

DATA INVENTORY

Appraisal forms and descriptions are as follows:

- Property Record Card (Sample)
- Operating Statement (I & E)
- Sales Verification Letter
- Personal and Real Guide
- Property Use Codes

Schedule of Values

Gaston County 2023

Gaston County		Year 2023		Requested By: RDOBBINS		Run: 7/18/2022		Card 1 of 1, Page 1		Parcel 153026																					
DOBBINS RYAN C & & DOBBINS SANDRA 1517 EDGEWOOD RD BESSEMER CITY, NC 28016-8502 1 RANCH				Legal Desc EDGWOOD ACRES BLK 1 L 2 11 033A 100 00 000				Phys. Addr. 1517 EDGEWOOD RD BESSEMER CITY NC 28016		Nbhd Name 8B022 Edgewood Acres		Alt Pin 3525678767																			
Permit Number				Date				Amount		Type		Book		Page		Sales Type		Vac/Imp		Date of Sale		VC		Sales Price							
87536				7/25/2016				ECOP				4886		0017		WD		N		3/28/2013		Y		79,000.00							
87183				8/17/2016				4,000		REML		4822		1013		TD		N		7/17/2012		N P		33,000.00							
												3989		0382		WD1		N		4/30/2004		Y		90,000.00							
Total Acres				0.23				Land Computation				Total Value				18,000															
Type		Code		Qty		Land Rate		Inc/Dec Fac		Adj-1		Adj-2		Adj-3		Adj-4		Adj-5		Adj-6		Total Adj		Total Adj Rate		Value					
ST		RB		1.00		15,000.00		1,2000		0.00		0.00		0.00		0.00		0.00		0.00		100.0		18,000.00		18,000					
Sec/Level Code		Description				PCT		Units		Rate		Type		St Adj		Size Adj		Hght Adj		Cost		Property Characteristics									
0		R1 Base Living Area				100		1,176		143.00		100		109						184,514		Story Height		1.00							
0		100 Central Heat/AC				100		1,176		0.00		100		109						0		Style		ST20 Ranch							
0		400 Perim. Footing				100		1,176		0.00		100		109						0		Life		50							
0		202 Brick/Stone				100		1,176		7.10		100		109						9,162		Act Yr Built		1973							
0		HB Half Bath				100		1		3,000.00		100		100						3,000		Eff Yr Built									
0		500 Average for Quality				100		1,176		0.00		100		109						0		Full Bath		1.00							
0		3 Gable				100		1,176		0.00		100		109						0		Half Bath		1.00							
0		800 Comp/Asphalt/Fiberglass				100		1,176		0.00		100		109						0		Extra Fix		0.00							
0		R30 Carport				100		240		27.90		100		102						6,830		Bedroom		3.00							
0		R35 Stoop				100		20		21.95		100		100						439		Tot. Room		7.00							
0		R18 Wood Deck				100		180		24.95		100		100						4,491		1st Floor		1,176							
0		R25 Masonry Utility Area				100		96		41.40		100		100						3,974		Upper Floor		0							
0/		FB Full Bath				100		1		(4,500.00)		100		100						(4,500)		Lower Level		0							
Subtotal																						207,910									
Miscellaneous Improvements																															
Code		Descrip.		W * L		Units		Rate		Size Adj		Yr Built		Eff Yr		QG		Dep		% Fun		Eco		Value		Comp %		Ident		Total Value	
RS1		Frame/Metal Shed		16*12		192		22.50		94		2005		2005		C		Average		70				1,218				1,218			
RD1		Paved Drive (Typical)				1		8,500.00		100		1973		1973		C		Average		50				4,250				4,250			
Notes																															
CANVAS 2022																															

