0333A	NEWBOLD STREET	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0333B	EAST PINE STREET	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0333B	EAST PINE STREET	AC	FP	2	\$2,850.00	\$1,710.00	\$2,850.00
0333B	EAST PINE STREET	AC	R	2	\$5,700.00	\$3,420.00	\$5,700.00
0333B	EAST PINE STREET	AC	S1	1	\$15,200.00	\$15,200.00	\$3,040.00
0333B	EAST PINE STREET	AC	U	2	\$11,400.00	\$6,840.00	\$11,400.00
0333B	EAST PINE STREET	LT	B1	1	\$15,000.00	\$15,000.00	\$15,000.00
0333B	EAST PINE STREET	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0333B	EAST PINE STREET	LT	S1	1	\$12,000.00	\$12,000.00	\$12,000.00
0333B	EAST PINE STREET	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0333C	DANBROOK CIRCLE	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0333C	DANBROOK CIRCLE	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0333C	DANBROOK CIRCLE	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0333C	DANBROOK CIRCLE	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0333C	DANBROOK CIRCLE	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0333C	DANBROOK CIRCLE	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0333C	DANBROOK CIRCLE	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0333C	DANBROOK CIRCLE	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0333D	LABANS LANE	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0333D	LABANS LANE	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0333D	LABANS LANE	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0333D	LABANS LANE	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0333D	LABANS LANE	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0333D	LABANS LANE	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0333E	WELLINGTON PARK	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0333E	WELLINGTON PARK	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0333E	WELLINGTON PARK	AC	S1	1	\$26,400.00	\$26,400.00	\$5,280.00
0333E	WELLINGTON PARK	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0333E	WELLINGTON PARK	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0333E	WELLINGTON PARK	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0333E	WELLINGTON PARK	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0333F	J VAN BARKLEY ESTATE	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0333F	J VAN BARKLEY ESTATE	AC	CB	1	\$100,000.00	\$50,000.00	\$100,000.00
0333F	J VAN BARKLEY ESTATE	AC	CR	1	\$25,000.00	\$12,500.00	\$25,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0333F	J VAN BARKLEY ESTATE	AC	CS	1	\$75,000.00	\$37,500.00	\$75,000.00
0333F	J VAN BARKLEY ESTATE	AC	CU	1	\$50,000.00	\$25,000.00	\$50,000.00
0333F	J VAN BARKLEY ESTATE	AC	D	10	\$7,500.00	\$4,500.00	\$7,500.00
0333F	J VAN BARKLEY ESTATE	AC	EB	1	\$40,000.00	\$20,000.00	\$8,000.00
0333F	J VAN BARKLEY ESTATE	AC	EU	10	\$20,000.00	\$10,000.00	\$20,000.00
0333F	J VAN BARKLEY ESTATE	AC	FP	10	\$3,750.00	\$2,250.00	\$3,750.00
0333F	J VAN BARKLEY ESTATE	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
0333F	J VAN BARKLEY ESTATE	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
0333F	J VAN BARKLEY ESTATE	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
0333F	J VAN BARKLEY ESTATE	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
0333F	J VAN BARKLEY ESTATE	AC	O	10	\$7,500.00	\$4,500.00	\$7,500.00
0333F	J VAN BARKLEY ESTATE	AC	R	10	\$7,500.00	\$4,500.00	\$7,500.00
0333F	J VAN BARKLEY ESTATE	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0333F	J VAN BARKLEY ESTATE	AC	U	10	\$15,000.00	\$9,000.00	\$15,000.00
0333F	J VAN BARKLEY ESTATE	SS	CB	45000	\$2.50	\$1.25	\$2.50
0333F	J VAN BARKLEY ESTATE	SS	CR	45000	\$0.63	\$0.32	\$0.63
0333F	J VAN BARKLEY ESTATE	SS	CS	45000	\$1.88	\$0.94	\$1.88
0333F	J VAN BARKLEY ESTATE	SS	CU	45000	\$1.25	\$0.63	\$1.25
0333G	TERRACE PLACE	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0333G	TERRACE PLACE	AC	FP	5	\$3,900.00	\$2,340.00	\$3,900.00
0333G	TERRACE PLACE	AC	R	5	\$7,800.00	\$4,680.00	\$7,800.00
0333G	TERRACE PLACE	AC	S1	1	\$20,800.00	\$20,800.00	\$4,160.00
0333G	TERRACE PLACE	AC	U	5	\$15,600.00	\$9,360.00	\$15,600.00
0333G	TERRACE PLACE	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0333G	TERRACE PLACE	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0333G	TERRACE PLACE	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0333H	FOREST HILLS (WOODVALE)	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0333H	FOREST HILLS (WOODVALE)	AC	R	3	\$12,000.00	\$7,200.00	\$12,000.00
0333H	FOREST HILLS (WOODVALE)	AC	U	3	\$24,000.00	\$14,400.00	\$24,000.00
0333H	FOREST HILLS (WOODVALE)	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0333H	FOREST HILLS (WOODVALE)	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0333H	FOREST HILLS (WOODVALE)	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0333I	FOREST HOLLOW	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0333I	FOREST HOLLOW	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0333I	FOREST HOLLOW	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0333I	FOREST HOLLOW	LT	B1	1	\$31,000.00	\$31,000.00	\$31,000.00
0333J	LITHIA HILLS	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0333J	LITHIA HILLS	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0333J	LITHIA HILLS	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0333J	LITHIA HILLS	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0333J	LITHIA HILLS	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0333J	LITHIA HILLS	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0333K	TRAMWAY	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0333K	TRAMWAY	AC	R	5	\$10,500.00	\$6,300.00	\$10,500.00
0333K	TRAMWAY	AC	U	5	\$21,000.00	\$12,600.00	\$21,000.00
0333K	TRAMWAY	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0333L	WALKER BRANCH/HUSS STREET	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0333L	WALKER BRANCH/HUSS STREET	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0333L	WALKER BRANCH/HUSS STREET	AC	D	10	\$6,300.00	\$3,780.00	\$6,300.00
0333L	WALKER BRANCH/HUSS STREET	AC	FP	10	\$3,150.00	\$1,890.00	\$3,150.00
0333L	WALKER BRANCH/HUSS STREET	AC	O	10	\$6,300.00	\$3,780.00	\$6,300.00
0333L	WALKER BRANCH/HUSS STREET	AC	R	10	\$6,300.00	\$3,780.00	\$6,300.00
0333L	WALKER BRANCH/HUSS STREET	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0333L	WALKER BRANCH/HUSS STREET	AC	S1	1	\$16,800.00	\$16,800.00	\$3,360.00
0333L	WALKER BRANCH/HUSS STREET	AC	U	10	\$12,600.00	\$7,560.00	\$12,600.00
0333L	WALKER BRANCH/HUSS STREET	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0333L	WALKER BRANCH/HUSS STREET	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0333L	WALKER BRANCH/HUSS STREET	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0333L	WALKER BRANCH/HUSS STREET	LT	S1	1	\$12,800.00	\$12,800.00	\$12,800.00
0333L	WALKER BRANCH/HUSS STREET	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0333M	WARLICK RD/HOSPITAL AREA	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0333M	WARLICK RD/HOSPITAL AREA	AC	CB	1	\$220,000.00	\$110,000.00	\$220,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	CR	1	\$55,000.00	\$27,500.00	\$55,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	CS	1	\$165,000.00	\$82,500.00	\$165,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	CU	1	\$110,000.00	\$55,000.00	\$110,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	D	5	\$9,900.00	\$5,940.00	\$9,900.00
0333M	WARLICK RD/HOSPITAL AREA	AC	EB	1	\$220,000.00	\$110,000.00	\$44,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	ER	1	\$55,000.00	\$27,500.00	\$55,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	ES	1	\$165,000.00	\$82,500.00	\$33,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	EU	1	\$110,000.00	\$55,000.00	\$110,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	FP	20	\$4,950.00	\$2,970.00	\$4,950.00
0333M	WARLICK RD/HOSPITAL AREA	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
0333M	WARLICK RD/HOSPITAL AREA	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
0333M	WARLICK RD/HOSPITAL AREA	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
0333M	WARLICK RD/HOSPITAL AREA	AC	O	5	\$9,900.00	\$5,940.00	\$9,900.00
0333M	WARLICK RD/HOSPITAL AREA	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0333M	WARLICK RD/HOSPITAL AREA	AC	S1	1	\$26,400.00	\$26,400.00	\$5,280.00
0333M	WARLICK RD/HOSPITAL AREA	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0333M	WARLICK RD/HOSPITAL AREA	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0333M	WARLICK RD/HOSPITAL AREA	LT	CA	1	\$440,000.00	\$440,000.00	\$440,000.00
0333M	WARLICK RD/HOSPITAL AREA	LT	S1	1	\$20,000.00	\$20,000.00	\$20,000.00
0333M	WARLICK RD/HOSPITAL AREA	SS	CB	45000	\$6.30	\$3.15	\$6.30
0333M	WARLICK RD/HOSPITAL AREA	SS	CR	45000	\$1.58	\$0.79	\$1.58
0333M	WARLICK RD/HOSPITAL AREA	SS	CS	45000	\$4.73	\$2.37	\$4.73
0333M	WARLICK RD/HOSPITAL AREA	SS	CU	45000	\$3.15	\$1.58	\$3.15
0333N	PRISON CAMP AREA	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0333N	PRISON CAMP AREA	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0333N	PRISON CAMP AREA	AC	CB	1	\$155,000.00	\$77,500.00	\$155,000.00
0333N	PRISON CAMP AREA	AC	CR	1	\$38,750.00	\$19,375.00	\$38,750.00
0333N	PRISON CAMP AREA	AC	CS	1	\$116,250.00	\$58,125.00	\$116,250.00
0333N	PRISON CAMP AREA	AC	CU	1	\$77,500.00	\$38,750.00	\$77,500.00



# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0333N	PRISON CAMP AREA	AC	D	20	\$7,500.00	\$4,500.00	\$7,500.00
0333N	PRISON CAMP AREA	AC	EB	5	\$62,000.00	\$31,000.00	\$12,400.00
0333N	PRISON CAMP AREA	AC	ER	5	\$15,500.00	\$7,750.00	\$15,500.00
0333N	PRISON CAMP AREA	AC	ES	5	\$46,500.00	\$23,250.00	\$9,300.00
0333N	PRISON CAMP AREA	AC	EU	5	\$31,000.00	\$15,500.00	\$31,000.00
0333N	PRISON CAMP AREA	AC	FP	20	\$3,750.00	\$2,250.00	\$3,750.00
0333N	PRISON CAMP AREA	AC	O	20	\$7,500.00	\$4,500.00	\$7,500.00
0333N	PRISON CAMP AREA	AC	R	20	\$7,500.00	\$4,500.00	\$7,500.00
0333N	PRISON CAMP AREA	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0333N	PRISON CAMP AREA	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0333N	PRISON CAMP AREA	AC	U	20	\$15,000.00	\$9,000.00	\$15,000.00
0333N	PRISON CAMP AREA	SS	CB	45000	\$5.00	\$2.50	\$5.00
0333N	PRISON CAMP AREA	SS	CR	45000	\$1.25	\$0.63	\$1.25
0333N	PRISON CAMP AREA	SS	CS	45000	\$3.75	\$1.88	\$3.75
0333O	GENERALS BLVD/NORTH ASPEN	AC	CB	1	\$375,000.00	\$187,500.00	\$375,000.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	CR	1	\$93,750.00	\$46,875.00	\$93,750.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	CS	1	\$281,250.00	\$140,625.00	\$281,250.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	CU	1	\$187,500.00	\$93,750.00	\$187,500.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	EB	1	\$375,000.00	\$187,500.00	\$75,000.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	ER	1	\$93,750.00	\$46,875.00	\$93,750.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	ES	1	\$281,250.00	\$140,625.00	\$56,250.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	EU	1	\$187,500.00	\$93,750.00	\$187,500.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	FP	20	\$8,000.00	\$4,800.00	\$8,000.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	IB	5	\$62,000.00	\$31,000.00	\$62,000.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	IR	5	\$15,500.00	\$7,750.00	\$15,500.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	IS	5	\$46,500.00	\$23,250.00	\$46,500.00
0333O	GENERALS BLVD/NORTH ASPEN	AC	IU	5	\$31,000.00	\$15,500.00	\$31,000.00
0333O	GENERALS BLVD/NORTH ASPEN	SS	CB	45000	\$12.50	\$6.25	\$12.50
0333O	GENERALS BLVD/NORTH ASPEN	SS	CR	45000	\$3.13	\$1.57	\$3.13
0333O	GENERALS BLVD/NORTH ASPEN	SS	CS	45000	\$9.38	\$4.69	\$9.38
0333O	GENERALS BLVD/NORTH ASPEN	SS	CU	45000	\$6.25	\$3.13	\$6.25
0333O	GENERALS BLVD/NORTH ASPEN	SS	EB	45000	\$12.50	\$6.25	\$2.50
0333O	GENERALS BLVD/NORTH ASPEN	SS	ER	45000	\$3.13	\$1.57	\$3.13
0333O	GENERALS BLVD/NORTH ASPEN	SS	ES	45000	\$9.38	\$4.69	\$1.88
0333O	GENERALS BLVD/NORTH ASPEN	SS	EU	45000	\$6.25	\$3.13	\$6.25
0333O	GENERALS BLVD/NORTH ASPEN	SS	IB	40000	\$1.90	\$0.95	\$1.90
0333O	GENERALS BLVD/NORTH ASPEN	SS	IR	40000	\$0.48	\$0.24	\$0.48
0333O	GENERALS BLVD/NORTH ASPEN	SS	IS	40000	\$1.43	\$0.72	\$1.43
0333O	GENERALS BLVD/NORTH ASPEN	SS	IU	40000	\$0.95	\$0.48	\$0.95
0333P	LINCOLN TON COUNTRY CLUB	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0333P	LINCOLN TON COUNTRY CLUB	AC	D	5	\$9,900.00	\$5,940.00	\$9,900.00
0333P	LINCOLN TON COUNTRY CLUB	AC	FP	5	\$4,950.00	\$2,970.00	\$4,950.00
0333P	LINCOLN TON COUNTRY CLUB	AC	O	5	\$9,900.00	\$5,940.00	\$9,900.00
0333P	LINCOLN TON COUNTRY CLUB	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0333P	LINCOLN TON COUNTRY CLUB	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0333P	LINCOLN TON COUNTRY CLUB	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0333P	LINCOLNTON COUNTRY CLUB	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0333P	LINCOLNTON COUNTRY CLUB	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0333Q	NEWCASTLE PLACE	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0333Q	NEWCASTLE PLACE	AC	R	1	\$6,300.00	\$3,780.00	\$6,300.00
0333Q	NEWCASTLE PLACE	AC	U	1	\$12,600.00	\$7,560.00	\$12,600.00
0333Q	NEWCASTLE PLACE	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0333Q	NEWCASTLE PLACE	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0333Q	NEWCASTLE PLACE	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0333R	CIRCLE DRIVE	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0333R	CIRCLE DRIVE	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0333R	CIRCLE DRIVE	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0333R	CIRCLE DRIVE	LT	B1	1	\$15,000.00	\$15,000.00	\$15,000.00
0333R	CIRCLE DRIVE	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0333R	CIRCLE DRIVE	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0333S	HOLLOW ROAD	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0333S	HOLLOW ROAD	AC	R	2	\$12,000.00	\$7,200.00	\$12,000.00
0333S	HOLLOW ROAD	AC	U	2	\$24,000.00	\$14,400.00	\$24,000.00
0333S	HOLLOW ROAD	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0333S	HOLLOW ROAD	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0333S	HOLLOW ROAD	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0333T	GARLAND ACRES (JONAS)	AC	B1	1	\$42,000.00	\$42,000.00	\$8,400.00
0333T	GARLAND ACRES (JONAS)	AC	FP	5	\$6,300.00	\$3,780.00	\$6,300.00
0333T	GARLAND ACRES (JONAS)	AC	R	5	\$12,600.00	\$7,560.00	\$12,600.00
0333T	GARLAND ACRES (JONAS)	AC	U	5	\$25,200.00	\$15,120.00	\$25,200.00
0333T	GARLAND ACRES (JONAS)	LT	B1	1	\$35,000.00	\$35,000.00	\$35,000.00
0333T	GARLAND ACRES (JONAS)	LT	R	1	\$10,500.00	\$10,500.00	\$10,500.00
0333T	GARLAND ACRES (JONAS)	LT	U	1	\$21,000.00	\$21,000.00	\$21,000.00
0333U	JP STEVENS/LITHIA INN RD	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0333U	JP STEVENS/LITHIA INN RD	AC	CB	1	\$375,000.00	\$187,500.00	\$375,000.00
0333U	JP STEVENS/LITHIA INN RD	AC	CR	1	\$93,750.00	\$46,875.00	\$93,750.00
0333U	JP STEVENS/LITHIA INN RD	AC	CS	1	\$281,250.00	\$140,625.00	\$281,250.00
0333U	JP STEVENS/LITHIA INN RD	AC	CU	1	\$187,500.00	\$93,750.00	\$187,500.00
0333U	JP STEVENS/LITHIA INN RD	AC	EB	1	\$315,000.00	\$157,500.00	\$63,000.00
0333U	JP STEVENS/LITHIA INN RD	AC	ER	1	\$78,750.00	\$39,375.00	\$78,750.00
0333U	JP STEVENS/LITHIA INN RD	AC	ES	1	\$236,250.00	\$118,125.00	\$47,250.00
0333U	JP STEVENS/LITHIA INN RD	AC	EU	1	\$157,500.00	\$78,750.00	\$157,500.00
0333U	JP STEVENS/LITHIA INN RD	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0333U	JP STEVENS/LITHIA INN RD	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
0333U	JP STEVENS/LITHIA INN RD	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
0333U	JP STEVENS/LITHIA INN RD	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
0333U	JP STEVENS/LITHIA INN RD	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
0333U	JP STEVENS/LITHIA INN RD	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0333U	JP STEVENS/LITHIA INN RD	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0333U	JP STEVENS/LITHIA INN RD	SS	CB	45000	\$12.50	\$6.25	\$12.50
0333U	JP STEVENS/LITHIA INN RD	SS	CR	45000	\$3.13	\$1.57	\$3.13
0333U	JP STEVENS/LITHIA INN RD	SS	CS	45000	\$9.38	\$4.69	\$9.38

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0333U	JP STEVENS/LITHIA INN RD	SS	CU	45000	\$6.25	\$3.13	\$6.25
0333W	WAMPUM MILL/LINCOLN PARK	AC	B1	1	\$18,000.00	\$18,000.00	\$3,600.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	ER	3	\$6,250.00	\$3,125.00	\$6,250.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	EU	3	\$12,500.00	\$6,250.00	\$12,500.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	FP	3	\$2,700.00	\$1,620.00	\$2,700.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	R	3	\$5,400.00	\$3,240.00	\$5,400.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	S1	1	\$14,400.00	\$14,400.00	\$2,880.00
0333W	WAMPUM MILL/LINCOLN PARK	AC	U	3	\$10,800.00	\$6,480.00	\$10,800.00
0333W	WAMPUM MILL/LINCOLN PARK	LT	B1	1	\$14,000.00	\$14,000.00	\$14,000.00
0333W	WAMPUM MILL/LINCOLN PARK	LT	EB	1	\$14,000.00	\$14,000.00	\$14,000.00
0333W	WAMPUM MILL/LINCOLN PARK	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0333W	WAMPUM MILL/LINCOLN PARK	LT	S1	1	\$11,200.00	\$11,200.00	\$11,200.00
0333W	WAMPUM MILL/LINCOLN PARK	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0333Y	THE GREENS TOWNHOMES	LT	CA	1	\$22,000.00	\$22,000.00	\$22,000.00
0333Z	CRESTVIEW (TAIT ST)	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0333Z	CRESTVIEW (TAIT ST)	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0333Z	CRESTVIEW (TAIT ST)	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0333Z	CRESTVIEW (TAIT ST)	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0333Z	CRESTVIEW (TAIT ST)	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0333Z	CRESTVIEW (TAIT ST)	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0333Z	CRESTVIEW (TAIT ST)	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0334	SOUTH CREEK	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
0334	SOUTH CREEK	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
0334	SOUTH CREEK	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
0334	SOUTH CREEK	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
0334	SOUTH CREEK	AC	EB	1	\$40,000.00	\$20,000.00	\$8,000.00
0334	SOUTH CREEK	AC	EU	5	\$20,000.00	\$10,000.00	\$20,000.00
0334	SOUTH CREEK	AC	FP	1	\$5,000.00	\$3,000.00	\$5,000.00
0334	SOUTH CREEK	AC	IB	5	\$38,000.00	\$19,000.00	\$38,000.00
0334	SOUTH CREEK	AC	IR	5	\$9,500.00	\$4,750.00	\$9,500.00
0334	SOUTH CREEK	AC	IS	5	\$28,500.00	\$14,250.00	\$28,500.00
0334	SOUTH CREEK	AC	IU	5	\$19,000.00	\$9,500.00	\$19,000.00
0334	SOUTH CREEK	SS	CB	45000	\$3.10	\$1.55	\$3.10
0334	SOUTH CREEK	SS	CR	45000	\$0.78	\$0.39	\$0.78
0334	SOUTH CREEK	SS	CS	45000	\$2.33	\$1.17	\$2.33
0334	SOUTH CREEK	SS	CU	45000	\$1.55	\$0.78	\$1.55
0334B	HUNTERS RETREAT	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0334B	HUNTERS RETREAT	AC	FP	5	\$3,900.00	\$2,340.00	\$3,900.00
0334B	HUNTERS RETREAT	AC	R	5	\$7,800.00	\$4,680.00	\$7,800.00
0334B	HUNTERS RETREAT	AC	S1	1	\$20,800.00	\$20,800.00	\$4,160.00
0334B	HUNTERS RETREAT	AC	U	5	\$15,600.00	\$9,360.00	\$15,600.00
0334B	HUNTERS RETREAT	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0334B	HUNTERS RETREAT	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0334B	HUNTERS RETREAT	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0334D	FOXHAVEN	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0334D	FOXHAVEN	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0334D	FOXHAVEN	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0334D	FOXHAVEN	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0334D	FOXHAVEN	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0334D	FOXHAVEN	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0334I	LINCOLN MEADOWS	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0334I	LINCOLN MEADOWS	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0334I	LINCOLN MEADOWS	AC	R	10	\$9,000.00	\$5,400.00	\$9,000.00
0334I	LINCOLN MEADOWS	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0334I	LINCOLN MEADOWS	AC	U	10	\$18,000.00	\$10,800.00	\$18,000.00
0334I	LINCOLN MEADOWS	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0334I	LINCOLN MEADOWS	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0334I	LINCOLN MEADOWS	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0334J	ELIZABETH STREET	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0334J	ELIZABETH STREET	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0334J	ELIZABETH STREET	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
0334J	ELIZABETH STREET	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0334J	ELIZABETH STREET	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0334J	ELIZABETH STREET	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
0334J	ELIZABETH STREET	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0334J	ELIZABETH STREET	LT	B1	1	\$17,000.00	\$17,000.00	\$17,000.00
0334J	ELIZABETH STREET	LT	S1	1	\$13,600.00	\$13,600.00	\$13,600.00
0334J	ELIZABETH STREET	LT	U	1	\$10,200.00	\$10,200.00	\$10,200.00
0334K	FARM LAND ACRES	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0334K	FARM LAND ACRES	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0334K	FARM LAND ACRES	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0334K	FARM LAND ACRES	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0334K	FARM LAND ACRES	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0334K	FARM LAND ACRES	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0334K	FARM LAND ACRES	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0334L	BABS COURT	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0334L	BABS COURT	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0334L	BABS COURT	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0334L	BABS COURT	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0335	NORTH CENTRAL LINCOLNTON	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	ER	3	\$5,000.00	\$2,500.00	\$5,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	ES	1	\$15,000.00	\$7,500.00	\$3,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	EU	3	\$10,000.00	\$5,000.00	\$10,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0335	NORTH CENTRAL LINCOLNTON	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0335	NORTH CENTRAL LINCOLNTON	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0335	NORTH CENTRAL LINCOLNTON	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
0335	NORTH CENTRAL LINCOLNTON	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0335	NORTH CENTRAL LINCOLNTON	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0335	NORTH CENTRAL LINCOLNTON	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0335	NORTH CENTRAL LINCOLNTON	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0335A	MEADOWBROOK	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0335A	MEADOWBROOK	AC	FP	5	\$3,000.00	\$1,800.00	\$3,000.00
0335A	MEADOWBROOK	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0335A	MEADOWBROOK	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0335A	MEADOWBROOK	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0335A	MEADOWBROOK	LT	B1	1	\$17,000.00	\$17,000.00	\$17,000.00
0335A	MEADOWBROOK	LT	R	1	\$5,100.00	\$5,100.00	\$5,100.00
0335A	MEADOWBROOK	LT	U	1	\$10,200.00	\$10,200.00	\$10,200.00
0335B	SHERWOOD FOREST	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0335B	SHERWOOD FOREST	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0335B	SHERWOOD FOREST	AC	R	3	\$6,000.00	\$3,600.00	\$6,000.00
0335B	SHERWOOD FOREST	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0335B	SHERWOOD FOREST	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0335B	SHERWOOD FOREST	AC	U	3	\$12,000.00	\$7,200.00	\$12,000.00
0335B	SHERWOOD FOREST	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0335B	SHERWOOD FOREST	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0335B	SHERWOOD FOREST	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0335B	SHERWOOD FOREST	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0335D	GLEN MANOR	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0335D	GLEN MANOR	AC	FP	3	\$3,150.00	\$1,890.00	\$3,150.00
0335D	GLEN MANOR	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0335D	GLEN MANOR	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0335D	GLEN MANOR	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0335D	GLEN MANOR	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0335D	GLEN MANOR	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0335E	US 321 @ MAIDEN HWY	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0335E	US 321 @ MAIDEN HWY	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
0335E	US 321 @ MAIDEN HWY	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
0335E	US 321 @ MAIDEN HWY	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
0335E	US 321 @ MAIDEN HWY	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
0335E	US 321 @ MAIDEN HWY	AC	D	10	\$6,300.00	\$3,780.00	\$6,300.00
0335E	US 321 @ MAIDEN HWY	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
0335E	US 321 @ MAIDEN HWY	AC	ER	5	\$6,250.00	\$3,125.00	\$6,250.00
0335E	US 321 @ MAIDEN HWY	AC	EU	5	\$12,500.00	\$6,250.00	\$12,500.00
0335E	US 321 @ MAIDEN HWY	AC	FP	10	\$3,150.00	\$1,890.00	\$3,150.00
0335E	US 321 @ MAIDEN HWY	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
0335E	US 321 @ MAIDEN HWY	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
0335E	US 321 @ MAIDEN HWY	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
0335E	US 321 @ MAIDEN HWY	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
0335E	US 321 @ MAIDEN HWY	AC	O	10	\$6,300.00	\$3,780.00	\$6,300.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0335E	US 321 @ MAIDEN HWY	AC	R	10	\$6,300.00	\$3,780.00	\$6,300.00
0335E	US 321 @ MAIDEN HWY	AC	S1	1	\$16,800.00	\$16,800.00	\$3,360.00
0335E	US 321 @ MAIDEN HWY	AC	U	10	\$12,600.00	\$7,560.00	\$12,600.00
0335E	US 321 @ MAIDEN HWY	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0335E	US 321 @ MAIDEN HWY	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0335E	US 321 @ MAIDEN HWY	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0335E	US 321 @ MAIDEN HWY	SS	CB	45000	\$3.10	\$1.55	\$3.10
0335E	US 321 @ MAIDEN HWY	SS	CR	45000	\$0.78	\$0.39	\$0.78
0335E	US 321 @ MAIDEN HWY	SS	CS	45000	\$2.33	\$1.17	\$2.33
0335E	US 321 @ MAIDEN HWY	SS	CU	45000	\$1.55	\$0.78	\$1.55
0336A	LIN-NEIL ACRES	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0336A	LIN-NEIL ACRES	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0336A	LIN-NEIL ACRES	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0336A	LIN-NEIL ACRES	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0336A	LIN-NEIL ACRES	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0336A	LIN-NEIL ACRES	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0336B	CLARKS CREEK SUBDIVISION	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0336B	CLARKS CREEK SUBDIVISION	AC	FP	5	\$3,900.00	\$2,340.00	\$3,900.00
0336B	CLARKS CREEK SUBDIVISION	AC	R	5	\$7,800.00	\$4,680.00	\$7,800.00
0336B	CLARKS CREEK SUBDIVISION	AC	U	5	\$15,600.00	\$9,360.00	\$15,600.00
0336B	CLARKS CREEK SUBDIVISION	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0336B	CLARKS CREEK SUBDIVISION	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0336B	CLARKS CREEK SUBDIVISION	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0336C	COUNTRY CORNERS	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0336C	COUNTRY CORNERS	AC	R	5	\$7,800.00	\$4,680.00	\$7,800.00
0336C	COUNTRY CORNERS	AC	U	5	\$15,600.00	\$9,360.00	\$15,600.00
0336C	COUNTRY CORNERS	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0336C	COUNTRY CORNERS	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0336C	COUNTRY CORNERS	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0336D	MAGNOLIA GROVE	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0336D	MAGNOLIA GROVE	AC	R	5	\$7,800.00	\$4,680.00	\$7,800.00
0336D	MAGNOLIA GROVE	AC	U	5	\$15,600.00	\$9,360.00	\$15,600.00
0336D	MAGNOLIA GROVE	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0336E	LINCOLN INDUSTRIAL PARK	AC	FP	20	\$8,000.00	\$4,800.00	\$8,000.00
0336E	LINCOLN INDUSTRIAL PARK	AC	IB	20	\$62,000.00	\$31,000.00	\$62,000.00
0336E	LINCOLN INDUSTRIAL PARK	AC	IR	20	\$15,500.00	\$7,750.00	\$15,500.00
0336E	LINCOLN INDUSTRIAL PARK	AC	IS	20	\$46,500.00	\$23,250.00	\$46,500.00
0336E	LINCOLN INDUSTRIAL PARK	AC	IU	20	\$31,000.00	\$15,500.00	\$31,000.00
0343S	ALLEN DALE ESTATES	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0343S	ALLEN DALE ESTATES	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0343S	ALLEN DALE ESTATES	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0343S	ALLEN DALE ESTATES	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0343S	ALLEN DALE ESTATES	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0343S	ALLEN DALE ESTATES	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0344A	OAK RIDGE	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0344A	OAK RIDGE	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0344A	OAK RIDGE	AC	R	3	\$7,200.00	\$4,320.00	\$7,200.00
0344A	OAK RIDGE	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0344A	OAK RIDGE	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0344A	OAK RIDGE	AC	U	3	\$14,400.00	\$8,640.00	\$14,400.00
0344A	OAK RIDGE	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0344A	OAK RIDGE	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0344A	OAK RIDGE	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0344A	OAK RIDGE	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0344B	WORTHINGTON PARK	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0344B	WORTHINGTON PARK	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0344B	WORTHINGTON PARK	AC	R	5	\$7,800.00	\$4,680.00	\$7,800.00
0344B	WORTHINGTON PARK	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0344B	WORTHINGTON PARK	AC	U	5	\$15,600.00	\$9,360.00	\$15,600.00
0344B	WORTHINGTON PARK	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0344B	WORTHINGTON PARK	LT	B1	1	\$21,000.00	\$21,000.00	\$21,000.00
0344B	WORTHINGTON PARK	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0344C	LONE HICKORY	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0344C	LONE HICKORY	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0344C	LONE HICKORY	AC	R	5	\$8,700.00	\$5,220.00	\$8,700.00
0344C	LONE HICKORY	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00
0344C	LONE HICKORY	AC	U	5	\$17,400.00	\$10,440.00	\$17,400.00
0344C	LONE HICKORY	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0344C	LONE HICKORY	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0344C	LONE HICKORY	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0344C	LONE HICKORY	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0344V	HIGHLAND VIEW	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0344V	HIGHLAND VIEW	AC	R	3	\$6,900.00	\$4,140.00	\$6,900.00
0344V	HIGHLAND VIEW	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0345	MAIDEN HWY	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
0345	MAIDEN HWY	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0345	MAIDEN HWY	AC	D	20	\$7,200.00	\$4,320.00	\$7,200.00
0345	MAIDEN HWY	AC	EB	1	\$24,000.00	\$12,000.00	\$4,800.00
0345	MAIDEN HWY	AC	ER	20	\$6,000.00	\$3,600.00	\$6,000.00
0345	MAIDEN HWY	AC	ES	1	\$18,000.00	\$9,000.00	\$3,600.00
0345	MAIDEN HWY	AC	EU	20	\$12,000.00	\$7,200.00	\$12,000.00
0345	MAIDEN HWY	AC	FP	20	\$3,600.00	\$2,160.00	\$3,600.00
0345	MAIDEN HWY	AC	O	20	\$7,200.00	\$4,320.00	\$7,200.00
0345	MAIDEN HWY	AC	R	20	\$7,200.00	\$4,320.00	\$7,200.00
0345	MAIDEN HWY	AC	S	1	\$17,600.00	\$17,600.00	\$3,520.00
0345	MAIDEN HWY	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0345	MAIDEN HWY	AC	U	20	\$14,400.00	\$8,640.00	\$14,400.00
0345	MAIDEN HWY	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0345	MAIDEN HWY	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0345	MAIDEN HWY	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0345	MAIDEN HWY	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0345A	NORTHWOOD HILLS	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0345A	NORTHWOOD HILLS	AC	FP	5	\$3,000.00	\$1,800.00	\$3,000.00
0345A	NORTHWOOD HILLS	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0345A	NORTHWOOD HILLS	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0345A	NORTHWOOD HILLS	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0345A	NORTHWOOD HILLS	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0345A	NORTHWOOD HILLS	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0345A	NORTHWOOD HILLS	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0345B	CLOUDBURST/SUNDANCE HILLS	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0345B	CLOUDBURST/SUNDANCE HILLS	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0345B	CLOUDBURST/SUNDANCE HILLS	AC	FP	5	\$3,000.00	\$1,800.00	\$3,000.00
0345B	CLOUDBURST/SUNDANCE HILLS	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0345B	CLOUDBURST/SUNDANCE HILLS	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0345B	CLOUDBURST/SUNDANCE HILLS	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0345B	CLOUDBURST/SUNDANCE HILLS	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0345B	CLOUDBURST/SUNDANCE HILLS	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0345B	CLOUDBURST/SUNDANCE HILLS	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0345B	CLOUDBURST/SUNDANCE HILLS	LT	S	1	\$12,000.00	\$12,000.00	\$12,000.00
0345B	CLOUDBURST/SUNDANCE HILLS	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0345C	CORAL PARK	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0345C	CORAL PARK	AC	B1	1	\$18,000.00	\$18,000.00	\$3,600.00
0345C	CORAL PARK	AC	D	10	\$5,400.00	\$3,240.00	\$5,400.00
0345C	CORAL PARK	AC	FP	10	\$2,700.00	\$1,620.00	\$2,700.00
0345C	CORAL PARK	AC	O	10	\$5,400.00	\$3,240.00	\$5,400.00
0345C	CORAL PARK	AC	R	10	\$5,400.00	\$3,240.00	\$5,400.00
0345C	CORAL PARK	AC	S	1	\$12,800.00	\$12,800.00	\$2,560.00
0345C	CORAL PARK	AC	U	10	\$10,800.00	\$6,480.00	\$10,800.00
0345C	CORAL PARK	LT	B	1	\$9,000.00	\$9,000.00	\$9,000.00
0345C	CORAL PARK	LT	B1	1	\$10,000.00	\$10,000.00	\$10,000.00
0345C	CORAL PARK	LT	R	1	\$3,000.00	\$3,000.00	\$3,000.00
0345C	CORAL PARK	LT	S	1	\$7,200.00	\$7,200.00	\$7,200.00
0345C	CORAL PARK	LT	U	1	\$6,000.00	\$6,000.00	\$6,000.00
0346B	GLEN OAKS GOLF CLUB	AC	B	1	\$42,000.00	\$42,000.00	\$8,400.00
0346B	GLEN OAKS GOLF CLUB	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0346B	GLEN OAKS GOLF CLUB	AC	FP	5	\$6,750.00	\$4,050.00	\$6,750.00
0346B	GLEN OAKS GOLF CLUB	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0346B	GLEN OAKS GOLF CLUB	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0346B	GLEN OAKS GOLF CLUB	LT	B	1	\$36,000.00	\$36,000.00	\$36,000.00
0346B	GLEN OAKS GOLF CLUB	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0346C	GLEN OAKS ESTATES	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
0346C	GLEN OAKS ESTATES	AC	FP	5	\$7,500.00	\$4,500.00	\$7,500.00
0346C	GLEN OAKS ESTATES	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00
0346C	GLEN OAKS ESTATES	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
0346D	GLEN ARBOR	AC	B1	1	\$41,000.00	\$41,000.00	\$8,200.00
0346D	GLEN ARBOR	AC	R	5	\$12,300.00	\$7,380.00	\$12,300.00
0346D	GLEN ARBOR	AC	U	5	\$24,600.00	\$14,760.00	\$24,600.00
0346D	GLEN ARBOR	LT	B1	1	\$35,000.00	\$35,000.00	\$35,000.00



# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0346E	BLUEBIRD PLACE	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0346E	BLUEBIRD PLACE	AC	R	5	\$12,000.00	\$7,200.00	\$12,000.00
0346E	BLUEBIRD PLACE	AC	U	5	\$24,000.00	\$14,400.00	\$24,000.00
0346E	BLUEBIRD PLACE	LT	B1	1	\$35,000.00	\$35,000.00	\$35,000.00
0441	SOUTHWEST IRONTON RURAL	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0441	SOUTHWEST IRONTON RURAL	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0441	SOUTHWEST IRONTON RURAL	AC	D	20	\$6,900.00	\$4,140.00	\$6,900.00
0441	SOUTHWEST IRONTON RURAL	AC	EB	1	\$23,000.00	\$11,500.00	\$4,600.00
0441	SOUTHWEST IRONTON RURAL	AC	ER	3	\$5,750.00	\$2,875.00	\$5,750.00
0441	SOUTHWEST IRONTON RURAL	AC	ES	1	\$17,250.00	\$8,625.00	\$3,450.00
0441	SOUTHWEST IRONTON RURAL	AC	EU	3	\$11,500.00	\$5,750.00	\$11,500.00
0441	SOUTHWEST IRONTON RURAL	AC	FP	20	\$3,450.00	\$2,070.00	\$3,450.00
0441	SOUTHWEST IRONTON RURAL	AC	O	20	\$6,900.00	\$4,140.00	\$6,900.00
0441	SOUTHWEST IRONTON RURAL	AC	R	20	\$6,900.00	\$4,140.00	\$6,900.00
0441	SOUTHWEST IRONTON RURAL	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0441	SOUTHWEST IRONTON RURAL	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0441	SOUTHWEST IRONTON RURAL	AC	U	20	\$13,800.00	\$8,280.00	\$13,800.00
0441	SOUTHWEST IRONTON RURAL	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0441	SOUTHWEST IRONTON RURAL	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0441	SOUTHWEST IRONTON RURAL	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0441	SOUTHWEST IRONTON RURAL	LT	S	1	\$14,400.00	\$14,400.00	\$14,400.00
0441	SOUTHWEST IRONTON RURAL	LT	S1	1	\$15,200.00	\$15,200.00	\$15,200.00
0441	SOUTHWEST IRONTON RURAL	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0441A	WENDOVER HEIGHTS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0441A	WENDOVER HEIGHTS	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0441A	WENDOVER HEIGHTS	AC	FP	3	\$3,600.00	\$2,160.00	\$3,600.00
0441A	WENDOVER HEIGHTS	AC	R	3	\$7,200.00	\$4,320.00	\$7,200.00
0441A	WENDOVER HEIGHTS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0441A	WENDOVER HEIGHTS	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0441A	WENDOVER HEIGHTS	AC	U	3	\$14,400.00	\$8,640.00	\$14,400.00
0441A	WENDOVER HEIGHTS	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0441A	WENDOVER HEIGHTS	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0441A	WENDOVER HEIGHTS	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0441A	WENDOVER HEIGHTS	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0441B	RAMSEUR/PHILLY	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0441B	RAMSEUR/PHILLY	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0441B	RAMSEUR/PHILLY	AC	D	10	\$7,200.00	\$4,320.00	\$7,200.00
0441B	RAMSEUR/PHILLY	AC	FP	10	\$3,600.00	\$2,160.00	\$3,600.00
0441B	RAMSEUR/PHILLY	AC	O	10	\$7,200.00	\$4,320.00	\$7,200.00
0441B	RAMSEUR/PHILLY	AC	R	10	\$7,200.00	\$4,320.00	\$7,200.00
0441B	RAMSEUR/PHILLY	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0441B	RAMSEUR/PHILLY	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0441B	RAMSEUR/PHILLY	AC	U	10	\$14,400.00	\$8,640.00	\$14,400.00
0441B	RAMSEUR/PHILLY	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0441B	RAMSEUR/PHILLY	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0441B	RAMSEUR/PHILLY	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0441B	RAMSEUR/PHILLY	LT	S	1	\$15,200.00	\$15,200.00	\$15,200.00
0441B	RAMSEUR/PHILLY	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0441C	MIRROR LAKE ROAD	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0441C	MIRROR LAKE ROAD	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0441C	MIRROR LAKE ROAD	AC	D	10	\$7,200.00	\$4,320.00	\$7,200.00
0441C	MIRROR LAKE ROAD	AC	FP	10	\$3,600.00	\$2,160.00	\$3,600.00
0441C	MIRROR LAKE ROAD	AC	O	10	\$7,200.00	\$4,320.00	\$7,200.00
0441C	MIRROR LAKE ROAD	AC	R	10	\$7,200.00	\$4,320.00	\$7,200.00
0441C	MIRROR LAKE ROAD	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0441C	MIRROR LAKE ROAD	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0441C	MIRROR LAKE ROAD	AC	U	10	\$14,400.00	\$8,640.00	\$14,400.00
0441C	MIRROR LAKE ROAD	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0441C	MIRROR LAKE ROAD	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0441C	MIRROR LAKE ROAD	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0441C	MIRROR LAKE ROAD	LT	S	1	\$15,200.00	\$15,200.00	\$15,200.00
0441C	MIRROR LAKE ROAD	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0441D	HIGH SHOALS	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0441D	HIGH SHOALS	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0441D	HIGH SHOALS	AC	D	10	\$6,000.00	\$3,600.00	\$6,000.00
0441D	HIGH SHOALS	AC	FP	10	\$3,000.00	\$1,800.00	\$3,000.00
0441D	HIGH SHOALS	AC	O	10	\$6,000.00	\$3,600.00	\$6,000.00
0441D	HIGH SHOALS	AC	R	10	\$6,000.00	\$3,600.00	\$6,000.00
0441D	HIGH SHOALS	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0441D	HIGH SHOALS	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0441D	HIGH SHOALS	AC	U	10	\$12,000.00	\$7,200.00	\$12,000.00
0441D	HIGH SHOALS	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0441D	HIGH SHOALS	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0441D	HIGH SHOALS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0441D	HIGH SHOALS	LT	S	1	\$12,800.00	\$12,800.00	\$12,800.00
0441D	HIGH SHOALS	LT	S1	1	\$14,400.00	\$14,400.00	\$14,400.00
0441D	HIGH SHOALS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0441F	DELLINGER ESTATE	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0441F	DELLINGER ESTATE	AC	O	3	\$6,300.00	\$3,780.00	\$6,300.00
0441F	DELLINGER ESTATE	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0441F	DELLINGER ESTATE	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0441F	DELLINGER ESTATE	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0441F	DELLINGER ESTATE	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0441F	DELLINGER ESTATE	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0441F	DELLINGER ESTATE	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0441G	C DEAN/GINGER LUTZ	AC	B	1	\$34,000.00	\$34,000.00	\$6,800.00
0441G	C DEAN/GINGER LUTZ	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0441G	C DEAN/GINGER LUTZ	AC	R	10	\$10,500.00	\$6,300.00	\$10,500.00
0441G	C DEAN/GINGER LUTZ	AC	U	10	\$21,000.00	\$12,600.00	\$21,000.00
0441G	C DEAN/GINGER LUTZ	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0441G	C DEAN/GINGER LUTZ	LT	B1	1	\$29,000.00	\$29,000.00	\$29,000.00
0441G	C DEAN/GINGER LUTZ	LT	R	1	\$8,700.00	\$8,700.00	\$8,700.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0441G	C DEAN/GINGER LUTZ	LT	U	1	\$17,400.00	\$17,400.00	\$17,400.00
0442A	TIMBERLAKE	AC	B1	1	\$32,000.00	\$32,000.00	\$6,400.00
0442A	TIMBERLAKE	AC	FP	5	\$4,800.00	\$2,880.00	\$4,800.00
0442A	TIMBERLAKE	AC	R	5	\$9,600.00	\$5,760.00	\$9,600.00
0442A	TIMBERLAKE	AC	U	5	\$19,200.00	\$11,520.00	\$19,200.00
0442A	TIMBERLAKE	LT	B1	1	\$27,000.00	\$27,000.00	\$27,000.00
0442B	HIDDEN VALLEY	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0442B	HIDDEN VALLEY	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0442B	HIDDEN VALLEY	AC	R	3	\$8,400.00	\$5,040.00	\$8,400.00
0442B	HIDDEN VALLEY	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
0442B	HIDDEN VALLEY	AC	U	3	\$16,800.00	\$10,080.00	\$16,800.00
0442B	HIDDEN VALLEY	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
0442B	HIDDEN VALLEY	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0442B	HIDDEN VALLEY	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0442C	ATLANTIC LANE	AC	B	1	\$14,000.00	\$14,000.00	\$2,800.00
0442C	ATLANTIC LANE	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00
0442C	ATLANTIC LANE	AC	O	3	\$4,500.00	\$2,700.00	\$4,500.00
0442C	ATLANTIC LANE	AC	R	3	\$4,500.00	\$2,700.00	\$4,500.00
0442C	ATLANTIC LANE	AC	S	1	\$11,200.00	\$11,200.00	\$2,240.00
0442C	ATLANTIC LANE	AC	U	3	\$9,000.00	\$5,400.00	\$9,000.00
0442C	ATLANTIC LANE	LT	B	1	\$11,000.00	\$11,000.00	\$11,000.00
0442C	ATLANTIC LANE	LT	R	1	\$3,300.00	\$3,300.00	\$3,300.00
0442C	ATLANTIC LANE	LT	U	1	\$6,600.00	\$6,600.00	\$6,600.00
0442E	PLEASANT VALLEY	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0442E	PLEASANT VALLEY	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0442E	PLEASANT VALLEY	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0442E	PLEASANT VALLEY	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0442E	PLEASANT VALLEY	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0442E	PLEASANT VALLEY	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0442E	PLEASANT VALLEY	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0443A	ABBNEY PARK	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0443A	ABBNEY PARK	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0443A	ABBNEY PARK	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0443A	ABBNEY PARK	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0443A	ABBNEY PARK	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0443A	ABBNEY PARK	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0443A	ABBNEY PARK	LT	CA	1	\$13,000.00	\$13,000.00	\$13,000.00
0443A	ABBNEY PARK	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0443A	ABBNEY PARK	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0443B	SUNNY HILL	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0443B	SUNNY HILL	AC	R	3	\$6,900.00	\$4,140.00	\$6,900.00
0443B	SUNNY HILL	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0443B	SUNNY HILL	AC	U	3	\$13,800.00	\$8,280.00	\$13,800.00
0443B	SUNNY HILL	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0443B	SUNNY HILL	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0443B	SUNNY HILL	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0443B	SUNNY HILL	SS	CB	40000	\$1.90	\$0.95	\$1.90
0443B	SUNNY HILL	SS	CR	40000	\$0.48	\$0.24	\$0.48
0443C	QUAIL RUN (OLD SECTION)	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0443C	QUAIL RUN (OLD SECTION)	AC	R	3	\$8,700.00	\$5,220.00	\$8,700.00
0443C	QUAIL RUN (OLD SECTION)	AC	S1	1	\$23,200.00	\$23,200.00	\$4,640.00
0443C	QUAIL RUN (OLD SECTION)	AC	U	3	\$17,400.00	\$10,440.00	\$17,400.00
0443C	QUAIL RUN (OLD SECTION)	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0443C	QUAIL RUN (OLD SECTION)	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0443C	QUAIL RUN (OLD SECTION)	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0443D	OLD BOGER CITY SOUTH	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0443D	OLD BOGER CITY SOUTH	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
0443D	OLD BOGER CITY SOUTH	AC	EU	3	\$12,500.00	\$6,250.00	\$12,500.00
0443D	OLD BOGER CITY SOUTH	AC	FP	3	\$3,450.00	\$2,070.00	\$3,450.00
0443D	OLD BOGER CITY SOUTH	AC	O	3	\$6,900.00	\$4,140.00	\$6,900.00
0443D	OLD BOGER CITY SOUTH	AC	R	3	\$6,900.00	\$4,140.00	\$6,900.00
0443D	OLD BOGER CITY SOUTH	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0443D	OLD BOGER CITY SOUTH	AC	U	3	\$13,800.00	\$8,280.00	\$13,800.00
0443D	OLD BOGER CITY SOUTH	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0443D	OLD BOGER CITY SOUTH	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0443D	OLD BOGER CITY SOUTH	LT	S1	1	\$15,200.00	\$15,200.00	\$15,200.00
0443D	OLD BOGER CITY SOUTH	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0443E	BOGER CITY SUBURBAN	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0443E	BOGER CITY SUBURBAN	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0443E	BOGER CITY SUBURBAN	AC	D	5	\$6,900.00	\$4,140.00	\$6,900.00
0443E	BOGER CITY SUBURBAN	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0443E	BOGER CITY SUBURBAN	AC	O	5	\$6,900.00	\$4,140.00	\$6,900.00
0443E	BOGER CITY SUBURBAN	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0443E	BOGER CITY SUBURBAN	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0443E	BOGER CITY SUBURBAN	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0443E	BOGER CITY SUBURBAN	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0443E	BOGER CITY SUBURBAN	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0443E	BOGER CITY SUBURBAN	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0443E	BOGER CITY SUBURBAN	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0443E	BOGER CITY SUBURBAN	LT	S1	1	\$16,000.00	\$16,000.00	\$16,000.00
0443E	BOGER CITY SUBURBAN	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0443F	OLD BOGER CITY NORTH	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0443F	OLD BOGER CITY NORTH	AC	R	3	\$6,300.00	\$3,780.00	\$6,300.00
0443F	OLD BOGER CITY NORTH	AC	S1	1	\$16,800.00	\$16,800.00	\$3,360.00
0443F	OLD BOGER CITY NORTH	AC	U	3	\$12,600.00	\$7,560.00	\$12,600.00
0443F	OLD BOGER CITY NORTH	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0443F	OLD BOGER CITY NORTH	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0443F	OLD BOGER CITY NORTH	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0443G	CATAWBA HEIGHTS SALEM	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0443G	CATAWBA HEIGHTS SALEM	AC	FP	5	\$4,500.00	\$2,700.00	\$4,500.00
0443G	CATAWBA HEIGHTS SALEM	AC	O	5	\$9,000.00	\$5,400.00	\$9,000.00
0443G	CATAWBA HEIGHTS SALEM	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0443G	CATAWBA HEIGHTS SALEM	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0443G	CATAWBA HEIGHTS SALEM	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0443G	CATAWBA HEIGHTS SALEM	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0443G	CATAWBA HEIGHTS SALEM	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0443G	CATAWBA HEIGHTS SALEM	LT	S1	1	\$18,400.00	\$18,400.00	\$18,400.00
0443G	CATAWBA HEIGHTS SALEM	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0443H	PINE VILLAGE	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0443H	PINE VILLAGE	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0443H	PINE VILLAGE	AC	R	3	\$8,400.00	\$5,040.00	\$8,400.00
0443H	PINE VILLAGE	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
0443H	PINE VILLAGE	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0443H	PINE VILLAGE	AC	U	3	\$16,800.00	\$10,080.00	\$16,800.00
0443H	PINE VILLAGE	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0443H	PINE VILLAGE	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0443H	PINE VILLAGE	LT	R	1	\$6,600.00	\$6,600.00	\$6,600.00
0443H	PINE VILLAGE	LT	U	1	\$13,200.00	\$13,200.00	\$13,200.00
0443I	MOTOR CROSS	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0443I	MOTOR CROSS	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0443I	MOTOR CROSS	AC	D	10	\$6,900.00	\$4,140.00	\$6,900.00
0443I	MOTOR CROSS	AC	EB	1	\$23,000.00	\$11,500.00	\$4,600.00
0443I	MOTOR CROSS	AC	ER	5	\$5,750.00	\$2,875.00	\$5,750.00
0443I	MOTOR CROSS	AC	ES	1	\$17,250.00	\$8,625.00	\$3,450.00
0443I	MOTOR CROSS	AC	EU	5	\$11,500.00	\$5,750.00	\$11,500.00
0443I	MOTOR CROSS	AC	FP	20	\$3,450.00	\$2,070.00	\$3,450.00
0443I	MOTOR CROSS	AC	O	10	\$6,900.00	\$4,140.00	\$6,900.00
0443I	MOTOR CROSS	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
0443I	MOTOR CROSS	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0443I	MOTOR CROSS	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0443I	MOTOR CROSS	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
0443I	MOTOR CROSS	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0443I	MOTOR CROSS	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0443I	MOTOR CROSS	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0443I	MOTOR CROSS	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0443J	JAMES STREET	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0443J	JAMES STREET	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0443J	JAMES STREET	AC	R	3	\$6,000.00	\$3,600.00	\$6,000.00
0443J	JAMES STREET	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0443J	JAMES STREET	AC	U	3	\$12,000.00	\$7,200.00	\$12,000.00
0443J	JAMES STREET	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0443J	JAMES STREET	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0443J	JAMES STREET	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0443J	JAMES STREET	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0443K	LEEWOOD ACRES	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0443K	LEEWOOD ACRES	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0443K	LEEWOOD ACRES	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0443K	LEEWOOD ACRES	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0443K	LEEWOOD ACRES	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0443K	LEEWOOD ACRES	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0443K	LEEWOOD ACRES	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0443L	WOODLAND HILLS	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0443L	WOODLAND HILLS	AC	R	2	\$8,400.00	\$5,040.00	\$8,400.00
0443L	WOODLAND HILLS	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0443L	WOODLAND HILLS	AC	U	2	\$16,800.00	\$10,080.00	\$16,800.00
0443L	WOODLAND HILLS	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0443L	WOODLAND HILLS	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0443L	WOODLAND HILLS	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0443N	STORY STREET	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0443N	STORY STREET	AC	R	3	\$8,400.00	\$5,040.00	\$8,400.00
0443N	STORY STREET	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0443N	STORY STREET	AC	U	3	\$16,800.00	\$10,080.00	\$16,800.00
0443N	STORY STREET	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0443N	STORY STREET	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0443N	STORY STREET	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0443P	QUAIL RUN (NEW SECTION)	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0443P	QUAIL RUN (NEW SECTION)	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0443P	QUAIL RUN (NEW SECTION)	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0443P	QUAIL RUN (NEW SECTION)	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0443P	QUAIL RUN (NEW SECTION)	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0443P	QUAIL RUN (NEW SECTION)	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0443P	QUAIL RUN (NEW SECTION)	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0443Q	BOST STREET EXTENSION	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0443Q	BOST STREET EXTENSION	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0443Q	BOST STREET EXTENSION	AC	D	5	\$6,900.00	\$4,140.00	\$6,900.00
0443Q	BOST STREET EXTENSION	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0443Q	BOST STREET EXTENSION	AC	O	5	\$6,900.00	\$4,140.00	\$6,900.00
0443Q	BOST STREET EXTENSION	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0443Q	BOST STREET EXTENSION	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0443Q	BOST STREET EXTENSION	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0443Q	BOST STREET EXTENSION	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0443Q	BOST STREET EXTENSION	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0443Q	BOST STREET EXTENSION	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0443Q	BOST STREET EXTENSION	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0443Q	BOST STREET EXTENSION	LT	S1	1	\$16,000.00	\$16,000.00	\$16,000.00
0443Q	BOST STREET EXTENSION	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0443S	SALEM WINDS	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0443S	SALEM WINDS	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0443S	SALEM WINDS	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0443T	CMH LINCOLN COUNTY	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0443T	CMH LINCOLN COUNTY	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0443T	CMH LINCOLN COUNTY	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
0443T	CMH LINCOLN COUNTY	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
0443T	CMH LINCOLN COUNTY	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0443T	CMH LINCOLN COUNTY	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
0443T	CMH LINCOLN COUNTY	AC	D	5	\$7,500.00	\$4,500.00	\$7,500.00
0443T	CMH LINCOLN COUNTY	AC	EB	1	\$250,000.00	\$125,000.00	\$50,000.00
0443T	CMH LINCOLN COUNTY	AC	ER	1	\$62,500.00	\$31,250.00	\$62,500.00
0443T	CMH LINCOLN COUNTY	AC	ES	1	\$187,500.00	\$93,750.00	\$37,500.00
0443T	CMH LINCOLN COUNTY	AC	EU	1	\$125,000.00	\$62,500.00	\$125,000.00
0443T	CMH LINCOLN COUNTY	AC	FP	10	\$3,750.00	\$2,250.00	\$3,750.00
0443T	CMH LINCOLN COUNTY	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
0443T	CMH LINCOLN COUNTY	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
0443T	CMH LINCOLN COUNTY	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
0443T	CMH LINCOLN COUNTY	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
0443T	CMH LINCOLN COUNTY	AC	O	5	\$7,500.00	\$4,500.00	\$7,500.00
0443T	CMH LINCOLN COUNTY	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0443T	CMH LINCOLN COUNTY	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0443T	CMH LINCOLN COUNTY	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0443T	CMH LINCOLN COUNTY	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0443T	CMH LINCOLN COUNTY	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0443T	CMH LINCOLN COUNTY	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0443T	CMH LINCOLN COUNTY	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0443T	CMH LINCOLN COUNTY	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0443T	CMH LINCOLN COUNTY	SS	CB	45000	\$6.30	\$3.15	\$6.30
0443T	CMH LINCOLN COUNTY	SS	CR	45000	\$1.58	\$0.79	\$1.58
0443T	CMH LINCOLN COUNTY	SS	CS	45000	\$4.73	\$2.37	\$4.73
0444A	BUCK ACRES	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0444A	BUCK ACRES	AC	R	5	\$4,800.00	\$2,880.00	\$4,800.00
0444A	BUCK ACRES	AC	S	1	\$12,800.00	\$12,800.00	\$2,560.00
0444A	BUCK ACRES	AC	U	5	\$9,600.00	\$5,760.00	\$9,600.00
0444A	BUCK ACRES	LT	B	1	\$13,000.00	\$13,000.00	\$13,000.00
0444A	BUCK ACRES	LT	R	1	\$3,900.00	\$3,900.00	\$3,900.00
0444A	BUCK ACRES	LT	U	1	\$7,800.00	\$7,800.00	\$7,800.00
0444B	DOVE HAVEN	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0444B	DOVE HAVEN	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0444B	DOVE HAVEN	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0444B	DOVE HAVEN	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0444B	DOVE HAVEN	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0444B	DOVE HAVEN	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0444B	DOVE HAVEN	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0444B	DOVE HAVEN	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0444C	EASTRIDGE	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0444C	EASTRIDGE	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0444C	EASTRIDGE	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0444C	EASTRIDGE	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0444C	EASTRIDGE	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0444C	EASTRIDGE	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0444C	EASTRIDGE	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0444D	FERNWOOD ACRES	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0444D	FERNWOOD ACRES	AC	R	3	\$8,400.00	\$5,040.00	\$8,400.00
0444D	FERNWOOD ACRES	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
0444D	FERNWOOD ACRES	AC	U	3	\$16,800.00	\$10,080.00	\$16,800.00
0444D	FERNWOOD ACRES	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0444D	FERNWOOD ACRES	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0444D	FERNWOOD ACRES	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0444E	LINCOLN FOREST	AC	B1	1	\$32,000.00	\$32,000.00	\$6,400.00
0444E	LINCOLN FOREST	AC	FP	3	\$4,800.00	\$2,880.00	\$4,800.00
0444E	LINCOLN FOREST	AC	R	3	\$9,600.00	\$5,760.00	\$9,600.00
0444E	LINCOLN FOREST	AC	S1	1	\$25,600.00	\$25,600.00	\$5,120.00
0444E	LINCOLN FOREST	AC	U	3	\$19,200.00	\$11,520.00	\$19,200.00
0444E	LINCOLN FOREST	LT	B1	1	\$26,000.00	\$26,000.00	\$26,000.00
0444E	LINCOLN FOREST	LT	R	1	\$7,800.00	\$7,800.00	\$7,800.00
0444E	LINCOLN FOREST	LT	U	1	\$15,600.00	\$15,600.00	\$15,600.00
0444F	LINCOLN FOREST III	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0444F	LINCOLN FOREST III	AC	R	3	\$7,800.00	\$4,680.00	\$7,800.00
0444F	LINCOLN FOREST III	AC	S1	1	\$20,800.00	\$20,800.00	\$4,160.00
0444F	LINCOLN FOREST III	AC	U	3	\$15,600.00	\$9,360.00	\$15,600.00
0444F	LINCOLN FOREST III	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0444F	LINCOLN FOREST III	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0444F	LINCOLN FOREST III	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0444G	ARDEN OAKS	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0444G	ARDEN OAKS	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0444G	ARDEN OAKS	AC	S1	1	\$26,400.00	\$26,400.00	\$5,280.00
0444G	ARDEN OAKS	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0444G	ARDEN OAKS	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0444G	ARDEN OAKS	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0444G	ARDEN OAKS	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0444H	HILLCREST ACRES	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0444H	HILLCREST ACRES	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0444H	HILLCREST ACRES	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0444H	HILLCREST ACRES	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0444H	HILLCREST ACRES	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0444H	HILLCREST ACRES	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0444H	HILLCREST ACRES	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0444I	EMORY DREXALL	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0444I	EMORY DREXALL	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0444I	EMORY DREXALL	AC	D	10	\$6,300.00	\$3,780.00	\$6,300.00
0444I	EMORY DREXALL	AC	EB	1	\$21,000.00	\$10,500.00	\$4,200.00
0444I	EMORY DREXALL	AC	ER	5	\$5,250.00	\$2,625.00	\$5,250.00
0444I	EMORY DREXALL	AC	ES	1	\$15,750.00	\$7,875.00	\$3,150.00
0444I	EMORY DREXALL	AC	O	10	\$6,300.00	\$3,780.00	\$6,300.00
0444I	EMORY DREXALL	AC	R	10	\$6,300.00	\$3,780.00	\$6,300.00
0444I	EMORY DREXALL	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0444I	EMORY DREXALL	AC	S1	1	\$16,800.00	\$16,800.00	\$3,360.00
0444I	EMORY DREXALL	AC	U	10	\$12,600.00	\$7,560.00	\$12,600.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0444I	EMORY DREXALL	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0444I	EMORY DREXALL	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0444I	EMORY DREXALL	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0444I	EMORY DREXALL	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0444J	AMY ACRES	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0444J	AMY ACRES	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0444J	AMY ACRES	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0444J	AMY ACRES	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0444J	AMY ACRES	AC	S1	1	\$15,200.00	\$15,200.00	\$3,040.00
0444J	AMY ACRES	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0444J	AMY ACRES	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0444J	AMY ACRES	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0444J	AMY ACRES	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0444J	AMY ACRES	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0444K	COLONIAL HEIGHTS	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0444K	COLONIAL HEIGHTS	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0444K	COLONIAL HEIGHTS	AC	S1	1	\$26,400.00	\$26,400.00	\$5,280.00
0444K	COLONIAL HEIGHTS	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0444K	COLONIAL HEIGHTS	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0444K	COLONIAL HEIGHTS	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0444K	COLONIAL HEIGHTS	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0444K	COLONIAL HEIGHTS	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0444L	PROVIDENCE PARK	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0444L	PROVIDENCE PARK	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0444L	PROVIDENCE PARK	AC	D	5	\$7,200.00	\$4,320.00	\$7,200.00
0444L	PROVIDENCE PARK	AC	FP	20	\$3,600.00	\$2,160.00	\$3,600.00
0444L	PROVIDENCE PARK	AC	O	5	\$7,200.00	\$4,320.00	\$7,200.00
0444L	PROVIDENCE PARK	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0444L	PROVIDENCE PARK	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0444L	PROVIDENCE PARK	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0444L	PROVIDENCE PARK	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0444L	PROVIDENCE PARK	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0444L	PROVIDENCE PARK	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0444L	PROVIDENCE PARK	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0444M	SPRINGFIELD	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0444M	SPRINGFIELD	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0444M	SPRINGFIELD	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0444M	SPRINGFIELD	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0444M	SPRINGFIELD	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0444M	SPRINGFIELD	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0444N	BISON RIDGE	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0444N	BISON RIDGE	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0444N	BISON RIDGE	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0444N	BISON RIDGE	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0444N	BISON RIDGE	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0444N	BISON RIDGE	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0444O	BETHEL ACRES	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0444O	BETHEL ACRES	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0444O	BETHEL ACRES	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0444O	BETHEL ACRES	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0444O	BETHEL ACRES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0444O	BETHEL ACRES	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0444O	BETHEL ACRES	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0444O	BETHEL ACRES	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0444P	HIGHLAND VIEW	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0444P	HIGHLAND VIEW	AC	R	1	\$8,700.00	\$5,220.00	\$8,700.00
0444P	HIGHLAND VIEW	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0444W	BROOKWOOD ACRES	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0444W	BROOKWOOD ACRES	AC	FP	5	\$4,950.00	\$2,970.00	\$4,950.00
0444W	BROOKWOOD ACRES	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0444W	BROOKWOOD ACRES	AC	S1	1	\$26,400.00	\$26,400.00	\$5,280.00
0444W	BROOKWOOD ACRES	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0444W	BROOKWOOD ACRES	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0444W	BROOKWOOD ACRES	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0444W	BROOKWOOD ACRES	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0444X	GREEN ACRES	AC	B	1	\$29,000.00	\$29,000.00	\$5,800.00
0444X	GREEN ACRES	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0444X	GREEN ACRES	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0444X	GREEN ACRES	AC	R	10	\$9,000.00	\$5,400.00	\$9,000.00
0444X	GREEN ACRES	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0444X	GREEN ACRES	AC	U	10	\$18,000.00	\$10,800.00	\$18,000.00
0444X	GREEN ACRES	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0444X	GREEN ACRES	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0444X	GREEN ACRES	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0444X	GREEN ACRES	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0444Y	QUAIL HOLLOW	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0444Y	QUAIL HOLLOW	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0444Y	QUAIL HOLLOW	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0444Y	QUAIL HOLLOW	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0444Y	QUAIL HOLLOW	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0444Y	QUAIL HOLLOW	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0444Y	QUAIL HOLLOW	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0444Y	QUAIL HOLLOW	LT	B1	1	\$21,000.00	\$21,000.00	\$21,000.00
0444Y	QUAIL HOLLOW	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0444Y	QUAIL HOLLOW	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0444Z	POPLAR GROVE	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0444Z	POPLAR GROVE	AC	R	5	\$4,800.00	\$2,880.00	\$4,800.00
0444Z	POPLAR GROVE	AC	S	1	\$12,800.00	\$12,800.00	\$2,560.00
0444Z	POPLAR GROVE	AC	U	5	\$9,600.00	\$5,760.00	\$9,600.00
0444Z	POPLAR GROVE	LT	B	1	\$13,000.00	\$13,000.00	\$13,000.00
0444Z	POPLAR GROVE	LT	R	1	\$3,900.00	\$3,900.00	\$3,900.00
0444Z	POPLAR GROVE	LT	U	1	\$7,800.00	\$7,800.00	\$7,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0445	NORTHWEST IRONTON RURAL	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0445	NORTHWEST IRONTON RURAL	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0445	NORTHWEST IRONTON RURAL	AC	D	20	\$7,800.00	\$4,680.00	\$7,800.00
0445	NORTHWEST IRONTON RURAL	AC	EB	1	\$26,000.00	\$13,000.00	\$5,200.00
0445	NORTHWEST IRONTON RURAL	AC	ER	10	\$6,500.00	\$3,250.00	\$6,500.00
0445	NORTHWEST IRONTON RURAL	AC	ES	1	\$19,500.00	\$9,750.00	\$3,900.00
0445	NORTHWEST IRONTON RURAL	AC	EU	10	\$13,000.00	\$6,500.00	\$13,000.00
0445	NORTHWEST IRONTON RURAL	AC	FP	20	\$3,900.00	\$2,340.00	\$3,900.00
0445	NORTHWEST IRONTON RURAL	AC	O	20	\$7,800.00	\$4,680.00	\$7,800.00
0445	NORTHWEST IRONTON RURAL	AC	R	20	\$7,800.00	\$4,680.00	\$7,800.00
0445	NORTHWEST IRONTON RURAL	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0445	NORTHWEST IRONTON RURAL	AC	S1	1	\$20,800.00	\$20,800.00	\$4,160.00
0445	NORTHWEST IRONTON RURAL	AC	U	20	\$15,600.00	\$9,360.00	\$15,600.00
0445	NORTHWEST IRONTON RURAL	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0445	NORTHWEST IRONTON RURAL	LT	B1	1	\$21,000.00	\$21,000.00	\$21,000.00
0445	NORTHWEST IRONTON RURAL	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0445	NORTHWEST IRONTON RURAL	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0445A	WENDELL CALDWELL	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0445A	WENDELL CALDWELL	AC	R	1	\$9,000.00	\$5,400.00	\$9,000.00
0445A	WENDELL CALDWELL	AC	U	1	\$18,000.00	\$10,800.00	\$18,000.00
0445B	SANDY PARK	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0445B	SANDY PARK	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0445B	SANDY PARK	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0445B	SANDY PARK	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0445B	SANDY PARK	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0445B	SANDY PARK	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0445B	SANDY PARK	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0445E	WEST AMBER SUBDIVISION	AC	B	1	\$12,000.00	\$12,000.00	\$2,400.00
0445E	WEST AMBER SUBDIVISION	AC	R	3	\$3,600.00	\$2,160.00	\$3,600.00
0445E	WEST AMBER SUBDIVISION	AC	U	3	\$7,200.00	\$4,320.00	\$7,200.00
0445E	WEST AMBER SUBDIVISION	LT	B	1	\$10,000.00	\$10,000.00	\$10,000.00
0446A	ACRE HEIGHTS / FAIRGROUND	AC	B	1	\$16,000.00	\$16,000.00	\$3,200.00
0446A	ACRE HEIGHTS / FAIRGROUND	AC	FP	20	\$2,400.00	\$1,440.00	\$2,400.00
0446A	ACRE HEIGHTS / FAIRGROUND	AC	O	10	\$4,800.00	\$2,880.00	\$4,800.00
0446A	ACRE HEIGHTS / FAIRGROUND	AC	R	10	\$4,800.00	\$2,880.00	\$4,800.00
0446A	ACRE HEIGHTS / FAIRGROUND	AC	S	1	\$12,800.00	\$12,800.00	\$2,560.00
0446A	ACRE HEIGHTS / FAIRGROUND	AC	U	10	\$9,600.00	\$5,760.00	\$9,600.00
0446A	ACRE HEIGHTS / FAIRGROUND	LT	B	1	\$14,000.00	\$14,000.00	\$14,000.00
0446A	ACRE HEIGHTS / FAIRGROUND	LT	R	1	\$4,200.00	\$4,200.00	\$4,200.00
0446A	ACRE HEIGHTS / FAIRGROUND	LT	U	1	\$8,400.00	\$8,400.00	\$8,400.00
0451	SOUTHEAST IRONTON RURAL	AC	B	1	\$32,000.00	\$32,000.00	\$6,400.00
0451	SOUTHEAST IRONTON RURAL	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0451	SOUTHEAST IRONTON RURAL	AC	D	20	\$10,500.00	\$6,300.00	\$10,500.00
0451	SOUTHEAST IRONTON RURAL	AC	EB	1	\$32,000.00	\$16,000.00	\$6,400.00
0451	SOUTHEAST IRONTON RURAL	AC	ER	20	\$8,000.00	\$4,000.00	\$8,000.00
0451	SOUTHEAST IRONTON RURAL	AC	ES	1	\$24,000.00	\$12,000.00	\$4,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0451	SOUTHEAST IRONTON RURAL	AC	EU	20	\$16,000.00	\$8,000.00	\$16,000.00
0451	SOUTHEAST IRONTON RURAL	AC	FP	20	\$5,250.00	\$3,150.00	\$5,250.00
0451	SOUTHEAST IRONTON RURAL	AC	O	20	\$10,500.00	\$6,300.00	\$10,500.00
0451	SOUTHEAST IRONTON RURAL	AC	R	20	\$10,500.00	\$6,300.00	\$10,500.00
0451	SOUTHEAST IRONTON RURAL	AC	S	1	\$25,600.00	\$25,600.00	\$5,120.00
0451	SOUTHEAST IRONTON RURAL	AC	S1	1	\$28,000.00	\$28,000.00	\$5,600.00
0451	SOUTHEAST IRONTON RURAL	AC	U	20	\$21,000.00	\$12,600.00	\$21,000.00
0451	SOUTHEAST IRONTON RURAL	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0451	SOUTHEAST IRONTON RURAL	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0451	SOUTHEAST IRONTON RURAL	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0451	SOUTHEAST IRONTON RURAL	LT	S	1	\$24,000.00	\$24,000.00	\$24,000.00
0451	SOUTHEAST IRONTON RURAL	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0452	TIMKEN	AC	FP	10	\$4,000.00	\$2,400.00	\$4,000.00
0452	TIMKEN	AC	IB	10	\$40,000.00	\$20,000.00	\$40,000.00
0452	TIMKEN	AC	IR	10	\$10,000.00	\$5,000.00	\$10,000.00
0452	TIMKEN	AC	IS	10	\$30,000.00	\$15,000.00	\$30,000.00
0452	TIMKEN	AC	IU	10	\$20,000.00	\$10,000.00	\$20,000.00
0452	TIMKEN	AC	R	10	\$8,000.00	\$4,800.00	\$8,000.00
0452A	RHYNE FOREST	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0452A	RHYNE FOREST	AC	R	10	\$7,800.00	\$4,680.00	\$7,800.00
0452A	RHYNE FOREST	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
0452A	RHYNE FOREST	AC	U	10	\$15,600.00	\$9,360.00	\$15,600.00
0452A	RHYNE FOREST	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
0452A	RHYNE FOREST	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0452A	RHYNE FOREST	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0452B	SPRING LAKE	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0452B	SPRING LAKE	AC	R	10	\$7,800.00	\$4,680.00	\$7,800.00
0452B	SPRING LAKE	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
0452B	SPRING LAKE	AC	U	10	\$15,600.00	\$9,360.00	\$15,600.00
0452B	SPRING LAKE	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
0452B	SPRING LAKE	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0452B	SPRING LAKE	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0452C	ENGLEWOOD	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
0452C	ENGLEWOOD	AC	R	10	\$6,300.00	\$3,780.00	\$6,300.00
0452C	ENGLEWOOD	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
0452C	ENGLEWOOD	AC	U	10	\$12,600.00	\$7,560.00	\$12,600.00
0452C	ENGLEWOOD	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0452C	ENGLEWOOD	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0452C	ENGLEWOOD	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0452D	IRON STATION	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0452D	IRON STATION	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0452D	IRON STATION	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
0452D	IRON STATION	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
0452D	IRON STATION	AC	ER	20	\$6,000.00	\$3,600.00	\$6,000.00
0452D	IRON STATION	AC	EU	20	\$12,000.00	\$7,200.00	\$12,000.00
0452D	IRON STATION	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0452D	IRON STATION	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
0452D	IRON STATION	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0452D	IRON STATION	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0452D	IRON STATION	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0452D	IRON STATION	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
0452D	IRON STATION	LT	B	1	\$17,000.00	\$17,000.00	\$17,000.00
0452D	IRON STATION	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0452D	IRON STATION	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0452D	IRON STATION	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0452D	IRON STATION	SS	CB	45000	\$1.90	\$0.95	\$1.90
0452D	IRON STATION	SS	CR	45000	\$0.48	\$0.24	\$0.48
0452E	IRON STATION ELEM.	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0452E	IRON STATION ELEM.	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0452E	IRON STATION ELEM.	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
0452E	IRON STATION ELEM.	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0452E	IRON STATION ELEM.	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0452E	IRON STATION ELEM.	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
0452E	IRON STATION ELEM.	LT	B	1	\$17,000.00	\$17,000.00	\$17,000.00
0452E	IRON STATION ELEM.	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0452E	IRON STATION ELEM.	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0452E	IRON STATION ELEM.	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0452E	IRON STATION ELEM.	SS	CB	45000	\$1.90	\$0.95	\$1.90
0452E	IRON STATION ELEM.	SS	CR	45000	\$0.48	\$0.24	\$0.48
0452F	FOX DEN CIRCLE	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0452F	FOX DEN CIRCLE	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0452F	FOX DEN CIRCLE	AC	R	20	\$6,600.00	\$3,960.00	\$6,600.00
0452F	FOX DEN CIRCLE	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0452F	FOX DEN CIRCLE	AC	S1	1	\$17,600.00	\$17,600.00	\$3,520.00
0452F	FOX DEN CIRCLE	AC	U	20	\$13,200.00	\$7,920.00	\$13,200.00
0452F	FOX DEN CIRCLE	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0452F	FOX DEN CIRCLE	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0452F	FOX DEN CIRCLE	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0452F	FOX DEN CIRCLE	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0452F	FOX DEN CIRCLE	SS	CB	45000	\$1.90	\$0.95	\$1.90
0452F	FOX DEN CIRCLE	SS	CR	45000	\$0.48	\$0.24	\$0.48
0452G	LOW BRIDGE ESTATES	AC	B	1	\$17,000.00	\$17,000.00	\$3,400.00
0452G	LOW BRIDGE ESTATES	AC	B1	1	\$18,000.00	\$18,000.00	\$3,600.00
0452G	LOW BRIDGE ESTATES	AC	R	20	\$5,400.00	\$3,240.00	\$5,400.00
0452G	LOW BRIDGE ESTATES	AC	S	1	\$13,600.00	\$13,600.00	\$2,720.00
0452G	LOW BRIDGE ESTATES	AC	S1	1	\$14,400.00	\$14,400.00	\$2,880.00
0452G	LOW BRIDGE ESTATES	AC	U	20	\$10,800.00	\$6,480.00	\$10,800.00
0452G	LOW BRIDGE ESTATES	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0452G	LOW BRIDGE ESTATES	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0452G	LOW BRIDGE ESTATES	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0452G	LOW BRIDGE ESTATES	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0452G	LOW BRIDGE ESTATES	SS	CB	45000	\$1.90	\$0.95	\$1.90

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0452G	LOW BRIDGE ESTATES	SS	CR	45000	\$0.48	\$0.24	\$0.48
0452H	WADERIGE	AC	B	1	\$14,000.00	\$14,000.00	\$2,800.00
0452H	WADERIGE	AC	B1	1	\$15,000.00	\$15,000.00	\$3,000.00
0452H	WADERIGE	AC	R	20	\$4,500.00	\$2,700.00	\$4,500.00
0452H	WADERIGE	AC	S	1	\$11,200.00	\$11,200.00	\$2,240.00
0452H	WADERIGE	AC	S1	1	\$12,000.00	\$12,000.00	\$2,400.00
0452H	WADERIGE	AC	U	20	\$9,000.00	\$5,400.00	\$9,000.00
0452H	WADERIGE	LT	B	1	\$12,000.00	\$12,000.00	\$12,000.00
0452H	WADERIGE	LT	B1	1	\$13,000.00	\$13,000.00	\$13,000.00
0452H	WADERIGE	LT	R	1	\$3,900.00	\$3,900.00	\$3,900.00
0452H	WADERIGE	LT	U	1	\$7,800.00	\$7,800.00	\$7,800.00
0452H	WADERIGE	SS	CB	45000	\$1.90	\$0.95	\$1.90
0452H	WADERIGE	SS	CR	45000	\$0.48	\$0.24	\$0.48
0452I	SOUTHMONT	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0452I	SOUTHMONT	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
0452I	SOUTHMONT	AC	D	20	\$5,700.00	\$3,420.00	\$5,700.00
0452I	SOUTHMONT	AC	EB	1	\$19,000.00	\$9,500.00	\$3,800.00
0452I	SOUTHMONT	AC	ER	20	\$4,750.00	\$2,375.00	\$4,750.00
0452I	SOUTHMONT	AC	FP	20	\$2,850.00	\$1,710.00	\$2,850.00
0452I	SOUTHMONT	AC	O	20	\$5,700.00	\$3,420.00	\$5,700.00
0452I	SOUTHMONT	AC	R	20	\$5,700.00	\$3,420.00	\$5,700.00
0452I	SOUTHMONT	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0452I	SOUTHMONT	AC	S1	1	\$15,200.00	\$15,200.00	\$3,040.00
0452I	SOUTHMONT	AC	U	20	\$11,400.00	\$6,840.00	\$11,400.00
0452I	SOUTHMONT	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0452I	SOUTHMONT	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
0452I	SOUTHMONT	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0452I	SOUTHMONT	LT	S	1	\$12,000.00	\$12,000.00	\$12,000.00
0452I	SOUTHMONT	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0453A	MCMILLIAN HEIGHTS	AC	B	1	\$29,000.00	\$29,000.00	\$5,800.00
0453A	MCMILLIAN HEIGHTS	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0453A	MCMILLIAN HEIGHTS	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0453A	MCMILLIAN HEIGHTS	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0453A	MCMILLIAN HEIGHTS	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0453A	MCMILLIAN HEIGHTS	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0453A	MCMILLIAN HEIGHTS	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0453A	MCMILLIAN HEIGHTS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0453A	MCMILLIAN HEIGHTS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0453B	MOSS CREEK	AC	B1	1	\$39,000.00	\$39,000.00	\$7,800.00
0453B	MOSS CREEK	AC	FP	20	\$5,850.00	\$3,510.00	\$5,850.00
0453B	MOSS CREEK	AC	R	3	\$11,700.00	\$7,020.00	\$11,700.00
0453B	MOSS CREEK	AC	S1	1	\$31,200.00	\$31,200.00	\$6,240.00
0453B	MOSS CREEK	AC	U	3	\$23,400.00	\$14,040.00	\$23,400.00
0453B	MOSS CREEK	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0453B	MOSS CREEK	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0453B	MOSS CREEK	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0453C	OAKWOOD CIRCLE	AC	B	1	\$13,000.00	\$13,000.00	\$2,600.00
0453C	OAKWOOD CIRCLE	AC	B1	1	\$14,000.00	\$14,000.00	\$2,800.00
0453C	OAKWOOD CIRCLE	AC	FP	20	\$2,100.00	\$1,260.00	\$2,100.00
0453C	OAKWOOD CIRCLE	AC	R	10	\$4,200.00	\$2,520.00	\$4,200.00
0453C	OAKWOOD CIRCLE	AC	S	1	\$10,400.00	\$10,400.00	\$2,080.00
0453C	OAKWOOD CIRCLE	AC	S1	1	\$11,200.00	\$11,200.00	\$2,240.00
0453C	OAKWOOD CIRCLE	AC	U	10	\$8,400.00	\$5,040.00	\$8,400.00
0453C	OAKWOOD CIRCLE	LT	B	1	\$10,000.00	\$10,000.00	\$10,000.00
0453C	OAKWOOD CIRCLE	LT	B1	1	\$11,000.00	\$11,000.00	\$11,000.00
0453C	OAKWOOD CIRCLE	LT	R	1	\$3,300.00	\$3,300.00	\$3,300.00
0453C	OAKWOOD CIRCLE	LT	U	1	\$6,600.00	\$6,600.00	\$6,600.00
0453D	AIRPORT ROAD	AC	B	1	\$29,000.00	\$29,000.00	\$5,800.00
0453D	AIRPORT ROAD	AC	D	20	\$8,700.00	\$5,220.00	\$8,700.00
0453D	AIRPORT ROAD	AC	FP	20	\$4,350.00	\$2,610.00	\$4,350.00
0453D	AIRPORT ROAD	AC	O	20	\$8,700.00	\$5,220.00	\$8,700.00
0453D	AIRPORT ROAD	AC	U	20	\$17,400.00	\$10,440.00	\$17,400.00
0453F	IRONTON ACRES	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0453F	IRONTON ACRES	AC	B1	1	\$27,000.00	\$27,000.00	\$5,400.00
0453F	IRONTON ACRES	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0453F	IRONTON ACRES	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0453F	IRONTON ACRES	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0453F	IRONTON ACRES	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0453F	IRONTON ACRES	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0453F	IRONTON ACRES	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0453F	IRONTON ACRES	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0453G	CALDWELL CIRCLE	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0453G	CALDWELL CIRCLE	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0453G	CALDWELL CIRCLE	AC	R	3	\$7,500.00	\$4,500.00	\$7,500.00
0453G	CALDWELL CIRCLE	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0453G	CALDWELL CIRCLE	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
0453G	CALDWELL CIRCLE	AC	U	3	\$15,000.00	\$9,000.00	\$15,000.00
0453G	CALDWELL CIRCLE	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0453G	CALDWELL CIRCLE	LT	B1	1	\$21,000.00	\$21,000.00	\$21,000.00
0453G	CALDWELL CIRCLE	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0453G	CALDWELL CIRCLE	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0453H	JAH LANE	AC	B	1	\$13,000.00	\$13,000.00	\$2,600.00
0453H	JAH LANE	AC	B1	1	\$14,000.00	\$14,000.00	\$2,800.00
0453H	JAH LANE	AC	EB	1	\$14,000.00	\$7,000.00	\$2,800.00
0453H	JAH LANE	AC	EU	5	\$7,000.00	\$3,500.00	\$7,000.00
0453H	JAH LANE	AC	FP	20	\$2,100.00	\$1,260.00	\$2,100.00
0453H	JAH LANE	AC	O	5	\$4,200.00	\$2,520.00	\$4,200.00
0453H	JAH LANE	AC	R	5	\$4,200.00	\$2,520.00	\$4,200.00
0453H	JAH LANE	AC	S	1	\$10,400.00	\$10,400.00	\$2,080.00
0453H	JAH LANE	AC	S1	1	\$11,200.00	\$11,200.00	\$2,240.00
0453H	JAH LANE	AC	U	3	\$8,400.00	\$5,040.00	\$8,400.00
0453H	JAH LANE	LT	B	1	\$10,000.00	\$10,000.00	\$10,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0453H	JAH LANE	LT	B1	1	\$11,000.00	\$11,000.00	\$11,000.00
0453H	JAH LANE	LT	R	1	\$3,300.00	\$3,300.00	\$3,300.00
0453H	JAH LANE	LT	U	1	\$6,600.00	\$6,600.00	\$6,600.00
0453L	ROSS INDUSTRIAL PARK	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
0453L	ROSS INDUSTRIAL PARK	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
0453L	ROSS INDUSTRIAL PARK	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
0453L	ROSS INDUSTRIAL PARK	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
0453L	ROSS INDUSTRIAL PARK	AC	IB	1	\$50,000.00	\$25,000.00	\$50,000.00
0453L	ROSS INDUSTRIAL PARK	AC	IR	1	\$12,500.00	\$6,250.00	\$12,500.00
0453L	ROSS INDUSTRIAL PARK	AC	IS	1	\$37,500.00	\$18,750.00	\$37,500.00
0453L	ROSS INDUSTRIAL PARK	AC	IU	1	\$25,000.00	\$12,500.00	\$25,000.00
0453L	ROSS INDUSTRIAL PARK	LT	IB	1	\$38,000.00	\$38,000.00	\$38,000.00
0453L	ROSS INDUSTRIAL PARK	SS	CB	45000	\$3.10	\$1.55	\$3.10
0453L	ROSS INDUSTRIAL PARK	SS	CR	45000	\$0.78	\$0.39	\$0.78
0453L	ROSS INDUSTRIAL PARK	SS	IB	45000	\$1.90	\$0.95	\$1.90
0453L	ROSS INDUSTRIAL PARK	SS	IR	45000	\$0.48	\$0.24	\$0.48
0454A	OLD MILL ROAD	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0454A	OLD MILL ROAD	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0454A	OLD MILL ROAD	AC	D	5	\$9,900.00	\$5,940.00	\$9,900.00
0454A	OLD MILL ROAD	AC	FP	10	\$4,950.00	\$2,970.00	\$4,950.00
0454A	OLD MILL ROAD	AC	O	5	\$9,900.00	\$5,940.00	\$9,900.00
0454A	OLD MILL ROAD	AC	R	5	\$9,900.00	\$5,940.00	\$9,900.00
0454A	OLD MILL ROAD	AC	S	1	\$24,800.00	\$24,800.00	\$4,960.00
0454A	OLD MILL ROAD	AC	S1	1	\$26,400.00	\$26,400.00	\$5,280.00
0454A	OLD MILL ROAD	AC	U	5	\$19,800.00	\$11,880.00	\$19,800.00
0454A	OLD MILL ROAD	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0454A	OLD MILL ROAD	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0454A	OLD MILL ROAD	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0454A	OLD MILL ROAD	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0454B	COUNTRYSIDE	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0454B	COUNTRYSIDE	AC	FP	10	\$5,700.00	\$3,420.00	\$5,700.00
0454B	COUNTRYSIDE	AC	R	10	\$11,400.00	\$6,840.00	\$11,400.00
0454B	COUNTRYSIDE	AC	U	10	\$22,800.00	\$13,680.00	\$22,800.00
0454B	COUNTRYSIDE	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0454B	COUNTRYSIDE	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0454B	COUNTRYSIDE	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0454C	WEATHERWOOD	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
0454C	WEATHERWOOD	AC	FP	10	\$4,650.00	\$2,790.00	\$4,650.00
0454C	WEATHERWOOD	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
0454C	WEATHERWOOD	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
0454C	WEATHERWOOD	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
0454C	WEATHERWOOD	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0454C	WEATHERWOOD	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0454C	WEATHERWOOD	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0454D	THE FIELDS AT WEATHERWOOD	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0454D	THE FIELDS AT WEATHERWOOD	AC	R	10	\$11,400.00	\$6,840.00	\$11,400.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0454D	THE FIELDS AT WEATHERWOOD	AC	U	10	\$22,800.00	\$13,680.00	\$22,800.00
0454D	THE FIELDS AT WEATHERWOOD	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0454D	THE FIELDS AT WEATHERWOOD	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0454D	THE FIELDS AT WEATHERWOOD	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0454E	UNION RIDGE ESTATES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0454E	UNION RIDGE ESTATES	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0454E	UNION RIDGE ESTATES	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0454E	UNION RIDGE ESTATES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0454E	UNION RIDGE ESTATES	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0454E	UNION RIDGE ESTATES	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0454F	SEDGEWOOD	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0454F	SEDGEWOOD	AC	FP	5	\$5,250.00	\$3,150.00	\$5,250.00
0454F	SEDGEWOOD	AC	R	5	\$10,500.00	\$6,300.00	\$10,500.00
0454F	SEDGEWOOD	AC	U	5	\$21,000.00	\$12,600.00	\$21,000.00
0454F	SEDGEWOOD	LT	B1	1	\$32,000.00	\$32,000.00	\$32,000.00
0454F	SEDGEWOOD	LT	R	1	\$9,600.00	\$9,600.00	\$9,600.00
0454F	SEDGEWOOD	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0454G	COLDWATER CREEK	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0454G	COLDWATER CREEK	AC	FP	10	\$5,700.00	\$3,420.00	\$5,700.00
0454G	COLDWATER CREEK	AC	R	10	\$11,400.00	\$6,840.00	\$11,400.00
0454G	COLDWATER CREEK	AC	U	10	\$22,800.00	\$13,680.00	\$22,800.00
0454G	COLDWATER CREEK	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0454G	COLDWATER CREEK	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0454G	COLDWATER CREEK	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0455A	WALNUT GROVE	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0455A	WALNUT GROVE	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0455A	WALNUT GROVE	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0455A	WALNUT GROVE	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0455A	WALNUT GROVE	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0455A	WALNUT GROVE	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0455A	WALNUT GROVE	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0455B	BUFFALO FOREST	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0455B	BUFFALO FOREST	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0455B	BUFFALO FOREST	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0455B	BUFFALO FOREST	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0455B	BUFFALO FOREST	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0455B	BUFFALO FOREST	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0455B	BUFFALO FOREST	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0455B	BUFFALO FOREST	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0455C	SOUTHERN OAKS	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0455C	SOUTHERN OAKS	AC	FP	10	\$3,900.00	\$2,340.00	\$3,900.00
0455C	SOUTHERN OAKS	AC	R	5	\$7,800.00	\$4,680.00	\$7,800.00
0455C	SOUTHERN OAKS	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0455C	SOUTHERN OAKS	AC	U	5	\$15,600.00	\$9,360.00	\$15,600.00
0455C	SOUTHERN OAKS	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0455C	SOUTHERN OAKS	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0455C	SOUTHERN OAKS	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0455D	EASTGATE	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0455D	EASTGATE	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0455D	EASTGATE	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0455D	EASTGATE	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0455E	THE WOODS	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0455E	THE WOODS	AC	FP	10	\$3,750.00	\$2,250.00	\$3,750.00
0455E	THE WOODS	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0455E	THE WOODS	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0455E	THE WOODS	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0455F	KETTLE CREEK	AC	B	1	\$32,000.00	\$32,000.00	\$6,400.00
0455F	KETTLE CREEK	AC	FP	5	\$4,800.00	\$2,880.00	\$4,800.00
0455F	KETTLE CREEK	AC	R	5	\$9,600.00	\$5,760.00	\$9,600.00
0455F	KETTLE CREEK	AC	U	5	\$19,200.00	\$11,520.00	\$19,200.00
0455G	ARBOR HILLS	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
0455G	ARBOR HILLS	AC	FP	10	\$7,200.00	\$4,320.00	\$7,200.00
0455G	ARBOR HILLS	AC	R	3	\$14,400.00	\$8,640.00	\$14,400.00
0455G	ARBOR HILLS	AC	U	3	\$28,800.00	\$17,280.00	\$28,800.00
0455H	STONEGATE	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
0455H	STONEGATE	AC	FP	5	\$7,200.00	\$4,320.00	\$7,200.00
0455H	STONEGATE	AC	R	5	\$14,400.00	\$8,640.00	\$14,400.00
0455H	STONEGATE	AC	U	5	\$28,800.00	\$17,280.00	\$28,800.00
0455I	SHILOH RUN	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
0455I	SHILOH RUN	AC	R	5	\$14,400.00	\$8,640.00	\$14,400.00
0455I	SHILOH RUN	AC	U	5	\$28,800.00	\$17,280.00	\$28,800.00
0455I	SHILOH RUN	LT	B	1	\$42,000.00	\$42,000.00	\$42,000.00
0455I	SHILOH RUN	LT	R	1	\$12,600.00	\$12,600.00	\$12,600.00
0455I	SHILOH RUN	LT	U	1	\$25,200.00	\$25,200.00	\$25,200.00
0455J	BURKE ESTATES	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0455J	BURKE ESTATES	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
0455J	BURKE ESTATES	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
0456A	BUFFALO RIDGE	AC	B	1	\$12,000.00	\$12,000.00	\$2,400.00
0456A	BUFFALO RIDGE	AC	R	5	\$3,600.00	\$2,160.00	\$3,600.00
0456A	BUFFALO RIDGE	AC	S	1	\$9,600.00	\$9,600.00	\$1,920.00
0456A	BUFFALO RIDGE	AC	U	5	\$7,200.00	\$4,320.00	\$7,200.00
0456A	BUFFALO RIDGE	LT	B	1	\$10,000.00	\$10,000.00	\$10,000.00
0456B	GOODSONS PLACE	AC	B	1	\$40,000.00	\$40,000.00	\$8,000.00
0456B	GOODSONS PLACE	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
0456B	GOODSONS PLACE	AC	R	5	\$12,000.00	\$7,200.00	\$12,000.00
0456B	GOODSONS PLACE	AC	U	5	\$24,000.00	\$14,400.00	\$24,000.00
0461A	LONG CIRCLE	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0461A	LONG CIRCLE	AC	D	20	\$9,000.00	\$5,400.00	\$9,000.00
0461A	LONG CIRCLE	AC	FP	20	\$4,500.00	\$2,700.00	\$4,500.00
0461A	LONG CIRCLE	AC	O	20	\$9,000.00	\$5,400.00	\$9,000.00
0461A	LONG CIRCLE	AC	R	20	\$9,000.00	\$5,400.00	\$9,000.00
0461A	LONG CIRCLE	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0461A	LONG CIRCLE	AC	U	20	\$18,000.00	\$10,800.00	\$18,000.00
0461A	LONG CIRCLE	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0461A	LONG CIRCLE	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0461A	LONG CIRCLE	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0461B	DEVINE/ HWY 27	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0461B	DEVINE/ HWY 27	AC	D	10	\$7,500.00	\$4,500.00	\$7,500.00
0461B	DEVINE/ HWY 27	AC	O	10	\$7,500.00	\$4,500.00	\$7,500.00
0461B	DEVINE/ HWY 27	AC	R	10	\$7,500.00	\$4,500.00	\$7,500.00
0461B	DEVINE/ HWY 27	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0461B	DEVINE/ HWY 27	AC	U	10	\$15,000.00	\$9,000.00	\$15,000.00
0461B	DEVINE/ HWY 27	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0461B	DEVINE/ HWY 27	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0461B	DEVINE/ HWY 27	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0461C	WISHBONE ESTATES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0461C	WISHBONE ESTATES	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
0461C	WISHBONE ESTATES	AC	R	1	\$6,900.00	\$4,140.00	\$6,900.00
0461C	WISHBONE ESTATES	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0461C	WISHBONE ESTATES	AC	U	1	\$13,800.00	\$8,280.00	\$13,800.00
0461D	HIPP ROAD	AC	B	1	\$29,000.00	\$29,000.00	\$5,800.00
0461D	HIPP ROAD	AC	D	20	\$8,700.00	\$5,220.00	\$8,700.00
0461D	HIPP ROAD	AC	FP	20	\$4,350.00	\$2,610.00	\$4,350.00
0461D	HIPP ROAD	AC	O	20	\$8,700.00	\$5,220.00	\$8,700.00
0461D	HIPP ROAD	AC	R	20	\$8,700.00	\$5,220.00	\$8,700.00
0461D	HIPP ROAD	AC	S	1	\$23,200.00	\$23,200.00	\$4,640.00
0461D	HIPP ROAD	AC	U	20	\$17,400.00	\$10,440.00	\$17,400.00
0461D	HIPP ROAD	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0461D	HIPP ROAD	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0461D	HIPP ROAD	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0461E	THE FARMS AT LONG CIRCLE	AC	B	1	\$52,000.00	\$52,000.00	\$10,400.00
0461E	THE FARMS AT LONG CIRCLE	AC	R	10	\$15,600.00	\$9,360.00	\$15,600.00
0461E	THE FARMS AT LONG CIRCLE	AC	U	10	\$31,200.00	\$18,720.00	\$31,200.00
0462A	DUTCHMAN TRAILS	AC	B	1	\$42,000.00	\$42,000.00	\$8,400.00
0462A	DUTCHMAN TRAILS	AC	D	5	\$12,600.00	\$7,560.00	\$12,600.00
0462A	DUTCHMAN TRAILS	AC	FP	5	\$6,300.00	\$3,780.00	\$6,300.00
0462A	DUTCHMAN TRAILS	AC	O	5	\$12,600.00	\$7,560.00	\$12,600.00
0462A	DUTCHMAN TRAILS	AC	R	5	\$12,600.00	\$7,560.00	\$12,600.00
0462A	DUTCHMAN TRAILS	AC	S	1	\$33,600.00	\$33,600.00	\$6,720.00
0462A	DUTCHMAN TRAILS	AC	U	5	\$25,200.00	\$15,120.00	\$25,200.00
0462A	DUTCHMAN TRAILS	LT	B	1	\$35,000.00	\$35,000.00	\$35,000.00
0462A	DUTCHMAN TRAILS	LT	R	1	\$10,500.00	\$10,500.00	\$10,500.00
0462A	DUTCHMAN TRAILS	LT	U	1	\$21,000.00	\$21,000.00	\$21,000.00
0462B	ORCHARD MEADOWS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0462B	ORCHARD MEADOWS	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0462B	ORCHARD MEADOWS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0462B	ORCHARD MEADOWS	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0462B	ORCHARD MEADOWS	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0462B	ORCHARD MEADOWS	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0462B	ORCHARD MEADOWS	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0462C	APPLEWOOD	AC	B	1	\$40,000.00	\$40,000.00	\$8,000.00
0462C	APPLEWOOD	AC	D	10	\$12,000.00	\$7,200.00	\$12,000.00
0462C	APPLEWOOD	AC	FP	10	\$6,000.00	\$3,600.00	\$6,000.00
0462C	APPLEWOOD	AC	O	10	\$12,000.00	\$7,200.00	\$12,000.00
0462C	APPLEWOOD	AC	R	10	\$12,000.00	\$7,200.00	\$12,000.00
0462C	APPLEWOOD	AC	S	1	\$32,000.00	\$32,000.00	\$6,400.00
0462C	APPLEWOOD	AC	U	10	\$24,000.00	\$14,400.00	\$24,000.00
0462D	BRANTON ACRES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0462D	BRANTON ACRES	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0462D	BRANTON ACRES	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0462D	BRANTON ACRES	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0462D	BRANTON ACRES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0462D	BRANTON ACRES	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0462D	BRANTON ACRES	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0462E	OLD BARN ROAD	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0462E	OLD BARN ROAD	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0462E	OLD BARN ROAD	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0462E	OLD BARN ROAD	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0462E	OLD BARN ROAD	LT	B	1	\$22,000.00	\$22,000.00	\$22,000.00
0462E	OLD BARN ROAD	LT	R	1	\$6,600.00	\$6,600.00	\$6,600.00
0462E	OLD BARN ROAD	LT	U	1	\$13,200.00	\$13,200.00	\$13,200.00
0462F	VICTORIA CREEK	AC	B	1	\$45,000.00	\$45,000.00	\$9,000.00
0462F	VICTORIA CREEK	AC	FP	5	\$6,750.00	\$4,050.00	\$6,750.00
0462F	VICTORIA CREEK	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0462F	VICTORIA CREEK	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0462F	VICTORIA CREEK	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
0462F	VICTORIA CREEK	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0462F	VICTORIA CREEK	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0462G	HALLMAN FARM	AC	B	1	\$38,000.00	\$38,000.00	\$7,600.00
0462G	HALLMAN FARM	AC	FP	20	\$5,700.00	\$3,420.00	\$5,700.00
0462G	HALLMAN FARM	AC	R	20	\$11,400.00	\$6,840.00	\$11,400.00
0462G	HALLMAN FARM	AC	U	20	\$22,800.00	\$13,680.00	\$22,800.00
0463A	TRINITY FARMS	AC	B	1	\$14,000.00	\$14,000.00	\$2,800.00
0463A	TRINITY FARMS	AC	FP	10	\$2,100.00	\$1,260.00	\$2,100.00
0463A	TRINITY FARMS	AC	R	5	\$4,200.00	\$2,520.00	\$4,200.00
0463A	TRINITY FARMS	AC	S	1	\$11,200.00	\$11,200.00	\$2,240.00
0463A	TRINITY FARMS	AC	U	5	\$8,400.00	\$5,040.00	\$8,400.00
0463A	TRINITY FARMS	LT	B	1	\$11,000.00	\$11,000.00	\$11,000.00
0463A	TRINITY FARMS	LT	R	1	\$3,300.00	\$3,300.00	\$3,300.00
0463A	TRINITY FARMS	LT	U	1	\$6,600.00	\$6,600.00	\$6,600.00
0463E	FURNACE CREEK	AC	B	1	\$45,000.00	\$45,000.00	\$9,000.00
0463E	FURNACE CREEK	AC	B1	1	\$48,000.00	\$48,000.00	\$9,600.00
0463E	FURNACE CREEK	AC	FP	3	\$6,750.00	\$4,050.00	\$6,750.00
0463E	FURNACE CREEK	AC	R	3	\$13,500.00	\$8,100.00	\$13,500.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0463E	FURNACE CREEK	AC	U	3	\$27,000.00	\$16,200.00	\$27,000.00
0463F	WALNUT RIDGE	AC	B	1	\$44,000.00	\$44,000.00	\$8,800.00
0463F	WALNUT RIDGE	AC	B1	1	\$46,000.00	\$46,000.00	\$9,200.00
0463F	WALNUT RIDGE	AC	FP	5	\$6,600.00	\$3,960.00	\$6,600.00
0463F	WALNUT RIDGE	AC	R	2	\$13,200.00	\$7,920.00	\$13,200.00
0463F	WALNUT RIDGE	AC	U	2	\$26,400.00	\$15,840.00	\$26,400.00
0463G	GUNSELMAN SUB	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0463G	GUNSELMAN SUB	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0463G	GUNSELMAN SUB	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0464	NORTHEAST IRONTON	AC	B	1	\$32,000.00	\$32,000.00	\$6,400.00
0464	NORTHEAST IRONTON	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0464	NORTHEAST IRONTON	AC	D	20	\$10,500.00	\$6,300.00	\$10,500.00
0464	NORTHEAST IRONTON	AC	EB	1	\$32,000.00	\$16,000.00	\$6,400.00
0464	NORTHEAST IRONTON	AC	ER	20	\$8,000.00	\$4,000.00	\$8,000.00
0464	NORTHEAST IRONTON	AC	ES	1	\$24,000.00	\$12,000.00	\$4,800.00
0464	NORTHEAST IRONTON	AC	EU	20	\$16,000.00	\$8,000.00	\$16,000.00
0464	NORTHEAST IRONTON	AC	FP	20	\$5,250.00	\$3,150.00	\$5,250.00
0464	NORTHEAST IRONTON	AC	O	20	\$10,500.00	\$6,300.00	\$10,500.00
0464	NORTHEAST IRONTON	AC	R	20	\$10,500.00	\$6,300.00	\$10,500.00
0464	NORTHEAST IRONTON	AC	S	1	\$25,600.00	\$25,600.00	\$5,120.00
0464	NORTHEAST IRONTON	AC	S1	1	\$28,000.00	\$28,000.00	\$5,600.00
0464	NORTHEAST IRONTON	AC	U	20	\$21,000.00	\$12,600.00	\$21,000.00
0464	NORTHEAST IRONTON	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0464	NORTHEAST IRONTON	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0464	NORTHEAST IRONTON	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0464	NORTHEAST IRONTON	LT	S	1	\$24,000.00	\$24,000.00	\$24,000.00
0464	NORTHEAST IRONTON	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0464	NORTHEAST IRONTON	SS	CB	45000	\$1.90	\$0.95	\$1.90
0464	NORTHEAST IRONTON	SS	CR	45000	\$0.48	\$0.24	\$0.48
0464	NORTHEAST IRONTON	SS	CS	45000	\$1.43	\$0.72	\$1.43
0464	NORTHEAST IRONTON	SS	CU	45000	\$0.95	\$0.48	\$0.95
0464A	DOGWOOD ACRES	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0464A	DOGWOOD ACRES	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
0464A	DOGWOOD ACRES	AC	S	1	\$24,800.00	\$24,800.00	\$4,960.00
0464A	DOGWOOD ACRES	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
0464A	DOGWOOD ACRES	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0464A	DOGWOOD ACRES	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0464A	DOGWOOD ACRES	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0464B	STONE CREEK	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0464B	STONE CREEK	AC	R	10	\$9,900.00	\$5,940.00	\$9,900.00
0464B	STONE CREEK	AC	U	10	\$19,800.00	\$11,880.00	\$19,800.00
0464B	STONE CREEK	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0464B	STONE CREEK	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0464B	STONE CREEK	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0464C	WOODCREEK LANE	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0464C	WOODCREEK LANE	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0464C	WOODCREEK LANE	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0464C	WOODCREEK LANE	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0464C	WOODCREEK LANE	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0464C	WOODCREEK LANE	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0464C	WOODCREEK LANE	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0464D	AMITY ACRES	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0464D	AMITY ACRES	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0464D	AMITY ACRES	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00
0464D	AMITY ACRES	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0464D	AMITY ACRES	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
0464E	ORE BANK	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0464E	ORE BANK	AC	R	3	\$9,300.00	\$5,580.00	\$9,300.00
0464E	ORE BANK	AC	S	1	\$24,800.00	\$24,800.00	\$4,960.00
0464E	ORE BANK	AC	U	3	\$18,600.00	\$11,160.00	\$18,600.00
0464E	ORE BANK	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0464E	ORE BANK	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0464E	ORE BANK	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0464I	KRIPPLE CREEK	AC	B	1	\$32,000.00	\$32,000.00	\$6,400.00
0464I	KRIPPLE CREEK	AC	D	5	\$9,600.00	\$5,760.00	\$9,600.00
0464I	KRIPPLE CREEK	AC	FP	5	\$4,800.00	\$2,880.00	\$4,800.00
0464I	KRIPPLE CREEK	AC	O	5	\$9,600.00	\$5,760.00	\$9,600.00
0464I	KRIPPLE CREEK	AC	R	5	\$9,600.00	\$5,760.00	\$9,600.00
0464I	KRIPPLE CREEK	AC	S	1	\$25,600.00	\$25,600.00	\$5,120.00
0464I	KRIPPLE CREEK	AC	U	5	\$19,200.00	\$11,520.00	\$19,200.00
0464I	KRIPPLE CREEK	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0464J	MILTON ACRES	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0464J	MILTON ACRES	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0464J	MILTON ACRES	AC	FP	10	\$4,350.00	\$2,610.00	\$4,350.00
0464J	MILTON ACRES	AC	R	1	\$8,700.00	\$5,220.00	\$8,700.00
0464J	MILTON ACRES	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00
0464J	MILTON ACRES	AC	U	1	\$17,400.00	\$10,440.00	\$17,400.00
0464J	MILTON ACRES	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
0464J	MILTON ACRES	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0464J	MILTON ACRES	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0464J	MILTON ACRES	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0464K	BRECKENRIDGE	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0464K	BRECKENRIDGE	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0464K	BRECKENRIDGE	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0464K	BRECKENRIDGE	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0464K	BRECKENRIDGE	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0464K	BRECKENRIDGE	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0464L	MADISON SPRINGS	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0464L	MADISON SPRINGS	AC	FP	20	\$3,750.00	\$2,250.00	\$3,750.00
0464L	MADISON SPRINGS	AC	R	10	\$7,500.00	\$4,500.00	\$7,500.00
0464L	MADISON SPRINGS	AC	U	10	\$15,000.00	\$9,000.00	\$15,000.00
0464L	MADISON SPRINGS	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0464L	MADISON SPRINGS	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0464L	MADISON SPRINGS	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0464M	MINERS CREEK	AC	B	1	\$42,000.00	\$42,000.00	\$8,400.00
0464M	MINERS CREEK	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0464M	MINERS CREEK	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0464M	MINERS CREEK	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0465A	ROYAL OAKS	AC	B	1	\$32,000.00	\$32,000.00	\$6,400.00
0465A	ROYAL OAKS	AC	O	5	\$9,600.00	\$5,760.00	\$9,600.00
0465A	ROYAL OAKS	AC	R	5	\$9,600.00	\$5,760.00	\$9,600.00
0465A	ROYAL OAKS	AC	S	1	\$25,600.00	\$25,600.00	\$5,120.00
0465A	ROYAL OAKS	AC	U	5	\$19,200.00	\$11,520.00	\$19,200.00
0465A	ROYAL OAKS	LT	B	1	\$27,000.00	\$27,000.00	\$27,000.00
0465A	ROYAL OAKS	LT	R	1	\$8,100.00	\$8,100.00	\$8,100.00
0465A	ROYAL OAKS	LT	U	1	\$16,200.00	\$16,200.00	\$16,200.00
0465B	MISSION TRAILS/LEELIN PAR	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0465B	MISSION TRAILS/LEELIN PAR	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0465B	MISSION TRAILS/LEELIN PAR	AC	FP	10	\$3,600.00	\$2,160.00	\$3,600.00
0465B	MISSION TRAILS/LEELIN PAR	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0465B	MISSION TRAILS/LEELIN PAR	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0465B	MISSION TRAILS/LEELIN PAR	AC	S1	1	\$19,200.00	\$19,200.00	\$3,840.00
0465B	MISSION TRAILS/LEELIN PAR	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0465B	MISSION TRAILS/LEELIN PAR	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0465B	MISSION TRAILS/LEELIN PAR	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0465B	MISSION TRAILS/LEELIN PAR	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0465B	MISSION TRAILS/LEELIN PAR	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0465C	MASON SPRINGS ACRES	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0465C	MASON SPRINGS ACRES	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0465C	MASON SPRINGS ACRES	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0465C	MASON SPRINGS ACRES	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0465C	MASON SPRINGS ACRES	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0465D	JENKINS ROAD	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0465D	JENKINS ROAD	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
0465D	JENKINS ROAD	AC	O	5	\$6,000.00	\$3,600.00	\$6,000.00
0465D	JENKINS ROAD	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0465D	JENKINS ROAD	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0465D	JENKINS ROAD	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
0465D	JENKINS ROAD	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0465D	JENKINS ROAD	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0465D	JENKINS ROAD	LT	B1	1	\$18,000.00	\$18,000.00	\$18,000.00
0465D	JENKINS ROAD	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0465D	JENKINS ROAD	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0465F	BRIARCLIFF ACRES	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0465F	BRIARCLIFF ACRES	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0465F	BRIARCLIFF ACRES	AC	R	3	\$7,800.00	\$4,680.00	\$7,800.00
0465F	BRIARCLIFF ACRES	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
0465F	BRIARCLIFF ACRES	AC	U	3	\$15,600.00	\$9,360.00	\$15,600.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0465G	TIMBERLYNE ESTATES	AC	B1	1	\$54,000.00	\$54,000.00	\$10,800.00
0465G	TIMBERLYNE ESTATES	AC	FP	10	\$8,100.00	\$4,860.00	\$8,100.00
0465G	TIMBERLYNE ESTATES	AC	R	3	\$16,200.00	\$9,720.00	\$16,200.00
0465G	TIMBERLYNE ESTATES	AC	U	3	\$32,400.00	\$19,440.00	\$32,400.00
0465H	IVY CREEK	AC	B	1	\$38,000.00	\$38,000.00	\$7,600.00
0465H	IVY CREEK	AC	FP	10	\$5,700.00	\$3,420.00	\$5,700.00
0465H	IVY CREEK	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0465H	IVY CREEK	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0465I	QUINLAN ESTATES	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0465I	QUINLAN ESTATES	AC	R	3	\$12,000.00	\$7,200.00	\$12,000.00
0465I	QUINLAN ESTATES	AC	U	3	\$24,000.00	\$14,400.00	\$24,000.00
0466A	TRANQUIL OAKS	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0466A	TRANQUIL OAKS	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0466A	TRANQUIL OAKS	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0466A	TRANQUIL OAKS	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0466A	TRANQUIL OAKS	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0466A	TRANQUIL OAKS	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0466A	TRANQUIL OAKS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0466A	TRANQUIL OAKS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0466B	FRONTIER	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0466B	FRONTIER	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0466B	FRONTIER	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0466B	FRONTIER	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0466B	FRONTIER	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0466B	FRONTIER	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0466B	FRONTIER	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0466C	COUNTRY ACRES	AC	B	1	\$29,000.00	\$29,000.00	\$5,800.00
0466C	COUNTRY ACRES	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0466C	COUNTRY ACRES	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0466C	COUNTRY ACRES	AC	S	1	\$23,200.00	\$23,200.00	\$4,640.00
0466C	COUNTRY ACRES	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0466C	COUNTRY ACRES	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0466C	COUNTRY ACRES	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0466C	COUNTRY ACRES	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0466C	COUNTRY ACRES	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0466C	COUNTRY ACRES	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0466G	COLONIAL CROSSING	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0466G	COLONIAL CROSSING	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0466G	COLONIAL CROSSING	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0466H	CALEBS CREEK	AC	B	1	\$43,000.00	\$43,000.00	\$8,600.00
0466H	CALEBS CREEK	AC	R	1	\$12,900.00	\$7,740.00	\$12,900.00
0466H	CALEBS CREEK	LT	B	1	\$36,000.00	\$36,000.00	\$36,000.00
0466H	CALEBS CREEK	LT	R	1	\$10,800.00	\$10,800.00	\$10,800.00
0471A	MOUNTAIN CREEK	AC	B	1	\$50,000.00	\$50,000.00	\$10,000.00
0471A	MOUNTAIN CREEK	AC	FP	5	\$7,500.00	\$4,500.00	\$7,500.00
0471A	MOUNTAIN CREEK	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00



# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0471A	MOUNTAIN CREEK	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
0471A	MOUNTAIN CREEK	LT	B	1	\$45,000.00	\$45,000.00	\$45,000.00
0471B	HAGER MOUNTAIN	AC	B	1	\$52,000.00	\$52,000.00	\$10,400.00
0471B	HAGER MOUNTAIN	AC	FP	20	\$7,800.00	\$4,680.00	\$7,800.00
0471B	HAGER MOUNTAIN	AC	R	7	\$15,600.00	\$9,360.00	\$15,600.00
0471B	HAGER MOUNTAIN	AC	U	7	\$31,200.00	\$18,720.00	\$31,200.00
0471C	ELLINGTON SUBDIVISION	AC	B	1	\$50,000.00	\$50,000.00	\$10,000.00
0471C	ELLINGTON SUBDIVISION	AC	FP	3	\$7,500.00	\$4,500.00	\$7,500.00
0471C	ELLINGTON SUBDIVISION	AC	R	3	\$15,000.00	\$9,000.00	\$15,000.00
0471C	ELLINGTON SUBDIVISION	AC	U	3	\$30,000.00	\$18,000.00	\$30,000.00
0471C	ELLINGTON SUBDIVISION	LT	B	1	\$45,000.00	\$45,000.00	\$45,000.00
0471D	FARMS @ PAYSOUR POND	AC	B	1	\$42,000.00	\$42,000.00	\$8,400.00
0471D	FARMS @ PAYSOUR POND	AC	FP	10	\$6,300.00	\$3,780.00	\$6,300.00
0471D	FARMS @ PAYSOUR POND	AC	R	10	\$12,600.00	\$7,560.00	\$12,600.00
0471D	FARMS @ PAYSOUR POND	AC	U	10	\$25,200.00	\$15,120.00	\$25,200.00
0471E	CEDAR RIDGE FARMS	AC	B	1	\$38,000.00	\$38,000.00	\$7,600.00
0471E	CEDAR RIDGE FARMS	AC	R	3	\$11,400.00	\$6,840.00	\$11,400.00
0471E	CEDAR RIDGE FARMS	AC	U	3	\$22,800.00	\$13,680.00	\$22,800.00
0471E	CEDAR RIDGE FARMS	LT	B	1	\$31,000.00	\$31,000.00	\$31,000.00
0472A	DUTCHMAN TRAILS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0472A	DUTCHMAN TRAILS	AC	D	5	\$6,900.00	\$4,140.00	\$6,900.00
0472A	DUTCHMAN TRAILS	AC	FP	10	\$3,450.00	\$2,070.00	\$3,450.00
0472A	DUTCHMAN TRAILS	AC	O	5	\$6,900.00	\$4,140.00	\$6,900.00
0472A	DUTCHMAN TRAILS	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0472A	DUTCHMAN TRAILS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0472A	DUTCHMAN TRAILS	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0472A	DUTCHMAN TRAILS	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0472A	DUTCHMAN TRAILS	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0472A	DUTCHMAN TRAILS	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0472B	POLSON ESTATES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0472B	POLSON ESTATES	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0472B	POLSON ESTATES	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0472B	POLSON ESTATES	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0472B	POLSON ESTATES	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0472B	POLSON ESTATES	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0472B	POLSON ESTATES	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0472C	DEERTRAIL	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0472C	DEERTRAIL	AC	FP	5	\$3,600.00	\$2,160.00	\$3,600.00
0472C	DEERTRAIL	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0472C	DEERTRAIL	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0472C	DEERTRAIL	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0472C	DEERTRAIL	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0472C	DEERTRAIL	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0472C	DEERTRAIL	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0472D	BREVARD PLACE/LAKE FOREST	AC	B	1	\$50,000.00	\$50,000.00	\$10,000.00
0472D	BREVARD PLACE/LAKE FOREST	AC	FP	5	\$7,500.00	\$4,500.00	\$7,500.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0472D	BREVARD PLACE/LAKE FOREST	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00
0472D	BREVARD PLACE/LAKE FOREST	AC	S	1	\$40,000.00	\$40,000.00	\$8,000.00
0472D	BREVARD PLACE/LAKE FOREST	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
0472D	BREVARD PLACE/LAKE FOREST	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
0472E	MACHPELAH HEIGHTS	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0472E	MACHPELAH HEIGHTS	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0472E	MACHPELAH HEIGHTS	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0472E	MACHPELAH HEIGHTS	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0472E	MACHPELAH HEIGHTS	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0472F	SIGMON FARMS	AC	B	1	\$42,000.00	\$42,000.00	\$8,400.00
0472F	SIGMON FARMS	AC	FP	3	\$6,300.00	\$3,780.00	\$6,300.00
0472F	SIGMON FARMS	AC	R	3	\$12,600.00	\$7,560.00	\$12,600.00
0472F	SIGMON FARMS	AC	S	1	\$33,600.00	\$33,600.00	\$6,720.00
0472F	SIGMON FARMS	AC	U	3	\$25,200.00	\$15,120.00	\$25,200.00
0472F	SIGMON FARMS	LT	B	1	\$35,000.00	\$35,000.00	\$35,000.00
0472J	CAMBRIDGE SUBDIVISION	AC	B	1	\$41,000.00	\$41,000.00	\$8,200.00
0472J	CAMBRIDGE SUBDIVISION	AC	FP	5	\$6,150.00	\$3,690.00	\$6,150.00
0472J	CAMBRIDGE SUBDIVISION	AC	R	1	\$12,300.00	\$7,380.00	\$12,300.00
0472J	CAMBRIDGE SUBDIVISION	AC	U	1	\$24,600.00	\$14,760.00	\$24,600.00
0472J	CAMBRIDGE SUBDIVISION	LT	B	1	\$35,000.00	\$35,000.00	\$35,000.00
0473A	SHEPERDS PLANTATION	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0473A	SHEPERDS PLANTATION	AC	FP	10	\$3,450.00	\$2,070.00	\$3,450.00
0473A	SHEPERDS PLANTATION	AC	R	2	\$6,900.00	\$4,140.00	\$6,900.00
0473A	SHEPERDS PLANTATION	AC	U	2	\$13,800.00	\$8,280.00	\$13,800.00
0473B	STONEBROOK	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0473B	STONEBROOK	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00
0473B	STONEBROOK	AC	R	2	\$6,000.00	\$3,600.00	\$6,000.00
0473B	STONEBROOK	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0473B	STONEBROOK	AC	U	2	\$12,000.00	\$7,200.00	\$12,000.00
0473B	STONEBROOK	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0473B	STONEBROOK	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0473B	STONEBROOK	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0473B	STONEBROOK	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0473C	WILLOWBROOK	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0473C	WILLOWBROOK	AC	B1	1	\$27,000.00	\$27,000.00	\$5,400.00
0473C	WILLOWBROOK	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0473C	WILLOWBROOK	AC	R	2	\$7,500.00	\$4,500.00	\$7,500.00
0473C	WILLOWBROOK	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0473C	WILLOWBROOK	AC	U	2	\$15,000.00	\$9,000.00	\$15,000.00
0473C	WILLOWBROOK	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0473C	WILLOWBROOK	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0473C	WILLOWBROOK	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0473C	WILLOWBROOK	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0473D	PLANTERS RIDGE	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0473D	PLANTERS RIDGE	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0473D	PLANTERS RIDGE	AC	FP	5	\$4,650.00	\$2,790.00	\$4,650.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0473D	PLANTERS RIDGE	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
0473D	PLANTERS RIDGE	AC	S	1	\$24,800.00	\$24,800.00	\$4,960.00
0473D	PLANTERS RIDGE	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
0473D	PLANTERS RIDGE	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0473D	PLANTERS RIDGE	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0473D	PLANTERS RIDGE	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0473D	PLANTERS RIDGE	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0473F	PLANK ESTATES	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0473F	PLANK ESTATES	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0473F	PLANK ESTATES	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0473F	PLANK ESTATES	AC	R	1	\$8,400.00	\$5,040.00	\$8,400.00
0473F	PLANK ESTATES	AC	U	1	\$16,800.00	\$10,080.00	\$16,800.00
0473F	PLANK ESTATES	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0473F	PLANK ESTATES	LT	B1	1	\$27,000.00	\$27,000.00	\$27,000.00
0473G	OAK CREEK RIDGE	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
0473G	OAK CREEK RIDGE	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
0473G	OAK CREEK RIDGE	AC	FP	3	\$3,900.00	\$2,340.00	\$3,900.00
0473G	OAK CREEK RIDGE	AC	R	3	\$7,800.00	\$4,680.00	\$7,800.00
0473G	OAK CREEK RIDGE	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
0473G	OAK CREEK RIDGE	AC	U	3	\$15,600.00	\$9,360.00	\$15,600.00
0473G	OAK CREEK RIDGE	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
0473G	OAK CREEK RIDGE	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0473H	AMITY CREEK	AC	B	1	\$40,000.00	\$40,000.00	\$8,000.00
0473H	AMITY CREEK	AC	B1	1	\$43,000.00	\$43,000.00	\$8,600.00
0473H	AMITY CREEK	AC	FP	3	\$6,000.00	\$3,600.00	\$6,000.00
0473H	AMITY CREEK	AC	R	3	\$12,000.00	\$7,200.00	\$12,000.00
0473H	AMITY CREEK	AC	U	3	\$24,000.00	\$14,400.00	\$24,000.00
0473I	CAROLINA WOODS	AC	B	1	\$45,000.00	\$45,000.00	\$9,000.00
0473I	CAROLINA WOODS	AC	B1	1	\$48,000.00	\$48,000.00	\$9,600.00
0473I	CAROLINA WOODS	AC	R	2	\$13,500.00	\$8,100.00	\$13,500.00
0473I	CAROLINA WOODS	AC	U	2	\$27,000.00	\$16,200.00	\$27,000.00
0474C	EASTLAND HILLS	AC	B	1	\$35,000.00	\$35,000.00	\$7,000.00
0474C	EASTLAND HILLS	AC	R	3	\$10,500.00	\$6,300.00	\$10,500.00
0474C	EASTLAND HILLS	AC	U	3	\$21,000.00	\$12,600.00	\$21,000.00
0474C	EASTLAND HILLS	LT	B	1	\$30,000.00	\$30,000.00	\$30,000.00
0474C	EASTLAND HILLS	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0474C	EASTLAND HILLS	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0474D	VESUVIUS MEADOWS	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0474D	VESUVIUS MEADOWS	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0474D	VESUVIUS MEADOWS	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0474D	VESUVIUS MEADOWS	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0474D	VESUVIUS MEADOWS	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0474D	VESUVIUS MEADOWS	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0474E	WOOD RIDGE	AC	B	1	\$35,000.00	\$35,000.00	\$7,000.00
0474E	WOOD RIDGE	AC	FP	3	\$5,250.00	\$3,150.00	\$5,250.00
0474E	WOOD RIDGE	AC	R	3	\$10,500.00	\$6,300.00	\$10,500.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0474E	WOOD RIDGE	AC	U	3	\$21,000.00	\$12,600.00	\$21,000.00
0474E	WOOD RIDGE	LT	B	1	\$30,000.00	\$30,000.00	\$30,000.00
0474E	WOOD RIDGE	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0474E	WOOD RIDGE	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0475A	CARSON ACRES	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0475A	CARSON ACRES	AC	FP	5	\$4,500.00	\$2,700.00	\$4,500.00
0475A	CARSON ACRES	AC	R	2	\$9,000.00	\$5,400.00	\$9,000.00
0475A	CARSON ACRES	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0475A	CARSON ACRES	AC	U	2	\$18,000.00	\$10,800.00	\$18,000.00
0475A	CARSON ACRES	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0475A	CARSON ACRES	LT	R	1	\$7,800.00	\$7,800.00	\$7,800.00
0475A	CARSON ACRES	LT	U	1	\$15,600.00	\$15,600.00	\$15,600.00
0475B	SWEET BUBBY LANE	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
0475B	SWEET BUBBY LANE	AC	R	3	\$5,400.00	\$3,240.00	\$5,400.00
0475B	SWEET BUBBY LANE	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
0475B	SWEET BUBBY LANE	AC	U	3	\$10,800.00	\$6,480.00	\$10,800.00
0475B	SWEET BUBBY LANE	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
0475B	SWEET BUBBY LANE	LT	R	1	\$4,500.00	\$4,500.00	\$4,500.00
0475B	SWEET BUBBY LANE	LT	S	1	\$12,000.00	\$12,000.00	\$12,000.00
0475B	SWEET BUBBY LANE	LT	U	1	\$9,000.00	\$9,000.00	\$9,000.00
0475C	DENVER FARMS	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0475C	DENVER FARMS	AC	FP	3	\$4,500.00	\$2,700.00	\$4,500.00
0475C	DENVER FARMS	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0475C	DENVER FARMS	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0475C	DENVER FARMS	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0475C	DENVER FARMS	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0475C	DENVER FARMS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0475C	DENVER FARMS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0475D	CREEKSIDE VILLAGE	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0475D	CREEKSIDE VILLAGE	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0475D	CREEKSIDE VILLAGE	AC	R	1	\$9,000.00	\$5,400.00	\$9,000.00
0475D	CREEKSIDE VILLAGE	AC	U	1	\$18,000.00	\$10,800.00	\$18,000.00
0475D	CREEKSIDE VILLAGE	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0475D	CREEKSIDE VILLAGE	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0475D	CREEKSIDE VILLAGE	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0475E	ASHLEE MEADOWS	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0475E	ASHLEE MEADOWS	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0475E	ASHLEE MEADOWS	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0475E	ASHLEE MEADOWS	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0475E	ASHLEE MEADOWS	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0475E	ASHLEE MEADOWS	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0475E	ASHLEE MEADOWS	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0475F	MOUNTAINVIEW	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0475F	MOUNTAINVIEW	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0475F	MOUNTAINVIEW	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0475F	MOUNTAINVIEW	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0475F	MOUNTAINVIEW	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0475F	MOUNTAINVIEW	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0475F	MOUNTAINVIEW	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0475F	MOUNTAINVIEW	LT	B1	1	\$26,000.00	\$26,000.00	\$26,000.00
0475F	MOUNTAINVIEW	LT	R	1	\$7,800.00	\$7,800.00	\$7,800.00
0475F	MOUNTAINVIEW	LT	U	1	\$15,600.00	\$15,600.00	\$15,600.00
0475G	ROYAL OAKS II	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0475G	ROYAL OAKS II	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0475G	ROYAL OAKS II	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0475H	TROY ACRES	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0475H	TROY ACRES	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0475H	TROY ACRES	AC	R	10	\$9,000.00	\$5,400.00	\$9,000.00
0475H	TROY ACRES	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
0475H	TROY ACRES	AC	U	10	\$18,000.00	\$10,800.00	\$18,000.00
0475H	TROY ACRES	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0475H	TROY ACRES	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0475H	TROY ACRES	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0475I	BELLEHAVEN	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0475I	BELLEHAVEN	AC	FP	10	\$4,500.00	\$2,700.00	\$4,500.00
0475I	BELLEHAVEN	AC	R	1	\$9,000.00	\$5,400.00	\$9,000.00
0475I	BELLEHAVEN	AC	S	1	\$23,000.00	\$23,000.00	\$4,600.00
0475I	BELLEHAVEN	AC	U	1	\$18,000.00	\$10,800.00	\$18,000.00
0475I	BELLEHAVEN	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0475I	BELLEHAVEN	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0475I	BELLEHAVEN	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0475J	REYNOLDS ESTATE	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0475J	REYNOLDS ESTATE	AC	FP	20	\$4,500.00	\$2,700.00	\$4,500.00
0475J	REYNOLDS ESTATE	AC	R	10	\$9,000.00	\$5,400.00	\$9,000.00
0475J	REYNOLDS ESTATE	AC	U	10	\$18,000.00	\$10,800.00	\$18,000.00
0475J	REYNOLDS ESTATE	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0475J	REYNOLDS ESTATE	LT	R	1	\$7,800.00	\$7,800.00	\$7,800.00
0475J	REYNOLDS ESTATE	LT	U	1	\$15,600.00	\$15,600.00	\$15,600.00
0476A	FALCON RIDGE	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
0476A	FALCON RIDGE	AC	R	3	\$6,900.00	\$4,140.00	\$6,900.00
0476A	FALCON RIDGE	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
0476A	FALCON RIDGE	AC	U	3	\$13,800.00	\$8,280.00	\$13,800.00
0476A	FALCON RIDGE	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0476A	FALCON RIDGE	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0476A	FALCON RIDGE	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0476C	RIDGE CREST	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
0476C	RIDGE CREST	AC	FP	3	\$3,600.00	\$2,160.00	\$3,600.00
0476C	RIDGE CREST	AC	R	3	\$7,200.00	\$4,320.00	\$7,200.00
0476C	RIDGE CREST	AC	U	3	\$14,400.00	\$8,640.00	\$14,400.00
0476C	RIDGE CREST	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0476C	RIDGE CREST	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0476C	RIDGE CREST	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0476D	ANDERSON WOODS	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0476D	ANDERSON WOODS	AC	R	3	\$9,000.00	\$5,400.00	\$9,000.00
0476D	ANDERSON WOODS	AC	U	3	\$18,000.00	\$10,800.00	\$18,000.00
0476D	ANDERSON WOODS	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0476D	ANDERSON WOODS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0476D	ANDERSON WOODS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0500A	CARMEL WOODS	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0500A	CARMEL WOODS	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0500A	CARMEL WOODS	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0500A	CARMEL WOODS	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
0500A	CARMEL WOODS	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0500A	CARMEL WOODS	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0501	LOWESVILLE SQUARE	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
0501	LOWESVILLE SQUARE	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
0501	LOWESVILLE SQUARE	AC	R	10	\$15,000.00	\$9,000.00	\$15,000.00
0501	LOWESVILLE SQUARE	AC	U	10	\$30,000.00	\$18,000.00	\$30,000.00
0501	LOWESVILLE SQUARE	LT	B	1	\$38,000.00	\$38,000.00	\$38,000.00
0501	LOWESVILLE SQUARE	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0501	LOWESVILLE SQUARE	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0501	LOWESVILLE SQUARE	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0501A	FOREST RIDGE	AC	B	1	\$52,000.00	\$52,000.00	\$10,400.00
0501A	FOREST RIDGE	AC	FP	5	\$7,800.00	\$4,680.00	\$7,800.00
0501A	FOREST RIDGE	AC	R	5	\$15,600.00	\$9,360.00	\$15,600.00
0501A	FOREST RIDGE	AC	U	5	\$31,200.00	\$18,720.00	\$31,200.00
0501A	FOREST RIDGE	LT	B	1	\$45,000.00	\$45,000.00	\$45,000.00
0501A	FOREST RIDGE	LT	R	1	\$13,500.00	\$13,500.00	\$13,500.00
0501A	FOREST RIDGE	LT	U	1	\$27,000.00	\$27,000.00	\$27,000.00
0501B	LOWESVILLE (HWY 16 SOUTH)	AC	B	1	\$40,000.00	\$40,000.00	\$8,000.00
0501B	LOWESVILLE (HWY 16 SOUTH)	AC	B1	1	\$41,000.00	\$41,000.00	\$8,200.00
0501B	LOWESVILLE (HWY 16 SOUTH)	AC	FP	20	\$6,150.00	\$3,690.00	\$6,150.00
0501B	LOWESVILLE (HWY 16 SOUTH)	AC	R	20	\$12,300.00	\$7,380.00	\$12,300.00
0501B	LOWESVILLE (HWY 16 SOUTH)	AC	S	1	\$32,000.00	\$32,000.00	\$6,400.00
0501B	LOWESVILLE (HWY 16 SOUTH)	AC	S1	1	\$32,800.00	\$32,800.00	\$6,560.00
0501B	LOWESVILLE (HWY 16 SOUTH)	AC	U	20	\$24,600.00	\$14,760.00	\$24,600.00
0501B	LOWESVILLE (HWY 16 SOUTH)	LT	B	1	\$33,000.00	\$33,000.00	\$33,000.00
0501B	LOWESVILLE (HWY 16 SOUTH)	LT	B1	1	\$34,000.00	\$34,000.00	\$34,000.00
0501B	LOWESVILLE (HWY 16 SOUTH)	LT	R	1	\$10,200.00	\$10,200.00	\$10,200.00
0501B	LOWESVILLE (HWY 16 SOUTH)	LT	U	1	\$20,400.00	\$20,400.00	\$20,400.00
0501D	HAGERS FERRY & 73	AC	B	1	\$39,000.00	\$39,000.00	\$7,800.00
0501D	HAGERS FERRY & 73	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0501D	HAGERS FERRY & 73	AC	D	20	\$12,000.00	\$7,200.00	\$12,000.00
0501D	HAGERS FERRY & 73	AC	FP	20	\$6,000.00	\$3,600.00	\$6,000.00
0501D	HAGERS FERRY & 73	AC	O	20	\$12,000.00	\$7,200.00	\$12,000.00
0501D	HAGERS FERRY & 73	AC	R	20	\$12,000.00	\$7,200.00	\$12,000.00
0501D	HAGERS FERRY & 73	AC	S	1	\$31,200.00	\$31,200.00	\$6,240.00
0501D	HAGERS FERRY & 73	AC	S1	1	\$32,000.00	\$32,000.00	\$6,400.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0501D	HAGERS FERRY & 73	AC	U	20	\$24,000.00	\$14,400.00	\$24,000.00
0501D	HAGERS FERRY & 73	AC	WF	1	\$455,000.00	\$455,000.00	\$91,000.00
0501D	HAGERS FERRY & 73	AC	WF1	1	\$470,000.00	\$470,000.00	\$94,000.00
0501D	HAGERS FERRY & 73	LT	B	1	\$31,000.00	\$31,000.00	\$31,000.00
0501D	HAGERS FERRY & 73	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0501D	HAGERS FERRY & 73	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0501D	HAGERS FERRY & 73	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0501E	LOWESVILLE EAST	AC	B	1	\$65,000.00	\$65,000.00	\$13,000.00
0501E	LOWESVILLE EAST	AC	B1	1	\$70,000.00	\$70,000.00	\$14,000.00
0501E	LOWESVILLE EAST	AC	D	20	\$21,000.00	\$12,600.00	\$21,000.00
0501E	LOWESVILLE EAST	AC	FP	20	\$10,500.00	\$6,300.00	\$10,500.00
0501E	LOWESVILLE EAST	AC	O	20	\$21,000.00	\$12,600.00	\$21,000.00
0501E	LOWESVILLE EAST	AC	R	20	\$21,000.00	\$12,600.00	\$21,000.00
0501E	LOWESVILLE EAST	AC	S	1	\$52,000.00	\$52,000.00	\$10,400.00
0501E	LOWESVILLE EAST	AC	S1	1	\$56,000.00	\$56,000.00	\$11,200.00
0501E	LOWESVILLE EAST	AC	U	20	\$42,000.00	\$25,200.00	\$42,000.00
0501E	LOWESVILLE EAST	LT	B	1	\$55,000.00	\$55,000.00	\$55,000.00
0501E	LOWESVILLE EAST	LT	B1	1	\$60,000.00	\$60,000.00	\$60,000.00
0501E	LOWESVILLE EAST	LT	R	1	\$18,000.00	\$18,000.00	\$18,000.00
0501E	LOWESVILLE EAST	LT	U	1	\$36,000.00	\$36,000.00	\$36,000.00
0501G	BENSONS CREEK	AC	B	1	\$52,000.00	\$52,000.00	\$10,400.00
0501G	BENSONS CREEK	AC	FP	5	\$7,800.00	\$4,680.00	\$7,800.00
0501G	BENSONS CREEK	AC	R	5	\$15,600.00	\$9,360.00	\$15,600.00
0501G	BENSONS CREEK	AC	U	5	\$31,200.00	\$18,720.00	\$31,200.00
0501G	BENSONS CREEK	LT	B	1	\$45,000.00	\$45,000.00	\$45,000.00
0501G	BENSONS CREEK	LT	R	1	\$13,500.00	\$13,500.00	\$13,500.00
0501G	BENSONS CREEK	LT	U	1	\$27,000.00	\$27,000.00	\$27,000.00
0501L	LOWESVILLE/BLUM	AC	B	1	\$40,000.00	\$40,000.00	\$8,000.00
0501L	LOWESVILLE/BLUM	AC	B1	1	\$41,000.00	\$41,000.00	\$8,200.00
0501L	LOWESVILLE/BLUM	AC	FP	20	\$6,150.00	\$3,690.00	\$6,150.00
0501L	LOWESVILLE/BLUM	AC	R	20	\$12,300.00	\$7,380.00	\$12,300.00
0501L	LOWESVILLE/BLUM	AC	S	1	\$32,000.00	\$32,000.00	\$6,400.00
0501L	LOWESVILLE/BLUM	AC	S1	1	\$32,800.00	\$32,800.00	\$6,560.00
0501L	LOWESVILLE/BLUM	AC	U	20	\$24,600.00	\$14,760.00	\$24,600.00
0501L	LOWESVILLE/BLUM	LT	B	1	\$33,000.00	\$33,000.00	\$33,000.00
0501L	LOWESVILLE/BLUM	LT	B1	1	\$34,000.00	\$34,000.00	\$34,000.00
0501L	LOWESVILLE/BLUM	LT	R	1	\$10,200.00	\$10,200.00	\$10,200.00
0501L	LOWESVILLE/BLUM	LT	U	1	\$20,400.00	\$20,400.00	\$20,400.00
0502	16 & HAGERS FERRY	AC	B	1	\$39,000.00	\$39,000.00	\$7,800.00
0502	16 & HAGERS FERRY	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0502	16 & HAGERS FERRY	AC	D	20	\$12,000.00	\$7,200.00	\$12,000.00
0502	16 & HAGERS FERRY	AC	FP	20	\$6,000.00	\$3,600.00	\$6,000.00
0502	16 & HAGERS FERRY	AC	O	20	\$12,000.00	\$7,200.00	\$12,000.00
0502	16 & HAGERS FERRY	AC	R	20	\$12,000.00	\$7,200.00	\$12,000.00
0502	16 & HAGERS FERRY	AC	S	1	\$31,200.00	\$31,200.00	\$6,240.00
0502	16 & HAGERS FERRY	AC	S1	1	\$32,000.00	\$32,000.00	\$6,400.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0502	16 & HAGERS FERRY	AC	U	20	\$24,000.00	\$14,400.00	\$24,000.00
0502	16 & HAGERS FERRY	LT	B	1	\$31,000.00	\$31,000.00	\$31,000.00
0502	16 & HAGERS FERRY	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0502	16 & HAGERS FERRY	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0502	16 & HAGERS FERRY	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0502A	BUS 16/73 COMMERCIAL	AC	CB	1	\$565,000.00	\$282,500.00	\$565,000.00
0502A	BUS 16/73 COMMERCIAL	AC	CR	1	\$141,250.00	\$70,625.00	\$141,250.00
0502A	BUS 16/73 COMMERCIAL	AC	CS	1	\$423,750.00	\$211,875.00	\$423,750.00
0502A	BUS 16/73 COMMERCIAL	AC	CU	1	\$282,500.00	\$141,250.00	\$282,500.00
0502A	BUS 16/73 COMMERCIAL	AC	FP	1	\$23,000.00	\$13,800.00	\$23,000.00
0502A	BUS 16/73 COMMERCIAL	AC	IB	1	\$175,000.00	\$87,500.00	\$175,000.00
0502A	BUS 16/73 COMMERCIAL	AC	IR	1	\$43,750.00	\$21,875.00	\$43,750.00
0502A	BUS 16/73 COMMERCIAL	AC	IS	1	\$131,250.00	\$65,625.00	\$131,250.00
0502A	BUS 16/73 COMMERCIAL	AC	IU	1	\$87,500.00	\$43,750.00	\$87,500.00
0502A	BUS 16/73 COMMERCIAL	SS	CB	45000	\$16.25	\$8.13	\$16.25
0502A	BUS 16/73 COMMERCIAL	SS	CR	45000	\$4.06	\$2.03	\$4.06
0502A	BUS 16/73 COMMERCIAL	SS	CS	45000	\$12.19	\$6.10	\$12.19
0502A	BUS 16/73 COMMERCIAL	SS	CU	45000	\$8.13	\$4.07	\$8.13
0502B	TRIANGLE BUSINESS PARK	AC	IB	1	\$94,000.00	\$47,000.00	\$94,000.00
0502B	TRIANGLE BUSINESS PARK	AC	IR	1	\$23,500.00	\$11,750.00	\$23,500.00
0502B	TRIANGLE BUSINESS PARK	AC	IS	1	\$70,500.00	\$35,250.00	\$70,500.00
0502B	TRIANGLE BUSINESS PARK	AC	IU	1	\$47,000.00	\$23,500.00	\$47,000.00
0502B	TRIANGLE BUSINESS PARK	SS	CB	45000	\$9.40	\$4.70	\$9.40
0502B	TRIANGLE BUSINESS PARK	SS	CR	45000	\$2.35	\$1.18	\$2.35
0502B	TRIANGLE BUSINESS PARK	SS	CS	45000	\$7.05	\$3.53	\$7.05
0502C	FOREST OAKS	AC	B	1	\$38,000.00	\$38,000.00	\$7,600.00
0502C	FOREST OAKS	AC	FP	5	\$5,700.00	\$3,420.00	\$5,700.00
0502C	FOREST OAKS	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0502C	FOREST OAKS	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0502C	FOREST OAKS	LT	B	1	\$31,000.00	\$31,000.00	\$31,000.00
0502D	HWY 16 SOUTH	AC	B	1	\$39,000.00	\$39,000.00	\$7,800.00
0502D	HWY 16 SOUTH	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0502D	HWY 16 SOUTH	AC	D	20	\$12,000.00	\$7,200.00	\$12,000.00
0502D	HWY 16 SOUTH	AC	EB	1	\$40,000.00	\$20,000.00	\$8,000.00
0502D	HWY 16 SOUTH	AC	ER	20	\$10,000.00	\$5,000.00	\$10,000.00
0502D	HWY 16 SOUTH	AC	ES	1	\$30,000.00	\$15,000.00	\$6,000.00
0502D	HWY 16 SOUTH	AC	EU	20	\$20,000.00	\$10,000.00	\$20,000.00
0502D	HWY 16 SOUTH	AC	FP	20	\$6,000.00	\$3,600.00	\$6,000.00
0502D	HWY 16 SOUTH	AC	O	20	\$12,000.00	\$7,200.00	\$12,000.00
0502D	HWY 16 SOUTH	AC	R	20	\$12,000.00	\$7,200.00	\$12,000.00
0502D	HWY 16 SOUTH	AC	S	1	\$31,200.00	\$31,200.00	\$6,240.00
0502D	HWY 16 SOUTH	AC	S1	1	\$32,000.00	\$32,000.00	\$6,400.00
0502D	HWY 16 SOUTH	AC	U	20	\$24,000.00	\$14,400.00	\$24,000.00
0502D	HWY 16 SOUTH	LT	B	1	\$31,000.00	\$31,000.00	\$31,000.00
0502D	HWY 16 SOUTH	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0502D	HWY 16 SOUTH	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00



# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0502D	HWY 16 SOUTH	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0502E	PROSPECT HILLS	AC	B1	1	\$48,000.00	\$48,000.00	\$9,600.00
0502E	PROSPECT HILLS	AC	FP	5	\$7,200.00	\$4,320.00	\$7,200.00
0502E	PROSPECT HILLS	AC	R	5	\$14,400.00	\$8,640.00	\$14,400.00
0502E	PROSPECT HILLS	AC	U	5	\$28,800.00	\$17,280.00	\$28,800.00
0502E	PROSPECT HILLS	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0502F	OXFORD HUNT	AC	B1	1	\$44,000.00	\$44,000.00	\$8,800.00
0502F	OXFORD HUNT	AC	FP	5	\$6,600.00	\$3,960.00	\$6,600.00
0502F	OXFORD HUNT	AC	R	5	\$13,200.00	\$7,920.00	\$13,200.00
0502F	OXFORD HUNT	AC	U	5	\$26,400.00	\$15,840.00	\$26,400.00
0502F	OXFORD HUNT	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0502F	OXFORD HUNT	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
0502F	OXFORD HUNT	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
0502H	OTIS CIRCLE	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0502H	OTIS CIRCLE	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
0502H	OTIS CIRCLE	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
0502H	OTIS CIRCLE	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0502H	OTIS CIRCLE	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
0502H	OTIS CIRCLE	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
0502H	OTIS CIRCLE	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0502H	OTIS CIRCLE	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0502H	OTIS CIRCLE	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0502H	OTIS CIRCLE	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0502I	HUNTERS BLUFF	AC	B1	1	\$44,000.00	\$44,000.00	\$8,800.00
0502I	HUNTERS BLUFF	AC	FP	5	\$6,600.00	\$3,960.00	\$6,600.00
0502I	HUNTERS BLUFF	AC	R	5	\$13,200.00	\$7,920.00	\$13,200.00
0502I	HUNTERS BLUFF	AC	U	5	\$26,400.00	\$15,840.00	\$26,400.00
0502I	HUNTERS BLUFF	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0502J	WATERSIDE LANDING SFR	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0502J	WATERSIDE LANDING SFR	AC	R	10	\$24,000.00	\$14,400.00	\$24,000.00
0502J	WATERSIDE LANDING SFR	AC	U	10	\$48,000.00	\$28,800.00	\$48,000.00
0502J	WATERSIDE LANDING SFR	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
0502J	WATERSIDE LANDING SFR	LT	R	1	\$21,000.00	\$21,000.00	\$21,000.00
0502J	WATERSIDE LANDING SFR	LT	U	1	\$42,000.00	\$42,000.00	\$42,000.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	CB	1	\$530,000.00	\$265,000.00	\$530,000.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	CR	1	\$132,500.00	\$66,250.00	\$132,500.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	CS	1	\$397,500.00	\$198,750.00	\$397,500.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	CU	1	\$265,000.00	\$132,500.00	\$265,000.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	FP	5	\$23,000.00	\$13,800.00	\$23,000.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	IB	5	\$190,000.00	\$95,000.00	\$190,000.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	IR	5	\$47,500.00	\$23,750.00	\$47,500.00
0502K	NEW HWY 16/73 COMMERCIAL	AC	IU	5	\$95,000.00	\$47,500.00	\$95,000.00
0502K	NEW HWY 16/73 COMMERCIAL	SS	CB	45000	\$15.00	\$7.50	\$15.00
0502K	NEW HWY 16/73 COMMERCIAL	SS	CR	45000	\$3.75	\$1.88	\$3.75
0502K	NEW HWY 16/73 COMMERCIAL	SS	CS	45000	\$11.25	\$5.63	\$11.25
0502K	NEW HWY 16/73 COMMERCIAL	SS	CU	45000	\$7.50	\$3.75	\$7.50

