

LAND VALUATION

LAND TYPES AND DESCRIPTIONS

Land Type	LAND DESCRIPTIONS
RB) Primary	Site used for an existing building or for potential construction of a building.
RS) Secondary	Restricted site for an existing building or potential construction of a building. Example: the site of a second house located behind the main house on a particular parcel.
RU) Undeveloped	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 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.
RR/RL) Residual/Land	Land that has limited development potential or used as farmland or timberland.
FP) Flood Plain	Land located within the boundaries of designated 100 year flood plains. Value for Flood Plain Land takes into account part of the topographic features peculiar to this type of property.
CT) Cell Tower	Land that has a cell tower placed on it.
CM) Cemetery	Land that is used as cemetery.
WA) Wasteland	Land which is unsuitable for any practical use. Example: land located in swampy type areas.
WB) Waterfront Primary	Land which directly adjoins Lake Wylie, Mountain Island Lake, Catawba River, or South Fork River refers to Residential, Commercial, and Industrial Improved Building Sites.
WS) Waterfront Secondary	Land which directly adjoins Lake Wylie, Mountain Island Lake, Catawba River or South Fork River to Residential, Commercial, and Industrial with restricted building sites or potential for building sites.

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WR) Waterfront Residual	Land which directly adjoins Lake Wylie, Mountain Island Lake, Catawba River or South Fork River that has limited development potential.
WU) Waterfront Undeveloped	Land which directly adjoins Lake Wylie, Mountain Island Lake, Catawba River, or South Fork River 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.
WSU) Waterfront Submerged	Land which is directly under Lake Wylie, Mountain Island Lake, Catawba River, or South Fork River.
AP) Apartment Primary	Site for an apartment building or potential apartment building.
AS) Apartment Secondary	Restricted site for an apartment building or potential apartment building.
AU) Apartment Undeveloped	Apartment land which suitable for development or ready for development.
AR) Apartment Residual	Apartment land which as nominal value, typically land which only has value relative to its contribution to the overall parcel value.
CB) Commercial Primary	Site for a commercial building or potential commercial building typically zoned commercial or already has commercial building.
CS) Commercial Secondary	Restricted land for a commercial building or potential commercial building typically zoned commercial or already has commercial building.
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.
CL) Commercial Lake	Lake which is used for commercial fishing.
GC) Golf Course Land	Land that is used for golf course, not including club house or extra amenities.

IB) Industrial Primary	Land for an industrial building or potential industrial building typically zoned industrial or already has an industrial building.
IS) Industrial Secondary	Restricted land for an industrial building or potential industrial building typically zoned industrial or already has an industrial building.
IR) Industrial Residual	Industrial land which has nominal value, typically land which only has value relative to its contribution to the overall parcel value.
IU) Industrial Undeveloped	Vacant Industrial Land which is suitable in size, zoning and location for industrial development.
CA) Common Area	Allocation of value to individual properties located in townhouse, condominium or housing developments. Value includes interest in all common areas, e.g. parking areas, pools, tennis courts, etc.; as well as land interest. Value of all common area amenities will be distributed among all properties within a given neighborhood or complex.
MB) Mixed Primary	Site for a building or potential building that has mixed uses.
MS) Mixed Secondary	Restricted site for a building or potential building that has mixed uses.
MR, ML) Mixed Residual	Land that has limited development potential.
MU) Mixed Undeveloped	Vacant land which is suitable in size, zoning, and location for mixed use development.

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. Includes concentrated communities, surrounding cities, and towns. Pockets of commercial and industrial properties are prevalent. Public water is normally available and in some cases sanitary sewer services exist but are not required.

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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) Subdivisions - Areas which have been divided into plots with roadways for the purpose of development for residential, commercial, or industrial. Subdivisions may have extra restrictions besides governmental restrictions. Public water may or may not be available and in some cases sanitary sewer services exist.

RESIDENTIAL LAND MODELS

Lot Model

Model	RB	RS	RU	RL,RR
1	\$3,000	\$2,500	\$1,400	\$1,000
2	\$3,500	\$2,500	\$1,600	\$1,100
3	\$4,000	\$3,000	\$1,900	\$1,300
4	\$4,500	\$3,500	\$2,100	\$1,400
5	\$5,000	\$4,000	\$2,400	\$1,600
6	\$5,500	\$4,000	\$2,600	\$1,800
7	\$6,000	\$4,500	\$2,800	\$1,900
8	\$6,500	\$5,000	\$3,100	\$2,100
9	\$7,000	\$5,500	\$3,300	\$2,200
10	\$7,500	\$5,500	\$3,500	\$2,400
11	\$8,000	\$6,000	\$3,800	\$2,600
12	\$8,500	\$6,500	\$4,000	\$2,700
13	\$9,000	\$7,000	\$4,200	\$2,900
14	\$9,500	\$7,000	\$4,500	\$3,000
15	\$10,000	\$7,500	\$4,700	\$3,200
16	\$10,500	\$8,000	\$4,900	\$3,400
17	\$11,000	\$8,500	\$5,200	\$3,500
18	\$11,500	\$8,500	\$5,400	\$3,700
19	\$12,000	\$9,000	\$5,600	\$3,800
20	\$12,500	\$9,500	\$5,900	\$4,000
21	\$13,000	\$10,000	\$6,100	\$4,200
22	\$13,500	\$10,000	\$6,300	\$4,300
23	\$14,000	\$10,500	\$6,600	\$4,500
24	\$14,500	\$11,000	\$6,800	\$4,600
25	\$15,000	\$11,500	\$7,100	\$4,800
26	\$15,500	\$11,500	\$7,300	\$5,000
27	\$16,000	\$12,000	\$7,500	\$5,100
28	\$16,500	\$12,500	\$7,800	\$5,300
29	\$17,000	\$13,000	\$8,000	\$5,400
30	\$17,500	\$13,000	\$8,200	\$5,600
31	\$18,000	\$13,500	\$8,500	\$5,800
32	\$18,500	\$14,000	\$8,700	\$5,900
33	\$19,000	\$14,500	\$8,900	\$6,100

Model	RB	RS	RU	RL,RR
124	\$64,500	\$48,500	\$30,300	\$20,600
125	\$65,000	\$49,000	\$30,600	\$20,800
126	\$65,500	\$49,000	\$30,800	\$21,000
127	\$66,000	\$49,500	\$31,000	\$21,100
128	\$66,500	\$50,000	\$31,300	\$21,300
129	\$67,000	\$50,500	\$31,500	\$21,400
130	\$67,500	\$50,500	\$31,700	\$21,600
131	\$68,000	\$51,000	\$32,000	\$21,800
132	\$68,500	\$51,500	\$32,200	\$21,900
133	\$69,000	\$52,000	\$32,400	\$22,100
134	\$69,500	\$52,000	\$32,700	\$22,200
135	\$70,000	\$52,500	\$32,900	\$22,400
136	\$70,500	\$53,000	\$33,100	\$22,600
137	\$71,000	\$53,500	\$33,400	\$22,700
138	\$71,500	\$53,500	\$33,600	\$22,900
139	\$72,000	\$54,000	\$33,800	\$23,000
140	\$72,500	\$54,500	\$34,100	\$23,200
141	\$73,000	\$55,000	\$34,300	\$23,400
142	\$73,500	\$55,000	\$34,500	\$23,500
143	\$74,000	\$55,500	\$34,800	\$23,700
144	\$74,500	\$56,000	\$35,000	\$23,800
145	\$75,000	\$56,500	\$35,300	\$24,000
146	\$75,500	\$56,500	\$35,500	\$24,200
147	\$76,000	\$57,000	\$35,700	\$24,300
148	\$76,500	\$57,500	\$36,000	\$24,500
149	\$77,000	\$58,000	\$36,200	\$24,600
150	\$77,500	\$58,000	\$36,400	\$24,800
151	\$78,000	\$58,500	\$36,700	\$25,000
152	\$78,500	\$59,000	\$36,900	\$25,100
153	\$79,000	\$59,500	\$37,100	\$25,300
154	\$79,500	\$59,500	\$37,400	\$25,400
155	\$80,000	\$60,000	\$37,600	\$25,600
156	\$80,500	\$60,500	\$37,800	\$25,800

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34	\$19,500	\$14,500	\$9,200	\$6,200
35	\$20,000	\$15,000	\$9,400	\$6,400
36	\$20,500	\$15,500	\$9,600	\$6,600
37	\$21,000	\$16,000	\$9,900	\$6,700
38	\$21,500	\$16,000	\$10,100	\$6,900
39	\$22,000	\$16,500	\$10,300	\$7,000
40	\$22,500	\$17,000	\$10,600	\$7,200
41	\$23,000	\$17,500	\$10,800	\$7,400
42	\$23,500	\$17,500	\$11,000	\$7,500
43	\$24,000	\$18,000	\$11,300	\$7,700
44	\$24,500	\$18,500	\$11,500	\$7,800
45	\$25,000	\$19,000	\$11,800	\$8,000
46	\$25,500	\$19,000	\$12,000	\$8,200
47	\$26,000	\$19,500	\$12,200	\$8,300
48	\$26,500	\$20,000	\$12,500	\$8,500
49	\$27,000	\$20,500	\$12,700	\$8,600
50	\$27,500	\$20,500	\$12,900	\$8,800
51	\$28,000	\$21,000	\$13,200	\$9,000
52	\$28,500	\$21,500	\$13,400	\$9,100
53	\$29,000	\$22,000	\$13,600	\$9,300
54	\$29,500	\$22,000	\$13,900	\$9,400
55	\$30,000	\$22,500	\$14,100	\$9,600
56	\$30,500	\$23,000	\$14,300	\$9,800
57	\$31,000	\$23,500	\$14,600	\$9,900
58	\$31,500	\$23,500	\$14,800	\$10,100
59	\$32,000	\$24,000	\$15,000	\$10,200
60	\$32,500	\$24,500	\$15,300	\$10,400
61	\$33,000	\$25,000	\$15,500	\$10,600
62	\$33,500	\$25,000	\$15,700	\$10,700
63	\$34,000	\$25,500	\$16,000	\$10,900
64	\$34,500	\$26,000	\$16,200	\$11,000
65	\$35,000	\$26,500	\$16,500	\$11,200
66	\$35,500	\$26,500	\$16,700	\$11,400
67	\$36,000	\$27,000	\$16,900	\$11,500
68	\$36,500	\$27,500	\$17,200	\$11,700
69	\$37,000	\$28,000	\$17,400	\$11,800
70	\$37,500	\$28,000	\$17,600	\$12,000
71	\$38,000	\$28,500	\$17,900	\$12,200
72	\$38,500	\$29,000	\$18,100	\$12,300
73	\$39,000	\$29,500	\$18,300	\$12,500
74	\$39,500	\$29,500	\$18,600	\$12,600
75	\$40,000	\$30,000	\$18,800	\$12,800
76	\$40,500	\$30,500	\$19,000	\$13,000
77	\$41,000	\$31,000	\$19,300	\$13,100
78	\$41,500	\$31,000	\$19,500	\$13,300
79	\$42,000	\$31,500	\$19,700	\$13,400
80	\$42,500	\$32,000	\$20,000	\$13,600
81	\$43,000	\$32,500	\$20,200	\$13,800