Schedule of Values

Gaston County 2023

Gaston County	Year 2023	Requested By: RDOBBINS	Run: 7/18/2022	Card 1 of 1, Page 2	Parcel 153026
DOBBINS RYAN C & & DOBBINS SANDRA 1517 EDGEWOOD RD BESSEMER CITY, NC 28018-8502 1 RANCH	Legal Desc: EDGEWOOD ACRES BLK 1 L 2 11 033A 100 00 000	Phys. Addr. 1517 EDGEWOOD RD BESSEMER CITY NC 28018	Plat Bk/Pg 027 014 Mapped Acres 0.23 Flags	Nbhd Name 0B022 Edgewood Acres Alt Pin 3525678787	Use Code 1010 Residential 1 Family District 180 GASTONIA CITY
IMPROVEMENT DATA					
<p>The diagram illustrates the layout of four lots on a parcel. Lot R1 is the largest, measuring 1176.0 sf, with a width of 72' and a depth of 16'. Lot R25 is 96.0 sf, measuring 12' by 12'. Lot R30 is 240.0 sf, measuring 12' by 20'. Lot R35 is 20.0 sf, measuring 4' by 5'. Lot R16 is 180.0 sf, measuring 18' by 11'. The lots are arranged with R16 at the top, R25 and R30 on the left side, R1 in the center, and R35 at the bottom.</p>					

OPERATING STATEMENT (I&E)

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

MARKET DATA

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

COST DATA

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

REMODELING DATA

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

APARTMENTS - OPERATING STATEMENT

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

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

GENERAL RETAIL, WAREHOUSING, INDUSTRIAL, OTHER- OPERATING STATEMENT

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

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

OFFICE BUILDING - OPERATING STATEMENT

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

February 1, 2022

Dear Property Owner/Manager:

Our office is currently working on the countywide reappraisal project that will be implemented January 1, 2023, as required by General Statute 105-286.

Revaluations are mandated in order to establish current and equitable values for assessment purposes. This is achieved through using three approaches to value: cost, market, and income. As the owner or manager of an income producing property, we are asking you to please complete all the information that pertains to the property. This data will assist us with our analysis of income producing properties in general and will insure a reasonable and acceptable basis of income and expense data that may be applied.

The information you supply will be held strictly confidential. Only the Revaluation staff appraisers will have access to this information.

Please return in the enclosed envelope within 14 days or email completed form to Stephanie.Queen@GastonGov.com.

If you have any questions concerning this request, please call (704)810-5837.

Thank you for your assistance,

Stephanie Queen, RES
Commercial Appraiser

Schedule of Values

Gaston County 2023

CONFIDENTIAL PROPERTY INFORMATION FORM (Gaston County North Carolina)

MARKET DATA: PURCHASED LAND ONLY *or* PURCHASED LAND & BUILDING

PURCHASE PRICE \$ _____ PURCHASE DATE _____

IF THE ABOVE PURCHASE PRICE INCLUDES ANY AMOUNT FOR ITEMS OTHER THAN REAL ESTATE (SUCH AS FURNITURE & FIXTURES, MACHINERY & EQUIPMENT) PLEASE LIST BELOW:

ITEMS: _____

AMOUNT: \$ _____

COST DATA	- ALL COSTS SHOULD INCLUDE LABOR, MATERIALS, ARCHITECTURAL FEES, CONTRACTORS OVERHEAD AND PROFIT. - BUILDING COST SHOULD INCLUDE ALL MECHANICAL FEATURES (PLUMBING, HEATING, AIR CONDITIONING, ETC.) AS WELL AS THE STRUCTURE ITSELF.				
	COST	YEAR	COST	YEAR	COMMENTS
SITE (LAND)					
BUILDINGS					
ADDITIONS TO ORIGINAL BLDG					
PAVING					
OTHER YARD ITEMS					
TOTAL					

REMODELING DATA	PLEASE EXPLAIN WHAT PART OF BUILDING WAS REMODELED -- INDICATING COST AND YEAR
REMODELING COST PAID BY <input type="checkbox"/> OWNER <input type="checkbox"/> TENANT	

LEASE OR RENTAL DATA		PLEASE INDICATE TERMS OF MAJOR LEASE AGREEMENTS. GIVE DATE OF EXPIRATION, RENEWAL OPTIONS, AMOUNT OF RENT AND OTHER PERTINENT DATA. IF LEASE GUARANTEES A MINIMUM RENTAL, PLUS A PERCENTAGE, PLEASE INDICATE MINIMUM RENT, AND THE OVERAGE ACTUALLY PAID FOR EACH OF THE PAST THREE YEARS.				LAND LEASE DATA	TERMS _____
TENANTS	LENGTH OF LEASE	YEAR EXPIRES	GUARANTEED RENTAL	OVERAGE TERMS	AVG. ANNUAL RENT (LAST 3 YRS)	RENEWAL AND/OR PURCHASE TERMS	RENEWAL RATE

