Introduction

The purpose of the Schedule of Values is to document the methods and procedures used to develop the assessed values for property during the 2006 reappraisal. These methods, procedures and rules will be used to value property until the next county wide reappraisal. This valuation schedule reflects the current market conditions, so that it is possible to determine the current market values of the subject properties. The goal of any reappraisal is to develop the market value for each property in the jurisdiction. Market value is defined as the most probable price a property will bring between a willing buyer and a willing seller, both of which are knowledgeable about the possible uses of the property.

The first part of the schedule is an overview of the mass appraisal process. A brief explanation of appraisal methods and how they are used in mass appraisal are included in this section... Included are definitions of appraisal procedures and schedules for depreciation, land valuation and building cost calculation. Finally, the methods used to insure that a mass appraisal is equitable and accurate are detailed in section one. These methods include assessment performance measurements such as ratio studies, statistical testing, and field reviews.

The remainder of the schedule details the procedures for maintaining the data base of information about real estate in Buncombe County which is the foundation of the mass appraisal process. The schedule contains separate sections outlining the procedures for listing commercial, residential, manufactured housing, miscellaneous structures, land and special use properties. Also included in a separate section are the schedules and rules for present use valuation.

In the appendixes of this manual are sections on the property class coding system, a separate list of all rates, depreciation tables, land tables, relevant portions of the Machinery Act and appraisal standards form the Appraisal Board.

Appraisal Methods

The Three Approaches to Value

The three approaches to value are: the sales comparison approach, the cost approach and the income approach. All three approaches to value are not equally relevant to every type of property. For example the income approach is not the best method for valuing single family residential properties because they are not usually purchased for income production. Buyers primarily purchase single family residences for use as a home. The cost approach is not the best method to use in valuing vacant land or older construction. The cost approach uses replacement cost new minus depreciation to value improvements therefore it is not useful for vacant land valuation. Estimating the amount of depreciation on an older structure can also be difficult when using the cost approach to value. The sales comparison approach is limited because of the lack of sales data when used to value special use properties such as government buildings, schools, churches or public parks.

The method used for Buncombe County mass appraisal is a combination of all three methods. The data on each improved property is used to develop the replacement cost new of the structure (cost) which is then depreciated for age and condition (cost), and finally adjusted by neighborhood based on the recent sales in that neighborhood (sales comparison). In addition, income information is analyzed to determine the reasonableness of property values. The appraiser must consider all aspects of the property and choose the best method to value the property. The strengths of each approach to value and the amount and reliability of the data used to value the property are important considerations.

Economic Principles

All appraisals both individual appraisals and mass appraisals are based on the three approaches to value. These approaches to value are based on the following economic principles of value:

Anticipation - Value is the present value of all anticipated future benefits of the property.

Balance - The highest market value results when the size of improvements is proportional to the land. Example: Commercial land selling for $500,000 per acre would not be used as a mobile home site.

Change - The market is never constant.

Competition - A neighborhood can only support a limited number of department stores, markets, gas stations and shopping centers.

Conformity -The maximum value is reached in neighborhoods where properties are similar.

Consistent Use - Land and improvements must be valued based on a single use. The building may have a negative value if the highest and best use for the land is commercial.

Economic Principles

Contribution -The value of a component depends on its contribution to the property.

Increasing and Decreasing Returns – Additional investment of capital produces increased returns to a point then the return on capital diminishes.

Progression and Regression - The value of a lower priced property is increased when located near higher priced properties (progression). The value of a high cost property is lowered when it is located in a lower priced area (regression).

Substitution - Property value is set by the cost of acquiring an equally desirable substitute.

Supply and Demand - The price of property varies based on supply and demand.

Surplus Productivity – The income earned by the land after the costs of labor, management and capital.