157	\$81,000	\$61,000	\$38,100	\$25,900
158	\$81,500	\$61,000	\$38,300	\$26,100
159	\$82,000	\$61,500	\$38,500	\$26,200
160	\$82,500	\$62,000	\$38,800	\$26,400
161	\$83,000	\$62,500	\$39,000	\$26,600
162	\$83,500	\$62,500	\$39,200	\$26,700
163	\$84,000	\$63,000	\$39,500	\$26,900
164	\$84,500	\$63,500	\$39,700	\$27,000
165	\$85,000	\$64,000	\$40,000	\$27,200
166	\$85,500	\$64,000	\$40,200	\$27,400
167	\$86,000	\$64,500	\$40,400	\$27,500
168	\$86,500	\$65,000	\$40,700	\$27,700
169	\$87,000	\$65,500	\$40,900	\$27,800
170	\$87,500	\$65,500	\$41,100	\$28,000
171	\$88,000	\$66,000	\$41,400	\$28,200
172	\$88,500	\$66,500	\$41,600	\$28,300
173	\$89,000	\$67,000	\$41,800	\$28,500
174	\$89,500	\$67,000	\$42,100	\$28,600
175	\$90,000	\$67,500	\$42,300	\$28,800
176	\$90,500	\$68,000	\$42,500	\$29,000
177	\$91,000	\$68,500	\$42,800	\$29,100
178	\$91,500	\$68,500	\$43,000	\$29,300
179	\$92,000	\$69,000	\$43,200	\$29,400
180	\$92,500	\$69,500	\$43,500	\$29,600
181	\$93,000	\$70,000	\$43,700	\$29,800
182	\$93,500	\$70,000	\$43,900	\$29,900
183	\$94,000	\$70,500	\$44,200	\$30,100
184	\$94,500	\$71,000	\$44,400	\$30,200
185	\$95,000	\$71,500	\$44,700	\$30,400
186	\$95,500	\$71,500	\$44,900	\$30,600
187	\$96,000	\$72,000	\$45,100	\$30,700
188	\$96,500	\$72,500	\$45,400	\$30,900
189	\$97,000	\$73,000	\$45,600	\$31,000
190	\$97,500	\$73,000	\$45,800	\$31,200
191	\$98,000	\$73,500	\$46,100	\$31,400
192	\$98,500	\$74,000	\$46,300	\$31,500
193	\$99,000	\$74,500	\$46,500	\$31,700
194	\$99,500	\$74,500	\$46,800	\$31,800
195	\$100,000	\$75,000	\$47,000	\$32,000
196	\$100,500	\$75,500	\$47,200	\$32,200
197	\$101,000	\$76,000	\$47,500	\$32,300
198	\$101,500	\$76,000	\$47,700	\$32,500
199	\$102,000	\$76,500	\$47,900	\$32,600
200	\$102,500	\$77,000	\$48,200	\$32,800
201	\$103,000	\$77,500	\$48,400	\$33,000
202	\$103,500	\$77,500	\$48,600	\$33,100
203	\$104,000	\$78,000	\$48,900	\$33,300
204	\$104,500	\$78,500	\$49,100	\$33,400

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82	\$43,500	\$32,500	\$20,400	\$13,900
83	\$44,000	\$33,000	\$20,700	\$14,100
84	\$44,500	\$33,500	\$20,900	\$14,200
85	\$45,000	\$34,000	\$21,200	\$14,400
86	\$45,500	\$34,000	\$21,400	\$14,600
87	\$46,000	\$34,500	\$21,600	\$14,700
88	\$46,500	\$35,000	\$21,900	\$14,900
89	\$47,000	\$35,500	\$22,100	\$15,000
90	\$47,500	\$35,500	\$22,300	\$15,200
91	\$48,000	\$36,000	\$22,600	\$15,400
92	\$48,500	\$36,500	\$22,800	\$15,500
93	\$49,000	\$37,000	\$23,000	\$15,700
94	\$49,500	\$37,000	\$23,300	\$15,800
95	\$50,000	\$37,500	\$23,500	\$16,000
96	\$50,500	\$38,000	\$23,700	\$16,200
97	\$51,000	\$38,500	\$24,000	\$16,300
98	\$51,500	\$38,500	\$24,200	\$16,500
99	\$52,000	\$39,000	\$24,400	\$16,600
100	\$52,500	\$39,500	\$24,700	\$16,800
101	\$53,000	\$40,000	\$24,900	\$17,000
102	\$53,500	\$40,000	\$25,100	\$17,100
103	\$54,000	\$40,500	\$25,400	\$17,300
104	\$54,500	\$41,000	\$25,600	\$17,400
105	\$55,000	\$41,500	\$25,900	\$17,600
106	\$55,500	\$41,500	\$26,100	\$17,800
107	\$56,000	\$42,000	\$26,300	\$17,900
108	\$56,500	\$42,500	\$26,600	\$18,100
109	\$57,000	\$43,000	\$26,800	\$18,200
110	\$57,500	\$43,000	\$27,000	\$18,400
111	\$58,000	\$43,500	\$27,300	\$18,600
112	\$58,500	\$44,000	\$27,500	\$18,700
113	\$59,000	\$44,500	\$27,700	\$18,900
114	\$59,500	\$44,500	\$28,000	\$19,000
115	\$60,000	\$45,000	\$28,200	\$19,200
116	\$60,500	\$45,500	\$28,400	\$19,400
117	\$61,000	\$46,000	\$28,700	\$19,500
118	\$61,500	\$46,000	\$28,900	\$19,700
119	\$62,000	\$46,500	\$29,100	\$19,800
120	\$62,500	\$47,000	\$29,400	\$20,000
121	\$63,000	\$47,500	\$29,600	\$20,200
122	\$63,500	\$47,500	\$29,800	\$20,300
123	\$64,000	\$48,000	\$30,100	\$20,500

205	\$105,000	\$79,000	\$49,400	\$33,600
206	\$105,500	\$79,000	\$49,600	\$33,800
207	\$106,000	\$79,500	\$49,800	\$33,900
208	\$106,500	\$80,000	\$50,100	\$34,100
209	\$107,000	\$80,500	\$50,300	\$34,200
210	\$107,500	\$80,500	\$50,500	\$34,400
211	\$108,000	\$81,000	\$50,800	\$34,600
212	\$108,500	\$81,500	\$51,000	\$34,700
213	\$109,000	\$82,000	\$51,200	\$34,900
214	\$109,500	\$82,000	\$51,500	\$35,000
215	\$110,000	\$82,500	\$51,700	\$35,200
216	\$110,500	\$83,000	\$51,900	\$35,400
217	\$111,000	\$83,500	\$52,200	\$35,500
218	\$111,500	\$83,500	\$52,400	\$35,700
219	\$112,000	\$84,000	\$52,600	\$35,800
220	\$112,500	\$84,500	\$52,900	\$36,000
221	\$113,000	\$85,000	\$53,100	\$36,200
222	\$113,500	\$85,000	\$53,300	\$36,300
223	\$114,000	\$85,500	\$53,600	\$36,500
224	\$114,500	\$86,000	\$53,800	\$36,600
225	\$115,000	\$86,500	\$54,100	\$36,800
226	\$115,500	\$86,500	\$54,300	\$37,000
227	\$116,000	\$87,000	\$54,500	\$37,100
228	\$116,500	\$87,500	\$54,800	\$37,300
229	\$117,000	\$88,000	\$55,000	\$37,400
230	\$117,500	\$88,000	\$55,200	\$37,600
231	\$118,000	\$88,500	\$55,500	\$37,800
232	\$118,500	\$89,000	\$55,700	\$37,900
233	\$119,000	\$89,500	\$55,900	\$38,100
234	\$119,500	\$89,500	\$56,200	\$38,200
235	\$120,000	\$90,000	\$56,400	\$38,400
236	\$120,500	\$90,500	\$56,600	\$38,600
237	\$121,000	\$91,000	\$56,900	\$38,700
238	\$121,500	\$91,000	\$57,100	\$38,900
239	\$122,000	\$91,500	\$57,300	\$39,000
240	\$122,500	\$92,000	\$57,600	\$39,200
241	\$123,000	\$92,500	\$57,800	\$39,400
242	\$123,500	\$92,500	\$58,000	\$39,500
243	\$124,000	\$93,000	\$58,300	\$39,700
244	\$124,500	\$93,500	\$58,500	\$39,800
245	\$125,000	\$94,000	\$58,800	\$40,000

Acreage Models

Model	RB	RS	RU	RL,RR	FP	WA	CM
1	\$4,000	\$3,000	\$1,900	\$1,300	\$700	\$500	\$0.00
2	\$4,500	\$3,500	\$2,100	\$1,400	\$700	\$500	\$0.00