Schedule of Values

Gaston County 2023

OPERATING STATEMENT FOR FISCAL YEAR _____

<i>GROSS ANNUAL INCOME</i>				<i>ANNUAL EXPENSES</i>				
COMMERCIAL BUILDINGS FOR _____				ANALYSIS				
BASEMENT	RETAIL			MANAGEMENT	FEE			
	OFFICE				COMMISSIONS			
	WAREHOUSE				LEGAL & ACCTNG.			
	PARKING				PAYROLL TAXES			
FIRST FLOOR	RETAIL			GENERAL	GROUP INSURANCE			
	OFFICE				BLDG SUPPLIES			
	APARTMENT				RUBB.REMOVAL			
	WAREHOUSE				MISCELLANEOUS			
UPPER FLOOR	RETAIL			CLEANING	WAGES			
	OFFICE				SUPPLIES			
	APARTMENT				CONTRACT SERV.			
	WAREHOUSE				ELECTRIC			
OTHER	REIMBURSED			UTILITIES	HEATING			
	MISCELLANEOUS				WATER			
TOTAL					AIR CONDITIONING			
APARTMENT BUILDINGS FOR _____								
TYPE	#	\$ Per Month	ITEMS NORMALLY FURNISHED					
Efficiency Units	_____	@ _____	<input type="checkbox"/> HEATING	ELEVATOR	WAGES & UNIF.			
	_____	@ _____	<input type="checkbox"/> AIR CONDITIONING		REPAIR & SERVICE			
	_____	@ _____	<input type="checkbox"/> ELECTRIC		CONSTRUCTION	DECORATING		
1 Bedroom Units	_____	@ _____	<input type="checkbox"/> WATER			REPAIR & MAINT.		
	_____	@ _____	<input type="checkbox"/> RANGE	FIXED EXPENSE		INSURANCE		
	_____	@ _____	<input type="checkbox"/> REFRIGERATOR			REAL EST.TAXES		
2 Bedroom Units	_____	@ _____	<input type="checkbox"/> DISHWASHER		OTHER TAXES			
	_____	@ _____	<input type="checkbox"/> DISPOSAL		DEPRECIATION			
	_____	@ _____	<input type="checkbox"/> CARPETS	TOTAL	INTEREST			
3 Bedroom Units	_____	@ _____	<input type="checkbox"/> DRAPES		LAND RENT			
	_____	@ _____	<input type="checkbox"/> FURNITURE					
	_____	@ _____	PROJECTED ANNUAL INCOME \$ _____					
	_____	@ _____	ACTUAL ANNUAL VACANCY & CREDIT LOSSES \$ _____					
MANAGER/JANITOR	_____	@ _____	ACTUAL ANNUAL INCOME \$ _____					
GARAGE/CARPORT	_____	@ _____						
OTHER INCOME	_____	@ _____						

THIS FORM IS **STRICTLY CONFIDENTIAL**. TO BE USED AND RETAINED ONLY BY GASTON COUNTY APPRAISERS. IT WILL NOT BE FILED WITH THE PROPERTY RECORDS. SHOULD YOU REQUIRE FURTHER EXPLANATION OR ASSISTANCE IN COMPLETING THIS DOCUMENT PLEASE CONTACT THE APPRAISAL OFFICE (704 810-5847).

SUBMITTED BY _____

TITLE _____

TELEPHONE _____

THIS SPACE FOR APPRAISERS' USE ONLY

POTENTIAL GROSS INCOME		NOTES:
LESS VACANCY AND CREDIT LOSS		
EFFECTIVE GROSS INCOME		
LESS OPERATING EXPENSES		
LESS RESERVES FOR REPLACEMENTS		
NET INCOME BEFORE CAPITAL RECAPTURE		
IMPUTABLE TO LAND _____ X _____ %		
IMPUTABLE TO BLDG. _____ X _____ %		
RESIDUAL LAND/BLDG _____ X _____ %		
INDICATED PROP VAL _____		
APPRAISED VALUE _____		

Schedule of Values

Gaston County 2023

SHOPPING CENTER INCOME & EXPENSE STATEMENT

Dear Property Owner/Manager:

Our office is currently working on the countywide reappraisal project that will be implemented January 1, 2023, as required by General Statute 105-286.

