

## Section Q

## LAND TYPES AND DESCRIPTIONS

Land Type	LAND DESCRIPTIONS
HP) Home-site Primary	Residential Building Site – site or lot suitable for development as a primary residential home-site.
HS) Home-Site Secondary	Secondary Building Site – site or lot suitable for development as a secondary or limited residential home-site, i.e. small lot or acreage tract located behind a main house that serves as a site for a single-wide mobile home.
HR) Residual	Defined as land which has value relative to its contribution to the overall parcel value. Example: an improved parcel which consists of 1 .25 acres, one acre will be classified as an HP home-site with the remaining .25 acres priced as HR residual land
OP) Open Land	<b>Rural Areas</b> - Land located in rural areas of the county where much of the land is being actively farmed or is lying idle, turnover is infrequent and development is generally limited to major highway intersections and rural hamlet communities.
OP) Open Land	<b>Suburban-Urban-Resort Areas</b> - Land that is either being actively developed, being prepared for development, or the highest and best use is suitable for and likely to be developed in the near future. Typically located in suburban or resort areas with many active subdivisions and concentrated population centers, but can also be found in rural areas with extra road frontage or pocket areas of construction. Public water and sewer is preferred but is not a requirement.
WD) Woodland	<b>Rural Areas</b> - Same definition as open land, except for the presence of marketable timber.

WD) Woodland	<b>Suburban-Urban-Resort Areas</b> - Land that is either being actively developed, being prepared for development, or the highest and best use is suitable for and likely to be developed in the near future. Typically located in suburban or resort areas with many active subdivisions and concentrated population centers, but can also be found in rural areas with extra road frontage or pocket areas of construction. Public water and sewer is preferred but is not a requirement.
HC) Horticulture	Same definition as open land, except for the presence of flowering plants, ornamental shrubs, Christmas trees or fruit trees.
CI) Common Interest	Allocation of value to individual properties located in townhouse or condominium developments. Value includes interest in all common areas, e.g. parking areas, pools, tennis courts, etc.; as well as land interest. Total value of all common area amenities will be calculated and distributed among all properties within a given neighborhood or complex.
W) Water	Land which is unsuitable for any practical use. Example: land located under the waters of the Pigeon River.
AP) Apartment	Apartment Building Site – land that has a highest and best use for development of multi-family housing.
CP) Commercial Primary	Commercial Building Site – site suitable for development as a primary commercial building site.
CS) Commercial Secondary	Commercial Secondary Site – site suitable for commercial development but may be located on a secondary street within a specific neighborhood or may be limited by size to a secondary use.
CR) Commercial Residual	Commercial land which has nominal value, typically land which only has value relative to its contribution to the overall parcel value.
CU) Commercial Undeveloped	Vacant Commercial land which is suitable in size, zoning and location for commercial development, but may require extensive site preparation to achieve maximum utility.

IP) Industrial Primary	Industrial Primary Site – site suitable for industrial development as a primary industrial building site.
IS) Industrial Secondary	Industrial Secondary Site – site suitable for industrial development but may be located on a secondary street within a specific neighborhood or may be limited by size to a secondary use.
IU) Industrial Undeveloped	Vacant Industrial land which is suitable in size, zoning and location for industrial development, but may require extensive site preparation to achieve maximum utility.
IR) Industrial Residual	Industrial land which has nominal value, typically land which only has value relative to its contribution to the overall parcel value.
EX) Exempt	Exempt Building Site – site or lot suitable for development as a primary site for churches, schools and government buildings.
CT) Cell Tower Site	Site set aside for the location of and access to communication or transmission towers and supporting equipment. Applies to land not otherwise valued as commercial or industrial sites.
BB) Billboard Site	Site set aside for the location of outdoor advertising. Applies to land not otherwise valued as commercial or industrial sites.

**VALUATION GUIDELINES**

1) Rural - Remote or sparsely developed areas of the county where much of the land is being actively farmed or lying idle. Turnover is infrequent and development is generally limited to major highway intersections and rural hamlet communities. Public water may or may not be available. The majority of homes and businesses in rural areas are served by individual wells and septic systems.

2) Suburban - Areas in the county in which development is occurring or has reached equilibrium stage. Suburban areas include typical subdivisions and concentrated communities that surround cities, and towns. Pockets of commercial and industrial properties are prevalent. Public water is normally available and in some cases sanitary sewer services exist.

3) Urban - Areas within or immediately surrounding cities or towns with a high density of housing, commercial and industrial properties. Land is almost always bought and sold with the intent to develop. Turnover is frequent and development is rapid. Public water and sewer are readily available.

4) Resort - Areas that provide recreational amenities, seclusion, security and planned community development. Land is almost always bought and sold with the intent to develop for resort or recreation purposes. Demand is high for both primary residences and second homes, turnover is frequent and development is rapid. Values vary based on access, amenities and view, public water may or may not be available and in some cases sanitary sewer services exist.

