

2008 Schedule of Values

LAND VALUATION METHODS

RESIDENTIAL, OPENLAND, HORTICULTURAL LAND AND WOODLAND IS VALUED BY THE MARKET DATA APPROACH.

WASTELAND IS ANY PORTION OF TRACTS WHERE EASEMENTS OR OTHER FACTORS PROHIBIT PRIMARY USE.

ROADS ARE DEFINED AS FOLLOWS:

P	PAVED PRIMARY
S	SECONDARY PAVED
G	GRAVEL STATE MAINTAINED
R	PAVED PRIVATE ACCESS
T	DIRT PRIVATE ACCESS
N	NO ROAD
W	NO RIGHT OF WAY

P – PAVED PRIMARY - INTERSTATES OR OTHER MAJOR ARTERY HIGHWAYS.

S – SECONDARY PAVED - PAVED COUNTY ROAD OR SECONDARY ARTERIES.

G – GRAVEL - ALL WEATHER SURFACE ROAD, STATE MAINTAINED.

R – PAVED PRIVATE - PAVED OR CONCRETE PRIVATE ACCESS ROAD.

T – DIRT PRIVATE - GRAVEL OR DIRT PRIVATE ACCESS ROAD.

N – NO ROAD - RIGHT OF WAY THAT IS NOT OPEN FOR NORMAL ROAD USE.

W – NO RIGHT OF WAY - PROPERTY WITHOUT A DEEDED RIGHT OF WAY OR EASEMENT.

IN AREAS OF COMMERCIAL OR INDUSTRIAL SITES, TRACTS FOR RESIDENTIAL DEVELOPMENT, EXCESSIVE ROAD FRONTAGE, USEABLE WATER FRONTAGE, AND WELL LOCATED SMALL TRACTS OR ANY OTHER FACTOR THAT INFLUENCES LAND VALUE PRICING WILL BE ADJUSTED BY MARKET ADJUSTMENT. LIKEWISE, FACTORS THAT AFFECT TRACTS LOCATED IN AREAS THAT MAKE THEM UNFEASIBLE TO MANAGE AND PRACTICALLY INACCESSIBLE WILL CAUSE REDUCTION IN PRICE TO REFLECT THE PROPER VALUE. SQUARE FOOT PRICES WILL BE ASSIGNED AS INDICATED BY THE MARKET STUDIES FROM \$.05 TO A MAXIMUM \$500 PER SQUARE FOOT.

THE LOTS IN SOME SUBDIVISIONS MAY BE VALUED BY SITE VALUE AND IN THOSE CASES THEY MAY BE VALUED FROM \$100 TO \$4,000,000 DEPENDING ON THE MARKET CONDITION, SALES, AND GEOGRAPHICAL LOCATION.

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JACKSON COUNTY BASE RATES PER ACRE

ALL ACREAGE PRICING WILL BE BASED ON 1 ACRE. ADJUSTMENTS WILL BE MADE TO THE BASE RATE ACCORDING TO THE ACREAGE SIZE FACTOR. BASE RATES ON HOMESITES, OPENLAND, HORTICULTURAL AND WOODLAND ARE AS FOLLOWS:

	ROAD TYPE	P	S	G	R	T	N	W
LAND TYPE		PAVED PRIMARY	PAVED STATE	GRAVEL STATE	PAVED PRIVATE	DIRT PRIVATE	NO ROAD	NO RIGHT OF WAY
0100 - RESIDENTIAL HOMESITE		40,000	40,000	38,000	36,000	34,000	16,000	4,000
0110 - RESIDENTIAL		40,000	40,000	38,000	36,000	34,000	16,000	4,000
0120 - RESIDENTIAL CREEKFRONT		100,000	100,000	95,000	90,000	85,000	40,000	10,000
0130 - RESIDENTIAL FAIRWAY		100,000	100,000	95,000	90,000	85,000	40,000	10,000
0140 - RESIDENTIAL LAKEFRONT		250,000	250,000	225,000	200,000	200,000	100,000	25,000
0150 - RESIDENTIAL VIEW		60,000	60,000	57,000	54,000	51,000	24,000	6,000
0199 - COMMON AREA		40,000	40,000	38,000	36,000	34,000	26,000	4,000
0200 - OPEN		40,000	40,000	38,000	36,000	34,000	16,000	4,000
0300 - HORTICULTURE		40,000	40,000	38,000	36,000	34,000	16,000	4,000
0400 - WOODED		40,000	40,000	38,000	36,000	34,000	16,000	4,000
0500 - COMMERCIAL PRIMARY		150,000	135,000	125,000	120,000	100,000	60,000	15,000
0501 - COMMERCIAL SECONDARY		75,000	67,500	62,500	60,000	50,000	30,000	7,500
0502 - COMMERCIAL REAR		45,000	40,500	37,500	36,000	30,000	18,000	4,500
0503 - COMMERCIAL RESIDUAL		27,000	24,000	22,500	21,500	18,000	10,500	2,500
0504 - COMMERCIAL RURAL		40,000	40,000	35,000	30,000	25,000	15,000	5,000
0599 - COMMERCIAL COMMON AREA								
0600 - INDUSTRIAL PRIMARY		100,000	90,000	85,000	80,000	75,000	40,000	10,000
0601 - INDUSTRIAL SECONDARY		50,000	45,000	42,500	40,000	37,500	20,000	10,000
0602 - INDUSTRIAL REAR		30,000	27,000	25,500	24,000	22,500	12,000	3,000
0603 - INDUSTRIAL RESIDUAL		18,000	16,000	15,000	14,000	13,500	7,000	1,800
0700 - WASTELAND		1,000	1,000	1,000	1,000	1,000	1,000	1,000
0800 - MINERIAL INTEREST		100	100	100	100	100	100	100

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COMMERCIAL UNIT PRICE TABLE

TYPE	DESCRIPTION	BASE SQ FT	BASE	HEAT	AIR	HEAT & AIR	BSMT AREA	BSMT FIN.	ADJ. FT.
C01	APARTMENT	3000	74.60	3.00	3.40	5.60	22.40	67.10	600
C02	AUTO BLDG	4000	55.50	1.60	6.50	7.60	16.70	50.00	800
C03	AUTO CENTER	4000	65.80	1.60	6.50	7.60	19.70	59.20	800
C04	BANK	3000	165.10	6.00	7.40	14.30	49.50	148.60	600
C05	BARBER/BEAUTY	1500	54.00	3.40	6.30	7.10	16.20	48.60	300
C06	BED & BRKFST	3000	94.40	4.80	4.40	8.50	28.30	85.00	600
C07	CAR WASH	1200	56.80	3.40	6.40	7.20			300
C08	CHURCH	3000	133.90	5.70	9.50	14.30	40.20	120.50	600
C09	CLUBHOUSE	3000	69.40	4.70	4.30	8.20	20.80	62.50	600
C10	COMMERCIAL	2000	50.00	2.50	2.50	5.00	15.00	45.00	400
C11	CONV STORE	3000	64.30	3.40	6.30	7.10	19.30	57.90	600
C12	COUNTRY CLUB	9000	99.40	4.70	4.30	8.20	29.80	89.50	1800
C13	DAYCARE CENTER	3000	89.80	6.70	5.80	11.70	26.90	80.80	600
C14	DEPT STORE	5000	75.70	3.40	6.30	7.10	22.70	68.10	1000
C15	DORMITORY	3000	112.20	4.70	4.30	8.20	33.70	101.00	600
C16	FIRE STATION	3000	52.10	1.80	6.30	14.30	15.60	46.90	600
C17	FURNITURE SHRM	10000	48.10	3.40	6.30	7.10	14.40	43.30	2000
C18	GOVT BLDG	3000	99.00	6.00	7.40	14.30	29.70	89.10	600
C19	HOSPITAL	8000	199.80	6.00	7.40	21.80	59.90	179.80	1600
C20	HOTEL/MOTEL	4000	66.90	1.50	1.50	2.80	20.10	60.20	800
C21	INDUSTRIAL	100000	37.60	1.60	6.50	7.60	11.30	33.80	20000
C22	LAUNDROMAT	1500	60.70	3.40	6.30	7.10	18.20	54.60	300
C23	MORTUARY	3000	78.50	4.70	4.30	8.20	23.60	70.70	400
C24	OFFICE MEDICAL	2000	97.40	6.00	5.20	11.40	29.20	87.70	400
C25	OFFICE TYPICAL	2000	75.00	6.00	5.20	11.40	22.50	67.50	400
C26	PRE-FAB COMM	1400	30.00	5.00	5.00	10.00	15.00	27.00	280
C27	REST/NURSING	10000	116.10	4.70	4.30	8.20	34.80	104.50	2000
C28	REST/FAST FOOD	3000	118.60	4.50	6.30	14.40	35.60	95.00	600
C29	REST/LOUNGE	7000	81.80	4.50	6.30	14.40	24.50	73.60	1400
C30	RETAIL STORE	2500	55.90	3.40	6.30	7.10	16.80	44.70	500
C31	RETAIL RURAL	1500	42.00	3.40	6.30	7.10	12.60	33.60	300
C32	SCHOOL	12000	97.30	10.40	3.40	11.70	29.20	87.60	2400
C33	GARAGE SERVICE	2000	41.50	1.60	6.50	7.60	12.50	37.40	400
C34	SERVICE STATION	1400	74.60	1.60	6.50	7.60	22.40	67.10	280
C35	SHOP. CENTER	14000	59.70	3.40	4.40	8.60	17.90	53.70	2800
C36	SUPERMARKET	7000	56.80	3.40	4.40	8.60	17.00	51.10	1400
C37	THEATER	3000	69.40	5.90	9.80	14.70	20.80	62.50	600
C38	WAREHOUSE	30000	31.40	1.60	6.50	7.60	22.00	28.30	5000
C39	WAREHSE DIST	30000	36.70	1.60	6.50	7.60	25.70	33.00	5000
C40	MINI WAREHSE	3000	27.90	1.60	6.50	7.60	14.00	25.10	600