Schedule of Values

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3	\$5,000	\$4,000	\$2,400	\$1,600	\$800	\$500	\$0.00
4	\$5,500	\$4,000	\$2,600	\$1,800	\$900	\$500	\$0.00
5	\$6,000	\$4,500	\$2,800	\$1,900	\$1,000	\$500	\$0.00
6	\$6,500	\$5,000	\$3,100	\$2,100	\$1,100	\$500	\$0.00
7	\$7,000	\$5,500	\$3,300	\$2,200	\$1,100	\$500	\$0.00
8	\$7,500	\$5,500	\$3,500	\$2,400	\$1,200	\$500	\$0.00
9	\$8,000	\$6,000	\$3,800	\$2,600	\$1,300	\$500	\$0.00
10	\$8,500	\$6,500	\$4,000	\$2,700	\$1,400	\$500	\$0.00
11	\$9,000	\$7,000	\$4,200	\$2,900	\$1,500	\$500	\$0.00
12	\$9,500	\$7,000	\$4,500	\$3,000	\$1,500	\$500	\$0.00
13	\$10,000	\$7,500	\$4,700	\$3,200	\$1,600	\$500	\$0.00
14	\$10,500	\$8,000	\$4,900	\$3,400	\$1,700	\$500	\$0.00
15	\$11,000	\$8,500	\$5,200	\$3,500	\$1,800	\$500	\$0.00
16	\$11,500	\$8,500	\$5,400	\$3,700	\$1,900	\$500	\$0.00
17	\$12,000	\$9,000	\$5,600	\$3,800	\$1,900	\$500	\$0.00
18	\$12,500	\$9,500	\$5,900	\$4,000	\$2,000	\$500	\$0.00
19	\$13,000	\$10,000	\$6,100	\$4,200	\$2,100	\$500	\$0.00
20	\$13,500	\$10,000	\$6,300	\$4,300	\$2,200	\$500	\$0.00
21	\$14,000	\$10,500	\$6,600	\$4,500	\$2,300	\$500	\$0.00
22	\$14,500	\$11,000	\$6,800	\$4,600	\$2,300	\$500	\$0.00
23	\$15,000	\$11,500	\$7,100	\$4,800	\$2,400	\$500	\$0.00
24	\$15,500	\$11,500	\$7,300	\$5,000	\$2,500	\$500	\$0.00
25	\$16,000	\$12,000	\$7,500	\$5,100	\$2,600	\$500	\$0.00
26	\$16,500	\$12,500	\$7,800	\$5,300	\$2,700	\$500	\$0.00
27	\$17,000	\$13,000	\$8,000	\$5,400	\$2,700	\$500	\$0.00
28	\$17,500	\$13,000	\$8,200	\$5,600	\$2,800	\$500	\$0.00
29	\$18,000	\$13,500	\$8,500	\$5,800	\$2,900	\$500	\$0.00
30	\$18,500	\$14,000	\$8,700	\$5,900	\$3,000	\$500	\$0.00
31	\$19,000	\$14,500	\$8,900	\$6,100	\$3,100	\$500	\$0.00
32	\$19,500	\$14,500	\$9,200	\$6,200	\$3,100	\$500	\$0.00
33	\$20,000	\$15,000	\$9,400	\$6,400	\$3,200	\$500	\$0.00
34	\$20,500	\$15,500	\$9,600	\$6,600	\$3,300	\$500	\$0.00
35	\$21,000	\$16,000	\$9,900	\$6,700	\$3,400	\$500	\$0.00
36	\$21,500	\$16,000	\$10,100	\$6,900	\$3,500	\$500	\$0.00
37	\$22,000	\$16,500	\$10,300	\$7,000	\$3,500	\$500	\$0.00
38	\$22,500	\$17,000	\$10,600	\$7,200	\$3,600	\$500	\$0.00
39	\$23,000	\$17,500	\$10,800	\$7,400	\$3,700	\$500	\$0.00
40	\$23,500	\$17,500	\$11,000	\$7,500	\$3,800	\$500	\$0.00
41	\$24,000	\$18,000	\$11,300	\$7,700	\$3,900	\$500	\$0.00
42	\$24,500	\$18,500	\$11,500	\$7,800	\$3,900	\$500	\$0.00
43	\$25,000	\$19,000	\$11,800	\$8,000	\$4,000	\$500	\$0.00
44	\$25,500	\$19,000	\$12,000	\$8,200	\$4,100	\$500	\$0.00
45	\$26,000	\$19,500	\$12,200	\$8,300	\$4,200	\$500	\$0.00
46	\$26,500	\$20,000	\$12,500	\$8,500	\$4,300	\$500	\$0.00
47	\$27,000	\$20,500	\$12,700	\$8,600	\$4,300	\$500	\$0.00
48	\$27,500	\$20,500	\$12,900	\$8,800	\$4,400	\$500	\$0.00
49	\$28,000	\$21,000	\$13,200	\$9,000	\$4,500	\$500	\$0.00
50	\$28,500	\$21,500	\$13,400	\$9,100	\$4,600	\$500	\$0.00

Schedule of Values

Gaston County 2023

51	\$29,000	\$22,000	\$13,600	\$9,300	\$4,700	\$500	\$0.00
52	\$29,500	\$22,000	\$13,900	\$9,400	\$4,700	\$500	\$0.00
53	\$30,000	\$22,500	\$14,100	\$9,600	\$4,800	\$500	\$0.00
54	\$30,500	\$23,000	\$14,300	\$9,800	\$4,900	\$500	\$0.00
55	\$31,000	\$23,500	\$14,600	\$9,900	\$5,000	\$500	\$0.00
56	\$31,500	\$23,500	\$14,800	\$10,100	\$5,100	\$500	\$0.00
57	\$32,000	\$24,000	\$15,000	\$10,200	\$5,100	\$500	\$0.00
58	\$32,500	\$24,500	\$15,300	\$10,400	\$5,200	\$500	\$0.00
59	\$33,000	\$25,000	\$15,500	\$10,600	\$5,300	\$500	\$0.00
60	\$33,500	\$25,000	\$15,700	\$10,700	\$5,400	\$500	\$0.00
61	\$34,000	\$25,500	\$16,000	\$10,900	\$5,500	\$500	\$0.00
62	\$34,500	\$26,000	\$16,200	\$11,000	\$5,500	\$500	\$0.00
63	\$35,000	\$26,500	\$16,500	\$11,200	\$5,600	\$500	\$0.00
64	\$35,500	\$26,500	\$16,700	\$11,400	\$5,700	\$500	\$0.00
65	\$36,000	\$27,000	\$16,900	\$11,500	\$5,800	\$500	\$0.00
66	\$36,500	\$27,500	\$17,200	\$11,700	\$5,900	\$500	\$0.00
67	\$37,000	\$28,000	\$17,400	\$11,800	\$5,900	\$500	\$0.00
68	\$37,500	\$28,000	\$17,600	\$12,000	\$6,000	\$500	\$0.00
69	\$38,000	\$28,500	\$17,900	\$12,200	\$6,100	\$500	\$0.00
70	\$38,500	\$29,000	\$18,100	\$12,300	\$6,200	\$500	\$0.00
71	\$39,000	\$29,500	\$18,300	\$12,500	\$6,300	\$500	\$0.00
72	\$39,500	\$29,500	\$18,600	\$12,600	\$6,300	\$500	\$0.00
73	\$40,000	\$30,000	\$18,800	\$12,800	\$6,400	\$500	\$0.00
74	\$40,500	\$30,500	\$19,000	\$13,000	\$6,500	\$500	\$0.00
75	\$41,000	\$31,000	\$19,300	\$13,100	\$6,600	\$500	\$0.00
76	\$41,500	\$31,000	\$19,500	\$13,300	\$6,700	\$500	\$0.00
77	\$42,000	\$31,500	\$19,700	\$13,400	\$6,700	\$500	\$0.00
78	\$42,500	\$32,000	\$20,000	\$13,600	\$6,800	\$500	\$0.00
79	\$43,000	\$32,500	\$20,200	\$13,800	\$6,900	\$500	\$0.00
80	\$43,500	\$32,500	\$20,400	\$13,900	\$7,000	\$500	\$0.00
81	\$44,000	\$33,000	\$20,700	\$14,100	\$7,100	\$500	\$0.00
82	\$44,500	\$33,500	\$20,900	\$14,200	\$7,100	\$500	\$0.00
83	\$45,000	\$34,000	\$21,200	\$14,400	\$7,200	\$500	\$0.00
84	\$45,500	\$34,000	\$21,400	\$14,600	\$7,300	\$500	\$0.00
85	\$46,000	\$34,500	\$21,600	\$14,700	\$7,400	\$500	\$0.00
86	\$46,500	\$35,000	\$21,900	\$14,900	\$7,500	\$500	\$0.00
87	\$47,000	\$35,500	\$22,100	\$15,000	\$7,500	\$500	\$0.00
88	\$47,500	\$35,500	\$22,300	\$15,200	\$7,600	\$500	\$0.00
89	\$48,000	\$36,000	\$22,600	\$15,400	\$7,700	\$500	\$0.00
90	\$48,500	\$36,500	\$22,800	\$15,500	\$7,800	\$500	\$0.00
91	\$49,000	\$37,000	\$23,000	\$15,700	\$7,900	\$500	\$0.00
92	\$49,500	\$37,000	\$23,300	\$15,800	\$7,900	\$500	\$0.00
93	\$50,000	\$37,500	\$23,500	\$16,000	\$8,000	\$500	\$0.00
94	\$50,500	\$38,000	\$23,700	\$16,200	\$8,100	\$500	\$0.00
95	\$51,000	\$38,500	\$24,000	\$16,300	\$8,200	\$500	\$0.00
96	\$51,500	\$38,500	\$24,200	\$16,500	\$8,300	\$500	\$0.00
97	\$52,000	\$39,000	\$24,400	\$16,600	\$8,300	\$500	\$0.00
98	\$52,500	\$39,500	\$24,700	\$16,800	\$8,400	\$500	\$0.00

Schedule of Values

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99	\$53,000	\$40,000	\$24,900	\$17,000	\$8,500	\$500	\$0.00
100	\$53,500	\$40,000	\$25,100	\$17,100	\$8,600	\$500	\$0.00
101	\$54,000	\$40,500	\$25,400	\$17,300	\$8,700	\$500	\$0.00
102	\$54,500	\$41,000	\$25,600	\$17,400	\$8,700	\$500	\$0.00
103	\$55,000	\$41,500	\$25,900	\$17,600	\$8,800	\$500	\$0.00
104	\$55,500	\$41,500	\$26,100	\$17,800	\$8,900	\$500	\$0.00
105	\$56,000	\$42,000	\$26,300	\$17,900	\$9,000	\$500	\$0.00
106	\$56,500	\$42,500	\$26,600	\$18,100	\$9,100	\$500	\$0.00
107	\$57,000	\$43,000	\$26,800	\$18,200	\$9,100	\$500	\$0.00
108	\$57,500	\$43,000	\$27,000	\$18,400	\$9,200	\$500	\$0.00
109	\$58,000	\$43,500	\$27,300	\$18,600	\$9,300	\$500	\$0.00
110	\$58,500	\$44,000	\$27,500	\$18,700	\$9,400	\$500	\$0.00
111	\$59,000	\$44,500	\$27,700	\$18,900	\$9,500	\$500	\$0.00
112	\$59,500	\$44,500	\$28,000	\$19,000	\$9,500	\$500	\$0.00
113	\$60,000	\$45,000	\$28,200	\$19,200	\$9,600	\$500	\$0.00
114	\$60,500	\$45,500	\$28,400	\$19,400	\$9,700	\$500	\$0.00
115	\$61,000	\$46,000	\$28,700	\$19,500	\$9,800	\$500	\$0.00
116	\$61,500	\$46,000	\$28,900	\$19,700	\$9,900	\$500	\$0.00
117	\$62,000	\$46,500	\$29,100	\$19,800	\$9,900	\$500	\$0.00
118	\$62,500	\$47,000	\$29,400	\$20,000	\$10,000	\$500	\$0.00
119	\$63,000	\$47,500	\$29,600	\$20,200	\$10,100	\$500	\$0.00
120	\$63,500	\$47,500	\$29,800	\$20,300	\$10,200	\$500	\$0.00
121	\$64,000	\$48,000	\$30,100	\$20,500	\$10,300	\$500	\$0.00
122	\$64,500	\$48,500	\$30,300	\$20,600	\$10,300	\$500	\$0.00
123	\$65,000	\$49,000	\$30,600	\$20,800	\$10,400	\$500	\$0.00
124	\$65,500	\$49,000	\$30,800	\$21,000	\$10,500	\$500	\$0.00
125	\$66,000	\$49,500	\$31,000	\$21,100	\$10,600	\$500	\$0.00
126	\$66,500	\$50,000	\$31,300	\$21,300	\$10,700	\$500	\$0.00
127	\$67,000	\$50,500	\$31,500	\$21,400	\$10,700	\$500	\$0.00
128	\$67,500	\$50,500	\$31,700	\$21,600	\$10,800	\$500	\$0.00
129	\$68,000	\$51,000	\$32,000	\$21,800	\$10,900	\$500	\$0.00
130	\$68,500	\$51,500	\$32,200	\$21,900	\$11,000	\$500	\$0.00
131	\$69,000	\$52,000	\$32,400	\$22,100	\$11,100	\$500	\$0.00
132	\$69,500	\$52,000	\$32,700	\$22,200	\$11,100	\$500	\$0.00
133	\$70,000	\$52,500	\$32,900	\$22,400	\$11,200	\$500	\$0.00
134	\$70,500	\$53,000	\$33,100	\$22,600	\$11,300	\$500	\$0.00
135	\$71,000	\$53,500	\$33,400	\$22,700	\$11,400	\$500	\$0.00
136	\$71,500	\$53,500	\$33,600	\$22,900	\$11,500	\$500	\$0.00
137	\$72,000	\$54,000	\$33,800	\$23,000	\$11,500	\$500	\$0.00
138	\$72,500	\$54,500	\$34,100	\$23,200	\$11,600	\$500	\$0.00
139	\$73,000	\$55,000	\$34,300	\$23,400	\$11,700	\$500	\$0.00
140	\$73,500	\$55,000	\$34,500	\$23,500	\$11,800	\$500	\$0.00
141	\$74,000	\$55,500	\$34,800	\$23,700	\$11,900	\$500	\$0.00
142	\$74,500	\$56,000	\$35,000	\$23,800	\$11,900	\$500	\$0.00
143	\$75,000	\$56,500	\$35,300	\$24,000	\$12,000	\$500	\$0.00
144	\$75,500	\$56,500	\$35,500	\$24,200	\$12,100	\$500	\$0.00
145	\$76,000	\$57,000	\$35,700	\$24,300	\$12,200	\$500	\$0.00
146	\$76,500	\$57,500	\$36,000	\$24,500	\$12,300	\$500	\$0.00