SALES COMPARISON APPROACH

Description of Sales Comparison Approach

The sales comparison approach to value estimates market value by comparing recently sold properties to the subject property. These comparable sales are adjusted for differences from the subject to estimate market value. The comparable properties must be a possible substitute for the subject property because this appraisal method is based on the principle of substitution that "a property's value tends to be set by the cost of acquiring an equally desirable and valuable substitute property, assuming no costly delay" (Property Assessment Valuation page 22).

The procedures used for single property appraisal using the sales comparison approach are:

1. Research, collect, verify and analyze sales data on comparable properties.
2. Select the appropriate units of comparison between the subject and comparables.
3. Determine from the market contributory value of differences between the subject an the comparables
4. Make adjustments to the comparables for these differences.
5. Correlate the adjusted values of the comparable sales to develop a final estimate of market value.

The computer assisted mass appraisal system enables the sales comparison approach to be applied to a larger population of properties. Hundreds of sales are analyzed and used to value thousands of properties. This process begins by stratifying properties by neighborhood and type so that similar properties are compared to each other. For example a rural area with a mixture of house types is not compared to a gated golf community. Sales of commercial and industrial use properties are not used to develop values for residential properties.

COST APPROACH

Description of Cost Approach to Value

The cost approach to value is based on the principle of substitution. The principle of substitution states that an informed purchaser will pay no more for a property than the cost to obtain an acceptable substitute without a costly delay. The cost approach first calculates the cost of land comparable to the subject property. Then the building cost is calculated, producing a value for the structure as if new. The depreciation applicable to the subject is subtracted from the cost of the new building. The cost of land, building and improvements are added to produce an estimate of value. The cost approach is especially useful to value new construction where depreciation is not a major factor. In addition, special types of construction such as industrial buildings, government buildings and churches that may not have sales or income information available to use in the appraisal process can be valued using the cost approach. The cost method of valuing property has several steps:

1. The land value of the property (as vacant) is determined.

2. The cost to construct the building is calculated.

3. The amount of accrued depreciation is estimated and subtracted from the building cost.

4. The cost of the site improvements is then calculated.

5. The accrued depreciation is estimated and subtracted from the improvements.

6. The depreciated building and improvement cost is added to the land value to estimate the value for the entire property.

COST APPROACH

Site Valuation

The first step in valuing property using the cost approach is to value the property as if vacant. There are five generally accepted methods of valuing a site as if vacant these methods are**:**

1. **Direct sales Comparison Method**: Recent sales of vacant land are gathered, analyzed, and verified for comparison to the subject site. An appropriate unit of comparison is chosen and adjustments are made for differences such as location, physical characteristics, and time of sale. These adjustments are applied to the comparable sites that have sold to produce an indicated value of the land.

2. **Abstraction or allocation method:** Improved parcels are analyzed for a logical relationship between land value and improvement value. In the abstraction method, the depreciated replacement cost of the improvements is subtracted from the sales price. The difference is an indication of land value for that property. The allocation method uses sales of improved properties to develop a ratio of the land value to the total sales price. Depreciated replacement costs are used to develop the ratio, and then typical ratios are applied to other parcels to develop an indication of value.

3. **Development of anticipated use method:** The estimated costs to fully develop a site to its highest and best use are subtracted from the projected sales prices to develop an indication of the value for the land in its raw or undeveloped state.

4. **Capitalization of ground rent:** Gross rent is estimated and expenses are subtracted to give net income. Net income is capitalized into an indication of total value from the ground rents. The income from the improvements is subtracted from the total net income to produce the income attributable to the land. The income from the land is capitalized, and an indication of the value for the land is developed.

5. **Land residual capitalization method**: A new building, either actual or hypothetical, is projected onto the land. This use represents the most profitable use of the land. The procedure for this method follows the steps of the capitalization method after the cost and income for the new improvements is established.

