

HAYWOOD COUNTY

NORTH CAROLINA

2017

REAPPRAISAL



SCHEDULE OF VALUES

STANDARDS AND RULES

**CALENDAR OF EVENTS
FOR ADOPTION OF
2017 SCHEDULE OF VALUES, STANDARDS, AND RULES
FOR
HAYWOOD COUNTY, NORTH CAROLINA**

Reference: North Carolina General Statutes 105 - 317c

<u>DATE</u>	<u>DAY</u>	<u>DESCRIPTION</u>
September 6, 2016	Tuesday	Present Schedule of Values to the Haywood County Board of Commissioners for Information
September 7, 2016	Wednesday	Advertise in newspaper that the Schedule of Values are available for public inspection in the Tax Assessor's Office at 215 N Main St Suite 230 Waynesville NC and advertise date of Public Hearing
September 19, 2016	Monday	Public Hearing for the Schedule of Values
October 3, 2016	Monday	Adoption of the Schedule of Values
October 5, 2016	Wednesday	First Public Notice of Adoption of Schedule of Values
October 12, 2016	Wednesday	Second Public Notice of Adoption of Schedule of Values
October 19, 2016	Wednesday	Third Public Notice of Adoption of Schedule of Values
October 26, 2016	Wednesday	Fourth Public Notice of Adoption of Schedule of Values This is final notice
November 2, 2016	Wednesday	Last Day of Appeal of Schedule of Values Before the North Carolina Property Tax Commission

SCHEDULE OF VALUES

HAYWOOD COUNTY, NORTH CAROLINA

2017 REAPPRAISAL

This document has been prepared in accordance with Chapter 105, Subchapter II, Article 19 Section 105-317, Paragraph (b) (1) of the General Statutes of North Carolina and Standard 6 of the Uniform Standards of Professional Appraisal Practice as developed by the Appraisal Standards Board (ASB) of the Appraisal Foundation.

In preparation for each reappraisal of real property required by General Statutes 105-286, it shall be the duty of the assessor to see that; uniform schedules of values, standards and rules to be used in appraising real property at its true value and its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.

CONFLICTS OF LAW

If any portion of this schedule of values, standards and rules, or the enforcement thereof is found to be unlawful or unconstitutional this shall not operate to invalidate the rest of these schedules, standards and rules, and they shall remain in full force and effect. Any subsequent law changes shall be followed in accordance with and applied to schedule's, standards and rules.

Board of County Commissioners - Signatures

Pursuant to G.S. 105-317, Appraisal of real property; adoption of schedules, Standards, and rules, - subsection (C) The values, standards, and rules required be subdivision (b) (1) shall be reviewed and approved by the Board of County Commissioners before January 1 of the year they are applied...

Signatures are as follows:

Mark S. Swanger, Chairman

J.W. "Kirk" Kirkpatrick, III
Vice-Chairman

Bill L. Upton, Member

L. Kevin Ensley, Member

Michael T. Sorrells, Member

Table of Contents

A	<i>Statutory Requirements</i>
B	<i>Appraisal Theory and Property Valuation Techniques</i>
C	<i>Uniform Standards of Professional Appraisal Practice</i>
D	<i>IAAO Mass Appraisal Standards</i>
E	<i>Data Inventory</i>
F	<i>Estimating Replacement Cost New</i>
G	<i>Residential Pricing Schedules</i>
H	<i>Commercial/Industrial Pricing Schedules</i>
I	<i>Solar Farms</i>
J	<i>Mobile Home Parks</i>
K	<i>Golf Courses</i>
L	<i>Commercial/Industrial Income Models</i>
M	<i>Section 42 Housing</i>
N	<i>For - Profit Cemeteries</i>
O	<i>Other Building and Yard Items Pricing Schedules</i>
P	<i>Depreciation and Percent Good Tables</i>
Q	<i>Land Schedules</i>
R	<i>Present Use Schedules</i>
S	<i>Neighborhood Delineation</i>
T	<i>Zoning Codes and Maps</i>
U	<i>Statistics and the Appraisal Process</i>
V	<i>Structural Components</i>
W	<i>Real and Personal Property Guidelines</i>
X	<i>Standard Review Procedures</i>
Y	<i>Weights and Measures</i>
Z	<i>Terms and Definitions</i>