

Property Record Card Definitions

Ownership Information:

Can be found in the top left corner of the card. This includes the owner name(s), mailing address and account number. Only two owner names will display on the card. If there are more than two owner names on the account, the owner names will say ETAL at the end. Et al means and others.

Tax Districts:

Tax district information can be found in the top middle section of the card. All parcels in the County will receive General County Tax. Additional tax districts that apply to certain parcels are as follows:

- Cashiers Fire Tax
- Highlands Fire Tax
- Town of Dillsboro
- Town of Dillsboro Fire
- Town of Highlands
- Town of Sylva
- Town of Webster
- Village of Forest Hills

Parcel:

The parcel identification number (PIN) can be found in the top right section of the card. This number is unique and only identifies that specific parcel of real property.

Tax Year and Reval Year:

The tax year is the current calendar year. The reval year is the year the last countywide reappraisal of all properties occurred. This information is found in the top right section of the card.

Parcel Information:

This information is found in the top left section of the card, below ownership information. Codes are found in the following table.

Road Type Codes

GM Gravel Municipality
 GS Gravel State
 NR No Road
 NW No Right of Way
 PM Paved Municipality
 PP Paved Primary
 PS Paved State
 RG Gravel Private
 RP Paved Private

Utilities Codes

A All Available
 CS Campsite
 CW Community Water
 G Gas
 MH Manufactured Home Site
 N None
 PS TWSA Sewer
 PW TWSA Water
 S Septic
 SC Sewer Community
 W Water

View Codes

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

Notes:

The notes section can be found directly below the parcel information section and may provide comments specific to the property.

Property Description:

The property description information can be found in the top middle section of the card, below tax districts. This includes the property description, typically found on the deed, and the overall acreage of the parcel.

Permit Information:

Any recent building permit information can be found in this section, which is located directly below the property description. The permit information is provided by Permitting and Code Enforcement.

Permit Codes and Descriptions

AC	Addition Commercial	MH	Manufactured Home
AR	Addition Residential	MI	Miscellaneous
C	New Commercial	NC	New Work Commercial
D	Demolition	NR	New Work Residential
E	Electrical	RC	Remodel Commercial
G	Gas	RR	Remodel Residential
HP	Heat Pump	SF	New Single Family
MF	New Multi Family		

Sales Information:

Recent deed, estate and plat information can be found in this section, located below permit information. Sale price is determined based on the revenue tax (“revenue stamps”) paid to the Register of Deeds office and reported on the deed. If the deed has been deemed qualified, the property record card will show a “Y” or a valid qualification code under the Valid category. If the deed has been rejected, the property record card will show a “N” or a rejection code under the Valid category. Please refer to the Appraisal Terminology and Principles section of this schedule for deed validation and rejection codes.

$$\text{Revenue Tax } \times .5 \times 1,000 = \text{Sales Price}$$

$$\$440.00 \times .5 \times 1,000 = \$220,000 \text{ Sales Price}$$

Value Summary:

This section provides the total value for each category and can be found below the parcel information. Market value is the value before any reduction for deferment or exemption. Net taxable is the amount the property will be taxed on.

Land	Total land value.
Building	Total building value.
OBXF	Total outbuilding value.
Market Value	The sum of the land, building and outbuilding values.
Deferred Amount	The total deferred amount (only applies to present-use value property and certain conservation company properties).
Exempt Value	The total exempt amount, this includes all exemptions and property tax relief programs.
Net Taxable	The market value minus deferred amount and exempt value. The amount the property will be billed on.

Land Data – Market Value:

This section provides the land segment information, including land segment type, price per acre or lot price, any land adjustments, value added for utilities and any associated notes. The total land value will equal the land in the value summary. If there is an L under MTH, the parcel is lot priced and the acres will display as 1.00. The parcel acreage can be found under property description. Additional information can be found in the Land Valuation section of this schedule.