TAX TOTALS BY TOWNSHIP

TWP CODE	TWP NAME	# PCLS	APPR	REVAL	% I/D
01	BARKERS CREEK	2,103	\$ 305,148,690	\$ 231,774,020	-24.05%
03	CANADA	1,381	\$ 380,546,130	\$ 311,762,700	-18.07%
05	CANEY FOR	812	\$ 131,359,800	\$ 103,059,120	-21.54%
07	CASHIERS	6,662	\$ 3,588,852,094	\$ 2,934,292,770	-18.24%
09	CULLOWHEE	2,408	\$ 512,588,110	\$ 409,212,740	-20.17%
11	DILLSBORO-RURAL	1,108	\$ 167,447,450	\$ 130,678,990	-21.96%
12	DILLSBORO-CITY	157	\$ 43,242,970	\$ 46,487,620	7.50%
13	GREENS CREEK	1,250	\$ 171,218,310	\$ 137,087,300	-19.93%
15	HAMBURG	5,725	\$ 2,750,545,400	\$ 2,228,139,250	-18.99%
17	MOUNTAIN	1,507	\$ 354,723,860	\$ 211,752,480	-40.30%
19	QUALLA	2,940	\$ 481,315,580	\$ 363,730,160	-24.43%
21	RIVER	1,307	\$ 262,084,660	\$ 219,901,580	-16.10%
23	SAVANNAH	1,780	\$ 227,933,190	\$ 172,457,900	-24.34%
25	SCOTTS CREEK	2,855	\$ 598,693,373	\$ 480,957,020	-19.67%
27	SYLVA-RURAL	2,668	\$ 452,168,300	\$ 387,035,650	-14.40%
28	SYLVA-CITY	1,422	\$ 404,833,120	\$ 356,102,760	-12.04%
29	WEBSTER	1,665	\$ 309,651,530	\$ 262,140,980	-15.34%
	COUNTY	37,750	\$ 11,142,352,567	\$ 8,986,573,040	-19.35%
			net loss	\$ 2,155,779,527	

Information provided in this spreadsheet current as of October 1, 2015.