

## **117-1840 Valuation of Property Subject to Property Taxes**

### **117-1840.1. Value of Merchants' Furniture, Fixtures and Equipment**

### **117-1840.2. Use of Assessment Guides Published by the Department**

### **117-1840.3. Discount for Subdivided Land.**

## **117-1840 Valuation of Property Subject to Property Taxes.**

These regulations address how property subject to South Carolina property taxes are to valued.

### **117-1840.1. Value of Merchants' Furniture, Fixtures and Equipment.**

The fair market value of merchants' furniture, fixtures and equipment shall be the depreciated value as shown by the merchants' records for South Carolina income tax purposes, provided however, that in no event is the original cost of the property to be reduced by more than ninety percent of the original capitalized costs.

### **117-1840.2. Use of Assessment Guides Published by the Department.**

a. Section 12-4-560 of the South Carolina Code of Laws provides, in part, that the Department of Revenue shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties.

Under this authority, the use of the department's assessment guides is mandatory by county auditors for the assessment of personal property such as automobiles, trucks, and other similar items, unless otherwise directed by the department. In accordance with Code Section 12-37-930, in preparing the assessment guides for vehicles, the fair market value for vehicles must be based on values derived from a nationally recognized publication of vehicle valuations, except that the value may not exceed ninety-five percent of the prior year's value. The county auditor must use the assessment guides exactly as furnished, except in unusual and extenuating circumstances or where a piece of property is not listed in the guide. An example of "unusual and extenuating circumstances" on personal property is an automobile that was completely destroyed and worthless on the assessment date. The assessed value of such personal property or nonlisted property shall be determined by the county auditor. When unusual or extenuating circumstances are present, the county auditor shall value the property as provided in subsection b. of this regulation taking into consideration the unusual or extenuating circumstances.

b. All personal property which is under county jurisdiction and is not covered by assessment guides furnished by the department for the assessment of vehicles shall be appraised by the county auditor in the same manner as business personal property under the jurisdiction of the department as provided for in Property Tax Regulation 117-1840.1. Any personal property which is not appraised and assessed by the department, but is subject to taxation by the county auditor, shall be appraised and assessed at 10.5% of the appraised value.

The county auditor shall require a return for this personal property which contains, but is not limited to, the following information:

- (a) Name,
- (b) Address,
- (c) Social Security Number or Federal Identification Number,
- (d) Location of the Property,
- (e) Original Cost of the Property,
- (f) Amount of Depreciation (if any) for income tax purposes, and
- (g) A statement from the taxpayer stating that the information given is accurate and truthful to the best of his knowledge. The statement must be signed and dated by the taxpayer or his agent or legal representative.

c. Use Value of Cropland and Timberland

Section 1. Overview and Law.

Section 12-43-220(d) of the South Carolina Code of Laws, provides that implementation of the use value procedures for timberland and cropland, as provided in Code Section 12-43-220 shall be the responsibility of the Department of Revenue. Under this authority, the value's in this regulation must be used by county assessors for assessment of cropland and timberland.

Code Section 12-43-220(d)(2)(B)(i) provides that the fair market values for agricultural purposes determined for the 1991 tax year are effective for all subsequent years. Accordingly, the fair market values provided for in this regulation are the values per acre determined for the 1991 tax year and thereafter. These fair market values for cropland and timberland are contained in Sections 2 and 3 of this regulation, respectively.

Section 2. Values Per Acre for Agricultural Land – Cropland

Cropland was separated into seven production classes. Each soil type within each county was assigned to a class. A listing of the soil types for each county with the appropriate class designated is shown in Section 4. The following table includes a low, an average and a high value for each class. The average must be used except when written justification for a different value is made on the appropriate recording document that is used to record property appraisals in accordance with applicable regulations. In no event may the value be less than the low value nor above the high value. Variables, including field size, ingress and egress, and location are among the factors which may justify an adjustment to the average.

Table 1 -Value Per Acre of Cropland for 1991 and Years Thereafter

<b>CLASS</b>	<b>LOW</b>	<b>AVERAGE</b>	<b>HIGH</b>
1	349	378	404
2	234	255	273
3	149	161	179
4	102	110	119
5	51	60	68
6	34	43	51
7	9	9	9

Section 3. Values Per Acre for Agricultural Land – Timberland

The forty six counties are classified into one of four marketing provinces. These provinces were established relative to prices paid for pine stumpage in all counties. Additionally, each type of soil in each county is grouped into a class. A list of the provinces that each county has been assigned to is contained in Section 5. A listing of the soil types for each county with the appropriate class designated is listed in Section 4. The following table includes a low, an average and a high value for each class within each province. The average must be used except when written justification for a different value is made on the appropriate recording document that is used to record property appraisals in accordance with applicable regulations. In no event may the value be less than the low value nor above the high value. Variables, including field size, ingress and egress, and location, are among the factors which may justify an adjustment to the average.

Table 2 -Timberland Value Per Acre for Years 1991 and Thereafter

Timberland Class	Coastal Plain Province			Sand Hill Province			Western Piedmont Province			Piedmont Province Blue Ridge		
	Low	Mod	High	Low	Mod	High	Low	Mod	High	Low	Mod	High
Class 1	255	273	289	187	213	238	230	242	255	179	199	221
Class 2	199	213	226	153	170	187	161	192	221	136	157	179
Class 3	128	161	195	110	128	145	128	141	153	102	119	136
Class 4	114	119	128	85	98	110	94	102	110	60	81	102
Class 5	81	85	89		76			76			76	
Class 6	60	76	89	51	68	89	51	68	89	51	68	89
Class 7	9											

#### Section 4. Listing of Soils with Cropland Classes.

SOIL NAME	CLASS	
	CROP	TIMBER
Ailey Loamy Sand, 2 to 6 percent slopes	6	4
Ailey Loamy Sand, 2 to 10 percent slopes	6	4
Ailey Sand, 0 to 6 percent slopes	6	4
Ailey Sand, 6 to 10 percent slopes	6	4
Ailey Sand, 10 to 15 percent slopes	6	4
Alaga Loamy Sand, 0 to 4 percent slopes	6	3
Alamance Silt Loam, 0 to 2 percent slopes	3	3
Alamance Silt Loam, 2 to 6 percent slopes	4	3
Alamance Silt Loam, 2 to 6 percent slopes, eroded	4	3
Alamance Silt Loam, 6 to 10 percent slopes	6	3
Alamance Silt Loam, 6 to 10 percent slopes, eroded	6	3
Alamance Silt Loam, Gently Sloping Phase	3	3
Alamance Silt Loam, Sloping Phase	6	3
Alamance Very Fine Sandy Loam, 2 to 6 percent slopes	4	3
Albany Loamy Fine Sand, 0 to 2 percent slopes	6	3
Albany Loamy Sand	6	3
Albany Loamy Sand, 0 to 2 percent slopes	6	3
Albany-Blanton Association	6	3
Albany-Pelham-Ocilla Association	6	3
Alpin Sand, 0 to 6 percent slopes	6	3
Alpin Sand, 6 to 10 percent slopes	6	3
Alpin Sand, 10 to 15 percent slopes	6	3
Altavista Fine Sandy Loam, 0 to 2 percent slopes	1	2
Altavista Fine Sandy Loam, 0 to 6 percent slopes	2	2
Altavista Fine Sandy Loam, 2 to 6 percent slopes, eroded	2	3
Altavista Fine Sandy Loam, Gently Sloping Phase	2	2
Altavista Sandy Loam, 0 to 2 percent slopes	1	2
Altavista Sandy Loam, 0 to 6 percent slopes, eroded	2	2
Altavista Sandy Loam, 2 to 6 percent slopes	2	2
Altavista Silt Loam, 0 to 2 percent slopes	1	2
Altavista Silt Loam, 2 to 6 percent slopes	2	2
Amite Sandy Loam, 0 to 2 percent slopes	3	3
Amite Sandy Loam, 2 to 6 percent slopes	3	3
Angie Fine Sandy Loam, 0 to 2 percent slopes	3	2
Angie Fine Sandy Loam, 2 to 6 percent slopes	6	2
Appling and Cecil Sandy Loams, 2 to 6 percent slopes	3	3
Appling and Cecil Sandy Loams, 6 to 10 percent slopes, eroded	6	3
Appling and Chesterfield Soils, 10 to 15 percent slopes, eroded	6	3
Appling and Chesterfield Soils, 2 to 6 percent slopes, eroded	6	3
Appling and Chesterfield Soils, 6 to 10 percent slopes, eroded	6	3
Appling Coarse Sandy Loam, Thin Solum, 10 to 15 percent slopes	6	3
Appling Coarse Sandy Loam, Thin Solum, 10 to 15 percent slopes, eroded	6	3
Appling Coarse Sandy Loam, Thin Solum, 15 to 25 percent slopes, eroded	6	3

SOIL NAME	CROP	CLASS	TIMBER
Appling Coarse Sandy Loam, Thin Solum, 2 to 6 percent slopes	3		3
Appling Coarse Sandy Loam, Thin Solum, 2 to 6 percent slopes, eroded	6		3
Appling Coarse Sandy Loam, Thin Solum, 6 to 10 percent slopes	5		3
Appling Coarse Sandy Loam, Thin Solum, 6 to 10 percent slopes, eroded	6		3
Appling Fine Sandy Loam, 10 to 15 percent slopes, eroded	6		3
Appling Fine Sandy Loam, 2 to 6 percent slopes, eroded	6		3
Appling Fine Sandy Loam, 6 to 10 percent slopes, eroded	6		3
Appling Loamy Sand, 2 to 6 percent slopes	3		3
Appling Loamy Sand, 6 to 10 percent slopes	5		3
Appling Sandy Clay Loam, 10 to 15 percent slopes, severely eroded	6		3
Appling Sandy Clay Loam, 6 to 10 percent slopes severely eroded	6		3
Appling Sandy Loam, 10 to 15 percent slopes	6		3
Appling Sandy Loam, 10 to 15 percent slopes, eroded	6		3
Appling Sandy Loam, 10 to 20 percent slopes	6		3
Appling Sandy Loam, 10 to 20 percent slopes, eroded	6		3
Appling Sandy Loam, 15 to 25 percent slopes	6		3
Appling Sandy Loam, 15 to 25 percent slopes, eroded	6		3
Appling Sandy Loam, 15 to 30 percent slopes	6		3
Appling Sandy Loam, 2 to 6 percent slopes	3		3
Appling Sandy Loam, 2 to 6 percent slopes, eroded	3		3
Appling Sandy Loam, 6 to 10 percent slopes	5		3
Appling Sandy Loam, 6 to 10 percent slopes, eroded	6		3
Appling Sandy Loam, Eroded Gently Sloping Phase	3		3
Appling Sandy Loam, Eroded Moderately Steep Phase	6		3
Appling Sandy Loam, Eroded Sloping Phase	6		3
Appling Sandy Loam, Eroded Strongly Sloping Phase	6		3
Appling Sandy Loam, Gently Sloping Phase	3		3
Appling Sandy Loam, Sloping Phase	6		3
Appling Sandy Loam, Strongly Sloping Phase	6		3
Aquic Udifluvents	3		2
Argent Association	3		1
Argent Association, Undrained	6		6
Argent Clay Loam	3		1
Argent Clay Loam, Undrained	6		6
Argent Fine Sandy Loam	3		1
Argent Fine Sandy Loam, Undrained	6		6
Argent Loam	6		1
Argent Loam, Undrained	6		6
Argent-Okeetee Association	6		1
Armenia Loam	6		4
Ashe and Cleveland Soils, 15 to 40 percent slopes	6		4
Ashe Sandy Loam, 10 to 25 percent slopes	6		3
Ashe Sandy Loam, 25 to 40 percent slopes	6		3
Ashe Sandy Loam, 25 to 50 percent slopes	6		3
Ashe Sandy Loam, 40 to 90 percent slopes	6		3