Revaluations are mandated in order to establish current and equitable values for assessment purposes. This is achieved through using three approaches to value: cost, market, and income. As the owner or manager of a shopping center, we are asking you to please complete all the information that pertains to the property. This data will assist us with our analysis of income producing properties in general and will insure a reasonable and acceptable basis of income and expense data that may be applied.

The information you supply will be held strictly confidential.

Tenants	Length of Lease	Lease Begins	Renewal Options	Rent Per Month	Renewal Rate	SF Gross Leasable

Annual Rental Income	2020	2021	Annual Expenses	2020	2021
Retail			Management		
Miscellaneous			Tax/Insurance		
			Utilities		
			Repairs		
			Reserves		
Total Income			Total Expenses		

Return to: Gaston County Tax Dept, c/o Commercial Appraisal Dept
PO Box 1578, Gastonia, NC 28053, or Email completed form to
Stephanie.Queen@GastonGov.com

Submitted by _____ Date _____ Telephone _____

Thank you for your assistance,

Stephanie Queen, RES
Commercial Appraiser

HOTEL/MOTEL INCOME & EXPENSE STATEMENT

Dear Property Owner/Manager:
Our office is currently working on the countywide reappraisal project that will be implemented January 1, 2023, as required by General Statute 105-286.

Revaluations are mandated in order to establish current and equitable values for assessment purposes. This is achieved through using three approaches to value: cost, market, and income. As the owner and manager of a hotel, we are asking you to please complete all the information that pertains to the property. This data will assist us with our analysis of income producing properties in general and will insure a reasonable and acceptable basis of income and expense data that may be applied.

The information you supply will be held strictly confidential.

OPERATING STATEMENT	2020	2021
Number of Rooms		
Occupied Room Nights		
Average Daily Rate (ADR)	\$	\$
EXPENSES		
Management	\$	\$
General (Payroll taxes, Supplies, Misc.)	\$	\$
Cleaning, Laundry, Reservation Clerk	\$	\$
Food & Beverage	\$	\$
Sales & Marketing Franchise Fees)	\$	\$
Property Repairs & Maintenance	\$	\$
Utilities	\$	\$
Insurance	\$	\$
Land Lease	\$	\$

Return to Gaston County Tax Dept, c/o Commercial Appraiser PO Box 1578, Gastonia, NC 28053, or Email completed form to Stephanie.Queen@GastonGov.com

Submitted by _____ Date _____

Telephone _____

Thank you for your assistance.

REAPPRAISAL GOLF COURSE QUESTIONNAIRE

Course Name _____ Architect _____
Number of Holes _____ Par/Course Rating _____
USGA Slope Rating: _____ (Please attach a scorecard)
Irrigation System: Greens _____ Fairways _____ Both _____
Year of Major Renovations and Description _____

Number of Anticipated Annual Rounds for 2022 _____
Number of Actual Annual Rounds for 2021 _____

List of Amenities (Please Check)

Practice Green _____ Driving Range _____ Practice Sand Traps _____
Swimming Pool _____ Lockers _____ Bag Storage _____
Restaurant _____ Tennis Courts _____ Snack Bar _____
Bar/Lounge _____ Rain Shelters _____ Golf Carts _____
Restrooms (on course) _____ Other (List items) _____

2021 Residents Memberships

Full Golf Memberships _____
Limited Golf Memberships _____
Sport Social Memberships _____

2021 Non-Residents Memberships

Full Golf Memberships _____
Golf Only Memberships _____
Limited Golf Memberships _____
Sport Social Memberships _____

2022 Golf Prices (without cart):

9-Hole Weekday \$ _____ 9-Hole Weekend \$ _____
18-Hole Weekday \$ _____ 18-Hole Weekend \$ _____
Special Rates -Senior \$ _____ Junior \$ _____ Twilight \$ _____
Cart Rental/9-Hole \$ _____ Cart Rental/18-Hole \$ _____

Other Income 2021 (Food & Beverage) \$ _____ Other Income/Fees 2021 \$ _____
Contact Person: _____ Telephone: _____
Email Address: _____

MOBILE HOME PARK / INCOME & EXPENSE STATEMENT

Dear Property Owner/Manager:

Our office is currently working on the countywide reappraisal project that will be implemented January 1, 2023, as required by General Statute 105-286.

