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Tax Administration

**Office of Tax Administration**

**Uniform Schedules of Values,  
Standards, and Rules**

**Volume - 2**

**Land Use Classification  
Neighborhood Delineation  
Sales Analysis**



Tax Administration

# OFFICE OF TAX ADMINISTRATION

2016 GENERAL REAPPRAISAL  
UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

VOLUME 02

LAND

LAND USE CLASSIFICATION

NEIGHBORHOOD DELINEATION

SALES ANALYSIS

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## LAND

Land is a non-wasting asset; as such, it is always appraised as if vacant and available for sale (at highest and best use).

The mass appraisal process defines neighborhoods (market areas).

Land valuation appraisal methods and rates are based on analysis of sales within each subject neighborhood.

Land Adjustments allow a uniform method of dealing with parcels that are non-typical or non-standard relative to the neighborhood in which they exist.

Market analysis establishes base parcel values; Land Adjustments are percentage adjustments either negative or positive which decrease or increase the value of a subject parcel. This means that base land value for the subject neighborhood is adjusted up or down as appropriate, which in turn affects the parcels within that neighborhood.

Land Adjustments are determined and applied by direct sales comparison within a subject neighborhood.

Land Adjustment Rules:

- 1) Determined and applied based on direct sales comparison
- 2) Applied to a single parcel, or sub-set of parcels, within an otherwise homogeneous neighborhood (market area)

ONETax CAMA system Land Adjustments are PERCENT GOOD.

“Percent Good” is the estimate of remaining value of a subject after subtracting the estimated amount of value loss, expressed as a percentage. For example, comparable sales indicate that a subject lot is 20 percent less valuable than the base lot value adopted for a neighborhood. Another way of saying this is that the subject lot is 80 Percent Good compared to the base value.

[100.00 (base lot) - 20.00 (subject lot) = 80.00 (percent good)]

ONETax CAMA system expresses 1.00 as 100.00, where 100.00 equal multiplication by 1.00.

Example of ONETax CAMA system Land Adjustment computation...

Land Neighborhood - XXXXX

Land Unit ----- Unit Buildable (one living unit per lot)

Land Rate ----- \$15,000 per unit buildable (UB).

Comparable Sales Indicate Land Adjustment to Subject Parcel Of...		ONE TAX Input Land Adj Factor 1	Nbr Land Rate Factor 2	Computation	Subject Parcel Land Value \$ Product
=====		=====	=====	=====	=====
- 90%	(100.00 - 90.00)	<u>10.00</u>	15,000	(.1000 * 15000)	1,500
- 10%	(100.00 - 10.00)	<u>90.00</u>	15,000	(.9000 * 15000)	13,500
- 05%	(100.00 - 05.00)	<u>95.00</u>	15,000	(.9500 * 15000)	14,250
<b>No Adjustment</b>		<b>100.00</b>	<b>15,000</b>	<b>(1.0000 * 15000)</b>	<b>15,000</b>
+ 10%	(100.00 + 10.00)	<u>110.00</u>	15,000	(1.1000 * 15000)	16,500
+ 25%	(100.00 + 25.00)	<u>125.00</u>	15,000	(1.2500 * 15000)	18,750

## Land Adjustment Codes

CODE	DESCRIPTION
ACS	Access Road
COR	Corner Influence
ESM	Easement
EXF	Excess Frontage
FFL	Frequent Flooding
MKT	Market
SHP	Shape
SPL	Special-See Note (Comment)
STD	Split Tax District
SZE	Size
TNT	Taxable/Non-Taxable
TOP	Topography
TRF	Traffic
UND	Un-Developed Street
VEW	View

(continued next page)

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

100	R01/FPT W/ DOCUMENT
200	R01/FPT W/O DOCUMENT
300	FPT/PROVISIONAL
310	FPT/UN-SUITABLE
320	FPT/WSTWTR HKUP FEASIBLE
330	FPT/VAC W/ WSTWTR SYS
332	FPT/IMP W/ OTR LT REQ
340	FPT/WSTWTR HKUP AVAILABLE
350	FPT/UNDEV STR PROVISIONAL
352	FPT/UNDEV STR UN-SUITABLE

(FPT means "Failed Percolation Test" – see p. 11)



LAND ADJUSTMENT GUIDELINES

In general, adjustments are given for either positive or negative value influences of various traits. The level of adjustment is estimated by the appraiser from market indications. While a comprehensive list of all conceivable circumstances is not possible, the following guidelines provide examples of how the appraiser should approach the question of positive or negative value influences. These guidelines are intended to be used as illustrations, rather than limitations, in the application of land adjustments.

Code ----- **ACS**

Description----- Access Road

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Non-typical length of driveway
- No direct access to primary traffic corridor

Code ----- **COR**

Description----- Corner influence

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Negative or positive impact to corner or near-corner parcels

Code ----- **ESM**

Description----- Easement

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Negative or positive impact from an interest in land owned by another that entitles its holder to a specific limited use or enjoyment, such as the right to cross the land or have a view over it continue unobstructed.
- Utility companies often own easements in gross (at large); these are not dependent on ownership of the surrounding estate.

Code ----- **EXF**

Description----- Excess Frontage

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Frontage is that portion of a parcel that lies contiguous with a street or other desirable feature, measured in lineal (a straight line) feet
- Negative or positive impact of non-typical frontage

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Code ----- **FFL**

Description----- Frequent Flooding

Influence ----- Negative Influence Percent

Adjustment ----- As Required

Description / Example(s)

- A floodplain, or flood plain, is flat or nearly flat land adjacent to a stream or river that experiences occasional flooding
- It includes the floodway, which consists of the stream channel and adjacent areas that carry flood flows, and the flood fringe, which are areas covered by the flood, but which do not experience a strong current
- Parcels subject to frequent flooding experience negative value impact

-----  
Code ----- **MKT/MKZ/MK1**

Description----- Market

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- The MKT adjustment is used when the market value of a property needs to be raised or lowered based on market conditions. These conditions include but are not limited to future development of a parcel and zoning.

-----  
Code ----- **SHP**

Description----- Shape

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Negative or positive impact of non-typical parcel shape
- Parcel shape is relative to the shape of typical parcels within a neighborhood
- "...shape of the subject parcel created an un-buildable situation due to planning department setback restrictions..."

-----  
Code ----- **SPL**

Description----- Special-See Note (Appraisal Comment

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- An un-named land adjustment, always documented

-----  
Code ----- **STD**

Description----- Split Tax District

Influence ----- N/A

Adjustment ----- As Required

Description / Example(s)

- Used to allocate value between two or more taxing districts; not a land adjustment

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Code ----- **SIZE/SIZ**

Description----- Size

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Negative or positive impact of non-typical parcel size
- Parcel size is relative to the size of typical parcels within a neighborhood
- "...size of the subject parcel created an un-buildable situation due to zoning definition..."

Code ----- **TNT**

Description----- Taxable/Non-taxable

Influence ----- N/A

Adjustment ----- As Required

Description / Example(s)

- Used to allocate value between a taxable entity and a non-taxable entity; not a land adjustment

Code ----- **TOP**

Description----- Topography

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Negative or positive impact due to the relative elevations of different features in a landscape (parcel)
- Topography is expressed by "topographic maps" which depict terrain relief showing ground elevation, usually through either contour lines or spot elevations
- "...lots down slope from street level sell for less than street level lots..."

Code ----- **TRF**

Description----- Traffic

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Traffic; passage of people or vehicles along routes of transportation
- Negative or positive impact of non-typical traffic
- "...change in vehicular transportation route created a negative impact to commercial land..."

Code ----- **UND**

Description----- Undeveloped Street

Influence ----- Negative Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Negative value impact from lack of improvement(s) "to" land
- Improvements "to" land include; street paving, sidewalks, water lines, sanitary sewer lines, storm drains, power lines, gas lines and such

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

Code ----- **VEW**

Description----- View

Influence ----- Negative Influence or Positive Influence Percent

Adjustment ----- As Required

Description / Example(s)

- View; field of vision
- Negative or positive impact of non-typical view
- "...the most desirable feature of the parcel is the beautiful view..."

Code ----- **100 through 352** land adjustments for wastewater disposal systems

Description----- Failed Percolation Test (FPT)

Influence ----- Negative Influence Percent

Adjustment ----- As Required

Description / Example(s)

- Percolation (Perk) – Percolation refers to a soil's inherent ability to absorb water. All soil types have some degree of ability to absorb water, but not all soils absorb water at a rate that allows for the soil type to be utilized for the installation of a septic system.

CODE	DESCRIPTION
=====	=====
100	R01/FPT W/ DOCUMENT
200	R01/FPT W/O DOCUMENT
300	FPT/PROVISIONAL
310	FPT/UN-SUITABLE
320	FPT/WASTEWATER HOOKUP FEASIBLE
330	FPT/VAC W/ WASTEWATER SYSTEM
332	FPT/IMP W/ OTR LT REQ
340	FPT/ WASTEWATER HOOKUP AVAILABLE
350	FPT/UNDEV STR PROVISIONAL
352	FPT/UNDEV STR UN-SUITABLE

## RATE TABLES

LAND UNIT TYPE =====	MARKET VALUE RANGE (Expressed as \$) =====	
RESIDENTIAL/AGRICULTURAL PROPERTY CLASSES		
• Per Acre	10,000.00	to 260,000.00
• Per Lot/Each/Unit	6,000.00	to 250,000.00

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL PROPERTY CLASSES		
• Per Acre	5,000.00	to 2,500,000.00
• Per Square Foot	1.00	to 80.00

### Notes:

- Applicability is Countywide dependent on specific location and analysis of comparable sales of like properties.
- Market Value Range reflects base rates, which may be modified by standardized adjustments generally accepted in the mass appraisal of land, base rates do not apply to un-buildable parcels or special purpose parcels such as "Greenway" or "Common Area".
- Land Unit Types:
  - Per Acre ----- represents 43,560 square feet
  - Per Lot/Each/Unit - represents one saleable land unit
  - Per Square Foot --- represents one square foot
- For an expanded discussion of site Analysis, refer to *PROPERTY ASSESSMENT VALUATION*, copyright 2010 by the International Association of Assessing Officers.

## Final Land Use Coding System

### Categories

Property Classification Coding defines Final Land Use of a subject property.

Final Land Use is the highest and best use, generally current use.

Property Classification is a key element in market comparability analysis; homogeneous units providing comparability statistics.

Definitions:

- Improved Property - A parcel which includes permanently affixed improvements on land.
- Vacant Property --- A parcel having no permanently affixed improvements.

Final Land Coding System is based on a three digit identifier being hierarchical (classified according to various criteria into successive levels or layers) in nature.

- First Digit -- Category
- Second Digit - Group
- Third Digit – Sub Group

The nine Categories are:

#### 100 - Residential

(Improved) ---- Property used for human habitation (e.g. year-round residences, rural residences with acreage, estates, seasonal residences and individual manufactured homes).