RES-ACMODEL12500...RES ACREAGE MODEL 12500

SEGMENT TYPE	ACREAGE RATE
AP	25000
HP	12500
HS	9375
HR	3125
OP	3125
WD	3125
HC	3125
W	1565
EX	12500
CP	25000
CPA	25000
CPF	25000
CPH	25000
CS	18750
CSA	18750
CSF	18750
CSH	18750
CR	6250
CRA	6250
CRF	6250
CRH	6250
CU	10000
CUA	10000
CUF	10000
CUH	10000
IP	20000
IS	15000
IR	5000
IU	8000
CT	100000
BB	40000
CI	12500

## RES-ACMODEL15000...RES ACREAGE MODEL 15000

SEGMENT TYPE	ACREAGE RATE
AP	25000
HP	15000
HS	11250
HR	3750
OP	3750
WD	3750
HC	3750
W	1875
EX	15000
CP	25000
CPA	25000
CPF	25000
CPH	25000
CS	18750
CSA	18750
CSF	18750
CSH	18750
CR	6250
CRA	6250
CRF	6250
CRH	6250
CU	10000
CUA	10000
CUF	10000
CUH	10000
IP	20000
IS	15000
IR	5000
IU	8000
CT	100000
BB	40000
CI	12500

## RES-ACMODEL17500...RES ACREAGE MODEL 17500

SEGMENT TYPE	ACREAGE RATE
AP	25000
HP	17500
HS	13125
HR	4375
OP	4375
WD	4375
HC	4375
W	2190
EX	17500
CP	25000
CPA	25000
CPF	25000
CPH	25000
CS	18750
CSA	18750
CSF	18750
CSH	18750
CR	6250
CRA	6250
CRF	6250
CRH	6250
CU	10000
CUA	10000
CUF	10000
CUH	10000
IP	20000
IS	15000
IR	5000
IU	8000
CT	100000
BB	40000
CI	17500

## RES-ACMODEL20000...RES ACREAGE MODEL 20000

SEGMENT TYPE	ACREAGE RATE
AP	25000
HP	20000
HS	15000
HR	5000
OP	5000
WD	5000
HC	5000
W	2500
EX	20000
CP	30000
CPA	30000
CPF	30000
CPH	30000
CS	22500
CSA	22500
CSF	22500
CSH	22500
CR	7500
CRA	7500
CRF	7500
CRH	7500
CU	12000
CUA	12000
CUF	12000
CUH	12000
IP	20000
IS	15000
IR	5000
IU	8000
CT	100000
BB	40000
CI	20000



RES-ACMODEL 22500...RES ACREAGE MODEL 22500

SEGMENT TYPE	ACREAGE RATE
AP	25000
HP	22500
HS	16875
HR	5625
OP	5625
WD	5625
HC	5625
W	2815
EX	22500
CP	30000
CPA	30000
CPF	30000
CPH	30000
CS	22500
CSA	22500
CSF	22500
CSH	22500
CR	7500
CRA	7500
CRF	7500
CRH	7500
CU	12000
CUA	12000
CUF	12000
CUH	12000
IP	20000
IS	15000
IR	5000
IU	8000
CT	100000
BB	40000
CI	22500

## RES-ACMODEL 25000...RES ACREAGE MODEL 25000

SEGMENT TYPE	ACREAGE RATE
AP	25000
HP	25000
HS	18750
HR	6250
OP	6250
WD	6250
HC	6250
W	3125
EX	25000
CP	40000
CPA	40000
CPF	40000
CPH	40000
CS	30000
CSA	30000
CSF	30000
CSH	30000
CR	10000
CRA	10000
CRF	10000
CRH	10000
CU	16000
CUA	16000
CUF	16000
CUH	16000
IP	25000
IS	18750
IR	6250
IU	10000
CT	100000
BB	40000
CI	25000

RES-ACMODEL 27500...RES ACREAGE MODEL 27500

SEGMENT TYPE	ACREAGE RATE
AP	30000
HP	27500
HS	20625
HR	6875
OP	6875
WD	6875
HC	6875
W	3440
EX	27500
CP	40000
CPA	40000
CPF	40000
CPH	40000
CS	30000
CSA	30000
CSF	30000
CSH	30000
CR	10000
CRA	10000
CRF	10000
CRH	10000
CU	16000
CUA	16000
CUF	16000
CUH	16000
IP	25000
IR	6250
IU	10000
CT	100000
IS	18750
BB	40000
CI	27500

## RES-ACMODEL 30000...RES ACREAGE MODEL 30000

SEGMENT TYPE	ACREAGE RATE
AP	30000
HP	30000
HS	22500
HR	7500
OP	7500
WD	7500
HC	7500
W	3750
EX	30000
CP	40000
CPA	40000
CPF	40000
CPH	40000
CS	30000
CSA	30000
CSF	30000
CSH	30000
CR	10000
CRA	10000
CRF	10000
CRH	10000
CU	16000
CUA	16000
CUF	16000
CUH	16000
IP	30000
IS	22500
IR	7500
IU	12000
CT	100000
BB	40000
CI	30000

## RES-ACMODEL 35000...RES ACREAGE MODEL 35000

SEGMENT TYPE	ACREAGE RATE
AP	40000
HP	35000
HS	26250
HR	8750
OP	8750
WD	8750
HC	8750
W	4375
EX	35000
CP	50000
CPA	50000
CPF	50000
CPH	50000
CS	37500
CSA	37500
CSF	37500
CSH	37500
CR	12500
CRA	12500
CRF	12500
CRH	12500
CU	20000
CUA	20000
CUF	20000
CUH	20000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	35000

## RES-ACMODEL 40000...RES ACREAGE MODEL 40000

SEGMENT TYPE	ACREAGE RATE
AP	40000
HP	40000
HS	30000
HR	10000
OP	10000
WD	10000
HC	10000
W	5000
EX	40000
CP	50000
CPA	50000
CPF	50000
CPH	50000
CS	37500
CSA	37500
CSF	37500
CSH	37500
CR	12500
CRA	12500
CRF	12500
CRH	12500
CU	20000
CUA	20000
CUF	20000
CUH	20000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	40000