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147	\$77,000	\$58,000	\$36,200	\$24,600	\$12,300	\$500	\$0.00
148	\$77,500	\$58,000	\$36,400	\$24,800	\$12,400	\$500	\$0.00
149	\$78,000	\$58,500	\$36,700	\$25,000	\$12,500	\$500	\$0.00
150	\$78,500	\$59,000	\$36,900	\$25,100	\$12,600	\$500	\$0.00
151	\$79,000	\$59,500	\$37,100	\$25,300	\$12,700	\$500	\$0.00
152	\$79,500	\$59,500	\$37,400	\$25,400	\$12,700	\$500	\$0.00
153	\$80,000	\$60,000	\$37,600	\$25,600	\$12,800	\$500	\$0.00
154	\$80,500	\$60,500	\$37,800	\$25,800	\$12,900	\$500	\$0.00
155	\$81,000	\$61,000	\$38,100	\$25,900	\$13,000	\$500	\$0.00
156	\$81,500	\$61,000	\$38,300	\$26,100	\$13,100	\$500	\$0.00
157	\$82,000	\$61,500	\$38,500	\$26,200	\$13,100	\$500	\$0.00
158	\$82,500	\$62,000	\$38,800	\$26,400	\$13,200	\$500	\$0.00
159	\$83,000	\$62,500	\$39,000	\$26,600	\$13,300	\$500	\$0.00
160	\$83,500	\$62,500	\$39,200	\$26,700	\$13,400	\$500	\$0.00
161	\$84,000	\$63,000	\$39,500	\$26,900	\$13,500	\$500	\$0.00
162	\$84,500	\$63,500	\$39,700	\$27,000	\$13,500	\$500	\$0.00
163	\$85,000	\$64,000	\$40,000	\$27,200	\$13,600	\$500	\$0.00
164	\$85,500	\$64,000	\$40,200	\$27,400	\$13,700	\$500	\$0.00
165	\$86,000	\$64,500	\$40,400	\$27,500	\$13,800	\$500	\$0.00
166	\$86,500	\$65,000	\$40,700	\$27,700	\$13,900	\$500	\$0.00
167	\$87,000	\$65,500	\$40,900	\$27,800	\$13,900	\$500	\$0.00
168	\$87,500	\$65,500	\$41,100	\$28,000	\$14,000	\$500	\$0.00
169	\$88,000	\$66,000	\$41,400	\$28,200	\$14,100	\$500	\$0.00
170	\$88,500	\$66,500	\$41,600	\$28,300	\$14,200	\$500	\$0.00
171	\$89,000	\$67,000	\$41,800	\$28,500	\$14,300	\$500	\$0.00
172	\$89,500	\$67,000	\$42,100	\$28,600	\$14,300	\$500	\$0.00
173	\$90,000	\$67,500	\$42,300	\$28,800	\$14,400	\$500	\$0.00
174	\$90,500	\$68,000	\$42,500	\$29,000	\$14,500	\$500	\$0.00
175	\$91,000	\$68,500	\$42,800	\$29,100	\$14,600	\$500	\$0.00
176	\$91,500	\$68,500	\$43,000	\$29,300	\$14,700	\$500	\$0.00
177	\$92,000	\$69,000	\$43,200	\$29,400	\$14,700	\$500	\$0.00
178	\$92,500	\$69,500	\$43,500	\$29,600	\$14,800	\$500	\$0.00
179	\$93,000	\$70,000	\$43,700	\$29,800	\$14,900	\$500	\$0.00
180	\$93,500	\$70,000	\$43,900	\$29,900	\$15,000	\$500	\$0.00
181	\$94,000	\$70,500	\$44,200	\$30,100	\$15,100	\$500	\$0.00
182	\$94,500	\$71,000	\$44,400	\$30,200	\$15,100	\$500	\$0.00
183	\$95,000	\$71,500	\$44,700	\$30,400	\$15,200	\$500	\$0.00
184	\$95,500	\$71,500	\$44,900	\$30,600	\$15,300	\$500	\$0.00
185	\$96,000	\$72,000	\$45,100	\$30,700	\$15,400	\$500	\$0.00
186	\$96,500	\$72,500	\$45,400	\$30,900	\$15,500	\$500	\$0.00
187	\$97,000	\$73,000	\$45,600	\$31,000	\$15,500	\$500	\$0.00
188	\$97,500	\$73,000	\$45,800	\$31,200	\$15,600	\$500	\$0.00
189	\$98,000	\$73,500	\$46,100	\$31,400	\$15,700	\$500	\$0.00
190	\$98,500	\$74,000	\$46,300	\$31,500	\$15,800	\$500	\$0.00
191	\$99,000	\$74,500	\$46,500	\$31,700	\$15,900	\$500	\$0.00
192	\$99,500	\$74,500	\$46,800	\$31,800	\$15,900	\$500	\$0.00
193	\$100,000	\$75,000	\$47,000	\$32,000	\$16,000	\$500	\$0.00
194	\$100,500	\$75,500	\$47,200	\$32,200	\$16,100	\$500	\$0.00

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195	\$101,000	\$76,000	\$47,500	\$32,300	\$16,200	\$500	\$0.00
196	\$101,500	\$76,000	\$47,700	\$32,500	\$16,300	\$500	\$0.00
197	\$102,000	\$76,500	\$47,900	\$32,600	\$16,300	\$500	\$0.00
198	\$102,500	\$77,000	\$48,200	\$32,800	\$16,400	\$500	\$0.00
199	\$103,000	\$77,500	\$48,400	\$33,000	\$16,500	\$500	\$0.00
200	\$103,500	\$77,500	\$48,600	\$33,100	\$16,600	\$500	\$0.00
201	\$104,000	\$78,000	\$48,900	\$33,300	\$16,700	\$500	\$0.00
202	\$104,500	\$78,500	\$49,100	\$33,400	\$16,700	\$500	\$0.00
203	\$105,000	\$79,000	\$49,400	\$33,600	\$16,800	\$500	\$0.00
204	\$105,500	\$79,000	\$49,600	\$33,800	\$16,900	\$500	\$0.00
205	\$106,000	\$79,500	\$49,800	\$33,900	\$17,000	\$500	\$0.00
206	\$106,500	\$80,000	\$50,100	\$34,100	\$17,100	\$500	\$0.00
207	\$107,000	\$80,500	\$50,300	\$34,200	\$17,100	\$500	\$0.00
208	\$107,500	\$80,500	\$50,500	\$34,400	\$17,200	\$500	\$0.00
209	\$108,000	\$81,000	\$50,800	\$34,600	\$17,300	\$500	\$0.00
210	\$108,500	\$81,500	\$51,000	\$34,700	\$17,400	\$500	\$0.00
211	\$109,000	\$82,000	\$51,200	\$34,900	\$17,500	\$500	\$0.00
212	\$109,500	\$82,000	\$51,500	\$35,000	\$17,500	\$500	\$0.00
213	\$110,000	\$82,500	\$51,700	\$35,200	\$17,600	\$500	\$0.00
214	\$110,500	\$83,000	\$51,900	\$35,400	\$17,700	\$500	\$0.00
215	\$111,000	\$83,500	\$52,200	\$35,500	\$17,800	\$500	\$0.00
216	\$111,500	\$83,500	\$52,400	\$35,700	\$17,900	\$500	\$0.00
217	\$112,000	\$84,000	\$52,600	\$35,800	\$17,900	\$500	\$0.00
218	\$112,500	\$84,500	\$52,900	\$36,000	\$18,000	\$500	\$0.00
219	\$113,000	\$85,000	\$53,100	\$36,200	\$18,100	\$500	\$0.00
220	\$113,500	\$85,000	\$53,300	\$36,300	\$18,200	\$500	\$0.00
221	\$114,000	\$85,500	\$53,600	\$36,500	\$18,300	\$500	\$0.00
222	\$114,500	\$86,000	\$53,800	\$36,600	\$18,300	\$500	\$0.00
223	\$115,000	\$86,500	\$54,100	\$36,800	\$18,400	\$500	\$0.00
224	\$115,500	\$86,500	\$54,300	\$37,000	\$18,500	\$500	\$0.00
225	\$116,000	\$87,000	\$54,500	\$37,100	\$18,600	\$500	\$0.00
226	\$116,500	\$87,500	\$54,800	\$37,300	\$18,700	\$500	\$0.00
227	\$117,000	\$88,000	\$55,000	\$37,400	\$18,700	\$500	\$0.00
228	\$117,500	\$88,000	\$55,200	\$37,600	\$18,800	\$500	\$0.00
229	\$118,000	\$88,500	\$55,500	\$37,800	\$18,900	\$500	\$0.00
230	\$118,500	\$89,000	\$55,700	\$37,900	\$19,000	\$500	\$0.00
231	\$119,000	\$89,500	\$55,900	\$38,100	\$19,100	\$500	\$0.00
232	\$119,500	\$89,500	\$56,200	\$38,200	\$19,100	\$500	\$0.00
233	\$120,000	\$90,000	\$56,400	\$38,400	\$19,200	\$500	\$0.00
234	\$120,500	\$90,500	\$56,600	\$38,600	\$19,300	\$500	\$0.00
235	\$121,000	\$91,000	\$56,900	\$38,700	\$19,400	\$500	\$0.00
236	\$121,500	\$91,000	\$57,100	\$38,900	\$19,500	\$500	\$0.00
237	\$122,000	\$91,500	\$57,300	\$39,000	\$19,500	\$500	\$0.00
238	\$122,500	\$92,000	\$57,600	\$39,200	\$19,600	\$500	\$0.00
239	\$123,000	\$92,500	\$57,800	\$39,400	\$19,700	\$500	\$0.00
240	\$123,500	\$92,500	\$58,000	\$39,500	\$19,800	\$500	\$0.00
241	\$124,000	\$93,000	\$58,300	\$39,700	\$19,900	\$500	\$0.00
242	\$124,500	\$93,500	\$58,500	\$39,800	\$19,900	\$500	\$0.00