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0502L	SIXTEEN CROSSING	AC	CB	1	\$440,000.00	\$220,000.00	\$440,000.00
0502L	SIXTEEN CROSSING	AC	CR	1	\$110,000.00	\$55,000.00	\$110,000.00
0502L	SIXTEEN CROSSING	AC	CS	1	\$330,000.00	\$165,000.00	\$330,000.00
0502L	SIXTEEN CROSSING	AC	CU	1	\$220,000.00	\$110,000.00	\$220,000.00
0502L	SIXTEEN CROSSING	AC	FP	5	\$13,000.00	\$7,800.00	\$13,000.00
0502L	SIXTEEN CROSSING	AC	IB	5	\$200,000.00	\$100,000.00	\$200,000.00
0502L	SIXTEEN CROSSING	AC	IR	5	\$50,000.00	\$25,000.00	\$50,000.00
0502L	SIXTEEN CROSSING	AC	IS	5	\$150,000.00	\$75,000.00	\$150,000.00
0502L	SIXTEEN CROSSING	AC	IU	5	\$100,000.00	\$50,000.00	\$100,000.00
0502M	PINNACLE PROPERTIES	AC	CB	1	\$440,000.00	\$220,000.00	\$440,000.00
0502M	PINNACLE PROPERTIES	AC	CR	1	\$110,000.00	\$55,000.00	\$110,000.00
0502M	PINNACLE PROPERTIES	AC	CS	1	\$330,000.00	\$165,000.00	\$330,000.00
0502M	PINNACLE PROPERTIES	AC	CU	1	\$220,000.00	\$110,000.00	\$220,000.00
0502M	PINNACLE PROPERTIES	AC	FP	5	\$23,000.00	\$13,800.00	\$23,000.00
0502M	PINNACLE PROPERTIES	AC	IB	5	\$190,000.00	\$95,000.00	\$190,000.00
0502M	PINNACLE PROPERTIES	AC	IR	5	\$47,500.00	\$23,750.00	\$47,500.00
0502M	PINNACLE PROPERTIES	AC	IS	5	\$142,500.00	\$71,250.00	\$142,500.00
0502M	PINNACLE PROPERTIES	AC	IU	5	\$95,000.00	\$47,500.00	\$95,000.00
0502M	PINNACLE PROPERTIES	SS	CB	45000	\$12.50	\$6.25	\$12.50
0502M	PINNACLE PROPERTIES	SS	CR	45000	\$3.13	\$1.57	\$3.13
0502M	PINNACLE PROPERTIES	SS	CS	45000	\$9.38	\$4.69	\$9.38
0502M	PINNACLE PROPERTIES	SS	CU	45000	\$6.25	\$3.13	\$6.25
0503	UNITY CHURCH	AC	B	1	\$58,000.00	\$58,000.00	\$11,600.00
0503	UNITY CHURCH	AC	B1	1	\$60,000.00	\$60,000.00	\$12,000.00
0503	UNITY CHURCH	AC	D	10	\$18,000.00	\$10,800.00	\$18,000.00
0503	UNITY CHURCH	AC	EB	1	\$76,000.00	\$38,000.00	\$15,200.00
0503	UNITY CHURCH	AC	ER	10	\$19,000.00	\$9,500.00	\$19,000.00
0503	UNITY CHURCH	AC	ES	1	\$57,000.00	\$28,500.00	\$11,400.00
0503	UNITY CHURCH	AC	EU	10	\$38,000.00	\$19,000.00	\$38,000.00
0503	UNITY CHURCH	AC	FP	10	\$9,000.00	\$5,400.00	\$9,000.00
0503	UNITY CHURCH	AC	O	10	\$18,000.00	\$10,800.00	\$18,000.00
0503	UNITY CHURCH	AC	R	10	\$18,000.00	\$10,800.00	\$18,000.00
0503	UNITY CHURCH	AC	S	1	\$46,400.00	\$46,400.00	\$9,280.00
0503	UNITY CHURCH	AC	S1	1	\$48,000.00	\$48,000.00	\$9,600.00
0503	UNITY CHURCH	AC	U	10	\$36,000.00	\$21,600.00	\$36,000.00
0503	UNITY CHURCH	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0503	UNITY CHURCH	AC	WFR	10	\$159,000.00	\$95,400.00	\$159,000.00
0503	UNITY CHURCH	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0503	UNITY CHURCH	LT	B	1	\$49,000.00	\$49,000.00	\$49,000.00
0503	UNITY CHURCH	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
0503	UNITY CHURCH	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00
0503	UNITY CHURCH	LT	U	1	\$30,000.00	\$30,000.00	\$30,000.00
0503A	COUNTRY VALLEY	AC	B	1	\$33,000.00	\$33,000.00	\$6,600.00
0503A	COUNTRY VALLEY	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0503A	COUNTRY VALLEY	AC	R	5	\$10,500.00	\$6,300.00	\$10,500.00
0503A	COUNTRY VALLEY	AC	U	5	\$21,000.00	\$12,600.00	\$21,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0503A	COUNTRY VALLEY	LT	B	1	\$30,000.00	\$30,000.00	\$30,000.00
0503A	COUNTRY VALLEY	LT	B1	1	\$32,000.00	\$32,000.00	\$32,000.00
0503A	COUNTRY VALLEY	LT	R	1	\$9,600.00	\$9,600.00	\$9,600.00
0503A	COUNTRY VALLEY	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0503B	GABRIELS POINT	AC	B1	1	\$76,000.00	\$76,000.00	\$15,200.00
0503B	GABRIELS POINT	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0503B	GABRIELS POINT	AC	S1	1	\$60,800.00	\$60,800.00	\$12,160.00
0503B	GABRIELS POINT	AC	U	5	\$45,600.00	\$27,360.00	\$45,600.00
0503B	GABRIELS POINT	AC	WF1	1	\$500,000.00	\$500,000.00	\$100,000.00
0503B	GABRIELS POINT	LT	B1	1	\$62,000.00	\$62,000.00	\$62,000.00
0503C	TRIANGLE	AC	B	1	\$38,000.00	\$38,000.00	\$7,600.00
0503C	TRIANGLE	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0503C	TRIANGLE	AC	FP	20	\$6,000.00	\$3,600.00	\$6,000.00
0503C	TRIANGLE	AC	R	20	\$12,000.00	\$7,200.00	\$12,000.00
0503C	TRIANGLE	AC	S	1	\$30,400.00	\$30,400.00	\$6,080.00
0503C	TRIANGLE	AC	S1	1	\$32,000.00	\$32,000.00	\$6,400.00
0503C	TRIANGLE	AC	U	20	\$24,000.00	\$14,400.00	\$24,000.00
0503C	TRIANGLE	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0503C	TRIANGLE	AC	WFR	20	\$159,000.00	\$95,400.00	\$159,000.00
0503C	TRIANGLE	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0503C	TRIANGLE	LT	B	1	\$36,000.00	\$36,000.00	\$36,000.00
0503C	TRIANGLE	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0503D	OAKBROOK	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0503D	OAKBROOK	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0503D	OAKBROOK	AC	FP	10	\$3,450.00	\$2,070.00	\$3,450.00
0503D	OAKBROOK	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
0503D	OAKBROOK	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0503D	OAKBROOK	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
0503D	OAKBROOK	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0503D	OAKBROOK	LT	B1	1	\$23,000.00	\$23,000.00	\$23,000.00
0503D	OAKBROOK	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0503D	OAKBROOK	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0503E	QUAIL HILLS	AC	B1	1	\$42,000.00	\$42,000.00	\$8,400.00
0503E	QUAIL HILLS	AC	R	5	\$12,600.00	\$7,560.00	\$12,600.00
0503E	QUAIL HILLS	AC	U	5	\$25,200.00	\$15,120.00	\$25,200.00
0503E	QUAIL HILLS	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0503E	QUAIL HILLS	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
0503E	QUAIL HILLS	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
0503F	FOXLAIRE	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0503F	FOXLAIRE	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0503F	FOXLAIRE	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0503F	FOXLAIRE	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0503F	FOXLAIRE	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	B1	1	\$75,000.00	\$75,000.00	\$15,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	EB	1	\$80,000.00	\$40,000.00	\$16,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0503G	CHERRY PT,NIXON,WATER OAK	AC	ER	10	\$20,000.00	\$12,000.00	\$20,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	ES	1	\$60,000.00	\$30,000.00	\$12,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	EU	10	\$40,000.00	\$24,000.00	\$40,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	FP	10	\$11,250.00	\$6,750.00	\$11,250.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	R	10	\$22,500.00	\$13,500.00	\$22,500.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	S	1	\$56,000.00	\$56,000.00	\$11,200.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	S1	1	\$60,000.00	\$60,000.00	\$12,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	U	10	\$45,000.00	\$27,000.00	\$45,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	WF	1	\$455,000.00	\$455,000.00	\$91,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	WFR	5	\$141,000.00	\$84,600.00	\$141,000.00
0503G	CHERRY PT,NIXON,WATER OAK	AC	WF1	1	\$470,000.00	\$470,000.00	\$94,000.00
0503G	CHERRY PT,NIXON,WATER OAK	LT	B	1	\$56,000.00	\$56,000.00	\$56,000.00
0503G	CHERRY PT,NIXON,WATER OAK	LT	B1	1	\$60,000.00	\$60,000.00	\$60,000.00
0503G	CHERRY PT,NIXON,WATER OAK	LT	R	1	\$18,000.00	\$18,000.00	\$18,000.00
0503G	CHERRY PT,NIXON,WATER OAK	LT	U	1	\$36,000.00	\$36,000.00	\$36,000.00
0503H	CAMERON HEIGHTS	AC	B	1	\$33,000.00	\$33,000.00	\$6,600.00
0503H	CAMERON HEIGHTS	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0503H	CAMERON HEIGHTS	AC	R	5	\$10,500.00	\$6,300.00	\$10,500.00
0503H	CAMERON HEIGHTS	AC	U	5	\$21,000.00	\$12,600.00	\$21,000.00
0503H	CAMERON HEIGHTS	LT	B	1	\$30,000.00	\$30,000.00	\$30,000.00
0503H	CAMERON HEIGHTS	LT	B1	1	\$32,000.00	\$32,000.00	\$32,000.00
0503H	CAMERON HEIGHTS	LT	R	1	\$9,600.00	\$9,600.00	\$9,600.00
0503H	CAMERON HEIGHTS	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0503I	MALIBU GABRIELS POINTE	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0503I	MALIBU GABRIELS POINTE	AC	B1	1	\$76,000.00	\$76,000.00	\$15,200.00
0503I	MALIBU GABRIELS POINTE	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0503I	MALIBU GABRIELS POINTE	AC	U	5	\$45,600.00	\$27,360.00	\$45,600.00
0503I	MALIBU GABRIELS POINTE	AC	WF	1	\$490,000.00	\$490,000.00	\$98,000.00
0503I	MALIBU GABRIELS POINTE	AC	WFR	5	\$150,000.00	\$90,000.00	\$150,000.00
0503I	MALIBU GABRIELS POINTE	AC	WF1	1	\$500,000.00	\$500,000.00	\$100,000.00
0503I	MALIBU GABRIELS POINTE	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0503I	MALIBU GABRIELS POINTE	LT	B1	1	\$66,000.00	\$66,000.00	\$66,000.00
0503I	MALIBU GABRIELS POINTE	LT	U	1	\$39,600.00	\$39,600.00	\$39,600.00
0503J	SMITHSTONE SFR	AC	B1	1	\$68,000.00	\$68,000.00	\$13,600.00
0503J	SMITHSTONE SFR	AC	FP	10	\$10,200.00	\$6,120.00	\$10,200.00
0503J	SMITHSTONE SFR	AC	R	10	\$20,400.00	\$12,240.00	\$20,400.00
0503J	SMITHSTONE SFR	AC	U	10	\$40,800.00	\$24,480.00	\$40,800.00
0503J	SMITHSTONE SFR	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0503J	SMITHSTONE SFR	LT	B1	1	\$52,000.00	\$52,000.00	\$52,000.00
0503J	SMITHSTONE SFR	LT	R	1	\$15,600.00	\$15,600.00	\$15,600.00
0503J	SMITHSTONE SFR	LT	U	1	\$31,200.00	\$31,200.00	\$31,200.00
0503L	LOGANS RUN	AC	B	1	\$33,000.00	\$33,000.00	\$6,600.00
0503L	LOGANS RUN	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0503L	LOGANS RUN	AC	R	5	\$10,500.00	\$6,300.00	\$10,500.00
0503L	LOGANS RUN	AC	U	5	\$21,000.00	\$12,600.00	\$21,000.00
0503L	LOGANS RUN	LT	B	1	\$30,000.00	\$30,000.00	\$30,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0503L	LOGANS RUN	LT	B1	1	\$32,000.00	\$32,000.00	\$32,000.00
0503L	LOGANS RUN	LT	R	1	\$9,600.00	\$9,600.00	\$9,600.00
0503L	LOGANS RUN	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	IB	1	\$155,000.00	\$77,500.00	\$155,000.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	IR	1	\$38,750.00	\$19,375.00	\$38,750.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	IS	1	\$116,250.00	\$58,125.00	\$116,250.00
0503M	TRIANGLE INDUSTRIAL PARK	AC	IU	1	\$77,500.00	\$38,750.00	\$77,500.00
0503M	TRIANGLE INDUSTRIAL PARK	LT	IB	1	\$94,000.00	\$94,000.00	\$94,000.00
0503M	TRIANGLE INDUSTRIAL PARK	SS	CB	45000	\$9.40	\$4.70	\$9.40
0503M	TRIANGLE INDUSTRIAL PARK	SS	CR	45000	\$2.35	\$1.18	\$2.35
0503M	TRIANGLE INDUSTRIAL PARK	SS	IB	40000	\$3.80	\$1.90	\$3.80
0503M	TRIANGLE INDUSTRIAL PARK	SS	IR	40000	\$0.95	\$0.48	\$0.95
0503N	VILLAGES OF DENVER	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0503N	VILLAGES OF DENVER	AC	R	10	\$24,000.00	\$14,400.00	\$24,000.00
0503N	VILLAGES OF DENVER	AC	U	10	\$48,000.00	\$28,800.00	\$48,000.00
0503N	VILLAGES OF DENVER	LT	B1	1	\$65,000.00	\$65,000.00	\$65,000.00
0503N	VILLAGES OF DENVER	LT	R	1	\$19,500.00	\$19,500.00	\$19,500.00
0503N	VILLAGES OF DENVER	LT	U	1	\$39,000.00	\$39,000.00	\$39,000.00
0503O	FORNEY CREEK PARK	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
0503O	FORNEY CREEK PARK	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
0503O	FORNEY CREEK PARK	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
0503O	FORNEY CREEK PARK	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
0503O	FORNEY CREEK PARK	AC	FP	1	\$20,000.00	\$12,000.00	\$20,000.00
0503O	FORNEY CREEK PARK	AC	IB	5	\$155,000.00	\$77,500.00	\$155,000.00
0503O	FORNEY CREEK PARK	AC	IR	5	\$38,750.00	\$19,375.00	\$38,750.00
0503O	FORNEY CREEK PARK	AC	IU	5	\$77,500.00	\$38,750.00	\$77,500.00
0503O	FORNEY CREEK PARK	SS	CB	40000	\$7.50	\$3.75	\$7.50
0503O	FORNEY CREEK PARK	SS	CR	40000	\$1.88	\$0.94	\$1.88
0503O	FORNEY CREEK PARK	SS	IB	40000	\$7.50	\$3.75	\$7.50
0503O	FORNEY CREEK PARK	SS	IR	40000	\$1.88	\$0.94	\$1.88
0503O	FORNEY CREEK PARK	SS	IS	40000	\$5.63	\$2.82	\$5.63
0503P	HARBOR MASTER	AC	B1	1	\$82,000.00	\$82,000.00	\$16,400.00
0503P	HARBOR MASTER	AC	R	5	\$24,600.00	\$14,760.00	\$24,600.00
0503P	HARBOR MASTER	AC	U	5	\$49,200.00	\$29,520.00	\$49,200.00
0503P	HARBOR MASTER	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0503P	HARBOR MASTER	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0503P	HARBOR MASTER	LT	B1	1	\$68,000.00	\$68,000.00	\$68,000.00
0503P	HARBOR MASTER	LT	R	1	\$20,400.00	\$20,400.00	\$20,400.00
0503P	HARBOR MASTER	LT	U	1	\$40,800.00	\$40,800.00	\$40,800.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	B	1	\$38,000.00	\$38,000.00	\$7,600.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	B1	1	\$39,000.00	\$39,000.00	\$7,800.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0503Q	TRIANGLE NORTH (HWY 16)	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	D	20	\$11,700.00	\$7,020.00	\$11,700.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	EB	1	\$62,000.00	\$31,000.00	\$12,400.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	ER	10	\$15,500.00	\$7,750.00	\$15,500.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	ES	1	\$46,500.00	\$23,250.00	\$9,300.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	EU	10	\$31,000.00	\$15,500.00	\$31,000.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	FP	20	\$5,850.00	\$3,510.00	\$5,850.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	IB	1	\$155,000.00	\$77,500.00	\$155,000.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	IR	1	\$38,750.00	\$19,375.00	\$38,750.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	IS	1	\$116,250.00	\$58,125.00	\$116,250.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	IU	1	\$77,500.00	\$38,750.00	\$77,500.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	O	20	\$11,700.00	\$7,020.00	\$11,700.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	R	20	\$11,700.00	\$7,020.00	\$11,700.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	S	1	\$30,400.00	\$30,400.00	\$6,080.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	S1	1	\$31,200.00	\$31,200.00	\$6,240.00
0503Q	TRIANGLE NORTH (HWY 16)	AC	U	20	\$23,400.00	\$14,040.00	\$23,400.00
0503Q	TRIANGLE NORTH (HWY 16)	LT	B	1	\$31,000.00	\$31,000.00	\$31,000.00
0503Q	TRIANGLE NORTH (HWY 16)	LT	B1	1	\$32,000.00	\$32,000.00	\$32,000.00
0503Q	TRIANGLE NORTH (HWY 16)	LT	R	1	\$9,600.00	\$9,600.00	\$9,600.00
0503Q	TRIANGLE NORTH (HWY 16)	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0503Q	TRIANGLE NORTH (HWY 16)	SS	CB	45000	\$7.50	\$3.75	\$7.50
0503Q	TRIANGLE NORTH (HWY 16)	SS	CR	45000	\$1.88	\$0.94	\$1.88
0503Q	TRIANGLE NORTH (HWY 16)	SS	CS	45000	\$5.63	\$2.82	\$5.63
0503Q	TRIANGLE NORTH (HWY 16)	SS	CU	45000	\$3.75	\$1.88	\$3.75
0503Q	TRIANGLE NORTH (HWY 16)	SS	IB	45000	\$3.80	\$1.90	\$3.80
0503Q	TRIANGLE NORTH (HWY 16)	SS	IR	45000	\$0.95	\$0.48	\$0.95
0503R	AIRLIE PARK	AC	FP	20	\$13,000.00	\$7,800.00	\$13,000.00
0503R	AIRLIE PARK	AC	IB	20	\$100,000.00	\$50,000.00	\$100,000.00
0503R	AIRLIE PARK	AC	IR	20	\$25,000.00	\$12,500.00	\$25,000.00
0503R	AIRLIE PARK	AC	IS	20	\$75,000.00	\$37,500.00	\$75,000.00
0503R	AIRLIE PARK	AC	IU	20	\$50,000.00	\$25,000.00	\$50,000.00
0504	WESTPORT MARKETPLACE	AC	CB	5	\$250,000.00	\$125,000.00	\$250,000.00
0504	WESTPORT MARKETPLACE	AC	CR	5	\$62,500.00	\$31,250.00	\$62,500.00
0504	WESTPORT MARKETPLACE	AC	CS	5	\$187,500.00	\$93,750.00	\$187,500.00
0504	WESTPORT MARKETPLACE	AC	CU	5	\$125,000.00	\$62,500.00	\$125,000.00
0504	WESTPORT MARKETPLACE	SS	CB	45000	\$6.30	\$3.15	\$6.30
0504	WESTPORT MARKETPLACE	SS	CR	45000	\$1.58	\$0.79	\$1.58
0504	WESTPORT MARKETPLACE	SS	CS	45000	\$4.73	\$2.37	\$4.73
0504	WESTPORT MARKETPLACE	SS	CU	45000	\$3.15	\$1.58	\$3.15
0504A	WESTPORT LAKESIDE	AC	B1	1	\$110,000.00	\$110,000.00	\$22,000.00
0504A	WESTPORT LAKESIDE	AC	R	10	\$33,000.00	\$19,800.00	\$33,000.00
0504A	WESTPORT LAKESIDE	AC	U	10	\$66,000.00	\$39,600.00	\$66,000.00
0504A	WESTPORT LAKESIDE	LT	B1	1	\$95,000.00	\$95,000.00	\$95,000.00
0504A	WESTPORT LAKESIDE	LT	R	1	\$28,500.00	\$28,500.00	\$28,500.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0504A	WESTPORT LAKESIDE	LT	U	1	\$57,000.00	\$57,000.00	\$57,000.00
0504B	THE SPRINGS @ WESTPORT	AC	B1	1	\$88,000.00	\$88,000.00	\$17,600.00
0504B	THE SPRINGS @ WESTPORT	AC	R	10	\$26,400.00	\$15,840.00	\$26,400.00
0504B	THE SPRINGS @ WESTPORT	AC	U	10	\$52,800.00	\$31,680.00	\$52,800.00
0504B	THE SPRINGS @ WESTPORT	LT	CA	1	\$76,000.00	\$76,000.00	\$76,000.00
0504E	WESTPORT II	AC	B	1	\$62,000.00	\$62,000.00	\$12,400.00
0504E	WESTPORT II	AC	B1	1	\$64,000.00	\$64,000.00	\$12,800.00
0504E	WESTPORT II	AC	FP	10	\$9,600.00	\$5,760.00	\$9,600.00
0504E	WESTPORT II	AC	R	10	\$19,200.00	\$11,520.00	\$19,200.00
0504E	WESTPORT II	AC	U	10	\$38,400.00	\$23,040.00	\$38,400.00
0504E	WESTPORT II	AC	WFR	10	\$168,000.00	\$100,800.00	\$168,000.00
0504E	WESTPORT II	AC	WF1	1	\$560,000.00	\$560,000.00	\$112,000.00
0504E	WESTPORT II	LT	B1	1	\$52,000.00	\$52,000.00	\$52,000.00
0504E	WESTPORT II	LT	R	1	\$15,600.00	\$15,600.00	\$15,600.00
0504E	WESTPORT II	LT	U	1	\$31,200.00	\$31,200.00	\$31,200.00
0504G	LAKEHAVEN	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0504G	LAKEHAVEN	AC	B1	1	\$32,000.00	\$32,000.00	\$6,400.00
0504G	LAKEHAVEN	AC	FP	5	\$4,500.00	\$2,700.00	\$4,500.00
0504G	LAKEHAVEN	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0504G	LAKEHAVEN	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0504G	LAKEHAVEN	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0504G	LAKEHAVEN	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0504G	LAKEHAVEN	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0504G	LAKEHAVEN	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0504L	CEDARBROOK ESTATES	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0504L	CEDARBROOK ESTATES	AC	R	10	\$11,400.00	\$6,840.00	\$11,400.00
0504L	CEDARBROOK ESTATES	AC	U	10	\$22,800.00	\$13,680.00	\$22,800.00
0504L	CEDARBROOK ESTATES	LT	B1	1	\$31,000.00	\$31,000.00	\$31,000.00
0504L	CEDARBROOK ESTATES	LT	R	1	\$9,300.00	\$9,300.00	\$9,300.00
0504L	CEDARBROOK ESTATES	LT	U	1	\$18,600.00	\$18,600.00	\$18,600.00
0504L	CEDARBROOK ESTATES	SS	CB	40000	\$6.30	\$3.15	\$6.30
0504M	HICKORY CREEK	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0504M	HICKORY CREEK	AC	FP	5	\$4,200.00	\$2,520.00	\$4,200.00
0504M	HICKORY CREEK	AC	R	5	\$8,400.00	\$5,040.00	\$8,400.00
0504M	HICKORY CREEK	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00
0504M	HICKORY CREEK	AC	U	5	\$16,800.00	\$10,080.00	\$16,800.00
0504M	HICKORY CREEK	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
0504M	HICKORY CREEK	LT	R	1	\$6,900.00	\$6,900.00	\$6,900.00
0504M	HICKORY CREEK	LT	U	1	\$13,800.00	\$13,800.00	\$13,800.00
0504P	WOODHILL COVE	AC	B	1	\$64,000.00	\$64,000.00	\$12,800.00
0504P	WOODHILL COVE	AC	B1	1	\$66,000.00	\$66,000.00	\$13,200.00
0504P	WOODHILL COVE	AC	R	5	\$19,800.00	\$11,880.00	\$19,800.00
0504P	WOODHILL COVE	AC	U	5	\$39,600.00	\$23,760.00	\$39,600.00
0504P	WOODHILL COVE	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0504P	WOODHILL COVE	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0504P	WOODHILL COVE	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0504P	WOODHILL COVE	LT	B	1	\$52,000.00	\$52,000.00	\$52,000.00
0504P	WOODHILL COVE	LT	B1	1	\$54,000.00	\$54,000.00	\$54,000.00
0504T	DEER TRACK	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
0504T	DEER TRACK	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0504T	DEER TRACK	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0504T	DEER TRACK	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0504T	DEER TRACK	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0504T	DEER TRACK	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0504U	FAIRFIELD COMMONS	SS	CB	45000	\$4.40	\$2.20	\$4.40
0504V	FAIRFIELD FOREST	AC	B1	1	\$48,000.00	\$48,000.00	\$9,600.00
0504V	FAIRFIELD FOREST	AC	R	5	\$14,400.00	\$8,640.00	\$14,400.00
0504V	FAIRFIELD FOREST	AC	U	5	\$28,800.00	\$17,280.00	\$28,800.00
0504V	FAIRFIELD FOREST	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0504V	FAIRFIELD FOREST	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0504V	FAIRFIELD FOREST	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0504W	WESTPORT LAKESIDE	AC	R	10	\$25,000.00	\$15,000.00	\$25,000.00
0504W	WESTPORT LAKESIDE	AC	U	10	\$50,000.00	\$30,000.00	\$50,000.00
0504W	WESTPORT LAKESIDE	LT	CA1	1	\$33,000.00	\$33,000.00	\$33,000.00
0504X	HAGERS HOLLOW	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0504X	HAGERS HOLLOW	AC	FP	5	\$4,500.00	\$2,700.00	\$4,500.00
0504X	HAGERS HOLLOW	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0504X	HAGERS HOLLOW	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0504X	HAGERS HOLLOW	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0504X	HAGERS HOLLOW	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0504X	HAGERS HOLLOW	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0504Y	HAGERS HOLLOW C/I	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
0504Y	HAGERS HOLLOW C/I	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
0504Y	HAGERS HOLLOW C/I	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
0504Y	HAGERS HOLLOW C/I	AC	IB	1	\$125,000.00	\$62,500.00	\$125,000.00
0504Y	HAGERS HOLLOW C/I	AC	IR	1	\$31,250.00	\$15,625.00	\$31,250.00
0504Y	HAGERS HOLLOW C/I	AC	IU	1	\$62,500.00	\$31,250.00	\$62,500.00
0504Y	HAGERS HOLLOW C/I	SS	CB	45000	\$7.50	\$3.75	\$7.50
0504Y	HAGERS HOLLOW C/I	SS	CR	45000	\$1.88	\$0.94	\$1.88
0504Y	HAGERS HOLLOW C/I	SS	CS	45000	\$5.63	\$2.82	\$5.63
0505	WEBBS CHAPEL COVE	AC	B	1	\$76,000.00	\$76,000.00	\$15,200.00
0505	WEBBS CHAPEL COVE	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0505	WEBBS CHAPEL COVE	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0505	WEBBS CHAPEL COVE	AC	U	5	\$45,600.00	\$27,360.00	\$45,600.00
0505	WEBBS CHAPEL COVE	AC	WF	1	\$565,000.00	\$565,000.00	\$113,000.00
0505	WEBBS CHAPEL COVE	AC	WFR	5	\$169,500.00	\$101,700.00	\$169,500.00
0505	WEBBS CHAPEL COVE	AC	WF1	1	\$590,000.00	\$590,000.00	\$118,000.00
0505A	EXECUTIVE CIRCLE	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
0505A	EXECUTIVE CIRCLE	AC	R	5	\$10,800.00	\$6,480.00	\$10,800.00
0505A	EXECUTIVE CIRCLE	AC	S	1	\$28,800.00	\$28,800.00	\$5,760.00
0505A	EXECUTIVE CIRCLE	AC	U	5	\$21,600.00	\$12,960.00	\$21,600.00
0505A	EXECUTIVE CIRCLE	AC	WF	1	\$530,000.00	\$530,000.00	\$106,000.00



# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0505A	EXECUTIVE CIRCLE	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0505A	EXECUTIVE CIRCLE	LT	B	1	\$32,000.00	\$32,000.00	\$32,000.00
0505A	EXECUTIVE CIRCLE	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0505B	LYNNWOOD	AC	B	1	\$40,000.00	\$40,000.00	\$8,000.00
0505B	LYNNWOOD	AC	R	5	\$12,000.00	\$7,200.00	\$12,000.00
0505B	LYNNWOOD	AC	U	5	\$24,000.00	\$14,400.00	\$24,000.00
0505B	LYNNWOOD	AC	WF	1	\$550,000.00	\$550,000.00	\$110,000.00
0505B	LYNNWOOD	AC	WFR	5	\$165,000.00	\$99,000.00	\$165,000.00
0505B	LYNNWOOD	LT	B	1	\$35,000.00	\$35,000.00	\$35,000.00
0505C	LITTLE LYNNWOOD	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0505C	LITTLE LYNNWOOD	AC	R	10	\$9,300.00	\$5,580.00	\$9,300.00
0505C	LITTLE LYNNWOOD	AC	S	1	\$24,800.00	\$24,800.00	\$4,960.00
0505C	LITTLE LYNNWOOD	AC	U	10	\$18,600.00	\$11,160.00	\$18,600.00
0505C	LITTLE LYNNWOOD	AC	WF	1	\$500,000.00	\$500,000.00	\$100,000.00
0505C	LITTLE LYNNWOOD	LT	B	1	\$28,000.00	\$28,000.00	\$28,000.00
0505D	SANDPIPER BAY	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0505D	SANDPIPER BAY	AC	R	5	\$21,000.00	\$12,600.00	\$21,000.00
0505D	SANDPIPER BAY	AC	S	1	\$56,000.00	\$56,000.00	\$11,200.00
0505D	SANDPIPER BAY	AC	U	5	\$42,000.00	\$25,200.00	\$42,000.00
0505D	SANDPIPER BAY	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0505D	SANDPIPER BAY	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0505E	PINE RIDGE WINDY PINE	AC	B	1	\$80,000.00	\$80,000.00	\$16,000.00
0505E	PINE RIDGE WINDY PINE	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0505E	PINE RIDGE WINDY PINE	AC	S	1	\$64,000.00	\$64,000.00	\$12,800.00
0505E	PINE RIDGE WINDY PINE	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0505E	PINE RIDGE WINDY PINE	AC	WF	1	\$600,000.00	\$600,000.00	\$120,000.00
0505E	PINE RIDGE WINDY PINE	AC	WFR	5	\$180,000.00	\$108,000.00	\$180,000.00
0505E	PINE RIDGE WINDY PINE	LT	B	1	\$74,000.00	\$74,000.00	\$74,000.00
0505F	HARBOR WATCH	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0505F	HARBOR WATCH	AC	R	5	\$21,000.00	\$12,600.00	\$21,000.00
0505F	HARBOR WATCH	AC	S	1	\$56,000.00	\$56,000.00	\$11,200.00
0505F	HARBOR WATCH	AC	U	5	\$42,000.00	\$25,200.00	\$42,000.00
0505F	HARBOR WATCH	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0505G	CAMPGROUND RD	AC	B	1	\$34,000.00	\$34,000.00	\$6,800.00
0505G	CAMPGROUND RD	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0505G	CAMPGROUND RD	AC	D	20	\$10,500.00	\$6,300.00	\$10,500.00
0505G	CAMPGROUND RD	AC	EB	1	\$35,000.00	\$17,500.00	\$7,000.00
0505G	CAMPGROUND RD	AC	ER	10	\$8,750.00	\$4,375.00	\$8,750.00
0505G	CAMPGROUND RD	AC	ES	1	\$26,250.00	\$13,125.00	\$5,250.00
0505G	CAMPGROUND RD	AC	EU	10	\$17,500.00	\$8,750.00	\$17,500.00
0505G	CAMPGROUND RD	AC	FP	20	\$5,250.00	\$3,150.00	\$5,250.00
0505G	CAMPGROUND RD	AC	O	20	\$10,500.00	\$6,300.00	\$10,500.00
0505G	CAMPGROUND RD	AC	R	20	\$10,500.00	\$6,300.00	\$10,500.00
0505G	CAMPGROUND RD	AC	S	1	\$27,200.00	\$27,200.00	\$5,440.00
0505G	CAMPGROUND RD	AC	S1	1	\$28,000.00	\$28,000.00	\$5,600.00
0505G	CAMPGROUND RD	AC	U	20	\$21,000.00	\$12,600.00	\$21,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0505G	CAMPGROUND RD	LT	B	1	\$29,000.00	\$29,000.00	\$29,000.00
0505G	CAMPGROUND RD	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0505G	CAMPGROUND RD	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0505G	CAMPGROUND RD	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0505H	ISLE OF PINES	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0505H	ISLE OF PINES	AC	R	5	\$21,000.00	\$12,600.00	\$21,000.00
0505H	ISLE OF PINES	AC	S	1	\$56,000.00	\$56,000.00	\$11,200.00
0505H	ISLE OF PINES	AC	U	5	\$42,000.00	\$25,200.00	\$42,000.00
0505H	ISLE OF PINES	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0505I	BENIDORM	AC	B	1	\$60,000.00	\$60,000.00	\$12,000.00
0505I	BENIDORM	AC	R	5	\$18,000.00	\$10,800.00	\$18,000.00
0505I	BENIDORM	AC	U	5	\$36,000.00	\$21,600.00	\$36,000.00
0505I	BENIDORM	LT	B	1	\$52,000.00	\$52,000.00	\$52,000.00
0505I	BENIDORM	LT	R	1	\$15,600.00	\$15,600.00	\$15,600.00
0505I	BENIDORM	LT	U	1	\$31,200.00	\$31,200.00	\$31,200.00
0505M	DICK WILSON & STRATFORD	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
0505M	DICK WILSON & STRATFORD	AC	R	5	\$10,800.00	\$6,480.00	\$10,800.00
0505M	DICK WILSON & STRATFORD	AC	S	1	\$28,800.00	\$28,800.00	\$5,760.00
0505M	DICK WILSON & STRATFORD	AC	U	5	\$21,600.00	\$12,960.00	\$21,600.00
0505M	DICK WILSON & STRATFORD	AC	WF	1	\$530,000.00	\$530,000.00	\$106,000.00
0505M	DICK WILSON & STRATFORD	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0505M	DICK WILSON & STRATFORD	LT	B	1	\$32,000.00	\$32,000.00	\$32,000.00
0505M	DICK WILSON & STRATFORD	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0505N	PINE HARBOR	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0505N	PINE HARBOR	AC	R	5	\$21,000.00	\$12,600.00	\$21,000.00
0505N	PINE HARBOR	AC	S	1	\$56,000.00	\$56,000.00	\$11,200.00
0505N	PINE HARBOR	AC	U	5	\$42,000.00	\$25,200.00	\$42,000.00
0505N	PINE HARBOR	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0505N	PINE HARBOR	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0505O	BORDEAUX SUBDIVISION	AC	B	1	\$50,000.00	\$50,000.00	\$10,000.00
0505O	BORDEAUX SUBDIVISION	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
0505O	BORDEAUX SUBDIVISION	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00
0505O	BORDEAUX SUBDIVISION	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
0505O	BORDEAUX SUBDIVISION	AC	WF	1	\$530,000.00	\$530,000.00	\$106,000.00
0505O	BORDEAUX SUBDIVISION	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0505O	BORDEAUX SUBDIVISION	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0505O	BORDEAUX SUBDIVISION	LT	B1	1	\$44,000.00	\$44,000.00	\$44,000.00
0505P	EASTWIND COVE SUBDIVISION	AC	B1	1	\$75,000.00	\$75,000.00	\$15,000.00
0505P	EASTWIND COVE SUBDIVISION	AC	R	5	\$22,500.00	\$13,500.00	\$22,500.00
0505P	EASTWIND COVE SUBDIVISION	AC	U	5	\$45,000.00	\$27,000.00	\$45,000.00
0505P	EASTWIND COVE SUBDIVISION	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0505P	EASTWIND COVE SUBDIVISION	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0505P	EASTWIND COVE SUBDIVISION	LT	B1	1	\$65,000.00	\$65,000.00	\$65,000.00
0505Q	HARBOR OAKS	AC	B	1	\$80,000.00	\$80,000.00	\$16,000.00
0505Q	HARBOR OAKS	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0505Q	HARBOR OAKS	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0505Q	HARBOR OAKS	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0505Q	HARBOR OAKS	AC	WF	1	\$500,000.00	\$500,000.00	\$100,000.00
0505Q	HARBOR OAKS	AC	WFR	5	\$150,000.00	\$90,000.00	\$150,000.00
0505Q	HARBOR OAKS	AC	WF1	1	\$500,000.00	\$500,000.00	\$100,000.00
0505R	NORMAN POINTE	AC	B1	1	\$75,000.00	\$75,000.00	\$15,000.00
0505R	NORMAN POINTE	AC	R	5	\$22,500.00	\$13,500.00	\$22,500.00
0505R	NORMAN POINTE	AC	U	5	\$45,000.00	\$27,000.00	\$45,000.00
0505R	NORMAN POINTE	AC	WF	1	\$600,000.00	\$600,000.00	\$120,000.00
0505R	NORMAN POINTE	AC	WFR	5	\$195,000.00	\$117,000.00	\$195,000.00
0505R	NORMAN POINTE	AC	WF1	1	\$650,000.00	\$650,000.00	\$130,000.00
0505R	NORMAN POINTE	LT	B1	1	\$65,000.00	\$65,000.00	\$65,000.00
0505R	NORMAN POINTE	LT	R	1	\$19,500.00	\$19,500.00	\$19,500.00
0505R	NORMAN POINTE	LT	U	1	\$39,000.00	\$39,000.00	\$39,000.00
0505S	PIN OAKS	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0505S	PIN OAKS	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0505S	PIN OAKS	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0505S	PIN OAKS	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0505S	PIN OAKS	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0505S	PIN OAKS	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0505T	COVINGTON AT LAKE NORMAN	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0505T	COVINGTON AT LAKE NORMAN	AC	R	20	\$24,000.00	\$14,400.00	\$24,000.00
0505T	COVINGTON AT LAKE NORMAN	AC	U	20	\$48,000.00	\$28,800.00	\$48,000.00
0505T	COVINGTON AT LAKE NORMAN	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
0505T	COVINGTON AT LAKE NORMAN	LT	R	1	\$21,000.00	\$21,000.00	\$21,000.00
0505T	COVINGTON AT LAKE NORMAN	LT	U	1	\$42,000.00	\$42,000.00	\$42,000.00
0505U	WEBBS CORNER	AC	CB	1	\$440,000.00	\$220,000.00	\$440,000.00
0505U	WEBBS CORNER	AC	CR	1	\$110,000.00	\$55,000.00	\$110,000.00
0505U	WEBBS CORNER	AC	CS	1	\$330,000.00	\$165,000.00	\$330,000.00
0505U	WEBBS CORNER	AC	CU	1	\$220,000.00	\$110,000.00	\$220,000.00
0505U	WEBBS CORNER	SS	CB	45000	\$12.50	\$6.25	\$12.50
0505U	WEBBS CORNER	SS	CR	45000	\$3.13	\$1.57	\$3.13
0505U	WEBBS CORNER	SS	CS	45000	\$9.38	\$4.69	\$9.38
0505U	WEBBS CORNER	SS	CU	45000	\$6.25	\$3.13	\$6.25
0510A	FOX RIDGE	AC	B	1	\$64,000.00	\$64,000.00	\$12,800.00
0510A	FOX RIDGE	AC	R	5	\$19,200.00	\$11,520.00	\$19,200.00
0510A	FOX RIDGE	AC	U	5	\$38,400.00	\$23,040.00	\$38,400.00
0511A	KILLIAN FARMS	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
0511A	KILLIAN FARMS	AC	R	5	\$14,400.00	\$8,640.00	\$14,400.00
0511A	KILLIAN FARMS	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
0511A	KILLIAN FARMS	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0511A	KILLIAN FARMS	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0511B	LOWESVILLE MEADOWS	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0511B	LOWESVILLE MEADOWS	AC	R	10	\$9,000.00	\$5,400.00	\$9,000.00
0511B	LOWESVILLE MEADOWS	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0511B	LOWESVILLE MEADOWS	AC	U	10	\$18,000.00	\$10,800.00	\$18,000.00
0511B	LOWESVILLE MEADOWS	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0511C	CASWELL	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0511C	CASWELL	AC	B1	1	\$32,000.00	\$32,000.00	\$6,400.00
0511C	CASWELL	AC	FP	10	\$4,800.00	\$2,880.00	\$4,800.00
0511C	CASWELL	AC	R	10	\$9,600.00	\$5,760.00	\$9,600.00
0511C	CASWELL	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0511C	CASWELL	AC	S1	1	\$25,600.00	\$25,600.00	\$5,120.00
0511C	CASWELL	AC	U	10	\$19,200.00	\$11,520.00	\$19,200.00
0511C	CASWELL	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0511C	CASWELL	LT	B1	1	\$26,000.00	\$26,000.00	\$26,000.00
0511D	COWANS FORD	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0511D	COWANS FORD	AC	B1	1	\$32,000.00	\$32,000.00	\$6,400.00
0511D	COWANS FORD	AC	FP	10	\$4,800.00	\$2,880.00	\$4,800.00
0511D	COWANS FORD	AC	R	10	\$9,600.00	\$5,760.00	\$9,600.00
0511D	COWANS FORD	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0511D	COWANS FORD	AC	S1	1	\$25,600.00	\$25,600.00	\$5,120.00
0511D	COWANS FORD	AC	U	10	\$19,200.00	\$11,520.00	\$19,200.00
0511D	COWANS FORD	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0511D	COWANS FORD	LT	B1	1	\$26,000.00	\$26,000.00	\$26,000.00
0511E	HUNTERS OAK	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
0511E	HUNTERS OAK	AC	R	5	\$14,400.00	\$8,640.00	\$14,400.00
0511E	HUNTERS OAK	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
0511E	HUNTERS OAK	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0511E	HUNTERS OAK	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0511F	IVEY MEADOW	AC	B	1	\$68,000.00	\$68,000.00	\$13,600.00
0511F	IVEY MEADOW	AC	R	10	\$20,400.00	\$12,240.00	\$20,400.00
0511F	IVEY MEADOW	AC	U	10	\$40,800.00	\$24,480.00	\$40,800.00
0512A	KINGS GRANT	AC	B	1	\$62,000.00	\$62,000.00	\$12,400.00
0512A	KINGS GRANT	AC	B1	1	\$66,000.00	\$66,000.00	\$13,200.00
0512A	KINGS GRANT	AC	R	5	\$19,800.00	\$11,880.00	\$19,800.00
0512A	KINGS GRANT	AC	S1	1	\$52,800.00	\$52,800.00	\$10,560.00
0512A	KINGS GRANT	AC	U	5	\$39,600.00	\$23,760.00	\$39,600.00
0512A	KINGS GRANT	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0512A	KINGS GRANT	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0512A	KINGS GRANT	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0512A	KINGS GRANT	LT	B	1	\$52,000.00	\$52,000.00	\$52,000.00
0512A	KINGS GRANT	LT	B1	1	\$56,000.00	\$56,000.00	\$56,000.00
0512A	KINGS GRANT	LT	LAC	1	\$15,000.00	\$15,000.00	\$15,000.00
0512B	NIXON HEIGHTS	AC	B	1	\$62,000.00	\$62,000.00	\$12,400.00
0512B	NIXON HEIGHTS	AC	B1	1	\$66,000.00	\$66,000.00	\$13,200.00
0512B	NIXON HEIGHTS	AC	R	5	\$19,800.00	\$11,880.00	\$19,800.00
0512B	NIXON HEIGHTS	AC	S1	1	\$52,800.00	\$52,800.00	\$10,560.00
0512B	NIXON HEIGHTS	AC	U	5	\$39,600.00	\$23,760.00	\$39,600.00
0512B	NIXON HEIGHTS	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0512B	NIXON HEIGHTS	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0512B	NIXON HEIGHTS	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0512B	NIXON HEIGHTS	LT	B	1	\$52,000.00	\$52,000.00	\$52,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0512B	NIXON HEIGHTS	LT	B1	1	\$56,000.00	\$56,000.00	\$56,000.00
0512B	NIXON HEIGHTS	LT	LAC	1	\$15,000.00	\$15,000.00	\$15,000.00
0512C	LUCKEY POINT	AC	B	1	\$80,000.00	\$80,000.00	\$16,000.00
0512C	LUCKEY POINT	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0512C	LUCKEY POINT	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0512C	LUCKEY POINT	AC	WF	1	\$530,000.00	\$530,000.00	\$106,000.00
0512C	LUCKEY POINT	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0512D	HAGERS FERRY	AC	B	1	\$43,000.00	\$43,000.00	\$8,600.00
0512D	HAGERS FERRY	AC	B1	1	\$44,000.00	\$44,000.00	\$8,800.00
0512D	HAGERS FERRY	AC	R	20	\$13,200.00	\$7,920.00	\$13,200.00
0512D	HAGERS FERRY	AC	S	1	\$34,400.00	\$34,400.00	\$6,880.00
0512D	HAGERS FERRY	AC	S1	1	\$35,200.00	\$35,200.00	\$7,040.00
0512D	HAGERS FERRY	AC	U	20	\$26,400.00	\$15,840.00	\$26,400.00
0512D	HAGERS FERRY	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0512D	HAGERS FERRY	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0512D	HAGERS FERRY	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0512D	HAGERS FERRY	LT	B	1	\$36,000.00	\$36,000.00	\$36,000.00
0512D	HAGERS FERRY	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0512D	HAGERS FERRY	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
0512D	HAGERS FERRY	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
0512E	KINGS COVE	AC	B1	1	\$88,000.00	\$88,000.00	\$17,600.00
0512E	KINGS COVE	AC	R	5	\$26,400.00	\$15,840.00	\$26,400.00
0512E	KINGS COVE	AC	S1	1	\$70,400.00	\$70,400.00	\$14,080.00
0512E	KINGS COVE	AC	U	5	\$52,800.00	\$31,680.00	\$52,800.00
0512E	KINGS COVE	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0512E	KINGS COVE	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0512E	KINGS COVE	LT	B1	1	\$76,000.00	\$76,000.00	\$76,000.00
0512E	KINGS COVE	LT	R	1	\$22,800.00	\$22,800.00	\$22,800.00
0512E	KINGS COVE	LT	U	1	\$45,600.00	\$45,600.00	\$45,600.00
0512F	SALEM SPRINGS	AC	B1	1	\$62,000.00	\$62,000.00	\$12,400.00
0512F	SALEM SPRINGS	AC	R	10	\$18,600.00	\$11,160.00	\$18,600.00
0512F	SALEM SPRINGS	AC	U	10	\$37,200.00	\$22,320.00	\$37,200.00
0512F	SALEM SPRINGS	LT	B1	1	\$56,000.00	\$56,000.00	\$56,000.00
0512F	SALEM SPRINGS	LT	R	1	\$16,800.00	\$16,800.00	\$16,800.00
0512F	SALEM SPRINGS	LT	U	1	\$33,600.00	\$33,600.00	\$33,600.00
0512G	LAKE TERRACE	AC	B	1	\$42,000.00	\$42,000.00	\$8,400.00
0512G	LAKE TERRACE	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0512G	LAKE TERRACE	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0512G	LAKE TERRACE	AC	S	1	\$33,600.00	\$33,600.00	\$6,720.00
0512G	LAKE TERRACE	AC	S1	1	\$36,000.00	\$36,000.00	\$7,200.00
0512G	LAKE TERRACE	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0512G	LAKE TERRACE	LT	B	1	\$34,000.00	\$34,000.00	\$34,000.00
0512G	LAKE TERRACE	LT	B1	1	\$36,000.00	\$36,000.00	\$36,000.00
0512G	LAKE TERRACE	LT	R	1	\$10,800.00	\$10,800.00	\$10,800.00
0512G	LAKE TERRACE	LT	U	1	\$21,600.00	\$21,600.00	\$21,600.00
0512H	COWANS FORD PARK	LT	B1	1	\$88,000.00	\$88,000.00	\$88,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0512H	COWANS FORD PARK	LT	R	1	\$26,400.00	\$26,400.00	\$26,400.00
0512J	ST. ANDREWS SUB	AC	B1	1	\$76,000.00	\$76,000.00	\$15,200.00
0512J	ST. ANDREWS SUB	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0512J	ST. ANDREWS SUB	LT	B1	1	\$62,000.00	\$62,000.00	\$62,000.00
0512J	ST. ANDREWS SUB	LT	U	1	\$37,200.00	\$37,200.00	\$37,200.00
0512K	COWANS FORD COUNTRY CLUB	AC	B1	1	\$88,000.00	\$88,000.00	\$17,600.00
0512K	COWANS FORD COUNTRY CLUB	AC	FP	5	\$13,200.00	\$7,920.00	\$13,200.00
0512K	COWANS FORD COUNTRY CLUB	AC	R	5	\$26,400.00	\$15,840.00	\$26,400.00
0512K	COWANS FORD COUNTRY CLUB	AC	S1	1	\$70,400.00	\$70,400.00	\$14,080.00
0512K	COWANS FORD COUNTRY CLUB	AC	U	5	\$52,800.00	\$31,680.00	\$52,800.00
0512K	COWANS FORD COUNTRY CLUB	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0512K	COWANS FORD COUNTRY CLUB	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0512K	COWANS FORD COUNTRY CLUB	LT	B1	1	\$76,000.00	\$76,000.00	\$76,000.00
0512K	COWANS FORD COUNTRY CLUB	LT	R	1	\$22,800.00	\$22,800.00	\$22,800.00
0512K	COWANS FORD COUNTRY CLUB	LT	U	1	\$45,600.00	\$45,600.00	\$45,600.00
0512O	WANZER DR	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00
0512O	WANZER DR	AC	R	5	\$22,500.00	\$13,500.00	\$22,500.00
0512O	WANZER DR	AC	U	5	\$45,000.00	\$27,000.00	\$45,000.00
0512O	WANZER DR	AC	WF	1	\$630,000.00	\$630,000.00	\$126,000.00
0512O	WANZER DR	AC	WFR	5	\$189,000.00	\$113,400.00	\$189,000.00
0512P	LAKESHORE ACRES	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0512P	LAKESHORE ACRES	AC	B1	1	\$75,000.00	\$75,000.00	\$15,000.00
0512P	LAKESHORE ACRES	AC	R	5	\$22,500.00	\$13,500.00	\$22,500.00
0512P	LAKESHORE ACRES	AC	S1	1	\$60,000.00	\$60,000.00	\$12,000.00
0512P	LAKESHORE ACRES	AC	U	5	\$45,000.00	\$27,000.00	\$45,000.00
0512P	LAKESHORE ACRES	AC	WF	1	\$600,000.00	\$600,000.00	\$120,000.00
0512P	LAKESHORE ACRES	AC	WFR	5	\$189,000.00	\$113,400.00	\$189,000.00
0512P	LAKESHORE ACRES	AC	WF1	1	\$630,000.00	\$630,000.00	\$126,000.00
0512P	LAKESHORE ACRES	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0512P	LAKESHORE ACRES	LT	B1	1	\$65,000.00	\$65,000.00	\$65,000.00
0512R	DOGWOOD HILLS	AC	B	1	\$90,000.00	\$90,000.00	\$18,000.00
0512R	DOGWOOD HILLS	AC	R	5	\$27,000.00	\$16,200.00	\$27,000.00
0512R	DOGWOOD HILLS	AC	S	1	\$72,000.00	\$72,000.00	\$14,400.00
0512R	DOGWOOD HILLS	AC	U	5	\$54,000.00	\$32,400.00	\$54,000.00
0512R	DOGWOOD HILLS	AC	WF	1	\$630,000.00	\$630,000.00	\$126,000.00
0512R	DOGWOOD HILLS	AC	WFR	5	\$189,000.00	\$113,400.00	\$189,000.00
0512R	DOGWOOD HILLS	LT	B	1	\$75,000.00	\$75,000.00	\$75,000.00
0512S	BALLENTRAE	AC	FP	10	\$11,000.00	\$6,600.00	\$11,000.00
0512S	BALLENTRAE	AC	R	10	\$23,000.00	\$13,800.00	\$23,000.00
0512S	BALLENTRAE	LT	B1	1	\$58,000.00	\$58,000.00	\$58,000.00
0512S	BALLENTRAE	LT	R	1	\$17,400.00	\$17,400.00	\$17,400.00
0512S	BALLENTRAE	LT	U	1	\$34,800.00	\$34,800.00	\$34,800.00
0512T	TREETOPS	AC	B1	1	\$88,000.00	\$88,000.00	\$17,600.00
0512T	TREETOPS	AC	FP	10	\$13,200.00	\$7,920.00	\$13,200.00
0512T	TREETOPS	AC	R	10	\$26,400.00	\$15,840.00	\$26,400.00
0512T	TREETOPS	AC	U	10	\$52,800.00	\$31,680.00	\$52,800.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0512T	TREETOPS	LT	B1	1	\$68,000.00	\$68,000.00	\$68,000.00
0512T	TREETOPS	LT	R	1	\$20,400.00	\$20,400.00	\$20,400.00
0512T	TREETOPS	LT	U	1	\$40,800.00	\$40,800.00	\$40,800.00
0513A	MORRIS LN	AC	B1	1	\$100,000.00	\$100,000.00	\$20,000.00
0513A	MORRIS LN	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0513A	MORRIS LN	AC	S1	1	\$80,000.00	\$80,000.00	\$16,000.00
0513A	MORRIS LN	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00
0513A	MORRIS LN	AC	WF	1	\$600,000.00	\$600,000.00	\$120,000.00
0513A	MORRIS LN	AC	WFR	5	\$189,000.00	\$113,400.00	\$189,000.00
0513A	MORRIS LN	AC	WF1	1	\$630,000.00	\$630,000.00	\$126,000.00
0513A	MORRIS LN	LT	B1	1	\$90,000.00	\$90,000.00	\$90,000.00
0513A	MORRIS LN	LT	R	1	\$27,000.00	\$27,000.00	\$27,000.00
0513A	MORRIS LN	LT	U	1	\$54,000.00	\$54,000.00	\$54,000.00
0513B	JESSIES TRACE	AC	B	1	\$65,000.00	\$65,000.00	\$13,000.00
0513B	JESSIES TRACE	AC	B1	1	\$70,000.00	\$70,000.00	\$14,000.00
0513B	JESSIES TRACE	AC	R	5	\$21,000.00	\$12,600.00	\$21,000.00
0513B	JESSIES TRACE	AC	S	1	\$52,000.00	\$52,000.00	\$10,400.00
0513B	JESSIES TRACE	AC	S1	1	\$56,000.00	\$56,000.00	\$11,200.00
0513B	JESSIES TRACE	AC	U	5	\$42,000.00	\$25,200.00	\$42,000.00
0513B	JESSIES TRACE	AC	WF	1	\$600,000.00	\$600,000.00	\$120,000.00
0513B	JESSIES TRACE	AC	WFR	5	\$189,000.00	\$113,400.00	\$189,000.00
0513B	JESSIES TRACE	AC	WF1	1	\$630,000.00	\$630,000.00	\$126,000.00
0513B	JESSIES TRACE	LT	B	1	\$56,000.00	\$56,000.00	\$56,000.00
0513B	JESSIES TRACE	LT	B1	1	\$60,000.00	\$60,000.00	\$60,000.00
0513B	JESSIES TRACE	LT	U	1	\$36,000.00	\$36,000.00	\$36,000.00
0513C	JETTON CROSSING	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0513C	JETTON CROSSING	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0513C	JETTON CROSSING	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0513C	JETTON CROSSING	AC	WFR	5	\$189,000.00	\$113,400.00	\$189,000.00
0513C	JETTON CROSSING	AC	WF1	1	\$630,000.00	\$630,000.00	\$126,000.00
0513C	JETTON CROSSING	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
0513C	JETTON CROSSING	LT	R	1	\$21,000.00	\$21,000.00	\$21,000.00
0513C	JETTON CROSSING	LT	U	1	\$42,000.00	\$42,000.00	\$42,000.00
0513D	RANGER ISLAND	AC	B	1	\$46,000.00	\$46,000.00	\$9,200.00
0513D	RANGER ISLAND	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
0513D	RANGER ISLAND	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00
0513D	RANGER ISLAND	AC	S	1	\$36,800.00	\$36,800.00	\$7,360.00
0513D	RANGER ISLAND	AC	S1	1	\$40,000.00	\$40,000.00	\$8,000.00
0513D	RANGER ISLAND	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
0513D	RANGER ISLAND	AC	WF	1	\$600,000.00	\$600,000.00	\$120,000.00
0513D	RANGER ISLAND	AC	WFR	5	\$189,000.00	\$113,400.00	\$189,000.00
0513D	RANGER ISLAND	AC	WF1	1	\$630,000.00	\$630,000.00	\$126,000.00
0513D	RANGER ISLAND	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
0513D	RANGER ISLAND	LT	B1	1	\$42,000.00	\$42,000.00	\$42,000.00
0513E	LIGHTHOUSE POINT	AC	B1	1	\$88,000.00	\$88,000.00	\$17,600.00
0513E	LIGHTHOUSE POINT	AC	R	5	\$26,400.00	\$15,840.00	\$26,400.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0513E	LIGHTHOUSE POINT	AC	U	5	\$52,800.00	\$31,680.00	\$52,800.00
0513E	LIGHTHOUSE POINT	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513E	LIGHTHOUSE POINT	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0513E	LIGHTHOUSE POINT	LT	B1	1	\$76,000.00	\$76,000.00	\$76,000.00
0513F	CHERRY LANE	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00
0513F	CHERRY LANE	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0513F	CHERRY LANE	AC	FP	5	\$12,000.00	\$7,200.00	\$12,000.00
0513F	CHERRY LANE	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0513F	CHERRY LANE	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0513F	CHERRY LANE	AC	WF	1	\$675,000.00	\$675,000.00	\$135,000.00
0513F	CHERRY LANE	AC	WFR	5	\$210,000.00	\$126,000.00	\$210,000.00
0513F	CHERRY LANE	AC	WF1	1	\$700,000.00	\$700,000.00	\$140,000.00
0513F	CHERRY LANE	LT	B	1	\$65,000.00	\$65,000.00	\$65,000.00
0513F	CHERRY LANE	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
0513G	CHERRY LNDG/TRANQUIL HBR	AC	B1	1	\$65,000.00	\$65,000.00	\$13,000.00
0513G	CHERRY LNDG/TRANQUIL HBR	AC	R	5	\$19,500.00	\$11,700.00	\$19,500.00
0513G	CHERRY LNDG/TRANQUIL HBR	AC	S1	1	\$52,000.00	\$52,000.00	\$10,400.00
0513G	CHERRY LNDG/TRANQUIL HBR	AC	U	5	\$39,000.00	\$23,400.00	\$39,000.00
0513G	CHERRY LNDG/TRANQUIL HBR	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0513G	CHERRY LNDG/TRANQUIL HBR	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513G	CHERRY LNDG/TRANQUIL HBR	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0513G	CHERRY LNDG/TRANQUIL HBR	LT	B1	1	\$55,000.00	\$55,000.00	\$55,000.00
0513H	GRAHAM RD WATERFRONT	AC	B	1	\$65,000.00	\$65,000.00	\$13,000.00
0513H	GRAHAM RD WATERFRONT	AC	B1	1	\$70,000.00	\$70,000.00	\$14,000.00
0513H	GRAHAM RD WATERFRONT	AC	R	5	\$21,000.00	\$12,600.00	\$21,000.00
0513H	GRAHAM RD WATERFRONT	AC	U	5	\$42,000.00	\$25,200.00	\$42,000.00
0513H	GRAHAM RD WATERFRONT	AC	WF	1	\$700,000.00	\$700,000.00	\$140,000.00
0513H	GRAHAM RD WATERFRONT	AC	WFR	5	\$225,000.00	\$135,000.00	\$225,000.00
0513H	GRAHAM RD WATERFRONT	AC	WF1	1	\$750,000.00	\$750,000.00	\$150,000.00
0513H	GRAHAM RD WATERFRONT	LT	B	1	\$56,000.00	\$56,000.00	\$56,000.00
0513H	GRAHAM RD WATERFRONT	LT	B1	1	\$60,000.00	\$60,000.00	\$60,000.00
0513I	HIDEAWAY CONDOS	AC	R	10	\$31,000.00	\$18,600.00	\$31,000.00
0513I	HIDEAWAY CONDOS	AC	U	10	\$62,000.00	\$37,200.00	\$62,000.00
0513I	HIDEAWAY CONDOS	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0513I	HIDEAWAY CONDOS	LT	CA	1	\$88,000.00	\$88,000.00	\$88,000.00
0513K	HICKORY HILLS	AC	B	1	\$72,000.00	\$72,000.00	\$14,400.00
0513K	HICKORY HILLS	AC	B1	1	\$76,000.00	\$76,000.00	\$15,200.00
0513K	HICKORY HILLS	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0513K	HICKORY HILLS	AC	S	1	\$57,600.00	\$57,600.00	\$11,520.00
0513K	HICKORY HILLS	AC	S1	1	\$60,800.00	\$60,800.00	\$12,160.00
0513K	HICKORY HILLS	AC	U	5	\$45,600.00	\$27,360.00	\$45,600.00
0513K	HICKORY HILLS	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0513K	HICKORY HILLS	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513K	HICKORY HILLS	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0513K	HICKORY HILLS	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0513K	HICKORY HILLS	LT	B1	1	\$62,000.00	\$62,000.00	\$62,000.00



# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0513K	HICKORY HILLS	LT	LAC	1	\$15,000.00	\$15,000.00	\$15,000.00
0513L	CABOT COVE	AC	B1	1	\$100,000.00	\$100,000.00	\$20,000.00
0513L	CABOT COVE	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0513L	CABOT COVE	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00
0513L	CABOT COVE	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0513L	CABOT COVE	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513L	CABOT COVE	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0513L	CABOT COVE	LT	B1	1	\$88,000.00	\$88,000.00	\$88,000.00
0513M	NORMANDY ROAD	AC	B	1	\$72,000.00	\$72,000.00	\$14,400.00
0513M	NORMANDY ROAD	AC	B1	1	\$76,000.00	\$76,000.00	\$15,200.00
0513M	NORMANDY ROAD	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0513M	NORMANDY ROAD	AC	U	5	\$45,600.00	\$27,360.00	\$45,600.00
0513M	NORMANDY ROAD	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513M	NORMANDY ROAD	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0513M	NORMANDY ROAD	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0513M	NORMANDY ROAD	LT	B1	1	\$62,000.00	\$62,000.00	\$62,000.00
0513M	NORMANDY ROAD	LT	R	1	\$18,600.00	\$18,600.00	\$18,600.00
0513M	NORMANDY ROAD	LT	U	1	\$37,200.00	\$37,200.00	\$37,200.00
0513N	NORMAN ESTATES	AC	R	5	\$90,000.00	\$54,000.00	\$90,000.00
0513N	NORMAN ESTATES	AC	WFR	5	\$300,000.00	\$180,000.00	\$300,000.00
0513N	NORMAN ESTATES	AC	WF1	1	\$1,000,000.00	\$1,000,000.00	\$200,000.00
0513P	STILLWATER	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00
0513P	STILLWATER	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0513P	STILLWATER	AC	FP	5	\$12,000.00	\$7,200.00	\$12,000.00
0513P	STILLWATER	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0513P	STILLWATER	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0513P	STILLWATER	AC	WF	1	\$675,000.00	\$675,000.00	\$135,000.00
0513P	STILLWATER	AC	WFR	5	\$210,000.00	\$126,000.00	\$210,000.00
0513P	STILLWATER	AC	WF1	1	\$700,000.00	\$700,000.00	\$140,000.00
0513P	STILLWATER	LT	B	1	\$65,000.00	\$65,000.00	\$65,000.00
0513P	STILLWATER	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
0513Q	3 CHERRY WAY	AC	B1	1	\$66,000.00	\$66,000.00	\$13,200.00
0513Q	3 CHERRY WAY	AC	R	10	\$19,800.00	\$11,880.00	\$19,800.00
0513Q	3 CHERRY WAY	AC	U	10	\$39,600.00	\$23,760.00	\$39,600.00
0513Q	3 CHERRY WAY	LT	CA	1	\$40,000.00	\$40,000.00	\$40,000.00
0513T	LANTANA VILLAGE	AC	B	1	\$41,000.00	\$41,000.00	\$8,200.00
0513T	LANTANA VILLAGE	AC	B1	1	\$44,000.00	\$44,000.00	\$8,800.00
0513T	LANTANA VILLAGE	AC	R	5	\$13,200.00	\$7,920.00	\$13,200.00
0513T	LANTANA VILLAGE	AC	U	5	\$26,400.00	\$15,840.00	\$26,400.00
0513T	LANTANA VILLAGE	LT	B	1	\$35,000.00	\$35,000.00	\$35,000.00
0513T	LANTANA VILLAGE	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0513T	LANTANA VILLAGE	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
0513T	LANTANA VILLAGE	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
0513U	BAYWATCH	AC	B1	1	\$72,000.00	\$72,000.00	\$14,400.00
0513U	BAYWATCH	AC	R	5	\$21,600.00	\$12,960.00	\$21,600.00
0513U	BAYWATCH	AC	U	5	\$43,200.00	\$25,920.00	\$43,200.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0513U	BAYWATCH	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0513U	BAYWATCH	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513U	BAYWATCH	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0513Y	SHIPPS POINT	AC	B	1	\$38,000.00	\$38,000.00	\$7,600.00
0513Y	SHIPPS POINT	AC	R	5	\$11,400.00	\$6,840.00	\$11,400.00
0513Y	SHIPPS POINT	AC	S	1	\$30,400.00	\$30,400.00	\$6,080.00
0513Y	SHIPPS POINT	AC	U	5	\$22,800.00	\$13,680.00	\$22,800.00
0513Y	SHIPPS POINT	AC	WF	1	\$530,000.00	\$530,000.00	\$106,000.00
0513Y	SHIPPS POINT	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513Z	WILLOW COVE	AC	B	1	\$105,000.00	\$105,000.00	\$21,000.00
0513Z	WILLOW COVE	AC	R	5	\$31,500.00	\$18,900.00	\$31,500.00
0513Z	WILLOW COVE	AC	U	5	\$63,000.00	\$37,800.00	\$63,000.00
0513Z	WILLOW COVE	AC	WF	1	\$530,000.00	\$530,000.00	\$106,000.00
0513Z	WILLOW COVE	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0513Z	WILLOW COVE	LT	B	1	\$94,000.00	\$94,000.00	\$94,000.00
0514A	WESTPORT I	AC	B	1	\$62,000.00	\$62,000.00	\$12,400.00
0514A	WESTPORT I	AC	B1	1	\$64,000.00	\$64,000.00	\$12,800.00
0514A	WESTPORT I	AC	FP	10	\$9,600.00	\$5,760.00	\$9,600.00
0514A	WESTPORT I	AC	R	10	\$19,200.00	\$11,520.00	\$19,200.00
0514A	WESTPORT I	AC	U	10	\$38,400.00	\$23,040.00	\$38,400.00
0514A	WESTPORT I	AC	WFR	10	\$168,000.00	\$100,800.00	\$168,000.00
0514A	WESTPORT I	AC	WF1	1	\$560,000.00	\$560,000.00	\$112,000.00
0514A	WESTPORT I	LT	B1	1	\$52,000.00	\$52,000.00	\$52,000.00
0514A	WESTPORT I	LT	R	1	\$15,600.00	\$15,600.00	\$15,600.00
0514A	WESTPORT I	LT	U	1	\$31,200.00	\$31,200.00	\$31,200.00
0514B	WESTPORT III	AC	B	1	\$62,000.00	\$62,000.00	\$12,400.00
0514B	WESTPORT III	AC	B1	1	\$64,000.00	\$64,000.00	\$12,800.00
0514B	WESTPORT III	AC	FP	10	\$9,600.00	\$5,760.00	\$9,600.00
0514B	WESTPORT III	AC	R	10	\$19,200.00	\$11,520.00	\$19,200.00
0514B	WESTPORT III	AC	U	10	\$38,400.00	\$23,040.00	\$38,400.00
0514B	WESTPORT III	AC	WFR	10	\$168,000.00	\$100,800.00	\$168,000.00
0514B	WESTPORT III	AC	WF1	1	\$560,000.00	\$560,000.00	\$112,000.00
0514B	WESTPORT III	LT	B1	1	\$52,000.00	\$52,000.00	\$52,000.00
0514B	WESTPORT III	LT	R	1	\$15,600.00	\$15,600.00	\$15,600.00
0514B	WESTPORT III	LT	U	1	\$31,200.00	\$31,200.00	\$31,200.00
0514C	WEST BAY	AC	B1	1	\$100,000.00	\$100,000.00	\$20,000.00
0514C	WEST BAY	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0514C	WEST BAY	AC	S1	1	\$80,000.00	\$80,000.00	\$16,000.00
0514C	WEST BAY	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00
0514C	WEST BAY	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0514C	WEST BAY	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0514C	WEST BAY	LT	B1	1	\$88,000.00	\$88,000.00	\$88,000.00
0514C	WEST BAY	LT	U	1	\$52,800.00	\$52,800.00	\$52,800.00
0514D	WESTPORT PENINSULA	AC	WFR	5	\$180,000.00	\$108,000.00	\$180,000.00
0514D	WESTPORT PENINSULA	AC	WF1	1	\$600,000.00	\$600,000.00	\$120,000.00
0514H	PINE LAKE PENINSULA	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0514H	PINE LAKE PENINSULA	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0514H	PINE LAKE PENINSULA	AC	FP	5	\$12,000.00	\$7,200.00	\$12,000.00
0514H	PINE LAKE PENINSULA	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0514H	PINE LAKE PENINSULA	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0514H	PINE LAKE PENINSULA	AC	WF	1	\$675,000.00	\$675,000.00	\$135,000.00
0514H	PINE LAKE PENINSULA	AC	WFR	5	\$210,000.00	\$126,000.00	\$210,000.00
0514H	PINE LAKE PENINSULA	AC	WF1	1	\$700,000.00	\$700,000.00	\$140,000.00
0514H	PINE LAKE PENINSULA	LT	B	1	\$65,000.00	\$65,000.00	\$65,000.00
0514H	PINE LAKE PENINSULA	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
0514J	WESTCAPE TOWNHOMES	AC	R	10	\$30,000.00	\$18,000.00	\$30,000.00
0514J	WESTCAPE TOWNHOMES	LT	CA	1	\$95,000.00	\$95,000.00	\$95,000.00
0514K	GOVERNORS LANDING	AC	B1	1	\$100,000.00	\$100,000.00	\$20,000.00
0514K	GOVERNORS LANDING	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0514K	GOVERNORS LANDING	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00
0514K	GOVERNORS LANDING	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0514K	GOVERNORS LANDING	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0514K	GOVERNORS LANDING	LT	B1	1	\$88,000.00	\$88,000.00	\$88,000.00
0514K	GOVERNORS LANDING	LT	R	1	\$26,400.00	\$26,400.00	\$26,400.00
0514L	GOVERNORS ISLAND	AC	WFR	5	\$225,000.00	\$135,000.00	\$225,000.00
0514L	GOVERNORS ISLAND	AC	WF1	1	\$750,000.00	\$750,000.00	\$150,000.00
0515	WEBBS ROAD	AC	B	1	\$60,000.00	\$60,000.00	\$12,000.00
0515	WEBBS ROAD	AC	B1	1	\$65,000.00	\$65,000.00	\$13,000.00
0515	WEBBS ROAD	AC	D	20	\$19,500.00	\$11,700.00	\$19,500.00
0515	WEBBS ROAD	AC	EB	1	\$90,000.00	\$45,000.00	\$18,000.00
0515	WEBBS ROAD	AC	ER	20	\$22,500.00	\$13,500.00	\$22,500.00
0515	WEBBS ROAD	AC	ES	1	\$67,500.00	\$33,750.00	\$13,500.00
0515	WEBBS ROAD	AC	EU	20	\$45,000.00	\$27,000.00	\$45,000.00
0515	WEBBS ROAD	AC	FP	20	\$9,750.00	\$5,850.00	\$9,750.00
0515	WEBBS ROAD	AC	O	20	\$19,500.00	\$11,700.00	\$19,500.00
0515	WEBBS ROAD	AC	R	20	\$19,500.00	\$11,700.00	\$19,500.00
0515	WEBBS ROAD	AC	S	1	\$48,000.00	\$48,000.00	\$9,600.00
0515	WEBBS ROAD	AC	S1	1	\$52,000.00	\$52,000.00	\$10,400.00
0515	WEBBS ROAD	AC	U	20	\$39,000.00	\$23,400.00	\$39,000.00
0515	WEBBS ROAD	AC	WF	1	\$600,000.00	\$600,000.00	\$120,000.00
0515	WEBBS ROAD	AC	WFR	5	\$180,000.00	\$108,000.00	\$180,000.00
0515	WEBBS ROAD	LT	B	1	\$56,000.00	\$56,000.00	\$56,000.00
0515	WEBBS ROAD	LT	B1	1	\$60,000.00	\$60,000.00	\$60,000.00
0515	WEBBS ROAD	LT	R	1	\$18,000.00	\$18,000.00	\$18,000.00
0515	WEBBS ROAD	LT	S	1	\$44,800.00	\$44,800.00	\$44,800.00
0515	WEBBS ROAD	LT	S1	1	\$48,000.00	\$48,000.00	\$48,000.00
0515	WEBBS ROAD	LT	U	1	\$36,000.00	\$36,000.00	\$36,000.00
0515A	ASHLEY COVE	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00
0515A	ASHLEY COVE	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0515A	ASHLEY COVE	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0515A	ASHLEY COVE	AC	S	1	\$60,000.00	\$60,000.00	\$12,000.00
0515A	ASHLEY COVE	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0515A	ASHLEY COVE	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0515A	ASHLEY COVE	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0515A	ASHLEY COVE	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0515A	ASHLEY COVE	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0515A	ASHLEY COVE	LT	B1	1	\$65,000.00	\$65,000.00	\$65,000.00
0515B	AUSTIN SHORES	AC	B	1	\$88,000.00	\$88,000.00	\$17,600.00
0515B	AUSTIN SHORES	AC	R	5	\$26,400.00	\$15,840.00	\$26,400.00
0515B	AUSTIN SHORES	AC	S	1	\$70,400.00	\$70,400.00	\$14,080.00
0515B	AUSTIN SHORES	AC	U	5	\$52,800.00	\$31,680.00	\$52,800.00
0515B	AUSTIN SHORES	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0515B	AUSTIN SHORES	AC	WFR	5	\$156,000.00	\$93,600.00	\$156,000.00
0515B	AUSTIN SHORES	LT	B	1	\$76,000.00	\$76,000.00	\$76,000.00
0515C	LIVE OAKS	AC	B	1	\$115,000.00	\$115,000.00	\$23,000.00
0515C	LIVE OAKS	AC	R	5	\$34,500.00	\$20,700.00	\$34,500.00
0515C	LIVE OAKS	AC	S	1	\$92,000.00	\$92,000.00	\$18,400.00
0515C	LIVE OAKS	AC	U	5	\$69,000.00	\$41,400.00	\$69,000.00
0515C	LIVE OAKS	AC	WF	1	\$550,000.00	\$550,000.00	\$110,000.00
0515C	LIVE OAKS	AC	WFR	5	\$165,000.00	\$99,000.00	\$165,000.00
0515D	LITTLE CREEK HEATHERLY	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00
0515D	LITTLE CREEK HEATHERLY	AC	B1	1	\$80,000.00	\$80,000.00	\$16,000.00
0515D	LITTLE CREEK HEATHERLY	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
0515D	LITTLE CREEK HEATHERLY	AC	S	1	\$60,000.00	\$60,000.00	\$12,000.00
0515D	LITTLE CREEK HEATHERLY	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
0515D	LITTLE CREEK HEATHERLY	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0515D	LITTLE CREEK HEATHERLY	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0515D	LITTLE CREEK HEATHERLY	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0515D	LITTLE CREEK HEATHERLY	LT	B	1	\$60,000.00	\$60,000.00	\$60,000.00
0515D	LITTLE CREEK HEATHERLY	LT	B1	1	\$65,000.00	\$65,000.00	\$65,000.00
0515E	RABBIT CIRCLE	AC	B	1	\$100,000.00	\$100,000.00	\$20,000.00
0515E	RABBIT CIRCLE	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0515E	RABBIT CIRCLE	AC	S	1	\$80,000.00	\$80,000.00	\$16,000.00
0515E	RABBIT CIRCLE	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00
0515E	RABBIT CIRCLE	AC	WF	1	\$670,000.00	\$670,000.00	\$134,000.00
0515E	RABBIT CIRCLE	AC	WFR	5	\$201,000.00	\$120,600.00	\$201,000.00
0515E	RABBIT CIRCLE	LT	B	1	\$85,000.00	\$85,000.00	\$85,000.00
0515F	MCCONNEL ROAD AREA	AC	B	1	\$76,000.00	\$76,000.00	\$15,200.00
0515F	MCCONNEL ROAD AREA	AC	FP	5	\$11,400.00	\$6,840.00	\$11,400.00
0515F	MCCONNEL ROAD AREA	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0515F	MCCONNEL ROAD AREA	AC	S	1	\$60,800.00	\$60,800.00	\$12,160.00
0515F	MCCONNEL ROAD AREA	AC	U	5	\$45,600.00	\$27,360.00	\$45,600.00
0515F	MCCONNEL ROAD AREA	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0515F	MCCONNEL ROAD AREA	AC	WFR	5	\$156,000.00	\$93,600.00	\$156,000.00
0515F	MCCONNEL ROAD AREA	LT	B	1	\$62,000.00	\$62,000.00	\$62,000.00
0515G	SAILVIEW	AC	B1	1	\$100,000.00	\$100,000.00	\$20,000.00
0515G	SAILVIEW	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0515G	SAILVIEW	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0515G	SAILVIEW	AC	WFR	5	\$180,000.00	\$108,000.00	\$180,000.00
0515G	SAILVIEW	AC	WF1	1	\$600,000.00	\$600,000.00	\$120,000.00
0515G	SAILVIEW	LT	B1	1	\$90,000.00	\$90,000.00	\$90,000.00
0515H	BARFIELD POINT	AC	B	1	\$100,000.00	\$100,000.00	\$20,000.00
0515H	BARFIELD POINT	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0515H	BARFIELD POINT	AC	S	1	\$80,000.00	\$80,000.00	\$16,000.00
0515H	BARFIELD POINT	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00
0515H	BARFIELD POINT	AC	WF	1	\$670,000.00	\$670,000.00	\$134,000.00
0515H	BARFIELD POINT	AC	WFR	5	\$201,000.00	\$120,600.00	\$201,000.00
0515H	BARFIELD POINT	LT	B	1	\$85,000.00	\$85,000.00	\$85,000.00
0515I	MCCONNELL ROAD SUBDIVISIO	AC	B	1	\$74,000.00	\$74,000.00	\$14,800.00
0515I	MCCONNELL ROAD SUBDIVISIO	AC	R	3	\$22,200.00	\$13,320.00	\$22,200.00
0515I	MCCONNELL ROAD SUBDIVISIO	AC	S	1	\$59,200.00	\$59,200.00	\$11,840.00
0515I	MCCONNELL ROAD SUBDIVISIO	AC	U	3	\$44,400.00	\$26,640.00	\$44,400.00
0515I	MCCONNELL ROAD SUBDIVISIO	LT	B	1	\$62,000.00	\$62,000.00	\$62,000.00
0515J	MCCONNELL PLACE	AC	B	1	\$76,000.00	\$76,000.00	\$15,200.00
0515J	MCCONNELL PLACE	AC	R	5	\$22,800.00	\$13,680.00	\$22,800.00
0515J	MCCONNELL PLACE	AC	S	1	\$60,800.00	\$60,800.00	\$12,160.00
0515J	MCCONNELL PLACE	AC	U	5	\$45,600.00	\$27,360.00	\$45,600.00
0515J	MCCONNELL PLACE	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0515J	MCCONNELL PLACE	LT	B	1	\$66,000.00	\$66,000.00	\$66,000.00
0515K	STEWART OVERLOOK	AC	B	1	\$100,000.00	\$100,000.00	\$20,000.00
0515K	STEWART OVERLOOK	AC	R	5	\$30,000.00	\$18,000.00	\$30,000.00
0515K	STEWART OVERLOOK	AC	S	1	\$80,000.00	\$80,000.00	\$16,000.00
0515K	STEWART OVERLOOK	AC	U	5	\$60,000.00	\$36,000.00	\$60,000.00
0515K	STEWART OVERLOOK	AC	WF	1	\$670,000.00	\$670,000.00	\$134,000.00
0515K	STEWART OVERLOOK	AC	WFR	5	\$201,000.00	\$120,600.00	\$201,000.00
0515K	STEWART OVERLOOK	LT	B	1	\$85,000.00	\$85,000.00	\$85,000.00
0515L	HEATHERLY HILLS	AC	B	1	\$76,000.00	\$76,000.00	\$15,200.00
0515L	HEATHERLY HILLS	AC	R	3	\$22,800.00	\$13,680.00	\$22,800.00
0515L	HEATHERLY HILLS	AC	U	3	\$45,600.00	\$27,360.00	\$45,600.00
0515L	HEATHERLY HILLS	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0515L	HEATHERLY HILLS	LT	B	1	\$66,000.00	\$66,000.00	\$66,000.00
0515L	HEATHERLY HILLS	LT	R	1	\$19,800.00	\$19,800.00	\$19,800.00
0515L	HEATHERLY HILLS	LT	U	1	\$39,600.00	\$39,600.00	\$39,600.00
0515N	LAKEWOOD	AC	B	1	\$90,000.00	\$90,000.00	\$18,000.00
0515N	LAKEWOOD	AC	B1	1	\$95,000.00	\$95,000.00	\$19,000.00
0515N	LAKEWOOD	AC	R	5	\$28,500.00	\$17,100.00	\$28,500.00
0515N	LAKEWOOD	AC	S	1	\$72,000.00	\$72,000.00	\$14,400.00
0515N	LAKEWOOD	AC	S1	1	\$76,000.00	\$76,000.00	\$15,200.00
0515N	LAKEWOOD	AC	U	5	\$57,000.00	\$34,200.00	\$57,000.00
0515N	LAKEWOOD	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0515N	LAKEWOOD	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
0515N	LAKEWOOD	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0515N	LAKEWOOD	LT	B	1	\$75,000.00	\$75,000.00	\$75,000.00
0515N	LAKEWOOD	LT	B1	1	\$80,000.00	\$80,000.00	\$80,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0516A	MALIBU BEACH	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00
0516A	MALIBU BEACH	AC	R	5	\$22,500.00	\$13,500.00	\$22,500.00
0516A	MALIBU BEACH	AC	S	1	\$60,000.00	\$60,000.00	\$12,000.00
0516A	MALIBU BEACH	AC	U	5	\$45,000.00	\$27,000.00	\$45,000.00
0516A	MALIBU BEACH	AC	WF	1	\$650,000.00	\$650,000.00	\$130,000.00
0516A	MALIBU BEACH	AC	WFR	5	\$195,000.00	\$117,000.00	\$195,000.00
0516A	MALIBU BEACH	LT	B	1	\$65,000.00	\$65,000.00	\$65,000.00
0516R	WESPORT CENTRAL	AC	B	1	\$39,000.00	\$39,000.00	\$7,800.00
0516R	WESPORT CENTRAL	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0516R	WESPORT CENTRAL	AC	D	20	\$12,000.00	\$7,200.00	\$12,000.00
0516R	WESPORT CENTRAL	AC	EB	1	\$62,000.00	\$31,000.00	\$12,400.00
0516R	WESPORT CENTRAL	AC	ER	10	\$15,500.00	\$7,750.00	\$15,500.00
0516R	WESPORT CENTRAL	AC	ES	1	\$46,500.00	\$23,250.00	\$9,300.00
0516R	WESPORT CENTRAL	AC	EU	10	\$31,000.00	\$15,500.00	\$31,000.00
0516R	WESPORT CENTRAL	AC	FP	20	\$6,000.00	\$3,600.00	\$6,000.00
0516R	WESPORT CENTRAL	AC	O	20	\$12,000.00	\$7,200.00	\$12,000.00
0516R	WESPORT CENTRAL	AC	R	20	\$12,000.00	\$7,200.00	\$12,000.00
0516R	WESPORT CENTRAL	AC	S	1	\$31,200.00	\$31,200.00	\$6,240.00
0516R	WESPORT CENTRAL	AC	S1	1	\$32,000.00	\$32,000.00	\$6,400.00
0516R	WESPORT CENTRAL	AC	U	20	\$24,000.00	\$14,400.00	\$24,000.00
0516R	WESPORT CENTRAL	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
0516R	WESPORT CENTRAL	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
0516R	WESPORT CENTRAL	LT	B	1	\$31,000.00	\$31,000.00	\$31,000.00
0516R	WESPORT CENTRAL	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0516R	WESPORT CENTRAL	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0516R	WESPORT CENTRAL	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0516S	HWY 16 (NORTH OF DENVER)	AC	B	1	\$34,000.00	\$34,000.00	\$6,800.00
0516S	HWY 16 (NORTH OF DENVER)	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
0516S	HWY 16 (NORTH OF DENVER)	AC	D	20	\$10,500.00	\$6,300.00	\$10,500.00
0516S	HWY 16 (NORTH OF DENVER)	AC	EB	1	\$35,000.00	\$17,500.00	\$7,000.00
0516S	HWY 16 (NORTH OF DENVER)	AC	ER	10	\$8,750.00	\$4,375.00	\$8,750.00
0516S	HWY 16 (NORTH OF DENVER)	AC	ES	1	\$26,250.00	\$13,125.00	\$5,250.00
0516S	HWY 16 (NORTH OF DENVER)	AC	EU	10	\$17,500.00	\$8,750.00	\$17,500.00
0516S	HWY 16 (NORTH OF DENVER)	AC	FP	20	\$5,250.00	\$3,150.00	\$5,250.00
0516S	HWY 16 (NORTH OF DENVER)	AC	O	20	\$10,500.00	\$6,300.00	\$10,500.00
0516S	HWY 16 (NORTH OF DENVER)	AC	R	20	\$10,500.00	\$6,300.00	\$10,500.00
0516S	HWY 16 (NORTH OF DENVER)	AC	S	1	\$27,200.00	\$27,200.00	\$5,440.00
0516S	HWY 16 (NORTH OF DENVER)	AC	S1	1	\$28,000.00	\$28,000.00	\$5,600.00
0516S	HWY 16 (NORTH OF DENVER)	AC	U	10	\$21,000.00	\$12,600.00	\$21,000.00
0516S	HWY 16 (NORTH OF DENVER)	LT	B	1	\$29,000.00	\$29,000.00	\$29,000.00
0516S	HWY 16 (NORTH OF DENVER)	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
0516S	HWY 16 (NORTH OF DENVER)	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
0516S	HWY 16 (NORTH OF DENVER)	LT	U	1	\$18,000.00	\$18,000.00	\$18,000.00
0581A	ALEXIS ACRES	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0581A	ALEXIS ACRES	AC	FP	10	\$3,450.00	\$2,070.00	\$3,450.00
0581A	ALEXIS ACRES	AC	R	4	\$6,900.00	\$4,140.00	\$6,900.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0581A	ALEXIS ACRES	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0581A	ALEXIS ACRES	AC	U	4	\$13,800.00	\$8,280.00	\$13,800.00
0581B	CLEARBROOK	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0581B	CLEARBROOK	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0581B	CLEARBROOK	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0581B	CLEARBROOK	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0581B	CLEARBROOK	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0581B	CLEARBROOK	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0581B	CLEARBROOK	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0581C	SLIDE	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0581C	SLIDE	AC	D	20	\$5,700.00	\$3,420.00	\$5,700.00
0581C	SLIDE	AC	FP	20	\$2,850.00	\$1,710.00	\$2,850.00
0581C	SLIDE	AC	O	20	\$5,700.00	\$3,420.00	\$5,700.00
0581C	SLIDE	AC	R	20	\$5,700.00	\$3,420.00	\$5,700.00
0581C	SLIDE	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0581C	SLIDE	AC	U	20	\$11,400.00	\$6,840.00	\$11,400.00
0581C	SLIDE	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0581C	SLIDE	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0581C	SLIDE	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0582A	STONEWALL ESTATES	AC	B	1	\$35,000.00	\$35,000.00	\$7,000.00
0582A	STONEWALL ESTATES	AC	R	10	\$10,500.00	\$6,300.00	\$10,500.00
0582A	STONEWALL ESTATES	AC	S	1	\$28,000.00	\$28,000.00	\$5,600.00
0582A	STONEWALL ESTATES	AC	U	10	\$21,000.00	\$12,600.00	\$21,000.00
0582B	SPRING CREEK	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0582B	SPRING CREEK	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0582B	SPRING CREEK	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0582B	SPRING CREEK	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0582C	VALLEY VIEW	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0582C	VALLEY VIEW	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
0582C	VALLEY VIEW	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0582C	VALLEY VIEW	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0582C	VALLEY VIEW	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0582C	VALLEY VIEW	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0582D	MAPLE GROVE	AC	B	1	\$85,000.00	\$85,000.00	\$17,000.00
0582D	MAPLE GROVE	AC	B1	1	\$90,000.00	\$90,000.00	\$18,000.00
0582D	MAPLE GROVE	AC	FP	5	\$13,500.00	\$8,100.00	\$13,500.00
0582D	MAPLE GROVE	AC	R	5	\$27,000.00	\$16,200.00	\$27,000.00
0582D	MAPLE GROVE	AC	S	1	\$72,000.00	\$72,000.00	\$14,400.00
0582D	MAPLE GROVE	AC	U	5	\$54,000.00	\$32,400.00	\$54,000.00
0582E	TYCO MEADOWS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0582E	TYCO MEADOWS	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0582E	TYCO MEADOWS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0582E	TYCO MEADOWS	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0582E	TYCO MEADOWS	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0582F	GREENWAY	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0582F	GREENWAY	AC	B1	1	\$22,000.00	\$22,000.00	\$4,400.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0582F	GREENWAY	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0582F	GREENWAY	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0582F	GREENWAY	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0582F	GREENWAY	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0582F	GREENWAY	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
0582G	MCCORKLE PLANTATION	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
0582G	MCCORKLE PLANTATION	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
0582G	MCCORKLE PLANTATION	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
0582G	MCCORKLE PLANTATION	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
0582G	MCCORKLE PLANTATION	LT	B	1	\$21,000.00	\$21,000.00	\$21,000.00
0582G	MCCORKLE PLANTATION	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
0582G	MCCORKLE PLANTATION	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
0582I	OLD PLANK	AC	B	1	\$56,000.00	\$56,000.00	\$11,200.00
0582I	OLD PLANK	AC	FP	5	\$8,400.00	\$5,040.00	\$8,400.00
0582I	OLD PLANK	AC	R	5	\$16,800.00	\$10,080.00	\$16,800.00
0582I	OLD PLANK	AC	S	1	\$44,800.00	\$44,800.00	\$8,960.00
0582I	OLD PLANK	AC	U	5	\$33,600.00	\$20,160.00	\$33,600.00
0582I	OLD PLANK	LT	B	1	\$48,000.00	\$48,000.00	\$48,000.00
0582J	CEDAR HILL	AC	B	1	\$56,000.00	\$56,000.00	\$11,200.00
0582J	CEDAR HILL	AC	FP	5	\$8,400.00	\$5,040.00	\$8,400.00
0582J	CEDAR HILL	AC	R	5	\$16,800.00	\$10,080.00	\$16,800.00
0582J	CEDAR HILL	AC	S	1	\$44,800.00	\$44,800.00	\$8,960.00
0582J	CEDAR HILL	AC	U	5	\$33,600.00	\$20,160.00	\$33,600.00
0582J	CEDAR HILL	LT	B	1	\$48,000.00	\$48,000.00	\$48,000.00
0583A	BRANDON ACRES	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0583A	BRANDON ACRES	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0583A	BRANDON ACRES	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0583A	BRANDON ACRES	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0583A	BRANDON ACRES	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0583A	BRANDON ACRES	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0583A	BRANDON ACRES	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0583B	PINNACLE RIDGE	AC	B	1	\$85,000.00	\$85,000.00	\$17,000.00
0583B	PINNACLE RIDGE	AC	FP	3	\$12,750.00	\$7,650.00	\$12,750.00
0583B	PINNACLE RIDGE	AC	R	3	\$25,500.00	\$15,300.00	\$25,500.00
0584	N.W. CATAWBA SPRINGS	AC	B	1	\$40,000.00	\$40,000.00	\$8,000.00
0584	N.W. CATAWBA SPRINGS	AC	B1	1	\$44,000.00	\$44,000.00	\$8,800.00
0584	N.W. CATAWBA SPRINGS	AC	D	20	\$13,200.00	\$7,920.00	\$13,200.00
0584	N.W. CATAWBA SPRINGS	AC	EB	1	\$40,000.00	\$20,000.00	\$8,000.00
0584	N.W. CATAWBA SPRINGS	AC	ER	20	\$10,000.00	\$5,000.00	\$10,000.00
0584	N.W. CATAWBA SPRINGS	AC	ES	1	\$30,000.00	\$15,000.00	\$6,000.00
0584	N.W. CATAWBA SPRINGS	AC	EU	20	\$20,000.00	\$10,000.00	\$20,000.00
0584	N.W. CATAWBA SPRINGS	AC	FP	20	\$6,600.00	\$3,960.00	\$6,600.00
0584	N.W. CATAWBA SPRINGS	AC	O	20	\$13,200.00	\$7,920.00	\$13,200.00
0584	N.W. CATAWBA SPRINGS	AC	R	20	\$13,200.00	\$7,920.00	\$13,200.00
0584	N.W. CATAWBA SPRINGS	AC	S	1	\$32,000.00	\$32,000.00	\$6,400.00
0584	N.W. CATAWBA SPRINGS	AC	S1	1	\$35,200.00	\$35,200.00	\$7,040.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0584	N.W. CATAWBA SPRINGS	AC	U	20	\$26,400.00	\$15,840.00	\$26,400.00
0584	N.W. CATAWBA SPRINGS	LT	B	1	\$35,000.00	\$35,000.00	\$35,000.00
0584	N.W. CATAWBA SPRINGS	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0584	N.W. CATAWBA SPRINGS	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
0584	N.W. CATAWBA SPRINGS	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
0584A	NORTON AVE	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0584A	NORTON AVE	AC	FP	20	\$4,200.00	\$2,520.00	\$4,200.00
0584A	NORTON AVE	AC	R	20	\$8,400.00	\$5,040.00	\$8,400.00
0584A	NORTON AVE	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00
0584A	NORTON AVE	AC	U	20	\$16,800.00	\$10,080.00	\$16,800.00
0584A	NORTON AVE	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0584B	DENVER HEIGHTS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0584B	DENVER HEIGHTS	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
0584B	DENVER HEIGHTS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0584B	DENVER HEIGHTS	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
0584B	DENVER HEIGHTS	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0584B	DENVER HEIGHTS	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0584B	DENVER HEIGHTS	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0584D	PINE HAVEN	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0584D	PINE HAVEN	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0584D	PINE HAVEN	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0584D	PINE HAVEN	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0584D	PINE HAVEN	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0584D	PINE HAVEN	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0584D	PINE HAVEN	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0584F	THE CROSSING	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0584F	THE CROSSING	AC	R	1	\$9,000.00	\$5,400.00	\$9,000.00
0584F	THE CROSSING	AC	U	1	\$18,000.00	\$10,800.00	\$18,000.00
0584F	THE CROSSING	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0584F	THE CROSSING	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0584F	THE CROSSING	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0584J	RANCHES AT BETH HAVEN	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
0584J	RANCHES AT BETH HAVEN	AC	R	3	\$14,400.00	\$8,640.00	\$14,400.00
0584J	RANCHES AT BETH HAVEN	AC	U	3	\$28,800.00	\$17,280.00	\$28,800.00
0584J	RANCHES AT BETH HAVEN	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
0584J	RANCHES AT BETH HAVEN	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0584J	RANCHES AT BETH HAVEN	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0584K	THE HAVEN	AC	B	1	\$56,000.00	\$56,000.00	\$11,200.00
0584K	THE HAVEN	AC	R	5	\$16,800.00	\$10,080.00	\$16,800.00
0584K	THE HAVEN	AC	U	5	\$33,600.00	\$20,160.00	\$33,600.00
0584K	THE HAVEN	LT	B	1	\$50,000.00	\$50,000.00	\$50,000.00
0584K	THE HAVEN	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00
0584K	THE HAVEN	LT	U	1	\$30,000.00	\$30,000.00	\$30,000.00
0585A	MOUNTAIN VIEW ACRES	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0585A	MOUNTAIN VIEW ACRES	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0585A	MOUNTAIN VIEW ACRES	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0585A	MOUNTAIN VIEW ACRES	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0585A	MOUNTAIN VIEW ACRES	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0585A	MOUNTAIN VIEW ACRES	LT	R	1	\$7,800.00	\$7,800.00	\$7,800.00
0585A	MOUNTAIN VIEW ACRES	LT	U	1	\$15,600.00	\$15,600.00	\$15,600.00
0585B	DELLING DOWNS	AC	B	1	\$35,000.00	\$35,000.00	\$7,000.00
0585B	DELLING DOWNS	AC	B1	1	\$36,000.00	\$36,000.00	\$7,200.00
0585B	DELLING DOWNS	AC	R	5	\$10,800.00	\$6,480.00	\$10,800.00
0585B	DELLING DOWNS	AC	S	1	\$28,000.00	\$28,000.00	\$5,600.00
0585B	DELLING DOWNS	AC	S1	1	\$28,800.00	\$28,800.00	\$5,760.00
0585B	DELLING DOWNS	AC	U	5	\$21,600.00	\$12,960.00	\$21,600.00
0585B	DELLING DOWNS	LT	B	1	\$30,000.00	\$30,000.00	\$30,000.00
0585B	DELLING DOWNS	LT	B1	1	\$31,000.00	\$31,000.00	\$31,000.00
0585B	DELLING DOWNS	LT	R	1	\$9,300.00	\$9,300.00	\$9,300.00
0585B	DELLING DOWNS	LT	U	1	\$18,600.00	\$18,600.00	\$18,600.00
0585C	HOLLY RIDGE	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0585C	HOLLY RIDGE	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0585C	HOLLY RIDGE	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0585C	HOLLY RIDGE	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0585D	HENRY HEIGHTS	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0585D	HENRY HEIGHTS	AC	R	5	\$8,700.00	\$5,220.00	\$8,700.00
0585D	HENRY HEIGHTS	AC	U	5	\$17,400.00	\$10,440.00	\$17,400.00
0585D	HENRY HEIGHTS	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0585D	HENRY HEIGHTS	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0585D	HENRY HEIGHTS	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0585F	POOLE CREEK	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0585F	POOLE CREEK	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0585F	POOLE CREEK	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0585F	POOLE CREEK	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0585F	POOLE CREEK	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0585F	POOLE CREEK	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0585G	BLAIRFIELD	AC	B1	1	\$36,000.00	\$36,000.00	\$7,200.00
0585G	BLAIRFIELD	AC	R	3	\$10,800.00	\$6,480.00	\$10,800.00
0585G	BLAIRFIELD	AC	U	3	\$21,600.00	\$12,960.00	\$21,600.00
0585H	WILLOW FARMS	AC	B	1	\$55,000.00	\$55,000.00	\$11,000.00
0585H	WILLOW FARMS	AC	R	3	\$16,500.00	\$9,900.00	\$16,500.00
0585H	WILLOW FARMS	AC	U	3	\$33,000.00	\$19,800.00	\$33,000.00
0585H	WILLOW FARMS	LT	B	1	\$50,000.00	\$50,000.00	\$50,000.00
0585H	WILLOW FARMS	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00
0585H	WILLOW FARMS	LT	U	1	\$30,000.00	\$30,000.00	\$30,000.00
0585I	WILLOW HAVEN	AC	B	1	\$55,000.00	\$55,000.00	\$11,000.00
0585I	WILLOW HAVEN	AC	R	3	\$16,500.00	\$9,900.00	\$16,500.00
0585I	WILLOW HAVEN	AC	U	3	\$33,000.00	\$19,800.00	\$33,000.00
0585I	WILLOW HAVEN	LT	B	1	\$50,000.00	\$50,000.00	\$50,000.00
0585I	WILLOW HAVEN	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00
0585I	WILLOW HAVEN	LT	U	1	\$30,000.00	\$30,000.00	\$30,000.00
0586A	RACING PARK	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0586A	RACING PARK	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
0586A	RACING PARK	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
0586A	RACING PARK	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
0586A	RACING PARK	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
0586A	RACING PARK	AC	IB	5	\$94,000.00	\$47,000.00	\$94,000.00
0586A	RACING PARK	AC	IR	5	\$23,500.00	\$11,750.00	\$23,500.00
0586A	RACING PARK	AC	IS	5	\$70,500.00	\$35,250.00	\$70,500.00
0586A	RACING PARK	AC	IU	5	\$47,000.00	\$23,500.00	\$47,000.00
0586B	WRENN ESTATES	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
0586B	WRENN ESTATES	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0586B	WRENN ESTATES	AC	R	10	\$8,700.00	\$5,220.00	\$8,700.00
0586B	WRENN ESTATES	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00
0586B	WRENN ESTATES	AC	S1	1	\$23,200.00	\$23,200.00	\$4,640.00
0586B	WRENN ESTATES	AC	U	10	\$17,400.00	\$10,440.00	\$17,400.00
0586B	WRENN ESTATES	LT	B	1	\$24,000.00	\$24,000.00	\$24,000.00
0586B	WRENN ESTATES	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0586B	WRENN ESTATES	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0586B	WRENN ESTATES	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0586C	HWY 150/16 INTERSECTION	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0586C	HWY 150/16 INTERSECTION	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
0586C	HWY 150/16 INTERSECTION	AC	D	20	\$9,300.00	\$5,580.00	\$9,300.00
0586C	HWY 150/16 INTERSECTION	AC	EB	1	\$31,000.00	\$15,500.00	\$6,200.00
0586C	HWY 150/16 INTERSECTION	AC	ER	10	\$7,750.00	\$3,875.00	\$7,750.00
0586C	HWY 150/16 INTERSECTION	AC	ES	1	\$23,250.00	\$11,625.00	\$4,650.00
0586C	HWY 150/16 INTERSECTION	AC	EU	10	\$15,500.00	\$7,750.00	\$15,500.00
0586C	HWY 150/16 INTERSECTION	AC	FP	20	\$4,650.00	\$2,790.00	\$4,650.00
0586C	HWY 150/16 INTERSECTION	AC	O	20	\$9,300.00	\$5,580.00	\$9,300.00
0586C	HWY 150/16 INTERSECTION	AC	R	20	\$9,300.00	\$5,580.00	\$9,300.00
0586C	HWY 150/16 INTERSECTION	AC	S	1	\$24,000.00	\$24,000.00	\$4,800.00
0586C	HWY 150/16 INTERSECTION	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
0586C	HWY 150/16 INTERSECTION	AC	U	20	\$18,600.00	\$11,160.00	\$18,600.00
0586C	HWY 150/16 INTERSECTION	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0586C	HWY 150/16 INTERSECTION	LT	B1	1	\$26,000.00	\$26,000.00	\$26,000.00
0586C	HWY 150/16 INTERSECTION	LT	R	1	\$7,800.00	\$7,800.00	\$7,800.00
0586C	HWY 150/16 INTERSECTION	LT	U	1	\$15,600.00	\$15,600.00	\$15,600.00
0590B	CAROL DRIVE	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0590B	CAROL DRIVE	AC	R	5	\$8,700.00	\$5,220.00	\$8,700.00
0590B	CAROL DRIVE	AC	U	5	\$17,400.00	\$10,440.00	\$17,400.00
0590B	CAROL DRIVE	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0590B	CAROL DRIVE	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00
0590B	CAROL DRIVE	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0591A	LYNN RIDGE	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
0591A	LYNN RIDGE	AC	R	5	\$8,700.00	\$5,220.00	\$8,700.00
0591A	LYNN RIDGE	AC	U	5	\$17,400.00	\$10,440.00	\$17,400.00
0591A	LYNN RIDGE	LT	B1	1	\$24,000.00	\$24,000.00	\$24,000.00
0591A	LYNN RIDGE	LT	R	1	\$7,200.00	\$7,200.00	\$7,200.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0591A	LYNN RIDGE	LT	U	1	\$14,400.00	\$14,400.00	\$14,400.00
0591B	TWINS ESTATE	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0591B	TWINS ESTATE	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0591B	TWINS ESTATE	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0591B	TWINS ESTATE	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0591D	HINES CIRCLE	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
0591D	HINES CIRCLE	AC	D	5	\$5,700.00	\$3,420.00	\$5,700.00
0591D	HINES CIRCLE	AC	O	5	\$5,700.00	\$3,420.00	\$5,700.00
0591D	HINES CIRCLE	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00
0591D	HINES CIRCLE	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
0591D	HINES CIRCLE	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
0591D	HINES CIRCLE	LT	B	1	\$16,000.00	\$16,000.00	\$16,000.00
0591D	HINES CIRCLE	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
0591D	HINES CIRCLE	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
0591E	CLINTWOOD	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0591E	CLINTWOOD	AC	FP	1	\$3,000.00	\$1,800.00	\$3,000.00
0591E	CLINTWOOD	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0591E	CLINTWOOD	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0591E	CLINTWOOD	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0591E	CLINTWOOD	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0591E	CLINTWOOD	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0591E	CLINTWOOD	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0591F	CEDARBROOK	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0591F	CEDARBROOK	AC	D	5	\$6,000.00	\$3,600.00	\$6,000.00
0591F	CEDARBROOK	AC	FP	1	\$3,000.00	\$1,800.00	\$3,000.00
0591F	CEDARBROOK	AC	O	5	\$6,000.00	\$3,600.00	\$6,000.00
0591F	CEDARBROOK	AC	R	5	\$6,000.00	\$3,600.00	\$6,000.00
0591F	CEDARBROOK	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0591F	CEDARBROOK	AC	U	5	\$12,000.00	\$7,200.00	\$12,000.00
0591F	CEDARBROOK	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
0591F	CEDARBROOK	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0591F	CEDARBROOK	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0591H	PLANK ROAD & DELINGER	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
0591H	PLANK ROAD & DELINGER	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
0591H	PLANK ROAD & DELINGER	AC	D	20	\$6,300.00	\$3,780.00	\$6,300.00
0591H	PLANK ROAD & DELINGER	AC	EB	1	\$21,000.00	\$10,500.00	\$4,200.00
0591H	PLANK ROAD & DELINGER	AC	ER	10	\$5,250.00	\$2,625.00	\$5,250.00
0591H	PLANK ROAD & DELINGER	AC	ES	1	\$15,750.00	\$7,875.00	\$3,150.00
0591H	PLANK ROAD & DELINGER	AC	EU	10	\$10,500.00	\$5,250.00	\$10,500.00
0591H	PLANK ROAD & DELINGER	AC	FP	20	\$3,150.00	\$1,890.00	\$3,150.00
0591H	PLANK ROAD & DELINGER	AC	O	20	\$6,300.00	\$3,780.00	\$6,300.00
0591H	PLANK ROAD & DELINGER	AC	R	20	\$6,300.00	\$3,780.00	\$6,300.00
0591H	PLANK ROAD & DELINGER	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
0591H	PLANK ROAD & DELINGER	AC	S1	1	\$16,800.00	\$16,800.00	\$3,360.00
0591H	PLANK ROAD & DELINGER	AC	U	20	\$12,600.00	\$7,560.00	\$12,600.00
0591H	PLANK ROAD & DELINGER	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0591H	PLANK ROAD & DELINGER	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
0591H	PLANK ROAD & DELINGER	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
0591I	MCINTOSH ROAD	AC	B	1	\$13,000.00	\$13,000.00	\$2,600.00
0591I	MCINTOSH ROAD	AC	R	10	\$3,900.00	\$2,340.00	\$3,900.00
0591I	MCINTOSH ROAD	AC	S	1	\$10,400.00	\$10,400.00	\$2,080.00
0591I	MCINTOSH ROAD	AC	U	10	\$7,800.00	\$4,680.00	\$7,800.00
0591I	MCINTOSH ROAD	LT	B	1	\$10,000.00	\$10,000.00	\$10,000.00
0591I	MCINTOSH ROAD	LT	R	1	\$3,000.00	\$3,000.00	\$3,000.00
0591I	MCINTOSH ROAD	LT	U	1	\$6,000.00	\$6,000.00	\$6,000.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	B	1	\$34,000.00	\$34,000.00	\$6,800.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	B1	1	\$36,000.00	\$36,000.00	\$7,200.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	D	20	\$10,800.00	\$6,480.00	\$10,800.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	EB	1	\$36,000.00	\$18,000.00	\$7,200.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	ER	20	\$9,000.00	\$5,400.00	\$9,000.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	ES	1	\$27,000.00	\$13,500.00	\$5,400.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	EU	20	\$18,000.00	\$10,800.00	\$18,000.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	FP	20	\$5,400.00	\$3,240.00	\$5,400.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	O	20	\$10,800.00	\$6,480.00	\$10,800.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	R	20	\$10,800.00	\$6,480.00	\$10,800.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	S	1	\$27,200.00	\$27,200.00	\$5,440.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	S1	1	\$28,800.00	\$28,800.00	\$5,760.00
0592	SOUTHWEST CATAWBA SPRINGS	AC	U	20	\$21,600.00	\$12,960.00	\$21,600.00
0592	SOUTHWEST CATAWBA SPRINGS	LT	B	1	\$30,000.00	\$30,000.00	\$30,000.00
0592	SOUTHWEST CATAWBA SPRINGS	LT	B1	1	\$32,000.00	\$32,000.00	\$32,000.00
0592	SOUTHWEST CATAWBA SPRINGS	LT	R	1	\$9,600.00	\$9,600.00	\$9,600.00
0592	SOUTHWEST CATAWBA SPRINGS	LT	U	1	\$19,200.00	\$19,200.00	\$19,200.00
0592A	EVERWOOD	AC	B	1	\$74,000.00	\$74,000.00	\$14,800.00
0592A	EVERWOOD	AC	FP	5	\$11,100.00	\$6,660.00	\$11,100.00
0592A	EVERWOOD	AC	R	2	\$22,200.00	\$13,320.00	\$22,200.00
0592A	EVERWOOD	AC	U	2	\$44,400.00	\$26,640.00	\$44,400.00
0592C	CATAWBA SPRINGS	AC	B1	1	\$41,000.00	\$41,000.00	\$8,200.00
0592C	CATAWBA SPRINGS	AC	R	5	\$12,300.00	\$7,380.00	\$12,300.00
0592C	CATAWBA SPRINGS	AC	S1	1	\$32,800.00	\$32,800.00	\$6,560.00
0592C	CATAWBA SPRINGS	AC	U	5	\$24,600.00	\$14,760.00	\$24,600.00
0592C	CATAWBA SPRINGS	LT	B1	1	\$35,000.00	\$35,000.00	\$35,000.00
0592D	THE ROOST	AC	B	1	\$74,000.00	\$74,000.00	\$14,800.00
0592D	THE ROOST	AC	FP	5	\$11,100.00	\$6,660.00	\$11,100.00
0592D	THE ROOST	AC	R	2	\$22,200.00	\$13,320.00	\$22,200.00
0592D	THE ROOST	AC	U	2	\$44,400.00	\$26,640.00	\$44,400.00
0593	EAGLE FARM	AC	B	1	\$110,000.00	\$110,000.00	\$22,000.00
0593	EAGLE FARM	AC	B1	1	\$115,000.00	\$115,000.00	\$23,000.00
0593	EAGLE FARM	AC	FP	5	\$17,250.00	\$10,350.00	\$17,250.00
0593	EAGLE FARM	AC	R	2	\$34,500.00	\$20,700.00	\$34,500.00
0593	EAGLE FARM	AC	U	2	\$69,000.00	\$41,400.00	\$69,000.00
0593B	VERDICT RIDGE	AC	B1	1	\$88,000.00	\$88,000.00	\$17,600.00
0593B	VERDICT RIDGE	AC	FP	20	\$13,200.00	\$7,920.00	\$13,200.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0593B	VERDICT RIDGE	AC	R	1	\$26,400.00	\$15,840.00	\$26,400.00
0593B	VERDICT RIDGE	AC	S1	1	\$70,400.00	\$70,400.00	\$14,080.00
0593B	VERDICT RIDGE	AC	U	1	\$52,800.00	\$31,680.00	\$52,800.00
0593B	VERDICT RIDGE	LT	B1	1	\$76,000.00	\$76,000.00	\$76,000.00
0593B	VERDICT RIDGE	LT	B2	1	\$62,000.00	\$62,000.00	\$62,000.00
0593B	VERDICT RIDGE	LT	R	1	\$22,800.00	\$22,800.00	\$22,800.00
0593B	VERDICT RIDGE	LT	U	1	\$45,600.00	\$45,600.00	\$45,600.00
0593C	WINDSOR FOREST	AC	B1	1	\$44,000.00	\$44,000.00	\$8,800.00
0593C	WINDSOR FOREST	AC	R	3	\$13,200.00	\$7,920.00	\$13,200.00
0593C	WINDSOR FOREST	AC	U	3	\$26,400.00	\$15,840.00	\$26,400.00
0593C	WINDSOR FOREST	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
0593C	WINDSOR FOREST	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
0593C	WINDSOR FOREST	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
0593D	UNITY FARMS	AC	B	1	\$35,000.00	\$35,000.00	\$7,000.00
0593D	UNITY FARMS	AC	R	10	\$10,500.00	\$6,300.00	\$10,500.00
0593D	UNITY FARMS	AC	U	10	\$21,000.00	\$12,600.00	\$21,000.00
0593E	AUTUMN WOODS	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
0593E	AUTUMN WOODS	AC	FP	3	\$10,500.00	\$6,300.00	\$10,500.00
0593E	AUTUMN WOODS	AC	R	3	\$21,000.00	\$12,600.00	\$21,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	B	1	\$45,000.00	\$45,000.00	\$9,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	D	20	\$15,000.00	\$9,000.00	\$15,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	EB	1	\$45,000.00	\$22,500.00	\$9,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	ER	20	\$11,250.00	\$5,625.00	\$11,250.00
0594	CATAWBA SPRINGS CENTRAL	AC	ES	1	\$33,750.00	\$16,875.00	\$6,750.00
0594	CATAWBA SPRINGS CENTRAL	AC	EU	20	\$22,500.00	\$11,250.00	\$22,500.00
0594	CATAWBA SPRINGS CENTRAL	AC	FP	20	\$7,500.00	\$4,500.00	\$7,500.00
0594	CATAWBA SPRINGS CENTRAL	AC	O	20	\$15,000.00	\$9,000.00	\$15,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	R	20	\$15,000.00	\$9,000.00	\$15,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	S	1	\$36,000.00	\$36,000.00	\$7,200.00
0594	CATAWBA SPRINGS CENTRAL	AC	S1	1	\$40,000.00	\$40,000.00	\$8,000.00
0594	CATAWBA SPRINGS CENTRAL	AC	U	20	\$30,000.00	\$18,000.00	\$30,000.00
0594	CATAWBA SPRINGS CENTRAL	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
0594	CATAWBA SPRINGS CENTRAL	LT	B1	1	\$44,000.00	\$44,000.00	\$44,000.00
0594	CATAWBA SPRINGS CENTRAL	LT	R	1	\$13,200.00	\$13,200.00	\$13,200.00
0594	CATAWBA SPRINGS CENTRAL	LT	U	1	\$26,400.00	\$26,400.00	\$26,400.00
0594B	DEERHAVEN	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0594B	DEERHAVEN	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0594B	DEERHAVEN	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0594B	DEERHAVEN	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0594B	DEERHAVEN	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0594B	DEERHAVEN	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0594C	DEERFIELD	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
0594C	DEERFIELD	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
0594C	DEERFIELD	AC	R	20	\$12,000.00	\$7,200.00	\$12,000.00
0594C	DEERFIELD	AC	S	1	\$32,000.00	\$32,000.00	\$6,400.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0594C	DEERFIELD	AC	U	20	\$24,000.00	\$14,400.00	\$24,000.00
0594C	DEERFIELD	LT	B	1	\$32,000.00	\$32,000.00	\$32,000.00
0594C	DEERFIELD	LT	B1	1	\$35,000.00	\$35,000.00	\$35,000.00
0594C	DEERFIELD	LT	R	1	\$10,500.00	\$10,500.00	\$10,500.00
0594C	DEERFIELD	LT	U	1	\$21,000.00	\$21,000.00	\$21,000.00
0594F	LARRY AND LOUISE NOLEN	AC	B	1	\$29,000.00	\$29,000.00	\$5,800.00
0594F	LARRY AND LOUISE NOLEN	AC	R	5	\$8,700.00	\$5,220.00	\$8,700.00
0594F	LARRY AND LOUISE NOLEN	AC	U	5	\$17,400.00	\$10,440.00	\$17,400.00
0594F	LARRY AND LOUISE NOLEN	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
0594F	LARRY AND LOUISE NOLEN	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0594F	LARRY AND LOUISE NOLEN	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0594G	SECU-EAST LINCOLN	AC	CB	1	\$375,000.00	\$187,500.00	\$375,000.00
0594G	SECU-EAST LINCOLN	AC	CR	1	\$93,750.00	\$46,875.00	\$93,750.00
0594G	SECU-EAST LINCOLN	AC	CS	1	\$281,250.00	\$140,625.00	\$281,250.00
0594G	SECU-EAST LINCOLN	AC	CU	1	\$187,500.00	\$93,750.00	\$187,500.00
0594G	SECU-EAST LINCOLN	AC	IB	5	\$190,000.00	\$95,000.00	\$190,000.00
0594G	SECU-EAST LINCOLN	AC	IR	5	\$47,500.00	\$23,750.00	\$47,500.00
0594G	SECU-EAST LINCOLN	AC	IS	5	\$142,500.00	\$71,250.00	\$142,500.00
0594G	SECU-EAST LINCOLN	AC	IU	5	\$95,000.00	\$47,500.00	\$95,000.00
0594G	SECU-EAST LINCOLN	SS	CB	45000	\$12.50	\$6.25	\$12.50
0594G	SECU-EAST LINCOLN	SS	CR	45000	\$3.13	\$1.57	\$3.13
0594G	SECU-EAST LINCOLN	SS	CS	45000	\$9.38	\$4.69	\$9.38
0594G	SECU-EAST LINCOLN	SS	CU	45000	\$6.25	\$3.13	\$6.25
0595A	DENVER PERIMETER	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0595A	DENVER PERIMETER	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
0595A	DENVER PERIMETER	AC	D	10	\$9,300.00	\$5,580.00	\$9,300.00
0595A	DENVER PERIMETER	AC	EB	1	\$31,000.00	\$15,500.00	\$6,200.00
0595A	DENVER PERIMETER	AC	ER	5	\$7,750.00	\$3,875.00	\$7,750.00
0595A	DENVER PERIMETER	AC	ES	1	\$23,250.00	\$11,625.00	\$4,650.00
0595A	DENVER PERIMETER	AC	EU	5	\$15,500.00	\$7,750.00	\$15,500.00
0595A	DENVER PERIMETER	AC	FP	20	\$4,650.00	\$2,790.00	\$4,650.00
0595A	DENVER PERIMETER	AC	O	10	\$9,300.00	\$5,580.00	\$9,300.00
0595A	DENVER PERIMETER	AC	R	10	\$9,300.00	\$5,580.00	\$9,300.00
0595A	DENVER PERIMETER	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
0595A	DENVER PERIMETER	AC	U	10	\$18,600.00	\$11,160.00	\$18,600.00
0595A	DENVER PERIMETER	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0595A	DENVER PERIMETER	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0595A	DENVER PERIMETER	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0595A	DENVER PERIMETER	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0595B	WILDWOOD	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0595B	WILDWOOD	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0595B	WILDWOOD	AC	D	5	\$7,200.00	\$4,320.00	\$7,200.00
0595B	WILDWOOD	AC	FP	10	\$3,600.00	\$2,160.00	\$3,600.00
0595B	WILDWOOD	AC	O	5	\$7,200.00	\$4,320.00	\$7,200.00
0595B	WILDWOOD	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0595B	WILDWOOD	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0595B	WILDWOOD	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0595B	WILDWOOD	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0595B	WILDWOOD	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0595B	WILDWOOD	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0595B	WILDWOOD	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0595C	SHERWOOD FOREST	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0595C	SHERWOOD FOREST	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0595C	SHERWOOD FOREST	AC	D	5	\$7,200.00	\$4,320.00	\$7,200.00
0595C	SHERWOOD FOREST	AC	FP	10	\$3,600.00	\$2,160.00	\$3,600.00
0595C	SHERWOOD FOREST	AC	O	5	\$7,200.00	\$4,320.00	\$7,200.00
0595C	SHERWOOD FOREST	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0595C	SHERWOOD FOREST	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0595C	SHERWOOD FOREST	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0595C	SHERWOOD FOREST	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0595C	SHERWOOD FOREST	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0595C	SHERWOOD FOREST	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0595C	SHERWOOD FOREST	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0595D	PETITE LANE	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
0595D	PETITE LANE	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
0595D	PETITE LANE	AC	D	5	\$7,200.00	\$4,320.00	\$7,200.00
0595D	PETITE LANE	AC	FP	10	\$3,600.00	\$2,160.00	\$3,600.00
0595D	PETITE LANE	AC	O	5	\$7,200.00	\$4,320.00	\$7,200.00
0595D	PETITE LANE	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
0595D	PETITE LANE	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
0595D	PETITE LANE	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
0595D	PETITE LANE	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
0595D	PETITE LANE	LT	B1	1	\$22,000.00	\$22,000.00	\$22,000.00
0595D	PETITE LANE	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
0595D	PETITE LANE	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
0595E	SUGAR WOOD LANE	AC	FP	10	\$5,000.00	\$3,000.00	\$5,000.00
0595E	SUGAR WOOD LANE	AC	IB	10	\$44,000.00	\$22,000.00	\$44,000.00
0595E	SUGAR WOOD LANE	AC	IR	10	\$11,000.00	\$5,500.00	\$11,000.00
0595E	SUGAR WOOD LANE	AC	IS	10	\$33,000.00	\$16,500.00	\$33,000.00
0595E	SUGAR WOOD LANE	AC	IU	10	\$22,000.00	\$11,000.00	\$22,000.00
0595F	THE TERRACES	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
0595F	THE TERRACES	AC	U	10	\$15,000.00	\$9,000.00	\$15,000.00
0595F	THE TERRACES	LT	CA	1	\$19,000.00	\$19,000.00	\$19,000.00
0595G	DENVER BUSINESS PARK	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
0595G	DENVER BUSINESS PARK	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
0595G	DENVER BUSINESS PARK	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
0595G	DENVER BUSINESS PARK	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
0595G	DENVER BUSINESS PARK	AC	IB	5	\$82,000.00	\$41,000.00	\$82,000.00
0595G	DENVER BUSINESS PARK	AC	IR	5	\$20,500.00	\$10,250.00	\$20,500.00
0595G	DENVER BUSINESS PARK	AC	IS	5	\$61,500.00	\$30,750.00	\$61,500.00
0595G	DENVER BUSINESS PARK	AC	IU	5	\$41,000.00	\$20,500.00	\$41,000.00
0595G	DENVER BUSINESS PARK	LT	IB	1	\$68,000.00	\$68,000.00	\$68,000.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0595G	DENVER BUSINESS PARK	SS	CB	45000	\$7.50	\$3.75	\$7.50
0595G	DENVER BUSINESS PARK	SS	CR	45000	\$1.88	\$0.94	\$1.88
0595G	DENVER BUSINESS PARK	SS	CS	45000	\$5.63	\$2.82	\$5.63
0595G	DENVER BUSINESS PARK	SS	CU	45000	\$3.75	\$1.88	\$3.75
0595G	DENVER BUSINESS PARK	SS	IB	45000	\$1.90	\$0.95	\$1.90
0595H	DENVER INDUSTRIAL PARK	AC	CB	1	\$190,000.00	\$95,000.00	\$190,000.00
0595H	DENVER INDUSTRIAL PARK	AC	CR	1	\$47,500.00	\$23,750.00	\$47,500.00
0595H	DENVER INDUSTRIAL PARK	AC	CS	1	\$142,500.00	\$71,250.00	\$142,500.00
0595H	DENVER INDUSTRIAL PARK	AC	CU	1	\$95,000.00	\$47,500.00	\$95,000.00
0595H	DENVER INDUSTRIAL PARK	AC	IB	5	\$94,000.00	\$47,000.00	\$94,000.00
0595H	DENVER INDUSTRIAL PARK	AC	IR	5	\$23,500.00	\$11,750.00	\$23,500.00
0595H	DENVER INDUSTRIAL PARK	AC	IS	5	\$70,500.00	\$35,250.00	\$70,500.00
0595H	DENVER INDUSTRIAL PARK	AC	IU	5	\$47,000.00	\$23,500.00	\$47,000.00
0595H	DENVER INDUSTRIAL PARK	LT	IB	1	\$72,000.00	\$72,000.00	\$72,000.00
0595H	DENVER INDUSTRIAL PARK	SS	CB	45000	\$6.30	\$3.15	\$6.30
0595H	DENVER INDUSTRIAL PARK	SS	CR	45000	\$1.58	\$0.79	\$1.58
0595H	DENVER INDUSTRIAL PARK	SS	IB	45000	\$2.50	\$1.25	\$2.50
0595I	DUSTY RIDGE	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0595I	DUSTY RIDGE	AC	R	10	\$13,500.00	\$8,100.00	\$13,500.00
0595I	DUSTY RIDGE	AC	U	10	\$27,000.00	\$16,200.00	\$27,000.00
0595I	DUSTY RIDGE	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0595I	DUSTY RIDGE	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0595I	DUSTY RIDGE	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0595J	MAPLE LEAF	AC	B1	1	\$48,000.00	\$48,000.00	\$9,600.00
0595J	MAPLE LEAF	AC	R	5	\$14,400.00	\$8,640.00	\$14,400.00
0595J	MAPLE LEAF	AC	U	5	\$28,800.00	\$17,280.00	\$28,800.00
0595J	MAPLE LEAF	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0595J	MAPLE LEAF	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0595J	MAPLE LEAF	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0595K	COTTAGES OF MAPLE LEAF	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
0595K	COTTAGES OF MAPLE LEAF	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
0595K	COTTAGES OF MAPLE LEAF	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
0595K	COTTAGES OF MAPLE LEAF	LT	B1	1	\$25,000.00	\$25,000.00	\$25,000.00
0595K	COTTAGES OF MAPLE LEAF	LT	R	1	\$7,500.00	\$7,500.00	\$7,500.00
0595K	COTTAGES OF MAPLE LEAF	LT	U	1	\$15,000.00	\$15,000.00	\$15,000.00
0595M	DENVER CENTRAL	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
0595M	DENVER CENTRAL	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
0595M	DENVER CENTRAL	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
0595M	DENVER CENTRAL	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
0595M	DENVER CENTRAL	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
0595M	DENVER CENTRAL	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
0595M	DENVER CENTRAL	AC	EB	1	\$94,000.00	\$47,000.00	\$18,800.00
0595M	DENVER CENTRAL	AC	EU	3	\$47,000.00	\$23,500.00	\$47,000.00
0595M	DENVER CENTRAL	AC	IB	1	\$125,000.00	\$62,500.00	\$125,000.00
0595M	DENVER CENTRAL	AC	IR	1	\$31,250.00	\$15,625.00	\$31,250.00
0595M	DENVER CENTRAL	AC	IS	1	\$93,750.00	\$46,875.00	\$93,750.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0595M	DENVER CENTRAL	AC	IU	1	\$62,500.00	\$31,250.00	\$62,500.00
0595M	DENVER CENTRAL	AC	R	10	\$9,300.00	\$5,580.00	\$9,300.00
0595M	DENVER CENTRAL	AC	U	10	\$18,600.00	\$11,160.00	\$18,600.00
0595M	DENVER CENTRAL	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
0595M	DENVER CENTRAL	LT	B1	1	\$26,000.00	\$26,000.00	\$26,000.00
0595M	DENVER CENTRAL	SS	CB	20000	\$10.00	\$5.00	\$10.00
0595M	DENVER CENTRAL	SS	CR	20000	\$2.50	\$1.25	\$2.50
0595M	DENVER CENTRAL	SS	CS	20000	\$7.50	\$3.75	\$7.50
0595M	DENVER CENTRAL	SS	CU	20000	\$5.00	\$2.50	\$5.00
0595N	GLEN MEADOWS	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0595N	GLEN MEADOWS	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0595N	GLEN MEADOWS	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0595N	GLEN MEADOWS	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0595N	GLEN MEADOWS	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0595N	GLEN MEADOWS	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0595P	ROCK SPRINGS	AC	B1	1	\$39,000.00	\$39,000.00	\$7,800.00
0595P	ROCK SPRINGS	AC	FP	5	\$5,850.00	\$3,510.00	\$5,850.00
0595P	ROCK SPRINGS	AC	R	3	\$11,700.00	\$7,020.00	\$11,700.00
0595P	ROCK SPRINGS	AC	U	3	\$23,400.00	\$14,040.00	\$23,400.00
0595P	ROCK SPRINGS	LT	B1	1	\$33,000.00	\$33,000.00	\$33,000.00
0595P	ROCK SPRINGS	LT	R	1	\$9,900.00	\$9,900.00	\$9,900.00
0595P	ROCK SPRINGS	LT	U	1	\$19,800.00	\$19,800.00	\$19,800.00
0595Q	BALSOM RIDGE BUSINESS PK	AC	IB	5	\$125,000.00	\$62,500.00	\$125,000.00
0595Q	BALSOM RIDGE BUSINESS PK	AC	IR	5	\$31,250.00	\$15,625.00	\$31,250.00
0595Q	BALSOM RIDGE BUSINESS PK	AC	IU	5	\$62,500.00	\$31,250.00	\$62,500.00
0595Q	BALSOM RIDGE BUSINESS PK	SS	IB	80000	\$3.10	\$1.55	\$3.10
0595Q	BALSOM RIDGE BUSINESS PK	SS	IR	80000	\$0.78	\$0.39	\$0.78
0595Q	BALSOM RIDGE BUSINESS PK	SS	IS	80000	\$2.33	\$1.17	\$2.33
0595R	JAMES PLANTATION	AC	B1	1	\$60,000.00	\$60,000.00	\$12,000.00
0595R	JAMES PLANTATION	AC	FP	5	\$9,000.00	\$5,400.00	\$9,000.00
0595R	JAMES PLANTATION	AC	R	5	\$18,000.00	\$10,800.00	\$18,000.00
0595R	JAMES PLANTATION	AC	U	5	\$36,000.00	\$21,600.00	\$36,000.00
0595R	JAMES PLANTATION	LT	B1	1	\$55,000.00	\$55,000.00	\$55,000.00
0595S	CAMPGROUND RD BUSINESS	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
0595S	CAMPGROUND RD BUSINESS	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
0595S	CAMPGROUND RD BUSINESS	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
0595S	CAMPGROUND RD BUSINESS	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
0595S	CAMPGROUND RD BUSINESS	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
0595S	CAMPGROUND RD BUSINESS	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
0595S	CAMPGROUND RD BUSINESS	AC	R	10	\$9,900.00	\$5,940.00	\$9,900.00
0595S	CAMPGROUND RD BUSINESS	AC	U	10	\$19,800.00	\$11,880.00	\$19,800.00
0595S	CAMPGROUND RD BUSINESS	LT	B	1	\$27,000.00	\$27,000.00	\$27,000.00
0595S	CAMPGROUND RD BUSINESS	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
0595S	CAMPGROUND RD BUSINESS	LT	CB	1	\$94,000.00	\$94,000.00	\$94,000.00
0595S	CAMPGROUND RD BUSINESS	LT	CR	1	\$23,500.00	\$23,500.00	\$23,500.00
0595S	CAMPGROUND RD BUSINESS	LT	CS	1	\$70,500.00	\$70,500.00	\$70,500.00