## RES-ACMODEL 45000...RES ACREAGE MODEL 45000

SEGMENT TYPE	ACREAGE RATE
AP	50000
HP	45000
HS	33750
HR	11250
OP	11250
WD	11250
HC	11250
W	5625
EX	45000
CP	60000
CPA	60000
CPF	60000
CPH	60000
CS	45000
CSA	45000
CSF	45000
CSH	45000
CR	15000
CRA	15000
CRF	15000
CRH	15000
CU	24000
CUA	24000
CUF	24000
CUH	24000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	45000

RES-ACMODEL 50000...RES ACREAGE MODEL 50000

SEGMENT TYPE	ACREAGE RATE
AP	50000
HP	50000
HS	37500
HR	12500
OP	12500
WD	12500
HC	12500
W	6250
EX	50000
CP	60000
CPA	60000
CPF	60000
CPH	60000
CS	45000
CSA	45000
CSF	45000
CSH	45000
CR	15000
CRA	15000
CRF	15000
CRH	15000
CU	24000
CUA	24000
CUF	24000
CUH	24000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	50000



## RES-ACMODEL 55000...RES ACREAGE MODEL 55000

SEGMENT TYPE	ACREAGE RATE
AP	60000
HP	55000
HS	41250
HR	13750
OP	13750
WD	13750
HC	13750
W	6875
EX	55000
CP	75000
CPA	75000
CPF	75000
CPH	75000
CS	56250
CSA	56250
CSF	56250
CSH	56250
CR	18750
CRA	18750
CRF	18750
CRH	18750
CU	30000
CUA	30000
CUF	30000
CUH	30000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	55000

## RES-ACMODEL 60000...RES ACREAGE MODEL 60000

SEGMENT TYPE	ACREAGE RATE
AP	60000
HP	60000
HS	45000
HR	15000
OP	15000
WD	15000
HC	15000
W	7500
EX	60000
CP	75000
CPA	75000
CPF	75000
CPH	75000
CS	56250
CSA	56250
CSF	56250
CSH	56250
CR	18750
CRA	18750
CRF	18750
CRH	18750
CU	30000
CUA	30000
CUF	30000
CUH	30000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	60000

## RES-ACMODEL 65000...RES ACREAGE MODEL 65000

SEGMENT TYPE	ACREAGE RATE
AP	75000
HP	65000
HS	48750
HR	16250
OP	16250
WD	16250
HC	16250
W	8125
EX	65000
CP	100000
CPA	100000
CPF	100000
CPH	100000
CS	75000
CSA	75000
CSF	75000
CSH	75000
CR	25000
CRA	25000
CRF	25000
CRH	25000
CU	40000
CUA	40000
CUF	40000
CUH	40000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	65000

## RES-ACMODEL 70000...RES ACREAGE MODEL 70000

SEGMENT TYPE	ACREAGE RATE
AP	75000
HP	70000
HS	52500
HR	17500
OP	17500
WD	17500
HC	17500
W	8750
EX	70000
CP	100000
CPA	100000
CPF	100000
CPH	100000
CS	75000
CSA	75000
CSF	75000
CSH	75000
CR	25000
CRA	25000
CRF	25000
CRH	25000
CU	40000
CUA	40000
CUF	40000
CUH	40000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	70000

## RES-ACMODEL 75000...RES ACREAGE MODEL 75000

SEGMENT TYPE	ACREAGE RATE
AP	75000
HP	75000
HS	56250
HR	18750
OP	18750
WD	18750
HC	18750
W	9375
EX	75000
CP	100000
CPA	100000
CPF	100000
CPH	100000
CS	75000
CSA	75000
CSF	75000
CSH	75000
CR	25000
CRA	25000
CRF	25000
CRH	25000
CU	40000
CUA	40000
CUF	40000
CUH	40000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	75000

## RES-ACMODEL 80000...RES ACREAGE MODEL 80000

SEGMENT TYPE	ACREAGE RATE
AP	100000
HP	80000
HS	60000
HR	20000
OP	20000
WD	20000
HC	20000
W	10000
EX	80000
CP	100000
CPA	100000
CPF	100000
CPH	100000
CS	75000
CSA	75000
CSF	75000
CSH	75000
CR	25000
CRA	25000
CRF	25000
CRH	25000
CU	40000
CUA	40000
CUF	40000
CUH	40000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	80000

## RES-ACMODEL 85000...RES ACREAGE MODEL 85000

SEGMENT TYPE	ACREAGE RATE
AP	100000
HP	85000
HS	63750
HR	21250
OP	21250
WD	21250
HC	21250
W	10625
EX	85000
CP	100000
CPA	100000
CPF	100000
CPH	100000
CS	75000
CSA	75000
CSF	75000
CSH	75000
CR	25000
CRA	25000
CRF	25000
CRH	25000
CU	40000
CUA	40000
CUF	40000
CUH	40000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	85000

## RES-ACMODEL 90000...RES ACREAGE MODEL 90000

SEGMENT TYPE	ACREAGE RATE
AP	100000
HP	90000
HS	67500
HR	22500
OP	22500
WD	22500
HC	22500
W	11250
EX	90000
CP	100000
CPA	100000
CPF	100000
CPH	100000
CS	75000
CSA	75000
CSF	75000
CSH	75000
CR	25000
CRA	25000
CRF	25000
CRH	25000
CU	40000
CUA	40000
CUF	40000
CUH	40000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	90000



## RES-ACMODEL 100000...RES ACREAGE MODEL 100000

SEGMENT TYPE	ACREAGE RATE
AP	125000
HP	100000
HS	75000
HR	25000
OP	25000
WD	25000
HC	25000
W	12500
EX	100000
CP	100000
CPA	100000
CPF	100000
CPH	100000
CS	75000
CSA	75000
CSF	75000
CSH	75000
CR	25000
CRA	25000
CRF	25000
CRH	25000
CU	40000
CUA	40000
CUF	40000
CUH	40000
IP	40000
IS	30000
IR	10000
IU	16000
CT	100000
BB	40000
CI	100000