Selection of Land Valuation Method

The allocation method is less direct than the sales comparison method of land valuation and is therefore less accurate. This method is not the best choice to value land if vacant land sales are available. The development of anticipated use method is useful for large tracts of undeveloped land where the highest and best use is to develop the tract. For example this can be land divided into a subdivision or developed for commercial use. The cost of development is subtracted fro potential income to estimate the current cost for the property. This method is not the best for the subject because it is developed to its maximum allowable use. The capitalization of ground rent is best used for income producing property. The subject is residential and estimates of income attributable to the land based on potential income do not produce an accurate estimate of value. The land residual is best used when the building value can be accurately estimated. The subject building is not new, so this method is not the best choice for valuing the subject property.

All of the land valuations methods mentioned except for the direct sales comparison method require estimates of costs, depreciation and rents. The direct sales comparison method extracts a value from the market with no reliance on supposition. If vacant land sales are available the direct sales comparison method is the best method to use for mass appraisal.

COST APPROACH

Units of Comparison Analysis

There are five units of comparison commonly used to value land sites. These five units of comparison are: front foot, square foot, acre, site and units build able.

Front foot: The front foot method is primarily used for commercial property. Frontage on a road or highway increases exposure for commercial property.

Square foot: The square foot method is used for irregular shaped lots where frontage is not the dominant factor.

Acre: The acre method is used to value large acreage tracts. This is the method most often used for large industrial, commercial or farm tracts.

Site: The site method is primarily used to value subdivision lots where no significant differences in value can be contributed to the size of lot.

Units buildable: This method is used when a site is sold on the basis of the number of units that can be built on the site. The number of units that can be physically built on a site can differ from the number of legally permitted units. When this method is used for land valuation, setbacks, zoning, deed restrictions, topography, and market demand must be considered by the appraiser.

Each of the land valuation methods will produce an accurate value. The appraiser must choose the method to use based on the type of property being appraised.

Building Costs

After the land value is set the next step in the cost approach is the valuing of all improvements based on replacement cost new. This process takes the information on each structure and values the structure based on the current cost of construction. The costs are developed from information gathered by national cost manuals and from local builders, realtors and developers. The next step in the cost approach to value is to subtract the accrued depreciation from the replacement cost new. This process is done by means of depreciation tables that are developed in the same manner as the cost tables. The depreciation is calculated based on the effective age of the structure. The effective age is based on the condition of the improvement. For example, if a structure was built in 1920 but was renovated in 2002, its effective age is less than a similar structure of the same age that has not been maintained. The final step in the cost approach to value is to add all improvement values to the land value to develop the total cost of the property.

INCOME APPROACH

Description of Income Approach to Value

The income approach to value is based on the principles of substitution and anticipation. The income approach produces a value based on the investment value of the property. The income approach is not the preferred way to value single-family residences, primarily because rental information is difficult to find in many residential areas. The lack of income data can make this approach to value difficult or invalid.

The price paid for an income producing property is no more than the amount of investment required to provide a desirable return on the investment. The rental market is analyzed to determine the return investors expect from various types of property. This process includes estimating income by collecting local rental information and expense data, development of accurate capitalization rates, and the capitalization of net income into an indication of value. The procedure for the income approach is:

1. Estimate the potential gross income.
2. Deduct of vacancy and collection loss.
3. Add miscellaneous income to get the effective gross income.
4. Determine operating expenses.
5. Deduct operating expenses from effective gross income to determine net operating income before discount, taxes and recapture.
6. Select the proper capitalization rate.
7. Determine the proper capitalization procedure.
8. Capitalize the net operating income to determine the value.

Example:			
	Potential Gross Income		$65,500
	Vacancy and Collection Loss	-	5,000
			$60,500
	Miscellaneous Income	+	2,000
	Effective Gross Income		$62,500
	Operating Expenses	-	$22,000
	Net Operating Income		$40,500
	Capitalization Rate		(example 10%)
	Estimated Value of Property		$405,000

Highest and Best Use

Definition of Highest and Best Use

Highest and best use is defined as "that use which will generate the highest net return to the property over a period of time.'' (Property Assessment Valuation page 31). All three approaches to value must consider highest and best use as the primary factor in appraising property. The highest and best use must be legally permitted, physically possible, and economically feasible.