Residential property is less than 10 acres.

#### 200 - Agricultural

(Improved) ---- Property used for human habitation (e.g. year-round residences, rural residences with acreage, estates, seasonal residences and individual manufactured homes).

Agricultural property is 10 acres or greater.

Agricultural property may or may not include the production of crops or livestock (e.g. livestock and products, field, truck and orchard crops).

300 - Vacant Land---- Property that is not in use, in temporary use, or without permanently affixed improvement(s) (e.g. residential, rural, agricultural, commercial, industrial, community service and such).

400 - Commercial

(Improved) ---- Property used for the sale of goods and/or services (e.g. non-residential/agricultural living accommodations, dining establishments, motor vehicle services, storage warehouse(s) and distribution facilities, retail services, bank and office, medical buildings, and multi-purpose buildings).

500 - Recreation,

Entertainment,  
and Amusement

(Improved) ---- Property for the congregation or gathering of groups for recreation, entertainment, or amusement (e.g. entertainment or sports assemblies, amusement facilities, indoor and outdoor sports facilities, improved beaches, marinas, camps, resorts, and improved parks).

600 - Community Services

(Improved) ---- Property used for the well-being of the community (e.g. health facilities, education, cultural centers, correction facilities, welfare and governmental facilities).

700 - Industrial

(Improved) ---- Property used for the production and fabrication of durable and non-durable goods (e.g. manufacturing, mining, quarrying, and wells).

800 - Public Service

(Improved) ---- Property used to provide services to the general public (e.g. gas, electric, water, communication, transportation, and waste disposal).

900 - Wild, Forested,

Conservation Land(s)

and Public Parks ---- Forested/Reforested lands, preserves, and parks.

Includes special classification; Agricultural, Horticulture, and Forest Present-Use Lands

## DETERMINATION OF PROPER CODE

Table following is part of coding structure in Category:

Residential (Less than 10 Acres)

This table demonstrates coding when a property has a distinct code (exact match), and how to use the coding structure when a property does not have a distinct code.

Category - 100 - Residential (Less than 10 Acres)

Group - 110 - Year Round Residence

Sub-Group - 111 - One Family Residence

112 - Two Family Residence

113 - Three Family Residence

Example...

Zero -0- has been reserved throughout to fill in the coding structure where a specific determination of highest and best use cannot be determined at Group level, Sub-Group level, or where it is not necessary, for certain Groups, to establish a Sub-Group level.

A Single Family Residence on a platted lot occupied by one family on a year round basis, would clearly be identified as belonging to Sub-Group- 111.

When confronted with a residential property that is not a one, two, or three family dwelling, but is a year round residence, code to Group level - 110.

When confronted with, for example, a residential property that cannot be classified at Group level, or if you are unsure as to its specific residential use, code at Category level - 100. The parcel should be coded at the greatest level of specificity available, in the appraiser's judgment.

An Appraiser using this system always has a "fallback position".

Code all parcels.



## Residential

### 100 - RESIDENTIAL (LESS THAN 10 ACRES W/ DWELLING)

#### 105 - Parcel which also includes Leasehold Improvement(s):

A special code used to identify a parcel with a residence owned by the land owner, as well as a leasehold improvement not owned by the land owner but also occupying the tract. This code is for the owner of the dwelling (non-leasehold) and the land. The leasehold improvement must be on a separate record; use Group 130 to identify the specific type.

#### 110 - Year-Round Residence:

A dwelling constructed to accommodate year-round occupancy, i.e., adequate insulation, heating, plumbing, etc. Includes both site-built and modular homes.

Group 110 and Sub-Group 111-113 are utilized for residences on city lots, subdivision lots, plats, or other areas of reasonably high density parcels with tract size generally (3) acres or less. For residences on larger tracts in rural areas see Group 140. If not constructed to accommodate year-round occupancy see Group 160.

111 - One Family Residence.

112 - Two Family Residence.

113 - Three Family Residence.

119 - Homeowners Association Improvements (non-dwelling).

This special code is used for improved parcels associated with Sub-Group codes 120/121/122 which includes clubhouse(s), swimming pool(s), tennis court(s), and such (includes land).

#### 120 – Condominium:

Individual fee simple ownership of living area plus a fractional ownership of common elements and land.

Condominium is a form of ownership not a construction style.

121 - PUD [Planned Unit Development] (land in fee simple in excess of footprint of dwelling, may or may not include fractional ownership of common elements; generally freestanding living units).

Includes:

Patio Homes - Detached home built on a very small lot, normally with a PUD project.

Cluster Homes - Clustering is a development design method by which - in limited areas - buildings may be constructed closer together and on smaller lots. This permits more open space in which land can be used for a variety of open space purposes, such as parks, trails, etc.

122 - Townhouse (land in fee simple equal to footprint of dwelling, sometimes also including small yard).

An architectural type of construction; a row house on a small lot that has exterior limits common to other similar units; title to the unit and its lot is vested in the individual owner with a fractional interest in common areas, if any.

Townhouse dwelling units generally have two or more floors and attach to other similar units via party walls (a wall erected on a property boundary or between two lots for the common benefit and use of the property owners on either side).

130 - Leasehold Improvement:

An improvement on a residential parcel, less than 10 acres, which is owned by person(s) other than the landowner(s).

131 - Reserved For Expansion.

132 - Reserved For Expansion.

133 - Leasehold-Residential Garage.

140 - Rural Residence with Acreage:

A year-round residence with less than ten acres of land, located in a rural area, beyond city limits.

150 - Estates:

A residential property of not less than 5 acres with a luxurious residence, located in a rural area, beyond city limits.

160 - Seasonal Residences:

Dwelling units generally subject to seasonal occupancy. This structure is not constructed to accommodate year-round occupancy, inadequate insulation, heating, etc.

161 - A seasonal Residence.

170 - Manufactured Home:

Real Property only when statutory definition is met; may be multi-wide or single-wide; does not include modular homes.

A semi-portable structure, built on a chassis and used as a permanent dwelling unit.

171 - 1-Manufactured Home or Manufactured Home Site.

172 - 2-Manufactured Homes or Manufactured Home Sites.

175 - Stick-Built Dwelling or Modular plus 1-Manufactured Home or Manufactured Home Site.

176 - Stick-Built Dwelling or Modular plus 2-Manufactured Homes or Manufactured Home Sites.

180 - Multiple Residences:

More than one residential dwelling on one parcel of land. May be any mix of Category 100 types (excluding 170 series).

190 - Historical Residential:

Generally a property with a residential dwelling which has been designated of historical significance.

## AGRICULTURAL

### 200 – AGRICULTURAL:

INCLUDES DWELLING, MAY INCLUDE OUT-BUILDINGS, TEN ACRES OR GREATER)

#### 205 - Parcel which also includes Leasehold Improvement(s):

A special code used to identify a parcel with a residence owned by the land owner, as well as a leasehold improvement not owned by the land owner but also occupying the tract. This code is for the owner of the dwelling (non-leasehold) and the land. Leasehold improvement(s) must be on a separate record; use Group 290 to identify the specific type.

#### 210 - Year Round Residence:

Ten Acres or greater; not in observable agricultural production:

211 - One Family Residence.

212 - Two Family Residence.

213 - Three Family Residence.

#### 220 - Livestock and Products (Including Dwelling):

221 - Poultry and poultry products, eggs, chickens, turkeys, ducks and geese.

222 - Dairy Products - milk, butter, and cheese.

223 - Swine, beef cattle, calves

224 - Sheep and wool.

225 - Honey and Beeswax.

226 - Other livestock - horses, donkeys.

#### 230 - Field Crops (Including Dwelling):

Corn, soybeans, and/or other field crops.

231 - Tobacco.

#### 240 - Truck Crops (Including Dwelling):

Land used for production of any of the crops usually referred to as truck crops (onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, carrots, beets, peas, etc.).

250 - Orchard Crops/Fruits/Specialties (Including Dwelling):

251 - Apples, pears, cherries, etc.

252 - Grape Vineyards.

253 - Strawberries, raspberries, dewberries, currants, etc.

257 - Fur Products - mink, chinchilla, etc.

258 - Pheasants.

259 - Aquatic - Fish Hatchery or Farm.

260 - Seasonal Residence ten acres or greater not in observable agricultural production:

Dwelling unit generally subject to seasonal occupancy. The structure is not constructed to accommodate year-round occupancy (inadequate insulation, heating, etc.).

261 - A seasonal Residence with 10 Acres or greater of land.

270 - Manufactured Home:

Real Property only when statutory definition is met; may be multi-wide or single-wide; does not include modular homes.

A semi-portable structure, built on a chassis and used as a permanent dwelling unit. Tract size must be equal to or greater than 10 Acres.

271 - 1-Manufactured Home or Manufactured Home Site.

272 - 2-Manufactured Homes or Manufactured Home Sites.

275 - Stick-Built Dwelling or Modular plus 1-Manufactured Home or Manufactured Home Site.

276 - Stick-Built Dwelling or Modular plus 2-Manufactured Homes or Manufactured Home Sites.

280 - Multiple Rural Residences:

More than one rural residence on one parcel of land. May also include not more than 2-Manufactured Homes. Dwellings take precedence. Tract size equal to or greater than 10 Acres.

290 - Leasehold Improvement:

An improvement on an agricultural parcel, equal to or greater than 10 acres, which is owned by person(s) other than the landowner(s).

## Vacant land

### 300 - VACANT LAND (UNIMPROVED LAND)

#### 310 - Residential (Less than 10 Acres):

##### 311 - Residential Vacant Lots/Small Tracts:

Vacant lots or vacant small acreage parcels located within cities, subdivisions, plats, or other high parcel density areas. For rural tracts, but still less than 10 acres, use 314.

312 - Residential Land including a small improvement, not used as living accommodations. Typically includes private automobile garages on parcels of land separate from the residence.

##### 313 - Water Front/Seasonal Vacant Lots or Small Tracts:

Land best suited for improvement for recreational or seasonal purposes.

##### 314 - Rural Tract of Less than 10 Acres:

Rural location, less than 10 acres.

##### 315 - Underwater Lands:

Typically land in a residential area, owned by other than a governmental unit, which is underwater and/or has been inundated due to creation of lakes or is permanently wet and low lying.

316 - Waterfront Land including a small improvement, not being used for living accommodations. Typically includes improvements such as a docks, boathouses or storage sheds situated on waterfront land.

##### 317 - Residential Vacant Land Owned By Condominium, Townhouse or PUD Association:

Land with separate PIN which is vacant and owned by the Association. If common area interest amenities such as swimming pool, tennis courts, etc. are found on the subject parcel use Code 119.

##### 318 - Residential Vacant Land Owned By the Condominium Developer:

Land with separate PIN held by the Developer for expansion.