## RES-ACMODEL 125000...RES ACREAGE MODEL 125000

SEGMENT TYPE	ACREAGE RATE
AP	125000
HP	125000
HS	93750
HR	31250
OP	31250
WD	31250
HC	31250
W	15625
EX	125000
CP	125000
CPA	125000
CPF	125000
CPH	125000
CS	93750
CSA	93750
CSF	93750
CSH	93750
CR	31250
CRA	31250
CRF	31250
CRH	31250
CU	50000
CUA	50000
CUF	50000
CUH	50000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	125000

RES-ACMODEL 150000...RES ACREAGE MODEL 150000

SEGMENT TYPE	ACREAGE RATE
AP	150000
HP	150000
HS	112500
HR	37500
OP	37500
WD	37500
HC	37500
W	18750
EX	150000
CP	150000
CPA	150000
CPF	150000
CPH	150000
CS	112500
CSA	112500
CSF	112500
CSH	112500
CR	37500
CRA	37500
CRF	37500
CRH	37500
CU	60000
CUA	60000
CUF	60000
CUH	60000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	150000

RES-ACMODEL 200000...RES ACREAGE MODEL 200000

SEGMENT TYPE	ACREAGE RATE
AP	200000
HP	200000
HS	150000
HR	50000
OP	50000
WD	50000
HC	50000
W	25000
EX	200000
CP	200000
CPA	200000
CPF	200000
CPH	200000
CS	150000
CSA	150000
CSF	150000
CSH	150000
CR	50000
CRA	50000
CRF	50000
CRH	50000
CU	80000
CUA	80000
CUF	80000
CUH	80000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	200000

RES-ACMODEL 250000...RES ACREAGE MODEL 250000

SEGMENT TYPE	ACREAGE RATE
AP	250000
HP	250000
HS	187500
HR	62500
OP	62500
WD	62500
HC	62500
W	31250
EX	250000
CP	250000
CPA	250000
CPF	250000
CPH	250000
CS	187500
CSA	187500
CSF	187500
CSH	187500
CR	62500
CRA	62500
CRF	62500
CRH	62500
CU	100000
CUA	100000
CUF	100000
CUH	100000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	250000

RES-ACMODEL 300000...RES ACREAGE MODEL 300000

SEGMENT TYPE	ACREAGE RATE
AP	300000
HP	300000
HS	225000
HR	75000
OP	75000
WD	75000
HC	75000
W	37500
EX	300000
CP	300000
CPA	300000
CPF	300000
CPH	300000
CS	225000
CSA	225000
CSF	225000
CSH	225000
CR	75000
CRA	75000
CRF	75000
CRH	75000
CU	120000
CUA	120000
CUF	120000
CUH	120000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	300000

RES-ACMODEL 350000...RES ACREAGE MODEL 350000

SEGMENT TYPE	ACREAGE RATE
AP	350000
HP	350000
HS	262500
HR	87500
OP	87500
WD	87500
HC	87500
W	43750
EX	350000
CP	350000
CPA	350000
CPF	350000
CPH	350000
CS	262500
CSA	262500
CSF	262500
CSH	262500
CR	87500
CRA	87500
CRF	87500
CRH	87500
CU	140000
CUA	140000
CUF	140000
CUH	140000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	350000

**RES-ACMODEL 400000...RES ACREAGE MODEL 400000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
AP	400000
HP	400000
HS	300000
HR	100000
OP	100000
WD	100000
HC	100000
W	50000
EX	400000
CP	400000
CPA	400000
CPF	400000
CPH	400000
CS	300000
CSA	300000
CSF	300000
CSH	300000
CR	100000
CRA	100000
CRF	100000
CRH	100000
CU	160000
CUA	160000
CUF	160000
CUH	160000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	400000



RES-ACMODEL 500000...RES ACREAGE MODEL 500000

SEGMENT TYPE	ACREAGE RATE
AP	500000
HP	500000
HS	375000
HR	125000
OP	125000
WD	125000
HC	125000
W	62500
EX	500000
CP	500000
CPA	500000
CPF	500000
CPH	500000
CS	375000
CSA	375000
CSF	375000
CSH	375000
CR	125000
CRA	125000
CRF	125000
CRH	125000
CU	200000
CUA	200000
CUF	200000
CUH	200000
IP	50000
IS	37500
IR	12500
IU	20000
CT	100000
BB	40000
CI	500000

**RES-PMODEL5000...RES PRICED MODEL 5000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	5000
HPA	5000
HPF	5000
HPH	5000
CT	5000
HR	1250
HRA	1250
HRF	1250
HRH	1250

**RES-PMODEL10000...RES PRICED MODEL 10000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	10000
HPA	10000
HPF	10000
HPH	10000
CT	10000
HR	2500
HRA	2500
HRF	2500
HRH	2500

**RES-PMODEL12500...RES PRICED MODEL 12500**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	12500
HPA	12500
HPF	12500
HPH	12500
CT	12500
HR	3125
HRA	3125
HRF	3125
HRH	3125

**RES-PMODEL13500...RES PRICED MODEL 13500**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	13500
HPA	13500
HPF	13500
HPH	13500
CT	15000
HR	3375
HRA	3375
HRF	3375
HRH	3375

**RES-PMODEL15000...RES PRICED MODEL 15000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	15000
HPA	15000
HPF	15000
HPH	15000
CT	15000
HR	3750
HRA	3750
HRF	3750
HRH	3750