Legally Permitted Use: The legal use of a property is the use permitted by the deed restrictions and zoning. For example, if there are no zoning restrictions are present in a neighborhood, but deed restrictions limit the uses of the site to single-family residential dwellings of at least 1300 square feet. The deed restrictions also state that only one residence can be built per lot. The property is limited to one single family residence per lot as its highest and best use.

Physically Possible Use: To be physically possible, the use must fit on the subject lot and meet all size requirements. In the previous example the deed restrictions require the structure to be at least 1300 square feet on one level, but no more than two stories in height. To be physically possible the lot must be large enough to allow for the construction of a 1300 square foot dwelling and meet all setbacks.

Economically Feasible Use: To be economically feasible, the use must provide the highest net return to the land over a period of time. In the previous example only a single-family residence is allowed due to deed restrictions. No other improvements are allowed and building them would not give a return on the investment. Selling the land as a vacant site would not provide a return on the investment until the time of sale. The only legally permitted, physically possible and economically feasible use in the previous example is a single-family residence.

The Mass Appraisal Process

A mass appraisal is the process of valuing a large number of properties, usually all the properties in the assessing jurisdiction, such as Buncombe County. The general definition of mass appraisal is "the process of valuing a universe of properties as of a given date, in a uniform order, utilizing standard methodology, employing a common reference for data, and allowing for statistical testing". (Property Assessment Valuation page 285). This is the process used to assess real estate for tax purposes.

Mass appraisal is similar to fee appraisal but it is done on a larger scale. The mass appraisal process assesses a large number of properties as of a specified date, using standard procedures, and gives consideration to the appraisal process to produce equity of values for similar properties. The mass appraisal process analyzes hundreds of sales to develop information used to value thousands of properties.

The first step in mass appraisal is to divide the subject properties into neighborhoods or special classes. For example, commercial and special use properties are separated from residential properties. The properties can be further stratified by area, type, age or use. This process allows the appraiser to compare like properties. Commercial hotels are not compared to strip malls or office buildings. Commercial properties are stratified by location and use. Residential properties are divided by location, age and condition and refinements.

The land values for each neighborhood are developed by the appraiser assigned to that area. This is done by analyzing sales data for the last four years. If no data exists for a neighborhood, the appraiser uses data from a comparable neighborhood.

Once the land values are set the appraiser reviews the value for the improved properties based on the cost and depreciation schedules developed from the local market. This portion of the schedule is developed from information gathered from local builders, developers, realtors and contractors. The information gathered locally is compared to cost manuals such as Marshall and Swift to check for reasonableness.

The next step for the appraiser is analyzing the sales of improved properties by neighborhood within their area. Two dwellings that are exactly alike may sell for different amounts based on their location. The appraiser applies a neighborhood adjustment to reflect the sales of properties in that area. The neighborhood adjustment is an adjustment for location. This adjustment can be neutral, plus or minus. Anything over 100 is a plus for location, 100 is neutral, less that 100 is a negative adjustment. The neighborhood factor takes the most time and effort. The appraiser will run hundreds of sales reports and spend hours on each neighborhood before the factor is finalized

Introduction to Assessment Performance Measurement

The final step in mass appraisal is statistical testing, or assessment performance measurement. Specific mathematical and statistical methods are used to test the final values. These procedures can produce better and more consistent value estimates. These value estimates can be statistically verified, and the quality of the mass appraisal results can be statistically evaluated utilizing the experience of the appraisal staff. Mass appraisal techniques use applied statistics, based on the collection and analysis of local statistics. Any large deviation from the norm can generate more detailed examination of the affected properties and their assessments. For example, if twenty properties out of one hundred in a neighborhood are out of the normal range of value for that neighborhood, the appraiser will perform a more detailed review of those properties in order to find out why and make adjustments to those properties as needed.