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
0595S	CAMPGROUND RD BUSINESS	LT	CU	1	\$47,000.00	\$47,000.00	\$47,000.00
0595S	CAMPGROUND RD BUSINESS	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
0595S	CAMPGROUND RD BUSINESS	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
0595S	CAMPGROUND RD BUSINESS	SS	CB	45000	\$3.10	\$1.55	\$3.10
0595S	CAMPGROUND RD BUSINESS	SS	CR	45000	\$0.78	\$0.39	\$0.78
0595S	CAMPGROUND RD BUSINESS	SS	CS	45000	\$2.33	\$1.17	\$2.33
0595T	HWY 16 (SOUTH OF DENVER)	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	FP	20	\$7,500.00	\$4,500.00	\$7,500.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	R	20	\$15,000.00	\$9,000.00	\$15,000.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	S1	1	\$40,000.00	\$40,000.00	\$8,000.00
0595T	HWY 16 (SOUTH OF DENVER)	AC	U	20	\$30,000.00	\$18,000.00	\$30,000.00
0595Z	FOREST HILLS OF DENVER	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
0595Z	FOREST HILLS OF DENVER	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
0595Z	FOREST HILLS OF DENVER	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
0595Z	FOREST HILLS OF DENVER	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
0595Z	FOREST HILLS OF DENVER	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
0595Z	FOREST HILLS OF DENVER	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
0596A	BURTON HILLS	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
0596A	BURTON HILLS	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
0596A	BURTON HILLS	AC	S	1	\$18,400.00	\$18,400.00	\$3,680.00
0596A	BURTON HILLS	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
0596A	BURTON HILLS	LT	B	1	\$19,000.00	\$19,000.00	\$19,000.00
0596A	BURTON HILLS	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
0596A	BURTON HILLS	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
0596B	KILLIAN CROSSING	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
0596B	KILLIAN CROSSING	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00
0596B	KILLIAN CROSSING	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
0596B	KILLIAN CROSSING	LT	B1	1	\$45,000.00	\$45,000.00	\$45,000.00
0596B	KILLIAN CROSSING	LT	R	1	\$13,500.00	\$13,500.00	\$13,500.00
0596B	KILLIAN CROSSING	LT	U	1	\$27,000.00	\$27,000.00	\$27,000.00
101C1	NORTHBROOK COM IND	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00
101C1	NORTHBROOK COM IND	AC	B1	1	\$19,000.00	\$19,000.00	\$3,800.00
101C1	NORTHBROOK COM IND	AC	CB	1	\$70,000.00	\$70,000.00	\$35,000.00
101C1	NORTHBROOK COM IND	AC	CR	1	\$17,500.00	\$8,750.00	\$17,500.00
101C1	NORTHBROOK COM IND	AC	CS	1	\$52,500.00	\$26,250.00	\$52,500.00
101C1	NORTHBROOK COM IND	AC	CU	1	\$35,000.00	\$17,500.00	\$35,000.00
101C1	NORTHBROOK COM IND	AC	FP	5	\$2,850.00	\$1,710.00	\$2,850.00
101C1	NORTHBROOK COM IND	AC	IB	5	\$25,000.00	\$12,500.00	\$25,000.00
101C1	NORTHBROOK COM IND	AC	IR	5	\$6,250.00	\$3,125.00	\$6,250.00
101C1	NORTHBROOK COM IND	AC	IS	5	\$18,750.00	\$9,375.00	\$18,750.00
101C1	NORTHBROOK COM IND	AC	IU	5	\$12,500.00	\$6,250.00	\$12,500.00
101C1	NORTHBROOK COM IND	AC	R	5	\$5,700.00	\$3,420.00	\$5,700.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
101C1	NORTHBROOK COM IND	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
101C1	NORTHBROOK COM IND	AC	S1	1	\$15,200.00	\$15,200.00	\$3,040.00
101C1	NORTHBROOK COM IND	AC	U	5	\$11,400.00	\$6,840.00	\$11,400.00
101C1	NORTHBROOK COM IND	SS	CB	40000	\$1.70	\$0.85	\$1.70
101C1	NORTHBROOK COM IND	SS	CR	40000	\$0.43	\$0.22	\$0.43
101C1	NORTHBROOK COM IND	SS	CS	40000	\$1.28	\$0.64	\$1.28
101C1	NORTHBROOK COM IND	SS	CU	40000	\$0.85	\$0.43	\$0.85
203C1	HOWARDS CREEK COM IND 1	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
203C1	HOWARDS CREEK COM IND 1	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
203C1	HOWARDS CREEK COM IND 1	AC	CB	1	\$75,000.00	\$75,000.00	\$37,500.00
203C1	HOWARDS CREEK COM IND 1	AC	CR	1	\$18,750.00	\$9,375.00	\$18,750.00
203C1	HOWARDS CREEK COM IND 1	AC	CS	1	\$56,250.00	\$28,125.00	\$56,250.00
203C1	HOWARDS CREEK COM IND 1	AC	CU	1	\$37,500.00	\$18,750.00	\$37,500.00
203C1	HOWARDS CREEK COM IND 1	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
203C1	HOWARDS CREEK COM IND 1	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
203C1	HOWARDS CREEK COM IND 1	AC	ER	20	\$5,000.00	\$2,500.00	\$5,000.00
203C1	HOWARDS CREEK COM IND 1	AC	ES	1	\$15,000.00	\$7,500.00	\$3,000.00
203C1	HOWARDS CREEK COM IND 1	AC	EU	20	\$10,000.00	\$5,000.00	\$10,000.00
203C1	HOWARDS CREEK COM IND 1	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
203C1	HOWARDS CREEK COM IND 1	AC	IB	1	\$25,000.00	\$12,500.00	\$25,000.00
203C1	HOWARDS CREEK COM IND 1	AC	IR	5	\$6,250.00	\$3,125.00	\$6,250.00
203C1	HOWARDS CREEK COM IND 1	AC	IS	1	\$18,750.00	\$9,375.00	\$18,750.00
203C1	HOWARDS CREEK COM IND 1	AC	IU	5	\$12,500.00	\$6,250.00	\$12,500.00
203C1	HOWARDS CREEK COM IND 1	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
203C1	HOWARDS CREEK COM IND 1	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
203C1	HOWARDS CREEK COM IND 1	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
203C1	HOWARDS CREEK COM IND 1	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
203C1	HOWARDS CREEK COM IND 1	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
203C1	HOWARDS CREEK COM IND 1	SS	CB	40000	\$1.80	\$0.90	\$1.80
203C1	HOWARDS CREEK COM IND 1	SS	CR	40000	\$0.45	\$0.23	\$0.45
203C1	HOWARDS CREEK COM IND 1	SS	CS	40000	\$1.35	\$0.68	\$1.35
203C1	HOWARDS CREEK COM IND 1	SS	CU	40000	\$0.90	\$0.45	\$0.90
203C1	HOWARDS CREEK COM IND 1	SS	IB	40000	\$0.60	\$0.30	\$0.60
203C1	HOWARDS CREEK COM IND 1	SS	IR	40000	\$0.15	\$0.08	\$0.15
203C1	HOWARDS CREEK COM IND 1	SS	IU	40000	\$0.30	\$0.15	\$0.30
203C2	HOWARDS CREEK COM IND 2	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
203C2	HOWARDS CREEK COM IND 2	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
203C2	HOWARDS CREEK COM IND 2	AC	CB	1	\$75,000.00	\$75,000.00	\$37,500.00
203C2	HOWARDS CREEK COM IND 2	AC	CR	1	\$18,750.00	\$9,375.00	\$18,750.00
203C2	HOWARDS CREEK COM IND 2	AC	CS	1	\$56,250.00	\$28,125.00	\$56,250.00
203C2	HOWARDS CREEK COM IND 2	AC	CU	1	\$37,500.00	\$18,750.00	\$37,500.00
203C2	HOWARDS CREEK COM IND 2	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
203C2	HOWARDS CREEK COM IND 2	AC	EB	1	\$20,000.00	\$10,000.00	\$4,000.00
203C2	HOWARDS CREEK COM IND 2	AC	ER	20	\$5,000.00	\$2,500.00	\$5,000.00
203C2	HOWARDS CREEK COM IND 2	AC	ES	1	\$15,000.00	\$7,500.00	\$3,000.00
203C2	HOWARDS CREEK COM IND 2	AC	EU	20	\$10,000.00	\$5,000.00	\$10,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
203C2	HOWARDS CREEK COM IND 2	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
203C2	HOWARDS CREEK COM IND 2	AC	IB	1	\$25,000.00	\$12,500.00	\$25,000.00
203C2	HOWARDS CREEK COM IND 2	AC	IR	5	\$6,250.00	\$3,125.00	\$6,250.00
203C2	HOWARDS CREEK COM IND 2	AC	IS	1	\$18,750.00	\$9,375.00	\$18,750.00
203C2	HOWARDS CREEK COM IND 2	AC	IU	5	\$12,500.00	\$6,250.00	\$12,500.00
203C2	HOWARDS CREEK COM IND 2	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
203C2	HOWARDS CREEK COM IND 2	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
203C2	HOWARDS CREEK COM IND 2	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
203C2	HOWARDS CREEK COM IND 2	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
203C2	HOWARDS CREEK COM IND 2	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
203C2	HOWARDS CREEK COM IND 2	SS	CB	40000	\$1.80	\$0.90	\$1.80
203C2	HOWARDS CREEK COM IND 2	SS	CR	40000	\$0.45	\$0.23	\$0.45
203C2	HOWARDS CREEK COM IND 2	SS	CS	40000	\$1.35	\$0.68	\$1.35
203C2	HOWARDS CREEK COM IND 2	SS	CU	40000	\$0.90	\$0.45	\$0.90
203C2	HOWARDS CREEK COM IND 2	SS	IB	40000	\$0.60	\$0.30	\$0.60
203C2	HOWARDS CREEK COM IND 2	SS	IR	40000	\$0.15	\$0.08	\$0.15
203C2	HOWARDS CREEK COM IND 2	SS	IU	40000	\$0.30	\$0.15	\$0.30
203F1	WEST END	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
203F1	WEST END	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
203F1	WEST END	AC	FP	5	\$3,600.00	\$2,160.00	\$3,600.00
203F1	WEST END	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
203F1	WEST END	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
203F1	WEST END	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
203F1	WEST END	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
203F1	WEST END	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
203F1	WEST END	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
212F1	GEORGE BROWN ROAD	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
212F1	GEORGE BROWN ROAD	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
212F1	GEORGE BROWN ROAD	AC	FP	20	\$3,450.00	\$2,070.00	\$3,450.00
212F1	GEORGE BROWN ROAD	AC	R	20	\$6,900.00	\$4,140.00	\$6,900.00
212F1	GEORGE BROWN ROAD	AC	U	20	\$13,800.00	\$8,280.00	\$13,800.00
212F1	GEORGE BROWN ROAD	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
212F1	GEORGE BROWN ROAD	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
212F1	GEORGE BROWN ROAD	LT	R	1	\$5,700.00	\$5,700.00	\$5,700.00
212F1	GEORGE BROWN ROAD	LT	U	1	\$11,400.00	\$11,400.00	\$11,400.00
213F1	ROCKDAM ROAD	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
213F1	ROCKDAM ROAD	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
213F1	ROCKDAM ROAD	AC	FP	5	\$3,150.00	\$1,890.00	\$3,150.00
213F1	ROCKDAM ROAD	AC	R	5	\$6,300.00	\$3,780.00	\$6,300.00
213F1	ROCKDAM ROAD	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
213F1	ROCKDAM ROAD	AC	U	5	\$12,600.00	\$7,560.00	\$12,600.00
213F1	ROCKDAM ROAD	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
213F1	ROCKDAM ROAD	LT	B1	1	\$19,000.00	\$19,000.00	\$19,000.00
213F1	ROCKDAM ROAD	LT	R	1	\$5,400.00	\$5,400.00	\$5,400.00
213F1	ROCKDAM ROAD	LT	U	1	\$10,800.00	\$10,800.00	\$10,800.00
284A1	KAREN H WILSON PROPERTY	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
284A1	KAREN H WILSON PROPERTY	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
284A1	KAREN H WILSON PROPERTY	AC	FP	5	\$3,600.00	\$2,160.00	\$3,600.00
284A1	KAREN H WILSON PROPERTY	AC	R	5	\$7,200.00	\$4,320.00	\$7,200.00
284A1	KAREN H WILSON PROPERTY	AC	U	5	\$14,400.00	\$8,640.00	\$14,400.00
284A1	KAREN H WILSON PROPERTY	LT	B	1	\$18,000.00	\$18,000.00	\$18,000.00
284A1	KAREN H WILSON PROPERTY	LT	B1	1	\$20,000.00	\$20,000.00	\$20,000.00
284A1	KAREN H WILSON PROPERTY	LT	R	1	\$6,000.00	\$6,000.00	\$6,000.00
284A1	KAREN H WILSON PROPERTY	LT	U	1	\$12,000.00	\$12,000.00	\$12,000.00
293E1	WEST VIEW ACRES	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
293E1	WEST VIEW ACRES	AC	R	5	\$10,800.00	\$6,480.00	\$10,800.00
293E1	WEST VIEW ACRES	AC	U	5	\$21,600.00	\$12,960.00	\$21,600.00
293E1	WEST VIEW ACRES	LT	B	1	\$32,000.00	\$32,000.00	\$32,000.00
323C1	LINCOLNTON COM IND 3	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
323C1	LINCOLNTON COM IND 3	AC	CB	1	\$50,000.00	\$25,000.00	\$50,000.00
323C1	LINCOLNTON COM IND 3	AC	CR	1	\$12,500.00	\$6,250.00	\$12,500.00
323C1	LINCOLNTON COM IND 3	AC	CS	1	\$37,500.00	\$18,750.00	\$37,500.00
323C1	LINCOLNTON COM IND 3	AC	CU	1	\$25,000.00	\$12,500.00	\$25,000.00
323C1	LINCOLNTON COM IND 3	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
323C1	LINCOLNTON COM IND 3	AC	ER	5	\$6,250.00	\$3,125.00	\$6,250.00
323C1	LINCOLNTON COM IND 3	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
323C1	LINCOLNTON COM IND 3	AC	EU	5	\$12,500.00	\$6,250.00	\$12,500.00
323C1	LINCOLNTON COM IND 3	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
323C1	LINCOLNTON COM IND 3	AC	IB	5	\$25,000.00	\$12,500.00	\$25,000.00
323C1	LINCOLNTON COM IND 3	AC	IR	5	\$6,250.00	\$3,125.00	\$6,250.00
323C1	LINCOLNTON COM IND 3	AC	IS	5	\$18,750.00	\$9,375.00	\$18,750.00
323C1	LINCOLNTON COM IND 3	AC	IU	5	\$12,500.00	\$6,250.00	\$12,500.00
323C1	LINCOLNTON COM IND 3	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
323C1	LINCOLNTON COM IND 3	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
323C1	LINCOLNTON COM IND 3	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
323C1	LINCOLNTON COM IND 3	SS	CB	40000	\$1.30	\$0.65	\$1.30
323C1	LINCOLNTON COM IND 3	SS	CR	40000	\$0.33	\$0.17	\$0.33
323C1	LINCOLNTON COM IND 3	SS	CS	40000	\$0.98	\$0.49	\$0.98
323C1	LINCOLNTON COM IND 3	SS	CU	40000	\$0.65	\$0.33	\$0.65
323C1	LINCOLNTON COM IND 3	SS	IB	40000	\$1.30	\$0.65	\$1.30
323C1	LINCOLNTON COM IND 3	SS	IR	40000	\$0.33	\$0.17	\$0.33
323C2	LINCOLNTON COM IND 5	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
323C2	LINCOLNTON COM IND 5	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
323C2	LINCOLNTON COM IND 5	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
323C2	LINCOLNTON COM IND 5	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
323C2	LINCOLNTON COM IND 5	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
323C2	LINCOLNTON COM IND 5	AC	EB	1	\$125,000.00	\$62,500.00	\$25,000.00
323C2	LINCOLNTON COM IND 5	AC	ER	1	\$31,250.00	\$15,625.00	\$31,250.00
323C2	LINCOLNTON COM IND 5	AC	ES	1	\$93,750.00	\$46,875.00	\$18,750.00
323C2	LINCOLNTON COM IND 5	AC	EU	1	\$62,500.00	\$31,250.00	\$62,500.00
323C2	LINCOLNTON COM IND 5	AC	FP	5	\$4,500.00	\$2,700.00	\$4,500.00
323C2	LINCOLNTON COM IND 5	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
323C2	LINCOLN TON COM IND 5	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
323C2	LINCOLN TON COM IND 5	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
323C2	LINCOLN TON COM IND 5	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
323C2	LINCOLN TON COM IND 5	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
323C2	LINCOLN TON COM IND 5	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
323C2	LINCOLN TON COM IND 5	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
323C2	LINCOLN TON COM IND 5	SS	CB	40000	\$3.10	\$1.55	\$3.10
323C2	LINCOLN TON COM IND 5	SS	CR	40000	\$0.78	\$0.39	\$0.78
323C2	LINCOLN TON COM IND 5	SS	CS	40000	\$2.33	\$1.17	\$2.33
323C2	LINCOLN TON COM IND 5	SS	CU	40000	\$1.55	\$0.78	\$1.55
323C2	LINCOLN TON COM IND 5	SS	EB	40000	\$3.10	\$1.55	\$0.62
323C5	LINCOLN TON COM IND 8	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
323C5	LINCOLN TON COM IND 8	AC	CB	1	\$100,000.00	\$50,000.00	\$100,000.00
323C5	LINCOLN TON COM IND 8	AC	CR	1	\$25,000.00	\$12,500.00	\$25,000.00
323C5	LINCOLN TON COM IND 8	AC	CS	1	\$75,000.00	\$37,500.00	\$75,000.00
323C5	LINCOLN TON COM IND 8	AC	CU	1	\$50,000.00	\$25,000.00	\$50,000.00
323C5	LINCOLN TON COM IND 8	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
323C5	LINCOLN TON COM IND 8	AC	IB	5	\$25,000.00	\$12,500.00	\$25,000.00
323C5	LINCOLN TON COM IND 8	AC	IR	5	\$6,250.00	\$3,125.00	\$6,250.00
323C5	LINCOLN TON COM IND 8	AC	IS	5	\$18,750.00	\$9,375.00	\$18,750.00
323C5	LINCOLN TON COM IND 8	AC	IU	5	\$12,500.00	\$6,250.00	\$12,500.00
323C5	LINCOLN TON COM IND 8	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
323C5	LINCOLN TON COM IND 8	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
323C5	LINCOLN TON COM IND 8	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
323C5	LINCOLN TON COM IND 8	SS	CB	40000	\$2.50	\$1.25	\$2.50
323C5	LINCOLN TON COM IND 8	SS	CR	40000	\$0.63	\$0.32	\$0.63
323C5	LINCOLN TON COM IND 8	SS	CS	40000	\$1.88	\$0.94	\$1.88
323C5	LINCOLN TON COM IND 8	SS	CU	40000	\$1.25	\$0.63	\$1.25
323C6	LINCOLN TON COM IND 9	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
323C6	LINCOLN TON COM IND 9	AC	CB	1	\$190,000.00	\$95,000.00	\$190,000.00
323C6	LINCOLN TON COM IND 9	AC	CR	1	\$47,500.00	\$23,750.00	\$47,500.00
323C6	LINCOLN TON COM IND 9	AC	CS	1	\$142,500.00	\$71,250.00	\$142,500.00
323C6	LINCOLN TON COM IND 9	AC	CU	1	\$95,000.00	\$47,500.00	\$95,000.00
323C6	LINCOLN TON COM IND 9	AC	EB	5	\$50,000.00	\$25,000.00	\$10,000.00
323C6	LINCOLN TON COM IND 9	AC	ER	5	\$12,500.00	\$6,250.00	\$12,500.00
323C6	LINCOLN TON COM IND 9	AC	ES	5	\$37,500.00	\$18,750.00	\$7,500.00
323C6	LINCOLN TON COM IND 9	AC	EU	5	\$25,000.00	\$12,500.00	\$25,000.00
323C6	LINCOLN TON COM IND 9	AC	FP	5	\$4,650.00	\$2,790.00	\$4,650.00
323C6	LINCOLN TON COM IND 9	AC	IB	5	\$38,000.00	\$19,000.00	\$38,000.00
323C6	LINCOLN TON COM IND 9	AC	IR	5	\$9,500.00	\$4,750.00	\$9,500.00
323C6	LINCOLN TON COM IND 9	AC	IS	5	\$28,500.00	\$14,250.00	\$28,500.00
323C6	LINCOLN TON COM IND 9	AC	IU	5	\$19,000.00	\$9,500.00	\$19,000.00
323C6	LINCOLN TON COM IND 9	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
323C6	LINCOLN TON COM IND 9	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
323C6	LINCOLN TON COM IND 9	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
323C6	LINCOLN TON COM IND 9	SS	CB	45000	\$5.60	\$2.80	\$5.60

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
323C6	LINCOLNTON COM IND 9	SS	CR	45000	\$1.40	\$0.70	\$1.40
323C6	LINCOLNTON COM IND 9	SS	CS	45000	\$4.20	\$2.10	\$4.20
323C6	LINCOLNTON COM IND 9	SS	CU	45000	\$2.80	\$1.40	\$2.80
323C6	LINCOLNTON COM IND 9	SS	EB	45000	\$3.10	\$1.55	\$0.62
323C6	LINCOLNTON COM IND 9	SS	IB	45000	\$1.30	\$0.65	\$1.30
323C6	LINCOLNTON COM IND 9	SS	IR	45000	\$0.33	\$0.17	\$0.33
323C6	LINCOLNTON COM IND 9	SS	IS	45000	\$0.98	\$0.49	\$0.98
323C6	LINCOLNTON COM IND 9	SS	IU	45000	\$0.65	\$0.33	\$0.65
323Q2	COM POPLAR FLINT ST	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
323Q2	COM POPLAR FLINT ST	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
323Q2	COM POPLAR FLINT ST	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
323Q2	COM POPLAR FLINT ST	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
323Q2	COM POPLAR FLINT ST	AC	EB	1	\$250,000.00	\$125,000.00	\$50,000.00
323Q2	COM POPLAR FLINT ST	AC	ER	1	\$62,500.00	\$31,250.00	\$62,500.00
323Q2	COM POPLAR FLINT ST	AC	ES	1	\$187,500.00	\$93,750.00	\$37,500.00
323Q2	COM POPLAR FLINT ST	AC	EU	1	\$125,000.00	\$62,500.00	\$125,000.00
323Q2	COM POPLAR FLINT ST	AC	FP	5	\$6,000.00	\$3,600.00	\$6,000.00
323Q2	COM POPLAR FLINT ST	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
323Q2	COM POPLAR FLINT ST	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
323Q2	COM POPLAR FLINT ST	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
323Q2	COM POPLAR FLINT ST	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
323Q2	COM POPLAR FLINT ST	SS	CB	45000	\$9.40	\$4.70	\$9.40
323Q2	COM POPLAR FLINT ST	SS	CR	45000	\$2.35	\$1.18	\$2.35
323Q2	COM POPLAR FLINT ST	SS	CS	45000	\$7.05	\$3.53	\$7.05
323Q2	COM POPLAR FLINT ST	SS	CU	45000	\$4.70	\$2.35	\$4.70
323Q2	COM POPLAR FLINT ST	SS	EB	40000	\$6.30	\$3.15	\$1.26
323Q2	COM POPLAR FLINT ST	SS	ER	40000	\$1.58	\$0.79	\$1.58
323Q2	COM POPLAR FLINT ST	SS	ES	40000	\$4.73	\$2.37	\$0.95
323Q2	COM POPLAR FLINT ST	SS	EU	40000	\$3.15	\$1.58	\$3.15
323Q2	COM POPLAR FLINT ST	SS	IB	40000	\$1.90	\$0.95	\$1.90
323Q2	COM POPLAR FLINT ST	SS	IR	40000	\$0.48	\$0.24	\$0.48
323Q2	COM POPLAR FLINT ST	SS	IS	40000	\$1.43	\$0.72	\$1.43
323Q2	COM POPLAR FLINT ST	SS	IU	40000	\$0.95	\$0.48	\$0.95
324F1	N ASPEN IND	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
324F1	N ASPEN IND	AC	CB	1	\$175,000.00	\$87,500.00	\$175,000.00
324F1	N ASPEN IND	AC	CR	1	\$43,750.00	\$21,875.00	\$43,750.00
324F1	N ASPEN IND	AC	CS	1	\$131,250.00	\$65,625.00	\$131,250.00
324F1	N ASPEN IND	AC	CU	1	\$87,500.00	\$43,750.00	\$87,500.00
324F1	N ASPEN IND	AC	EB	5	\$50,000.00	\$25,000.00	\$10,000.00
324F1	N ASPEN IND	AC	ER	5	\$12,500.00	\$6,250.00	\$12,500.00
324F1	N ASPEN IND	AC	ES	5	\$37,500.00	\$18,750.00	\$7,500.00
324F1	N ASPEN IND	AC	EU	5	\$25,000.00	\$12,500.00	\$25,000.00
324F1	N ASPEN IND	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
324F1	N ASPEN IND	AC	IB	5	\$38,000.00	\$19,000.00	\$38,000.00
324F1	N ASPEN IND	AC	IR	5	\$9,500.00	\$4,750.00	\$9,500.00
324F1	N ASPEN IND	AC	IS	5	\$28,500.00	\$14,250.00	\$28,500.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
324F1	N ASPEN IND	AC	IU	5	\$19,000.00	\$9,500.00	\$19,000.00
324F1	N ASPEN IND	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
324F1	N ASPEN IND	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
324F1	N ASPEN IND	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
324F1	N ASPEN IND	SS	CB	45000	\$5.00	\$2.50	\$5.00
324F1	N ASPEN IND	SS	CR	45000	\$1.25	\$0.63	\$1.25
324F1	N ASPEN IND	SS	CS	45000	\$3.75	\$1.88	\$3.75
324F1	N ASPEN IND	SS	CU	45000	\$2.50	\$1.25	\$2.50
324F1	N ASPEN IND	SS	EB	45000	\$3.10	\$1.55	\$0.62
324F1	N ASPEN IND	SS	IB	45000	\$1.30	\$0.65	\$1.30
324F1	N ASPEN IND	SS	IR	45000	\$0.33	\$0.17	\$0.33
324F1	N ASPEN IND	SS	IS	45000	\$0.98	\$0.49	\$0.98
324F1	N ASPEN IND	SS	IU	45000	\$0.65	\$0.33	\$0.65
325J1	SHANES VIEW	AC	B	1	\$22,000.00	\$22,000.00	\$4,400.00
325J1	SHANES VIEW	AC	R	5	\$6,600.00	\$3,960.00	\$6,600.00
325J1	SHANES VIEW	AC	U	5	\$13,200.00	\$7,920.00	\$13,200.00
325J1	SHANES VIEW	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
325K1	COLONIAL ESTATE	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
325K1	COLONIAL ESTATE	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
325K1	COLONIAL ESTATE	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
325K1	COLONIAL ESTATE	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
326J1	RIDGE VIEW ACRES	AC	B	1	\$32,000.00	\$32,000.00	\$6,400.00
326J1	RIDGE VIEW ACRES	AC	R	5	\$9,600.00	\$5,760.00	\$9,600.00
326J1	RIDGE VIEW ACRES	AC	U	5	\$19,200.00	\$11,520.00	\$19,200.00
333AA	FOREST PARK AT LINCOLNTON	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
333AA	FOREST PARK AT LINCOLNTON	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	CB	1	\$125,000.00	\$62,250.00	\$125,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
333AA	FOREST PARK AT LINCOLNTON	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
333AA	FOREST PARK AT LINCOLNTON	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
333AA	FOREST PARK AT LINCOLNTON	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	EB	5	\$50,000.00	\$25,000.00	\$10,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	ER	5	\$12,500.00	\$6,250.00	\$12,500.00
333AA	FOREST PARK AT LINCOLNTON	AC	ES	5	\$37,500.00	\$18,750.00	\$7,500.00
333AA	FOREST PARK AT LINCOLNTON	AC	EU	5	\$25,000.00	\$12,500.00	\$25,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	S	1	\$15,000.00	\$15,000.00	\$3,000.00
333AA	FOREST PARK AT LINCOLNTON	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
333AA	FOREST PARK AT LINCOLNTON	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
333AA	FOREST PARK AT LINCOLNTON	SS	CB	45000	\$4.00	\$2.00	\$4.00
333AA	FOREST PARK AT LINCOLNTON	SS	CR	45000	\$1.00	\$0.50	\$1.00
333AA	FOREST PARK AT LINCOLNTON	SS	CS	45000	\$3.00	\$1.50	\$3.00
333C1	LINCOLNTON COM 1	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
333C1	LINCOLNTON COM 1	AC	CB	1	\$76,000.00	\$38,000.00	\$76,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
333C1	LINCOLN TON COM 1	AC	CR	1	\$19,000.00	\$9,500.00	\$19,000.00
333C1	LINCOLN TON COM 1	AC	CS	1	\$57,000.00	\$28,500.00	\$57,000.00
333C1	LINCOLN TON COM 1	AC	CU	1	\$38,000.00	\$19,000.00	\$38,000.00
333C1	LINCOLN TON COM 1	AC	FP	5	\$4,650.00	\$2,790.00	\$4,650.00
333C1	LINCOLN TON COM 1	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
333C1	LINCOLN TON COM 1	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
333C1	LINCOLN TON COM 1	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
333C2	LINCOLN TON COM 2	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
333C2	LINCOLN TON COM 2	AC	CB	1	\$50,000.00	\$25,000.00	\$50,000.00
333C2	LINCOLN TON COM 2	AC	CR	1	\$12,500.00	\$6,250.00	\$12,500.00
333C2	LINCOLN TON COM 2	AC	CS	1	\$37,500.00	\$18,750.00	\$37,500.00
333C2	LINCOLN TON COM 2	AC	CU	1	\$25,000.00	\$12,500.00	\$25,000.00
333C2	LINCOLN TON COM 2	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
333C2	LINCOLN TON COM 2	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
333C2	LINCOLN TON COM 2	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
333C2	LINCOLN TON COM 2	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
333C2	LINCOLN TON COM 2	SS	CB	40000	\$1.30	\$0.65	\$1.30
333C2	LINCOLN TON COM 2	SS	CR	40000	\$0.33	\$0.17	\$0.33
333C2	LINCOLN TON COM 2	SS	CS	40000	\$0.98	\$0.49	\$0.98
333C2	LINCOLN TON COM 2	SS	CU	40000	\$0.65	\$0.33	\$0.65
333C3	LINCOLN TON COM IND 6	AC	B1	1	\$18,000.00	\$18,000.00	\$3,600.00
333C3	LINCOLN TON COM IND 6	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
333C3	LINCOLN TON COM IND 6	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
333C3	LINCOLN TON COM IND 6	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
333C3	LINCOLN TON COM IND 6	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
333C3	LINCOLN TON COM IND 6	AC	EB	1	\$50,000.00	\$25,000.00	\$10,000.00
333C3	LINCOLN TON COM IND 6	AC	ER	5	\$12,500.00	\$6,250.00	\$12,500.00
333C3	LINCOLN TON COM IND 6	AC	ES	1	\$37,500.00	\$18,750.00	\$7,500.00
333C3	LINCOLN TON COM IND 6	AC	EU	5	\$25,000.00	\$12,500.00	\$25,000.00
333C3	LINCOLN TON COM IND 6	AC	FP	5	\$2,700.00	\$1,620.00	\$2,700.00
333C3	LINCOLN TON COM IND 6	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
333C3	LINCOLN TON COM IND 6	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
333C3	LINCOLN TON COM IND 6	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
333C3	LINCOLN TON COM IND 6	AC	R	5	\$5,400.00	\$3,240.00	\$5,400.00
333C3	LINCOLN TON COM IND 6	AC	S1	1	\$14,400.00	\$14,400.00	\$2,880.00
333C3	LINCOLN TON COM IND 6	AC	U	5	\$10,800.00	\$6,480.00	\$10,800.00
333C3	LINCOLN TON COM IND 6	SS	CB	45000	\$7.50	\$3.75	\$7.50
333C3	LINCOLN TON COM IND 6	SS	CR	45000	\$1.88	\$0.94	\$1.88
333C3	LINCOLN TON COM IND 6	SS	CS	45000	\$5.63	\$2.82	\$5.63
333C3	LINCOLN TON COM IND 6	SS	CU	45000	\$3.75	\$1.88	\$3.75
333C3	LINCOLN TON COM IND 6	SS	IB	40000	\$1.30	\$0.65	\$1.30
333C3	LINCOLN TON COM IND 6	SS	IR	40000	\$0.33	\$0.17	\$0.33
333C4	LINCOLN TON COM IND 7	AC	B1	1	\$34,000.00	\$34,000.00	\$6,800.00
333C4	LINCOLN TON COM IND 7	AC	CB	1	\$220,000.00	\$110,000.00	\$220,000.00
333C4	LINCOLN TON COM IND 7	AC	CR	1	\$55,000.00	\$27,500.00	\$55,000.00
333C4	LINCOLN TON COM IND 7	AC	CS	1	\$165,000.00	\$82,500.00	\$165,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
333C4	LINCOLNTON COM IND 7	AC	CU	1	\$110,000.00	\$55,000.00	\$110,000.00
333C4	LINCOLNTON COM IND 7	AC	D	5	\$10,200.00	\$6,120.00	\$10,200.00
333C4	LINCOLNTON COM IND 7	AC	EB	1	\$220,000.00	\$110,000.00	\$44,000.00
333C4	LINCOLNTON COM IND 7	AC	ER	1	\$55,000.00	\$27,500.00	\$55,000.00
333C4	LINCOLNTON COM IND 7	AC	ES	1	\$165,000.00	\$82,500.00	\$33,000.00
333C4	LINCOLNTON COM IND 7	AC	EU	1	\$110,000.00	\$55,000.00	\$110,000.00
333C4	LINCOLNTON COM IND 7	AC	FP	5	\$5,100.00	\$3,060.00	\$5,100.00
333C4	LINCOLNTON COM IND 7	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
333C4	LINCOLNTON COM IND 7	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
333C4	LINCOLNTON COM IND 7	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
333C4	LINCOLNTON COM IND 7	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
333C4	LINCOLNTON COM IND 7	AC	O	5	\$10,200.00	\$6,120.00	\$10,200.00
333C4	LINCOLNTON COM IND 7	AC	R	5	\$10,200.00	\$6,120.00	\$10,200.00
333C4	LINCOLNTON COM IND 7	AC	S1	1	\$27,200.00	\$27,200.00	\$5,440.00
333C4	LINCOLNTON COM IND 7	AC	U	5	\$20,400.00	\$12,240.00	\$20,400.00
333C4	LINCOLNTON COM IND 7	LT	CA	1	\$440,000.00	\$440,000.00	\$440,000.00
333C4	LINCOLNTON COM IND 7	SS	CB	45000	\$6.30	\$3.15	\$6.30
333C4	LINCOLNTON COM IND 7	SS	CR	45000	\$1.58	\$0.79	\$1.58
333C4	LINCOLNTON COM IND 7	SS	CS	45000	\$4.73	\$2.37	\$4.73
333C4	LINCOLNTON COM IND 7	SS	CU	45000	\$3.15	\$1.58	\$3.15
333GC	LINCOLNTON GOLF COURSES	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
333GC	LINCOLNTON GOLF COURSES	AC	CB	1	\$76,000.00	\$38,000.00	\$76,000.00
333GC	LINCOLNTON GOLF COURSES	AC	CR	1	\$19,000.00	\$9,500.00	\$19,000.00
333GC	LINCOLNTON GOLF COURSES	AC	CS	1	\$57,000.00	\$28,500.00	\$57,000.00
333GC	LINCOLNTON GOLF COURSES	AC	CU	1	\$38,000.00	\$19,000.00	\$38,000.00
333GC	LINCOLNTON GOLF COURSES	AC	FP	5	\$4,650.00	\$2,790.00	\$4,650.00
333GC	LINCOLNTON GOLF COURSES	AC	GC	100	\$6,000.00	\$3,000.00	\$6,000.00
333GC	LINCOLNTON GOLF COURSES	AC	R	5	\$9,300.00	\$5,580.00	\$9,300.00
333GC	LINCOLNTON GOLF COURSES	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
333GC	LINCOLNTON GOLF COURSES	AC	U	5	\$18,600.00	\$11,160.00	\$18,600.00
333L2	TURNER ST	AC	B	1	\$20,000.00	\$20,000.00	\$4,000.00
333L2	TURNER ST	AC	B1	1	\$21,000.00	\$21,000.00	\$4,200.00
333L2	TURNER ST	AC	D	10	\$6,300.00	\$3,780.00	\$6,300.00
333L2	TURNER ST	AC	FP	10	\$3,150.00	\$1,890.00	\$3,150.00
333L2	TURNER ST	AC	O	10	\$6,300.00	\$3,780.00	\$6,300.00
333L2	TURNER ST	AC	R	10	\$6,300.00	\$3,780.00	\$6,300.00
333L2	TURNER ST	AC	S	1	\$16,000.00	\$16,000.00	\$3,200.00
333L2	TURNER ST	AC	S1	1	\$16,800.00	\$16,800.00	\$3,360.00
333L2	TURNER ST	AC	U	10	\$12,600.00	\$7,560.00	\$12,600.00
333L2	TURNER ST	LT	B	1	\$15,000.00	\$15,000.00	\$15,000.00
333L2	TURNER ST	LT	B1	1	\$16,000.00	\$16,000.00	\$16,000.00
333L2	TURNER ST	LT	R	1	\$4,800.00	\$4,800.00	\$4,800.00
333L2	TURNER ST	LT	S1	1	\$12,800.00	\$12,800.00	\$12,800.00
333L2	TURNER ST	LT	U	1	\$9,600.00	\$9,600.00	\$9,600.00
333Y2	COUNTRY CLUB VILLAS	AC	R	20	\$30,000.00	\$18,000.00	\$30,000.00
333Y2	COUNTRY CLUB VILLAS	AC	U	20	\$60,000.00	\$36,000.00	\$60,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
333Y2	COUNTRY CLUB VILLAS	LT	CA	1	\$22,000.00	\$22,000.00	\$22,000.00
335C1	LINCOLN TON COM IND 4	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
335C1	LINCOLN TON COM IND 4	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
335C1	LINCOLN TON COM IND 4	AC	CB	1	\$76,000.00	\$38,000.00	\$76,000.00
335C1	LINCOLN TON COM IND 4	AC	CR	1	\$19,000.00	\$9,500.00	\$19,000.00
335C1	LINCOLN TON COM IND 4	AC	CS	1	\$57,000.00	\$28,500.00	\$57,000.00
335C1	LINCOLN TON COM IND 4	AC	CU	1	\$38,000.00	\$19,000.00	\$38,000.00
335C1	LINCOLN TON COM IND 4	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
335C1	LINCOLN TON COM IND 4	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
335C1	LINCOLN TON COM IND 4	AC	ER	5	\$6,250.00	\$3,125.00	\$6,250.00
335C1	LINCOLN TON COM IND 4	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
335C1	LINCOLN TON COM IND 4	AC	EU	5	\$12,500.00	\$6,250.00	\$12,500.00
335C1	LINCOLN TON COM IND 4	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
335C1	LINCOLN TON COM IND 4	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
335C1	LINCOLN TON COM IND 4	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
335C1	LINCOLN TON COM IND 4	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
335C1	LINCOLN TON COM IND 4	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
335C1	LINCOLN TON COM IND 4	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
335C1	LINCOLN TON COM IND 4	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
335C1	LINCOLN TON COM IND 4	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
335C1	LINCOLN TON COM IND 4	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
335C1	LINCOLN TON COM IND 4	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
335C1	LINCOLN TON COM IND 4	SS	CB	40000	\$1.90	\$0.95	\$1.90
335C1	LINCOLN TON COM IND 4	SS	CR	40000	\$0.48	\$0.24	\$0.48
335C1	LINCOLN TON COM IND 4	SS	CS	40000	\$1.43	\$0.72	\$1.43
335C1	LINCOLN TON COM IND 4	SS	CU	40000	\$0.95	\$0.48	\$0.95
335C2	LINCOLN TON COM IND 10	AC	B	1	\$19,000.00	\$19,000.00	\$3,800.00
335C2	LINCOLN TON COM IND 10	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
335C2	LINCOLN TON COM IND 10	AC	CB	1	\$76,000.00	\$38,000.00	\$76,000.00
335C2	LINCOLN TON COM IND 10	AC	CR	1	\$19,000.00	\$9,500.00	\$19,000.00
335C2	LINCOLN TON COM IND 10	AC	CS	1	\$57,000.00	\$28,500.00	\$57,000.00
335C2	LINCOLN TON COM IND 10	AC	CU	1	\$38,000.00	\$19,000.00	\$38,000.00
335C2	LINCOLN TON COM IND 10	AC	D	20	\$6,000.00	\$3,600.00	\$6,000.00
335C2	LINCOLN TON COM IND 10	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
335C2	LINCOLN TON COM IND 10	AC	ER	5	\$6,250.00	\$3,125.00	\$6,250.00
335C2	LINCOLN TON COM IND 10	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
335C2	LINCOLN TON COM IND 10	AC	EU	5	\$12,500.00	\$6,250.00	\$12,500.00
335C2	LINCOLN TON COM IND 10	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
335C2	LINCOLN TON COM IND 10	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
335C2	LINCOLN TON COM IND 10	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
335C2	LINCOLN TON COM IND 10	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
335C2	LINCOLN TON COM IND 10	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
335C2	LINCOLN TON COM IND 10	AC	O	20	\$6,000.00	\$3,600.00	\$6,000.00
335C2	LINCOLN TON COM IND 10	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
335C2	LINCOLN TON COM IND 10	AC	S	1	\$15,200.00	\$15,200.00	\$3,040.00
335C2	LINCOLN TON COM IND 10	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
335C2	LINCOLNTON COM IND 10	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
335C2	LINCOLNTON COM IND 10	SS	CB	40000	\$1.90	\$0.95	\$1.90
335C2	LINCOLNTON COM IND 10	SS	CR	40000	\$0.48	\$0.24	\$0.48
335C2	LINCOLNTON COM IND 10	SS	CS	40000	\$1.43	\$0.72	\$1.43
335C2	LINCOLNTON COM IND 10	SS	CU	40000	\$0.95	\$0.48	\$0.95
335F1	PINEWOOD DR	AC	B1	1	\$20,000.00	\$20,000.00	\$4,000.00
335F1	PINEWOOD DR	AC	FP	20	\$3,000.00	\$1,800.00	\$3,000.00
335F1	PINEWOOD DR	AC	R	20	\$6,000.00	\$3,600.00	\$6,000.00
335F1	PINEWOOD DR	AC	S1	1	\$16,000.00	\$16,000.00	\$3,200.00
335F1	PINEWOOD DR	AC	U	20	\$12,000.00	\$7,200.00	\$12,000.00
441C1	IRONTON COM IND 6	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
441C1	IRONTON COM IND 6	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
441C1	IRONTON COM IND 6	AC	CB	1	\$100,000.00	\$50,000.00	\$100,000.00
441C1	IRONTON COM IND 6	AC	CR	1	\$25,000.00	\$12,500.00	\$25,000.00
441C1	IRONTON COM IND 6	AC	CS	1	\$75,000.00	\$37,500.00	\$75,000.00
441C1	IRONTON COM IND 6	AC	CU	1	\$50,000.00	\$25,000.00	\$50,000.00
441C1	IRONTON COM IND 6	AC	D	20	\$6,900.00	\$4,140.00	\$6,900.00
441C1	IRONTON COM IND 6	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
441C1	IRONTON COM IND 6	AC	ER	5	\$6,250.00	\$3,125.00	\$6,250.00
441C1	IRONTON COM IND 6	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
441C1	IRONTON COM IND 6	AC	EU	5	\$12,500.00	\$6,250.00	\$12,500.00
441C1	IRONTON COM IND 6	AC	FP	20	\$3,450.00	\$2,070.00	\$3,450.00
441C1	IRONTON COM IND 6	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
441C1	IRONTON COM IND 6	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
441C1	IRONTON COM IND 6	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
441C1	IRONTON COM IND 6	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
441C1	IRONTON COM IND 6	AC	O	20	\$6,900.00	\$4,140.00	\$6,900.00
441C1	IRONTON COM IND 6	AC	R	20	\$6,900.00	\$4,140.00	\$6,900.00
441C1	IRONTON COM IND 6	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
441C1	IRONTON COM IND 6	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
441C1	IRONTON COM IND 6	AC	U	20	\$13,800.00	\$8,280.00	\$13,800.00
441C1	IRONTON COM IND 6	SS	CB	40000	\$2.50	\$1.25	\$2.50
441C1	IRONTON COM IND 6	SS	CR	40000	\$0.63	\$0.32	\$0.63
441C1	IRONTON COM IND 6	SS	CS	40000	\$1.88	\$0.94	\$1.88
441C1	IRONTON COM IND 6	SS	CU	40000	\$1.25	\$0.63	\$1.25
441C2	COM 321 GASTONIA HWY	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
441C2	COM 321 GASTONIA HWY	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
441C2	COM 321 GASTONIA HWY	AC	CB	1	\$88,000.00	\$44,000.00	\$88,000.00
441C2	COM 321 GASTONIA HWY	AC	CR	1	\$22,000.00	\$11,000.00	\$22,000.00
441C2	COM 321 GASTONIA HWY	AC	CS	1	\$66,000.00	\$33,000.00	\$66,000.00
441C2	COM 321 GASTONIA HWY	AC	CU	1	\$44,000.00	\$22,000.00	\$44,000.00
441C2	COM 321 GASTONIA HWY	AC	D	20	\$8,400.00	\$5,040.00	\$8,400.00
441C2	COM 321 GASTONIA HWY	AC	EB	1	\$31,000.00	\$15,500.00	\$6,200.00
441C2	COM 321 GASTONIA HWY	AC	ER	10	\$7,750.00	\$3,875.00	\$7,750.00
441C2	COM 321 GASTONIA HWY	AC	EU	10	\$15,500.00	\$7,750.00	\$15,500.00
441C2	COM 321 GASTONIA HWY	AC	FP	20	\$4,200.00	\$2,520.00	\$4,200.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
441C2	COM 321 GASTONIA HWY	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
441C2	COM 321 GASTONIA HWY	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
441C2	COM 321 GASTONIA HWY	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
441C2	COM 321 GASTONIA HWY	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
441C2	COM 321 GASTONIA HWY	AC	O	20	\$8,400.00	\$5,040.00	\$8,400.00
441C2	COM 321 GASTONIA HWY	AC	R	20	\$8,400.00	\$5,040.00	\$8,400.00
441C2	COM 321 GASTONIA HWY	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
441C2	COM 321 GASTONIA HWY	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
441C2	COM 321 GASTONIA HWY	AC	U	20	\$16,800.00	\$10,080.00	\$16,800.00
441C2	COM 321 GASTONIA HWY	SS	CB	40000	\$2.50	\$1.25	\$2.50
441C2	COM 321 GASTONIA HWY	SS	CR	40000	\$0.63	\$0.32	\$0.63
441C2	COM 321 GASTONIA HWY	SS	CS	45000	\$1.88	\$0.94	\$1.88
441C2	COM 321 GASTONIA HWY	SS	CU	40000	\$1.25	\$0.63	\$1.25
443C1	IRONTON COM IND 3	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
443C1	IRONTON COM IND 3	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
443C1	IRONTON COM IND 3	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
443C1	IRONTON COM IND 3	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
443C1	IRONTON COM IND 3	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
443C1	IRONTON COM IND 3	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
443C1	IRONTON COM IND 3	AC	D	10	\$6,900.00	\$4,140.00	\$6,900.00
443C1	IRONTON COM IND 3	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
443C1	IRONTON COM IND 3	AC	ER	5	\$6,250.00	\$3,125.00	\$6,250.00
443C1	IRONTON COM IND 3	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
443C1	IRONTON COM IND 3	AC	EU	5	\$12,500.00	\$6,250.00	\$12,500.00
443C1	IRONTON COM IND 3	AC	FP	10	\$3,450.00	\$2,070.00	\$3,450.00
443C1	IRONTON COM IND 3	AC	IB	5	\$62,000.00	\$31,000.00	\$62,000.00
443C1	IRONTON COM IND 3	AC	IR	5	\$15,500.00	\$7,750.00	\$15,500.00
443C1	IRONTON COM IND 3	AC	IS	5	\$46,500.00	\$23,250.00	\$46,500.00
443C1	IRONTON COM IND 3	AC	IU	5	\$31,000.00	\$15,500.00	\$31,000.00
443C1	IRONTON COM IND 3	AC	O	10	\$6,900.00	\$4,140.00	\$6,900.00
443C1	IRONTON COM IND 3	AC	R	10	\$6,900.00	\$4,140.00	\$6,900.00
443C1	IRONTON COM IND 3	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
443C1	IRONTON COM IND 3	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
443C1	IRONTON COM IND 3	AC	U	10	\$13,800.00	\$8,280.00	\$13,800.00
443C1	IRONTON COM IND 3	SS	CB	45000	\$3.10	\$1.55	\$3.10
443C1	IRONTON COM IND 3	SS	CR	45000	\$0.78	\$0.39	\$0.78
443C1	IRONTON COM IND 3	SS	CS	45000	\$2.33	\$1.17	\$2.33
443C1	IRONTON COM IND 3	SS	CU	45000	\$1.55	\$0.78	\$1.55
443C1	IRONTON COM IND 3	SS	IB	45000	\$1.90	\$0.95	\$1.90
443C1	IRONTON COM IND 3	SS	IR	45000	\$0.48	\$0.24	\$0.48
443C2	IRONTON COM IND 4	AC	B	1	\$24,000.00	\$24,000.00	\$4,800.00
443C2	IRONTON COM IND 4	AC	B1	1	\$25,000.00	\$25,000.00	\$5,000.00
443C2	IRONTON COM IND 4	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
443C2	IRONTON COM IND 4	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
443C2	IRONTON COM IND 4	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
443C2	IRONTON COM IND 4	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
443C2	IRONTON COM IND 4	AC	D	5	\$7,500.00	\$4,500.00	\$7,500.00
443C2	IRONTON COM IND 4	AC	EB	1	\$250,000.00	\$125,000.00	\$50,000.00
443C2	IRONTON COM IND 4	AC	ER	1	\$62,500.00	\$31,250.00	\$62,500.00
443C2	IRONTON COM IND 4	AC	ES	1	\$187,500.00	\$93,750.00	\$37,500.00
443C2	IRONTON COM IND 4	AC	EU	1	\$125,000.00	\$62,500.00	\$125,000.00
443C2	IRONTON COM IND 4	AC	FP	5	\$3,750.00	\$2,250.00	\$3,750.00
443C2	IRONTON COM IND 4	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
443C2	IRONTON COM IND 4	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
443C2	IRONTON COM IND 4	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
443C2	IRONTON COM IND 4	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
443C2	IRONTON COM IND 4	AC	O	5	\$7,500.00	\$4,500.00	\$7,500.00
443C2	IRONTON COM IND 4	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
443C2	IRONTON COM IND 4	AC	S	1	\$19,200.00	\$19,200.00	\$3,840.00
443C2	IRONTON COM IND 4	AC	S1	1	\$20,000.00	\$20,000.00	\$4,000.00
443C2	IRONTON COM IND 4	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
443C2	IRONTON COM IND 4	SS	CB	45000	\$6.30	\$3.15	\$6.30
443C2	IRONTON COM IND 4	SS	CR	45000	\$1.58	\$0.79	\$1.58
443C2	IRONTON COM IND 4	SS	CS	45000	\$4.73	\$2.37	\$4.73
443C3	IRONTON COM IND 5	AC	B	1	\$21,000.00	\$21,000.00	\$4,200.00
443C3	IRONTON COM IND 5	AC	B1	1	\$23,000.00	\$23,000.00	\$4,600.00
443C3	IRONTON COM IND 5	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
443C3	IRONTON COM IND 5	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
443C3	IRONTON COM IND 5	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
443C3	IRONTON COM IND 5	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
443C3	IRONTON COM IND 5	AC	D	5	\$6,900.00	\$4,140.00	\$6,900.00
443C3	IRONTON COM IND 5	AC	EB	1	\$315,000.00	\$157,500.00	\$63,000.00
443C3	IRONTON COM IND 5	AC	ER	1	\$78,750.00	\$39,375.00	\$78,750.00
443C3	IRONTON COM IND 5	AC	ES	1	\$236,250.00	\$118,125.00	\$47,250.00
443C3	IRONTON COM IND 5	AC	EU	1	\$157,500.00	\$78,750.00	\$157,500.00
443C3	IRONTON COM IND 5	AC	FP	5	\$3,450.00	\$2,070.00	\$3,450.00
443C3	IRONTON COM IND 5	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
443C3	IRONTON COM IND 5	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
443C3	IRONTON COM IND 5	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
443C3	IRONTON COM IND 5	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
443C3	IRONTON COM IND 5	AC	O	5	\$6,900.00	\$4,140.00	\$6,900.00
443C3	IRONTON COM IND 5	AC	R	5	\$6,900.00	\$4,140.00	\$6,900.00
443C3	IRONTON COM IND 5	AC	S	1	\$16,800.00	\$16,800.00	\$3,360.00
443C3	IRONTON COM IND 5	AC	S1	1	\$18,400.00	\$18,400.00	\$3,680.00
443C3	IRONTON COM IND 5	AC	U	5	\$13,800.00	\$8,280.00	\$13,800.00
443C3	IRONTON COM IND 5	SS	CB	45000	\$10.00	\$5.00	\$10.00
443C3	IRONTON COM IND 5	SS	CR	45000	\$2.50	\$1.25	\$2.50
443C3	IRONTON COM IND 5	SS	CS	45000	\$7.50	\$3.75	\$7.50
443C3	IRONTON COM IND 5	SS	CU	45000	\$5.00	\$2.50	\$5.00
443C3	IRONTON COM IND 5	SS	EB	45000	\$10.00	\$5.00	\$2.00
443C3	IRONTON COM IND 5	SS	ES	45000	\$7.50	\$3.75	\$1.50
444C1	IRONTON COM IND 2	AC	B	1	\$18,000.00	\$18,000.00	\$3,600.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
444C1	IRONTON COM IND 2	AC	CB	1	\$31,000.00	\$15,500.00	\$31,000.00
444C1	IRONTON COM IND 2	AC	CR	1	\$7,750.00	\$3,875.00	\$7,750.00
444C1	IRONTON COM IND 2	AC	CS	1	\$23,250.00	\$11,625.00	\$23,250.00
444C1	IRONTON COM IND 2	AC	CU	1	\$15,500.00	\$7,750.00	\$15,500.00
444C1	IRONTON COM IND 2	AC	FP	10	\$2,700.00	\$1,620.00	\$2,700.00
444C1	IRONTON COM IND 2	AC	O	10	\$5,400.00	\$3,240.00	\$5,400.00
444C1	IRONTON COM IND 2	AC	R	10	\$5,400.00	\$3,240.00	\$5,400.00
444C1	IRONTON COM IND 2	AC	S	1	\$14,400.00	\$14,400.00	\$2,880.00
444C1	IRONTON COM IND 2	AC	U	10	\$10,800.00	\$6,480.00	\$10,800.00
444C1	IRONTON COM IND 2	SS	CB	45000	\$1.30	\$0.65	\$1.30
444C1	IRONTON COM IND 2	SS	CR	45000	\$0.33	\$0.17	\$0.33
444C1	IRONTON COM IND 2	SS	CS	45000	\$0.98	\$0.49	\$0.98
444C1	IRONTON COM IND 2	SS	CU	45000	\$0.65	\$0.33	\$0.65
445C1	IRONTON COM IND 7	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
445C1	IRONTON COM IND 7	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
445C1	IRONTON COM IND 7	AC	CB	1	\$50,000.00	\$25,000.00	\$50,000.00
445C1	IRONTON COM IND 7	AC	CR	1	\$12,500.00	\$6,250.00	\$12,500.00
445C1	IRONTON COM IND 7	AC	CS	1	\$37,500.00	\$18,750.00	\$37,500.00
445C1	IRONTON COM IND 7	AC	CU	1	\$25,000.00	\$12,500.00	\$25,000.00
445C1	IRONTON COM IND 7	AC	D	20	\$7,800.00	\$4,680.00	\$7,800.00
445C1	IRONTON COM IND 7	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00
445C1	IRONTON COM IND 7	AC	ER	10	\$6,250.00	\$3,125.00	\$6,250.00
445C1	IRONTON COM IND 7	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
445C1	IRONTON COM IND 7	AC	EU	10	\$12,500.00	\$6,250.00	\$12,500.00
445C1	IRONTON COM IND 7	AC	FP	20	\$3,900.00	\$2,340.00	\$3,900.00
445C1	IRONTON COM IND 7	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
445C1	IRONTON COM IND 7	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
445C1	IRONTON COM IND 7	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
445C1	IRONTON COM IND 7	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
445C1	IRONTON COM IND 7	AC	O	20	\$7,800.00	\$4,680.00	\$7,800.00
445C1	IRONTON COM IND 7	AC	R	20	\$7,800.00	\$4,680.00	\$7,800.00
445C1	IRONTON COM IND 7	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
445C1	IRONTON COM IND 7	AC	S1	1	\$20,800.00	\$20,800.00	\$4,160.00
445C1	IRONTON COM IND 7	AC	U	20	\$15,600.00	\$9,360.00	\$15,600.00
445C1	IRONTON COM IND 7	SS	CB	40000	\$1.90	\$0.95	\$1.90
445C1	IRONTON COM IND 7	SS	CR	40000	\$0.48	\$0.24	\$0.48
445C1	IRONTON COM IND 7	SS	CS	40000	\$1.43	\$0.72	\$1.43
445C1	IRONTON COM IND 7	SS	IB	40000	\$1.30	\$0.65	\$1.30
445C2	IRONTON COM IND 8	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
445C2	IRONTON COM IND 8	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
445C2	IRONTON COM IND 8	AC	CB	1	\$50,000.00	\$25,000.00	\$50,000.00
445C2	IRONTON COM IND 8	AC	CR	1	\$12,500.00	\$6,250.00	\$12,500.00
445C2	IRONTON COM IND 8	AC	CS	1	\$37,500.00	\$18,750.00	\$37,500.00
445C2	IRONTON COM IND 8	AC	CU	1	\$25,000.00	\$12,500.00	\$25,000.00
445C2	IRONTON COM IND 8	AC	D	20	\$7,800.00	\$4,680.00	\$7,800.00
445C2	IRONTON COM IND 8	AC	EB	1	\$25,000.00	\$12,500.00	\$5,000.00



# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
445C2	IRONTON COM IND 8	AC	ER	10	\$6,250.00	\$3,125.00	\$6,250.00
445C2	IRONTON COM IND 8	AC	ES	1	\$18,750.00	\$9,375.00	\$3,750.00
445C2	IRONTON COM IND 8	AC	EU	10	\$12,500.00	\$6,250.00	\$12,500.00
445C2	IRONTON COM IND 8	AC	FP	20	\$3,900.00	\$2,340.00	\$3,900.00
445C2	IRONTON COM IND 8	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
445C2	IRONTON COM IND 8	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
445C2	IRONTON COM IND 8	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
445C2	IRONTON COM IND 8	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
445C2	IRONTON COM IND 8	AC	O	20	\$7,800.00	\$4,680.00	\$7,800.00
445C2	IRONTON COM IND 8	AC	R	20	\$7,800.00	\$4,680.00	\$7,800.00
445C2	IRONTON COM IND 8	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
445C2	IRONTON COM IND 8	AC	S1	1	\$20,800.00	\$20,800.00	\$4,160.00
445C2	IRONTON COM IND 8	AC	U	20	\$15,600.00	\$9,360.00	\$15,600.00
445C2	IRONTON COM IND 8	SS	CB	40000	\$1.90	\$0.95	\$1.90
445C2	IRONTON COM IND 8	SS	CR	40000	\$0.48	\$0.24	\$0.48
445C2	IRONTON COM IND 8	SS	CS	40000	\$1.43	\$0.72	\$1.43
445C2	IRONTON COM IND 8	SS	IB	40000	\$1.30	\$0.65	\$1.30
445F1	IVEY RIDGE	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
445F1	IVEY RIDGE	AC	FP	20	\$3,900.00	\$2,340.00	\$3,900.00
445F1	IVEY RIDGE	AC	R	20	\$7,800.00	\$4,680.00	\$7,800.00
445F1	IVEY RIDGE	AC	U	20	\$15,600.00	\$9,360.00	\$15,600.00
445F1	IVEY RIDGE	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
445F1	IVEY RIDGE	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
445F1	IVEY RIDGE	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
445G1	POARCH RD	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
445G1	POARCH RD	AC	B1	1	\$26,000.00	\$26,000.00	\$5,200.00
445G1	POARCH RD	AC	D	20	\$7,800.00	\$4,680.00	\$7,800.00
445G1	POARCH RD	AC	EB	1	\$26,000.00	\$13,000.00	\$5,200.00
445G1	POARCH RD	AC	ER	10	\$6,500.00	\$3,250.00	\$6,500.00
445G1	POARCH RD	AC	ES	1	\$19,500.00	\$9,750.00	\$3,900.00
445G1	POARCH RD	AC	EU	10	\$13,000.00	\$6,500.00	\$13,000.00
445G1	POARCH RD	AC	FP	20	\$3,900.00	\$2,340.00	\$3,900.00
445G1	POARCH RD	AC	O	20	\$7,800.00	\$4,680.00	\$7,800.00
445G1	POARCH RD	AC	R	20	\$7,800.00	\$4,680.00	\$7,800.00
445G1	POARCH RD	AC	S	1	\$20,000.00	\$20,000.00	\$4,000.00
445G1	POARCH RD	AC	S1	1	\$20,800.00	\$20,800.00	\$4,160.00
445G1	POARCH RD	AC	U	20	\$15,600.00	\$9,360.00	\$15,600.00
445G1	POARCH RD	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
445G1	POARCH RD	LT	B1	1	\$21,000.00	\$21,000.00	\$21,000.00
445G1	POARCH RD	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
445G1	POARCH RD	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
452C1	IRONTON COM IND 1	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
452C1	IRONTON COM IND 1	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
452C1	IRONTON COM IND 1	AC	CB	1	\$88,000.00	\$44,000.00	\$88,000.00
452C1	IRONTON COM IND 1	AC	CR	1	\$22,000.00	\$11,000.00	\$22,000.00
452C1	IRONTON COM IND 1	AC	CS	1	\$66,000.00	\$33,000.00	\$66,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
452C1	IRONTON COM IND 1	AC	CU	1	\$44,000.00	\$22,000.00	\$44,000.00
452C1	IRONTON COM IND 1	AC	D	20	\$8,400.00	\$5,040.00	\$8,400.00
452C1	IRONTON COM IND 1	AC	EB	1	\$31,000.00	\$15,500.00	\$6,200.00
452C1	IRONTON COM IND 1	AC	ER	10	\$7,750.00	\$3,875.00	\$7,750.00
452C1	IRONTON COM IND 1	AC	EU	10	\$15,500.00	\$7,750.00	\$15,500.00
452C1	IRONTON COM IND 1	AC	FP	20	\$4,200.00	\$2,520.00	\$4,200.00
452C1	IRONTON COM IND 1	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
452C1	IRONTON COM IND 1	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
452C1	IRONTON COM IND 1	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
452C1	IRONTON COM IND 1	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
452C1	IRONTON COM IND 1	AC	O	20	\$8,400.00	\$5,040.00	\$8,400.00
452C1	IRONTON COM IND 1	AC	R	20	\$8,400.00	\$5,040.00	\$8,400.00
452C1	IRONTON COM IND 1	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
452C1	IRONTON COM IND 1	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
452C1	IRONTON COM IND 1	AC	U	20	\$16,800.00	\$10,080.00	\$16,800.00
452C1	IRONTON COM IND 1	SS	CB	40000	\$2.50	\$1.25	\$2.50
452C1	IRONTON COM IND 1	SS	CR	40000	\$0.63	\$0.32	\$0.63
452C1	IRONTON COM IND 1	SS	CS	45000	\$1.88	\$0.94	\$1.88
452C1	IRONTON COM IND 1	SS	CU	40000	\$1.25	\$0.63	\$1.25
455K	OLD VILLAGE	LT	B	1	\$40,000.00	\$40,000.00	\$40,000.00
463H	WOODWARD ESTATES	AC	B	1	\$48,000.00	\$48,000.00	\$9,600.00
463H	WOODWARD ESTATES	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
463H	WOODWARD ESTATES	AC	FP	5	\$7,500.00	\$4,500.00	\$7,500.00
463H	WOODWARD ESTATES	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00
463H	WOODWARD ESTATES	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
463H	WOODWARD ESTATES	SS	CB	45000	\$1.50	\$0.75	\$1.50
463H	WOODWARD ESTATES	SS	CR	45000	\$0.40	\$0.20	\$0.40
463H	WOODWARD ESTATES	SS	CS	45000	\$1.00	\$0.50	\$1.00
463H	WOODWARD ESTATES	SS	CU	45000	\$0.75	\$0.40	\$0.75
464A2	CHANCELLOR PARK	AC	B	1	\$55,000.00	\$55,000.00	\$11,000.00
464A2	CHANCELLOR PARK	AC	B1	1	\$60,000.00	\$60,000.00	\$12,000.00
464A2	CHANCELLOR PARK	AC	FP	10	\$9,000.00	\$5,400.00	\$9,000.00
464A2	CHANCELLOR PARK	AC	R	10	\$18,000.00	\$10,800.00	\$18,000.00
464A2	CHANCELLOR PARK	AC	S	1	\$44,000.00	\$44,000.00	\$8,800.00
464A2	CHANCELLOR PARK	AC	S1	1	\$48,000.00	\$48,000.00	\$9,600.00
464A2	CHANCELLOR PARK	AC	U	10	\$36,000.00	\$21,600.00	\$36,000.00
464A2	CHANCELLOR PARK	LT	B	1	\$46,000.00	\$46,000.00	\$46,000.00
464A2	CHANCELLOR PARK	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
464A2	CHANCELLOR PARK	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00
464A2	CHANCELLOR PARK	LT	U	1	\$30,000.00	\$30,000.00	\$30,000.00
464A2	CHANCELLOR PARK	SS	CB	45000	\$1.90	\$0.95	\$1.90
464A2	CHANCELLOR PARK	SS	CR	45000	\$0.48	\$0.24	\$0.48
464A2	CHANCELLOR PARK	SS	CS	45000	\$1.43	\$0.72	\$1.43
464A2	CHANCELLOR PARK	SS	CU	45000	\$0.95	\$0.48	\$0.95
464N1	MICHAEL ESTATES	AC	B	1	\$46,000.00	\$46,000.00	\$9,200.00
464N1	MICHAEL ESTATES	AC	R	5	\$13,800.00	\$8,280.00	\$13,800.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
464N1	MICHAEL ESTATES	AC	U	5	\$27,600.00	\$16,560.00	\$27,600.00
464N1	MICHAEL ESTATES	SS	CB	45000	\$1.90	\$0.95	\$1.90
464N1	MICHAEL ESTATES	SS	CR	45000	\$0.48	\$0.24	\$0.48
464N1	MICHAEL ESTATES	SS	CS	45000	\$1.43	\$0.72	\$1.43
464N1	MICHAEL ESTATES	SS	CU	45000	\$0.95	\$0.48	\$0.95
464O1	JONATHANS WALK LIONS GATE	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
464O1	JONATHANS WALK LIONS GATE	AC	B1	1	\$75,000.00	\$75,000.00	\$15,000.00
464O1	JONATHANS WALK LIONS GATE	AC	FP	5	\$11,250.00	\$6,750.00	\$11,250.00
464O1	JONATHANS WALK LIONS GATE	AC	R	5	\$22,500.00	\$13,500.00	\$22,500.00
464O1	JONATHANS WALK LIONS GATE	AC	U	5	\$45,000.00	\$27,000.00	\$45,000.00
464O1	JONATHANS WALK LIONS GATE	SS	CB	45000	\$1.90	\$0.95	\$1.90
464O1	JONATHANS WALK LIONS GATE	SS	CR	45000	\$0.48	\$0.24	\$0.48
464O1	JONATHANS WALK LIONS GATE	SS	CS	45000	\$1.43	\$0.72	\$1.43
464O1	JONATHANS WALK LIONS GATE	SS	CU	45000	\$0.95	\$0.48	\$0.95
465C1	COM IRONTON HWY 150	AC	B	1	\$26,000.00	\$26,000.00	\$5,200.00
465C1	COM IRONTON HWY 150	AC	B1	1	\$28,000.00	\$28,000.00	\$5,600.00
465C1	COM IRONTON HWY 150	AC	CB	1	\$88,000.00	\$44,000.00	\$88,000.00
465C1	COM IRONTON HWY 150	AC	CR	1	\$22,000.00	\$11,000.00	\$22,000.00
465C1	COM IRONTON HWY 150	AC	CS	1	\$66,000.00	\$33,000.00	\$66,000.00
465C1	COM IRONTON HWY 150	AC	CU	1	\$44,000.00	\$22,000.00	\$44,000.00
465C1	COM IRONTON HWY 150	AC	D	20	\$8,400.00	\$5,040.00	\$8,400.00
465C1	COM IRONTON HWY 150	AC	EB	1	\$31,000.00	\$15,500.00	\$6,200.00
465C1	COM IRONTON HWY 150	AC	ER	10	\$7,750.00	\$3,875.00	\$7,750.00
465C1	COM IRONTON HWY 150	AC	EU	10	\$15,500.00	\$7,750.00	\$15,500.00
465C1	COM IRONTON HWY 150	AC	FP	20	\$4,200.00	\$2,520.00	\$4,200.00
465C1	COM IRONTON HWY 150	AC	IB	5	\$31,000.00	\$15,500.00	\$31,000.00
465C1	COM IRONTON HWY 150	AC	IR	5	\$7,750.00	\$3,875.00	\$7,750.00
465C1	COM IRONTON HWY 150	AC	IS	5	\$23,250.00	\$11,625.00	\$23,250.00
465C1	COM IRONTON HWY 150	AC	IU	5	\$15,500.00	\$7,750.00	\$15,500.00
465C1	COM IRONTON HWY 150	AC	O	20	\$8,400.00	\$5,040.00	\$8,400.00
465C1	COM IRONTON HWY 150	AC	R	20	\$8,400.00	\$5,040.00	\$8,400.00
465C1	COM IRONTON HWY 150	AC	S	1	\$20,800.00	\$20,800.00	\$4,160.00
465C1	COM IRONTON HWY 150	AC	S1	1	\$22,400.00	\$22,400.00	\$4,480.00
465C1	COM IRONTON HWY 150	AC	U	20	\$16,800.00	\$10,080.00	\$16,800.00
465C1	COM IRONTON HWY 150	SS	CB	40000	\$2.50	\$1.25	\$2.50
465C1	COM IRONTON HWY 150	SS	CR	40000	\$0.63	\$0.32	\$0.63
465C1	COM IRONTON HWY 150	SS	CS	45000	\$1.88	\$0.94	\$1.88
465C1	COM IRONTON HWY 150	SS	CU	40000	\$1.25	\$0.63	\$1.25
473J1	VESUVIUS RIDGE ESTATES	AC	B	1	\$60,000.00	\$60,000.00	\$12,000.00
473J1	VESUVIUS RIDGE ESTATES	AC	FP	5	\$9,000.00	\$5,400.00	\$9,000.00
473J1	VESUVIUS RIDGE ESTATES	AC	R	5	\$18,000.00	\$10,800.00	\$18,000.00
473J1	VESUVIUS RIDGE ESTATES	AC	U	5	\$36,000.00	\$21,600.00	\$36,000.00
473J1	VESUVIUS RIDGE ESTATES	SS	CB	45000	\$1.90	\$0.95	\$1.90
473J1	VESUVIUS RIDGE ESTATES	SS	CR	45000	\$0.48	\$0.24	\$0.48
473J1	VESUVIUS RIDGE ESTATES	SS	CS	45000	\$1.43	\$0.72	\$1.43
473J1	VESUVIUS RIDGE ESTATES	SS	CU	45000	\$0.95	\$0.48	\$0.95

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
474F1	CHRISTOPHER WOODS SUB	AC	B	1	\$50,000.00	\$50,000.00	\$10,000.00
474F1	CHRISTOPHER WOODS SUB	AC	FP	5	\$7,500.00	\$4,500.00	\$7,500.00
474F1	CHRISTOPHER WOODS SUB	AC	R	5	\$15,000.00	\$9,000.00	\$15,000.00
474F1	CHRISTOPHER WOODS SUB	AC	U	5	\$30,000.00	\$18,000.00	\$30,000.00
474G1	DAVID SMITH BUILDERS	AC	B	1	\$42,000.00	\$42,000.00	\$8,400.00
474G1	DAVID SMITH BUILDERS	AC	B1	1	\$45,000.00	\$45,000.00	\$9,000.00
474G1	DAVID SMITH BUILDERS	AC	R	5	\$13,500.00	\$8,100.00	\$13,500.00
474G1	DAVID SMITH BUILDERS	AC	U	5	\$27,000.00	\$16,200.00	\$27,000.00
474G1	DAVID SMITH BUILDERS	SS	CB	45000	\$1.90	\$0.95	\$1.90
474G1	DAVID SMITH BUILDERS	SS	CR	45000	\$0.48	\$0.24	\$0.48
474G1	DAVID SMITH BUILDERS	SS	CS	45000	\$1.43	\$0.72	\$1.43
474G1	DAVID SMITH BUILDERS	SS	CU	45000	\$0.95	\$0.48	\$0.95
476E1	LAWING ESTATES TYSON CT	AC	B	1	\$50,000.00	\$50,000.00	\$10,000.00
476E1	LAWING ESTATES TYSON CT	AC	B1	1	\$55,000.00	\$55,000.00	\$11,000.00
476E1	LAWING ESTATES TYSON CT	AC	FP	5	\$8,250.00	\$4,950.00	\$8,250.00
476E1	LAWING ESTATES TYSON CT	AC	R	5	\$16,500.00	\$9,900.00	\$16,500.00
476E1	LAWING ESTATES TYSON CT	AC	U	5	\$33,000.00	\$19,800.00	\$33,000.00
476E1	LAWING ESTATES TYSON CT	SS	CB	45000	\$1.90	\$0.95	\$1.90
476E1	LAWING ESTATES TYSON CT	SS	CR	45000	\$0.48	\$0.24	\$0.48
476E1	LAWING ESTATES TYSON CT	SS	CS	45000	\$1.43	\$0.72	\$1.43
476E1	LAWING ESTATES TYSON CT	SS	CU	45000	\$0.95	\$0.48	\$0.95
485A	ERIC D TUCKER	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
485A	ERIC D TUCKER	AC	R	20	\$9,000.00	\$5,400.00	\$9,000.00
485A	ERIC D TUCKER	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
500GC	CATAWBA SPR GOLF COURSES	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
500GC	CATAWBA SPR GOLF COURSES	AC	GC	100	\$10,000.00	\$5,000.00	\$10,000.00
500GC	CATAWBA SPR GOLF COURSES	AC	U	20	\$52,000.00	\$31,200.00	\$52,000.00
501A1	SIFFORD FARMS	AC	B	1	\$52,000.00	\$52,000.00	\$10,400.00
501A1	SIFFORD FARMS	AC	FP	5	\$7,800.00	\$4,680.00	\$7,800.00
501A1	SIFFORD FARMS	AC	R	5	\$15,600.00	\$9,360.00	\$15,600.00
501A1	SIFFORD FARMS	AC	U	5	\$31,200.00	\$18,720.00	\$31,200.00
501A1	SIFFORD FARMS	LT	B	1	\$45,000.00	\$45,000.00	\$45,000.00
501A1	SIFFORD FARMS	LT	R	1	\$13,500.00	\$13,500.00	\$13,500.00
501A1	SIFFORD FARMS	LT	U	1	\$27,000.00	\$27,000.00	\$27,000.00
501C1	COM HWY 16 GASTON	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
501C1	COM HWY 16 GASTON	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
501C1	COM HWY 16 GASTON	AC	CB	1	\$155,000.00	\$77,500.00	\$155,000.00
501C1	COM HWY 16 GASTON	AC	CR	1	\$38,750.00	\$19,375.00	\$38,750.00
501C1	COM HWY 16 GASTON	AC	CS	1	\$116,250.00	\$58,125.00	\$116,250.00
501C1	COM HWY 16 GASTON	AC	CU	1	\$77,500.00	\$38,750.00	\$77,500.00
501C1	COM HWY 16 GASTON	AC	FP	20	\$5,700.00	\$3,420.00	\$5,700.00
501C1	COM HWY 16 GASTON	AC	R	20	\$11,400.00	\$6,840.00	\$11,400.00
501C1	COM HWY 16 GASTON	AC	S	1	\$28,800.00	\$28,800.00	\$5,760.00
501C1	COM HWY 16 GASTON	AC	S1	1	\$30,400.00	\$30,400.00	\$6,080.00
501C1	COM HWY 16 GASTON	AC	U	20	\$22,800.00	\$13,680.00	\$22,800.00
501C1	COM HWY 16 GASTON	SS	CB	45000	\$5.00	\$2.50	\$5.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
501C1	COM HWY 16 GASTON	SS	CR	45000	\$1.25	\$0.63	\$1.25
501C1	COM HWY 16 GASTON	SS	CS	45000	\$3.75	\$1.88	\$3.75
501C1	COM HWY 16 GASTON	SS	CU	45000	\$2.50	\$1.25	\$2.50
501C1	COM HWY 16 GASTON	SS	IB	45000	\$1.90	\$0.95	\$1.90
501C1	COM HWY 16 GASTON	SS	IR	45000	\$0.48	\$0.24	\$0.48
501C2	CATAWBA SOUTH COM 2	AC	B	1	\$28,000.00	\$28,000.00	\$5,600.00
501C2	CATAWBA SOUTH COM 2	AC	B1	1	\$29,000.00	\$29,000.00	\$5,800.00
501C2	CATAWBA SOUTH COM 2	AC	CB	1	\$62,000.00	\$31,000.00	\$62,000.00
501C2	CATAWBA SOUTH COM 2	AC	CR	1	\$15,500.00	\$7,750.00	\$15,500.00
501C2	CATAWBA SOUTH COM 2	AC	CS	1	\$46,500.00	\$23,250.00	\$46,500.00
501C2	CATAWBA SOUTH COM 2	AC	CU	1	\$31,000.00	\$15,500.00	\$31,000.00
501C2	CATAWBA SOUTH COM 2	AC	FP	20	\$4,350.00	\$2,610.00	\$4,350.00
501C2	CATAWBA SOUTH COM 2	AC	R	20	\$8,700.00	\$5,220.00	\$8,700.00
501C2	CATAWBA SOUTH COM 2	AC	S	1	\$22,400.00	\$22,400.00	\$4,480.00
501C2	CATAWBA SOUTH COM 2	AC	S1	1	\$23,200.00	\$23,200.00	\$4,640.00
501C2	CATAWBA SOUTH COM 2	AC	U	20	\$17,400.00	\$10,440.00	\$17,400.00
501C2	CATAWBA SOUTH COM 2	SS	CB	40000	\$1.60	\$0.80	\$1.60
501C2	CATAWBA SOUTH COM 2	SS	CR	40000	\$0.40	\$0.20	\$0.40
501C2	CATAWBA SOUTH COM 2	SS	IB	40000	\$0.90	\$0.45	\$0.90
501C2	CATAWBA SOUTH COM 2	SS	IR	40000	\$0.23	\$0.12	\$0.23
501C3	COM HWY 73	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
501C3	COM HWY 73	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
501C3	COM HWY 73	AC	CB	1	\$155,000.00	\$77,500.00	\$155,000.00
501C3	COM HWY 73	AC	CR	1	\$38,750.00	\$19,375.00	\$38,750.00
501C3	COM HWY 73	AC	CS	1	\$116,250.00	\$58,125.00	\$116,250.00
501C3	COM HWY 73	AC	CU	1	\$77,500.00	\$38,750.00	\$77,500.00
501C3	COM HWY 73	AC	FP	20	\$5,700.00	\$3,420.00	\$5,700.00
501C3	COM HWY 73	AC	R	20	\$11,400.00	\$6,840.00	\$11,400.00
501C3	COM HWY 73	AC	S	1	\$28,800.00	\$28,800.00	\$5,760.00
501C3	COM HWY 73	AC	S1	1	\$30,400.00	\$30,400.00	\$6,080.00
501C3	COM HWY 73	AC	U	20	\$22,800.00	\$13,680.00	\$22,800.00
501C3	COM HWY 73	SS	CB	45000	\$5.00	\$2.50	\$5.00
501C3	COM HWY 73	SS	CR	45000	\$1.25	\$0.63	\$1.25
501C3	COM HWY 73	SS	CS	45000	\$3.75	\$1.88	\$3.75
501C3	COM HWY 73	SS	CU	45000	\$2.50	\$1.25	\$2.50
501C3	COM HWY 73	SS	IB	45000	\$1.90	\$0.95	\$1.90
501C3	COM HWY 73	SS	IR	45000	\$0.48	\$0.24	\$0.48
501H1	SIFFORD SUBDIVISION	AC	B	1	\$75,000.00	\$75,000.00	\$15,000.00
501H1	SIFFORD SUBDIVISION	AC	R	10	\$22,500.00	\$13,500.00	\$22,500.00
501H1	SIFFORD SUBDIVISION	AC	U	10	\$45,000.00	\$27,000.00	\$45,000.00
501H1	SIFFORD SUBDIVISION	LT	B	1	\$70,000.00	\$70,000.00	\$70,000.00
501H1	SIFFORD SUBDIVISION	LT	R	1	\$21,000.00	\$21,000.00	\$21,000.00
501H1	SIFFORD SUBDIVISION	LT	U	1	\$42,000.00	\$42,000.00	\$42,000.00
501I1	CATAWBA SOUTH IND 1	AC	FP	5	\$8,000.00	\$4,800.00	\$8,000.00
501I1	CATAWBA SOUTH IND 1	AC	IB	5	\$62,000.00	\$31,000.00	\$62,000.00
501I1	CATAWBA SOUTH IND 1	AC	IR	5	\$15,500.00	\$7,750.00	\$15,500.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
501I1	CATAWBA SOUTH IND 1	AC	IS	5	\$46,500.00	\$23,250.00	\$46,500.00
501I1	CATAWBA SOUTH IND 1	AC	IU	5	\$31,000.00	\$15,500.00	\$31,000.00
501I1	CATAWBA SOUTH IND 1	SS	IB	40000	\$1.90	\$0.95	\$1.90
501I1	CATAWBA SOUTH IND 1	SS	IR	40000	\$0.48	\$0.24	\$0.48
501I2	CATAWBA SOUTH IND 2	AC	IB	1	\$125,000.00	\$62,500.00	\$125,000.00
501I2	CATAWBA SOUTH IND 2	AC	IR	1	\$31,250.00	\$15,625.00	\$31,250.00
501I2	CATAWBA SOUTH IND 2	AC	IS	1	\$93,750.00	\$46,875.00	\$93,750.00
501I2	CATAWBA SOUTH IND 2	AC	IU	1	\$62,500.00	\$31,250.00	\$62,500.00
501I2	CATAWBA SOUTH IND 2	SS	IB	45000	\$3.10	\$1.55	\$3.10
501I2	CATAWBA SOUTH IND 2	SS	IR	45000	\$0.78	\$0.39	\$0.78
501I3	PRESTIGE BUSINESS PARK	AC	FP	5	\$16,000.00	\$9,600.00	\$16,000.00
501I3	PRESTIGE BUSINESS PARK	AC	IB	5	\$125,000.00	\$62,500.00	\$125,000.00
501I3	PRESTIGE BUSINESS PARK	AC	IR	5	\$31,250.00	\$15,625.00	\$31,250.00
501I3	PRESTIGE BUSINESS PARK	AC	IS	5	\$93,750.00	\$46,875.00	\$93,750.00
501I3	PRESTIGE BUSINESS PARK	AC	IU	5	\$62,500.00	\$31,250.00	\$62,500.00
502C1	CATAWBA SOUTH COM 3	AC	CB	1	\$500,000.00	\$250,000.00	\$500,000.00
502C1	CATAWBA SOUTH COM 3	AC	CR	1	\$125,000.00	\$62,500.00	\$125,000.00
502C1	CATAWBA SOUTH COM 3	AC	CS	1	\$375,000.00	\$187,500.00	\$375,000.00
502C1	CATAWBA SOUTH COM 3	AC	CU	1	\$250,000.00	\$125,000.00	\$250,000.00
502C1	CATAWBA SOUTH COM 3	AC	FP	10	\$25,000.00	\$15,000.00	\$25,000.00
502C1	CATAWBA SOUTH COM 3	SS	CB	45000	\$12.50	\$6.25	\$12.50
502C1	CATAWBA SOUTH COM 3	SS	CR	45000	\$3.13	\$1.57	\$3.13
502C1	CATAWBA SOUTH COM 3	SS	CS	45000	\$9.38	\$4.69	\$9.38
502C1	CATAWBA SOUTH COM 3	SS	CU	45000	\$6.25	\$3.13	\$6.25
502C2	CATAWBA SOUTH COM 4	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
502C2	CATAWBA SOUTH COM 4	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
502C2	CATAWBA SOUTH COM 4	AC	CB	1	\$345,000.00	\$172,500.00	\$345,000.00
502C2	CATAWBA SOUTH COM 4	AC	CR	1	\$86,250.00	\$43,125.00	\$86,250.00
502C2	CATAWBA SOUTH COM 4	AC	CS	1	\$258,750.00	\$129,375.00	\$258,750.00
502C2	CATAWBA SOUTH COM 4	AC	CU	1	\$172,500.00	\$86,250.00	\$172,500.00
502C2	CATAWBA SOUTH COM 4	AC	FP	20	\$5,700.00	\$3,420.00	\$5,700.00
502C2	CATAWBA SOUTH COM 4	AC	IB	1	\$125,000.00	\$62,500.00	\$125,000.00
502C2	CATAWBA SOUTH COM 4	AC	IR	1	\$31,250.00	\$15,625.00	\$31,250.00
502C2	CATAWBA SOUTH COM 4	AC	R	20	\$11,400.00	\$6,840.00	\$11,400.00
502C2	CATAWBA SOUTH COM 4	AC	S	1	\$28,800.00	\$28,800.00	\$5,760.00
502C2	CATAWBA SOUTH COM 4	AC	S1	1	\$30,400.00	\$30,400.00	\$6,080.00
502C2	CATAWBA SOUTH COM 4	AC	U	20	\$22,800.00	\$13,680.00	\$22,800.00
502C2	CATAWBA SOUTH COM 4	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
502C2	CATAWBA SOUTH COM 4	AC	WFR	5	\$156,000.00	\$93,600.00	\$156,000.00
502C2	CATAWBA SOUTH COM 4	LT	CA	1	\$655,000.00	\$655,000.00	\$655,000.00
502C2	CATAWBA SOUTH COM 4	SS	CB	45000	\$10.00	\$5.00	\$10.00
502C2	CATAWBA SOUTH COM 4	SS	CR	45000	\$2.50	\$1.25	\$2.50
502C2	CATAWBA SOUTH COM 4	SS	CS	45000	\$7.50	\$3.75	\$7.50
502C2	CATAWBA SOUTH COM 4	SS	CU	45000	\$5.00	\$2.50	\$5.00
502I1	CATAWBA SOUTH IND 3	AC	IB	1	\$100,000.00	\$50,000.00	\$100,000.00
502I1	CATAWBA SOUTH IND 3	AC	IR	1	\$25,000.00	\$12,500.00	\$25,000.00

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
502I1	CATAWBA SOUTH IND 3	AC	IS	1	\$75,000.00	\$37,500.00	\$75,000.00
502I1	CATAWBA SOUTH IND 3	AC	IU	1	\$50,000.00	\$25,000.00	\$50,000.00
502I2	CATAWBA SOUTH IND 4	AC	IB	5	\$220,000.00	\$110,000.00	\$220,000.00
502I2	CATAWBA SOUTH IND 4	AC	IR	5	\$55,000.00	\$27,500.00	\$55,000.00
502I2	CATAWBA SOUTH IND 4	AC	IU	5	\$110,000.00	\$55,000.00	\$110,000.00
502J2	WATERSIDE LANDING TWNHSE	LT	CA	1	\$15,000.00	\$15,000.00	\$15,000.00
502J2	WATERSIDE LANDING TWNHSE	LT	R	1	\$5,000.00	\$5,000.00	\$5,000.00
502J3	WATERSIDE LANDING COM	AC	CB	1	\$625,000.00	\$312,500.00	\$625,000.00
502J3	WATERSIDE LANDING COM	AC	CR	1	\$156,250.00	\$78,125.00	\$156,250.00
502J3	WATERSIDE LANDING COM	AC	CS	1	\$468,750.00	\$234,375.00	\$468,750.00
502J3	WATERSIDE LANDING COM	AC	CU	1	\$312,500.00	\$156,250.00	\$312,500.00
502J3	WATERSIDE LANDING COM	LT	CA1	1	\$940,000.00	\$940,000.00	\$940,000.00
502J3	WATERSIDE LANDING COM	LT	CA2	1	\$1,125,000.00	\$1,125,000.00	\$1,125,000.00
502J3	WATERSIDE LANDING COM	SS	CB	45000	\$16.25	\$8.13	\$16.25
502J3	WATERSIDE LANDING COM	SS	CR	45000	\$4.06	\$2.03	\$4.06
502J3	WATERSIDE LANDING COM	SS	CS	45000	\$12.19	\$6.10	\$12.19
502J3	WATERSIDE LANDING COM	SS	CU	45000	\$8.13	\$4.07	\$8.13
502N	INLAND SEA DEVELOPMENT	AC	B1	1	\$40,000.00	\$40,000.00	\$8,000.00
502N	INLAND SEA DEVELOPMENT	AC	R	5	\$12,000.00	\$7,200.00	\$12,000.00
502N	INLAND SEA DEVELOPMENT	LT	B1	1	\$35,000.00	\$35,000.00	\$35,000.00
502P1	RIVERCROSS	AC	B1	1	\$50,000.00	\$50,000.00	\$10,000.00
502P1	RIVERCROSS	AC	R	10	\$15,000.00	\$9,000.00	\$15,000.00
502P1	RIVERCROSS	AC	U	10	\$30,000.00	\$18,000.00	\$30,000.00
502P1	RIVERCROSS	LT	B1	1	\$40,000.00	\$40,000.00	\$40,000.00
502P1	RIVERCROSS	LT	CA	1	\$30,000.00	\$30,000.00	\$30,000.00
502P1	RIVERCROSS	LT	R	1	\$12,000.00	\$12,000.00	\$12,000.00
502P1	RIVERCROSS	LT	U	1	\$24,000.00	\$24,000.00	\$24,000.00
503C1	CATAWBA CENTRAL COM 1	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
503C1	CATAWBA CENTRAL COM 1	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
503C1	CATAWBA CENTRAL COM 1	AC	CB	1	\$375,000.00	\$187,500.00	\$375,000.00
503C1	CATAWBA CENTRAL COM 1	AC	CR	1	\$93,750.00	\$46,875.00	\$93,750.00
503C1	CATAWBA CENTRAL COM 1	AC	CS	1	\$281,250.00	\$140,625.00	\$281,250.00
503C1	CATAWBA CENTRAL COM 1	AC	CU	1	\$187,500.00	\$93,750.00	\$187,500.00
503C1	CATAWBA CENTRAL COM 1	AC	FP	20	\$5,700.00	\$3,420.00	\$5,700.00
503C1	CATAWBA CENTRAL COM 1	AC	R	20	\$11,400.00	\$6,840.00	\$11,400.00
503C1	CATAWBA CENTRAL COM 1	AC	U	20	\$22,800.00	\$13,680.00	\$22,800.00
503C1	CATAWBA CENTRAL COM 1	SS	CB	45000	\$10.00	\$5.00	\$10.00
503C1	CATAWBA CENTRAL COM 1	SS	CR	45000	\$2.50	\$1.25	\$2.50
503C1	CATAWBA CENTRAL COM 1	SS	CS	45000	\$7.50	\$3.75	\$7.50
503C1	CATAWBA CENTRAL COM 1	SS	CU	45000	\$5.00	\$2.50	\$5.00
503C2	CATAWBA CENTRAL COM 2	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
503C2	CATAWBA CENTRAL COM 2	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
503C2	CATAWBA CENTRAL COM 2	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
503C2	CATAWBA CENTRAL COM 2	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
503C2	CATAWBA CENTRAL COM 2	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
503C2	CATAWBA CENTRAL COM 2	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
503C2	CATAWBA CENTRAL COM 2	AC	FP	20	\$5,700.00	\$3,420.00	\$5,700.00
503C2	CATAWBA CENTRAL COM 2	AC	R	20	\$11,400.00	\$6,840.00	\$11,400.00
503C2	CATAWBA CENTRAL COM 2	AC	U	20	\$22,800.00	\$13,680.00	\$22,800.00
503C2	CATAWBA CENTRAL COM 2	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00
503C2	CATAWBA CENTRAL COM 2	AC	WFR	5	\$156,000.00	\$93,600.00	\$156,000.00
503C2	CATAWBA CENTRAL COM 2	SS	CB	45000	\$7.50	\$3.75	\$7.50
503C2	CATAWBA CENTRAL COM 2	SS	CR	45000	\$1.88	\$0.94	\$1.88
503C2	CATAWBA CENTRAL COM 2	SS	CS	45000	\$5.63	\$2.82	\$5.63
503C2	CATAWBA CENTRAL COM 2	SS	CU	45000	\$3.75	\$1.88	\$3.75
503C3	CATAWBA CENTRAL COM 3	AC	B	1	\$56,000.00	\$56,000.00	\$11,200.00
503C3	CATAWBA CENTRAL COM 3	AC	B1	1	\$58,000.00	\$58,000.00	\$11,600.00
503C3	CATAWBA CENTRAL COM 3	AC	CB	1	\$155,000.00	\$77,500.00	\$155,000.00
503C3	CATAWBA CENTRAL COM 3	AC	CR	1	\$38,750.00	\$19,375.00	\$38,750.00
503C3	CATAWBA CENTRAL COM 3	AC	CS	1	\$116,250.00	\$58,125.00	\$116,250.00
503C3	CATAWBA CENTRAL COM 3	AC	CU	1	\$77,500.00	\$38,750.00	\$77,500.00
503C3	CATAWBA CENTRAL COM 3	AC	FP	10	\$8,700.00	\$5,220.00	\$8,700.00
503C3	CATAWBA CENTRAL COM 3	AC	R	10	\$17,400.00	\$10,440.00	\$17,400.00
503C3	CATAWBA CENTRAL COM 3	AC	U	10	\$34,800.00	\$20,880.00	\$34,800.00
503C3	CATAWBA CENTRAL COM 3	SS	CB	40000	\$3.80	\$1.90	\$3.80
503C3	CATAWBA CENTRAL COM 3	SS	CR	40000	\$0.95	\$0.48	\$0.95
503C3	CATAWBA CENTRAL COM 3	SS	CS	40000	\$2.85	\$1.43	\$2.85
503I1	CATAWBA CENTRAL IND 1	AC	IB	1	\$190,000.00	\$95,000.00	\$190,000.00
503I1	CATAWBA CENTRAL IND 1	AC	IR	1	\$47,500.00	\$23,750.00	\$47,500.00
503I1	CATAWBA CENTRAL IND 1	AC	IS	1	\$142,500.00	\$71,250.00	\$142,500.00
503I1	CATAWBA CENTRAL IND 1	AC	IU	1	\$95,000.00	\$47,500.00	\$95,000.00
503I1	CATAWBA CENTRAL IND 1	SS	IB	45000	\$5.00	\$2.50	\$5.00
503I1	CATAWBA CENTRAL IND 1	SS	IR	45000	\$1.25	\$0.63	\$1.25
503J2	SMITHSTONE TWNHSE	AC	R	10	\$19,000.00	\$11,400.00	\$19,000.00
503J2	SMITHSTONE TWNHSE	LT	CA	1	\$25,000.00	\$25,000.00	\$25,000.00
503S1	KINSLEY SUBDIVISION	AC	B1	1	\$62,000.00	\$62,000.00	\$12,400.00
503S1	KINSLEY SUBDIVISION	AC	R	10	\$18,600.00	\$11,160.00	\$18,600.00
503S1	KINSLEY SUBDIVISION	AC	U	10	\$37,200.00	\$22,320.00	\$37,200.00
503S1	KINSLEY SUBDIVISION	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
503S1	KINSLEY SUBDIVISION	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00
503S1	KINSLEY SUBDIVISION	LT	U	1	\$30,000.00	\$30,000.00	\$30,000.00
503T1	WILDBROOK SUBDIVISION	AC	B1	1	\$62,000.00	\$62,000.00	\$12,400.00
503T1	WILDBROOK SUBDIVISION	AC	R	10	\$18,600.00	\$11,160.00	\$18,600.00
503T1	WILDBROOK SUBDIVISION	AC	U	10	\$37,200.00	\$22,320.00	\$37,200.00
503T1	WILDBROOK SUBDIVISION	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
503T1	WILDBROOK SUBDIVISION	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00
503T1	WILDBROOK SUBDIVISION	LT	U	1	\$30,000.00	\$30,000.00	\$30,000.00
504A1	WESTSHORE	AC	B1	1	\$60,000.00	\$60,000.00	\$12,000.00
504A1	WESTSHORE	AC	R	10	\$18,000.00	\$10,800.00	\$18,000.00
504A1	WESTSHORE	AC	U	10	\$36,000.00	\$21,600.00	\$36,000.00
504A1	WESTSHORE	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
504A1	WESTSHORE	LT	R	1	\$15,000.00	\$15,000.00	\$15,000.00



# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
504B1	STRATFORD SUBDIVISION	AC	B1	1	\$64,000.00	\$64,000.00	\$12,800.00
504B1	STRATFORD SUBDIVISION	AC	R	20	\$19,000.00	\$11,400.00	\$19,000.00
504B1	STRATFORD SUBDIVISION	AC	U	20	\$38,000.00	\$22,800.00	\$38,000.00
504B1	STRATFORD SUBDIVISION	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
504C1	CATAWBA NORTH COM 3	AC	CB	5	\$250,000.00	\$125,000.00	\$250,000.00
504C1	CATAWBA NORTH COM 3	AC	CR	5	\$62,500.00	\$31,250.00	\$62,500.00
504C1	CATAWBA NORTH COM 3	AC	CS	5	\$187,500.00	\$93,750.00	\$187,500.00
504C1	CATAWBA NORTH COM 3	AC	CU	5	\$125,000.00	\$62,500.00	\$125,000.00
504C1	CATAWBA NORTH COM 3	SS	CB	45000	\$7.50	\$3.75	\$7.50
504C1	CATAWBA NORTH COM 3	SS	CR	45000	\$1.88	\$0.94	\$1.88
504C1	CATAWBA NORTH COM 3	SS	CS	45000	\$5.63	\$2.82	\$5.63
504C1	CATAWBA NORTH COM 3	SS	CU	45000	\$3.75	\$1.88	\$3.75
504I1	CATAWBA NORTH IND 1	AC	IB	1	\$125,000.00	\$62,500.00	\$125,000.00
504I1	CATAWBA NORTH IND 1	AC	IR	1	\$31,250.00	\$15,625.00	\$31,250.00
504I1	CATAWBA NORTH IND 1	AC	IU	1	\$62,500.00	\$31,250.00	\$62,500.00
504Z1	MELWOOD	AC	R	20	\$19,000.00	\$11,400.00	\$19,000.00
504Z1	MELWOOD	AC	U	20	\$38,000.00	\$22,800.00	\$38,000.00
504Z1	MELWOOD	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
505C1	COM 16 WEBBS RD	AC	CB	1	\$400,000.00	\$200,000.00	\$400,000.00
505C1	COM 16 WEBBS RD	AC	CR	1	\$100,000.00	\$50,000.00	\$100,000.00
505C1	COM 16 WEBBS RD	AC	CS	1	\$300,000.00	\$150,000.00	\$300,000.00
505C1	COM 16 WEBBS RD	AC	CU	1	\$200,000.00	\$100,000.00	\$200,000.00
505C1	COM 16 WEBBS RD	AC	R	20	\$15,000.00	\$9,000.00	\$15,000.00
505G1	ROCK CREEK PH I	AC	R	10	\$11,000.00	\$6,600.00	\$11,000.00
505G1	ROCK CREEK PH I	AC	U	10	\$23,000.00	\$13,800.00	\$23,000.00
505G1	ROCK CREEK PH I	LT	B1	1	\$30,000.00	\$30,000.00	\$30,000.00
505G1	ROCK CREEK PH I	LT	R	1	\$9,000.00	\$9,000.00	\$9,000.00
505I1	CATAWBA NORTH IND 2	AC	IB	5	\$62,000.00	\$31,000.00	\$62,000.00
505I1	CATAWBA NORTH IND 2	AC	IR	5	\$15,500.00	\$7,750.00	\$15,500.00
505I1	CATAWBA NORTH IND 2	AC	IS	5	\$46,500.00	\$23,250.00	\$46,500.00
505I1	CATAWBA NORTH IND 2	AC	IU	5	\$31,000.00	\$15,500.00	\$31,000.00
505V	FOX CHASE	AC	B	1	\$60,000.00	\$60,000.00	\$12,000.00
505V	FOX CHASE	AC	B1	1	\$62,000.00	\$62,000.00	\$12,400.00
505V	FOX CHASE	AC	R	5	\$18,600.00	\$11,160.00	\$18,600.00
505V	FOX CHASE	AC	U	5	\$37,200.00	\$22,320.00	\$37,200.00
505V	FOX CHASE	LT	B	1	\$54,000.00	\$54,000.00	\$54,000.00
505V	FOX CHASE	LT	B1	1	\$56,000.00	\$56,000.00	\$56,000.00
511G	THE VILLAS OF COWANS FORD	AC	FP	20	\$8,000.00	\$4,800.00	\$8,000.00
511G	THE VILLAS OF COWANS FORD	AC	R	20	\$15,000.00	\$9,000.00	\$15,000.00
511G	THE VILLAS OF COWANS FORD	LT	CA	1	\$28,000.00	\$28,000.00	\$28,000.00
512U	WHITEOAK KNOLL	AC	B	1	\$62,000.00	\$62,000.00	\$12,400.00
512U	WHITEOAK KNOLL	AC	B1	1	\$66,000.00	\$66,000.00	\$13,200.00
512U	WHITEOAK KNOLL	AC	R	5	\$19,800.00	\$11,880.00	\$19,800.00
512U	WHITEOAK KNOLL	AC	S1	1	\$52,800.00	\$52,800.00	\$10,560.00
512U	WHITEOAK KNOLL	AC	U	5	\$39,600.00	\$23,760.00	\$39,600.00
512U	WHITEOAK KNOLL	AC	WF	1	\$520,000.00	\$520,000.00	\$104,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
512U	WHITEOAK KNOLL	AC	WFR	5	\$159,000.00	\$95,400.00	\$159,000.00
512U	WHITEOAK KNOLL	AC	WF1	1	\$530,000.00	\$530,000.00	\$106,000.00
512U	WHITEOAK KNOLL	LT	B	1	\$52,000.00	\$52,000.00	\$52,000.00
512U	WHITEOAK KNOLL	LT	B1	1	\$56,000.00	\$56,000.00	\$56,000.00
512U	WHITEOAK KNOLL	LT	LAC	1	\$15,000.00	\$15,000.00	\$15,000.00
515C1	CATAWBA NORTH COM 2	AC	B	1	\$56,000.00	\$56,000.00	\$11,200.00
515C1	CATAWBA NORTH COM 2	AC	B1	1	\$56,000.00	\$56,000.00	\$11,200.00
515C1	CATAWBA NORTH COM 2	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
515C1	CATAWBA NORTH COM 2	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
515C1	CATAWBA NORTH COM 2	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
515C1	CATAWBA NORTH COM 2	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
515C1	CATAWBA NORTH COM 2	AC	FP	20	\$8,400.00	\$5,040.00	\$8,400.00
515C1	CATAWBA NORTH COM 2	AC	R	20	\$16,800.00	\$10,080.00	\$16,800.00
515C1	CATAWBA NORTH COM 2	AC	S	1	\$44,800.00	\$44,800.00	\$8,960.00
515C1	CATAWBA NORTH COM 2	AC	S1	1	\$44,800.00	\$44,800.00	\$8,960.00
515C1	CATAWBA NORTH COM 2	AC	U	20	\$33,600.00	\$20,160.00	\$33,600.00
515C1	CATAWBA NORTH COM 2	SS	CB	45000	\$3.10	\$1.55	\$3.10
516C1	CATAWBA NORTH COM 1	AC	B	1	\$34,000.00	\$34,000.00	\$6,800.00
516C1	CATAWBA NORTH COM 1	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
516C1	CATAWBA NORTH COM 1	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
516C1	CATAWBA NORTH COM 1	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
516C1	CATAWBA NORTH COM 1	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
516C1	CATAWBA NORTH COM 1	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
516C1	CATAWBA NORTH COM 1	AC	FP	10	\$5,250.00	\$3,150.00	\$5,250.00
516C1	CATAWBA NORTH COM 1	AC	R	10	\$10,500.00	\$6,300.00	\$10,500.00
516C1	CATAWBA NORTH COM 1	AC	S	1	\$27,200.00	\$27,200.00	\$5,440.00
516C1	CATAWBA NORTH COM 1	AC	S1	1	\$28,000.00	\$28,000.00	\$5,600.00
516C1	CATAWBA NORTH COM 1	AC	U	10	\$21,000.00	\$12,600.00	\$21,000.00
516C1	CATAWBA NORTH COM 1	SS	CB	45000	\$7.50	\$3.75	\$7.50
516C1	CATAWBA NORTH COM 1	SS	CR	45000	\$1.88	\$0.94	\$1.88
516C1	CATAWBA NORTH COM 1	SS	CS	45000	\$5.63	\$2.82	\$5.63
516C1	CATAWBA NORTH COM 1	SS	CU	45000	\$3.75	\$1.88	\$3.75
516C2	COM HWY 16 FAIRFIELD	AC	B	1	\$34,000.00	\$34,000.00	\$6,800.00
516C2	COM HWY 16 FAIRFIELD	AC	B1	1	\$35,000.00	\$35,000.00	\$7,000.00
516C2	COM HWY 16 FAIRFIELD	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
516C2	COM HWY 16 FAIRFIELD	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
516C2	COM HWY 16 FAIRFIELD	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
516C2	COM HWY 16 FAIRFIELD	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
516C2	COM HWY 16 FAIRFIELD	AC	FP	10	\$5,250.00	\$3,150.00	\$5,250.00
516C2	COM HWY 16 FAIRFIELD	AC	R	10	\$10,500.00	\$6,300.00	\$10,500.00
516C2	COM HWY 16 FAIRFIELD	AC	S	1	\$27,200.00	\$27,200.00	\$5,440.00
516C2	COM HWY 16 FAIRFIELD	AC	S1	1	\$28,000.00	\$28,000.00	\$5,600.00
516C2	COM HWY 16 FAIRFIELD	AC	U	10	\$21,000.00	\$12,600.00	\$21,000.00
516C2	COM HWY 16 FAIRFIELD	SS	CB	45000	\$7.50	\$3.75	\$7.50
516C2	COM HWY 16 FAIRFIELD	SS	CR	45000	\$1.88	\$0.94	\$1.88
516C2	COM HWY 16 FAIRFIELD	SS	CS	45000	\$5.63	\$2.82	\$5.63

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
516C2	COM HWY 16 FAIRFIELD	SS	CU	45000	\$3.75	\$1.88	\$3.75
516I1	CATAWBA NORTH IND 3	AC	FP	1	\$20,000.00	\$12,000.00	\$20,000.00
516I1	CATAWBA NORTH IND 3	AC	IB	1	\$155,000.00	\$77,500.00	\$155,000.00
516I1	CATAWBA NORTH IND 3	AC	IR	1	\$38,750.00	\$19,375.00	\$38,750.00
516I1	CATAWBA NORTH IND 3	AC	IS	1	\$116,250.00	\$58,125.00	\$116,250.00
516I1	CATAWBA NORTH IND 3	AC	IU	1	\$77,500.00	\$38,750.00	\$77,500.00
516I1	CATAWBA NORTH IND 3	SS	IB	40000	\$3.80	\$1.90	\$3.80
516I1	CATAWBA NORTH IND 3	SS	IR	40000	\$0.95	\$0.48	\$0.95
583C	BALLARD PL/RDG HAVEN VIEW	AC	B	1	\$50,000.00	\$50,000.00	\$10,000.00
583C	BALLARD PL/RDG HAVEN VIEW	AC	R	20	\$15,000.00	\$9,000.00	\$15,000.00
584L	WINGATE HILLS	AC	B	1	\$31,000.00	\$31,000.00	\$6,200.00
584L	WINGATE HILLS	AC	B1	1	\$33,000.00	\$33,000.00	\$6,600.00
584L	WINGATE HILLS	AC	FP	10	\$4,950.00	\$2,970.00	\$4,950.00
584L	WINGATE HILLS	AC	R	10	\$9,900.00	\$5,940.00	\$9,900.00
584L	WINGATE HILLS	AC	U	10	\$19,800.00	\$11,880.00	\$19,800.00
584L	WINGATE HILLS	LT	B	1	\$26,000.00	\$26,000.00	\$26,000.00
584L	WINGATE HILLS	LT	B1	1	\$28,000.00	\$28,000.00	\$28,000.00
584L	WINGATE HILLS	LT	R	1	\$8,400.00	\$8,400.00	\$8,400.00
584L	WINGATE HILLS	LT	U	1	\$16,800.00	\$16,800.00	\$16,800.00
584M1	TWISTED OAK SUB	AC	B	1	\$80,000.00	\$80,000.00	\$16,000.00
584M1	TWISTED OAK SUB	AC	FP	5	\$12,000.00	\$7,200.00	\$12,000.00
584M1	TWISTED OAK SUB	AC	R	5	\$24,000.00	\$14,400.00	\$24,000.00
584M1	TWISTED OAK SUB	AC	U	5	\$48,000.00	\$28,800.00	\$48,000.00
584N	POOLE CREEK	AC	B	1	\$25,000.00	\$25,000.00	\$5,000.00
584N	POOLE CREEK	AC	R	5	\$7,500.00	\$4,500.00	\$7,500.00
584N	POOLE CREEK	AC	U	5	\$15,000.00	\$9,000.00	\$15,000.00
584N	POOLE CREEK	LT	B	1	\$23,000.00	\$23,000.00	\$23,000.00
584O	PINE HAVEN	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
584O	PINE HAVEN	AC	R	5	\$9,000.00	\$5,400.00	\$9,000.00
584O	PINE HAVEN	AC	U	5	\$18,000.00	\$10,800.00	\$18,000.00
584O	PINE HAVEN	LT	B	1	\$25,000.00	\$25,000.00	\$25,000.00
584P	SCOTT SOORUS SUB	AC	B	1	\$70,000.00	\$70,000.00	\$14,000.00
584P	SCOTT SOORUS SUB	AC	R	5	\$21,000.00	\$12,600.00	\$21,000.00
584P	SCOTT SOORUS SUB	AC	U	5	\$42,000.00	\$25,200.00	\$42,000.00
586C1	CATAWBA NORTH COM 8	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
586C1	CATAWBA NORTH COM 8	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
586C1	CATAWBA NORTH COM 8	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
586C1	CATAWBA NORTH COM 8	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
586C1	CATAWBA NORTH COM 8	AC	FP	10	\$6,000.00	\$3,600.00	\$6,000.00
586C1	CATAWBA NORTH COM 8	AC	IB	1	\$76,000.00	\$38,000.00	\$76,000.00
586C1	CATAWBA NORTH COM 8	AC	IR	1	\$19,000.00	\$9,500.00	\$19,000.00
586C1	CATAWBA NORTH COM 8	AC	IS	1	\$57,000.00	\$28,500.00	\$57,000.00
586C1	CATAWBA NORTH COM 8	AC	IU	1	\$38,000.00	\$19,000.00	\$38,000.00
586C1	CATAWBA NORTH COM 8	AC	R	10	\$12,000.00	\$7,200.00	\$12,000.00
586C1	CATAWBA NORTH COM 8	SS	CB	45000	\$3.80	\$1.90	\$3.80
586C1	CATAWBA NORTH COM 8	SS	CR	45000	\$0.95	\$0.48	\$0.95

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
586C1	CATAWBA NORTH COM 8	SS	IB	45000	\$1.90	\$0.95	\$1.90
586C1	CATAWBA NORTH COM 8	SS	IR	45000	\$0.48	\$0.24	\$0.48
586I1	CATAWBA NORTH IND 9	AC	FP	2	\$12,000.00	\$7,200.00	\$12,000.00
586I1	CATAWBA NORTH IND 9	AC	IB	2	\$94,000.00	\$47,000.00	\$94,000.00
586I1	CATAWBA NORTH IND 9	AC	IR	2	\$23,500.00	\$11,750.00	\$23,500.00
586I1	CATAWBA NORTH IND 9	AC	IS	2	\$70,500.00	\$35,250.00	\$70,500.00
586I1	CATAWBA NORTH IND 9	AC	IU	2	\$47,000.00	\$23,500.00	\$47,000.00
586I1	CATAWBA NORTH IND 9	LT	IB	1	\$47,000.00	\$47,000.00	\$47,000.00
586I2	CATAWBA NORTH IND 10	AC	FP	1	\$10,000.00	\$6,000.00	\$10,000.00
586I2	CATAWBA NORTH IND 10	AC	IB	1	\$82,000.00	\$41,000.00	\$82,000.00
586I2	CATAWBA NORTH IND 10	AC	IR	1	\$20,500.00	\$10,250.00	\$20,500.00
586I2	CATAWBA NORTH IND 10	AC	IS	1	\$61,500.00	\$30,750.00	\$61,500.00
586I2	CATAWBA NORTH IND 10	AC	IU	1	\$41,000.00	\$20,500.00	\$41,000.00
586I2	CATAWBA NORTH IND 10	LT	IB	1	\$44,000.00	\$44,000.00	\$44,000.00
586I2	CATAWBA NORTH IND 10	SS	IB	45000	\$2.00	\$1.00	\$2.00
586I2	CATAWBA NORTH IND 10	SS	IR	45000	\$0.50	\$0.25	\$0.50
586I3	CATAWBA NORTH IND 11	AC	IB	5	\$50,000.00	\$25,000.00	\$50,000.00
586I3	CATAWBA NORTH IND 11	AC	IR	5	\$12,500.00	\$6,250.00	\$12,500.00
586I3	CATAWBA NORTH IND 11	AC	IS	5	\$37,500.00	\$18,750.00	\$37,500.00
586I3	CATAWBA NORTH IND 11	AC	IU	5	\$25,000.00	\$12,500.00	\$25,000.00
592E1	CAROLINA RIDGE	AC	FP	10	\$7,500.00	\$4,500.00	\$7,500.00
592E1	CAROLINA RIDGE	AC	R	10	\$15,000.00	\$9,000.00	\$15,000.00
592E1	CAROLINA RIDGE	AC	U	10	\$30,000.00	\$18,000.00	\$30,000.00
592E1	CAROLINA RIDGE	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
592E1	CAROLINA RIDGE	LT	R	1	\$21,000.00	\$21,000.00	\$21,000.00
592E2	CAROLINA RIDGE COMMERCIAL	AC	CB	10	\$190,000.00	\$95,000.00	\$190,000.00
592E2	CAROLINA RIDGE COMMERCIAL	AC	CR	10	\$47,500.00	\$23,750.00	\$47,500.00
592E2	CAROLINA RIDGE COMMERCIAL	AC	CS	10	\$142,500.00	\$71,250.00	\$142,500.00
592E2	CAROLINA RIDGE COMMERCIAL	AC	CU	10	\$95,000.00	\$47,500.00	\$95,000.00
592E3	KILLIANS POINTE	AC	FP	10	\$7,500.00	\$4,500.00	\$7,500.00
592E3	KILLIANS POINTE	AC	R	10	\$15,000.00	\$9,000.00	\$15,000.00
592E3	KILLIANS POINTE	AC	U	10	\$30,000.00	\$18,000.00	\$30,000.00
592E3	KILLIANS POINTE	LT	B1	1	\$70,000.00	\$70,000.00	\$70,000.00
592F1	THE FARM @ INGLESIDE PH1	AC	B1	1	\$70,000.00	\$70,000.00	\$14,000.00
592F1	THE FARM @ INGLESIDE PH1	AC	FP	20	\$10,500.00	\$6,300.00	\$10,500.00
592F1	THE FARM @ INGLESIDE PH1	AC	R	20	\$21,000.00	\$12,600.00	\$21,000.00
592F1	THE FARM @ INGLESIDE PH1	AC	U	20	\$42,000.00	\$25,200.00	\$42,000.00
592F1	THE FARM @ INGLESIDE PH1	LT	B1	1	\$60,000.00	\$60,000.00	\$60,000.00
593F1	CANOPY CREEK	AC	R	20	\$19,000.00	\$11,400.00	\$19,000.00
593F1	CANOPY CREEK	AC	U	20	\$38,000.00	\$22,800.00	\$38,000.00
593F1	CANOPY CREEK	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
593G1	KILLIAN CREEK	AC	R	20	\$19,000.00	\$11,400.00	\$19,000.00
593G1	KILLIAN CREEK	AC	U	20	\$38,000.00	\$22,800.00	\$38,000.00
593G1	KILLIAN CREEK	LT	B1	1	\$50,000.00	\$50,000.00	\$50,000.00
593H1	CREEK PARK	AC	B1	1	\$44,000.00	\$44,000.00	\$8,800.00
593H1	CREEK PARK	AC	R	3	\$13,200.00	\$7,920.00	\$13,200.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
593H1	CREEK PARK	AC	U	3	\$26,400.00	\$15,840.00	\$26,400.00
593H1	CREEK PARK	LT	B1	1	\$38,000.00	\$38,000.00	\$38,000.00
593H1	CREEK PARK	LT	R	1	\$11,400.00	\$11,400.00	\$11,400.00
593H1	CREEK PARK	LT	U	1	\$22,800.00	\$22,800.00	\$22,800.00
594H1	HUNT CLUB CATAWBA SPR	AC	B1	1	\$66,000.00	\$66,000.00	\$13,200.00
594H1	HUNT CLUB CATAWBA SPR	AC	FP	10	\$9,900.00	\$5,940.00	\$9,900.00
594H1	HUNT CLUB CATAWBA SPR	AC	R	10	\$19,800.00	\$11,880.00	\$19,800.00
594H1	HUNT CLUB CATAWBA SPR	AC	U	10	\$39,600.00	\$23,760.00	\$39,600.00
594I1	CATAWBA NORTH IND 4	AC	IB	5	\$62,000.00	\$31,000.00	\$62,000.00
594I1	CATAWBA NORTH IND 4	AC	IR	5	\$15,500.00	\$7,750.00	\$15,500.00
594I1	CATAWBA NORTH IND 4	AC	IS	5	\$46,500.00	\$23,250.00	\$46,500.00
594I1	CATAWBA NORTH IND 4	AC	IU	5	\$31,000.00	\$15,500.00	\$31,000.00
595A1	CREEK RUN	AC	B	1	\$23,000.00	\$23,000.00	\$4,600.00
595A1	CREEK RUN	AC	B1	1	\$24,000.00	\$24,000.00	\$4,800.00
595A1	CREEK RUN	AC	FP	20	\$3,600.00	\$2,160.00	\$3,600.00
595A1	CREEK RUN	AC	R	20	\$7,200.00	\$4,320.00	\$7,200.00
595A1	CREEK RUN	AC	U	20	\$14,400.00	\$8,640.00	\$14,400.00
595A1	CREEK RUN	LT	B	1	\$20,000.00	\$20,000.00	\$20,000.00
595A1	CREEK RUN	LT	B1	1	\$21,000.00	\$21,000.00	\$21,000.00
595A1	CREEK RUN	LT	R	1	\$6,300.00	\$6,300.00	\$6,300.00
595A1	CREEK RUN	LT	U	1	\$12,600.00	\$12,600.00	\$12,600.00
595C1	CATAWBA NORTH COM 4	AC	B	1	\$29,000.00	\$29,000.00	\$5,800.00
595C1	CATAWBA NORTH COM 4	AC	B1	1	\$30,000.00	\$30,000.00	\$6,000.00
595C1	CATAWBA NORTH COM 4	AC	CB	1	\$125,000.00	\$62,500.00	\$125,000.00
595C1	CATAWBA NORTH COM 4	AC	CR	1	\$31,250.00	\$15,625.00	\$31,250.00
595C1	CATAWBA NORTH COM 4	AC	CS	1	\$93,750.00	\$46,875.00	\$93,750.00
595C1	CATAWBA NORTH COM 4	AC	CU	1	\$62,500.00	\$31,250.00	\$62,500.00
595C1	CATAWBA NORTH COM 4	AC	FP	20	\$4,500.00	\$2,700.00	\$4,500.00
595C1	CATAWBA NORTH COM 4	AC	R	20	\$9,000.00	\$5,400.00	\$9,000.00
595C1	CATAWBA NORTH COM 4	AC	S	1	\$23,200.00	\$23,200.00	\$4,640.00
595C1	CATAWBA NORTH COM 4	AC	S1	1	\$24,000.00	\$24,000.00	\$4,800.00
595C1	CATAWBA NORTH COM 4	AC	U	20	\$18,000.00	\$10,800.00	\$18,000.00
595C1	CATAWBA NORTH COM 4	SS	CB	45000	\$3.10	\$1.55	\$3.10
595C1	CATAWBA NORTH COM 4	SS	CR	45000	\$0.78	\$0.39	\$0.78
595C2	CATAWBA NORTH COM 5	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
595C2	CATAWBA NORTH COM 5	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
595C2	CATAWBA NORTH COM 5	AC	CB	1	\$190,000.00	\$95,000.00	\$190,000.00
595C2	CATAWBA NORTH COM 5	AC	CR	1	\$47,500.00	\$23,750.00	\$47,500.00
595C2	CATAWBA NORTH COM 5	AC	CS	1	\$142,500.00	\$71,250.00	\$142,500.00
595C2	CATAWBA NORTH COM 5	AC	CU	1	\$95,000.00	\$47,500.00	\$95,000.00
595C2	CATAWBA NORTH COM 5	AC	FP	10	\$4,650.00	\$2,790.00	\$4,650.00
595C2	CATAWBA NORTH COM 5	AC	IR	5	\$19,000.00	\$9,500.00	\$19,000.00
595C2	CATAWBA NORTH COM 5	AC	R	10	\$9,300.00	\$5,580.00	\$9,300.00
595C2	CATAWBA NORTH COM 5	AC	S1	1	\$24,800.00	\$24,800.00	\$4,960.00
595C2	CATAWBA NORTH COM 5	AC	U	10	\$18,600.00	\$11,160.00	\$18,600.00
595C2	CATAWBA NORTH COM 5	SS	CB	45000	\$6.30	\$3.15	\$6.30

# Schedule of Values

Lincoln County 2023

NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
595C2	CATAWBA NORTH COM 5	SS	CR	45000	\$1.58	\$0.79	\$1.58
595C2	CATAWBA NORTH COM 5	SS	CS	45000	\$4.73	\$2.37	\$4.73
595C2	CATAWBA NORTH COM 5	SS	CU	45000	\$3.15	\$1.58	\$3.15
595C3	CATAWBA NORTH COM 6	AC	B	1	\$30,000.00	\$30,000.00	\$6,000.00
595C3	CATAWBA NORTH COM 6	AC	B1	1	\$31,000.00	\$31,000.00	\$6,200.00
595C3	CATAWBA NORTH COM 6	AC	CB	1	\$250,000.00	\$125,000.00	\$250,000.00
595C3	CATAWBA NORTH COM 6	AC	CR	1	\$62,500.00	\$31,250.00	\$62,500.00
595C3	CATAWBA NORTH COM 6	AC	CS	1	\$187,500.00	\$93,750.00	\$187,500.00
595C3	CATAWBA NORTH COM 6	AC	CU	1	\$125,000.00	\$62,500.00	\$125,000.00
595C3	CATAWBA NORTH COM 6	AC	IR	1	\$31,000.00	\$15,500.00	\$31,000.00
595C3	CATAWBA NORTH COM 6	AC	R	10	\$9,300.00	\$5,580.00	\$9,300.00
595C3	CATAWBA NORTH COM 6	AC	U	10	\$18,600.00	\$11,160.00	\$18,600.00
595C3	CATAWBA NORTH COM 6	SS	CB	20000	\$10.00	\$5.00	\$10.00
595C3	CATAWBA NORTH COM 6	SS	CR	20000	\$2.50	\$1.25	\$2.50
595C3	CATAWBA NORTH COM 6	SS	CS	20000	\$7.50	\$3.75	\$7.50
595C3	CATAWBA NORTH COM 6	SS	CU	20000	\$5.00	\$2.50	\$5.00
595C4	CATAWBA NORTH COM 7	AC	B	1	\$36,000.00	\$36,000.00	\$7,200.00
595C4	CATAWBA NORTH COM 7	AC	B1	1	\$38,000.00	\$38,000.00	\$7,600.00
595C4	CATAWBA NORTH COM 7	AC	CB	1	\$315,000.00	\$157,500.00	\$315,000.00
595C4	CATAWBA NORTH COM 7	AC	CR	1	\$78,750.00	\$39,375.00	\$78,750.00
595C4	CATAWBA NORTH COM 7	AC	CS	1	\$236,250.00	\$118,125.00	\$236,250.00
595C4	CATAWBA NORTH COM 7	AC	CU	1	\$157,500.00	\$78,750.00	\$157,500.00
595C4	CATAWBA NORTH COM 7	AC	FP	20	\$5,700.00	\$3,420.00	\$5,700.00
595C4	CATAWBA NORTH COM 7	AC	R	20	\$11,400.00	\$6,840.00	\$11,400.00
595C4	CATAWBA NORTH COM 7	AC	S	1	\$28,800.00	\$28,800.00	\$5,760.00
595C4	CATAWBA NORTH COM 7	AC	S1	1	\$30,400.00	\$30,400.00	\$6,080.00
595C4	CATAWBA NORTH COM 7	AC	U	20	\$22,800.00	\$13,680.00	\$22,800.00
595C4	CATAWBA NORTH COM 7	SS	CB	45000	\$10.00	\$5.00	\$10.00
595C4	CATAWBA NORTH COM 7	SS	CR	45000	\$2.50	\$1.25	\$2.50
595C4	CATAWBA NORTH COM 7	SS	CS	45000	\$7.50	\$3.75	\$7.50
595C4	CATAWBA NORTH COM 7	SS	CU	45000	\$5.00	\$2.50	\$5.00
595I1	CATAWBA NORTH IND 5	AC	FP	10	\$5,000.00	\$3,000.00	\$5,000.00
595I1	CATAWBA NORTH IND 5	AC	IB	10	\$44,000.00	\$22,000.00	\$44,000.00
595I1	CATAWBA NORTH IND 5	AC	IR	10	\$11,000.00	\$5,500.00	\$11,000.00
595I1	CATAWBA NORTH IND 5	AC	IS	10	\$33,000.00	\$16,500.00	\$33,000.00
595I1	CATAWBA NORTH IND 5	AC	IU	10	\$22,000.00	\$11,000.00	\$22,000.00
595I2	CATAWBA NORTH IND 6	AC	IB	5	\$94,000.00	\$47,000.00	\$94,000.00
595I2	CATAWBA NORTH IND 6	AC	IR	5	\$23,500.00	\$11,750.00	\$23,500.00
595I2	CATAWBA NORTH IND 6	AC	IS	5	\$70,500.00	\$35,250.00	\$70,500.00
595I2	CATAWBA NORTH IND 6	AC	IU	5	\$47,000.00	\$23,500.00	\$47,000.00
595I2	CATAWBA NORTH IND 6	LT	IB	1	\$76,000.00	\$76,000.00	\$76,000.00
595I2	CATAWBA NORTH IND 6	SS	IB	45000	\$2.20	\$1.10	\$2.20
595I3	CATAWBA NORTH IND 7	AC	IB	5	\$88,000.00	\$44,000.00	\$88,000.00
595I3	CATAWBA NORTH IND 7	AC	IR	5	\$22,000.00	\$11,000.00	\$22,000.00
595I3	CATAWBA NORTH IND 7	AC	IS	5	\$66,000.00	\$33,000.00	\$66,000.00
595I3	CATAWBA NORTH IND 7	AC	IU	5	\$44,000.00	\$22,000.00	\$44,000.00

# Schedule of Values

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NBH#	NBH_DESC	TYPE	CODE	BASE_QTY	BASE_RATE	INCREMENTAL	DECREMENTAL
595I3	CATAWBA NORTH IND 7	LT	IB	1	\$62,000.00	\$62,000.00	\$62,000.00
595I3	CATAWBA NORTH IND 7	SS	IB	45000	\$2.50	\$1.25	\$2.50
595I4	BALSOM RIDGE IND PARK	AC	IB	3	\$155,000.00	\$77,500.00	\$155,000.00
595I4	BALSOM RIDGE IND PARK	AC	IR	3	\$38,750.00	\$19,375.00	\$38,750.00
595I4	BALSOM RIDGE IND PARK	AC	IS	3	\$116,250.00	\$58,125.00	\$116,250.00
595I4	BALSOM RIDGE IND PARK	AC	IU	3	\$77,500.00	\$38,750.00	\$77,500.00
595I4	BALSOM RIDGE IND PARK	AC	R	3	\$19,000.00	\$11,400.00	\$19,000.00
595I4	BALSOM RIDGE IND PARK	SS	IB	130000	\$3.80	\$1.90	\$3.80
595I4	BALSOM RIDGE IND PARK	SS	IR	130000	\$0.95	\$0.48	\$0.95
595I4	BALSOM RIDGE IND PARK	SS	IS	130000	\$2.85	\$1.43	\$2.85
595I4	BALSOM RIDGE IND PARK	SS	IU	130000	\$1.90	\$0.95	\$1.90

GRADE	ADJ_PERCENT
AAA+	400%
AAA	350%
AAA-	325%
AA+50	300%
AA+25	275%
AA+-	250%
AA-25	225%
AA-50	200%
A+40	180%
A+20	170%
A+10	160%
A+-	150%
A-10	140%
B+10	130%
B+-	125%
B-10	115%
C+10	110%
C+05	105%
C+-	100%
C-10	95%
D+10	90%
D+-	85%
D-10	75%
E+10	65%
E+-	55%
E-20	45%
E-30	40%

BASE CHARACTERISTICS FOR COMMERCIAL SCHEDULE						
MA Code	Description	Wall Height	Story Height	Foundation / Basement	Exterior Walls	Partitions / Common Walls
MA01	Garden Apartment	9	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate for separation of living units
MA02	Townhouse Apartment	9	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate for separation of living units
MA03	Armory	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate for separation of office areas
MA04	Auditorium	14	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate for separation of office areas
MA05	Auto Dealership	14	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate for separation of office areas
MA06	Bank	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of office areas
MA07	Beauty / Barber Shop	12	First Floor Area	Continuous Footing or Concrete Slab	Face / Jumbo Brick	Adequate
MA08	Cafeteria	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate
MA09	Automatic Carwash	14	First Floor Area	Continuous Footing or Concrete Slab	Jumbo Brick	Adequate for separation of bays / sales area



BASE CHARACTERISTICS FOR COMMERCIAL SCHEDULE							
MA Code	Framing	Floor Cover / Finish	Interior Finish	Plumbing Fixtures	Other Features	Remarks / Additional Features	Add For...
MA01	Wood Joist	Vinyl / Carpet	Drywall / Panel	5 per unit			Attachments, Additional Plumbing Fixtures, Heating / Cooling
MA02	Wood Joist	Vinyl / Carpet	Drywall / Panel	6 per unit			Attachments, Additional Plumbing Fixtures, Heating / Cooling
MA03	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	8-12			Heating / Cooling, Sprinkler System
MA04	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	8-12			Heating / Cooling, Sprinkler System
MA05	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	8-12			Heating / Cooling, Sprinkler System
MA06	Wood Joist	Vinyl / Carpet	Drywall / Panel / Painted Block	8-12	Drive-Up Windows, Record Vault, Money Vault	Abundant Flourescent Lighting	Heating / Cooling, Sprinkler System, Elevators
MA07	Wood Joist	Wood / Vinyl / Carpet	Drywall / Panel	5-10			Heating / Cooling
MA08	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	8-12			Heating / Cooling, Sprinkler System
MA09	Rigid Steel Joist / Truss	Vinyl / Concrete Slab	Exposed Brick	5-8	Floor Drains	Flourescent Lighting	Heating / Cooling

## Schedule of Values

Lincoln County 2023

MA Code	Description	Wall Height	Story Height	Foundation / Basement	Exterior Walls	Partitions / Common Walls
MA10	Church	14	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate
MA11	Classroom	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate
MA13	Conversion	10	First Floor Area	Continuous Footing	Vinyl Siding or Equal	Adequate for separation of rooms / storage areas
MA14	Country Club / Clubhouse	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of retail / dining / locker rooms / support areas
MA15	Department Store	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of retail / storage area
MA16	Discount Store	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of retail / storage area
MA17	Dormitory	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate
MA19	Gym	14	First Floor Area	Concrete Slab	Face Brick or Equal	Adequate
MA20	Firestation	14	First Floor Area	Concrete Slab	Face Brick or Equal	Adequate
MA21	Fraternity	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate

# Schedule of Values

Lincoln County 2023

MA Code	Framing	Floor Cover / Finish	Interior Finish	Plumbing Fixtures	Other Features	Remarks / Additional Features	Add For...
MA10	Wood Joist	Vinyl / Carpet	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA11	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA13	Wood Joist	Vinyl / Linoleum / Carpet	Drywall / Panel	8		Forced Hot Air or Equal is included in base	Fireplaces, Garages, Porches, Basement Areas, Additional Plumbing, Cooling System
MA14	Wood Joist	Vinyl / Linoleum / Carpet	Drywall / Panel	15-20	Kitchen Area / Quarry Tile Floor Drains		Sprinkler System, Heating / Cooling, Elevators
MA15	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel / Plaster / Exposed Brick	10-15	Metal / Vitreous / Glass Store Front / Display	Abundant Flourescent Lighting	Heating / Cooling, Sprinkler System
MA16	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel / Plaster / Painted Block	8-10	Aluminum / Glass Store Front, Automatic Doors	Abundant Flourescent Lighting	Heating / Cooling, Sprinkler System
MA17	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA19	Rigid Steel Joist / Truss	Vinyl / Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA20	Rigid Steel Joist / Truss	Vinyl / Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA21	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System

# Schedule of Values

Lincoln County 2023

MA Code	Description	Wall Height	Story Height	Foundation / Basement	Exterior Walls	Partitions / Common Walls
MA22	Hangar	14	First Floor Area	Concrete Slab	Rigid Steel Frame	Minimal
MA23	Hospital	14	First Floor Area	Concrete Slab	Face Brick or Equal	Adequate
MA24	Hotel	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of service areas / guest rooms
MA25	Manufacturing	14	First Floor Area	Continuous Footing or Concrete Slab	Face / Jumbo Brick	Small Office Areas
MA26	Laboratory	14	First Floor Area	Continuous Footing or Concrete Slab	Tilt-Up Panel / Load-Bearing Walls	Small Office Areas
MA27	Laundry / Cleaners	12	First Floor Area	Continuous Footing or Concrete Slab	Face / Jumbo Brick	Adequate
MA31	Motel	10	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of service areas / guest rooms
MA32	General Office	10	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of service area
MA33	Restaurant	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of kitchen / dining area
MA34	General Retail	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Minimal

# Schedule of Values

Lincoln County 2023

MA Code	Framing	Floor Cover / Finish	Interior Finish	Plumbing Fixtures	Other Features	Remarks / Additional Features	Add For...
MA22	Rigid Steel Frame	Concrete Slab	None	1-3	Overhead Doors / Sliding Hangar Doors	Abundant Flourescent Lighting	Heating / Cooling, Sprinkler System
MA23	Rigid Steel Joist / Truss	Vinyl / Concrete Slab	Drywall / Panel	3-5 per room			Heating / Cooling, Sprinkler System, Elevators
MA24	Wood Joist	Vinyl / Heavy Linoleum / Carpet	Drywall / Panel / Plaster / Painted Block	3-5 per room	Quarry Tile / Kitchen Area	Abundant Flourescent Lighting	Heating / Cooling, Sprinkler System, Elevators
MA25	Steel Frame	Vinyl / Heavy Linoleum / Carpet	Painted Block	10-15	Overhead Doors / Dock Bumpers		Enclosures, Mezzanines, Heating / Cooling, Sprinkler System, Passenger / Freight Elevators
MA26	Reinforced Concrete	Concrete Slab	Painted Block or Equal	10-15	Overhead Doors / Dock Bumpers	Abundant Flourescent Lighting	Enclosures, Mezzanines, Heating / Cooling, Sprinkler System, Elevators
MA27	Wood Joist	Wood / Vinyl / Carpet	Drywall / Panel / Unfinished	5-10			Heating / Cooling
MA31	Wood Joist	Vinyl / Heavy Linoleum / Carpet	Drywall / Panel / Painted Block	3-5 per room	Aluminum / Glass Window Walls		Heating / Cooling, Sprinkler System, Elevators
MA32	Wood Joist	Vinyl / Carpet	Drywall / Panel	8-10	Aluminum / Glass Window Walls		Heating / Cooling, Sprinkler System, Elevators
MA33	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel	10-15	Quarry Tile / Kitchen Area / Floor Drains	Abundant Flourescent Lighting	Heating / Cooling, Sprinkler System, Elevators
MA34	Wood Joist	Carpet / Vinyl	Drywall / Panel	5	Aluminum / Plate Glass Front, Average Display Area, Glass Doors		Heating / Cooling, Sprinkler System, Elevators

# Schedule of Values

Lincoln County 2023

MA Code	Description	Wall Height	Story Height	Foundation / Basement	Exterior Walls	Partitions / Common Walls
MA35	Service Garage	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of service / storage areas
MA36	Service Station	12	First Floor Area	Continuous Footing or Concrete Slab	Steel or Equal Painted	Adequate for separation of office / service area
MA38	Supermarket	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of service / storage areas
MA39	Theater	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of service / storage areas
MA40	Warehouse	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Small Office Areas
MA41	Convenience Store	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Minimal
MA42	Veterinary Clinic	10	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Abundant for separation of treatment / Exam rooms
MA44	Funeral Home	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of sales / viewing chapel
MA46	Medical Office	10	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Abundant for separation of treatment / Exam rooms

# Schedule of Values

Lincoln County 2023

MA Code	Framing	Floor Cover / Finish	Interior Finish	Plumbing Fixtures	Other Features	Remarks / Additional Features	Add For...
MA35	Wood Joist	Finished Concrete Slab	Painted Block	2-5	Garage Doors, Hose Bibs, Floor Drains	Good Fluorescent Lighting	Heating / Cooling, Sprinkler System
MA36	Wood Joist	Finished Concrete Slab, Quarry Tile, or Equal	Painted Block	5-8	Overhead Doors, Hose Bibs, Drains, Sales Area, Office Area, Plate Glass Windows	Good Fluorescent Lighting	Heating / Cooling
MA38	Wood Joist	Finished Concrete Slab	Drywall / Panel / Painted Block	8-10	Aluminum / Glass Store Front, Automatic Doors	Abundant Fluorescent Lighting	Heating / Cooling, Sprinkler System
MA39	Rigid Steel Joist / Truss	Vinyl / Heavy Linoleum / Finished Concrete Slab	Drywall / Panel / Painted Block	10-12	Elevated Projection Booths, Plate Glass Front, Ticket Booth		Heating / Cooling, Sprinkler System
MA40	Steel Frame	Finished Concrete Slab	Painted Block	0-5	Overhead / Rolling Doors Wood or Steel		Heating / Cooling, Sprinkler System, Major Enclosures, Mezzanines, Freight Elevators
MA41	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel / Exposed Brick	5	Aluminum / Plate Glass Front, Average Display Area, Glass Doors	Abundant Fluorescent Lighting	Heating / Cooling, Sprinkler System
MA42	Wood Frame	Vinyl / Carpet	Drywall / Panel	15-20	Floor Drains, Kennel Areas		Heating / Cooling, Sprinkler System, Elevators
MA44	Wood Joist	Carpet / Vinyl / Rubber Tile	Drywall / Panel	10-15	Floor Draining, Quarry Tile, Preparation Area		Heating / Cooling, Lifts, Elevators
MA46	Wood Frame	Vinyl / Carpet	Drywall / Panel	15-25			Heating / Cooling, Sprinkler System, Elevators

# Schedule of Values

Lincoln County 2023

MA Code	Description	Wall Height	Story Height	Foundation / Basement	Exterior Walls	Partitions / Common Walls
MA47	Government	10	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of office areas
MA49	Nursing Convalescent Home	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of housing / treatment / kitchen
MA50	Fast Food Restaurant	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick / Plate Glass or Equal	Adequate for separation of kitchen / dining area
MA52	Community Building	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate
MA53	Health Club	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of service / storage areas
MA54	Automotive Center	14	First Floor Area	Continuous Footing or Concrete Slab	Face / Jumbo Brick	Adequate for separation of retail / service area
MA55	Mini-Lube	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick	Retail / Service
MA56	Dairy Sales	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate for separation of retail / service area
MA57	Service Shop	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick	Minimal
MA58	Neighborhood Shops	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Painted Block	Adequate for separation of retail stores



# Schedule of Values

Lincoln County 2023

MA Code	Framing	Floor Cover / Finish	Interior Finish	Plumbing Fixtures	Other Features	Remarks / Additional Features	Add For...
MA47	Wood Frame	Vinyl / Carpet	Drywall / Panel	10-15			Heating / Cooling, Sprinkler System, Elevators
MA49	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel / Painted Block	3-5 per room	Quarry Tile / Kitchen Area / Floor Drains	Good Flourescent Lighting	Heating / Cooling, Sprinkler System, Elevators
MA50	Wood Joist	Vinyl / Heavy Linoleum / Terrazzo / Quarry Tile	Drywall / Panel / Exposed Brick	10-15	Kitchen Area / Quarry Tile Floor Drains	Abundant Lighting	Heating / Cooling, Sprinkler System
MA52	Wood Joist	Vinyl / Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA53	Wood Joist	Vinyl / Heavy Linoleum / Carpet	Painted Block / Exposed Brick	3-11	Overhead Doors (Abundant), Dock Bumpers	Good Flourescent Lighting	Heating / Cooling
MA54	Wood Frame	Concrete Slab / Vinyl	Painted Block	5-10	Overhead Doors, Hose Bibs, Floor Drains		Sprinkler System, Heating / Cooling
MA55	Wood Joist	Finished Concrete Slab	Painted Block	2-5	Overhead Doors		Heating / Cooling
MA56	Wood Joist	Finished Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA57	Wood Joist	Finished Concrete Slab	Painted Block	2-6	Overhead Doors		Heating / Cooling, Enclosures
MA58	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel / Painted Block	10-15	Aluminum / Glass Store Front, Automatic Doors	Abundant Flourescent Lighting	Sprinkler System, Heating / Cooling

# Schedule of Values

Lincoln County 2023

MA Code	Description	Wall Height	Story Height	Foundation / Basement	Exterior Walls	Partitions / Common Walls
MA60	Neighborhood Shops	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Painted Block	Adequate for separation of retail stores
MA62	Distribution Warehouse	14	First Floor Area	Continuous Footing or Concrete Slab	Tilt-Up Panel / Load-Bearing Walls	Small Office Areas
MA63	Mini-Warehouse	10	First Floor Area	Poured Concrete Slab	Metal / Aluminum	Adequate for separation of storage units
MA66	Post Office	10	First Floor Area	Continuous Footing or Concrete Slab	Wood Frame, Vinyl, or Equal	Adequate
MA67	Self-Service Car Wash	12	First Floor Area	Continuous Footing or Concrete Slab	Jumbo Brick	Adequate for separation of bays
MA70	Daycare Center	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate to separate office / classrooms / kitchen
MA71	Cold Storage Facility	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick / Pre-Fab Panels / Load Bearing Walls	Small Office Areas
MA73	Library	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate
MA74	Jail	12	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate
MA75	Open Office	10	First Floor Area	Continuous Footing or Concrete Slab	Fire Brick or Equal	Minimal

# Schedule of Values

Lincoln County 2023

MA Code	Framing	Floor Cover / Finish	Interior Finish	Plumbing Fixtures	Other Features	Remarks / Additional Features	Add For...
MA60	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel / Painted Block	10-15	Aluminum / Glass Store Front, Automatic Doors	Abundant Flourescent Lighting	Sprinkler System, Heating / Cooling
MA62	Reinforced Concrete	Concrete Slab	Exposed Concrete / Block	5-10	Overhead / Rolling Doors Metal or Steel	Adequate Lighting	Heating / Cooling, Sprinkler System, Elevators
MA63	Rigid Steel Frame	Concrete Slab	Unfinished	None	Overhead / Pedestrian Doors Metal / Wood		Heating / Cooling, Sprinkler System, Enclosures, Plumbing
MA66	Wood Joist	Finished Concrete Slab	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA67	Rigid Steel Joist / Truss	Concrete Slab	Exposed Brick / Block	Floor Drains		Flourescent Lighting	
MA70	Wood Joist	Concrete Slab / Vinyl / Carpet	Painted Block / Drywall	10-15			Heating / Cooling, Sprinkler System
MA71	Steel Bar Joist	Concrete Slab	Exposed Brick / Panels	5-10	Overhead / Rolling Doors Metal or Steel		Heating / Cooling (Creature Comfort Only), Sprinkler System
MA73	Wood Joist	Vinyl / Carpet	Drywall / Panel	5-8			Heating / Cooling, Sprinkler System
MA74	Wood Joist	Concrete Slab	Drywall / Panel	10-15			Heating / Cooling, Sprinkler System
MA75	Wood Joist	Vinyl / Carpet	Drywall / Panel	8-10			Heating / Cooling, Sprinkler System

## Schedule of Values

**Lincoln County 2023**

MA Code	Description	Wall Height	Story Height	Foundation / Basement	Exterior Walls	Partitions / Common Walls
MA77	Storage / Support Area	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Minimal
MA78	Kennel	10	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Separation Office / Stalls
MA79	Winery	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of Retail / Dining / Processing Areas
MA80	Pro Shop	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of retail and support areas
MA81	Office / Shop	10	First Floor Area	Continuous Footing or Concrete Slab	Light Steel or Equal	Adequate for separation of Office / Shop / Storage Areas
MA82	Auto Parts Store	14	First Floor Area	Continuous Footing or Concrete Slab	Ornamental Block or Equal	Adequate for separation of retail / storage area
MA83	Drug Store	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of retail / storage area
MA84	Conv Store / Fast Food Store	14	First Floor Area	Continuous Footing or Concrete Slab	Face Brick or Equal	Adequate for separation of Retail / Restaurant / Storage Areas

# Schedule of Values

Lincoln County 2023

MA Code	Framing	Floor Cover / Finish	Interior Finish	Plumbing Fixtures	Other Features	Remarks / Additional Features	Add For...
MA77	Steel Frame	Finished Concrete Slab	Painted Block	0-5	Overhead / Rolling Doors Wood or Steel		Heating / Cooling, Sprinkler System, Major Enclosures, Mezzanines, Freight Elevators
MA78	Wood Frame	Finished Concrete Slab	Painted Block / Drywall	3-10	Overhead / Rolling Doors		Heating / Cooling, Sprinkler System
MA79	Wood Frame	Vinyl / Carpet	Drywall / Panel	10-15	Floor Drains		Heating / Cooling, Sprinkler System, Elevators
MA80	Wood Joist	Vinyl / Linoleum / Carpet	Drywall / Panel	10-15			Heating / Cooling, Sprinkler System
MA81	Rigid Steel Frame	Vinyl / Carpet / Finished Concrete	Drywall / Panel / Exposed Steel	5-8	Overhead / Pedestrian Doors		Heating / Cooling, Sprinkler System
MA82	Light Steel	Vinyl / Heavy Linoleum	Drywall / Panel / Plaster / Painted Block	8-10	Aluminum / Glass Store Front, Automatic Doors	Abundant Fluorescent Lighting	Heating / Cooling, Sprinkler System
MA83	Light Steel	Vinyl / Heavy Linoleum	Drywall / Panel / Plaster / Painted Block	8-11	Aluminum / Glass Store Front, Automatic Doors	Abundant Fluorescent Lighting	Heating / Cooling, Sprinkler System
MA84	Wood Joist	Vinyl / Heavy Linoleum	Drywall / Panel / Plaster / Painted Block	10-15	Quarry Tile Floor, Floor Drains	Abundant Fluorescent Lighting	Heating / Cooling, Sprinkler System