**RES-PMODEL20000...RES PRICED MODEL 20000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	20000
HPA	20000
HPF	20000
HPH	20000
CT	20000
HR	5000
HRA	5000
HRF	5000
HRH	5000

**RES-PMODEL25000...RES PRICED MODEL 25000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	25000
HPA	25000
HPF	25000
HPH	25000
CT	25000
HR	6250
HRA	6250
HRF	6250
HRH	6250

**RES-PMODEL30000...RES PRICED MODEL 30000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	30000
HPA	30000
HPF	30000
HPH	30000
CT	30000
HR	7500
HRA	7500
HRF	7500
HRH	7500

**RES-PMODEL35000...RES PRICED MODEL 35000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	35000
HPA	35000
HPF	35000
HPH	35000
CT	35000
HR	8750
HRA	8750
HRF	8750
HRH	8750

**RES-PMODEL40000...RES PRICED MODEL 40000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	40000
HPA	40000
HPF	40000
HPH	40000
CT	40000
HR	10000
HRA	10000
HRF	10000
HRH	10000

**RES-PMODEL50000...RES PRICED MODEL 50000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	50000
HPA	50000
HPF	50000
HPH	50000
CT	50000
HR	12500
HRA	12500
HRF	12500
HRH	12500

**RES-PMODEL65000...RES PRICED MODEL 65000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	65000
HPA	65000
HPF	65000
HPH	65000
CT	65000
HR	16250
HRA	16250
HRF	16250
HRH	16250

**RES-PMODEL75000...RES PRICED MODEL 75000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	75000
HPA	75000
HPF	75000
HPH	75000
CT	75000
HR	18750
HRA	18750
HRF	18750
HRH	18750

**RES-PMODEL90000..RES PRICED MODEL 90000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	90000
HPA	90000
HPF	90000
HPH	90000
CT	90000
HR	22500
HRA	22500
HRF	22500
HRH	22500

**RES-PMODEL100000..RES PRICED MODEL 100000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	100000
HPA	100000
HPF	100000
HPH	100000
CT	100000
HR	25000
HRA	25000
HRF	25000
HRH	25000

RES-PMODEL125000...RES PRICED MODEL 125000

SEGMENT TYPE	ACREAGE RATE
HP	125000
HPA	125000
HPF	125000
HPH	125000
CT	125000
HR	31250
HRA	31250
HRF	31250
HRH	31250

RES-PMODEL150000...RES PRICED MODEL 150000

SEGMENT TYPE	ACREAGE RATE
HP	150000
HPA	150000
HPF	150000
HPH	150000
CT	150000
HR	37500
HRA	37500
HRF	37500
HRH	37500

RES-PMODEL175000...RES PRICED MODEL 175000

SEGMENT TYPE	ACREAGE RATE
HP	175000
HPA	175000
HPF	175000
HPH	175000
CT	175000
HR	43750
HRA	43750
HRF	43750
HRH	43750

RES-PMODEL200000...RES PRICED MODEL 200000

SEGMENT TYPE	ACREAGE RATE
HP	200000
HPA	200000
HPF	200000
HPH	200000
CT	200000
HR	50000
HRA	50000
HRF	50000
HRH	50000

RES-PMODEL225000...RES PRICED MODEL 225000

SEGMENT TYPE	ACREAGE RATE
HP	225000
HPA	225000
HPF	225000
HPH	225000
CT	225000
HR	56250
HRA	56250
HRF	56250
HRH	56250

RES-PMODEL250000...RES PRICED MODEL 250000

SEGMENT TYPE	ACREAGE RATE
HP	250000
HPA	250000
HPF	250000
HPH	250000
CT	250000
HR	62500
HRA	62500
HRF	62500
HRH	62500



**RES-PMODEL300000...RES PRICED MODEL 300000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	300000
HPA	300000
HPF	300000
HPH	300000
CT	300000
HR	75000
HRA	75000
HRF	75000
HRH	75000

**RES-PMODEL325000...RES PRICED MODEL 325000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	325000
HPA	325000
HPF	325000
HPH	325000
CT	325000
HR	81250
HRA	81250
HRF	81250
HRH	81250

**RES-PMODEL350000...RES PRICED MODEL 350000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	350000
HPA	350000
HPF	350000
HPH	350000
CT	350000
HR	87500
HRA	87500
HRF	87500
HRH	87500

**RES-PMODEL375000...RES PRICED MODEL 375000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	375000
HPA	375000
HPF	375000
HPH	375000
CT	375000
HR	93750
HRA	93750
HRF	93750
HRH	93750

**RES-PMODEL400000...RES PRICED MODEL 400000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	400000
HPA	400000
HPF	400000
HPH	400000
CT	400000
HR	100000
HRA	100000
HRF	100000
HRH	100000

**RES-PMODEL450000...RES PRICED MODEL 450000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	450000
HPA	450000
HPF	450000
HPH	450000
CT	450000
HR	112500
HRA	112500
HRF	112500
HRH	112500

**RES-PMODEL475000...RES PRICED MODEL 475000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	475000
HPA	475000
HPF	475000
HPH	475000
CT	475000
HR	118750
HRA	118750
HRF	118750
HRH	118750

**RES-PMODEL500000...RES PRICED MODEL 500000**

<b>SEGMENT TYPE</b>	<b>ACREAGE RATE</b>
HP	500000
HPA	500000
HPF	500000
HPH	500000
CT	500000
HR	125000
HRA	125000
HRF	125000
HRH	125000