##### 319 - Residential Land w/ Leasehold:

A parcel of less than 10 acres which is vacant except for a leasehold improvement. This code is for the landowner, see Group 130 for the leasehold improvement.

320 - Rural/Agricultural (10 Acres or Greater):

321 - Agricultural Vacant Land (Productive):

Land used as a part of an operating farm which does not include living accommodations. Usually distinguishable when an operating farm is made up of multiple contiguous parcels.

322 - Abandoned Agricultural:

Non-productive; not part of an operating farm.

323 - Timber-Land 20 Acres or Greater:

Property of 20 Acres or greater solely timberland.

324 - Other Rural Vacant Lands:

Woods and brush, waste land, rocky areas and/or rock faces.

325 - Agricultural Land including improvement(s), not being used for living accommodations. Typically includes miscellaneous farm buildings on a parcel of land separate from the residence.

329 - Agricultural Land w/ Leasehold:

A parcel of 10 acres or greater which is vacant except for a leasehold improvement. This code is for the landowner, see Group 290 for the leasehold improvement.

340 - Commercial:

Vacant lots or acreage which is commercial in nature.

347 - Commercial Vacant Land Owned By the Condominium Association:

Land with separate PIN which is vacant and owned by condominium association. May include common area interest amenity structures.

348 - Commercial Vacant Land Owned By the Condominium Developer:

Land with separate PIN held by the developer for expansion.

349 - Commercial Land w/ Leasehold:

Commercial land vacant except for a leasehold improvement.

This code is for the land owner, see Sub-Group 419, 429 etc. for leasehold improvement codes.

350 - Industrial:

Vacant lots or acreage which is industrial in nature.

359 - Industrial Land w/ Leasehold: Industrial land vacant except for a leasehold improvement. This code is for the land owner; see Sub-Group 719, 729 etc. for leasehold improvement codes.

360 - Community Service:

Vacant lots or acreage owned by Community Service organizations.

369 - Community Service Land w/ Leasehold: Community Service land vacant except for a leasehold improvement. This code is for the land owner, see Sub-Group 519, 619 etc. for leasehold improvement codes.

370 - Public Utility:

Vacant lots or acreage owned by public utilities.

379 - Public Utility Land w/ Leasehold:

Public utility land vacant except for a leasehold improvement. This code is for the land owner.

380 - Urban Renewal or Slum Clearance:

Vacant lots or acreage which are in the process or undergoing urban renewal or slum clearance. Improvements must be abandoned.



## Commercial property

### 400 – COMMERCIAL

#### 405 - Commercial which also includes a Leasehold Improvement:

This code is used to identify a parcel with Commercial Building(s) as well as leasehold improvement(s) not owned by property owner, but also occupying the tract. Use - 405 - for owner of primary improvement and land. Leasehold improvement(s) must be on a separate record, use proper Sub-Group code 419, 429, 439, 449, 459, 469, 479, 489, etc. to identify specific leasehold improvement type.

#### 410 - Living Accommodations:

##### 411 - Apartment - Garden (One to Three Story).

Also includes designed quadruplex (a four-unit building designed for occupancy as four different residences).

##### 412 - Apartment - High Rise (Greater than 3-Story).

##### 413 - Apartment Conversion:

A structure designed and built as a single family dwelling and later converted to (4) or more living units.

##### 414 - Hotel:

Multiple sleeping units and lobby, of three or more floors, without individual kitchen facilities. Generally distinguished from motels by extent of services and amenities provided.

##### 415 - Motel:

Multiple sleeping units of three or fewer stories, with or without individual kitchen facilities, and designed for transient occupancy.

##### 416 - Manufactured Home Parks:

Also referred to as mobile home or trailer parks or trailer courts. Typically, manufactured homes within the park are owner occupied, while the land and facilities are rented or leased. Manufactured homes which meet this criteria are considered "Tangible Personal Property" and are not appraised as Real Property. **MUST INCLUDE (3) OR MORE MANUFACTURED HOMES OR MANUFACTURED HOME SITES.**

417 - Camps, Cottages, Bungalows:

Properties normally rented seasonally.

418 - Inns, Lodges, Bed & Breakfast, Boarding and Rooming Houses, Tourist Homes

419 - Leasehold Living Accommodations Type Improvements:

This code is for the improvement only.

420 - Dining Establishments:

421 - Restaurants:

Typically those properties which provide full-course meals as well as alcoholic beverage service.

422 - Diners and Luncheonettes:

Usually a year-round operation characterized by counter service and limited seating.

423 - Snack Bars, Drive-in, Ice Cream Bars:

Includes window and/or car service, possibly limited counter service. Example - SONIC, A & W Root Beer, Tastee Freeze Ice Cream.

424 - Night Clubs:

Typically those properties which feature live entertainment, full menu, and alcoholic beverage service.

425 - Bar:

Typically those properties which provide alcoholic beverage service and limited food service.

426 - Fast Food Facility (Franchised):

Includes inside counter service, drive-up window, and generally a limited menu. Example - McDonald's, Burger King, Wendy's etc.

429 - Leasehold Dining Establishment Type Improvements:

This code is for the improvement only.

430 - Motor Vehicle Services:

431 - Auto Dealers - Sales and Service:

A dealership or large sales operation; can also be a truck or farm machinery dealership, an auto or truck rental agency, or a motor home sales and service operation.

432 - Service and Gas Stations:

Sells gasoline and/or provides minor repairs and services.

433 - Auto Body, Tire Shops, Other Related Auto Sales:

Specialized auto equipment and repair. Example - Goodyear Tire Center.

434 - Automatic Car Wash:

Typically the car is moved through the facility by mechanized equipment independent of driver control.

435 - Manual Car Wash:

Car driven into stall and washed via revolving brushes or sprayers rotating around the car (a/k/a semi-automatic).

436 - Self-Service Car Wash:

Typically a multi-stall structure in which the act of washing the vehicle is performed manually by the vehicle operator. Features a coin operated system with spray type hoses for washing and rinsing the vehicle.

437 - Parking Garage:

A multi-story structure with elevators and/or ramps, used for car parking.

438 - Parking Lots:

A paved commercial parking lot for motor vehicles.

439 - Leasehold Motor Vehicle Type Improvements:

This code is for the improvement only.

440 - Storage, Warehouse and Distribution Facilities:

441 - Gasoline, Fuel, Oil, Liquid Petroleum Storage and/or Distribution.

442 - Bottled Gas, Natural Gas Facilities.

443 - Grain and Feed Elevators, Mixers, Agri-Business Sales Outlets.

444 - Lumber Yards, Sawmills.

445 - Coal Yards, Bins.

446 - Cold Storage Facilities:

Typically for perishables or produce but may include other items.

447 - Trucking Terminals.

448 - Piers, Wharves, Docks and Related Facilities.

449 - Leasehold Distribution Facilities Type Improvements:

This code is for the improvement only.

450 - Retail Services:

451 - Regional Shopping Centers:

Multi-occupant environmental controlled centers with fifty or more stores, usually featuring two or more anchor department stores. The site features ample paved parking.

452 - Area or Neighborhood Shopping Centers:

A shopping center generally with a junior department store complemented by six to ten other stores. Type - 452 - is most often non-enclosed. A supermarket may be present. Ample on-site parking.

453 - Large Retail Outlet:

Typically a Wal-Mart, K-Mart, or associated type. These outlets are usually complemented by a large supermarket, drug store, and/or several stall type storefronts. Ample parking on-site.

454 - Large Retail Food Stores:

Typically a Food Lion, Kroger, or associated type. These stores are usually complemented by a drug store, and/or several stall type store fronts. Ample parking on-site.

455 - Dealerships - Sales and Service (other than auto with large sales operation).

456 - Convenience Stores with Fuel Sales.

457 - Convenience Stores without Fuel Sales.

459 - Leasehold Retail Services Type Improvements: This code is for the improvement only.

460 - Banks and Office Buildings:

461 - Standard Bank/Single Occupant.

462 - Drive-in Branch Bank.

463 - Bank Complex with Office Building.

464 - Office Building.

465 – Professional Building:

Medical, Legal, etc.

466 - Office Condominium (Commercial).

469 - Leasehold Bank & Office Building Type Improvements:

This code is for the improvement only.

470 - Miscellaneous Services:

471 - Funeral Homes.

472 - Dog Kennels, Veterinary Clinics.

473 - Nursery and Greenhouses:

Buildings, greenhouses and associated land used for growing nursery stock, trees, flowers, hot house plants, etc.

474 - Mini-Warehouses:

Stall type storage structures. Typically constructed on slab and resembling a row of attached garages.

475 - Junkyard:

Land used for storage and/or demolition of motor vehicles, may be vacant (salvage vehicle parking) or improved with salvage processing buildings.

479 - Leasehold Miscellaneous Service Type Improvements:

This code is for the improvement only.

480 - Multiple Use or Multi-purposes:

Multiple use -- a building which is readily adaptable for more than one use or purpose. Little physical change to structure is required.

481 - Downtown Row Type (w/common wall):

Typically a 1- to 3-story older structure, located in a central business district, dealing in retail sales and/or services with offices and/or apartments on the upper floors. Lacks on-site parking.

482 - Downtown Row Type (detached):

Same building description as - 481 - however, this is an individual freestanding structure lacking party or common walls.

483 - Converted Residence:

Generally a building located in a residential or mixed commercial area which has been converted or adapted for office space. An example would be a doctor or dentist's office with an apartment upstairs.

484 - One Story Single Occupant Structure:

Single Occupant -- A small modern building adaptable for several uses such as retail clothing store, furniture store, small office and/or warehouse. Small retail store.

485 - One Story Multi-Occupant Structure:

Multi-Occupant. A small modern building adaptable for several uses. Example - liquor store, drug store, laundromat etc. Generally one building with partitioned walls for multiple occupancy. Limited parking on site. Also known as a "Strip Plaza". Normally not more than six stores.

489 - Leasehold Multiple Use Type Improvements:

This code is or the improvement only.

490 - Historical Commercial:

A property with a commercial improvement designated of historical significance.

## Recreation/Entertainment/Amusement Property

### 500 - RECREATION/ENTERTAINMENT/AMUSEMENT

#### 505 - Recreation, Entertainment, Amusement

Parcel which also includes Leasehold Improvement(s):

This code is use to identify any Recreation, Entertainment or Amusement parcel with an improvement of that type as well as a leasehold improvement not owned by the property owner, but also occupying the tract. This code is for the owner of the primary improvement(s) and the land. The leasehold improvement must be on a separate record, use Sub-Group codes 519, 529 etc. to identify the specific leasehold improvement type.

#### 510 - Entertainment Assembly:

##### 511 - Legitimate Theater:

Used primarily for live presentations of the performing arts (opera, drama, musical, symphonies, ballet, etc.).