SOIL NAME	CLASS	
	CROP	TIMBER
Ashe and Cleveland Association, Stony, Very Steep	6	4
Ashe and Cleveland Association, Very Steep	6	4
Autryville Sand, 0 to 6 percent slopes	5	3
Baratari Fine Sand	6	3
Baratari Fine Sand, Undrained	6	6
Baratari Sand	6	3
Baratari Sand, Undrained	6	6
Barth Loamy Sand	6	3
Bayboro Clay Loam	6	2
Bayboro Clay Loam, Undrained	6	6
Bayboro Loam	3	2
Bayboro Loam, Undrained	6	6
Bayboro Sandy Clay Loam	3	2
Bayboro Sandy Clay Loam, Undrained	6	6
Bayboro Sandy Loam	3	2
Bayboro Sandy Loam, Undrained	6	6
Bayboro, undrained	6	6
Beaches	6	6
Bertie Loamy Fine Sand	2	2
Bertie Loamy Sand	2	2
Bertie-Coosaw-Tomotley Association	5	2
Bethera Fine Sandy Loam	3	2
Bethera Fine Sandy Loam, Undrained	6	6
Bethera Loam	6	2
Bethera Loam, Undrained	6	6
Bethera Variant Fine Sandy Loam	3	2
Bethera Variant Fine Sandy Loam, Undrained	6	6
Bladen Clay Loam	3	2
Bladen Clay Loam, Undrained	6	6
Bladen Fine Sandy Loam	3	2
Bladen Fine Sandy Loam, Undrained	6	6
Bladen Loam	3	2
Bladen Loam, Undrained	6	6
Bladen,undrained	6	6
Blaney Loamy Sand, 0 to 6 percent slopes	6	4
Blaney Loamy Sand, 10 to 15 percent slopes	6	4
Blaney Loamy Sand, 6 to 10 percent slopes	6	4
Blaney Sand, 2 to 10 percent slopes	6	4
Blaney Sand, 6 to 10 percent slopes	6	4
Blaney-Vaucluse Complex, 10 to 25 percent slopes	6	4
Blanton Fine Sand, 0 to 6 percent slopes	6	3
Blanton Fine Sand, 6 to 10 percent slopes	6	3
Blanton Loamy Sand, 0 to 6 percent slopes	6	3
Blanton Sand, 0 to 6 percent slopes	6	3
Blanton Sand, 2 to 6 percent slopes	6	3
Blanton Sand, 6 to 10 percent slopes	6	3
Blanton Sand, 6 to 15 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Bohicket Association	7	7
Bonneau Loamy Sand, 0 to 2 percent slopes	4	2
Bonneau Loamy Sand, 0 to 6 percent slopes	4	2
Bonneau Loamy Sand, 2 to 6 percent slopes	4	2
Bonneau Sand, 0 to 6 percent slopes	4	2
Borrow Pit	6	6
Bradley Sandy Loam, 10 to 20 percent slopes, eroded	6	3
Bradley Sandy Loam, 2 to 6 percent slopes, eroded	3	3
Bradley Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Brevard Fine Sandy Loam, 10 to 15 percent slopes	6	3
Brevard Fine Sandy Loam, 6 to 10 percent slopes	4	3
Brevard Sandy Clay Loam, 10 to 25 percent slopes, eroded	6	4
Brevard Sandy Clay Loam, 2 to 10 percent slopes, eroded	6	4
Brevard-Evard Complex, 15 to 25 percent slopes	6	3
Brogdon Loamy Sand, 0 to 2 percent slopes	3	2
Brogdon Sand	2	2
Brogdon Sand, 0 to 2 percent slopes	3	2
Brookman Loam	3	2
Brookman Loam, Undrained	6	6
Buncombe Association	6	2
Buncombe Association, Flooded	6	6
Buncombe Loamy Sand	6	2
Buncombe Loamy Sand, Flooded or Undrained	6	6
Buncombe Loamy Sand, 0 to 4 percent slopes	6	2
Buncombe Loamy Sand, 0 to 4 percent slopes, flooded	6	6
Buncombe Loamy Sand, 2 to 5 percent slopes	6	2
Buncombe Loamy Sand, 2 to 5 percent slopes, Undrained	6	6
Buncombe Sand	6	2
Buncombe Sand, Flooded	6	6
Buncombe Sand, 0 to 4 percent slopes	6	2
Buncombe Sand, 0 to 4 percent slopes, Flooded	6	6
Buncombe-Santee Association	6	2
Byars Loam	6	2
Byars Loam, Undrained	6	6
Byars Loamy Sand	6	2
Byars Loamy Sand, Undrained	6	6
Byars Sandy Loam	6	2
Byars Sandy Loam, Undrained	6	4
Cahaba Fine Sandy Loam, 0 to 2 percent slopes	3	2
Cahaba Fine Sandy Loam, 2 to 6 percent slopes	4	2
Cahaba Fine Sandy Loam, Gently Sloping Phase	2	2
Cahaba Fine Sandy Loam, Level Phase	2	2
Cahaba Loamy Fine Sand, 0 to 3 percent slopes	3	2
Cahaba Loamy Sand, 0 to 2 percent slopes	3	2
Cahaba Sandy Loam	2	2
Cahaba-Leaf Complex	5	2
Cainhoy Fine Sand, 0 to 6 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Cainhoy Variant Sand, 0 to 6 percent slopes	6	3
Cantey Loam	3	2
Cantey Loam, Undrained	6	6
Cape Fear Loam	3	2
Cape Fear Loam, Undrained	6	6
Capers Association	7	7
Capers Silt Loam	6	6
Capers Silty Clay Loam	7	7
Caroline Fine Sandy Loam, 0 to 2 percent slopes	2	4
Caroline Fine Sandy Loam, 2 to 6 percent slopes	2	4
Caroline Fine Sandy Loam, 2 to 6 percent slopes, eroded	3	4
Caroline Fine Sandy Loam, 6 to 10 percent slopes	4	4
Caroline Fine Sandy Loam, Eroded, Strongly Sloping Phase	6	4
Caroline Loamy Sand, 0 to 2 percent slopes	2	4
Caroline Loamy Sand, 10 to 15 percent slopes	6	4
Caroline Loamy Sand, 10 to 15 percent slopes, Eroded	6	4
Caroline Loamy Sand, 15 to 25 percent slopes, eroded	6	4
Caroline Loamy Sand, 2 to 6 percent slopes	2	4
Caroline Loamy Sand, 2 to 6 percent slopes, eroded	6	4
Caroline Loamy Sand, 6 to 10 percent slopes	4	4
Caroline Loamy Sand, 6 to 10 percent slopes, eroded	6	4
Caroline Loamy Sand, Thick Surface, 2 to 6 percent slopes	2	4
Caroline Loamy Sand, Thick Surface, 6 to 10 percent slopes	4	4
Caroline Sandy Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Caroline Sandy Loam, 2 to 6 percent slopes	2	4
Caroline Sandy Loam, 2 to 6 percent slopes, eroded	6	4
Cartecay and Chewacla Soils	3	2
Cartecay and Toccoa Soils	3	2
Cartecay-Chewacla Complex	3	2
Cartecay-Toccoa Complex	3	2
Cataula Clay Loam, 10 to 15 percent slopes, severely eroded	6	5
Cataula Clay Loam, 15 to 25 percent slopes, severely eroded	6	5
Cataula Clay Loam, 2 to 6 percent slopes, severely eroded	6	5
Cataula Clay Loam, 6 to 10 percent slopes, eroded	6	3
Cataula Clay Loam, 6 to 10 percent slopes, severely eroded	6	5
Cataula Clay Loam, 6 to 15 percent slopes, severely eroded	6	5
Cataula Clay Loam, Severely Eroded, Gently Sloping Phase	6	5
Cataula Clay Loam, Severely Eroded, Sloping Phase	6	5
Cataula Clay Loam, Severely Eroded, Strongly Sloping Phase	6	5
Cataula Sandy Clay Loam, 2 to 6 percent slopes, eroded	6	3
Cataula Sandy Clay Loam, 6 to 10 percent slopes	6	3
Cataula Sandy Clay Loam, 6 to 10 percent slopes, eroded	6	3
Cataula Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Cataula Sandy Loam, 10 to 15 percent slopes, eroded	6	3
Cataula Sandy Loam, 2 to 6 percent slopes	6	3
Cataula Sandy Loam, 2 to 6 percent slopes, eroded	6	3
Cataula Sandy Loam, 6 to 10 percent slopes	6	3

SOIL NAME	CROP	CLASS	TIMBER
Cataula Sandy Loam, 6 to 10 percent slopes, eroded	6		3
Cataula Sandy Loam, Eroded, Gently Sloping Phase	6		3
Cataula Sandy Loam, 2 to 6 percent slopes, eroded	6		3
Cecil Clay Loam, 10 to 15 percent slopes, severely eroded	6		4
Cecil Clay Loam, 10 to 20 percent slopes, severely eroded	6		4
Cecil Clay Loam, 10 to 25 percent slopes, severely eroded	6		4
Cecil Clay Loam, 15 to 25 percent slopes, severely eroded	6		4
Cecil Clay Loam, 2 to 6 percent slopes, eroded	6		4
Cecil Clay Loam, 2 to 6 percent slopes, severely eroded	6		4
Cecil Clay Loam, 6 to 10 percent slopes, eroded	6		4
Cecil Clay Loam, 6 to 10 percent slopes, severely eroded	6		4
Cecil Clay Loam, Severely Eroded, Gently Sloping Phase	6		3
Cecil Clay Loam, Severely Eroded, Moderately Steep Phase	6		3
Cecil Clay Loam, Severely Eroded, Sloping Phase	6		4
Cecil Clay Loam, Severely Eroded, Strongly Sloping Phase	6		4
Cecil Fine Sandy Loam, 10 to 15 percent slopes	6		3
Cecil Fine Sandy Loam, 10 to 15 percent slopes, eroded	6		4
Cecil Fine Sandy Loam, 15 to 25 percent slopes, eroded	6		4
Cecil Fine Sandy Loam, 2 to 6 percent slopes	3		3
Cecil Fine Sandy Loam, 2 to 6 percent slopes, eroded	6		4
Cecil Fine Sandy Loam, 6 to 10 percent slopes	4		3
Cecil Fine Sandy Loam, 6 to 10 percent slopes, eroded	6		4
Cecil Sandy Clay Loam, 2 to 10 percent slopes, eroded	6		4
Cecil Sandy Clay Loam, 2 to 6 percent slopes, eroded	6		4
Cecil Sandy Clay Loam, 6 to 10 percent slopes, eroded	6		4
Cecil Sandy Loam, 10 to 15 percent slopes	6		3
Cecil Sandy Loam, 10 to 15 percent slopes, eroded	6		4
Cecil Sandy Loam, 15 to 25 percent slopes	6		3
Cecil Sandy Loam, 15 to 25 percent slopes, eroded	6		4
Cecil Sandy Loam, 15 to 30 percent slopes	6		3
Cecil Sandy Loam, 2 to 6 percent slopes	3		3
Cecil Sandy Loam, 2 to 6 percent slopes, eroded	4		4
Cecil Sandy Loam, 25 to 35 percent slopes	6		3
Cecil Sandy Loam, 25 to 35 percent slopes, eroded	6		4
Cecil Sandy Loam, 6 to 10 percent slopes	4		3
Cecil Sandy Loam, 6 to 10 percent slopes, eroded	6		4
Cecil Sandy Loam, Eroded Gently Sloping Phase	3		4
Cecil Sandy Loam, Eroded Moderately Steep Phase	6		4
Cecil Sandy Loam, Eroded Sloping Phase	6		4
Cecil Sandy Loam, Eroded Steep Phase	6		4
Cecil Sandy Loam, Eroded Strongly Sloping Phase	6		4
Cecil Sandy Loam, Gently Sloping Phase	3		3
Cecil Sandy Loam, Moderately Steep Phase	6		3
Cecil Sandy Loam, Sloping Phase	6		3
Cecil Sandy Loam, Strongly Sloping Phase	6		3
Cecil-Pacolet Complex	6		3
Cecil-Urban Land Complex, 0 to 8 percent slopes	6		3

SOIL NAME	CLASS	
	CROP	TIMBER
Cecil-Urban Land Complex, 10 to 25 percent Slopes	6	3
Cecil-Urban Land Complex, 2 to 10 percent slopes	4	3
Cecil-Urban Land Complex, 2 to 6 percent slopes	3	3
Cecil-Urban Land Complex, 6 to 10 percent slopes	4	3
Cecil-Urban Land Complex, 8 to 15 percent slopes	6	3
Centenary Sand	6	3
Centenary Variant Sand	6	3
Charleston Loamy Fine Sand	2	3
Chastain Association, Frequently Flooded	6	6
Chastain Loam, Frequently Flooded	6	2
Chastain Loam, Occassionally Flooded	6	1
Chastain Silty Clay Loam	6	2
Chastain Soils	6	2
Chastain-Chewacla Association	6	2
Chastain-Chewacla-Congaree Association	6	2
Chenneby Silty Clay Loam	3	1
Chenneby Soils	6	1
Chesterfield Sandy Loam, 10 to 15 percent slopes	6	3
Chesterfield Sandy Loam, 10 to 15 percent slopes, eroded	6	3
Chesterfield Sandy Loam, 2 to 6 percent slopes	3	3
Chesterfield Sandy Loam, 6 to 10 percent slopes	6	3
Chewacla and Worsham Soils	6	1
Chewacla Loam	3	1
Chewacla Loam, Undrained	6	6
Chewacla Loam, undrained, unflooded	6	6
Chewacla Silt Loam	6	1
Chewacla Silt Loam, Undrained	6	6
Chewacla Soils	3	1
Chewacla Soils, Undrained	6	6
Chewacla Soils, Frequently Flooded	3	1
Chewacla-Wenhadee Clay Loam	6	1
Chewacla-Wehadkee Complex	3	1
Chewacla-Wehadkee Complex, Undrained, Flooded	6	6
Chewacla-Wehadkee Silty Clay Loam	6	1
Chipley Fine Sand, 0 to 2 percent slopes	6	2
Chipley Loamy Fine Sand	6	2
Chipley Loamy Fine Sand, 0 to 2 percent slopes	6	2
Chipley Loamy Fine Sand, 2 to 6 percent slopes	6	2
Chipley Loamy Sand	6	2
Chipley Loamy Sand, 0 to 2 percent slopes	6	2
Chipley Loamy Sand, 2 to 6 percent slopes	6	2
Chipley Loamy Sand, Dark Surface	6	2
Chipley Sand	6	2
Chipley Sand, 0 to 2 percent slopes	6	2
Chipley-Echaw Complex	6	2
Chipley-Pelham-Echaw Association	6	2
Chisolm Loamy Fine Sand, 0 to 2 percent slopes	4	2

SOIL NAME	CLASS	
	CROP	TIMBER
Chisolm Loamy Fine Sand, 0 to 6 percent slopes	4	2
Chisolm Loamy Sand, 0 to 6 percent slopes	4	2
Clarendon Loamy Sand	2	2
Clarendon Loamy Sand, 0 to 2 percent slopes	2	2
Clarendon Sandy Loam	2	2
Clifton Fine Sandy Loam, 15 to 35 percent slopes	6	2
Coastal Beach Sands	6	6
Coastal Beaches	6	5
Coastal Beaches and Dune Land	6	6
Colfax Fine Sandy Loam, 2 to 6 percent slopes	5	3
Colfax Loamy Sand, 1 to 4 percent slopes	5	3
Colfax Sandy Loam	6	3
Colfax Sandy Loam, 2 to 6 percent slopes	5	3
Congaree Fine Sandy Loam	1	2
Congaree Loam	1	2
Congaree Silt Loam	1	2
Congaree Soils	1	2
Congaree-Chewacla Silt Loams	1	2
Coosaw Loamy Fine Sand	3	3
Coronaca Sandy Clay Loam, 2 to 6 percent slopes	4	4
Coronaca Sandy Clay Loam, 6 to 10 percent slopes	6	4
Cowerts Loamy Sand, 2 to 6 percent slopes	4	2
Coxville Clay Loam	6	2
Coxville Fine Sandy Loam	3	2
Coxville Fine Sandy Loam, Undrained	6	6
Coxville Fine Sandy Loam, Thin Surface	3	2
Coxville Loam	6	2
Coxville Loam, Undrained	6	6
Coxville Sandy Clay Loam	3	2
Coxville Sandy Clay Loam, Undrained	6	6
Coxville Sandy Loam	3	2
Coxville Sandy Loam, Undrained	6	6
Craven Fine Sandy Loam	3	3
Craven Fine Sandy Loam, 0 to 2 percent slopes	1	3
Craven Fine Sandy Loam, 2 to 6 percent slopes	2	3
Craven Fine Sandy Loam, 6 to 10 percent slopes	6	3
Craven Loam, 0 to 2 percent slopes	1	3
Craven Loam, 2 to 6 percent slopes	2	3
Craven Loamy Sand, 0 to 2 percent slopes	1	3
Craven Loamy Sand, 2 to 6 percent slopes	2	3
Craven Sandy Loam, 0 to 2 percent slopes	1	3
Craven Sandy Loam, 2 to 6 percent slopes	2	3
Crevasse-Dawhoo Complex, Rolling	6	2
Davidson Clay Loam, 10 to 15 percent slopes, eroded	6	3
Davidson Clay Loam, 10 to 15 percent slopes, severely eroded	6	3
Davidson Clay Loam, 2 to 6 percent slopes, eroded	2	3
Davidson Clay Loam, 2 to 6 percent slopes, severely eroded	2	3