Revaluations are mandated in order to establish current and equitable values for assessment purposes. This is achieved through using three approaches to value: cost, market, and income. As the owner or manager of an income producing property, we are asking you to please complete all the information that pertains to the property. This data will assist us with our analysis of income producing properties in general and will insure a reasonable **and** acceptable basis of income and expense data that may be applied. *The income information is for the site rental income only.*

The information you supply will be held strictly confidential.

ANNUAL ANALYSIS	2020	2021
TOTAL NUMBER MH SITES		
NUMBER OF OCCUPIED SITES		
AVG MONTHLY RATE PER SITE		

ITEMS (WATER, ELECTRIC, ETC) INCLUDED IN RENT:

ANNUAL EXPENSES	2020	2021
MANAGEMENT		
MAINTENANCE		
UTILITIES		
INSURANCE		

**Return to: Gaston County Tax Dept, c/o Commercial Appraisal Dept
PO Box 1578, Gastonia, NC 28053, or email completed form to Stephanie.Queen@GastonGov.com**

Submitted by _____ Date _____ Telephone _____

Thank you for your assistance,

Stephanie Queen, RES
Commercial Appraiser

SECTION 42 INCOME & EXPENSE STATEMENT

Dear Property Owner/Manager:

Our office is currently working on the countywide reappraisal project that will be implemented January 1, 2023, as required by General Statute 105-286.

Revaluations are mandated in order to establish current and equitable values for assessment purposes. This is achieved through using three approaches to value: cost, market, and income. However, our records indicate this property is associated with Section 42 of the Internal Revenue Code in that tax credits were allocated to this project. Therefore, the income approach is based on restricted rental income per N.C. Gen. Stat. 105.277.16. "A North Carolina low-income housing development to which the North Carolina Housing Finance Agency allocated a federal tax credit under section 42 of the code is designated as a special class of property under Article V, Section 2 (2) of the North Carolina Constitution and must be appraised, assessed, and taxed in accordance for property into consideration in determining the income attributable to the property. The assessor may not consider income tax credit received under section 42 of the Code under G. S. 129.42 in determining the income attributable to the property." Therefore, it is imperative that we receive an income and expense report for the subsidized housing development. In lieu of the form included, you may send a copy of the rent roll and/or Income and Expense statement associated with the property.

We have included a Property Information Form and highlighted the sections that need to be completed. Return to Gaston County Tax Department, Attn: Stephanie Queen, PO Box 1578, Gastonia, NC 28053-9901. Or email to Stephanie.Queen@GastonGov.com Please return within 30 days.

The information you supply will be held strictly confidential. Only the Revaluation staff appraisers will have access to this information.

If you have any questions concerning this request, please call (704)866-3158, Option 2.

Thank you for your assistance,

Stephanie Queen, RES
Commercial Appraiser

Sales Verification Letter



GASTON COUNTY Office of The Tax Director

128 W. Main Avenue, Gastonia, NC 28052

Appraisal Division

Phone (704) 862-6500 Fax: (704) 866-3105

PARCEL#:
ACREAGE:
NBHD:
LEGAL:
DEED:
DATE:
INDICATED SALE PRICE:

Dear Property Owner:

Congratulations on your recent real estate purchase! We seek your assistance in answering a few questions about the transaction identified above. We ask that you take a few minutes to complete this form and return it in the enclosed envelope. As you know, one of the primary tasks for the Tax Office is to maintain an accurate property sales data file. While deed stamps often provide an indicated sales price, that information does not always provide a clear picture of all the conditions related to the transaction.

All valid sales are included in our sales analysis and are critical in the development of the County's Schedule of Values, Standards and Rules adopted for each county-wide general reappraisal.

We sincerely appreciate your assistance in this all important effort. Your contribution will serve to enhance the County's valuation system in the future.