## COMMERCIAL LAND MODELS

## ACREAGE METHOD

## MODEL 25

SEGMENT TYPE	CP	CS	CU	CR
PER ACRE RATE	\$25,000	\$20,000	\$12,500	\$6,500

## MODEL 40

SEGMENT TYPE	CP	CS	CU	CR
PER ACRE RATE	\$40,000	\$30,000	\$20,000	\$10,000

## MODEL 50

SEGMENT TYPE	CP	CS	CU	CR
PER ACRE RATE	\$50,000	\$40,000	\$25,000	\$12,500

## MODEL 60

SEGMENT TYPE	CP	CS	CU	CR
PER ACRE RATE	\$60,000	\$45,000	\$30,000	\$15,000

## MODEL 75

SEGMENT TYPE	CP	CS	CU	CR
PER ACRE RATE	\$75,000	\$60,000	\$37,500	\$18,500

**MODEL 90**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$90,000</b>	<b>\$75,000</b>	<b>\$45,000</b>	<b>\$22,500</b>

**MODEL 100**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$100,000</b>	<b>\$75,000</b>	<b>\$50,000</b>	<b>\$25,000</b>

**MODEL 125**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$125,000</b>	<b>\$100,000</b>	<b>\$62,500</b>	<b>\$31,500</b>

**MODEL 150**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$150,000</b>	<b>\$125,000</b>	<b>\$75,000</b>	<b>\$40,000</b>

**MODEL 175**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$175,000</b>	<b>\$140,000</b>	<b>\$87,500</b>	<b>\$43,500</b>

**MODEL 200**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$200,000</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$50,000</b>

**MODEL 250**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$250,000</b>	<b>\$200,000</b>	<b>\$125,000</b>	<b>\$65,000</b>

**MODEL 300**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$300,000</b>	<b>\$225,000</b>	<b>\$150,000</b>	<b>\$75,000</b>

**MODEL 350**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$350,000</b>	<b>\$275,000</b>	<b>\$175,000</b>	<b>\$87,500</b>

**MODEL 400**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$400,000</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$100,000</b>

**MODEL 450**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$450,000</b>	<b>\$350,000</b>	<b>\$225,000</b>	<b>\$112,500</b>

**MODEL 500**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$500,000</b>	<b>\$400,000</b>	<b>\$250,000</b>	<b>\$125,000</b>

**MODEL 600**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$600,000</b>	<b>\$450,000</b>	<b>\$300,000</b>	<b>\$150,000</b>

**MODEL 750**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$750,000</b>	<b>\$600,000</b>	<b>\$375,000</b>	<b>\$187,500</b>

**MODEL 1000**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>PER ACRE RATE</b>	<b>\$1,000,000</b>	<b>\$750,000</b>	<b>\$500,000</b>	<b>\$250,000</b>

**SPECIAL LAND SEGMENT TYPES**

<b>SEGMENT TYPE</b>	<b>CT CELL TOWER SITE</b>	<b>BB BILLBOARD SITE</b>		
<b>PER ACRE RATE</b>	<b>\$100,000</b>	<b>\$40,000</b>		

**THESE LAND SEGMENT TYPES WILL BE USED TO IDENTIFY AND VALUE CELL-TOWER AND BILLBOARD SITES NOT OTHERWISE VALUED USING THE TYPE AC COMMERCIAL MODELS OR AC INDUSTRIAL MODELS.**

**TYPICAL CELL-TOWER SITES, WILL RANGE IN SIZE FROM .25 ACRES TO 1.00 ACRE. TYPICAL BILLBOARD SITES, WILL RANGE IN SIZE FROM .10 ACRES TO .25 ACRES**

**COMMERCIAL LAND MODELS**

**SQUARE FOOT METHOD**

**MODEL 1.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$1.00</b>	<b>\$0.75</b>	<b>\$0.50</b>	<b>\$0.25</b>

**MODEL 1.50**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$1.50</b>	<b>\$1.25</b>	<b>\$0.75</b>	<b>\$0.40</b>

**MODEL 2.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$2.00</b>	<b>\$1.50</b>	<b>\$1.00</b>	<b>\$0.50</b>

**MODEL 2.50**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$2.50</b>	<b>\$2.00</b>	<b>\$1.25</b>	<b>\$0.65</b>

**MODEL 3.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$3.00</b>	<b>\$2.50</b>	<b>\$1.50</b>	<b>\$0.75</b>

**MODEL 4.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$4.00</b>	<b>\$3.00</b>	<b>\$2.00</b>	<b>\$1.00</b>



**MODEL 5.00**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$5.00	\$4.00	\$2.50	\$1.25

**MODEL 6.00**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$6.00	\$4.50	\$3.00	\$1.50

**MODEL 7.50**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$7.50	\$6.00	\$3.75	\$2.00

**MODEL 10.00**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$10.00	\$7.50	\$5.00	\$2.50

**MODEL 12.50**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$12.50	\$10.00	\$6.25	\$3.00

**MODEL 15.00**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$15.00	\$12.00	\$7.50	\$3.75

**MODEL 20.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$20.00</b>	<b>\$15.00</b>	<b>\$10.00</b>	<b>\$5.00</b>

**MODEL 25.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$25.00</b>	<b>\$20.00</b>	<b>\$12.50</b>	<b>\$6.50</b>

**MODEL 30.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$30.00</b>	<b>\$25.00</b>	<b>\$15.00</b>	<b>\$7.50</b>

**MODEL 40.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$40.00</b>	<b>\$30.00</b>	<b>\$20.00</b>	<b>\$10.00</b>

**MODEL 50.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$50.00</b>	<b>\$40.00</b>	<b>\$25.00</b>	<b>\$12.50</b>

**MODEL 60.00**

<b>SEGMENT TYPE</b>	<b>CP</b>	<b>CS</b>	<b>CU</b>	<b>CR</b>
<b>SQUARE FOOT RATE</b>	<b>\$60.00</b>	<b>\$45.00</b>	<b>\$30.00</b>	<b>15.00</b>