SOIL NAME	CLASS	
	CROP	TIMBER
Davidson Clay Loam, 6 to 10 percent slopes, eroded	4	3
Davidson Clay Loam, 6 to 10 percent slopes, severely eroded	4	3
Davidson Loam, 10 to 25 percent slopes, eroded	6	3
Davidson Loam, 2 to 10 percent slopes, eroded	4	3
Davidson Loam, 2 to 6 percent slopes	1	3
Davidson Loam, 2 to 6 percent slopes, eroded	2	3
Davidson Loam, 6 to 10 percent slopes	1	3
Davidson Loam, 6 to 10 percent slopes, eroded	2	3
Davidson Loam, Gently Sloping Phase	3	3
Davidson Sandy Clay Loam, 10 to 15 percent slopes, eroded	6	3
Davidson Sandy Clay Loam, 2 to 6 percent slopes	1	3
Davidson Sandy Clay Loam, 2 to 6 percent slopes, eroded	2	3
Davidson Sandy Clay Loam, 6 to 10 percent slopes	2	3
Davidson Sandy Clay Loam, 6 to 10 percent slopes, eroded	2	3
Davidson Sandy Clay Loam, 6 to 10 percent slopes, eroded	4	3
Dawhoo and Rutlege Loamy Fine Sand	6	2
Dawhoo Loamy Sand	3	2
Dawhoo Loamy Sand, Undrained	6	6
Deloss Fine Sandy Loam	3	1
Deloss Fine Sandy Loam, Undrained	6	6
Dorovan Muck	6	4
Dothan Loamy Fine Sand, 0 to 2 percent slopes	1	2
Dothan Loamy Fine Sand, 2 to 6 percent slopes	2	2
Dothan Loamy Sand, 0 to 2 percent slopes	1	2
Dothan Loamy Sand, 2 to 6 percent slopes	2	2
Dothan Loamy Sand, 6 to 10 percent slopes	3	2
Dothan-Urban Land Complex, 0 to 6 percent slopes	2	2
Dunbar and Ardilla Fine Sandy Loams, 0 to 2 percent slopes	1	2
Dunbar Fine Sandy Loam	1	2
Dunbar Loamy Sand	1	2
Dunbar Sandy Loam	1	2
Duplin and Exum Soil, 0 to 2 percent slopes	1	2
Duplin and Exum Soils, 2 to 6 percent slopes	1	2
Duplin Fine Sandy Loam	2	2
Duplin Fine Sandy Loam, 0 to 2 percent slopes	1	2
Duplin Fine Sandy Loam, 2 to 6 percent slopes	1	2
Duplin Sandy Loam	2	2
Duplin Sandy Loam, 0 to 2 percent slopes	1	2
Durham Loamy Sand, 2 to 6 percent slopes	3	3
Durham Loamy Sand, 2 to 6 percent slopes, eroded	3	3
Durham Loamy Sand, 6 to 10 percent slopes, eroded	6	3
Durham Loamy Sand, Gently Sloping Thick Surface Phase	3	3
Durham Loamy Sand, Thick Surface, 2 to 6 percent slopes	3	3
Durham Sandy Loam, 2 to 6 percent slopes	3	3
Durham Sandy Loam, 6 to 10 percent slopes	6	3
Durham Sandy Loam, Gently Sloping Phase	3	3
Durham Sandy Loam, Sloping Phase	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Durham Sandy Loam, Sloping Thick Surface Phase	6	3
Echaw Loamy Fine Sand	6	3
Echaw Loamy Sand	6	3
Echaw Sand	6	3
Eddings Fine Sand, 0 to 6 percent slopes	6	3
Edisto Loamy Fine Sand	1	2
Edneyville and Ashe Soils, Very Steep	6	2
Edneyville Fine Sandy Loam, 10 to 15 percent slopes	6	2
Edneyville Fine Sandy Loam, 10 to 25 percent slopes	6	2
Edneyville Fine Sandy Loam, 15 to 25 percent slopes	6	2
Edneyville Fine Sandy Loam, 25 to 40 percent slopes	6	2
Edneyville Fine Sandy Loam, 40 to 80 percent slopes	6	2
Edneyville Fine Sandy Loam, 6 to 10 percent slopes	5	2
Edneyville Soils, 25 to 40 percent slopes	6	2
Efland Silt Loam, 10 to 15 percent slopes, eroded	6	3
Efland Silt Loam, 2 to 6 percent slopes	3	3
Efland Silt Loam, 6 to 10 percent slopes	6	3
Efland Silt Loam, Eroded Sloping Phase	6	3
Efland Silt Loam, Gently Sloping Phase	6	3
Efland Silty Clay Loam, 2 to 6 percent slopes, severely eroded	6	3
Efland Silty Clay Loam, 6 to 10 percent slopes, severely eroded	6	3
Elbert Loam	6	3
Enon Clay Loam, 10 to 15 percent slopes, severely eroded	6	4
Enon Clay Loam, 2 to 6 percent slopes, severely eroded	3	4
Enon Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Enon Clay Loam, 6 to 15 percent slopes, severely eroded	6	4
Enon Loam, 10 to 25 percent slopes, eroded	6	4
Enon Loam, 2 to 6 percent slopes, eroded	6	4
Enon Loam, 6 to 10 percent slopes, eroded	6	4
Enon Sandy Loam, 10 to 15 percent slopes	6	4
Enon Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Enon Sandy Loam, 15 to 25 percent slopes	6	4
Enon Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Enon Sandy Loam, 2 to 6 percent slopes	3	4
Enon Sandy Loam, 2 to 6 percent slopes, eroded	6	4
Enon Sandy Loam, 6 to 10 percent slopes	5	4
Enon Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Enon Sandy Loam, Eroded Gently Sloping Phase	3	4
Enon Sandy Loam, Eroded Moderately Steep Phase	6	4
Enon Sandy Loam, Eroded Sloping Phase	6	4
Enon Sandy Loam, Eroded Strongly Sloping Phase	6	4
Enon Sandy Loam Gently Sloping Phase	3	4
Enon Sandy Loam, Moderately Steep Phase	6	4
Enon Sandy Loam, Sloping Phase	6	4
Enon Sandy Loam, Strongly Sloping Phase	6	4
Enon Silt Loam, 2 to 6 percent slopes	3	4
Enoree Loamy Sand	3	2

SOIL NAME	CLASS	
	CROP	TIMBER
Enoree Loamy Sand, Undrained	6	6
Enoree Soils	3	2
Enoree Soils, Undrained	6	6
Eulonia Association	2	2
Eulonia Fine Sandy Loam	2	2
Eulonia Sandy Loam	2	2
Eunola Loamy Fine Sand	2	2
Eunola Loamy Sand	2	2
Eunola Loamy Sand, 0 to 2 percent slopes	2	2
Eustis Fine Sand, 0 to 2 percent slopes	6	3
Eustis Fine Sand, 2 to 6 percent slopes	6	3
Eustis Fine Sand, 6 to 10 percent slopes	6	3
Eustis Loamy Sand, 0 to 2 percent slopes	6	3
Eustis Loamy Sand, 0 to 6 percent slopes	6	3
Eustis Loamy Sand, 10 to 15 percent slopes	6	3
Eustis Loamy Sand, 2 to 6 percent slopes	6	3
Eustis Loamy Sand, 6 to 10 percent slopes	6	3
Eustis Loamy Sand, 6 to 15 percent slopes	6	3
Eustis Loamy Sand, Gently Sloping Phase	6	3
Eustis Loamy Sand, Terrace, 0 to 6 percent slopes	6	3
Eustis Sand, 0 to 6 percent slopes	6	3
Eustis Sand, 10 to 15 percent slopes	6	3
Eustis Sand, 6 to 10 percent slopes	6	3
Eustis Sand, Gently Sloping Phase	6	3
Eustis Sand, Moderately Shallow, 0 to 2 percent slopes	6	3
Eustis Sand, Moderately Shallow, 2 to 6 percent Slopes	6	3
Eustis Sand, Moderately Shallow, 6 to 10 percent slopes	6	3
Eustis Sand, Shallow, 0 to 2 percent slopes	6	3
Eustis Sand, Shallow, 2 to 6 percent slopes	6	3
Eustis Sand, Shallow, 6 to 10 percent slopes	6	3
Eustis Sand, Sloping Phase	6	3
Eustis Sand, Terrace, 0 to 6 percent slopes	6	3
Evard-Brevard Association, Steep	6	2
Exum Sandy Loam	2	2
Faceville and Ruston Soils, 0 to 2 percent slopes	1	3
Faceville and Ruston Soils, 10 to 15 percent slopes, eroded	6	3
Faceville and Ruston Soils, 2 to 6 percent slopes	3	3
Faceville and Ruston Soils, 2 to 6 percent slopes, eroded	6	3
Faceville and Ruston Soils, 6 to 10 percent slopes	4	3
Faceville and Ruston Soils, 6 to 10 percent slopes, eroded	6	3
Faceville Fine Sandy Loam, 2 to 6 percent slopes	1	3
Faceville Loamy Fine Sand, 0 to 2 percent slopes	1	3
Faceville Loamy Fine Sand, 2 to 6 percent slopes	1	3
Faceville Loamy Fine Sand, 2 to 6 percent slopes, eroded	3	3
Faceville Loamy Fine Sand, 6 to 10 percent slopes, eroded	6	3
Faceville Loamy Sand, 0 to 2 percent slopes	1	3
Faceville Loamy Sand, 0 to 6 percent slopes	1	3

SOIL NAME	CLASS	
	CROP	TIMBER
Faceville Loamy Sand, 2 to 6 percent slopes	1	3
Faceville Loamy Sand, 2 to 6 percent slopes, eroded	3	3
Faceville Loamy Sand, 6 to 10 percent slopes	4	3
Faceville Loamy Sand, 6 to 10 percent slopes, eroded	6	3
Faceville Loamy Sand, 6 to 15 percent slopes	6	3
Faceville Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Faceville Sandy Loam, 0 to 2 percent slopes	1	3
Faceville Sandy Loam, 2 to 6 percent slopes	1	3
Faceville Sandy Loam, 6 to 10 percent slopes	4	3
Fennin Fine Sandy Loam, 15 to 40 percent slopes	6	2
Flint Fine Sandy Loam, 0 to 2 percent slopes	2	2
Flint Fine Sandy Loam, 2 to 6 percent slopes	3	3
Flint Fine Sandy Loam, 2 to 6 percent slopes, eroded	3	3
Flint Fine Sandy Loam, 6 to 12 percent slopes	6	3
Flint Fine Sandy Loam, Level Phase	3	3
Flint Fine Sandy Loam, Sloping Phase	6	3
Fluvaqvents and Udipsamments	6	6
Foreston Fine Sand	2	2
Foreston Loamy Sand	2	2
Fresh Water Marsh, Firm Clay and Loams	6	6
Fresh Water Marsh, Firm Muck and Peats	6	6
Fresh Water Marsh, Soft	6	6
Fripp-Baratari Complex	6	4
Fripp-Baratari Complex, 0 to 6 percent slopes	6	4
Fuquay Fine Sand, 0 to 6 percent slopes	5	3
Fuquay Fine Sand, 6 to 10 percent slopes	6	3
Fuquay Loamy Sand	5	3
Fuquay Loamy Sand, 0 to 2 percent slopes	5	3
Fuquay Loamy Sand, 0 to 6 percent slopes	5	3
Fuquay Loamy Sand, 2 to 6 percent slopes	5	3
Fuquay Loamy Sand, 6 to 10 percent slopes	6	3
Fuquay Sand, 0 to 2 percent slopes	5	3
Fuquay Sand, 0 to 4 percent slopes	5	3
Fuquay Sand, 0 to 6 percent slopes	5	3
Fuquay Sand, 10 to 15 percent slopes	6	3
Fuquay Sand, 2 to 6 percent slopes	5	3
Fuquay Sand, 6 to 10 percent slopes	6	3
Fuquay-Urban Land Complex, 0 to 6 percent slopes	5	3
Gently Sloping Land, Sandy and Clay Sediments	6	3
Georgeville Loam, 2 to 6 percent slopes	3	3
Georgeville Loam, 6 to 10 percent slopes	6	3
Georgeville Silt Loam, 10 to 15 percent slopes, eroded	6	3
Georgeville Silt Loam, 15 to 25 percent slopes, eroded	6	3
Georgeville Silt Loam, 2 to 6 percent slopes	3	3
Georgeville Silt Loam, 2 to 6 percent slopes, eroded	3	3
Georgeville Silt Loam, 6 to 10 percent slopes	6	3
Georgeville Silt Loam, 6 to 10 percent slopes, eroded	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Georgeville Silt Loam, Gently Sloping Phase	3	3
Georgeville Silt Loam, Sloping Phase	6	3
Georgeville Silt Loam, Strongly Sloping Phase	6	3
Georgeville Silty Clay Loam, 10 to 15 percent slopes, severely eroded	6	3
Georgeville Silty Clay Loam, 2 to 6 percent slopes, severely eroded	6	3
Georgeville Silty Clay Loam, 2 to 6 percent slopes, eroded	6	3
Georgeville Silty Clay Loam, 6 to 10 percent slopes, eroded	6	3
Georgeville Silty Clay Loam, 6 to 10 percent slopes, severely eroded	6	3
Georgeville Silty Clay Loam, Eroded Gently Sloping Phase	6	3
Georgeville Silty Clay Loam, Eroded Sloping Phase	6	3
Georgeville Silty Clay Loam, Severely Eroded, Sloping Phase	6	3
Georgeville Silty Clay Loam, Severely Eroded, Strongly Sloping Phase	6	3
Georgeville Very Fine Sandy Loam, 10 to 15 percent slopes	6	3
Georgeville Very Fine Sandy Loam, 2 to 6 percent slopes	3	3
Georgeville Very Fine Sandy Loam, 6 to 10 percent slopes	6	3
Gilead Loamy Sand, 0 to 2 percent slopes	6	3
Gilead Loamy Sand, 10 to 15 percent slopes	6	3
Gilead Loamy Sand, 10 to 15 percent slopes, eroded	6	3
Gilead Loamy Sand, 2 to 6 percent slopes	6	3
Gilead Loamy Sand, 2 to 6 percent slopes, eroded	6	3
Gilead Loamy Sand, 6 to 10 percent slopes	6	3
Gilead Loamy Sand, 6 to 10 percent slopes, eroded	6	3
Gilead Loamy Sand, Gently Sloping Thick Surface Phase	6	3
Gilead Loamy Sand, Sloping Thick Surface Phase	6	3
Gilead Loamy Sand, Thick Surface, 2 to 6 percent slopes	6	3
Gilead Loamy Sand, Thick Surface, 6 to 10 percent slopes	6	3
Gilead Sand, 0 to 2 percent slopes	6	3
Gilead Sand, 2 to 6 percent slopes	6	3
Gilead Sand, 6 to 10 percent slopes	6	3
Gilead Sand, Thick Surface, 0 to 2 percent slopes	6	3
Gilead Sand, Thick Surface, 2 to 6 percent slopes	6	3
Gilead Sand, Thick Surface, 6 to 10 percent slopes	6	3
Gilead Sandy Loam, 2 to 6 percent slopes	6	3
Gilead Sandy Loam, Gently Sloping Phase	6	3
Gilead Sandy Loam, Sloping Phase	6	3
Gills Silt Loam, 2 to 6 percent slopes	6	5
Gills Silt Loam, 2 to 6 percent slopes, eroded	6	5
Gills Silt Loam, 6 to 10 percent slopes, eroded	6	5
Givhans Loamy Sand	6	2
Goldsboro Fine Sandy Loam	2	2
Goldsboro Loamy Fine Sand, 0 to 2 percent slopes	1	2
Goldsboro Loamy Sand	2	2
Goldsboro Loamy Sand, 0 to 2 percent slopes	1	2
Goldsboro Loamy Sand, Moderately Deep Variant	2	2
Goldsboro Loamy Sand, Thick Surface	6	2
Goldsboro Sandy Loam	2	2

SOIL NAME	CLASS	
	CROP	TIMBER
Goldsboro Sandy Loam, 0 to 2 percent slopes	1	2
Goldston Silt Loam, 10 to 15 percent slopes	6	4
Goldston Silt Loam, 15 to 30 percent slopes	6	4
Goldston Silt Loam, 15 to 35 percent slopes	6	4
Goldston Silt Loam, 2 to 6 percent slopes	6	4
Goldston Silt Loam, 6 to 10 percent slopes	6	4
Goldston Silt Loam, 6 to 15 percent slopes	6	4
Goldston Silt Loam, Sloping Phase	6	4
Goldston Silt Loam, Strongly Sloping Phase	6	4
Goldston Slaty Silt Loam, 10 to 15 percent slopes	6	4
Goldston Slaty Silt Loam, 15 to 40 percent slopes	6	4
Goldston Slaty Silt Loam, 6 to 10 percent slopes	6	4
Goldston Slaty Silt Loam, 6 to 15 percent slopes	6	4
Goldston Variant Loam, 25 to 60 percent slopes	6	4
Goldston-Pickens Complex, 2 to 6 percent slopes	6	4
Goldston-Pickens Complex, 6 to 10 percent slopes	6	4
Grady Loam	3	2
Grady Loam, Undrained	6	6
Grady Loam, Thin Surface	3	2
Grady Loam, Thin Surface, Undrained	6	6
Grady Sandy Loam	3	2
Grady Sandy Loam, Undrained	6	6
Greenville Loamy Sand, 0 to 2 percent slopes	1	3
Greenville Loamy Sand, 2 to 6 percent slopes	3	3
Greenville Loamy Sand, 6 to 10 percent slopes	6	3
Greenville Sandy Loam, 0 to 2 percent slopes	1	3
Greenville Sandy Loam, 2 to 6 percent slopes	3	3
Greenville Sandy Loam, 2 to 6 percent slopes, eroded	3	3
Greenville Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Grover Fine Sandy Loam, 15 to 25 percent slopes	6	3
Grover Fine Sandy Loam, 2 to 6 percent slopes, eroded	6	4
Grover Fine Sandy Loam, 25 to 40 percent slopes	6	3
Grover Fine Sandy Loam, 40 to 80 percent slopes	6	3
Grover Fine Sandy Loam, 6 to 15 percent slopes, eroded	6	4
Gullied Land	6	4
Gullied Land, Cecil Soil Material, Sloping	6	4
Gullied Land, Cecil Soil Material, Steep	6	4
Gullied Land, Firm Materials	6	4
Gullied Land, Friable Material	6	4
Gullied Land, Friable Material, 10 to 35 percent slopes	6	4
Gullied Land, Friable Material, 2 to 10 percent slopes	6	4
Gullied Land, Friable Material, Hilly	6	4
Gullied Land, Friable Material, Rolling	6	4
Gullied Land, Georgeville Soil Material, Sloping	6	4
Gullied Land, Helena Soil Material, Steep	6	4
Gullied Land, Hilly	6	4
Gullied Land, Rolling	6	4