- 1. Actual Sales Price: \$
2. Purchased by: Cash () or Financed by: Conv () VA () Seller Financing (), or Other
3. Was the property sold by a: Real Estate Company () or For Sale by Owner ()
4. Did the sale price include multiple parcels? Yes () No ()
5. Was the sale between relatives or related business? Yes () No ()
6. Was the property acquired as a result of: Foreclosure/Bankruptcy () Auction () Short Sale () Forced Sale () N/A ()
7. Did the sale include personal property (furnishing, mobile home, machinery, boats, other)? Yes () No () If yes, please describe:
8. Is the property a rental or income producing property? Yes () No () If yes, monthly rent \$
9. Have improvements been made to the property since date of purchase, other than regular maintenance? Yes () No () If yes, please describe:
10. Please list: a. # of bedrooms: b. # of baths: full half c. Total heated square footage: d. basement square footage: e. is the basement finished? Yes () No ()

This questionnaire was completed by:

Daytime phone number: Email Address:

MAILING ADDRESS: PO BOX 1578 GASTONIA NC 28053

8618/SOL 8/18/21 K

**CLASSIFICATIONS OF SELECTED ITEMS
AS REAL OR PERSONAL**

N.C. 105-273. Definitions

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

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

In general, machinery and equipment used primarily as part of a manufacturing process (process equipment) is taken as Personal Property. Machinery and equipment which is part of the land or building improvement is taken as Real Property.

Item	Real	Personal
Acoustical fire-resistant drapes & curtains (commercial/industrial)		XX
Air Conditioning - building air conditioning, for comfort of occupants, built-in	XX	
Air Conditioning - manufacturing / product		XX
Air Conditioning - window units, that used in data processing rooms and in manufacturing processing		XX
Airplanes		XX
Alarm system (security or fire) and wiring		XX
Appliances used in apartment rentals	XX	
Asphalt plants - batch mix, etc., Moveable		XX
ATM - all equipment and self-standing booths		XX
Auto exhaust systems - built-in floor or ceiling	XX	
Auto exhaust systems - flexible tube type		XX
Awnings		XX
Balers (paper, cardboard, etc.)		XX
Bank teller counters - service area and related (movable personal)	XX	XX
Bank teller lockers - moveable or built-in		XX
Bar and bar equipment (moveable personal, built-in real)	XX	XX
Billboards		XX
Boats and motors - all		XX
Boiler - for service of building	XX	
Boiler - primarily for process		XX
Bowling alley lanes		XX
Brewing Equipment		XX
Broadcasting equipment		XX

Schedule of Values

Gaston County 2023

C I P (construction in progress) equipment		XX
Cabinets (moveable personal)	XX	XX
Cable TV distribution systems		XX
Cable TV equipment and wiring		XX
Cable TV subscriber connections		XX
Camera equipment		XX
Canopies - Fabric, Vinyl or Plastic		XX
Canopies - Generally	XX	
Canopy Lighting	XX	
Car Wash - all equipment, filters, and tanks		XX
Carpet - installed	XX	
Catwalks		XX
Chairs - all types		XX
Closed circuit TV		XX
Cold storage - built-in cold storage rooms		XX
Cold storage - refrigeration equipment		XX
Compressed air or gas systems (other than building heat)		XX
Computer room a/c		XX
Computer room raised floor		XX
Computers and data lines		XX
Concrete plant - electronic mixing, conveyors, tanks, etc.		XX
Construction and grading equipment (non-licensed vehicles, etc.)		XX
Control systems - building and equipment		XX
Conveyors and material handling systems		XX
Cooking equipment (restaurant, etc.)		XX
Coolers - walk-in or self-standing		XX
Cooling towers - primary use for building	XX	
Cooling towers - primary use in manufacturing		XX
Dairy processing plants - all process items		XX
Dance floors		XX
Data processing equipment - all items		XX
Deli equipment		XX
Desks - all		XX
Diagnostic center equipment - moveable or built in		XX
Display cases - moveable or built-in		XX
Dock levelers	XX	
Drapes and curtains, blinds, etc.		XX
Drive-thru windows - all	XX	
Drying systems (special heating in process system)		XX
Dumpsters		XX
Dust catchers, control systems, etc.		XX
Electronic control systems (weighting, mixing, etc.)		XX
Elevators / Escalators	XX	
Fans - freestanding		XX