**MODEL 75.00**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$75.00	\$60.00	\$37.50	\$18.75

**MODEL 90.00**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$90.00	\$67.50	\$45.00	\$22.50

**MODEL 100.00**

SEGMENT TYPE	CP	CS	CU	CR
SQUARE FOOT RATE	\$100.00	\$75.00	\$50.00	\$25.00

**NOTE: FOR ALL COMMERCIAL SQUARE FOOT LAND MODELS THE FOLLOWING SEGMENT TYPES HAVE BEEN INCLUDED**

SEGMENT TYPE	CPA	CPF	CPH	CT
DESCRIPTION	COMMERCIAL AGRICULTURAL	COMMERCIAL FORESTRY	COMMERCIAL HORTICULTURAL	CELL TOWER SITE
REMARKS	BASE RATES FOR EACH OF THESE SEGMENT TYPES HAVE BEEN ADDED TO EACH MODEL EQUAL TO BASE RATES OF (CP) COMMERCIAL PRIMARY			

**INDUSTRIAL LAND MODELS**

**ACREAGE METHOD**

**MODEL 40I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>PER ACRE RATE</b>	<b>\$40,000</b>	<b>\$30,000</b>	<b>\$20,000</b>	<b>\$10,000</b>

**MODEL 60I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>PER ACRE RATE</b>	<b>\$60,000</b>	<b>\$45,000</b>	<b>\$30,000</b>	<b>\$15,000</b>

**MODEL 80I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>PER ACRE RATE</b>	<b>\$80,000</b>	<b>\$60,000</b>	<b>\$40,000</b>	<b>\$20,000</b>

**MODEL 100I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>PER ACRE RATE</b>	<b>\$100,000</b>	<b>\$75,000</b>	<b>\$50,000</b>	<b>\$25,000</b>

**MODEL 125I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>PER ACRE RATE</b>	<b>\$125,000</b>	<b>\$100,000</b>	<b>\$62,500</b>	<b>\$31,500</b>

**NOTE: SEGMENT TYPE BB HAS BEEN INCLUDED IN EACH INDUSTRIAL LAND MODEL AT A BASE RATE OF \$40,000 AND A BASE SIZE OF .10 ACRES**

**INDUSTRIAL LAND MODELS**

**SQUARE FOOT METHOD**

**MODEL 1.00I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>SQUARE FOOT RATE</b>	<b>\$1.00</b>	<b>\$.75</b>	<b>\$.50</b>	<b>\$.25</b>

**MODEL 1.50I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>SQUARE FOOT RATE</b>	<b>\$1.50</b>	<b>\$1.25</b>	<b>\$.75</b>	<b>\$.40</b>

**MODEL 2.00I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>SQUARE FOOT RATE</b>	<b>\$2.00</b>	<b>\$1.50</b>	<b>\$1.00</b>	<b>\$.50</b>

**MODEL 2.50I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>SQUARE FOOT RATE</b>	<b>\$2.50</b>	<b>\$2.00</b>	<b>\$1.25</b>	<b>\$.65</b>

**MODEL 3.00I**

<b>SEGMENT TYPE</b>	<b>IP</b>	<b>IS</b>	<b>IU</b>	<b>IR</b>
<b>SQUARE FOOT RATE</b>	<b>\$3.00</b>	<b>\$2.50</b>	<b>\$1.50</b>	<b>\$.75</b>

**LAND INFLUENCE FACTORS****GENERAL:**

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

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

- Priced (P)
- Square Foot (SF)
- Acreage (AC)
- Sound Value (SV)

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

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

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

**Land Influence Factor Guidelines**

**Topography**

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

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

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

The following is presented as topography factor guide:

**TOPOGRAPHY INFLUENCE FACTOR GUIDE**

	CONDITION	FACTOR
Normal	Problem corrected or not significant.	00%
Slight	Problem is a moderate handicap to full utilization of the lot but is correctable. The lot is buildable but less desirable than typical lots in the area due to topography problem.	10% - 25%
Severe	Problem is significant but correctable in that it prevents the development of the lot until the topography problem is corrected.	25% - 75%
Un-Buildable	The topography problem is so severe it is not economically feasible to develop the lot. An example would be a lot that can not pass health and safety perk tests.	75% - 90%

**Shape or Size**

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

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

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

	Condition	Factor
Normal	Shape or size is no significant detriment to the presumed utilization of the parcel.	NONE
Minor	The lot is buildable and/or economically usable for the presumed utilization but irregular shape or insufficient size precludes the full utilization of the parcel.	10% - 25%
Major	Irregular shape or insufficient size represents a significant handicap to the presumed utilization and/or development of the land category is restricted to a significant under improvement or under utilization of the parcel.	25% - 75%
Un-Buildable	The shape or size problem is so severe that it renders the land category unusable and/or unbuildable for the presumed utilization. A typical example would be an undersized lot subject to minimum zoning restrictions which effectively prevents any economical utilization.	75% - 90%



**Restrictions**

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

Utility easements, as power lines and sewer lines. Zoning or deed restrictions to the property, limiting the utilization to a less than normal use for typical lots in the neighborhood.

Physical barriers to the property as bridges, highway medians, fences or abutments.