SOIL NAME	CLASS	
	CROP	TIMBER
Gullied Land, Pacolet Soils Complex	6	4
Gundy Silt Loam, 10 to 15 percent slopes	6	4
Gundy Silt Loam, 15 to 25 percent slopes	6	4
Gwinnett Sandy Loam, 15 to 25 percent slopes	6	3
Gwinnett Sandy Loam, 25 to 40 percent slopes	6	3
Gwinnett Sandy Loam, 40 to 60 percent slopes	6	3
Halewood Fine Sandy Loam, 10 to 15 percent slopes	6	2
Halewood Fine Sandy Loam, 10 to 15 percent slopes, eroded	6	2
Halewood Fine Sandy Loam, 15 to 25 percent slopes	6	2
Halewood Fine Sandy Loam, 15 to 25 percent slopes, eroded	6	2
Halewood Fine Sandy Loam, 2 to 6 percent slopes	2	2
Halewood Fine Sandy Loam, 25 to 45 percent slopes	6	2
Halewood Fine Sandy Loam, 6 to 10 percent slopes, eroded	5	2
Handsboro Soils	7	7
Haplaquents	6	4
Haynesville and Cecil Fine Sandy Loams, 10 to 15 percent slopes	6	2
Haynesville and Cecil Fine Sandy Loams, 10 to 15 percent slopes, eroded	6	3
Haynesville and Cecil Fine Sandy Loams, 15 to 25 percent slopes	6	2
Haynesville and Cecil Fine Sandy Loams, 15 to 25 percent slopes, eroded	6	3
Haynesville and Cecil Fine Sandy Loams, 2 to 6 percent slopes	2	2
Haynesville and Cecil Fine Sandy Loams, 25 to 45 percent slopes	6	2
Haynesville and Cecil Fine Sandy Loams, 25 to 45 percent slopes, eroded	6	3
Haynesville and Cecil Fine Sandy Loams, 6 to 10 percent slopes	4	2
Haynesville and Cecil Fine Sandy Loams, 6 to 10 percent slopes, Eroded	5	3
Haynesville and Cecil Loams, 10 to 15 percent slopes severely eroded	6	3
Haynesville and Cecil Loams, 15 to 45 percent slopes, severely Eroded	6	3
Haynesville and Cecil Loams, 6 to 10 percent slopes, severely eroded	6	3
Haynesville Fine Sandy Loam, 15 to 40 percent slopes	6	2
Haynesville Fine Sandy Loam, 40 to 80 percent slopes	6	2
Haynesville Sandy Loam, 15 to 25 percent slopes	6	2
Haynesville Sandy Loam, 25 to 40 percent slopes	6	2
Haynesville Sandy Loam, 6 to 15 percent slopes	6	2
Haynesville, Cecil and Halewood Sandy Loams, Shallow, 15 to 25 percent slopes	6	2
Haynesville, Cecil and Halewood Sandy Loams, Shallow, 25 to 60 percent slopes	6	2
Haywood Loam, 6 to 15 percent slopes	4	2
Helena Fine Sandy Loam, 2 to 10 percent slopes, severely eroded	6	3
Helena Fine Sandy Loam, 2 to 6 percent slopes	4	3
Helena Fine Sandy Loam, 2 to 6 percent slopes, eroded	4	3
Helena Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Helena Loamy Sand, 2 to 6 percent slopes	4	3

SOIL NAME	CLASS	
	CROP	TIMBER
Helena Loamy Sand, 6 to 10 percent slopes	6	3
Helena Loamy Sand, Gently Sloping Thick Surface Phase	3	3
Helena Sandy Loam, 10 to 15 percent slopes, eroded	6	3
Helena Sandy Loam, 2 to 10 percent slopes, eroded	6	3
Helena Sandy Loam, 2 to 6 percent slopes	4	3
Helena Sandy Loam, 2 to 6 percent slopes, eroded	3	3
Helena Sandy Loam, 6 to 10 percent slopes	6	3
Helena Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Helena Sandy Loam, Eroded Sloping Phase	6	3
Helena Sandy Loam, Eroded Strongly Sloping Phase	6	3
Helena Sandy Loam, Gently Sloping Phase	3	3
Helena Sandy Loam, Sloping Phase	6	3
Herndon Loam, 2 to 6 percent slopes	3	3
Herndon Loam, 6 to 15 percent slopes	3	3
Herndon Silt Loam, 10 to 15 percent slopes	6	3
Herndon Silt Loam, 10 to 15 percent slopes, eroded	6	3
Herndon Silt Loam, 10 to 25 percent slopes, eroded	6	3
Herndon Silt Loam, 2 to 6 percent slopes	3	3
Herndon Silt Loam, 2 to 6 percent slopes, eroded	3	3
Herndon Silt Loam, 6 to 10 percent slopes	5	3
Herndon Silt Loam, 6 to 10 percent slopes, eroded	6	3
Herndon Silt Loam, Eroded Gently Sloping Phase	3	3
Herndon Silt Loam, Eroded Sloping Phase	6	3
Herndon Silt Loam, Eroded Strongly Sloping Phase	6	3
Herndon Silt Loam, Gently Sloping Phase	3	3
Herndon Silt Loam, Sloping Phase	6	3
Herndon Silt Loam, Strongly Sloping Phase	6	3
Herndon Silty Clay Loam, 2 to 6 percent slopes, severely eroded	6	3
Herndon Silty Clay Loam, 6 to 10 percent slopes, severely eroded	6	3
Herndon Very Fine Sandy Loam, 2 to 6 percent slopes	3	3
Herndon Very Fine Sandy Loam, 6 to 10 percent slopes	5	3
Herndon-Urban Land Complex, 2 to 6 percent slopes	3	3
Hiwassee Clay Loam, 10 to 15 percent slopes, eroded	6	4
Hiwassee Clay Loam, 10 to 15 percent slopes, severely eroded	6	4
Hiwassee Clay Loam, 10 to 25 percent slopes, severely eroded	6	4
Hiwassee Clay Loam, 2 to 6 percent slopes, eroded	4	4
Hiwassee Clay Loam, 6 to 10 percent slopes, eroded	6	4
Hiwassee Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Hiwassee Clay Loam, 6 to 15 percent slopes, eroded	6	4
Hiwassee Fine Sandy Loam, 0 to 2 percent slopes	3	3
Hiwassee Sandy Clay Loam, 10 to 15 percent slopes, eroded	6	4
Hiwassee Sandy Clay Loam, 2 to 6 percent slopes, eroded	6	4
Hiwassee Sandy Clay Loam, 6 to 10 percent slopes, eroded	6	4
Hiwassee Sandy Loam, 10 to 15 percent slopes	6	3
Hiwassee Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Hiwassee Sandy Loam, 10 to 18 percent slopes, eroded	6	4
Hiwassee Sandy Loam, 10 to 25 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Hiwassee Sandy Loam, 10 to 25 percent slopes, eroded	6	4
Hiwassee Sandy Loam, 15 to 25 percent slopes	6	4
Hiwassee Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Hiwassee Sandy Loam, 2 to 6 percent slopes	3	3
Hiwassee Sandy Loam, 2 to 6 percent slopes, eroded	3	4
Hiwassee Sandy Loam, 2 to 8 percent slopes	3	3
Hiwassee Sandy Loam, 2 to 8 percent slopes, eroded	6	4
Hiwassee Sandy Loam, 6 to 10 percent slopes	5	3
Hiwassee Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Hiwassee Sandy Loam, Eroded Gently Sloping Phase	3	4
Hiwassee Sandy Loam, Eroded Sloping Phase	6	4
Hiwassee Sandy Loam, Eroded Strongly Sloping Phase	6	4
Hiwassee Sandy Loam, Gently Sloping Phase	3	3
Hiwassee Sandy Loam, Sloping Phase	6	3
Hobonny Soils	6	6
Hockley Loamy Fine Sand, 0 to 2 percent slopes	2	2
Hockley Loamy Fine Sand, 2 to 6 percent slopes	2	2
Huckabee Loamy Sand, Gently Sloping Phase	6	3
Huckabee Sand, Gently Sloping Phase	6	3
Huckabee Sand, Sloping Phase	6	3
Hyde Loam	6	1
Hyde Loam, Undrained	6	6
Hyde Mucky Loam	6	1
Independence Loamy Sand, Gently Sloping Phase	6	3
Iredell Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Iredell Complex, 2 to 6 percent slopes, eroded	4	4
Iredell Complex, 6 to 10 percent slopes, eroded	6	4
Iredell Fine Sandy Loam, 1 to 6 percent slopes	4	4
Iredell Fine Sandy Loam, 2 to 6 percent slopes	4	4
Iredell Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Iredell Loam, 0 to 2 percent slopes	6	4
Iredell Loam, 2 to 6 percent slopes	4	4
Iredell Loam, 2 to 6 percent slopes, eroded	3	4
Iredell Loam, 6 to 10 percent slopes	6	4
Iredell Loam, 6 to 10 percent slopes, eroded	6	4
Iredell Loam, Thin Solum, 0 to 2 percent slopes	6	4
Iredell Loam, Thin Solum, 2 to 6 percent slopes	6	4
Iredell Sandy Loam, 0 to 2 percent slopes	4	4
Iredell Sandy Loam, 2 to 6 percent slopes	4	4
Iredell Sandy Loam, 2 to 6 percent slopes, eroded	4	4
Iredell Sandy Loam, 6 to 10 percent slopes	6	4
Iredell Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Iredell Sandy Loam, Gently Sloping Phase	3	4
Iredell Stony Loam, 2 to 6 percent slopes	6	4
Iredell Variant Loam, 0 to 2 percent slopes	4	4
Iredell Very Stony Loam, 0 to 6 percent slopes	6	4
Irvington Loamy Sand, 0 to 2 percent slopes	3	2

SOIL NAME	CLASS	
	CROP	TIMBER
Irvington Loamy Sand, 2 to 6 percent slopes	4	2
Irvington Loamy Sand, 6 to 10 percent slopes	6	2
Irvington Loamy Sand, 6 to 10 percent slopes, eroded	6	2
Izagora Fine Sandy Loam	2	2
Izagora Loamy Sand(Johns)	2	2
Izagora Sandy Loam	2	2
Izagora Sandy Loam, Gray Variant	2	2
Izagora Sandy Loam, Sandy Substratum	2	2
Johns Fine Sandy Loam	1	2
Johns Loamy Sand	1	2
Johns Loamy Sand, 0 to 2 percent slopes	1	2
Johns Loamy Sand, 2 to 6 percent slopes	1	2
Johns Sandy Loam	1	2
Johnston Association	3	1
Johnston Association, Undrained	6	6
Johnston Association, Frequently Flooded	6	1
Johnston Loam	3	1
Johnston Loam, Undrained	6	6
Johnston Loamy Sand	3	1
Johnston Loamy Sand, Undrained	6	6
Johnston Sandy Loam	3	1
Johnston Sandy Loam, Undrained	6	6
Johnston Soils	3	1
Johnston Soils, Undrained	6	6
Johnston-Rutlege Association, Frequently Flooded	6	1
Johnston-Rutlege Association, Frequently Flooded Undrained	6	6
Kalmia Loamy Fine Sand, 0 to 2 percent slopes	1	2
Kalmia Loamy Fine Sand, 2 to 6 percent slopes	2	2
Kalmia Loamy Fine Sand, Thick Surface, 0 to 2 percent slopes	1	2
Kalmia Loamy Sand	2	2
Kalmia Loamy Sand, 0 to 2 percent slopes	1	2
Kalmia Loamy Sand, 2 to 6 percent slopes	2	2
Kalmia Loamy Sand, 6 to 10 percent slopes	5	2
Kalmia Loamy Sand, Gently Sloping Thick Surface Phase	6	2
Kalmia Loamy Sand, Level Thick Surface Phase	6	2
Kalmia Loamy Sand, Thick Surface	6	2
Kalmia Sandy Loam, 0 to 2 percent slopes	1	2
Kalmia Sandy Loam, 2 to 6 percent slopes	2	2
Kalmia Sandy Loam, Gently Sloping Phase	2	2
Kalmia Sandy Loam, Level Phase	2	2
Kenansville Sand, 0 to 4 percent slopes	6	4
Kenansville Sand, 0 to 6 percent slopes	6	4
Kershaw Sand, 0 to 10 percent slopes	6	5
Kershaw Sand, 0 to 15 percent slopes	6	5
Kershaw Sand, 0 to 6 percent slopes	6	5
Kershaw Sand, 2 to 10 percent slopes	6	5
Kershaw Sand, 6 to 10 percent slopes	6	5