Methods

A Acreage
 L Lot
 S Square Foot

Land Codes and Descriptions

0100 Residential Homesite	0199 Residential Common Area
0110 Residential	0200 Agriculture
0111 Residential	0260 Agriculture Wildlife
0112 Residential	0300 Horticulture
0115 Residential	0400 Forestry
0116 Residential	0460 Forestry Wildlife
0119 Residential	0499 U.S. Forest Service
0120 Residential Creek Front	0500 Commercial Primary
0121 Residential River Front	0501 Commercial Secondary
0130 Resort	0502 Commercial Tertiary
0131 Resort Fairway	0503 Commercial Residual
0132 Resort View	0504 Commercial Rural
0133 Resort Waterfront	0505 Golf Course
0134 Resort Amenity Lot	0590 Cell Tower
0135 Resort Vacant	0599 Commercial Common Area
0139 Resort Common Area	0600 Industrial Primary
0140 Residential Lakefront	0601 Industrial Secondary
0141 Residential Lake View	0602 Industrial Rear
0142 Residential Boat Slip	0603 Industrial Residual
0150 Residential View	0700 Wasteland
0151 Residential View	0701 Residential Conservation Land
0152 Residential View	0702 Commercial Conservation Land
0198 Cemetery	0800 Mineral Rights

Land Adjustment Codes

BI Builders Inventory	LV Lake View
C Corner Influence	LW Low
CA Common Area	M Misimproved
CE Conservation Easement	NC Non-Conforming
CF Creek Front	P Percolation Test Failed
D Drainage	R Rear
E Excess	RA Restricted Access
EF Excessive Frontage	RF River Front
EO Economic Obsolescence	RU Restricted Use
ER Easement/Right of Way	S Size/Shape
EX Exempt	SA Slope Analysis
FF Flood Fringe	SE Septic Easement
FP Flood Plain	SI Site Improvement
FW Flood Way	T Topography
L Level	UN Undeveloped
LC Location	V View
LF Lakefront	WF Waterfront
LR Leasehold Real Property	

Zoning Codes

B1	Main Street District	DR2	Dillsboro Residential District
B2	Business District	DR3	Dillsboro Residential District
B3	Business District	DTB	Downtown Business District
C-1	Corridor Gateway Corridor	DTD1	Dillsboro Traditional Downtown District
C-10	Corridor Working Farm	DTD2	Dillsboro Traditional Downtown District
C-2	Corridor Golf Course Comm	GB	General Business
C-3	Corridor Industrial	GI	Government/Institutional District
C-4	Corridor Institutional	HRD	High Density Residential
C-5	Corridor Planned Residential	HSO	Hillside and Steep Slope Development Overlay
C-6	Corridor Recreational Areas	I	Institutional
C-7	Corridor Rural Living	I1	Industrial District
C-8	Corridor Townhome/Condo	IND	Industrial
C-9	Corridor Village Center	LDR	Low Density Residential
CCG	Cashiers Comm General	MDR	Medium Density Residential
CCO	Commercial Corridor Overlay	PB	Professional Business
CCV	Cashiers Comm Village	PU	Public Utility
CTY	County	R1	Res District Low Density
CV-MX	Cashiers Mixed-Use	R1A	Res District Low Density
CV-NR	Cashiers Nonresidential	R1B	Res District Medium Density
CV-R	Cashiers Residential	R2	Res District Low Density
DC1	Dillsboro General Commercial District	R3	Res District Medium Density
DC2	Dillsboro Commercial Use District	WB-1	Webster Business
DI1	Dillsboro Industrial District	WG-1	Webster Government
DR1	Dillsboro Residential District	WR-1	Webster Residential

Land Data – Present Use Value:

This section will display on the card if the parcel is receiving the present use value deferment or for certain conservation company properties. For additional information on the present use value program please refer to the Schedule of Values – Present Use Value.