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

	CONDITION	FACTOR
Normal	No significant restriction to the property exists.	NONE
Minor	A restriction of moderate significance, legal or physical, exists which causes the property to be less desirable than similar lots in the area which are not subject to this restriction but does not prevent utilization of the property for the presumed use.	10% - 25%
Major	A restriction of major significance, legal or physical, exists which causes the property to be restricted to a less than full utilization compared to similar lots in the area, which are not subject to this restriction. An example would be power lines bisecting the lot which prevent the building of a dwelling but would be suitable for a garage or secondary structure.	25% - 75%
Un- Buildable	A restriction of very severe impact, legal or physical, exists which causes the property to be rendered virtually un-buildable or unusable for any significant utilization compared to similar lots in the area which are not subject to this restriction. An example would be a lot rendered non-accessible by a highway right-of-way.	75% - 90%

**Economic Mis-Improvement**

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

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

Typical examples include:

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

Following is an Economic Mis-Improvement Factor Guide:

	CONDITION	FACTOR
Normal	The property is unimproved (No major structures present) or the existing structure is consistent with the economical utilization of the land.	NONE
Minor	The land is encumbered with a structure that represents an economic mis-improvement and the structure has an assigned value of 25% to 50% of the land value at highest and best use.	25% - 50%
Major	The land is encumbered with a structure that represents an economic mis-improvement and the structure has an assigned value of 50% or more of the land value at the highest and best use.	50% - 75%

**Corner and/or Alley Influence**

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

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

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

Following is presented as a guide for Corner Influence Factors:

	CONDITION	FACTOR
Normal	The presence of a corner or alley has no significant enhancement effect to the property. Example: The side street has restricted access as a dead-end street.	NONE
Minor	The lot value is moderately enhanced by the presence of corner or alley exposure. Example: Intersection of two secondary streets or a major arterial street and a secondary street.	+10% - +25%
Major	The lot value is significantly enhanced by the presence of corner or alley exposure. Example: The intersection of two major arterial streets.	+25% - +100%

**View Influence**

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

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

The following is a View Influence Factor Guide:

	CONDITION	FACTOR
Normal	The view is considered common to the area, and market evidence indicates no actual value enhancement exists.	NONE
Minor	The subject property has a moderate enhancement due to an appealing view, and market evidence: Indicates value enhancement exists.	+10% - +25%
Major	The subject property has a significant enhancement due to an appealing view. Further, the view enhancement is not common to similar lots in the area and there is little or no potential for obstruction of the view by other structures.	+25% -+250%
Negative	For properties with less than normal or typical views, the appraiser should apply negative factors to the affected properties as indicated by market analysis and evidence.	(-)10% - (-)75%

**RESIDENTIAL HOMESITE SIZE ADJUSTMENT TABLE  
FOR USE WITH THE FOLLOWING LAND SEGMENT CODES**

**METHOD AC CODE HP**

**METHOD AC CODE HS**

**METHOD AC CODE EX**

<b>TRACT SIZE</b>	<b>PERCENTAGE ADJUSTMENT</b>
0.10	550%
0.15	383%
0.20	300%
0.25	250%
0.30	217%
0.35	193%
0.40	175%
0.45	161%
0.50	150%
0.55	141%
0.60	133%
0.65	127%
0.70	121%
0.75	117%
0.80	113%
0.85	109%
0.90	106%
0.95	103%
1.00	100%

**RESIDENTIAL RESIDUAL SIZE ADJUSTMENT TABLE**

**FOR USE WITH THE FOLLOWING LAND SEGMENT CODES**

**METHOD AC CODE HR**

<b>TRACT SIZE</b>	<b>ADJUSTMENT %</b>	<b>TRACT SIZE</b>	<b>ADJUSTMENT %</b>
0.05	100%	2.40	71%
0.25	100%	2.60	69%
0.50	100%	2.80	68%
0.75	100%	3.00	67%
1.00	100%	3.20	66%
1.01	100%	3.40	65%
1.20	92%	3.60	64%
1.40	86%	3.80	63%
1.50	83%	4.00	62%
1.60	81%	4.20	62%
1.70	79%	4.40	61%
1.80	78%	4.60	61%
1.90	76%	4.80	60%
2.00	75%	5.00	60%
2.20	72%		

**RESIDENTIAL LAND SIZE ADJUSTMENT TABLE**

**FOR USE WITH THE FOLLOWING LAND SEGMENT CODES**

**METHOD AC CODE OP**

**METHOD AC CODE WD**

**METHOD AC CODE HC**

**METHOD AC CODE W**

<b>TRACT SIZE</b>	<b>ADJUSTMENT %</b>	<b>TRACT SIZE</b>	<b>ADJUSTMENT %</b>
5	100%	40	75%
10	100%	45	72%
15	100%	50	70%
20	100%	55	68%
21	98%	60	67%
22	95%	65	65%
23	93%	70	64%
24	92%	75	63%
25	90%	80	61%
26	88%	100	60%
27	87%	150	57%
28	86%	200	55%
29	84%	250	54%
30	83%	300	53%
35	79%	999 UP	50%

**LAND-ROAD-ADJ**

**LOCATION /ROAD ACCESS ADJUSTMENT**

<b>ROAD SURFACE/ACCESS</b>		<b>ADJUSTMENT % GOOD</b>
<b>PC</b>	PAVED CURB	100%
<b>PS</b>	PAVED SIDEWALK	100%
<b>PA</b>	PRIVATE ACCESS	75%
<b>P</b>	PAVED	100%
<b>G</b>	GRAVEL	90%
<b>N</b>	NO ROAD	50%
<b>W</b>	NO RIGHT OF WAY	35%