SOIL NAME	CLASS	
	CROP	TIMBER
Kiawah Loamy Fine Sand	3	3
Killian Loamy Sand, 10 to 15 percent slopes	6	2
Killian Loamy Sand, 2 to 6 percent slopes	6	2
Killian Loamy Sand, 6 to 10 percent slopes	6	2
Killian Loamy Sand, 6 to 10 percent slopes, eroded	6	2
Killian Loamy Sand, Thick Surface, 2 to 6 percent slopes	6	2
Killian Loamy Sand, Thick Surface, 6 to 10 percent slopes	6	2
Kirksey Loam, 2 to 6 percent slopes	6	4
Kirksey Silt Loam, 2 to 6 percent slopes	6	4
Kirksey Silt Loam, 6 to 10 percent slopes	6	4
Klej Loamy Sand	6	2
Klej Loamy Sand, Terrace	6	2
Kureb Sand, 0 to 6 percent slopes	6	4
Lakeland and Troup Sand, 15 to 25 percent slopes	6	3
Lakeland Fine Sand, 0 to 6 percent slopes	6	3
Lakeland Gravely Sand, 0 to 6 percent slopes	6	3
Lakeland Gravely Sand, 6 to 10 percent slopes	6	3
Lakeland Loamy Sand	6	4
Lakeland Sand, 0 to 6 percent slopes	6	3
Lakeland Sand, 10 to 15 percent slopes	6	3
Lakeland Sand, 10 to 25 percent slopes	6	3
Lakeland Sand, 15 to 25 percent slopes	6	3
Lakeland Sand, 2 to 6 percent slopes	6	3
Lakeland Sand, 6 to 10 percent slopes	6	3
Lakeland Sand, 6 to 15 percent slopes	6	3
Lakeland Sand, Gently Sloping Phase	6	3
Lakeland Sand, Gently Sloping Shallow Phase	6	3
Lakeland Sand, Gravely Variant, 0 to 10 percent slopes	6	3
Lakeland Sand, Gravely Variant, 10 to 15 percent slopes	6	3
Lakeland Sand, Level Shallow Phase	6	3
Lakeland Sand, Moderately Shallow, 0 to 2 percent slopes	6	3
Lakeland Sand, Moderately Shallow, 10 to 15 percent slopes	6	3
Lakeland Sand, Moderately Shallow, 2 to 6 percent slopes	6	3
Lakeland Sand, Moderately Shallow, 6 to 10 percent slopes	6	3
Lakeland Sand, Moderately Shallow, Terrace, 0 to 4 percent slopes	6	3
Lakeland Sand, Shallow, 0 to 2 percent slopes	6	3
Lakeland Sand, Shallow, 10 to 15 percent slopes	6	3
Lakeland Sand, Shallow, 2 to 6 percent slopes	6	3
Lakeland Sand, Shallow, 6 to 10 percent slopes	6	3
Lakeland Sand, Sloping Phase	6	3
Lakeland Sand, Sloping Shallow Phase	6	3
Lakeland Sand, Strongly Sloping Phase	6	3
Lakeland Sand, Terrace, 0 to 6 percent slopes	6	3
Lakeland Soils, Undulating	6	4
Lakeland, 0 to 6 percent slopes	6	3
Lakeland-Urban Land Complex, 2 to 6 percent slopes	6	3
Lakewood Sand	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Lakewood Sand, 0 to 10 percent slopes	6	3
Lakewood Sand, Gently Sloping Phase	6	3
Leaf Clay Loam, Thin Surface	6	2
Leaf Fine Sandy Loam	3	2
Leaf Fine Sandy Loam, Undrained	6	6
Leaf Loam	6	2
Leaf Loamy Sand, Sandy Substratum	3	2
Lenoir Fine Sandy Loam	2	2
Lenoir Loam	2	2
Lenoir Fine Sandy Loam	2	2
Lenoir Sandy Loam	2	2
Leon Fine Sand	6	4
Leon Sand	6	4
Leon Sand, 0 to 2 percent slopes	6	4
Levy Soils	6	3
Lignum Silt Loam, 2 to 6 percent slopes	3	3
Lincolnvilley Clay Loam	3	5
Lloyd Clay Loam, 10 to 15 percent slopes, severely eroded	6	4
Lloyd Clay Loam, 15 to 25 percent slopes, severely eroded	6	4
Lloyd Clay Loam, 15 to 30 percent slopes, severely eroded	6	4
Lloyd Clay Loam, 2 to 6 percent slopes, severely eroded	6	4
Lloyd Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Lloyd Clay Loam, 6 to 15 percent slopes, severely eroded	6	4
Lloyd Clay Loam, Compact Subsoil, 10 to 20 percent slopes, severely eroded	6	5
Lloyd Clay Loam, Compact Subsoil, 2 to 6 percent slopes, severely eroded	6	5
Lloyd Clay Loam, Compact Subsoil, 6 to 10 percent slopes, severely eroded	6	5
Lloyd Clay Loam, Severely Eroded Gently Sloping Phase	6	3
Lloyd Clay Loam, Severely Eroded Sloping Phase	6	3
Lloyd Clay Loam, Severely Eroded Strongly Sloping Phase	6	5
Lloyd Loam, 10 to 15 percent slopes, eroded	6	4
Lloyd Loam, 15 to 25 percent slopes	6	3
Lloyd Loam, 2 to 6 percent slopes	3	3
Lloyd Loam, 2 to 6 percent slopes, eroded	3	4
Lloyd Loam, 25 to 35 percent slopes	6	3
Lloyd Loam, 6 to 10 percent slopes	6	3
Lloyd Loam, 6 to 10 percent slopes, eroded	6	4
Lloyd Loam, Moderately Shallow, 15 to 25 percent slopes, eroded	6	4
Lloyd Loam, Moderately Shallow, 25 to 40 percent slopes	6	3
Lloyd Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Lloyd Sandy Loam, 15 to 25 percent slopes	6	3
Lloyd Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Lloyd Sandy Loam, 2 to 6 percent slopes, eroded	3	4
Lloyd Sandy Loam, 25 to 35 percent slopes	6	3
Lloyd Sandy Loam, 6 to 10 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Lloyd Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Lloyd Sandy Loam, Compact Soil, 2 to 6 percent slopes, eroded	3	3
Lloyd Sandy Loam, Eroded Gently Sloping Phase	3	3
Lloyd Sandy Loam, Eroded Sloping Phase	6	3
Lloyd Sandy Loam, Eroded Strongly Sloping Phase	6	3
Lloyd Sandy Loam, Gently Sloping Phase	3	3
Lloyd Sandy Loam, Moderately Steep Phase	6	3
Lloyd Sandy Loam, Sloping Phase	6	3
Lloyd Sandy Loam, Strongly Sloping Phase	6	3
Local Alluvial Land	2	2
Local Alluvial Land, Well Drained	2	2
Lockhart Clay Loam, 10 to 15 percent slopes, severely eroded	6	3
Lockhart Clay Loam, 15 to 25 percent slopes, severely eroded	6	3
Lockhart Clay Loam, 2 to 6 percent slopes, severely eroded	6	3
Lockhart Clay Loam, 6 to 10 percent slopes, severely eroded	6	3
Lockhart Clay Loam, Severely Eroded Gently Sloping Phase	6	3
Lockhart Clay Loam, Severely Eroded Sloping Phase	6	3
Lockhart Coarse Sandy Loam, 10 to 15 percent slopes, eroded	6	3
Lockhart Coarse Sandy Loam, 15 to 25 percent slopes, eroded	6	3
Lockhart Coarse Sandy Loam, 2 to 6 percent slopes, eroded	6	3
Lockhart Coarse Sandy Loam, 25 to 35 percent slopes	6	3
Lockhart Coarse Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Lockhart Gravelly Sandy Loam, 10 to 15 percent slopes	6	3
Lockhart Gravelly Sandy Loam, 15 to 25 percent slopes	6	3
Lockhart Coarse Sandy Loam, 2 to 6 percent slopes	6	3
Lockhart Gravelly Sandy Loam, 25 to 40 percent slopes	6	3
Lockhart Gravelly Sandy Loam, 6 to 10 percent slopes	6	3
Lockhart Sandy Loam, 4 to 10 percent slopes, eroded	6	3
Louisa Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Louisa Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Louisa Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Louisburg Loamy Sand, 10 to 15 percent slopes	6	3
Louisburg Loamy Sand, 10 to 40 percent slopes	6	3
Louisburg Loamy Sand, 15 to 25 percent slopes	6	3
Louisburg Loamy Sand, 15 to 40 percent slopes	6	3
Louisburg Loamy Sand, 6 to 10 percent slopes	6	3
Louisburg Loamy Sand, 6 to 15 percent slopes	6	3
Louisburg Sandy Loam, 10 to 15 percent slopes	6	3
Louisburg Sandy Loam, 10 to 25 percent slopes	6	3
Louisburg Sandy Loam, 10 to 35 percent slopes, eroded	6	3
Louisburg Sandy Loam, 15 to 25 percent slopes	6	3
Louisburg Sandy Loam, 2 to 6 percent slopes	6	3
Louisburg Sandy Loam, 25 to 40 percent slopes	6	3
Louisburg Sandy Loam, 6 to 10 percent slopes	6	3
Louisburg Sandy Loam, 6 to 15 percent slopes	6	3
Lucy Loamy Sand, 0 to 6 percent slopes	6	3
Lucy Loamy Sand, 0 to 2 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Lucy Loamy Sand, 2 to 6 percent slopes	6	3
Lucy Loamy Sand, 6 to 10 percent slopes	6	3
Lucy Sand, 0 to 6 percent slopes	6	3
Lucy Sand, 2 to 6 percent slopes	6	3
Lucy Sand, 6 to 10 percent slopes	6	3
Lumbee Loamy Sand	3	2
Lumbee Loamy Sand, Undrained	6	6
Lumbee Sandy Loam	3	2
Lumbee Sandy Loam, Undrained	6	6
Lynchburg Fine Sandy Loam	1	2
Lynchburg Loamy Fine Sand	1	2
Lynchburg Loamy Sand	1	2
Lynn Haven Fine Sand	6	3
Lynn Haven Loamy Sand	6	3
Lynn Haven Sand	6	3
Made Land	6	6
Madison and Cecil Clay Loams, 10 to 15 percent slopes, severely eroded	6	4
Madison and Cecil Clay Loams, 15 to 25 percent slopes, severely eroded	6	4
Madison and Cecil Clay Loams, 2 to 6 percent slopes, severely eroded	6	4
Madison and Cecil Clay Loams, 6 to 10 percent slopes, severely eroded	6	4
Madison and Cecil Sandy Loams, 10 to 15 percent slopes	6	4
Madison and Cecil Sandy Loams, 10 to 15 percent slopes, eroded	6	4
Madison and Cecil Sandy Loams, 15 to 25 percent slopes	6	4
Madison and Cecil Sandy Loams, 15 to 25 percent slopes, eroded	6	4
Madison and Cecil Sandy Loams, 2 to 6 percent slopes	3	4
Madison and Cecil Sandy Loams, 2 to 6 percent slopes, eroded	4	4
Madison and Cecil Sandy Loams, 25 to 35 percent slopes, eroded	6	4
Madison and Cecil Sandy Loams, 6 to 10 percent slopes	5	4
Madison and Cecil Sandy Loans, 6 to 10 percent slopes, eroded	6	4
Madison and Pacolet Soils, 15 to 40 percent slopes	6	4
Madison Clay Loam, 10 to 15 percent slopes, severely eroded	6	4
Madison Clay Loam, 10 to 25 percent slopes, severely eroded	6	4
Madison Clay Loam, 15 to 40 percent slopes, severely eroded	6	4
Madison Clay Loam, 2 to 6 percent slopes, severely eroded	6	4
Madison Clay Loam, 6 to 10 percent slopes, eroded	6	4
Madison Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Madison Clay Loam, 10 to 15 percent slopes, eroded	6	4
Madison Fine Sandy Loam, High, 10 to 15 percent slopes	6	4
Madison Fine Sandy Loam, High 10 to 15 percent slopes, eroded	6	4
Madison Fine Sandy Loam, High 15 to 25 percent slopes	6	4
Madison Fine Sandy Loam, High, 15 to 25 percent slopes, eroded	6	4
Madison Fine Sandy Loam, High, 2 to 6 percent slopes	4	4
Madison Fine Sandy Loam, High, 25 to 40 percent slopes	6	4
Madison Fine Sandy Loam, High, 6 to 10 percent slopes	6	4

SOIL NAME	CLASS	
	CROP	TIMBER
Madison Fine Sandy Loam, High, 6 to 10 percent slopes, eroded	6	4
Madison Loam, High, 15 to 25 percent slopes, severely eroded	6	4
Madison Sandy Clay Loam, 10 to 15 percent slopes, eroded	6	4
Madison Sandy Clay Loam, 10 to 25 percent slopes, eroded	6	4
Madison Sandy Clay Loam, 2 to 6 percent slopes, eroded	6	4
Madison Sandy Clay Loam, 6 to 10 percent slopes, eroded	6	4
Madison Sandy Loam, 10 to 15 percent slopes	6	4
Madison Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Madison Sandy Loam, 10 to 25 percent slopes, eroded	6	4
Madison Sandy Loam, 15 to 25 percent slopes	6	4
Madison Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Madison Sandy Loam, 15 to 30 percent slopes, eroded	6	4
Madison Sandy Loam, 15 to 40 percent slopes	6	4
Madison Sandy Loam, 2 to 6 percent slopes	3	4
Madison Sandy Loam, 2 to 6 percent slopes, eroded	4	4
Madison Sandy Loam, 25 to 40 percent slopes, eroded	6	4
Madison Sandy Loam, 6 to 10 percent slopes	5	4
Madison Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Madison Sandy Loam, Thin Solum Variant, 2 to 6 percent slopes, eroded	6	4
Madison Sandy Loam, Thin Solum Variant, 6 to 10 percent slopes, eroded	6	4
Magnolia Loamy Sand, 0 to 2 percent slopes	3	3
Magnolia Loamy Sand, 2 to 6 percent slopes	3	3
Magnolia Loamy Sand, 2 to 6 percent slopes, eroded	3	3
Magnolia Loamy Sand, 6 to 10 percent slopes, eroded	6	3
Magnolia Sandy Clay Loam, 10 to 15 percent slopes, severely eroded	6	3
Magnolia Sandy Clay Loam, 2 to 6 percent slopes, severely eroded	3	3
Magnolia Sandy Clay Loam, 6 to 10 percent slopes	6	3
Magnolia Sandy Loam, 0 to 2 percent slopes	3	3
Magnolia Sandy Loam, 10 to 15 percent slopes, eroded	6	3
Magnolia Sandy Loam, 2 to 6 percent slopes	3	3
Magnolia Sandy Loam, 2 to 6 percent slopes, eroded	3	3
Magnolia Sandy Loam, 6 to 10 percent slopes	6	3
Magnolia Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Manteo Channery Silt Loam, 10 to 15 percent slopes	6	5
Manteo Channery Silt Loam, 10 to 15 percent slopes, eroded	6	5
Manteo Channery Silt Loam, 15 to 35 percent slopes	6	5
Manteo Channery Silt Loam, 15 to 35 percent slopes, eroded	6	5
Manteo Channery Silt Loam, 2 to 10 percent slopes	6	5
Manteo Channery Silt Loam, 6 to 15 percent slopes, eroded	6	5
Marlboro Fine Sandy Loam, 0 to 2 percent slopes	3	3
Marlboro Fine Sandy Loam, 2 to 6 percent slopes	3	3
Marlboro Loamy Sand, 0 to 2 percent slopes	3	3
Marlboro Loamy Sand, 2 to 6 percent slopes	3	3
Marlboro Loamy Sand, 2 to 6 percent slopes, eroded	3	3
Marlboro Loamy Sand, 6 to 10 percent slopes, eroded	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Marlboro Loamy Sand, 6 to 12 percent slopes, eroded	6	3
Marlboro Sandy Loam, 0 to 2 percent slopes	3	3
Marlboro Sandy Loam, 2 to 6 percent slopes	3	3
Marlboro Sandy Loam, Gently Sloping Phase	3	3
Marlboro Sandy Loam, Level Phase	3	3
Marsh	4	1
Marsh, Undrained	6	6
Masada and Altavista Soils, 2 to 6 percent slopes	3	3
Masada Gravelly Sandy Loam, 2 to 6 percent slopes	3	3
Mascotte Sand	6	3
McColl Fine Sandy Loam	6	2
McColl Fine Sandy Loam, Undrained	6	6
McColl Loam	3	2
McColl Loam, Undrained	6	6
McColl Sandy Loam	3	2
McColl Sandy Loam, Undrained	6	6
Mecklenburg Clay Loam, 10 to 15 percent slopes, severely eroded	6	4
Mecklenburg Clay Loam, 15 to 25 percent slopes, severely eroded	6	4
Mecklenburg Clay Loam, 2 to 6 percent slopes, severely eroded	6	4
Mecklenburg Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Mecklenburg Clay Loam, 6 to 15 percent slopes, eroded	6	4
Mecklenburg Fine Sandy Loam, 10 to 15 percent slopes, severely eroded	6	4
Mecklenburg Fine Sandy Loam, 2 to 6 percent slopes	2	4
Mecklenburg Fine Sandy Loam, 2 to 6 percent slopes, eroded	6	4
Mecklenburg Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Mecklenburg Loam, 0 to 2 percent slopes	3	4
Mecklenburg Loam, 10 to 15 percent slopes, eroded	6	4
Mecklenburg Loam, 15 to 25 percent slopes	6	4
Mecklenburg Loam, 15 to 25 percent slopes, eroded	6	4
Mecklenburg Loam, 2 to 6 percent slopes, eroded	6	4
Mecklenburg Loam, 6 to 10 percent slopes, eroded	6	4
Mecklenburg Sandy Clay Loam, 6 to 10 percent slopes, eroded	6	4
Mecklenburg Sandy Loam, 10 to 15 percent slopes	6	4
Mecklenburg Sandy Loam, 2 to 6 percent slopes	2	4
Mecklenburg Sandy Loam, 6 to 10 percent slopes	4	4
Mecklenburg Sandy Loam, Eroded Sloping Phase	4	4
Mecklenburg Sandy Loam, Eroded Strongly Sloping Phase	6	4
Mecklenburg Sandy Loam, Gently Sloping Phase	3	4
Mecklenburg Sandy Loam, Sloping Phase	6	4
Mecklenburg Silt Loam, 6 to 10 percent slopes	4	4
Meggett Clay Loam	3	1
Meggett Fine Sandy loam	3	1
Meggett Loam	3	1
Mine Pitts and Dumps	6	6
Mixed Alluvial Land	3	2
Mixed Alluvial Land, Undrained	6	6