Outbuilding Data:

This section will display any taxable outbuildings located on the parcel. The total outbuilding value will be reflected in the OBXF category under value summary. Additional information can be found in the Outbuilding Valuation section of this schedule.

Title	Explanation
CODE	The code associated with the outbuilding.
DESC	The description of the outbuilding code.
CT	Count of how many of each outbuilding code. If blank, count is 1.
LN	Length of the outbuilding.
WD	Width of the outbuilding.
UNITS	Square footage of the outbuilding.
AYB	Actual year built.
EYB	Effective year built.
COND	Condition of the outbuilding.
PHYS	Physical depreciation applied to the outbuilding.
FUNC	Any function depreciation/obsolescence applied to the outbuilding.
ECON	Any economic depreciation/obsolescence applied to the outbuilding.
% COMPT	Percent complete of the outbuilding, if 100% complete this field will be blank.
TAX VALUE	Assessed value of the outbuilding.

Outbuilding Codes and Descriptions

01	Barn	41	Miscellaneous Building
02	Barn, Horse/Arena	42	Patio
03	Barn, Low Cost	43	Patio, Covered
04	Bath House	44	Pavilion
05	Boat Dock	45	Paving, Asphalt
06	Boat Slip	46	Paving, Concrete
08	Boat Storage Commercial	47	Pool, Concrete
09	Cabin, Average Quality	48	Pool, Vinyl
10	Cabin, Good Quality	49	Porch, Enclosed
11	Cabin, Low Quality	50	Porch, Open
12	Carport with Living Quarters	51	Porch, Screened
13	Canopy, Average Quality	53	Pump House
14	Canopy, Commercial	54	Railroad Spur
15	Carport, Metal	55	Residential Finished Upper Story/Living Quarters
16	Carport, Average Quality	56	Shed, Equipment with Sides
17	Carport, Good Quality	57	Shed, Open Pole
18	Commercial Lumber Storage	58	Shop, Frame
19	Commercial Office	59	Shop, Steel Prefabricated
20	Commercial Office, Low Quality	61	Stable
21	Dwelling Sound Value	62	Storage, Brick
22	Fellowship/Recreation Hall	63	Storage, Concrete Block/Frame
23	Fence, Commercial	64	Storage, Metal Utility
24	Garage, Metal	65	Storage, Quonset
25	Garage, Finished	66	Storage, Steel Prefabricated
26	Garage, Unfinished	67	Studio
27	Garage with Living Quarters	69	Tennis/Pickleball Court
28	Gazebo	70	Utility Room
29	Golf Course	71	Water Tank
32	Golf Course, Par 3	72	Wood Deck
33	Greenhouse	73	Yurt
34	Hangar, Airplane	74	Fireplace
35	Kennel Building	75	Outdoor Kitchen
39	Manufactured Home Sound Value		

Building Information:

Page 2 of the card is where building information will display. This includes the building description, sketch, computation and section detail. If there is more than one building, additional building pages will follow page 2. The total replacement cost new less depreciation will be the value reflected in the building category under value summary. Additional information can be found in the building valuation sections of this schedule.

Building Description:

Building Valuation Model

- C Commercial
- R Residential
- V Vacant

Building Use Codes and Descriptions

- | | | | |
|-----|--------------------------|-----|-----------------------------------|
| C01 | Apartment | C26 | Prefabricated Commercial Building |
| C02 | Auto Service Center | C27 | Rest/Nursing Home |
| C03 | Auto Dealership | C28 | Restaurant Fast Food |
| C04 | Bank | C29 | Restaurant/Lounge |
| C05 | Barber/Beauty Shop | C30 | Retail Store |
| C06 | Bed and Breakfast | C31 | Retail Rural |
| C07 | Car Wash | C32 | School |
| C08 | Church | C33 | Service Garage |
| C09 | Clubhouse | C34 | Service Lube Center |
| C10 | Commercial Building | C35 | Shopping Center |
| C11 | Convenience Store | C36 | Supermarket |
| C12 | Country Club | C37 | Theater |
| C13 | Daycare Center | C38 | Warehouse |
| C14 | Department Store | C39 | Warehouse, Distribution |
| C15 | Dormitory | C40 | Warehouse, Mini Storage |
| C16 | Fire Station | C41 | Fitness Center |
| C17 | Fellowship Hall | C42 | College |
| C18 | Government Building | C43 | Student Housing |
| C19 | Hospital | R01 | Single Family Dwelling |
| C20 | Hotel/Motel | R02 | Manufactured Housing |
| C21 | Industrial/Manufacturing | R03 | Condominium |
| C22 | Laundromat | R04 | Townhouse/Villa |
| C23 | Mortuary | R05 | Duplex/Triplex |
| C24 | Office Medical | R07 | Tiny Home |
| C25 | Office Typical | | |

Style Codes

DW Double Wide
 PM Park Model
 SW Single Wide

Foundation Codes

C Continuous Wall
 P Pier
 S Slab

Exterior Wall Codes

AS Asbestos Shingles	MS Masonite
AV Aluminum/Vinyl	MT Metal
BR Brick	SO Stucco
CB Concrete Block	SS Stacked Stone
CP Concrete Board	ST Stone
FR Frame	WS Wood Shingle
LG Log	

Roof Structure Codes

F Flat
 G Gable
 GM Gambrel/Mansard
 H Hip
 P Post and Beam
 S Shed

Roof Cover Codes

AS Asphalt Shingle
 MT Metal
 PS Plastic
 RB Rubber
 RC Rolled Composition
 SL Slate
 TG Tar and Gravel
 WS Wood Shake

Bedrooms and Bathrooms:

This section will list how many bedrooms and bathrooms that are associated with the building. A full bath contains a toilet, sink, and shower, tub, or shower tub combination. A half bath contains a toilet and sink.

Generator:

This section lists any generators associated with the structure. If none are associated, this category will be blank. If present, this category will read "Y".

Fireplace:

This section lists any fireplaces associated with the building.

Title	Explanation
TYPE	Description of the fireplace opening surround.
CNT	Count of how many of that type, opening and chimney.
OPN	Count of fireplace openings.
CH	Count of chimneys.

Fireplace Codes

MS	Massive
PF	Pre-Fabricated
SD	Standard
SS	Stacked Stone
ST	Stone

Example: If the structure had one stacked stone fireplace with two openings and one chimney, this section would read SS 1/2/1.

Elevator:

This section lists any elevators associated with the building, if present the count will be displayed.

Phys Override:

This section lists any additional physical depreciation associated with the structure.

Economic and Functional Depreciation/Obsolescence:

This section will list any additional depreciation associated with the structure. Depreciation is described in the Cost Approach section of this schedule.

Special Condition Code and Value:

This section will list a code of UC, if the building is under construction. In the value section it will list a number which reflects the percentage of completion.

Description, Remarks and Building Card Notes:

This section provides any comments associated with the structure.

Units:

For building types such as apartments, the total number of units for that building will display in this section.

Heated Square Feet:

This section lists the total heated square footage of the structure. This number does not include any building attachments (decks, porches, etc.) or any basement area.

Building Sketch:

This section displays a schematic of the structure. The dimensions shown are exterior measurements, the measurements may be rounded.

Building Computation:

This section lists a breakdown of the total value and associated depreciation and/or percentage complete. The replacement cost new breakdown is found in Building Section Detail. Physical depreciation is provided in the building physical depreciation tables found in the applicable building valuation section of this schedule.

Functional and economic depreciation/obsolescence is listed in the Building Description section and described in the Cost Approach section of this schedule. % Complete is described under Special Condition Code and Value.