Schedule of Values

Gaston County 2023

Farm equipment		XX
Fencing - inside		XX
Fencing - outside	XX	
Flagpole		XX
Floors, computer room		XX
Foundations for machinery & equipment		XX
Freight charges		XX
Fuels - not for sale (list as supplies)		XX
Furnaces - steel mill process, etc., foundry		XX
Furniture and fixtures		XX
Gazebos	XX	
Golf course & improvements (drainage / irrigation)	XX	
Grain bins (permanent real, movable personal)	XX	XX
Greenhouses (all except glass)		XX
Greenhouses - Glass	XX	
Greenhouses benches, heating systems, etc.		XX
Heating systems, process		XX
Hoppers - metal bin type		XX
Hospital systems - oxygen, public address, emergency electric, closed T.V. call system, autoclave, etc.		XX
Hot air balloons		XX
Hotel/Motel televisions & wiring		XX
Humidifiers, process		XX
Incinerators - moveable, metal type		XX
Industrial piping, process		XX
Installation cost		XX
Irrigation equipment		XX
Kiln heating system		XX
Kilns - metal tunnel, moveable		XX
Laboratory equipment		XX
Laundry bins		XX
Law and professional libraries		XX
Leased equipment - lesser or lessee possession		XX
Leasehold improvements (list in detail yearly to determine real or personal)	XX	XX
Lifts - other than elevators		XX
Lighting - portable, moveable, special		XX
Lighting - yard lighting	XX	
Machinery and equipment		XX
Medical equipment		XX
Milk handling - milking, cooling, piping, storage		XX
Mineral rights	XX	
Mirrors		XX
Mobile home - single wide, double wide, triple wide		XX

Schedule of Values

Gaston County 2023

Mobile home - single wide, double wide, triple wide – meets definition of G.S. 105-273(13)	XX	
Monitoring systems - building or equipment		XX
Night depository		XX
Office equipment - all		XX
Oil company equipment - pumps, supplies, etc.		XX
Ovens - processing / manufacturing		XX
Overhead conveyor systems		XX
Package and labeling equipment		XX
Painting - interior, commercial	XX	
Paving	XX	
Piping systems - process piping		XX
Playground equipment - all		XX
Pneumatic tube systems		XX
Portable buildings (greenhouses, constructions, etc.)		XX
Power generator systems (auxiliary emergency, etc.)		XX
Power house or plant		XX
Power transformers - equipment		XX
Public address systems (intercom, music, etc.)		XX
Railroad sidings (other than railroad-owned)	XX	
Refrigeration systems - compressors, etc.		XX
Repairs - building	XX	
Repairs (Major) - equipment (50% cost)		XX
Restaurant furniture (incl. attached to floor or building)		XX
Restaurant/kitchen equip. - vent hoods, sinks, etc. (commercial)		XX
Returnable containers		XX
Rock crusher		XX
Roll-up doors (inside wall)		XX
Roll-up doors (outside wall)	XX	
Roofing	XX	
Rooms - self-contained or special purpose (walls, ceiling, floor)		XX
Safes (wall or self-standing)		XX
Sales tax		XX
Satellite dishes (all wiring & installation to TV & equipment)		XX
Scale houses (unless portable)	XX	
Scales		XX
Screens - drive-in, outdoor	XX	
Screens - movie, indoor		XX
Seats - theater		XX
Service station equipment - pumps, tanks, lifts		XX
Sewer systems	XX	
Shelving		XX
Signs - all types (including billboards, etc.)		XX