SOIL NAME	CLASS	
	CROP	TIMBER
Mixed Alluvial Land, Poorly Drained	6	2
Mixed Alluvial Land, Well Drained	2	2
Mixed Alluvial Land, Wet	6	2
Mixed Wet Alluvial Land	6	2
Moderately Gullied Land, Firm Materials	6	4
Moderately Gullied Land, Friable Materials	6	4
Moderately Gullied Land, Friable Materials, 10 to 40 percent slopes	6	4
Moderately Gullied Land, Friable Materials, 2 to 10 percent slopes	6	4
Molena Loamy Sand, 0 to 10 percent slopes	6	3
Molena Loamy Sand, 2 to 8 percent slopes	6	3
Molena Sand, 0 to 6 percent slopes	6	3
Molena Variant Sand, 1 to 4 percent slopes	6	3
Muck	3	6
Muckabee Variant Sandy Loam	3	5
Murad Fine Sand	6	3
Musella Clay Loam, 10 to 25 percent slopes, severely eroded	6	4
Musella Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Musella Fine Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Musella Fine Sandy Loam, 15 to 40 percent slopes, eroded	6	4
Musella Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Musella Soils, 40 to 80 percent slopes	6	4
Myatt Loam	3	2
Myatt Loam, Undrained	6	6
Myatt Loamy Sand	3	2
Myatt Loamy Sand, Undrained	6	6
Myatt Sandy Loam	3	2
Myatt Sandy Loam, Undrained	6	6
Nason Complex, 10 to 30 percent slopes	6	3
Nason Loam, 10 to 15 percent slopes	4	3
Nason Loam, 10 to 15 percent slopes, eroded	6	3
Nason Loam, 15 to 25 percent slopes	6	3
Nason Loam, 15 to 25 percent slopes, eroded	6	3
Nason Silt Loam, 10 to 15 percent slopes	4	3
Nason Silt Loam, 10 to 15 percent slopes, eroded	6	3
Nason Silt Loam, 10 to 25 percent slopes	6	3
Nason Silt Loam, 15 to 25 percent slopes	6	3
Nason Silt Loam, 15 to 25 percent slopes, eroded	6	3
Nason Silt Loam, 2 to 6 percent slopes	4	3
Nason Silt Loam, 2 to 6 percent slopes, eroded	4	3
Nason Silt Loam, 6 to 10 percent slopes	4	3
Nason Silt Loam, 6 to 10 percent slopes, eroded	6	3
Nason Silt Loam, 6 to 15 percent slopes	4	3
Nason Silty Clay Loam, 10 to 25 percent slopes, severely eroded	6	3
Nason Silty Clay Loam, 2 to 10 percent slopes, severely eroded	6	3
Nason Very Fine Sandy Loam, 10 to 15 percent slopes, eroded	6	3
Nason Very Fine Sandy Loam, 15 to 25 percent slopes	6	3
Nason Very Fine Sandy Loam, 2 to 6 percent slopes	4	3

SOIL NAME	CLASS	
	CROP	TIMBER
Nason Very Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Nemours Fine Sandy Loam, 0 to 2 percent slopes	2	3
Nemours Fine Sandy Loam, 2 to 6 percent slopes	3	3
Nemours Sandy Loam	3	2
Newhan Sand, 0 to 6 percent slopes	6	6
Norfolk and Dothan Soils, 0 to 2 percent slopes	2	2
Norfolk Fine Sandy Loam, Gently Sloping Phase	2	2
Norfolk Fine Sandy Loam, Level Phase	2	2
Norfolk Loamy Fine Sand, 0 to 2 percent slopes	2	2
Norfolk Loamy Fine Sand, 2 to 6 percent slopes	3	2
Norfolk Loamy Fine Sand, Thick Surface, 0 to 2 percent slopes	2	2
Norfolk Loamy Fine Sand, Thick Surface, 2 to 6 percent slopes	3	2
Norfolk Loamy Sand	2	2
Norfolk Loamy Sand, 0 to 2 percent slopes	2	2
Norfolk Loamy Sand, 2 to 6 percent slopes	3	2
Norfolk Loamy Sand, 2 to 6 percent slopes, eroded	2	2
Norfolk Loamy Sand, 6 to 10 percent slopes	4	2
Norfolk Loamy Sand, 6 to 10 percent slopes, eroded	5	2
Norfolk Loamy Sand, Gently Sloping Thick Surface Phase	6	2
Norfolk Loamy Sand, Level Thick Surface Phase	6	2
Norfolk Loamy Sand, Moderately Deep Variant, 0 to 2 percent slopes	2	2
Norfolk Loamy Sand, Sloping Thick Surface Phase	6	2
Norfolk Loamy Sand, Strongly Sloping Thick Surface Phase	6	2
Norfolk Loamy Sand, Thick Surface, 0 to 2 percent slopes	2	2
Norfolk Loamy Sand, Thick Surface, 2 to 6 percent slopes	3	2
Norfolk Loamy Sand, Thick Surface, 6 to 10 percent slopes	4	2
Norfolk Loamy Sand, Thin Solum, 2 to 6 percent slopes	3	2
Norfolk Loamy Sand, Thin Solum, 2 to 6 percent slopes, eroded	2	2
Norfolk Loamy Sand, Thin Solum, 6 to 10 percent slopes	4	2
Norfolk Sand, Thick Surface, 0 to 2 percent slopes	2	2
Norfolk Sand, Thick Surface, 2 to 6 percent slopes	3	2
Norfolk Sand, Thick Surface, 6 to 10 percent slopes	4	2
Norfolk Sandy Loam, 0 to 2 percent slopes	2	2
Norfolk Sandy Loam, 2 to 6 percent slopes, eroded	2	2
Norfolk Sandy Loam, 2 to 8 percent slopes	3	2
Norfolk Sandy Loam, 6 to 10 percent slopes, eroded	5	2
Norfolk Sandy Loam, Gently Sloping Phase	2	2
Norfolk Sandy Loam, Gently Sloping Thin Solum Phase	2	2
Norfolk Sandy Loam, Level Phase	2	2
Norfolk Sandy Loam, Level Thin Solum Phase	2	2
Norfolk Sandy Loam, Sloping Phase	5	2
Ochlockonee Loamy Sand	2	1
Ocilla Loamy Fine Sand	6	3
Ocilla Loamy Sand	6	3
Ocilla Loamy Sand, 0 to 2 percent slopes	6	3
Ogeechee Loamy Fine Sand	3	2
Okeetee Fine Sandy Loam	3	2

SOIL NAME	CLASS	
	CROP	TIMBER
Okeetee-Eulonia Association	3	2
Okenee Loam	3	1
Okenee Loam, Undrained	6	6
Okenee Sandy Loam	6	2
Olanta Loamy Sand	1	2
Onslow Loamy Fine Sand	1	3
Onslow Loamy Sand	1	3
Orange Loam, 0 to 4 percent slopes	6	4
Orange Loam, 2 to 6 percent slopes	6	4
Orange Loam, 6 to 10 percent slopes	6	4
Orange Silt Loam, 0 to 2 percent slopes	6	4
Orange Silt Loam, 2 to 6 percent slopes	6	4
Orange Silt Loam, 2 to 6 percent slopes, eroded	6	4
Orange Silt Loam, 6 to 10 percent slopes, eroded	6	4
Orange Silt Loam, Gently Sloping Phase	6	4
Orangeburg Loamy Sand, 6 to 10 percent slopes	3	2
Orangeburg Loamy Fine Sand, 0 to 2 percent slopes	1	2
Orangeburg Loamy Fine Sand, 2 to 6 percent slopes	1	2
Orangeburg Loamy Sand, 0 to 2 percent slopes	1	2
Orangeburg Loamy Sand, 10 to 15 percent slopes	6	2
Orangeburg Loamy Sand, 10 to 15 percent slopes, eroded	5	2
Orangeburg Loamy Sand, 2 to 6 percent slopes	1	2
Orangeburg Loamy Sand, 2 to 6 percent slopes, eroded	2	2
Orangeburg Loamy Sand, 6 to 10 percent slopes	3	2
Orangeburg Loamy Sand, 6 to 10 percent slopes, eroded	3	2
Orangeburg Loamy Sand, Overwash, 0 to 4 percent slopes	1	2
Orangeburg Sandy Loam, 2 to 6 percent slopes, eroded	2	2
Orangeburg Sandy Loam, 6 to 10 percent slopes, eroded	3	2
Orangeburg-Urban Land Complex, 6 to 15 percent slopes	5	2
Orummer-Rutledge Loamy Fine Sands	6	2
Osier Fine Sand	6	3
Osier Fine Sand, Undrained	6	6
Osier Loamy Sand	6	3
Osier Loamy Sand, Undrained	6	6
Osier Sand	6	3
Osier Sand, Undrained	6	6
Osier Variant Loamy Sand	6	3
Pacolet Clay Loam, 10 to 15 percent slopes, eroded	6	4
Pacolet Clay Loam, 10 to 15 percent slopes, severely eroded	6	4
Pacolet Clay Loam, 10 to 25 percent slopes, Gullied	6	4
Pacolet Clay Loam, 10 to 25 percent slopes, severely eroded	6	4
Pacolet Clay Loam, 15 to 25 percent slopes, eroded	6	4
Pacolet Clay Loam, 15 to 25 percent slopes, severely eroded	6	4
Pacolet Clay Loam, 2 to 10 percent slopes, severely eroded	6	4
Pacolet Clay Loam, 2 to 6 percent slopes, severely eroded	6	4
Pacolet Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Pacolet Fine Sandy Loam, 10 to 25 percent slopes, eroded	6	4

SOIL NAME	CLASS	
	CROP	TIMBER
Pacolet Fine Sandy Loam, 2 to 6 percent slopes, eroded	3	4
Pacolet Fine Sandy Loam, 25 to 40 percent slopes	6	3
Pacolet Fine Sandy Loam, 40 to 80 percent slopes	6	3
Pacolet Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Pacolet Sandy Clay Loam, 10 to 15 percent slopes, eroded	6	4
Pacolet Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Pacolet Sandy Loam, 10 to 15 percent slopes	6	3
Pacolet Sandy Loam, 10 to 25 percent slope	6	3
Pacolet Sandy Loam, 15 to 25 percent slopes	6	3
Pacolet Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Pacolet Sandy Loam, 15 to 40 percent slopes	6	3
Pacolet Sandy Loam, 2 to 6 percent slopes	3	3
Pacolet Sandy Loam, 2 to 6 percent slopes, eroded	5	4
Pacolet Sandy Loam, 25 to 40 percent slopes	6	3
Pacolet Sandy Loam, 25 to 40 percent slopes, eroded	6	4
Pacolet Sandy Loam, 6 to 10 percent slopes	6	3
Pacolet Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Pacolet Soils, 10 to 25 percent slopes, severely eroded	6	4
Paleaquults, Sandy	3	1
Pamlico Muck	3	4
Pamlico Muck, Undrained	6	6
Pantego Fine Sandy Loam	3	1
Pantego Fine Sandy Loam, Undrained	6	6
Pantego Loam	6	1
Pantego Loam, Undrained	6	6
Pantego Sandy Loam	3	1
Pantego Sandy Loam, Undrained	6	6
Paxville Association	3	1
Paxville Association, Undrained	6	6
Paxville Fine Sandy Loam	3	1
Paxville Loam	6	1
Paxville Loam, Undrained	6	6
Peat	6	6
Pelham Loamy Sand	6	2
Pelham Loamy Sand, Undrained	6	6
Pelham Sand	6	2
Pelham Sand, Undrained	6	6
Pelion Loamy Sandy, 0 to 2 percent slopes	6	4
Pelion Loamy Sand, 2 to 6 percent slopes	6	4
Pelion Loamy Sand, 6 to 10 percent slopes	6	4
Pelion Loamy Sand, 6 to 15 percent slopes	6	4
Pelion-Urban Land Complex, 2 to 10 percent slopes	6	4
Persanti Fine Sandy Loam	2	2
Persanti Fine Sandy Loam, 0 to 2 percent slopes	2	2
Persanti Fine Sandy Loam, 2 to 6 percent slopes	3	2
Persanti Very Fine Sandy Loam	2	2
Persanti Very Fine Sandy Loam, 0 to 2 percent slopes	2	2

SOIL NAME	CLASS	
	CROP	TIMBER
Pickens Slaty Silt Loam, 10 to 25 percent slopes	6	5
Pickens Slaty Silt Loam, 25 to 35 percent slopes	6	5
Pickens Slaty Silt Loam, 6 to 15 percent slopes	6	5
Pickney Loamy Fine Sand	6	1
Pickney Loamy Sand	6	1
Pits and Dumps	6	6
Plummer Loamy Sand	6	2
Plummer Sand, Terrace	6	2
Pocalla Sand, 0 to 2 percent slopes	5	3
Pocalla Sand, 0 to 4 percent slopes	5	3
Pocalla Sand, 0 to 6 percent slopes	5	3
Pocomoke Loam	3	2
Pocomoke Loamy Fine Sand	6	2
Polawana Loamy Fine Sand	3	1
Polawana Loamy Fine Sand, Undrained	6	6
Polawana Loamy Sand	6	1
Polawana Loamy Sand, Undrained	6	6
Ponzer Mucky Loam	3	4
Ponzer Mucky Loam, Undrained	6	6
Ponzer Soils	3	4
Ponzer Soils, Undrained	6	6
Porters Loam, 15 to 40 percent slopes	6	2
Porters Loam, 25 to 45 percent slopes	6	2
Porters Loam, 40 to 70 percent slopes	6	2
Porters Loam, 6 to 15 percent slopes	5	2
Porters Stony Loam, 25 to 45 percent slopes	6	2
Portsmouth and Okenee Loams	3	2
Portsmouth Fine Sandy Loam	3	1
Portsmouth Fine Sandy Loam, Undrained	6	6
Portsmouth Loam	3	1
Portsmouth Loam, Undrained	6	6
Portsmouth Loamy Sand	6	1
Portsmouth Loamy Sand, Undrained	6	6
Portsmouth Mucky Loam	3	1
Portsmouth Sandy Loam	3	2
Portsmouth Sandy Loam, Undrained	6	6
Portsmouth-Johnson Association	3	1
Portsmouth-Johnson Association, Undrained	6	6
Quitman Loamy Sand	3	2
Rabun Cobbly Loam, 25 to 40 percent slopes	6	2
Rabun Cobbly Loam, 40 to 70 percent slopes	6	2
Rabun Loam, 10 to 25 percent slopes	6	2
Rains Association	3	2
Rains Association, Undrained	6	6
Rains Fine Sandy Loam	3	2
Rains Fine Sandy Loam, Undrained	6	6
Rains Loamy Sand	3	2

SOIL NAME	CLASS	
	CROP	TIMBER
Rains Loamy Sand, Undrained	6	6
Rains Sandy Loam	3	2
Rains Sandy Loam, Undrained	6	6
Rains Sandy Loam, Moderately Deep Variant	3	2
Rains Lynchburg Association	3	5
Red Bay Sandy Loam, 0 to 2 percent slopes	2	2
Red Bay Sandy Loam, 2 to 6 percent slopes	2	2
Rembert Loam	3	2
Rembert Loam, Undrained	6	6
Ridgeland Fine Sand	6	3
Ridgeland Loamy Fine Sand	6	3
Ridgeland Loamy Sand	6	3
Ridgeland Sand	6	3
Rimini Fine Sand	6	5
Rimini Sand	6	5
Rimini Sand, 0 to 6 percent slopes	6	5
Rion Loamy Sand, 15 to 40 percent slopes	6	3
Riverview Silt Loam	5	1
Riverwash	6	6
Roanoke Silt Loam	3	3
Roanoke Silt Loam, Undrained	6	6
Rock Land	6	6
Rock Outcrop	6	6
Rockland-Cleveland Complex, 25 to 80 percent slope	6	4
Rosedhu Fine Sand	6	3
Rosedhu Fine Sand, Undrained	6	6
Ruston Fine Sandy Loam, Gently Sloping Phase	2	2
Ruston Fine Sandy Loam, Level Phase	2	2
Ruston Loamy Sand, 0 to 2 percent slopes	2	2
Ruston Loamy Sand, 0 to 6 percent slopes	2	2
Ruston Loamy Sand, 2 to 6 percent slopes	2	2
Ruston Loamy Sand, 2 to 6 percent slopes, eroded	2	2
Ruston Loamy Sand, 6 to 10 percent slopes	2	2
Ruston Loamy Sand, Gently Sloping Thick Surface Phase	5	2
Ruston Loamy Sand, Level Thick Surface Phase	5	2
Ruston Loamy Sand, Sloping Thick Surface Phase	6	2
Ruston Loamy Sand, Thick Surface, 0 to 2 percent slopes	6	2
Ruston Loamy Sand, Thick Surface, 10 to 15 percent slopes	6	2
Ruston Loamy Sand, Thick Surface, 2 to 6 percent slopes	6	2
Ruston Loamy Sand, Thick Surface, 6 to 10 percent slopes	6	2
Ruston Sandy Loam, 0 to 2 percent slopes	2	2
Ruston Sandy Loam, 2 to 6 percent slopes	2	2
Ruston Sandy Loam, 6 to 10 percent slopes	5	2
Ruston Sandy Loam, Eroded Sloping Phase	5	2
Ruston Sandy Loam, Gently Sloping Phase	2	2
Ruston Sandy Loam, Level Phase	2	2
Rutlege Loamy Sand	6	2