One of the primary responsibilities of the Assessor's Office is to estimate the market value of the properties within Buncombe County. The integrity of property values depends on the accuracy and efficiency of these values. Two aspects of the reappraisal must be measured: appraisal level and appraisal uniformity, or accuracy and equity. Assessment performance measurements are used to test the equity and accuracy of all assessed property values.

Appraisal Level

Ratio Study

One performance measurement that measures appraisal level is the ratio study. The assessment ratio expresses the relationship between a property's assessment and its sale price or market value. Some sales are more useful than others in a ratio study. Qualified sales are sales that have been verified by MLS, the buyer, seller or their agent. Unqualified sales are sales based on limited information such as revenue stamps or deed information. In addition, sales that do not meet the guidelines of The Department of Revenue are considered unqualified. The sales ratio is developed by dividing the assessed value by the sale price. For example, if the sale price is $100,000 and the assessment is $70,000, the sales ratio is .70 or 70%.

Each county assessor's office is required to submit the information for a ratio study once each quarter to the North Carolina Department of Revenue. The North Carolina Department of Revenue sends a list of randomly chosen deeds to each tax department. These deed transfers represent sales in the county. Information about these deeds is gathered and sent to the Department of Revenue. This information is used by the Department of Revenue to calculate the sales ratio. The sales ratio is the ratio of sale price to assessment. The perfect sales ratio is 100%. If the sales ratio is over 100%, sale prices for the properties in the study are less that their assessed values. If the sales ratio is less than 100%, sale prices for properties in the ratio study are more than their assessments. The State of North Carolina has a legally mandated, assessment ratio at which properties should be assessed. How closely the assessments in Buncombe County come to this ratio is called assessment accuracy, or the degree to which each property is assessed at the appropriate percentage of market value. In North Carolina, this legal ratio is 100 percent of market value.

Introduction to Assessment Performance Measurement

Appraisal Level

Ratio Study (Continued)

Assessment level is often indicated by the median level. For example, if the legal ratio in a jurisdiction is 100 percent, and the median assessment level in the jurisdiction is 64 percent, the statutory requirement is not being met. The ratio study is a tool for the analysis of assessment accuracy.

The ratio study process is also used between reappraisals to track trends in neighborhoods or specific types of properties. For example, if two years after a reappraisal rural land sales show that the assessment to sales ratio is 70%, the trend indicted by the sales ratio is an increase in sales price of 30%. During the reappraisal process sales ratios are used to develop neighborhood adjustments, find problem areas and individual properties that are not in the normal range of value.

Assessment Uniformity

Coefficient of Dispersion

Appraisal uniformity relates to the equitable assessment of individual properties within neighborhoods or groups and between different types of properties. For example, if all residential properties are valued at 70% of their market value but commercial properties are valued at 100% of their market value, the assessments are not uniform and a higher tax burden is being carried by the commercial properties. One method of measuring uniformity is the coefficient of dispersion, or COD. This is a complex statistical process that is calculated based on the average absolute deviation from the median as a percentage. Low CODs (15.0 or less) show excellent appraisal conformity. A high COD indicates less conformity between properties or groups.

The International Association of Assessing Officers "Standard on Assessment-Ratio Studies" is considered the standard for jurisdictions in which current market value is the basis for assessment. (See "Policy Statements: International Association of Assessing Officers," page 8b, adopted January 25, 1983.) These standards presuppose a budget sufficient to hire competent personnel and apply sound assessment procedures as well as the availability of certain basic data, such as an adequate sample size. The recommendations made in the IAAO "Standard on Assessment-Ratio Studies" are:

a. among strata, the level of assessment in each stratum should be within 5 percent of the overall assessment ratio of the jurisdiction;
b. within single-family residential strata, CODs should be less than 15 percent,
c. within strata of income-producing property, CODs should be less than 15 percent;
d. within other strata, such as vacant lots, farms, and acreage, CODs should be less than 20 percent.