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243	\$125,000	\$94,000	\$58,800	\$40,000	\$20,000	\$500	\$0.00
244	\$125,500	\$94,000	\$59,000	\$40,200	\$20,100	\$500	\$0.00
245	\$126,000	\$94,500	\$59,200	\$40,300	\$20,200	\$500	\$0.00
246	\$126,500	\$95,000	\$59,500	\$40,500	\$20,300	\$500	\$0.00
247	\$127,000	\$95,500	\$59,700	\$40,600	\$20,300	\$500	\$0.00
248	\$127,500	\$95,500	\$59,900	\$40,800	\$20,400	\$500	\$0.00
249	\$128,000	\$96,000	\$60,200	\$41,000	\$20,500	\$500	\$0.00
250	\$128,500	\$96,500	\$60,400	\$41,100	\$20,600	\$500	\$0.00
251	\$129,000	\$97,000	\$60,600	\$41,300	\$20,700	\$500	\$0.00
252	\$129,500	\$97,000	\$60,900	\$41,400	\$20,700	\$500	\$0.00
253	\$130,000	\$97,500	\$61,100	\$41,600	\$20,800	\$500	\$0.00
254	\$130,500	\$98,000	\$61,300	\$41,800	\$20,900	\$500	\$0.00
255	\$131,000	\$98,500	\$61,600	\$41,900	\$21,000	\$500	\$0.00
256	\$131,500	\$98,500	\$61,800	\$42,100	\$21,100	\$500	\$0.00
257	\$132,000	\$99,000	\$62,000	\$42,200	\$21,100	\$500	\$0.00
258	\$132,500	\$99,500	\$62,300	\$42,400	\$21,200	\$500	\$0.00
259	\$133,000	\$100,000	\$62,500	\$42,600	\$21,300	\$500	\$0.00
260	\$133,500	\$100,000	\$62,700	\$42,700	\$21,400	\$500	\$0.00
261	\$134,000	\$100,500	\$63,000	\$42,900	\$21,500	\$500	\$0.00
262	\$134,500	\$101,000	\$63,200	\$43,000	\$21,500	\$500	\$0.00
263	\$135,000	\$101,500	\$63,500	\$43,200	\$21,600	\$500	\$0.00
264	\$135,500	\$101,500	\$63,700	\$43,400	\$21,700	\$500	\$0.00
265	\$136,000	\$102,000	\$63,900	\$43,500	\$21,800	\$500	\$0.00
266	\$136,500	\$102,500	\$64,200	\$43,700	\$21,900	\$500	\$0.00
267	\$137,000	\$106,000	\$64,400	\$43,800	\$21,900	\$500	\$0.00
268	\$137,500	\$106,500	\$64,600	\$44,000	\$22,000	\$500	\$0.00
269	\$138,000	\$107,000	\$64,900	\$44,200	\$22,100	\$500	\$0.00
270	\$138,500	\$107,500	\$65,100	\$44,300	\$22,200	\$500	\$0.00
271	\$139,000	\$108,000	\$65,300	\$44,500	\$22,300	\$500	\$0.00
272	\$139,500	\$108,500	\$65,600	\$44,600	\$22,300	\$500	\$0.00
273	\$140,000	\$109,000	\$65,800	\$44,800	\$22,400	\$500	\$0.00
274	\$140,500	\$109,500	\$66,000	\$45,000	\$22,500	\$500	\$0.00
275	\$141,000	\$110,000	\$66,300	\$45,100	\$22,600	\$500	\$0.00
276	\$141,500	\$110,500	\$66,500	\$45,300	\$22,700	\$500	\$0.00
277	\$142,000	\$111,000	\$66,700	\$45,400	\$22,700	\$500	\$0.00
278	\$142,500	\$111,500	\$67,000	\$45,600	\$22,800	\$500	\$0.00
279	\$143,000	\$112,000	\$67,200	\$45,800	\$22,900	\$500	\$0.00
280	\$143,500	\$112,500	\$67,400	\$45,900	\$23,000	\$500	\$0.00
281	\$144,000	\$113,000	\$67,700	\$46,100	\$23,100	\$500	\$0.00
282	\$144,500	\$113,500	\$67,900	\$46,200	\$23,100	\$500	\$0.00
283	\$145,000	\$114,000	\$68,200	\$46,400	\$23,200	\$500	\$0.00
284	\$145,500	\$114,500	\$68,400	\$46,600	\$23,300	\$500	\$0.00
285	\$146,000	\$115,000	\$68,600	\$46,700	\$23,400	\$500	\$0.00
286	\$146,500	\$115,500	\$68,900	\$46,900	\$23,500	\$500	\$0.00
287	\$147,000	\$116,000	\$69,100	\$47,000	\$23,500	\$500	\$0.00
288	\$147,500	\$116,500	\$69,300	\$47,200	\$23,600	\$500	\$0.00
289	\$148,000	\$117,000	\$69,600	\$47,400	\$23,700	\$500	\$0.00
290	\$148,500	\$117,500	\$69,800	\$47,500	\$23,800	\$500	\$0.00

Schedule of Values

Gaston County 2023

291	\$149,000	\$118,000	\$70,000	\$47,700	\$23,900	\$500	\$0.00
292	\$149,500	\$118,500	\$70,300	\$47,800	\$23,900	\$500	\$0.00
293	\$150,000	\$119,000	\$70,500	\$48,000	\$24,000	\$500	\$0.00

Waterfront Models

Model #	WB	WS	WU	WR	WSU
1	\$100,000	\$75,000	\$50,000	\$10,000	\$100
2	\$105,000	\$79,000	\$52,500	\$10,500	\$100
3	\$110,000	\$82,500	\$55,000	\$11,000	\$100
4	\$115,000	\$86,500	\$57,500	\$11,500	\$100
5	\$120,000	\$90,000	\$60,000	\$12,000	\$100
6	\$125,000	\$94,000	\$62,500	\$12,500	\$100
7	\$130,000	\$97,500	\$65,000	\$13,000	\$100
8	\$135,000	\$101,500	\$67,500	\$13,500	\$100
9	\$140,000	\$105,000	\$70,000	\$14,000	\$100
10	\$145,000	\$109,000	\$72,500	\$14,500	\$100
11	\$150,000	\$112,500	\$75,000	\$15,000	\$100
12	\$155,000	\$116,500	\$77,500	\$15,500	\$100
13	\$160,000	\$120,000	\$80,000	\$16,000	\$100
14	\$165,000	\$124,000	\$82,500	\$16,500	\$100
15	\$170,000	\$127,500	\$85,000	\$17,000	\$100
16	\$175,000	\$131,500	\$87,500	\$17,500	\$100
17	\$180,000	\$135,000	\$90,000	\$18,000	\$100
18	\$185,000	\$139,000	\$92,500	\$18,500	\$100
19	\$190,000	\$142,500	\$95,000	\$19,000	\$100
20	\$195,000	\$146,500	\$97,500	\$19,500	\$100
21	\$200,000	\$150,000	\$100,000	\$20,000	\$100
22	\$205,000	\$154,000	\$102,500	\$20,500	\$100
23	\$210,000	\$157,500	\$105,000	\$21,000	\$100
24	\$215,000	\$161,500	\$107,500	\$21,500	\$100
25	\$220,000	\$165,000	\$110,000	\$22,000	\$100
26	\$225,000	\$169,000	\$112,500	\$22,500	\$100
27	\$230,000	\$172,500	\$115,000	\$23,000	\$100
28	\$235,000	\$176,500	\$117,500	\$23,500	\$100
29	\$240,000	\$180,000	\$120,000	\$24,000	\$100
30	\$245,000	\$184,000	\$122,500	\$24,500	\$100
31	\$250,000	\$187,500	\$125,000	\$25,000	\$100
32	\$255,000	\$191,500	\$127,500	\$25,500	\$100
33	\$260,000	\$195,000	\$130,000	\$26,000	\$100
34	\$265,000	\$199,000	\$132,500	\$26,500	\$100
35	\$270,000	\$202,500	\$135,000	\$27,000	\$100
36	\$275,000	\$206,500	\$137,500	\$27,500	\$100
37	\$280,000	\$210,000	\$140,000	\$28,000	\$100
38	\$285,000	\$214,000	\$142,500	\$28,500	\$100
39	\$290,000	\$217,500	\$145,000	\$29,000	\$100
40	\$295,000	\$221,500	\$147,500	\$29,500	\$100
41	\$300,000	\$225,000	\$150,000	\$30,000	\$100
42	\$305,000	\$229,000	\$152,500	\$30,500	\$100

Schedule of Values

Gaston County 2023

43	\$310,000	\$232,500	\$155,000	\$31,000	\$100
44	\$315,000	\$236,500	\$157,500	\$31,500	\$100
45	\$320,000	\$240,000	\$160,000	\$32,000	\$100
46	\$325,000	\$244,000	\$162,500	\$32,500	\$100
47	\$330,000	\$247,500	\$165,000	\$33,000	\$100
48	\$335,000	\$251,500	\$167,500	\$33,500	\$100
49	\$340,000	\$255,000	\$170,000	\$34,000	\$100
50	\$345,000	\$259,000	\$172,500	\$34,500	\$100
51	\$350,000	\$262,500	\$175,000	\$35,000	\$100
52	\$355,000	\$266,500	\$177,500	\$35,500	\$100
53	\$360,000	\$270,000	\$180,000	\$36,000	\$100
54	\$365,000	\$274,000	\$182,500	\$36,500	\$100
55	\$370,000	\$277,500	\$185,000	\$37,000	\$100
56	\$375,000	\$281,500	\$187,500	\$37,500	\$100
57	\$380,000	\$285,000	\$190,000	\$38,000	\$100
58	\$385,000	\$289,000	\$192,500	\$38,500	\$100
59	\$390,000	\$292,500	\$195,000	\$39,000	\$100
60	\$395,000	\$296,500	\$197,500	\$39,500	\$100
61	\$400,000	\$300,000	\$200,000	\$40,000	\$100
62	\$405,000	\$304,000	\$202,500	\$40,500	\$100
63	\$410,000	\$307,500	\$205,000	\$41,000	\$100
64	\$415,000	\$311,500	\$207,500	\$41,500	\$100
65	\$420,000	\$315,000	\$210,000	\$42,000	\$100
66	\$425,000	\$319,000	\$212,500	\$42,500	\$100
67	\$430,000	\$322,500	\$215,000	\$43,000	\$100
68	\$435,000	\$326,500	\$217,500	\$43,500	\$100
69	\$440,000	\$330,000	\$220,000	\$44,000	\$100
70	\$445,000	\$334,000	\$222,500	\$44,500	\$100
71	\$450,000	\$337,500	\$225,000	\$45,000	\$100
72	\$455,000	\$341,500	\$227,500	\$45,500	\$100
73	\$460,000	\$345,000	\$230,000	\$46,000	\$100
74	\$465,000	\$349,000	\$232,500	\$46,500	\$100
75	\$470,000	\$352,500	\$235,000	\$47,000	\$100
76	\$475,000	\$356,500	\$237,500	\$47,500	\$100
77	\$480,000	\$360,000	\$240,000	\$48,000	\$100
78	\$485,000	\$364,000	\$242,500	\$48,500	\$100
79	\$490,000	\$367,500	\$245,000	\$49,000	\$100
80	\$495,000	\$371,500	\$247,500	\$49,500	\$100
81	\$500,000	\$375,000	\$250,000	\$50,000	\$100