512 - Motion Picture Theaters: Excluding drive-in theaters.

513 - Drive-in Theaters.

514 - Auditoriums, Exhibition and Exposition Halls.

515 - Radio, T.V. and Motion Picture Studios.

519 - Leasehold Recreation, Entertainment or Amusement Type Improvements:

This code is for the improvement only.

#### 520 - Sports Assembly:

521 - Stadiums, Arenas, Armories, Field Houses.

522 - Racetracks:

Auto, horse, motorcycle, and drag strips.

529 - Leasehold Sports Assembly Type Improvements:

This code is for the improvement only.



530 - Amusement Facilities:

531 - Fairgrounds.

532 - Amusement Parks.

533 - Game Farms.

534 - Social Organizations:

Such as Elks, Moose, Eagles, and Veterans' Posts whose primary purpose is social activities for their membership.

539 - Leasehold Amusement Facilities Type Improvements:

This code is for the improvement only.

540 - Indoor Sports Facilities:

541 - Bowling.

542 - Skating.

Ice and roller rinks.

543 - YMCA or YWCA.

544 - Health/Fitness Spa.

545 - Swimming:

Indoor pools (natatorium - a building constructed for the purpose of housing a swimming pool and related equipment).

546 - Other Miscellaneous:

Tennis, Archery, Shooting, Pool Room, Billiards.

549 - Leasehold Indoor Sports Facilities Type Improvements:

This code is for the improvement only.

550 - Outdoor Sports Activities:

551 - Skiing:

Including sleeping and dining facilities, but not including ski facilities of resort complexes.

552 - Golf Courses:

Public golf courses with associated sports facilities and/or dining facilities.

553 - Country Clubs (membership golf courses):

Including sports and dining facilities.

554 - Swimming: Outdoor pools.

555 - Riding Stables.

556 - Skating (outdoor).

Ice or roller rinks outdoors (may be covered).

557 - Other Outdoor Sports:

Golf Driving Ranges, Miniature Golf, Tennis, Batting Ranges, Shooting Ranges, etc.

559 - Leasehold Outdoor Sports Facilities Type Improvements:

This code is for the improvement only.

560 - Improved Beaches:

Bathing facilities, to include bath houses, parking facilities, etc.

570 - Marinas:

Includes docks and piers, boat storage facilities, repair shops, etc.

580 - Camps, Camping Facilities and Resorts:

581 - Camps for Groups (children and/or adults).

582 - Camping Facilities:

Includes parks with accommodations for tents, campers or travel trailers.

583 - Resort Complexes:

589 - Leasehold Camp, Camping Facilities and Resorts Type Improvements:

This code is for the improvement only.

590 - Parks:

591 - Playgrounds.

592 - Athletic Fields.

593 - Picnic Grounds.

## System Community Services Property

### 600 - COMMUNITY SERVICES

#### 605 - Community Services Parcel which also includes Leasehold Improvement(s):

This code is use to identify any Community Services parcel with an improvement of that type as well as leasehold improvement(s) not owned by the property owner, but also occupying the tract. This code is for the owner of the primary structure(s) and the land. The leasehold improvement must be on a separate record, use Sub-Group codes 619, 629 etc. to identify the specific leasehold improvement type.

#### 610 - Education:

611 - Library.

612 - School:

Includes Elementary and Secondary.

613 - Colleges and Universities.

614 - Special Schools and Institutions:

Physically or mentally handicapped, etc.

615 - Other Educational Facilities.

618 - Education Parking Lot (Paved).

619 - Leasehold Education Type Improvements:

This code is for the improvement only.

#### 620 - Religious:

621 - Church.

622 - Church Parsonage/Rectory.

623 - Church School.

624 - Church Parking Lot (Paved).

629 - Leasehold Religious Type Improvements:

This code is for the improvement only.

630 - Welfare:

631 - Orphanages.

632 - Benevolent and Moral Associations.

633 - Home for Aged/Elderly.

639 - Leasehold Welfare Type Improvements:

This code is for the improvement only.

640 - Health:

641 - Hospitals.

642 - Other Health Facilities.

643 - Assisted Living Facilities.

648 - Health Parking Lot (Paved).

649 - Leasehold Health Type Improvements:

This code is for the improvement only.

650 - Governmental Centers:

651 - Government Highway Garages:

Used for the storage and maintenance of highway equipment by any governmental unit. Includes the land surrounding which is part of the garage installation.

652 - Governmental Buildings:

Buildings and associated land owned by Federal, State, County, or City governments. Includes, Courthouses, Administrative Complexes', Town Halls, Federal and State Offices, etc.

653 - Parking Lots:

Owned by Federal, State, County and City governments inclusive of land and appurtenant structures. Includes, open single level lots as well as multi-level parking garages found in business districts.

659 - Leasehold Governmental Centers Type Improvements:

This code is for the improvement only.

660 - Protection:

661 - Army, Navy, Air Force, Marine and Coast Guard Installations, Radar sites, etc.

662 - Police and Fire Protection, Electrical Signal Equipment and Other Facilities for Fire, Police, Civil Defense, etc.

669 - Leasehold Protection Type Improvements:

This code is for the improvement only.

670 - Correctional:

Includes prisons and jails owned by any governmental unit.

680 - Cultural and Recreational:

681 - Cultural Facilities.

682 - Recreational Facilities.

689 - Leasehold Cultural Type Improvements:

This code is for the improvement only.

690 - Miscellaneous:

691 - Professional Associations.

692 - Roads, streets, highways, parkways, expressways, if deeded as separate parcels.

693 - Indian Reservations.

694 - Animal Welfare.

695 - Cemeteries.

696 - Child Day-Care Facilities.

697 - ABC (Alcoholic Beverage Control) Stores.

699 - Leasehold Miscellaneous Type Improvements:

This code is for the improvement only.

## Industrial Property

### 700 - INDUSTRIAL

#### 705 - Industrial Parcel which also includes a Leasehold Improvement:

This code is use to identify any Industrial parcel with improvement(s) of that type as well as leasehold improvement(s) not owned by the property owner, but also occupying the tract. This code is for the owner of the primary structure(s) and the land. The leasehold improvement(s) must be on a separate record, use Sub-Group codes 719, 729 etc. to identify the specific leasehold improvement type.

#### 710 - Manufacturing and Processing:

##### 711 - Environmental Science Facilities:

Environmental science is the science of the interactions between the physical, chemical, and biological components of the environment, including their effects on all types of organisms but more often refers to human impact on the environment.

##### 712 - Materials Science Facilities:

Materials science is a multidisciplinary field focusing on functional solids, whether the function served is structural, electronic, thermal, chemical, magnetic, optical, or some combination of these. It uses those parts of chemistry and physics that deal with the properties of materials, but also includes a distinctive set of scientific techniques that probe materials structure.

##### 713 - Information Technology and/or Telecommunication Facilities:

Science and technology of communications at a distance by electronic transmission of impulses, such as by telegraph, telephone, radio or television. It is the foundation for the Internet and all of the emerging activities surrounding the Internet's activities. Telecommunications is the transmission of information by wire, radio, optical cable, electromagnetic, or other means (e.g., electrical circuit boards, computer chips, telephone equipment, fiber optic, etc.).

##### 714 - Microelectronics/Nanotechnologies Facilities:

Nanotechnology comprises technological developments on the nanometer scale, single molecules and atoms, resulting in fundamentally new functionalities and properties unattainable at higher dimensions usually 0.1 to 100 nm. (One nanometer equals one thousandth of a micrometer or one millionth of a millimeter.) The term has sometimes been applied to microscopic technology.

An interdisciplinary field including chemistry, physics, biology, medicine, engineering and many other fields.

715 - Pharmaceutical, Biopharmaceutical and/or Medical Devices Facilities:

The application of biological technology research to the development of pharmaceutical products that improve human health, animal health, and agriculture. Recombinant protein drugs, recombinant vaccines and monoclonal antibodies (for therapeutic roles).

716 - Biotechnology, Agricultural Biotechnology Facilities:

Biotechnology is technology based on biology, especially when used in agriculture, food science, and medicine.

717 - Chemicals Facilities:

Industrial and non-industrial production facilities.

718 - Miscellaneous Research Facilities.

719 - Leasehold Manufacturing and Processing Type Improvements:

This code is for the improvement only.

720 - Mining and Quarrying:

This group includes parcels used in or necessary adjunct to provisions of mining and quarrying, e.g., sand and gravel, limestone, trap rock (A dark-colored igneous rock of great weight and strength, including basalt, feldspar, etc.), salt, iron and titanium, talc, lead and zinc, gypsum, and other mining and quarrying.

729 - Leasehold Mining and Quarrying Type Improvements:

This code is for the improvement only.



## Public Service Property

### 800 - PUBLIC SERVICE

This category includes, but is not limited to, land that is used in or that is a necessary adjunct to the rendition of public-utility services. Thus, land occupied by a building used principally by a telephone company for accounting or customer-billing purpose should be coded in this class notwithstanding the fact that other property having the same characteristics but not used by a public-utility company would usually be classified as a commercial building. Similarly, land occupied by buildings in which is stored equipment used in rendering these public-utility services or in which those businesses garage or repair their motor vehicles should be classified as the appropriate public-service land and not as warehouse and garages, respectively.

#### 810 - Electric and Gas:

This group includes all land used in the production, transmission and distribution of electricity and gas.

811 - Electric Power Generation Plant - Hydro.

812 - Electric Power Generation Plant - Coal Burning.

813 - Electric Power Generation Plant - Oil Burning.

814 - Electric Power Generation Plant - Nuclear.

815 - Electric Power Generation Plant - Gas Burning.

816 - Gas Generation Plant (any processing site engaged in the extraction of natural gas liquids from field gas, fractionation of mixed natural gas liquids to natural gas products, or both).

817 - Electric - Transmission and Distribution.

818 - Gas ----- Transmission and Distribution.

#### 820 - Water:

##### 821 - Flood Control:

This code should be used to designate land used for the accumulation, storage or diversion of water for flood control purposes only.

##### 822 - Water Supply:

This code should be used to designate land used for the accumulation, storage, transmission or distribution of water for purposes other than flood control or production of electricity.

830 - Communication:

831 - Telephone.

832 - Telegraph.

833 - Radio.

834 - Television.

835 - Community-Antenna Television.

840 - Transportation:

841 - Motor Vehicle:

Land used in the rendition of transportation services by motor vehicle.

842 - Railroads.

843 - Reserved for Expansion.

844 - Air.

845 - Water:

This code should be used to designate land used for water transportation (Canals).

846 - Bridges, Tunnels and Subways.

847 - Pipelines.

850 - Waste Disposal:

851 - Solid Wastes.

852 - Landfills and Dumps.

853 - Sewage Treatment and Water Pollution Control.