SOIL NAME	CLASS	
	CROP	TIMBER
Rutlege Loamy Sand, Undrained	6	6
Rutlege Loam	6	2
Rutlege Loamy Fine Sand	6	2
Rutlege Loamy Fine Sand, Undrained	6	6
Rutlege Mucky Loam	6	2
Rutlege Sand	6	2
Rutlege Sand, Undrained	6	6
Rutlege-Johnston Association	6	4
Rutlege-Johnston Association, Undrained	6	6
Rutlege-Pamlico Complex	6	3
Saluda and Edneyville Soils, 15 to 25 percent slopes	6	3
Saluda and Edneyville Soils, 25 to 40 percent slopes	6	3
Saluda and Ednyville Soils, Very Steep	6	3
Saluda Sandy Loam, 10 to 25 percent slopes	6	3
Saluda Sandy Loam, 25 to 40 percent slopes	6	3
Saluda Sandy Loam, 40 to 70 percent slopes	6	3
Sandy and Clayey Land, Moderately Steep	6	3
Sandy and Clayey Land, Sloping	6	3
Santee Association	3	1
Santee Association, Undrained	6	6
Santee Clay Loam	3	1
Santee Fine Sandy Loam	3	1
Santee Fine Sandy Loam, Undrained	6	6
Santee Loam	3	1
Santee Loam, Undrained	6	6
Scranton Fine Sand	4	3
Scranton Loamy Fine Sand	4	3
Scranton Loamy Sand	4	3
Seabrook Fine Sand	5	2
Seabrook Loamy Fine Sand	5	2
Seabrook Sand	5	2
Seagate Loamy Fine Sand	5	3
Seagate Loamy Sand	5	3
Seewee Complex	6	2
Seewee Fine Sand	6	2
Severely Gullied Land	6	4
Sloping Land, Sandy and Clayey Sediments	6	3
Sloping Land, Sandy and Clayey Sediment, Eroded Phase	6	3
Sloping Sandy Land	6	4
Smithboro Fine Sandy Loam	2	2
Smithboro Loam	2	2
Smithboro Silt Loam	6	4
St. Johns Fine Sand	6	4
Starr Loam, 0 to 6 percent slopes	2	1
Starr Soils	2	1
State Fine Sandy Loam	2	1
State Sandy Loam, 0 to 2 percent slopes	2	1

SOIL NAME	CLASS	
	CROP	TIMBER
Stono Fine Sandy Loam	3	1
Stono Fine Sandy Loam, Undrained	6	4
Stony Land	6	4
Stony Land, Moderately Steep	6	4
Summerton Fine Sandy Loam, 0 to 2 percent slopes	2	3
Summerton Fine Sandy Loam, 2 to 6 percent slopes	3	3
Summerton Fine Sandy Loam, 6 to 10 percent slopes	5	3
Summerton Loamy Fine Sand, 0 to 2 percent slopes	3	3
Summerton Loamy Fine Sand, 2 to 6 percent slopes	3	3
Summerton Loamy Fine Sand, 6 to 10 percent slopes	5	3
Summerton Loamy Sand, 2 to 6 percent slopes	3	3
Summerton Loamy Sand, 6 to 10 percent slopes	5	3
Summerton Sandy Loam, 0 to 2 percent slopes	2	3
Sunsweet Loamy Fine Sand, 10 to 25 percent slopes	6	3
Sunsweet Loamy Fine Sand, 6 to 10 percent slopes	6	3
Swamp	6	6
Talladega and Chandler Loams, 10 to 25 percent slopes	6	4
Talladega and Chandler Loams, 25 to 60 percent slopes	6	4
Tallapoosa Loam, 15 to 25 percent slopes	6	4
Tallapoosa Loam, 25 to 40 percent slopes	6	4
Tallapoosa Loam, 40 to 80 percent slopes	6	4
Tallapoosa Loam, 6 to 15 percent slopes	6	4
Talledaga Soils, 40 to 80 percent slopes	6	4
Tatum Gravelly Silt Loam, 10 to 15 percent slopes, eroded	6	3
Tatum Gravelly Silt Loam, 15 to 25 percent slopes, eroded	3	3
Tatum Gravelly Silt Loam, 2 to 6 percent slopes, eroded	3	3
Tatum Gravelly Silt Loam, 6 to 10 percent slopes, eroded	6	3
Tatum Loam, 10 to 15 percent slopes, eroded	4	3
Tatum Loam, 10 to 25 percent slopes, eroded	6	4
Tatum Loam, 15 to 25 percent slopes, eroded	6	3
Tatum Silt Loam, 10 to 15 percent slopes, eroded	6	3
Tatum Silt Loam, 15 to 25 percent slopes, eroded	6	3
Tatum Silt Loam, 2 to 6 percent slopes	4	3
Tatum Silt Loam, 2 to 6 percent slopes, eroded	3	3
Tatum Silt Loam, 6 to 10 percent slopes	5	3
Tatum Silt Loam, 6 to 10 percent slopes, eroded	6	3
Tatum Silty Clay Loam, 10 to 15 percent slopes, severely eroded	6	4
Tatum Silty Clay Loam, 10 to 25 percent slopes, severely eroded	6	4
Tatum Silty Clay Loam, 15 to 25 percent slopes, severely eroded	6	4
Tatum Silty Clay Loam, 15 to 35 percent slopes, severely eroded	6	4
Tatum Silty Clay Loam, 2 to 6 percent slopes, severely eroded	6	4
Tatum Silty Clay Loam, 6 to 10 percent slopes, severely eroded	6	4
Tatum Very Fine Sandy Loam, 10 to 15 percent slopes	6	3
Tatum Very Fine Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Tatum Very Fine Sandy Loam, 15 to 25 percent slopes	6	3
Tatum Very Fine Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Tatum Very Fine Sandy Loam, 2 to 6 percent slopes	4	3

SOIL NAME	CLASS	
	CROP	TIMBER
Tatum Very Fine Sandy Loam, 2 to 6 percent slopes, eroded	3	4
Tatum Very Fine Sandy Loam, 25 to 35 percent slopes	6	3
Tatum Very Fine Sandy Loam, 6 to 10 percent slopes	4	3
Tatum Very Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Tawcaw Association, Frequently Flooded	6	1
Tawcaw Silty Clay Loam	6	1
Tawcaw Soils	3	1
Tawcaw-Chastain Association	6	2
Tawcaw-Chastain Association, Frequently Flooded	6	1
Tidal Marsh, Firm	7	7
Tidal Marsh, Firm Mucks and Peats	6	7
Tidal Marsh, Soft	6	7
Tifton Loamy Sand, 0 to 1 percent slopes	1	2
Tifton Loamy Sand, 0 to 2 percent slopes	1	2
Tifton Loamy Sand, 2 to 6 percent slopes	1	2
Tirzah Silt Loam, 10 to 15 percent slopes, eroded	6	3
Tirzah Silt Loam, 2 to 6 percent slopes	3	3
Tirzah Silt Loam, 2 to 6 percent slopes, eroded	3	3
Tirzah Silt Loam, 6 to 10 percent slopes	6	3
Tirzah Silt Loam, 6 to 10 percent slopes, eroded	6	3
Tirzah Silt Loam, Eroded Gently Sloping Phase	3	3
Tirzah Silt Loam, Eroded Strongly Sloping Phase	6	3
Tirzah Silt Loam, Gently Sloping Phase	3	3
Tirzah Silt Loam, Sloping Phase	6	3
Tirzah Silty Clay Loam, 6 to 10 percent slopes, severely eroded	6	3
Toccoa Fine Sandy Loam	5	2
Toccoa Loam	5	2
Toccoa Sandy Loam	5	2
Toccoa Soils	5	2
Toccoa-Cartecay Complex	6	2
Tomotley Fine Sand	6	2
Tomotley Fine Sand, Undrained	6	6
Tomotley Loamy Fine Sand	3	2
Tomotley Loamy Fine Sand, Undrained	6	6
Tomotley Sandy Loam	6	2
Tomotley Sandy Loam, Undrained	6	6
Troup Fine Sand, 0 to 2 percent slopes	6	3
Troup Fine Sand, 0 to 6 percent slopes	6	3
Troup Fine Sand, 10 to 15 percent slopes	6	3
Troup Fine Sand, 2 to 6 percent slopes	6	3
Troup Fine Sand, 6 to 10 percent slopes	6	3
Troup Fine Sand, 0 to 2 percent slopes	6	3
Troup Sand, 0 to 6 percent slopes	6	3
Troup Sand, 10 to 25 percent slopes	6	3
Troup Sand, 0 to 2 percent slopes	6	3
Troup Sand, 2 to 6 percent slopes	6	3
Troup Sand, 6 to 10 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Troup Sand, 6 to 15 percent slopes	6	3
Troup, Wagram and Lakeland Sand, 10 to 15 percent slopes	6	3
Troup-Urban Land Complex, 0 to 6 percent slopes	6	3
Tusquitee Loam, 4 to 10 percent slopes	3	2
Udipsamments	6	5
Udorthents	6	6
Udorthents-Argents Complex	6	6
Udrothents, Loamy	6	6
Udorthents, Sandy	6	6
Udorthents-Argents Complex	6	6
Vaclude Loamy Sand, 10 to 15 percent slopes	6	3
Vance Clay Loam, 10 to 25 percent slopes, severely eroded	6	3
Vance Clay Loam, 2 to 10 percent slopes, severely eroded	6	3
Vance Sandy Clay Loam, 6 to 10 percent slopes, eroded	6	3
Vance Sandy Loam, 10 to 15 percent slopes, eroded	6	3
Vance Sandy Loam, 15 to 25 percent slopes, eroded	6	3
Vance Sandy Loam, 2 to 6 percent slopes	4	3
Vance Sandy Loam, 6 to 10 percent slopes	5	3
Vance Sandy Loam, 6 to 10 percent slopes, eroded	6	3
Varina Fine Sandy Loam, 0 to 2 percent slopes	2	3
Varina Fine Sandy Loam, 2 to 6 percent slopes	2	3
Varina Loamy Fine Sand, 0 to 2 percent slopes	2	3
Varina Loamy Fine Sand, 2 to 6 percent slopes	2	3
Varina Loamy Sand, 0 to 2 percent slopes	2	3
Varina Loamy Sand, 2 to 6 percent slopes	2	3
Varina Loamy Sand, 6 to 10 percent slopes	3	3
Varina Sandy Loam, 0 to 2 percent slopes	2	3
Varina Sandy Loam, 2 to 6 percent slopes	2	3
Varina Sandy Loam, 2 to 6 percent slopes, eroded	3	3
Vaclude-Ailey Complex, 15 to 25 percent slopes	6	3
Vaclude-Ailey Complex, 6 to 15 percent slopes	6	3
Vaclude-Udorthents Complex	6	5
Vaclude and Blaney Loamy Sands, 10 to 15 percent slopes	6	3
Vaclude and Blaney Loamy Sand, 2 to 6 percent slopes	6	3
Vaclude and Blaney Loamy Sand, 6 to 10 percent slopes	6	3
Vaclude Gravelly Loamy Sand, 10 to 15 percent slopes	6	3
Vaclude Gravelly Loamy Sand, 2 to 6 percent slopes	6	3
Vaclude Gravelly Loamy Sand, 6 to 10 percent slopes	6	3
Vaclude Loamy Sand, 10 to 15 percent slopes	6	3
Vaclude Loamy Sand, 10 to 15 percent slopes, eroded	6	3
Vaclude Loamy Sand, 10 to 25 percent slopes	6	3
Vaclude Loamy Sand, 15 to 20 percent slopes, eroded	6	3
Vaclude Loamy Sand, 15 to 25 percent slopes, eroded	6	3
Vaclude Loamy Sand, 2 to 6 percent slopes	6	3
Vaclude Loamy Sand, 2 to 6 percent slopes, eroded	6	3
Vaclude Loamy Sand, 2 to 6 percent slopes, Thick Surface	6	3
Vaclude Loamy Sand, 6 to 10 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Vaucluse Loamy Sand, 6 to 10 percent slopes, eroded	6	3
Vaucluse Loamy Sand, Gently Sloping Thick Surface Phase	6	3
Vaucluse Loamy Sand, Sloping Thick Surface Phase	6	3
Vaucluse Loamy Sand, Thick Surface, 10 to 15 percent slopes	6	3
Vaucluse Loamy Sand, Thick Surface, 6 to 10 percent slopes	6	3
Vaucluse Loamy Sand, Thick Surface, 6 to 15 percent slopes	6	3
Vaucluse Sand, 10 to 15 percent slopes	6	3
Vaucluse Sand, 10 to 15 percent slopes, eroded	6	3
Vaucluse Sand, 15 to 25 percent slopes, eroded	6	3
Vaucluse Sand, 2 to 6 percent slopes	6	3
Vaucluse Sand, 6 to 10 percent slopes	6	3
Vaucluse Sand, 6 to 10 percent slopes, eroded	6	3
Vaucluse Sand, Gravelly Variant, 10 to 15 percent slopes, eroded	6	3
Vaucluse Sand, Thick Surface, 10 to 15 percent slopes	6	3
Vaucluse Sand, Thick Surface, 2 to 6 percent slopes	6	3
Vaucluse Sand, Thick Surface, 6 to 10 percent slopes	6	3
Vaucluse Sandy Loam, 3 to 8 percent slopes, eroded	6	3
Vaucluse Sandy Loam, 6 to 10 percent slopes, severely eroded	6	3
Vaucluse Sandy Loam, Eroded Sloping Phase	6	3
Vaucluse Sandy Loam, Eroded Strongly Sloping Phase	6	3
Vaucluse Sandy Loam, Gently Sloping Phase	6	3
Vaucluse Sandy Loam, Moderately Steep Phase	6	3
Vaucluse Sandy Loam, Sloping Phase	6	3
Vaucluse Sandy Loam, Strongly Sloping Phase	6	3
Vaucluse Soils, 10 to 15 percent slopes, eroded	6	3
Vaucluse Soils, 10 to 25 percent slopes	6	3
Wadmalaw Fine Sandy Loam	6	1
Wadmalaw Fine Sandy Loam, Undrained	6	6
Wadmalaw Variant Loamy, Fine Sand	3	1
Wadmalaw Variant Loamy, Fine Sand, Undrained	6	6
Wagram Loamy Fine Sand, 0 to 6 percent slopes	6	3
Wagram Loamy Sand, 0 to 2 percent slopes	6	3
Wagram Loamy Sand, 10 to 15 percent slopes	6	3
Wagram Loamy Sand, 2 to 6 percent slopes	6	3
Wagram Loamy Sand, 6 to 10 percent slopes	6	3
Wagram Sand, 6 to 10 percent slopes	6	3
Wagram Sand, 0 to 6 percent slopes	6	3
Wagram Sand, 10 to 15 percent slopes	6	3
Wagram Sand, 2 to 6 percent slopes	6	3
Wahee Fine Sand	3	2
Wahee Fine Sandy Loam	3	2
Wahee Fine Sandy Loam, Undrained	6	6
Wahee Fine Sandy Loam VIII	6	2
Wahee Loam	3	2
Wahee Sandy Loam	3	2
Wahee Sandy Loam, 0 to 4 percent slopes	3	2
Wahee Sandy Loam, Sandy Substratum II	3	2