Schedule of Values

Gaston County 2023

Software - capitalized		XX
Sound projection equipment		XX
Sound systems		XX
Spare parts - list as supplies		XX
Speakers - Built-in or freestanding		XX
Spray booths		XX
Sprinkler system - attached to product storage racks		XX
Sprinkler system - fire protection (building)	XX	
Supplies (office and other)		XX
Swimming pools - in ground or indoor	XX	
Switchboard (motel, etc., when not owned by utility)		XX
Tanks – Water tanks real, all others personal	XX	XX
Tanks - manufacturing, process, etc.		XX
Tanks - service station, underground fuel		XX
Telephone systems and wiring - private		XX
Tents		XX
Tooling, dies, molds		XX
Towers - microwave and equipment, wiring and foundation		XX
Towers - TV, radio, CATV, two-way radio, wiring and foundation		XX
Transportation cost - all		XX
Tunnels - unless part of process system	XX	
Upgrades to equipment		XX
Vacuum system, process		XX
Vault	XX	
Vault door, inner gates, vents, and equipment		XX
Vent fans - freestanding		XX
Ventilation systems - general building	XX	
Ventilation systems - manufacturing, process, etc.		XX
Video tapes / movies / reel movies		XX
Wall covering	XX	
Walls - Partitions, moveable, and room dividers		XX
Water coolers - all		XX
Water lines - for process, above or below ground		XX
Water systems - residential or general building	XX	
Water tanks, process equipment		XX
Whirlpool / Jacuzzi / Hot tubs (permanent real, movable personal)	XX	XX
Wind tunnel equipment		XX
Wiring - power wiring for machinery and equipment		XX

Property Use Codes

Property use codes are an overall classification for the use of the parcel. The following is a list of the property use codes for Gaston County.

Residential Property Use Code	
Property Use Code	Description
1000	Vacant
1001	Vacant 10 Acres & Up
1002	Non Perk Land
1003	Leach field
1004	Leasehold
1005	Waterfront Vacant Aux
1006	Well Lot
1007	Common Area
1010	Residential 1 Family
1020	Residential 2 Family
1030	Residential 3 Family
1035	Residential 4 Family
1040	Modular
1050	Condominium
1060	Townhouse
1070	Multi-Sect Manufactured
1080	Single-Sect Manufactured
1090	Auxiliary Improvement
1100	Homeowner Association
1110	Waterfront Improved
1120	Multiple Houses
1130	P/P Manufactured Home
1140	Leasehold Improvement

Schedule of Values

Gaston County 2023

Commercial Property Use Code	
PU CODE	DESCRIPTION
2000	Commercial Land
2001	Cell Tower Site
2002	Parking Lot
2003	Billboard Site
2004	Mobile Home Park
2005	Golf Course
2006	Marine Related
2007	House on Commercial Land
2010	Mixed Use Commercial
2020	General Retail
2030	Department/Discount Store
2040	Shopping Center/Mall
2050	Restaurant
2055	Fast Food Restaurant
2060	Office
2070	Medical/Dental Office
2080	Hospital/Urgent Care Centers
2090	Vet Clinic/Grooming
2100	Apartment Complex/Multi-family
2110	Convenience Store/Gas Station
2120	Hotel/Motel
2130	Automobile Sales
2140	Car Wash
2150	Vehicle Repair
2160	Bank/Saving & Loan
2170	Beauty/Barber Shop
2180	Day Care
2190	Laundry/Cleaners
2200	Funeral Home
2210	Entertainment
2220	Public Transportation
2230	Retirement/Rest Home
2240	Live/Work
2250	Section 42 Housing
2260	Converted Residence
2280	Service Shop

Industrial Property Use Code	
PU CODE	DESCRIPTION
3000	Industrial Land
3001	Mining/Minerals
3002	Lift Station Site
3003	Private Utilities
3004	Water/Sewer Treatment
3005	Solar Farm
3006	Recycling & Salvage
3007	Landfill
3010	Manufacturing
3020	Warehouse
3030	Distribution Warehouse
3040	Mini-Warehouse
3050	Office Warehouse
3060	Industrial Flex
Church/Government Property Use Code	
PU CODE	DESCRIPTION
4000	Public Utilities
4001	Public Water/Sewer
4002	Landfill
4003	Park/Playground
4004	State Park
4010	Government Facilities
4015	Police/Fire Station
4020	Schools/Colleges
4030	Fraternal/Veteran Organizations
4040	Church/Religious
4050	Cemetery/Graveyard
4060	Airport
4070	City Bus Terminal
4080	Medical - Nonprofit
4090	Charitable
4100	Miscellaneous Exemption
4110	Homeowner Association