854 - Air Pollution Control.

860 - Special Franchise Property:

861 - Electric and Gas.

862 - Water.

866 - Telephone.

867 - Miscellaneous.

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

868 - Pipelines

869 – Television

## Wild, Forested, Conservation Lands, Public Parks and Special Property Classes

### 900 - WILD, FORESTED, CONSERVATION LANDS, PUBLIC PARKS AND SPECIAL PROPERTY CLASSES

910 - Private Hunting and Fishing Clubs.

920 - Public Forest Lands:

921 - Federally Owned Forest Lands.

922 - State Owned Forest Lands.

930 - Public Parks:

931 - Federally-owned public parks, recreation areas, and other multiple use.

932 - State-owned public parks, recreation areas, and other multiple use.

933 - County-owned public parks and recreation areas.

934 - City/Town/Village-owned public parks and recreation areas.

940 - Other wild or conservation lands.

941 - Wetlands either privately or governmentally owned subject to specific use restrictions.

942 - Wilderness Areas.

990 - Present-Use Lands -- Inclusive of; Agricultural, Horticultural, and Forest designated as special classes of property under authority of the North Carolina Constitution. Appraised, assessed and taxed as stipulated in G.S. 105-277.3 through 277.7. In general the land of qualifying owners is appraised on the basis of "value-in-use" rather than "market value" (value-in-exchange). Improvements (structures) attached to these lands are appraised at "market value".

99010 - Present-Use -- Agricultural.

99020 - Present-Use -- Forestry.

99030 - Present-Use -- Horticultural.

## ONETax CAMA Coding

100	*RESIDENTIAL*
105	RES/ W/ LEASEHOLD
110	RES/ YEAR-ROUND
111	RES/ 1-FAMILY
112	RES/ 2-FAMILY
113	RES/ 3-FAMILY
114	RES/ 4-FAMILY
119	RES/ HOMEOWNERS ASSOC IMP
120	RES/ CONDOMINIUM
121	RES/ CONDO-PUD W/ LAND
122	RES/ TOWNHOUSE W/ LAND
123	RES/ PATIO HOME W/ LAND
130	RES/ LSHLD IMPROV
133	RES/ LSHLD RES - GARAGE
140	RES/ RURAL RES W/ ACREAGE
150	RES/ ESTATE
160	RES/ SEASONAL
161	RES/ SEASONAL 1-FAMILY
170	RES/ MOBILE HOME
171	RES/ 1-MH OR MH SITE
172	RES/ 2-MH OR MH SITES
175	RES/ DWG + 1-MBL HM
176	RES/ DWG + 2-MBL HMS
180	RES/ MULTIPLE DWG'S
190	RES/ HISTORICAL

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

- 200 \*AGRICULTURAL\*
  
- 205 AG/ W/ LEASEHOLD
- 210 AG/ YEAR-ROUND
- 211 AG/ 1-FAMILY
- 212 AG/ 2-FAMILY
- 213 AG/ 3-FAMILY
- 214 AG/ 4-FAMILY
- 220 AG/ LIVESTOCK & PRODUCTS
- 221 AG/ POULTRY & PRODUCTS
- 222 AG/ DAIRY PRODUCTS
- 223 AG/ BEEF-HOGS-ETC
- 224 AG/ SHEEP & WOOL
- 225 AG/ HONEY & BEESWAX
- 226 AG/ OTHER LIVESTOCK
- 230 AG/ FIELD CROPS
- 231 AG/ TOBACCO
- 240 AG/ TRUCK CROPS
- 250 AG/ ORCHARD-FRUITS-SP
- 251 AG/ APPLES-PEARS-ETC
- 252 AG/ GRAPE VINEYARDS
- 253 AG/ STRAWBERRIES ETC
- 257 AG/ FUR PRODUCTS
- 258 AG/ PHEASANTS-OTHER
- 259 AG/ FISH
- 260 AG/ SEASONAL
- 261 AG/ SEASONAL >= 10 ACRES
- 270 AG/ MOBILE HOME
- 271 AG/ 1-MH OR MH SITE
- 272 AG/ 2-MH OR MH SITES
- 275 AG/ DWG + 1-MBL HM
- 276 AG/ DWG + 2-MBL HMS
- 280 AG/ MULTIPLE DWG'S
- 290 AG/ LEASEHOLD IMPROVEMENT

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

- 300 \*VACANT LAND\*
  
- 310 VAC RES/ < 10 ACRES
- 311 VAC RES/ LOTS-SML TRACTS
- 312 VAC RES/ W/ SML IMPROV
- 313 VAC RES/ WATER FRONT
- 314 VAC RES/ RURAL < 10 ACRES
- 315 VAC RES/ UNDERWATER LANDS
- 316 VAC RES/ WTR FR LD W/ IMP
- 317 VAC RES/ HOMEOWNERS ASSOC
- 318 VAC RES/ DEVELOPER
- 319 VAC RES/ W/ LEASEHOLD
- 320 VAC AG/ 10 ACRES OR >
- 321 VAC AG/ PART OF FARM
- 322 VAC AG/ ABANDONED
- 323 VAC AG/ TMBR 20 ACRES & >
- 324 VAC AG/ OTHER RURAL
- 325 VAC AG/ W/ NON-LVG IMPVS
- 329 VAC AG/ W/ LEASEHOLD
- 340 VACANT COMMERCIAL
- 347 VAC COM/ CONDO ASSOC
- 348 VAC COM/ DEVELOPER
- 349 VAC COM/ W/ LEASEHOLD
- 350 VACANT INDUSTRIAL
- 359 VAC IND/ W/ LEASEHOLD
- 360 VACANT COMMUNITY SERVICE
- 369 VAC COMM SVC/ W/ LSHLD
- 370 VACANT PUBLIC UTILITY
- 379 VAC PU/ W/ LEASEHOLD
- 380 VAC/ URBAN RENEWAL
- 385 VAC/CONSERVATION EASEMNT
- 390 VACANT PRIVATE UTILITY
- 391 VAC PRV UTL/ WELL SITE
- 392 VAC PRV UTL/ SEWAGE SITE

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

400 \*COMMERCIAL\*

405	COM/ W/ LEASEHOLD	459	COM/ RET SVS LEASEHOLD
410	COM/ LIVING ACCOMM	460	COM/ BANKS & OFFICES
411	COM/ APARTMENT-GARDEN	461	COM/ STANDARD BANK
412	COM/ APARTMENT-HIGH RISE	462	COM/ DRIVE-IN BANK
413	COM/ APARTMENT-DWG CONV	463	COM/ BANK W/ OFFICE
414	COM/ HOTEL	464	COM/ OFFICE BLDG
415	COM/ MOTEL	465	COM/ PROFESSIONAL BLDG
416	COM/ MOBILE HOME PARK	466	COM/ OFFICE CONDO
417	COM/ CAMPS-COTTAGES	469	COM/ BANK & OFFICE LSHLD
418	COM/ INNS-B&B-RM HOUSE	470	COM/ MISC SERVICES
419	COM/ LEASEHOLD W/ ACCOMM	471	COM/ FUNERAL HOME
420	COM/ DINING ESTABLISHMNT	472	COM/ VET CLINIC
421	COM/ RESTAURANTS	473	COM/ GREENHOUSES
422	COM/ DINERS & LUNCH	474	COM/ MINI-WAREHOUSES
423	COM/ SNACK BARS	479	COM/ MISC SVC LEASEHOLD
424	COM/ NIGHT CLUBS	480	COM/ MULTI-PURPOSE
425	COM/ BAR	481	COM/ DWNTWN ROW TYPE
426	COM/ FAST FOOD	482	COM/ DWNTWN ROW-DETACHED
429	COM/ DINING LEASEHOLD	483	COM/ CONVERTED RESIDENCE
430	COM/ MOTOR VEHICLE SVCS	484	COM/ 1-STY SGL OCCUPANT
431	COM/ AUTO DLR-SLS & SVC	485	COM/ 1-STY SMALL MULTI
432	COM/ SVC & GAS STATION	486	COM/ MULTI-PURPOSE CONDO
433	COM/ AUTO BODY-TIRE	489	COM/ MULTI-USE LEASEHOLD
434	COM/ AUTO CAR WASH	490	COM/ HISTORICAL
435	COM/ MANUAL CAR WASH		
436	COM/ SELF-SER CAR WASH		
437	COM/ PARKING GARAGE		
438	COM/ PARKING LOTS		
439	COM/ MOTOR VEH LEASEHOLD		
440	COM/ WHSE-STORAGE		
441	COM/ GAS-FUEL-OIL STG		
442	COM/ BOT & NATURAL GAS		
443	COM/ GRAIN ELEVATORS		
444	COM/ LUMBER YRDS-SAWMLS		
445	COM/ COAL YARDS		
446	COM/ COLD STG FACILITIES		
447	COM/ TRUCKING TERMINALS		
448	COM/ PIERS-DOCK		
449	COM/ DISTRIB LEASEHOLD		
450	COM/ RETAIL SERVICES		
451	COM/ REGIONAL SHOP CTRS		
452	COM/ AREA SHOP CTRS		
453	COM/ LRG RETAIL OUTLET		
454	COM/ LRG RETAIL FOOD ST		
455	COM/ DLRSHIP- SLS & SVC		
456	COM/ CONV STORE W/ GAS		
457	COM/ CONV STORE W/O GAS		



DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

500 \*REC/ENTERTAIN/ASUSEMNT\*

505 REC/ W/ LEASEHOLD  
510 REC/ ENTERTAIN ASMBLY  
511 REC/ LEGITIMATE THEATER  
512 REC/ MOTION PIC THEATER  
513 REC/ DRIVE-IN THEATER  
514 REC/ AUD & EXH HALLS  
515 REC/ TV & RADIO STUDIO  
519 REC/ REC & ENT LEASEHOLD  
520 REC/ SPORTS ASSEMBLY  
521 REC/ STAD-ARENA-FLD HSE  
522 REC/ RACETRACKS  
529 REC/ SPORTS ASMBLY LSHLD  
530 REC/ AMUSEMENT FACILITIES  
531 REC/ FAIRGROUNDS  
532 REC/ AMUSEMENT PARK  
533 REC/ GAME FARM  
534 REC/ SOCIAL ORGANIZATIONS  
539 REC/ AMUSMT FAC LEASEHOLD  
540 REC/ INDOOR SPT FACILITY  
541 REC/ BOWLING  
542 REC/ INDOOR SKATING  
543 REC/ YMCA OR YWCA  
544 REC/ HEALTH SPA  
545 REC/ INDOOR SWIMMING  
546 REC/ OTHER MISC  
549 REC/ INDR SPORT LEASEHOLD  
550 REC/ OUTDOOR SPORT ACT  
551 REC/ SKIING  
552 REC/ GOLF COURSE  
553 REC/ COUNTRY CLUB  
554 REC/ OUTDOOR SWIMMING  
555 REC/ RIDING STABLES  
556 REC/ OUTDOOR SKATING  
557 REC/ OTHER OUTDOOR SPORT  
559 REC/ OUTDOOR SPT LSHLD  
560 REC/ IMPROVED BEACHES  
570 REC/ MARINAS  
580 REC/ CAMPS-RESORTS  
581 REC/ GROUP CAMPS  
582 REC/ TENT-CAMPER CAMP  
583 REC/ RESORT COMPLEX  
589 REC/ CAMP IMPR LEASEHOLD  
590 REC/ PARKS  
591 REC/ PLAYGROUNDS  
592 REC/ ATHLETIC FIELDS  
593 REC/ PICNIC GROUND