Replacement cost new less depreciation is the taxable value after all depreciation has been removed and any applicable reduction for the structure being incomplete. The total replacement cost new less depreciation for all structures will be reflected in the building category under value summary.

$$\text{Replacement Cost New} \times \text{Physical Depreciation} = \text{Depreciation Amount}$$

$$\text{Replacement Cost New} - \text{Depreciation} = \text{Replacement Cost New Less Depreciation}$$

$$\$988,980 \times 31\% = \$306,584$$

$$\$988,980 - \$306,584 = \$682,396$$

Building Section Detail:

This section is a breakdown of all the separate building items that make up the total replacement cost new less depreciation. For residential structures, BAS is the main living area of the home, typically where the kitchen and living room are located. Only building subareas on the base level of the home will display on the sketch.

Title	Explanation
TYPE	The code associated with the building subarea.
AREA	The square footage of the subarea.
WALL HT	The interior wall height of the subarea.
#ST	The number of stories (story height) of the subarea.
HEAT TYPE	The main heating source of the structure.
HEAT %	If heated percentage if less than 100%, the percentage will display here.
AIR%	The percentage of the building that is air conditioned.
SPK%	The percentage of the building that has a sprinkler system.
GRADE	The grade of the building.
AYB	Actual year built.
EYB	Effective year built.
COND	The condition of the building.
P%	The physical depreciation of the building.
E%	Percentage loss for economic depreciation/obsolescence for the subarea.
F%	Percentage loss for functional depreciation/obsolescence for the subarea.
VALUE	Assessed value for each subarea.

Heat Type Codes and Descriptions

BB	Electric Baseboard
FA	Forced Air Ducted
FN	Forced Air Not Ducted
GT	Geo-Thermal
HP	Heat Pump
HW	Hot Water
MS	Mini-Split
NO	None
RD	Radiant

Subarea/Type Codes and Descriptions

AOF	Average Office	C37	Theater
BAS	Base	C38	Warehouse
C01	Apartment	C39	Warehouse, Distribution
C02	Auto Service Center	C40	Warehouse, Mini Storage
C03	Auto Dealership	C41	Fitness Center
C04	Bank	C42	College
C05	Barber/Beauty Shop	C43	Student Housing
C06	Bed and Breakfast	CAN	Canopy
C07	Car Wash	CBC	Commercial Bank Canopy
C08	Church	CLP	Covered Loading Platform
C09	Clubhouse	FCP	Finished Carport
C10	Commercial Building	FEP	Finished Enclosed Porch
C11	Convenience Store	FGR	Finished Garage
C12	Country Club	FOP	Finished Open Porch
C13	Daycare Center	FSP	Finished Screened Porch
C14	Department Store	FST	Finished Storage
C15	Dormitory	FUS	Finished Upper Story
C16	Fire Station	FUT	Finished Utility
C17	Fellowship Hall	GOF	Good Office
C18	Government Building	LLF	Lower Level Finished
C19	Hospital	LLR	Lower Level Recreation Finished
C20	Hotel/Motel	LLS	Lower Level Semi Finished
C21	Industrial/Manufacturing	LLU	Lower Level Unfinished
C22	Laundromat	LTO	Lean-to
C23	Mortuary	MEZ	Mezzanine
C24	Office Medical	PBS	Part of Base
C25	Office Typical	PTO	Patio
C26	Prefabricated Commercial Building	STP	Stoop
C27	Rest/Nursing Home	UCP	Unfinished Carport
C28	Restaurant Fast Food	UEP	Unfinished Enclosed Porch
C29	Restaurant/Lounge	UGR	Unfinished Garage
C30	Retail Store	ULP	Uncovered Loading Platform
C31	Retail Rural	UOP	Unfinished Open Porch
C32	School	USP	Unfinished Screened Porch
C33	Service Garage	UST	Unfinished Storage
C34	Service Lube Center	UUS	Unfinished Upper Story
C35	Shopping Center	UUT	Unfinished Utility
C36	Supermarket	WDD	Wood Deck