Schedule of Values

Gaston County 2023

COMMERCIAL LAND MODELS

COMMERCIAL SQUARE FOOT MODELS

Model #	CB	CS	CU	CR	IB	IS	MB	MS
1	\$1.00	\$0.75	\$0.50	\$0.25	\$1.00	\$0.75	\$1.00	\$0.75
2	\$1.50	\$1.13	\$0.75	\$0.38	\$1.00	\$0.75	\$1.00	\$0.75
3	\$2.00	\$1.50	\$1.00	\$0.50	\$1.00	\$0.75	\$1.00	\$0.75
4	\$2.50	\$2.00	\$1.25	\$0.63	\$1.00	\$0.75	\$1.00	\$0.75
5	\$3.00	\$2.25	\$1.50	\$0.75	\$1.00	\$0.75	\$1.00	\$0.75
6	\$4.00	\$3.00	\$2.00	\$1.00	\$1.50	\$1.00	\$1.00	\$0.75
7	\$4.00	\$3.00	\$2.00	\$1.00	\$1.50	\$1.00	\$1.50	\$1.13
8	\$5.00	\$3.75	\$2.50	\$1.25	\$1.50	\$1.00	\$1.50	\$1.13
9	\$5.00	\$3.75	\$2.50	\$1.25	\$2.00	\$1.50	\$1.50	\$1.13
10	\$6.00	\$4.50	\$3.00	\$1.50	\$2.00	\$1.50	\$1.50	\$1.13
11	\$6.00	\$4.50	\$3.00	\$1.50	\$2.00	\$1.50	\$2.00	\$1.50
12	\$7.00	\$5.25	\$3.50	\$1.75	\$2.00	\$1.50	\$1.50	\$1.13
13	\$8.00	\$6.00	\$4.00	\$2.00	\$2.00	\$1.50	\$1.50	\$1.13
14	\$8.00	\$6.00	\$4.00	\$2.00	\$2.50	\$2.00	\$2.00	\$1.13
15	\$9.00	\$6.75	\$4.50	\$2.25	\$2.50	\$2.00	\$2.00	\$1.50
16	\$10.00	\$7.50	\$5.00	\$2.50	\$2.50	\$2.00	\$2.00	\$1.50
17	\$10.00	\$7.50	\$5.00	\$2.50	\$3.00	\$2.00	\$2.50	\$2.00
18	\$12.00	\$9.00	\$6.00	\$3.00	\$2.50	\$2.00	\$2.00	\$1.50
19	\$13.00	\$9.75	\$6.50	\$3.25	\$3.00	\$2.00	\$2.00	\$1.50
20	\$14.00	\$10.50	\$7.00	\$3.50	\$3.00	\$2.00	\$2.00	\$1.50
21	\$15.00	\$11.25	\$7.50	\$3.75	\$3.00	\$2.25	\$2.00	\$1.50
22	\$15.00	\$11.25	\$7.50	\$3.75	\$4.00	\$3.00	\$2.50	\$1.75
23	\$18.00	\$13.50	\$9.00	\$4.50	\$3.00	\$2.25	\$2.00	\$1.50
24	\$20.00	\$15.00	\$10.00	\$5.00	\$3.00	\$2.25	\$2.00	\$1.50
25	\$20.00	\$15.00	\$10.00	\$5.00	\$4.00	\$3.00	\$3.00	\$2.25
26	\$25.00	\$20.00	\$12.50	\$6.25	\$3.00	\$2.25	\$2.50	\$2.00
27	\$25.00	\$20.00	\$12.50	\$6.25	\$5.00	\$3.75	\$4.00	\$3.00
28	\$30.00	\$22.50	\$12.50	\$7.50	\$5.00	\$3.75	\$2.50	\$2.00
30	\$35.00	\$26.25	\$17.50	\$8.75	\$5.00	\$3.75	\$2.50	\$2.00
31	\$40.00	\$30.00	\$20.00	\$10.00	\$6.00	\$4.50	\$3.00	\$2.50
32	\$45.00	\$33.75	\$22.50	\$11.25	\$3.00	\$2.25	\$3.00	\$2.25
33	\$50.00	\$37.50	\$25.00	\$12.50	\$6.00	\$4.50	\$3.00	\$2.25

Schedule of Values

Gaston County 2023

COMMERCIAL ACREAGE MODELS

Model #	CB	CS	CU	CR	FP	AP	AS	AR	WA
1	\$35,000	\$26,250	\$17,500	\$8,750	\$2,000	\$25,000	\$20,000	\$6,250	\$500
2	\$50,000	\$37,500	\$25,000	\$12,500	\$2,500	\$30,000	\$22,500	\$7,500	\$500
3	\$65,000	\$50,000	\$32,500	\$16,250	\$2,500	\$40,000	\$30,000	\$10,000	\$500
4	\$80,000	\$60,000	\$40,000	\$20,000	\$2,500	\$50,000	\$35,000	\$12,500	\$500
5	\$85,000	\$60,000	\$42,500	\$21,250	\$2,500	\$50,000	\$37,500	\$12,500	\$500
6	\$100,000	\$75,000	\$50,000	\$25,000	\$2,500	\$60,000	\$45,000	\$15,000	\$500
7	\$120,000	\$90,000	\$60,000	\$30,000	\$3,000	\$75,000	\$50,000	\$18,750	\$500
8	\$135,000	\$100,000	\$67,500	\$33,750	\$3,000	\$75,000	\$50,000	\$18,750	\$500
9	\$160,000	\$120,000	\$80,000	\$40,000	\$3,000	\$75,000	\$60,000	\$18,750	\$500
10	\$170,000	\$125,000	\$85,000	\$42,500	\$3,000	\$75,000	\$50,000	\$18,750	\$500
11	\$200,000	\$150,000	\$100,000	\$50,000	\$3,000	\$100,000	\$75,000	\$25,000	\$500
12	\$238,000	\$180,000	\$119,000	\$59,500	\$3,000	\$100,000	\$75,000	\$25,000	\$500
13	\$275,000	\$210,000	\$137,500	\$68,750	\$3,000	\$100,000	\$75,000	\$25,000	\$500
14	\$300,000	\$225,000	\$150,000	\$75,000	\$3,000	\$150,000	\$100,000	\$37,500	\$500
15	\$340,000	\$255,000	\$170,000	\$85,000	\$3,000	\$150,000	\$100,000	\$37,500	\$500
16	\$400,000	\$300,000	\$200,000	\$100,000	\$3,000	\$150,000	\$100,000	\$37,500	\$500
17	\$435,000	\$325,000	\$217,500	\$109,000	\$3,000	\$150,000	\$100,000	\$37,500	\$500
18	\$475,000	\$350,000	\$237,500	\$118,000	\$3,000	\$150,000	\$100,000	\$37,500	\$500
19	\$510,000	\$380,000	\$255,000	\$127,500	\$3,000	\$200,000	\$150,000	\$50,000	\$500
20	\$600,000	\$450,000	\$300,000	\$150,000	\$3,000	\$200,000	\$150,000	\$50,000	\$500
21	\$675,000	\$510,000	\$337,500	\$168,750	\$3,000	\$200,000	\$150,000	\$50,000	\$500
22	\$850,000	\$637,500	\$425,000	\$212,500	\$3,000	\$250,000	\$187,500	\$62,500	\$500
23	\$1,000,000	\$750,000	\$500,000	\$250,000	\$3,000	\$250,000	\$200,000	\$62,500	\$500
24	\$1,175,000	\$880,000	\$587,500	\$293,750	\$3,000	\$250,000	\$200,000	\$62,500	\$500
25	\$1,350,000	\$1,012,500	\$675,000	\$337,500	\$3,000	\$300,000	\$225,000	\$75,000	\$500
26	\$1,525,000	\$1,143,750	\$762,500	\$381,250	\$3,000	\$300,000	\$225,000	\$75,000	\$500
27	\$1,700,000	\$1,275,000	\$850,000	\$425,000	\$3,000	\$300,000	\$225,000	\$75,000	\$500

Model #	IB	IS	IU	IR	MB	MS	MU	MR/ML
1	\$15,000	\$10,000	7,500	\$4,000	\$15,000	\$10,000	\$7,500	\$4,000
2	\$20,000	\$15,000	\$10,000	\$5,000	\$20,000	\$15,000	\$10,000	\$5,000
3	\$25,000	\$20,000	\$12,500	\$6,500	\$25,000	\$20,000	\$12,500	\$6,500
4	\$30,000	\$25,000	\$15,000	\$7,500	\$25,000	\$18,750	\$12,500	\$7,500
5	\$40,000	\$30,000	\$20,000	\$10,000	\$40,000	\$30,000	\$20,000	\$10,000
6	\$40,000	\$30,000	\$20,000	\$10,000	\$40,000	\$30,000	\$20,000	\$10,000
7	\$50,000	\$40,000	\$25,000	\$12,500	\$40,000	\$30,000	\$20,000	\$10,000
8	\$60,000	\$40,000	\$30,000	\$15,000	\$40,000	\$30,000	\$20,000	\$10,000
9	\$60,000	\$40,000	\$30,000	\$15,000	\$40,000	\$30,000	\$20,000	\$10,000
10	\$60,000	\$40,000	\$30,000	\$15,000	\$40,000	\$30,000	\$20,000	\$10,000
11	\$75,000	\$50,250	\$37,500	\$18,750	\$52,000	\$39,000	\$26,000	\$13,000
12	\$75,000	\$50,250	\$37,500	\$18,750	\$52,000	\$39,000	\$26,000	\$13,000
13	\$75,000	\$50,250	\$37,500	\$18,750	\$52,000	\$39,000	\$26,000	\$13,000
14	\$85,000	\$65,000	\$42,500	\$21,500	\$52,000	\$39,000	\$26,000	\$13,000
15	\$85,000	\$65,000	\$42,500	\$21,250	\$52,000	\$39,000	\$26,000	\$13,000
16	\$100,000	\$75,000	\$50,000	\$25,000	\$52,000	\$39,000	\$26,000	\$13,000

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17	\$100,000	\$75,000	\$50,000	\$25,000	\$52,000	\$39,000	\$26,000	\$13,000
18	\$100,000	\$75,000	\$50,000	\$25,000	\$52,000	\$39,000	\$26,000	\$13,000
19	\$100,000	\$75,000	\$50,000	\$25,000	\$65,000	\$48,750	\$32,500	\$16,250
20	\$150,000	\$100,000	\$75,000	\$37,500	\$65,000	\$48,750	\$32,500	\$16,250
21	\$150,000	\$100,000	\$75,000	\$375,000	\$65,000	\$48,750	\$32,500	\$16,250
22	\$200,000	\$150,000	\$100,000	\$50,000	\$75,000	\$56,000	\$37,500	\$18,750
23	\$200,000	\$150,000	\$100,000	\$50,000	\$75,000	\$56,000	\$37,500	\$18,750
24	\$200,000	\$150,000	\$100,000	\$50,000	\$75,000	\$56,000	\$37,500	\$18,750

AC GC	GOLF COURSE LAND	\$3,500 - \$10,000 PER ACRE
AC CT	CELL TOWER SITE	\$50,000-\$125,000 PER ACRE
AC SL	SOLAR LAND	\$7,000-\$12,000 PER ACRE
AC CL	COMMERCIAL LAKE	\$4,000-\$6,000 PER ACRE
AC CA	COMMON AREA	\$0 PER ACRE

BASE RATE LAND VALUATION TECHNIQUE

The Base Rate Land Valuation Technique allows the appraiser to establish land rates using either a price per acre, price per square foot or price per lot for each parcel located within an individual neighborhood unit. This method also allows the appraiser to develop base land sizes for each land segment type within the neighborhood.