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

600 \*COMMUNITY SERVICES\*

605	COMM SVC/ W/ LEASEHOLD	697	COMM SVC/ ABC STORES
610	COMM SVC/ EDUCATION	699	COMM SVC/ MISC LEASEHOLD
611	COMM SVC/ LIBRARY		
612	COMM SVC/ SCHOOL		
613	COMM SVC/ COLLEGE		
614	COMM SVC/ SPECIAL SCHOOLS		
615	COMM SVC/ OTHR EDUC FACIL		
618	COMM SVC/ EDUC PARKING LT		
619	COMM SVC/ EDUC LEASEHOLD		
620	COMM SVC/ RELIGIOUS		
621	COMM SVC/ CHURCH		
622	COMM SVC/ CHURCH PARS-RET		
623	COMM SVC/ CHURCH SCHOOL		
624	COMM SVC/ CHURCH PK LOT		
629	COMM SVC/ RELIGIOUS LSHLD		
630	COMM SVC/ WELFARE		
631	COMM SVC/ ORPHANAGES		
632	COMM SVC/ BENE-MORAL ASSO		
633	COMM SVC/ HOME FOR AGED		
639	COMM SVC/ WELFARE LSHLD		
640	COMM SVC/ HEALTH		
641	COMM SVC/ HOSPITAL		
642	COMM SVC/ OTHR HEALTH FAC		
643	COMM SVS/ ASSISTED LVG		
648	COMM SVC/ HLTH PARKING LT		
649	COMM SVC/ HLTH LEASEHOLD		
650	COMM SVC/ GOV CENTER		
651	COMM SVC/ GOV HGWY GAR		
652	COMM SVC/ GOV BLDGS		
653	COMM SVC/ PARKING LOT		
659	COMM SVC/ GOV LEASEHOLD		
660	COMM SVC/ PROTECTION		
661	COMM SVC/ MILITARY BASE		
662	COMM SVC/ POLICE-FIRE		
669	COMM SVC/ PROTECT LSHLD		
670	COMM SVC/ CORRECTIONAL		
680	COMM SVC/ CULTURAL & REC		
681	COMM SVC/ CULTURAL FACIL		
682	COMM SVC/ REC FACILITIES		
689	COMM SVC/ CULTURAL LSHLD		
690	COMM SVC/ MISC		
691	COMM SVC/ PROF ASSOC		
692	COMM SVC/ RDS-STR-PKWY		
693	COMM SVC/ INDIAN RES		
694	COMM SVC/ ANIMAL WELFARE		
695	COMM SVC/ CEMETERIES		
696	COMM SVC/ CHILD DAY-CARE		

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

700 \*INDUSTRIAL\*

- 705 IND/ W/ LEASEHOLD
- 710 IND/ MANUF-PROCESSING
- 711 IND/ ENVIRONMENTAL SCI
- 712 IND/ MATERIALS SCIENCE
- 713 IND/ INFO TECH - TELCOMM
- 714 IND/ MICROELECTRONICS
- 715 IND/ PHARMACEUTICAL-HLTH
- 716 IND/ BIOTECH - BIOPHARM
- 717 IND/ CHEMICALS
- 718 IND/ MISC RESEARCH
- 719 IND/ MANUF LEASEHOLD
- 720 IND/ MINING & QUARRY
- 721 IND/ SAND & GRAVEL
- 722 IND/ LIMESTONE
- 723 IND/ TRAP ROCK
- 724 IND/ SALT
- 725 IND/ IRON & TITANIUM
- 726 IND/ TALC
- 727 IND/ LEAD & ZINC
- 728 IND/ GYPSUM
- 729 IND/ MINING LEASEHOLD

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

800 \*PUBLIC SERVICE\*

810 PUBL SVC/ ELECTRIC & GAS  
811 PUBL SVC/ ELEC PWR-HYDR  
812 PUBL SVC/ ELEC PWR-COAL  
813 PUBL SVC/ ELEC PWR-OIL  
814 PUBL SVC/ ELEC PWR-NUCL  
815 PUBL SVC/ ELEC PWR-GAS  
816 PUBL SVC/ GAS GENERATE  
817 PUBL SVC/ ELEC TRANSM  
818 PUBL SVC/ GAS TRANSM  
820 PUBL SVC/ WATER  
821 PUBL SVC/ FLOOD CTRL  
822 PUBL SVC/ WATER SUPPLY  
830 PUBL SVC/ COMMUNICATION  
831 PUBL SVC/ TELEPHONE  
832 PUBL SVC/ TELEGRAPH  
833 PUBL SVC/ RADIO  
834 PUBL SVC/ TV NOT COMM  
835 PUBL SVC/ TV COMM ANTENNA  
840 PUBL SVC/ TRANSPORTATION  
841 PUBL SVC/ MOTOR VEHICLE  
842 PUBL SVC/ RAILROADS  
844 PUBL SVC/ AIR  
845 PUBL SVC/ WATER  
846 PUBL SVC/ BRDG-TUN-SUBWY  
847 PUBL SVC/ PIPELINES  
850 PUBL SVC/ WASTE DISPOSAL  
851 PUBL SVC/ SOLID WASTE  
852 PUBL SVC/ LANDFILLS  
853 PUBL SVC/ SEWER & WATER  
854 PUBL SVC/ AIR POLL CNT  
860 PUBL SVC/ SP FRANCHISE  
861 PUBL SVC/ ELECTRIC & GAS  
862 PUBL SVC/ WATER  
866 PUBL SVC/ TELEPHONE  
867 PUBL SVC/ MISCELLANEOUS  
868 PUBL SVC/ PIPELINES  
869 PUBL SVC/ TELEVISION

DURHAM COUNTY, NORTH CAROLINA

OFFICE OF TAX ADMINISTRATION

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

900 \*WILD-FRST-CONS LANDS\*

910 WILD/ PRV HUNT & FISH

920 WILD/ PUBL FOREST LAND

921 WILD/ FDRL FOREST LAND

922 WILD/ STATE FOREST LAND

930 WILD/ PUBLIC PARKS

931 WILD/ FDRL PARKS & REC

932 WILD/ STATE PARKS & REC

933 WILD/ COUNTY PARKS & REC

934 WILD/ CITY PARKS & REC

940 WILD/ OTHER WILD LANDS

941 WILD/ WETLANDS

942 WILD/ WILDERNESS AREA

99010 PRESENT-USE/AGRICULTURAL

99020 PRESENT-USE/FORESTRY

99030 PRESENT-USE/HORTICULTURAL

## NEIGHBORHOODS

A neighborhood may be defined as the environment of a subject property that has a direct and immediate impact on its value. The term is primarily an urban and suburban concept; however, it may be extended for appraisal purposes to rural areas of a county. Residential neighborhoods are characterized by the activities or operations that are carried on in the neighborhood.

The boundaries of a neighborhood must be delineated for the purpose of analysis.

The three types of boundaries are:

1. Natural --- boundaries including rivers, lakes, hills, ravines, and undeveloped land areas.
2. Man-made -- boundaries including streets, highways, freeways, railroad tracks, and major utility rights of way.
3. Political - boundaries usually established for governmental purposes, such as city limits, school districts, zoning districts, and assessment districts.

There are four forces, or sets of factors, to be dealt with in neighborhood analysis:

1. Physical
2. Economic
3. Governmental
4. Social

They must be analyzed in reference to the neighborhood and the property under appraisal. The factors are probably indeterminate in number and frequently are in some process of change. Familiarization with these factors assists the appraiser in establishing benchmarks for value decisions.

The four forces affecting value will be discussed within the framework of four property classifications:

1. Residential
2. Commercial
3. Industrial
4. Rural

Before extensive analysis can be accomplished, the appraiser usually classifies the property that is the subject of appraisal. The principle of highest and best use is important in this step, because reference to it will be necessary for a correct determination of the class of property that is being appraised.

## RESIDENTIAL

### Force 1 - Physical Factors

In general, the most important physical factor affecting value is location. All other factors are subordinated to, or considered in relation to, location. If location is not attractive and all other factors are positive, the property will probably have a negative value basis. Other physical factors include those discussed briefly below.

Topography	Variations in topography can affect property values in a neighborhood. Property located in hilly areas or in wooded, isolated locations may be more popular and carry more value.
Appearance	The attractiveness of the neighborhood can have a strong influence on the value of the individual properties.
Size, Shape, and Lot Area	Older neighborhoods in urban locations tend to have small, narrow lots, while newer neighborhoods will tend to vary in the size and shape of lots. Some more expensive neighborhoods may have larger lot areas.
Soil and Subsoil Condition	The condition of the soil and subsoil will determine the type of building foundations within a neighborhood.
Drainage	Drainage refers to the capability of the neighborhood as a whole to handle heavy rainfall, which is contingent primarily upon the adequacy of the storm-sewer systems.
Hazards	Hazards take many forms: flooding, forest fire, industrial explosions, and airplane crashes. As the possibility of hazards increases, property value decrease.
Climate	The climate of an area can vary considerably over a distance of a few miles. Variation in climate will indicate what types of heating or air conditioning will be required for homes.
Utilities	Better neighborhoods not only have all utilities, but often the electric and telephone lines are located underground.
Conformity of Houses	The conformity of the houses will have a direct bearing on the appearance of the neighborhood.
Proximity of Supporting Facilities	Residential neighborhoods require proximity to schools, churches and shopping and recreational facilities. The quality and location of these facilities have a direct bearing on the value of the properties.
Nuisances	Any noise or odors from commercial or industrial activities will have an adverse effect upon the values in the neighborhood.

## Force 2 - Economic Factors

Some the more important economic factors affecting residential properties are noted below.

### Population Growths, Shifts, and Declines

The number of residents in a neighborhood and the family size set the character. The ages of the family members and the number of families with children normally determines the market or new purchasers.

### Patterns of Use

Individual property values are increased when there is balanced land use in the neighborhood. In addition to normal residential support facilities, such as churches and schools, there should be sufficient commercial facilities, such as grocery stores and gas stations.

### Amount of Vacant Land

The amount of vacant land will normally determine the amount of room available for growth in a neighborhood.