SOIL NAME	CLASS	
	CROP	TIMBER
Wahee Vary Fine Sandy Loam	3	2
Wakulla Sand, 0 to 2 percent slopes VII	6	3
Wando Fine Sand, 0 to 6 percent slopes	6	3
Wando Loamy Fine Sand, 0 to 6 percent slopes	6	3
Wando Sand	6	3
Wando Sand, 0 to 6 percent slopes	6	3
Watauga Fine Sandy Loam, 10 to 25 percent slopes, eroded	6	3
Watauga Fine Sandy Loam, 2 to 6 percent slopes, eroded	2	3
Watauga Fine Sandy Loam, 25 to 40 percent slopes	6	3
Watauga Fine Sandy Loam, 6 to 10 percent slopes, eroded	5	3
Wateree Sandy Loam, 10 to 25 percent slopes	6	3
Wateree-Rion Complex, 15 to 40 percent slopes	6	3
Wateree-Rion Complex, 6 to 15 percent slopes	6	3
Wedowee Loamy Sand, 10 to 30 percent slopes	6	3
Wedowee Loamy Sand, 2 to 6 percent slopes	3	3
Wedowee Sandy Loam, 10 to 15 percent slopes	6	3
Wedowee Sandy Loam, 10 to 25 percent slopes, eroded	6	3
Wedowee Sandy Loam, 2 to 6 percent slopes	3	3
Wedowee Sandy Loam, 6 to 10 percent slopes	6	3
Wehadkee and Chewacla Silt Loams	3	1
Wehadkee and Chewacla Silt Loam, Undrained	6	6
Wehadkee and Chewacla Soils	6	2
Wehadkee and Johnston Soils	6	2
Wehadkee Silt Loam	6	1
Wehadkee Silt Loam, Undrained	6	6
Wehadkee Soils	6	1
Wehadkee Soils, Undrained	6	6
Wehadkee-Chastain Association	6	2
Wehadkee-Chastain Association, Undrained	6	6
Wehadkee-Chewacla Complex	3	1
Wehadkee-Chewacla Complex, Undrained	6	6
Wickham Clay Loam, 6 to 10 percent slopes, severely eroded	6	2
Wickham Fine Sandy Loam, 0 to 2 percent slopes	1	2
Wickham Fine Sandy Loam, 2 to 6 percent slopes	2	2
Wickham Fine Sandy Loam, Gently Sloping Phase	2	2
Wickham Fine Sandy Loam, Sloping Phase	5	2
Wickham Sandy Clay Loam, 6 to 10 percent slopes, severely eroded	6	3
Wickham Sandy Loam, 0 to 2 percent slopes	1	2
Wickham Sandy Loam, 10 to 15 percent slopes, eroded	6	2
Wickham Sandy Loam, 10 to 25 percent slopes, severely eroded	6	2
Wickham Sandy Loam, 15 to 25 percent slopes, eroded	6	2
Wickham Sandy Loam, 2 to 10 percent slopes, eroded	5	2
Wickham Sandy Loam, 2 to 6 percent slopes	2	2
Wickham Sandy Loam, 2 to 6 percent slopes, eroded	2	2
Wickham Sandy Loam, 6 to 10 percent slopes, eroded	5	2
Wickham Sandy Loam, 6 to 15 percent slopes, eroded	6	2
Wicksburg Loamy Fine Sand, 0 to 6 percent slopes	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Wicksburg Loamy Sand, 0 to 2 percent slopes	6	3
Wicksburg Loamy Sand, 2 to 6 percent slopes	6	3
Wilkes Complex, 10 to 15 percent slopes	6	4
Wilkes Complex, 15 to 35 percent slopes	6	4
Wilkes Complex, 15 to 35 percent slopes, eroded	6	4
Wilkes Complex, 2 to 6 percent slopes	6	4
Wilkes Complex, 6 to 10 percent slopes	6	4
Wilkes Complex, 6 to 15 percent slopes, eroded	6	4
Wilkes Fine Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Wilkes Fine Sandy Loam, 15 to 40 percent slopes	6	4
Wilkes Fine Sandy Loam, 15 to 40 percent slopes, eroded	6	4
Wilkes Fine Sandy Loam, 2 to 6 percent slopes, eroded	6	4
Wilkes Fine Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Wilkes Fine Sandy Loam, 6 to 15 percent slopes	6	4
Wilkes Sandy Loam, 10 to 15 percent slopes	6	4
Wilkes Sandy Loam, 10 to 15 percent slopes, eroded	6	4
Wilkes Sandy Loam, 15 to 25 percent slopes, eroded	6	4
Wilkes Sandy Loam, 15 to 30 percent slopes	6	4
Wilkes Sandy Loam, 15 to 35 percent slopes	6	4
Wilkes Sandy Loam, 15 to 40 percent slopes	6	4
Wilkes Sandy Loam, 2 to 10 percent slopes	6	4
Wilkes Sandy Loam, 2 to 6 percent slopes	1	4
Wilkes Sandy Loam, 6 to 10 percent slopes	6	4
Wilkes Sandy Loam, 6 to 10 percent slopes, eroded	6	4
Wilkes Sandy Loam, 6 to 15 percent slopes	6	4
Wilkes Sandy Loam, 6 to 15 percent slopes, eroded	6	4
Wilkes Sandy Loam, Eroded Moderately Steep Phase	6	4
Wilkes Sandy Loam, Eroded Sloping Phase	6	3
Wilkes Sandy Loam, Eroded Steep Phase	6	4
Wilkes Sandy Loam, Eroded Strongly Sloping Phase	6	4
Wilkes Sandy Loam, Gently Sloping Phase	6	4
Wilkes Sandy Loam, Moderately Steep Phase	6	4
Wilkes Sandy Loam, Sloping Phase	6	4
Wilkes Sandy Loam, Steep Phase	6	4
Wilkes Sandy Loam, Strongly Sloping Phase	6	4
Wilkes Soils, 15 to 40 percent slopes	6	4
Williman Loamy Fine Sand	3	2
Williman Loamy Fine Sand, Undrained	6	6
Winnsboro Fine Sandy Loam, 10 to 15 percent slopes	6	4
Winnsboro Fine Sandy Loam, 2 to 6 percent slopes	3	4
Winnsboro Fine Sandy Loam, 6 to 10 percent slopes	5	4
Winnsboro Sandy Loam, 10 to 25 percent slopes	6	4
Winnsboro Sandy Loam, 2 to 6 percent slopes	3	4
Winnsboro Sandy Loam, 6 to 10 percent slopes	5	4
Witherbee Fine Sand	6	2
Witherbee Sand	6	2
Worsham Fine Sandy Loam	6	3

SOIL NAME	CLASS	
	CROP	TIMBER
Worsham Fine Sandy Loam, 0 to 6 percent slopes	6	3
Worsham Loam, 1 to 4 percent slopes	6	3
Worsham Sandy Loam, 0 to 6 percent slopes	6	3
Worsham Sandy Loam, 2 to 6 percent slopes, eroded	6	3
Worsham Sandy Loam, 2 to 6 percent slopes	6	3
Worsham Sandy Loam, 6 to 15 percent slopes	6	3
Worsham Sandy Loam, 6 to 15 percent slopes, eroded	6	3
Worsham Sandy Loam, Gently Sloping Phase	6	3
Worsham Silt Loam, 0 to 6 percent slopes	6	3
Yemassee Loamy Fine Sand	1	2
Yemassee Sandy Loam	1	2
Yemassee Variant Loamy Sand	1	2
Yonges Fine Sandy Loam	2	1
Yonges Fine Sandy Loam, Undrained	6	6
Yonges Loamy Fine Sand	3	1
Yonges Loamy Fine Sand, Undrained	6	6
Yonges-Argent Association	3	1

Section 5. Listing of Timberland Provinces with Listing of Counties in Each Province.

MARKETING PROVINCES

Four marketing provinces were established relative to prices paid for pine stumpage in all counties. These “marketing areas” or provinces are listed below.

Coastal Plain

Allendale	Charleston	Florence	Marion
Bamberg	Clarendon	Georgetown	Marlboro
Barnwell	Colleton	Hampton	Orangeburg
Beaufort	Darlington	Horry	Sumter
Berkeley	Dillon	Jasper	Williamsburg
Calhoun	Dorchester	Lee	

Fall Line/Sand Hills

Aiken	Kershaw
Chesterfield	Lexington
Fairfield	Richland

Western Piedmont

Edgefield	Newberry
Greenwood	Saluda
McCormick	

Piedmont/Blue Ridge

Abbeville	Chester	Laurens	Spartanburg
Anderson	Greenville	Oconee	Union
Cherokee	Lancaster	Pickens	York

**117-1840.3. Discount for Subdivided Land.**

Code Sections 12-43-224 and 12-43-225 of the South Carolina Code of Laws provides a discount from market value for subdivided land.

For purposes of Code Sections 12-43-224 and 12-43-225, a subdivision is a tract of land which has been divided by a developer into separate parcels or lots with suitable streets, roadways, open areas, and appropriate facilities for development as residential, commercial or industrial sites that have been surveyed and a plat recorded with the appropriate county official.

A developer is someone who owns 10 or more building lots which are offered for sale in a subdivision on December 31 of the year immediately preceding the calendar year in which the developer wishes the discount to apply.

In order for the provisions of Sections 12-43-224 and 12-43-225 of the Code to apply, the owners of such real property or their agents must make written application before May 1st of the tax year in which the multiple lot ownership discount value is claimed. The application shall be made to the County Assessor upon forms provided by the county and approved by the Department. The failure to apply is treated as a waiver of the discount for that year.

Code Section 12-43-224 allows the current fair market value of the land to be discounted because the subdivided parcels will be sold over a period of years. The discount rate consists of the appropriate interest rate and effective tax rate. This rate is used to discount the value over the period it will take to sell the lots. Code Section 12-43-225 allows a further discount to the value of the land. This further discounted value is determined by dividing the total number of platted building lots into the value of the entire parcel as undeveloped property and subtracting the result from the value of each lot as determined under Code Section 12-43-224. The difference between the value of each parcel as undeveloped property and the value of each parcel determined under Code Section 12-43-224 is then subtracted from each lots already discounted value under Code Section 12-43-224.

To the extent that a county undergoes a reassessment program, the value of the subdivided land must be recalculated.

In order to calculate the discount, the following information is necessary.

A. The value of the undivided parcel of undeveloped land assuming that the land was not subdivided.

B. An interest rate. This interest rate is the typical interest rate charged by developers within the county to purchasers of lots when the purchase is financed by the developer or, in the

absence of financing by the developer, the typical interest rate charged by local savings and loans institutions for mortgages for new homes. In the year in which the next reassessment is implemented, the interest rate is changed to the rate determined for that year.

C. The effective tax rate for the tax district in which the lots are located. The tax rate used by the Assessor must be uniform in the tax district. In the year in which the next reassessment is implemented, the tax rate is changed to the rate in effect for that year.

D. A period over which it is anticipated that the lots will be sold. The Assessor shall determine a reasonable number of years for the developer to sell the platted lots based on the best evidence available such as sales history of the subdivided lots in question. However, this period may not exceed seven years.

E. A market value for the property. For this purpose, each subdivided lot is valued separately. The market value used by the Assessor must be the value used for the year in which the last reassessment was implemented. If all property in the county is reassessed, the market value for the lots will be changed to the current market value determined as of the year the new reassessment values are implemented.

To determine the discounted value of each subdivided lot, the market value of each lot (item (E) above) is reduced by a discount rate obtained by using the factors in items (B) and (C) above to obtain a discounted value for all the subdivided lots under Section 12-43-224 of the Code. The discount rate is applied over the period provided in (D) above. This calculation is designed to determine what the present value of the lots is. Present value refers to the economic principle that a dollar received today is worth more than a dollar received tomorrow. It is future value discounted to its value today. In order to determine the “present value” of a transaction, a discount rate (such as the one provided in Code Section 12-43-224) is applied to determine the worth of future benefits in today’s dollars.

The reduced value of each lot as determined under Section 12-43-224 of the Code is further reduced by the provisions of Section 12-43-225 of the Code. This further discounted value is determined by dividing the total number of platted building lots into the value of the entire parcel as undeveloped property and subtracting the result from the value of each lot as determined under Code Section 12-43-224. The difference between the value of each parcel as undeveloped property and the value of each parcel determined under Code Section 12-43-224 is then subtracted from the each lot’s already discounted value under Code Section 12-43-224.

The following is an example of the procedure used to compute the discounted value.

**EXAMPLE:**

Step 1: Determine the value of the land as an undivided parcel. For purposes of this example, assume the land as a whole has a fair market value of \$1,000,000.

Step 2: Determine how many lots the land will be subdivided into and the value of these lots. For purposes of this example, assume that there are 100 lots appraised at \$20,000 a lot for a total value of \$2,000,000.

Step 3: Estimate the number of years it will take to sell the lots and divide the number of lots by the number of years it will take to sell the lots to determine how many lots will be sold each year. For purposes of this example, assume that it will take 5 years to sell the lots. 100 lots divided by a 5 year sellout period means that 20 lots will be sold each year.

Step 4: Determine the amount of proceeds that will be generated by the sale of 20 lots each year. The value of each lot is \$20,000 and it is estimated that 20 lots will be sold each year, therefore, the proceeds generated each year would be \$400,000.

Step 5: Determine the discount rate that is to be applied to the yearly proceeds to determine the present value of those proceeds. The components of the discount rate to be applied to subdivided land under Section 12-43-224 of the Code are:

a. an interest rate. For purposes of this example, assume an interest rate of 6%.

b. the effective tax rate for the tax district that the lots are located in. For purposes of this example assume that the effective tax rate is 2% determined as follows: 332 mills x .06 assessment ratio (the constitutionally prescribed assessment ratio for this type of property) = .01992 which is rounded up to 2%

This results in a discount rate of 8%.

Step 6. Determine the value of each lot as follows:

a. Determine the present worth of \$1.00 in a year by applying a 8% discount rate for 5 years (the period over which the lots will be sold) to get a total of 3.99271. This is the value of receiving \$1 each year for 5 years. The present value for that \$5.00 dollars is \$3.99 (rounded).

b. Determine the current value of the lots by multiplying 3.99271 x the amount of proceeds generated from the sale of 20 lots (\$400,000 of income each year.)

c. Determine the total discounted value for the sale of all lots by multiplying the discounted value of 3.99271 x 400,000 to get a total value of \$1,597,084 for all the lots.

d. Divide the total discounted value of all the lots (\$1,597,084) by the total number of lots (100) to determine the discounted value of each lot.  $\$1,597,084/100 = \$15,970.84$

Step 7. Determine the further discount allowed by Section 12-43-225 as follows:

a. Divide total number of platted building lots (100) into the value of the entire parcel as undeveloped real property. Assume for purposes of example that value of entire parcel is \$1,000,000. Divide  $100/\$1,000,000 = \$10,000$  per lot.

b. Subtract value of each lot as parcel of undivided land (\$10,000) from the value of each lot as determined under Section 12-43-224 (\$15,970.84).

c. Reduce the discounted value of each lot (\$15,970.84) by 100% of the difference (\$5,970.84) to determine the reduced value of each lot.  $\$15,970.84 - \$5,970.84 = \$10,000$

**HISTORY: Added by State Register Volume 28, Issue No. 6, eff June 25, 2004. Amended by State Register Volume 28, Issue No. 8, eff August 27, 2004.**