RESIDENTIAL LAND VALUATION

Lot Valuation

Land valued on the lot valuation technique places a flat value on the parcel. Typical land valued by this technique ranges from a tenth of an acre to one acre. (The word lot and site in this manual are synonymous.)

EXAMPLE: Lot Model #35

Land Type	Lot Unit	Base Rate (Per Lot)
LT RB	1.00	\$20,000

Subject parcel consists of one half acre of land inside Gaston Subdivision platted for houses. The lot valuation technique will value the parcel in the following manner:

1unit consisting of .50 acres multiplied by base price per lot equals \$20,000. A second parcel of land in the same subdivision consisting of .65 of an acre would price the parcel as 1unit consisting of .65 acres multiplied by base price per lot equals \$20,000.

Acreage Valuation

Land valued on the acreage valuation technique calculates the value of a parcel based on the breakdown of the type of land and the size of the land. Land typically sales similar to the theory of "Economy of Scale" in that as you increase the size of land the rate per acre would decrease. For example, a 10 acre tract of land may sell for \$80,000 or \$8,000 an acre and a 20 acre tract of land in the same area may sale for \$140,000 or \$7,000 an acre. This is a reduction of \$1,000 per

acre due to the size increase of the parcel. To account for this difference in the rate for the size, we adjust the rate up or down from the average size of an area. The following is a list of the types of land and example of how it would be priced.

Land Type RB and RS will always be based on a 1 acre base size. If there is more than an acre classified under these two codes it will calculate on the base rate with no adjustment. If it is less than an acre it will multiply the difference from the base size an actual size by 50% of the base rate and deduct this amount from the base rate.

Acreage model #33 RB rate is \$20,000.

.25 acres	\$12,500	.75 acres	\$17,500	2.00 acres	\$40,000
.50 acres	\$15,000	1.00 acre	\$20,000		

Ex. Parcel A has .45 acres of land. The calculation is as follows: \$20,000 base rate – [(1.00 ac. base size - .45 ac. actual size) X (50% of \$20,000 base rate)] = Total value

$$\$20,000 - [(1.00 - .45) \times (50\% \times \$20,000)] = TV$$

$$\$20,000 - [\$5,500] = TV$$

\$20,000 - \$5,500 = \$14,500 Parcel A has a land value of \$14,500.

Land Type RU, RL and RR will be based on base sizes of 1, 3, 5, 10, 15 and 20 acres. Typically, 15 and 20 acre base sizes are in rural areas. The rest are generally in suburban or urban areas. If there are more acres than the base size the land rate will be reduced by 40% of the base rate. Land that is less than the base size and has a standard base size of 1, 3, or 5 acres there is no increase in the base rate. If the standard base size is 10, 15, or 20 acres the rate will increase by .4% per difference in actual size and the base size.

Acreage model #33 RR rate is \$6,400. If you use the 15 acre base size the value would look as follows:

Size	Total Value	Rate per acre	Size	Total Value	Rate per acre
5	\$32,250	\$6,450	20	\$115,200	\$5,760
10	\$64,125	\$6,412	50	\$230,400	\$4,608
15	\$96,000	\$6,400	100	\$422,400	\$4,224

Ex. Parcel A has 35 acres of land and is located in model #33 with 15 acre base. The calculation is as follows: (\$6,400 base rate X 15 acres base size) + [(35.00 ac. actual size – 15 ac. base size) X (60% of \$6,400 base rate)] = Total value

$$\$6,400 \times 15 + [(35.00 - 15.00) \times (60\% \times \$6,400)] = TV$$

$$\$96,000 + [\$3,840] = TV$$

\$96,000 + \$76,800 = \$172,800 Parcel A has a land value of \$172,800 or \$4937 per acre.

Land Type FP will be based on base sizes of 1, 3, 5, 10, 15 and 20 acres. Typically 15 and 20 acre base sizes are in rural areas. The rest are generally in suburban or urban areas. If there are more acres than the base size the land rate will be reduced by 40% of the base rate. Land that is less than the base size there is no increase in the base rate.

Acreage model #33 FP rate is \$3,200. If you use the 15 acre base size the value would look as follows:

Size	Total Value	Rate per acre	Size	Total Value	Rate per acre
5	\$16,000	\$3,200	20	\$57,600	\$2,880

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10	\$32,000	\$3,200	50	\$115,200	\$2,304
15	\$48,000	\$3,200	100	\$211,200	\$2,112

Ex. Parcel A has 35 acres of FP land and is located in model #33 with 15 acre base. The calculation is as follows: (\$3,200 base rate X 15 acres base size) + [(35.00 ac. actual size – 15 ac. base size) X (60% of \$3,200 base rate)] = Total value

$$\$3,200 \times 15 + [(35.00 - 15.00) \times (60\% \times \$3,200)] = TV$$

$$\$48,000 + [20.00 \times \$1,920] = TV$$

\$48,000 + \$38,400 = \$86,400 Parcel A has a land value of \$86,400 or \$2,468 per acre.

Land Type WA, CM, GC, CT, SL and CL will multiply the base rate by the actual size of the parcel. This list of land types could be commercial or residential.

Ex. Parcel A has 35 acres of WA land and is located in model #33. The calculation is as follows: \$500 base rate x 35 acres actual size = Total value

$$\$500 \times 35 = \$17,500 \text{ Parcel A has a land value of } \$17,500 \text{ or } \$500 \text{ per acre}$$

Waterfront Acreage Valuation

Waterfront land valued on the acreage valuation technique calculates similar to the way the basic acreage calculation method. The following is a list of the types of waterfront land and example of how it would be priced.

Land Type WB and WS will always be based on a 1 acre base size. If there is more than an acre classified under these two codes it will calculate on the base rate with a 50% rate adjustment for any size above 1 acre. If it is less than an acre it will multiply the difference from the base size and actual size by 15% of the base rate and deduct this amount from the base rate.

Waterfront acreage model #21 WB rate is \$200,000.

.25 acres \$177,500 .75 acres \$192,500 2.00 acres \$300,000

.50 acres \$185,000 1.00 acre \$200,000

Ex. Parcel A has .45 acres of waterfront land. The calculation is as follows: \$200,000 base rate – [(1.00 ac. base size -.45 ac. actual size) X (15% of \$200,000 base rate)] = Total value

$$\$200,000 - [(1.00 - .45) \times (15\% \times \$200,000)] = TV$$

$$\$200,000 - [.55 \times \$30,000] = TV$$

\$200,000 - \$16,500 = \$183,500 Parcel A has a land value of \$183,500.

Land Type WU and WR base size will always be 5 acres. If there are more acres than the base size the land rate will be reduced by 50% of the base rate. Land that is less than the base size has no increase in the base rate.

Waterfront acreage model #21 WR rate is \$20,000. Value would look as follows:

Size	Total Value	Rate per acre	Size	Total Value	Rate per acre
1	\$20,000	\$20,000	15	\$200,000	\$13,333
5	\$100,000	\$20,000	25	\$300,000	\$12,000
10	\$150,000	\$15,000	50	\$550,000	\$11,000

Ex. Parcel A has 35 acres of waterfront residual land and is located in model #21 with 5 acre base. The calculation is as follows: (\$20,000 base rate X 5 acres base size) + [(35.00 ac. actual size – 5 ac. base size) X (50% of \$20,000 base rate)] = Total value
 $\$20,000 \times 5 + [(35.00 - 5.00) \times (50\% \times \$20,000)] = TV$
 $\$100,000 + [30.00 \times \$10,000] = TV$
 $\$100,000 + \$300,000 = \$400,000$ Parcel A has a land value of \$400,000 or \$11,428 per acre.

Land Type WSU will multiply the base rate by the actual size of the parcel. Parcel A has 5 acres of WSU land and is located in model #21. The calculation is as follows: \$100 base rate x 5 acres actual size = Total value
 $\$100 \times 5 = \500 Parcel A has a land value of \$500 or \$100 per acre

COMMERCIAL LAND VALUATION

Square Foot Valuation

Land Type CB, CS, CR, CU, IB, IS, MB and MS will be based on base sizes of 5000, 10,000, 20,000 and 45,000 square feet. If the land has more square feet than the base size the land rate will be reduced by 50% of the base rate. Land that has less square feet than the base size there will have no increase in the base rate.

Square Foot model #7 CB rate is \$5.00. If you use the 45000 square foot base size the value would look as follows:

Size	Total Value	Rate per sq. ft.	Size	Total Value	Rate per sq. ft.
20,000	\$100,000	\$5.00	60,000	\$262,500	\$4.375
40,000	\$200,000	\$5.00	80,000	\$312,500	\$3.906
45,000	\$225,000	\$5.00	100,000	\$362,500	\$3.625

Ex. Parcel A has 50,000 sq. ft. of land and is located in model #7 with 45,000 sq. ft. base size. The calculation is as follows: (\$5.00 base rate x 45,000 sq. ft. base size) + [(50,000 sq. ft. actual size – 45,000 sq. ft. base size) X (50% of \$5.00 base rate)] = Total value
 $\$5.00 \times 45,000 + [(50,000 - 45,000) \times (50\% \times \$5.00)] = TV$
 $\$225,000 + [5,000 \times \$2.50] = TV$
 $\$225,000 + \$12,500 = \$237,500$ Parcel A has a land value of \$237,500 or \$4.75 per sq. ft.

Acreage Valuation

Land valued on the acreage valuation technique calculates the value of a parcel based on the breakdown of the type of land and the size of the land. To account for the difference in the rate for the size, we adjust the rate up or down from the average size of an area. The following is a list of the types of land and example of how it would be priced.

Land Type CB, CS, CR, CU, MR, MU, and ML will have a base size of 1 acre. If there are more acres than the base size the land rate will be reduced by 50% of the base rate. Land that is less than the base size no increase in the base rate will be added.