### New Construction

New construction in a neighborhood is a mixed blessing. It indicates that the area is growing economically; however, when there is new construction, there is need for more support facilities. It also places a strain on local government to provide the necessary services in the way of fire and police protection, sewers, and garbage collection.

### Employment of Residents

The type of employment, its stability, and the location of jobs will have a strong impact upon the property values in the neighborhood.

### Family Income

The level and stability of family income will affect the property values in the neighborhood. In this respect it will also determine the level of income of the purchaser likely to be interested in the property in that neighborhood.

### Ownership-Tenancy Ratio

The ratio of ownership to rental properties will often determine the character of the neighborhood. The owners of a property are likely to take pride in its care and maintenance. Tenants do not have any permanent investment and therefore may not exercise the same degree of maintenance as owners.

### Turnover and Vacancy

A good neighborhood will show low turnover and vacancy rate. There should be some turnover, however, since it indicates that the neighborhood is attractive to prospective purchasers and tenants.

### Price levels

The overall price levels of a neighborhood will affect the individual property levels within the neighborhood and well also limit the market of prospective purchasers.

### Rent Levels

Like overall price levels, overall rent levels will tend to set the maximum and minimum rental value of any one particular property in the neighborhood. As such, they will also tend to determine the type of tenant who will be interested in the property.



Lender Attitudes and Policies	The quality of a neighborhood is often determined by the availability of financing. If conventional lenders, such as savings and loan associations and banks, readily advance the financing required, it is an indication of a desirable neighborhood.
Foreclosure Rate	This is a guide to how well the lenders have done in making loans in the areas. A high foreclosure rate will make lenders review and perhaps curtail their loan activities in a neighborhood.
Assessments	It is of primary importance that assessments be fair and uniform. If the overall assessment pattern within a neighborhood is not uniform, individual properties will be penalized. If a neighborhood is under assessed in comparison with other neighborhoods, it will have a competitive advantage in reference to the sale of individual properties.
Real Estate Taxes	The level of real estate taxes will be determined primarily by the tax rate established by local government.
Special Assessments	The existence of special assessments indicates that the local government has not provided the necessary off-site improvements required by the neighborhood. Such off-site improvements may consist of streets, street lighting, sanitary sewers, and storm sewers.
Utility Costs	This is not as important with residential properties as it is with other types of property. Generally, the modern trend is to have utilities provided across geographical and political boundaries. This will usually result in standardized cost over wide areas. However, if utilities cost less in one neighborhood than in another, this fact will have a bearing upon property values within both neighborhoods.
Fire Insurance Rates	Fire insurance companies normally set their rates on the basis of the locations of fire hydrants and the quality of service provided by the local fire department. There are many different levels of fire protection, from sophisticated systems in larger cities to volunteer fire departments in local areas. The fire insurance rates may affect property values in a given neighborhood.

### Force 3 - Government Factors

The third category of factors that affect the neighborhood consists of governmental, or legal, factors. Some of the governmental factors affecting residential properties are listed below.

Municipal Services	The availability and adequacy of municipal services have an important effect upon the desirability of a neighborhood. These municipal services include fire protection, police protection, schools, refuse collection, and recreation.
Planning	Good planning should provide for the integrity of the neighborhood and for growth that may be expected within it.
Zoning	One of the results of good planning is adequate zoning regulation. An adequate zoning plan will encourage the harmonious use of properties within the neighborhood. Good zoning enforcement will allow for minor variances but at the same time will make obtaining a different use difficult.
Building Codes	Building codes will have a direct effect upon the cost of new construction, remodeling, and modernization. Some localities have modern building codes that permit the best features of construction at the lowest possible cost. Other localities have antiquated building codes that increase cost. Like zoning regulations, building codes must be enforced to be of value.
Development Regulation	Development regulations can take many different forms. Some concern the development of new subdivisions and require that the developer install all streets, utilities, sewers, and other services. Some require that recreational land be set aside. Others may impose a moratorium on new construction.
Assessments	The policy of state government toward the valuation of property for ad valorem tax purposes will often dictate how well local appraisers do their jobs.
Taxes	The policy of state government toward the taxation of real estate has an important bearing upon establishing the tax base. It is often to the advantage of the people to exempt certain properties from taxation when those properties are used for religious, charitable, or philanthropic purposes. However, when some properties are exempted from taxation, the taxed must be increased upon the remaining properties to make up the loss in revenue.
Special Assessments	The policy of local government will determine whether or not developers are required to provide necessary support services and whether property owners must replace existing services when they wear out.

Force 4 - Social Factors

The fourth category of factors that affect the value of property is social. Some other social factors affecting residential property are the following.

Characteristics of Residents	The age of the resident, size of families, and educational and cultural background will have a direct bearing on the character of the neighborhood.
Population Densities	Usually the greater the population density, the greater the land value. This is not, however, always true of property values.
Crime	The crime rate in a neighborhood is one of the prime concerns of a purchaser of residential property. Both physical security and the attitude of residents toward the protection of their neighbor's property will have a bearing on the purchaser's decision.

## COMMERCIAL

The element of income becomes pronounced when commercial properties are appraised. Many of the factors influencing residential properties also affect commercial real estate.

### Force 1 - Physical Factors

Again, location is the predominant physical factor for commercial property. The size of the neighborhood, topography, the size, shape, and area of lots, and hazards all affect value in commercial neighborhoods. Some physical factors of particular note are listed below.

Street Patterns	Strip-type commercial properties tend to be located upon straight streets. This has an advantage in that shoppers passing by in automobiles can view merchandise in the windows.
Soil and Subsoil Conditions	Soil conditions will have an effect upon the site's ability to accommodate the style, story height, and kind of foundation of proposed buildings.
Drainage	It is important that parking areas for customers have adequate drainage.
Parking	Parking has a great effect upon shopping centers, since it may limit the amount of business a shopping center can do. Downtown shopping areas generally get by with fewer parking facilities because of public transportation. Outlying strip-type area developments require some parking in addition to on-street parking.
Traffic Patterns	Location plays a part in the effect of traffic patterns because the better strip-type commercial developments allow for both pedestrian and auto traffic to observe the display windows of the stores. In this respect it is desirable to keep the automobile traffic moving at slower speeds.
Nuisances	Nuisances are not as detrimental to commercial neighborhoods as to residential ones, since a moderate amount of noise is to be expected.

## Force 2 - Economic Factors

As in the case of residential neighborhoods, assessments, taxes, and special assessments affect value. In addition, the following are some important economic factors affecting commercial property.

Population Changes	Growth, decline, or shifts in population will determine the number of customers available to shop in a commercial area.
Direction of Growth	Almost invariably the direction of growth of any city is outward; this has an adverse effect upon the downtown shopping areas. Outlying shopping areas will be directly affected by the direction of growth. Those in the line of growth will naturally show an increase in business.
Compatibility of Development	Just as a residential neighborhood needs some commercial property, a commercial neighborhood needs residential neighborhoods nearby.
Rents	The level of rents within a commercial area tends to determine the type of business that will be located in the area. Conversely, the type of tenants and the business generated in that of commercial neighborhood will tend to set the levels of rent.
Vacancy Factor	The level of vacancy is an indication of the strength of a commercial neighborhood. Good commercial neighborhoods tend to have very low vacancy rates.
Property Expenses	The expense level of doing business within a neighborhood will tend to set its character. All other factors being equal, businessmen tend to locate in areas where there are low fixed expenses.
Competing Commercial Neighborhoods	When two commercial neighborhoods are located close to each other, both may suffer high vacancy rates: there are simply not enough customers to go around. There is also competition between downtown shopping areas and outlying shopping centers. Since the development of modern shopping centers, downtown areas have tended to lose business. This is due partly to the availability of free parking in shopping centers.
Business Failure and Turnover Rate	While the failure rate for new businesses in the United States is quite high, location in a good commercial area will provide a better chance for success. A low failure and turnover rate indicates a better commercial neighborhood.
Lender Attitudes and Policies	In addition to real estate financing, there must be a sufficient supply of commercial money for business purposes.

Force 3 - Governmental Factors

Governmental factors affecting commercial property are essentially those that affect residential neighborhoods:

Municipal services

Planning

Zoning

Building codes Development

regulations Assessments

Taxes

Special assessments

Force 4 - Social Factors

Several social factors in addition to crime and population affect commercial neighborhoods.

Shopping Attitudes	For food and small items, shoppers tend to go to neighborhood commercial establishments. For other purchases, the shopper has the choice of neighborhood commercial areas, downtown shopping areas, and shopping centers. In making their decision, shoppers will consider transportation, parking, and price.
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Characteristics of Shoppers	The shopper's standard of living, level of income, an attitude toward disposable income will have a direct bearing upon the business conducted in a commercial neighborhood .
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## INDUSTRIAL

Industrial concerns tend to have considerable mobility on a local, regional, national, and even international scale. An industry is periodically presented with the necessity of deciding whether to move its location completely or to expand in its existing circumstances. The principle of change as it relates to technology reminds the appraiser that factors affecting the decisions of industry must be identified.

### Force 1 - Physical Factors

Location becomes the focal point of all factors: physical, economic, governmental, and social when applied to industrial property. It is the paramount factor, which contains within itself most of the other factors. Some industries must be located on a river, in a port city, on a major railroad line, near air transportation, or in restricted climates. Other physical factors include size of area and topography. Of particular note are the following.

Size and Shape of Sites	The size of a site depends upon the activity that takes place there. Modern industrial park properties tend to be regular in shape, whereas older neighborhoods tend to fit the improvements to the available land whatever its shape.
Street Patterns	It is important that streets be fairly straight and wide, so that trucks taking freight in or out of the property are able to do so with ease.
Hazards	The primary hazard in industrial neighborhoods is the handling or manufacture of dangerous materials, such as explosives and flammable or corrosive substances.
Climate	The climate has a direct bearing on the expenses involved in the industrial process. In extreme climates, owners will have to spend more on heating or air conditioning.
Utilities	Manufacturing properties typically require an ample supply of gas and electricity.
Waste Disposal	Disposal of waste, which may take the form of liquid waste in sewage systems or solid waste to be trucked out, is important in the manufacturing process. Environmental considerations are of increasing concern as well.
Transportation Facilities	Of prime importance to an industrial neighborhood are transportation facilities: wide streets, railroad spur lines, airport location, and waterways. Raw materials must be brought in and finished products taken back out, both with relative ease.
Location of Labor	Since any industrial use requires the employment of labor, and adequate labor supply nearby is essential.



Force 2 - Economic Factors

Among the economic factors to be considered in industrial neighborhoods are rents, property expenses, lender attitudes and policies, assessments, and special assessments. Of particular interest as they pertain to industrial property are the following factors.