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Acreage model #8 CU rate is \$100,000 and the value would look as follows:

Size	Total Value	Rate per acre	Size	Total Value	Rate per acre
1	\$100,000	\$100,000	20	\$1,050,000	\$52,500
5	\$300,000	\$60,000	50	\$2,550,000	\$51,000
10	\$550,000	\$55,000	100	\$5,050,000	\$50,500

Ex. Parcel A has 35 acres of CU land and is located in model #8 1 acre base. The calculation is as follows: (\$100,000 base rate x 1 acres base size) + [(35.00 ac. actual size – 1 ac. base size) X (50% of \$100,000 base rate)] = Total value

$$\$100,000 \times 1 + [(35.00 - 1.00) \times (50\% \times \$100,000)] = TV$$

$$\$100,000 + [34.00 \times \$50,000] = TV$$

\$100,000 + \$1,700,000 = \$1,800,000 Parcel A has a land value of \$1,800,000 or \$51,428 per acre.

Land Type IB, IS, IR and IU will have a base size of 5 or 10 acres. If there are more acres than the base size the land rate will be reduced by 50% of the base rate. Land that is less than the base size, no increase in the base rate will be added.

Acreage model #8 IU rate is \$25,000 and 10 acre base the value would look as follows:

Size	Total Value	Rate per acre	Size	Total Value	Rate per acre
1	\$25,000	\$25,000	20	\$375,000	\$18,750
5	\$125,000	\$25,000	50	\$750,000	\$15,000
10	\$250,000	\$25,000	100	\$1,375,000	\$13,750

Ex. Parcel A has 35 acres of IU land and is located in model #8 10 acre base. The calculation is as follows: (\$25,000 base rate x 10 acres base size) + [(35.00 ac. actual size – 10 ac. base size) X (50% of \$25,000 base rate)] = Total value

$$\$25,000 \times 10 + [(35.00 - 10.00) \times (50\% \times \$25,000)] = TV$$

$$\$250,000 + [25.00 \times \$12,500] = TV$$

\$250,000 + \$312,500 = \$562,500 Parcel A has a land value of \$562,500 or \$16,071 per acre.

Land Type AP, AS, AR, MB and MS will always be based on a 1 acre base size. If there is more than an acre it will calculate on the base rate with no adjustment in the rate. If it is less than an acre it will multiply the difference from the base size an actual size by 50% of the base rate and deduct this amount from the base rate.

Acreage model #8 AP rate is \$60,000.

.25 acres \$37,500 .75 acres \$52,500 2.00 acres \$120,000

.50 acres \$45,000 1.00 acre \$60,000

Ex. Parcel A has .45 acres of land. The calculation is as follows: \$60,000 base rate – [(1.00 ac. base size -.45 ac. actual size) X (50% of \$60,000 base rate)] = Total value

$$\$60,000 - [(1.00 - .45) \times (50\% \times \$60,000)] = TV$$

$$\$60,000 - [.55 \times \$30,000] = TV$$

\$60,000 - \$16,500 = \$43,500 Parcel A has a land value of \$43,500.

Land Type FP will have a base size of 5 acres. If there are more acres than the base size the land rate will be reduced by 50% of the base rate. Land that is less than the base size will have no increase in the base rate. Acreage model #8 FP rate is \$4,000. If you use the 5 acre base size the value would look as follows:

Size	Total Value	Rate per acre	Size	Total Value	Rate per acre
5	\$20,000	\$4,000	20	\$50,000	\$2,500
10	\$30,000	\$3,000	50	\$110,000	\$2,200
15	\$40,000	\$2,667	100	\$210,000	\$2,100

Ex. Parcel A has 35 acres of FP land and is located in model #8. The calculation is as follows: $(\$4,000 \text{ base rate} \times 5 \text{ acres base size}) + [(35.00 \text{ ac. actual size} - 5 \text{ ac. Base size}) \times (50\% \text{ of } \$4,000 \text{ base rate})] = \text{Total value}$
 $\$4,000 \times 5 + [(35.00 - 5.00) \times (50\% \times \$2,000)] = \text{TV}$
 $\$20,000 + [30.00 \times \$2,000] = \text{TV}$
 $\$20,000 + \$60,000 = \$80,000$ Parcel A has a land value of \$80,000 or \$2,285 per acre.

LAND INFLUENCE FACTORS

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.

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

Road Types

This category lists the adjustments for the different types of access to the subject parcel.

Code	Description	Factor
PV	Paved Road	100%
GR	Gravel/Dirt Road	90%

PPV	Private Paved Right of Way Road	90%
PA	Private Right of Way	75%
NA	No Access	50%
WPV	Waterfront Paved Road	100%
WGD	Waterfront Gravel/Dirt Road	95%
WPR	Waterfront Private Paved Right of Way	95%
WPA	Waterfront Private Right of Way	90%
WNA	Waterfront No Access	75%

Topography

This category allows the reviewing appraiser to modify land values to reflect poor topography and the potential resistance of the market as to its suitability for construction. Normally, the presence of a primary improvement on a site gives evidence that topography problems have been corrected. An improved lot is not adjusted or slightly adjusted for topography. A topography influence, however, may be needed in significant cases of unimproved lots or tracts where poor topography represents an actual detriment to the presumed utilization of the parcel. Topography issues such as irregular land contour, poor drainage, potential subsidence, sub-surface rock ledges, potential erosion, and floodplain areas can negatively impact the value of land. The following scenarios represent a guide for allowable topography adjustments.

A normal topography occurrence, where a problem has been corrected or is considered insignificant, would need no adjustment. Topography considered slight, where an issue is deemed curable and somewhat less desirable than a typical lot or site, would be adjusted between 10% and 25%. Moderate topography, where a lot or site may not be usable until some correction is completed, would be adjusted between 25% and 50%. Severe topography, where corrections are made at significant cost or is not feasible for any remediation, would be adjusted between 50% and 90%. The following is presented as topography factor guide:

Code	Description	Factor
TP	Topography	0-99%
SLT	Slight	75-99%
MOD	Moderate	50-75%
SEV	Severe	10-50%
FE	Erosion	0-99%
CDR	Culvert/Drainage/Stream	0-99%

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

Code	Description	Factor
IRR	Irregular Shape	0-99%
SP	Shape	0-99%
SZS	Size	0-99%

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, such 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 such as bridges, highway medians, fences, or abutments.

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

Code	Description	Factor
CNV	Conservation Easement	0-99%
CO	Contamination	0-99%
EAS	Easement	0-99%
NP	No Perc	25%
RE	Restriction	0-99%
RW	Right of Way	0-99%

Economic Mis-Improvement

This category is reserved as a reviewer's judgment of the comparative loss of value in 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. The following is presented as a land influence factor guide for restrictions:

Code	Description	Factor
ECO	Economic	0-99%
EMI	Economic Mis-improvement	0-99%

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:

Code	Description	Factor
CAI	Corner/Alley	100-200%
CIF	Corner Influence	100-200%

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 to 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:

Code	Description	Factor
GV	Golf Course View/Lot	10-200%
VW	View	10-200%
WFV	Waterfront View	10-200%

Other Influence

The following is a list of influences not listed previously. The influences can be either negative or positive.

Code	Description	Factor
AP	Associated Parcel	0-99%
CM	Cemetery	0-99%
DP	Detention Pond	0-99%
GY	Gaston/York Line	0-99%
LC	Location	0-200%
ING	Ingress/Egress	0-99%
OTP	Outparcel	100-200%
SPE	Special (See Notes)	100-200%
WFC	Waterfront Cove	0-99%
WFF	Waterfront Frontage	0-200%

CONSERVATION EASEMENTS

A conservation easement is a voluntary restriction of one's real property rights for the purpose of preserving land from development and for future benefit as scenic areas, wildlife habitat, and open space for a sustainable natural environment.

Due to the uniqueness of both land and property owner, it is necessary to tailor a conservation easement equally as unique. Each conservation easement must be reviewed and analyzed to determine the relinquished rights as well as the allowable exceptions in order to equitably reflect the value for the property.

All pertinent data that might be shared by either the conservation easement grantor or grantee will be considered by the Gaston County Tax Office in the appraisal of any property encumbered by a conservation easement. The following section is a portion of North Carolina General Statute 105 known as the Machinery Act of North Carolina.

§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules.(a) Whenever any real property is appraised it shall be the duty of the persons making appraisals: (1)In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; **dedication as a nature preserve; conservation or preservation agreements**; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.

It is the intent of this portion of the 2023 Schedule of Values, Standards, and Rules to comply with the spirit of the aforementioned statute and to preserve both fair and equitable assessments among all properties within Gaston County.

All adjustments reflecting relinquished rights shall be made based on the land type for the parcel. If the deed allows for part of the land to have a house or houses the land will be classified as RB for the amount of land with no adjustments. If land is classified as RU and cannot be subdivided the entire 25% for right to subdivide will be used. If land is classified as RR or RL and cannot be subdivided only 10% will be used. If land is classified FP the right to build would not be adjusted since floodplain is typically not buildable. All other property rights considered will be based on the restriction of the easement.

PROPERTY OWNER		John Public		
NBHD-PARCEL NUMBER		00000-00000		
ACREAGE OF PARCEL		0		
ACREAGE AFFECTED BY EASEMENT		0		
CONSERVANCY NAME		SAMPLE CONSERVANCY		
DEED BOOK / PAGE		0000-000		
		<u>PERCENT OF VALUE</u>	<u>PERCENT OF VALUE</u>	<u>PERCENT OF LOSS</u>
<u>PROPERTY</u>	<u>RIGHTS</u>	<u>BEFORE EASEMENT</u>	<u>AFTER EASEMENT</u>	<u>AFTER EASEMENT</u>
<u>CONSIDERED</u>				
RIGHT TO SUBDIVIDE		25%	0.00%	0%
RIGHT TO SALE		20%	0.00%	0%
RIGHT TO CONSTRUCT BUILDINGS		20%	0.00%	0%
RECREATIONAL RIGHTS		15%	0.00%	0%
RIGHT TO CULTIVATE CROPS		10%	0.00%	0%
RIGHT TO HARVEST TIMBER		<u>10%</u>	<u>0.00%</u>	0%

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	TOTAL	100%	0.00%	0%
MARKET VALUE BEFORE EASEMENT		\$0	TOTAL TRACT VALUE	
LOSS IN VALUE FROM EASEMENT		\$0	\$0	
REMAINING MARKET VALUE WITH EASEMENT IN PLACE		\$0		
DATE ESTIMATE CALCULATED				
CALCULATED BY:				

MINERAL RIGHTS

Real Property from which mineral rights are separated shall be valued as a separate entity. The mineral rights value is determined from analysis of similar sales of mineral rights located in the area and is deducted from the real property to determine market value for the remaining rights. See example below:

Parcel A is a 50 acre tract valued at \$5,000 an acre for a total of \$250,000. Parcel A's minerals were separated by a deed and sold for \$50,000. The value for the mineral rights is calculated at a \$1,000 an acre. The mineral rights would then become parcel B with a value of 50 acres at \$1,000 per acre or \$50,000 total value. This mineral rights value would then be deducted from parcel A's market value for a new total market value for parcel A of \$200,000.