Wage Rates	Since wages are one of the major items in the cost of production, favorable wage rates will cause industry to locate in the area. Higher wages may cause relocation.
Union attitudes	The attitudes of unions and union members will be a strong factor in the decision of an industry to locate or remain in a particular industrial neighborhood.
Cost of Utilities	In some localities utility rates are reduced for large consumers. This naturally has a beneficial effect upon the cost of doing business.
Transportation Costs	Any industry involved in the manufacturing process will have heavy transportation costs. Although it is ideal to locate plants close to both the source of supply and the customer, in reality this is seldom done. Plants usually are located close to one of the other.
Taxes	Many jurisdictions that wish to attract industry either totally or partially exempt new businesses from paying real estate taxes for a period of time.

Force 3 - Governmental Factors

The governmental factors are essentially the same as those affecting residential and commercial property:

- Municipal services
- Planning
- Zoning
- Building codes Development regulations Assessments
- Taxes
- Special assessments

Force 4 - Social Factors

In addition to crime, the major social factors affecting industrial property are population growth, shifts, and density and the labor force. The level of the population will determine whether or not the necessary labor force can be provided to support and industrial neighborhood. The educational level, attitudes toward training, and membership in unions will have a direct bearing upon the cost of doing business.

## RURAL

### Force 1 - Physical Factors

Many of the factors affecting urban properties are also substantial in rural properties. Factors that are particularly prominent in the case of rural property include the following.

### Force 1 - Physical Factors

The following physical characteristics have special relevance for rural property.

Topography	The use to which rural property may be put is often determined by topography. Flat and gently rolling land may be used for farmland, whereas steeper land might have to be used for grazing of livestock.
Climate and Weather	The climatic conditions of an area will often determine which crops are to be planted. Different crops require different growing periods and levels of rainfall.
Soil Condition	The condition of the soil will also be a deciding factor as to which crops maybe planted.
Irrigation	Irrigation may affect rural property in the sense that, if water is available in ample supply at a low cost, the owner is in a competitive position with other properties not requiring irrigation. The type of crops raised may also be limited by expensive irrigation.
Proximity to Market	The proximity to the market will determine transportation cost to the property owner.
Availability of Residential Support Facilities	Like residential properties, rural areas need schools, churches, and recreation facilities.

## Force 2 - Economic Factors

Some important economic factors that affect rural properties are listed below.

Family Income	When family income falls to an unreasonable level, the owners are more willing to sell out to large farming corporations or real estate developers.
Ownership-Tenancy Ratio	As with residential property, a high level of ownership will indicate stability in the neighborhood. A great deal of tenant farming will suggest a low economic level for the area.
Rent Levels	Rentals on rural property generally are limited to the use of the property of agricultural purposes. Rental income may not be a good indicator of the market value of the property.
Lender Attitudes and Policies	In addition to real estate financing, a sufficient quantity of money must be available for agricultural purposes.
Taxes	In rural property, real estate taxes play a major part in promoting the property to more intensive use. Jurisdictions may provide for assessments of the value-in-use type to prevent the fall of rural land to suburban development.
Land Capabilities	The land capability of a rural neighborhood has a direct bearing upon its economy. Some of the factors that will be determined are the type and value of crops to be raised and other uses to be made of the land.
Operation Costs	Some to the special operating costs for rural property are fertilization, irrigation, and farm machinery and equipment.

### Force 3 - Governmental Factors

Governmental factors affecting other types of property also affect rural property. Two factors of particular note are taxes, particularly governmental policies dealing with in-lieu taxes or value-in-use assessments, and federal farm policies. The multitude of federal policies and programs, such as price supports, soil-bank programs, crop diversions, and the land-bank system, have a direct bearing on the well-being of rural economies.

## COLLECTION AND ANALYSIS OF GENERAL DATA

Most physical factors affecting a neighborhood may be determined through and inspection of the neighborhood. Information on some factors may also be obtained from such sources as local chambers of commerce. Some sources for economic, governmental, and social factors include the United States Bureau of the Census, public records, private surveys, utility companies, colleges and universities, banks and other lending institutions, and real estate brokers.

### SUMMARY

This document has covered trends and factors that influence value. Particular emphasis has been given to the effect that these trends have on neighborhood analysis and to the four great forces to be dealt with by the appraiser.

1. The major trends are in the economy, price levels and building costs, business cycles, population, purchasing power, financing, and taxes.
2. A neighborhood is the environment of a subject property that has a direct or immediate impact on its value.
3. In the analysis of a neighborhood there are four forces, or sets of factors, to be analyzed: physical, economic, governmental, and social.

For further reference, see *Property Assessment Valuation*, Third Edition (2010), published by the International Association of Assessing Officers

## Durham County Neighborhood Coding

Neighborhoods may be layered in the sense that a commercial neighborhood may overlay a residential neighborhood which may at the same time have a multi-family layer. This situation typically occurs in neighborhoods which are in transition or are in change-of-use areas (e.g. commercial to residential).

Regardless of the situation, every parcel must have a neighborhood code.

The Computer Assisted Mass Appraisal System (CAMA) provides a three position field for input of...

- Neighborhood Class -

A two position field for input of...

- Neighborhood Code -

Combination of the two fields creates a unique neighborhood identification system.

Neighborhoods may be delineated initially via visual inspection by competent appraisers who have considerable experience in neighborhood analysis, however, only by testing selling prices can boundaries be finalized.

The CAMA system supports a three (3) position character field format for definition of - Neighborhood Class -.

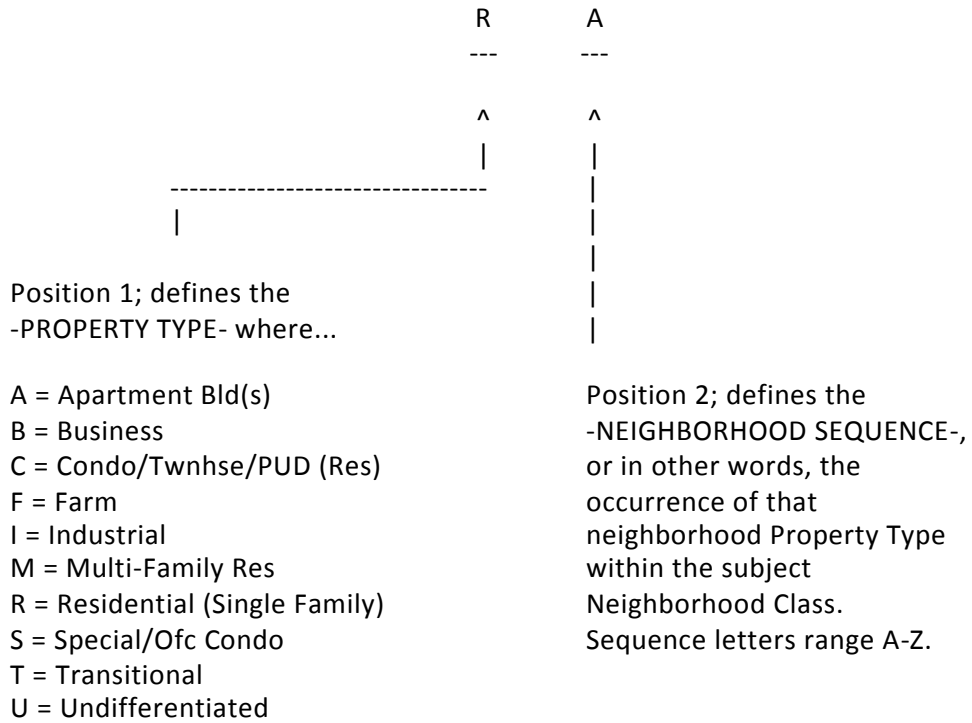
0    1    0  
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Neighborhood Class represents a broad geographic area created by one or more of the four neighborhood forces previously described, within which various subsets may exist (see Neighborhood Code).

Neighborhood Class cannot stand alone; it must be accompanied by Neighborhood Code to create an overall neighborhood identifier.

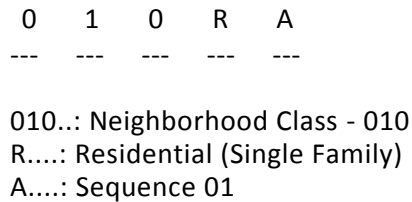


The CAMA system supports a two (2) position character field format for definition of - Neighborhood Code -.



The example indicates that the subject neighborhood is Property Type - Residential - (R), and is the - First Occurrence - (A) of a Residential Neighborhood within the "Class".

The complete Neighborhood Identifier is therefore...



TYPE APARTMENT BLD(S)

CODE POSITION 1 A

DEFINITION Properties designed and used as multiple living unit structures. May be free standing individual buildings or building complexes of high-rise or garden type. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

TYPE BUSINESS

CODE POSITION 1 B

DEFINITION Properties which provide goods and/or services of a commercial nature. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

TYPE CONDO/TWNHSE/PUD (CONDOMINIUM/TOWNHOUSE/PLANNED UNIT DEVELOPMENT)

CODE POSITION 1 C

DEFINITION Property of multi-family fee simple nature and restricted to condominiums, townhouses or planned unit developments. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

TYPE FARM

CODE POSITION 1 F

DEFINITION Property defined as acreage/agricultural, (10) acres or greater, exurban or rural in nature. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

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TYPE INDUSTRIAL

CODE POSITION 1 I

DEFINITION Properties which produce a product (finished good) or a partial product (component). Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

TYPE MULTI-FAMILY RES (RESIDENTIAL)

CODE POSITION 1 M

DEFINITION Multi-Family residential properties include single family conversion, duplex, and triplex units. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

TYPE RESIDENTIAL

CODE POSITION 1 R

DEFINITION Residential property is defined as single family of less than 10 acres generally occurring in platted subdivisions. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

TYPE SPECIAL/OFC CONDO (OFFICE CONDOMINIUM)

CODE POSITION 1 S

DEFINITION A special property type which may include individual buildings or building complexes of office condominiums. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use and impacted by the same forces as improved property.

TYPE TRANSITIONAL

CODE POSITION 1 T

DEFINITION Properties that may be grouped on the basis of the fact that they are passing from one highest and best use to another. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use as transitional property and impacted by the same forces as improved property.

TYPE UNDIFFERENTIATED

CODE POSITION 1 U

DEFINITION Properties that may be grouped on the basis of the fact that they are without clear qualities or distinctive characteristics. This type of neighborhood is usually represented by single family residential which occur outside of platted subdivisions with tract size being a grouping consideration. Parcels may be vacant or improved; if vacant, the parcel(s) must be appraised at highest and best use as undifferentiated and impacted by the same forces as improved property.

Position 2 of - NEIGHBORHOOD CODE - defines Neighborhood sequence, or in-other- words the occurrence of that Neighborhood Property Type within the subject PIN Map (NEIGHBORHOOD CLASS).

Sequence letters range A-Z.