Introduction to Assessment Performance Measurement

Assessment Uniformity

Price - related Differential

The other method of measuring appraisal conformity used most often is the price-related differential or PRD. The price-related differential is a measure of assessment level used to determine if the assessment is progressive or regressive. Regressive appraisals have high value properties under valued in relation to low value properties. For example, if the highest valued properties are valued at 70% of their market value, but lower valued properties are valued at 90% of their market value, the appraisals are regressive. Progressive appraisals value higher properties at a higher percentage of their market value than lower priced properties. The high valued properties valued at 90% of their market value and the lower value properties valued at 70% of their market value is progressive. Both conditions show a lack of conformity between assessments. The PRD is calculated by dividing the mean for a neighborhood by the weighted mean. As a general rule the PRD should range between .98 and 1.03. A lower than the standard PRD (.98) indicates a regressive assessment, a higher than the standard PRD (1.03) indicates a progressive assessment.

Note: Procedure and methodology follows guidelines established by the International Association of Assessing Officers; PROPERTY APPRAISAL AND ASSESSMENT ADMINISTRATION, Copyright 1990. All applicable sections not recited in this text are included by reference.

Schedules Used In Mass Appraisal Programs

The implementation phase of a mass appraisal program involves the valuation of properties in an orderly, timely, and equitable manner. Valuation schedules must accurately reflect current market interactions in order to estimate the current market values of the properties. It is important that care be exercised in validation of these schedules. Once the valuation schedules have been adopted they may not be changed. If the valuation schedules do not accurately reflect the current market, it will not be possible to accurately estimate the current market values of the subject properties.

To accomplish this, the assessor needs, at a minimum, schedules and guidelines for use in the various appraisal areas.

Schedules are developed for:

(1) Land Valuation;
(2) Cost Estimation;
(3) Depreciation Calculation;
(4) Improved Property Valuation;
(5) Income and Expense Ratio Determination, and
(6) Capitalization rate determination.

Land Valuation Schedules

In many cases, land is the most important aspect of real property and it is, therefore, imperative that an easily manageable and accurate methodology for valuing land be established. The varying types and uses of land within a jurisdiction can make this a complicated and difficult task.

The following techniques were employed in developing uniform and equitable valuation schedules. Size adjustment tables were developed for land in each neighborhood based upon the market activity present in the neighborhood. The key to development of size adjustment tables is thus "market response" and sales data must conform to the following factors:

(1) Sales price must be qualified as accurate;
(2) Land must be of the same use type;
(3) Sales must be adjusted for time, and;
(4) Adjustments for location and physical characteristics of the land must be made.

A size adjustment table is a series of adjustments necessary to compensate for differences in lot size. These percentage adjustments are applied to whatever unit of measure is being used.

Schedules Used In Mass Appraisal Programs

Land - Units of Measure

The unit of measure for land can be front foot, square foot, acre, lot, site or tract. For example, assume that ten commercial parcels in the same commercial neighborhood have recently sold and the only difference among them is their depth. The standard lot for this neighborhood has been determined to be 80' x 125'. A number of these standard lots have sold for $20,000 and analysis shows that the standard price per square foot is $2.00, and per front foot is $250.00. Local practice dictates that the price per square foot is the best standard unit of measure.

However, parcels may be valued by any unit of measure convenient for the assessor's use. It is important that the selected unit of measure be the same as those used in the local market. This enables the assessor to quickly determine developing valuation patterns and thus make changes in the valuation schedules in order to accurately reflect the market.

Land - Units of Measure

Front Foot - The front foot unit of measure is used when the frontage of a parcel is determined by the market to be significant. The frontage is the number of feet along the main part of a parcel and is particularly applicable for use where pedestrian traffic is heavy or where the frontage is irregular, as in shoreline property. For these types of parcels, depth is usually not the most important factor. This unit of measure is used primarily in the valuation of residential land, and is denoted as "dollars per front foot."

Square Foot - The square foot, however, is the most widely used land unit of measure. It considers all of the land in a parcel and can, in varying degrees, be used for all types of land. This unit of measure is used primarily in the valuation of commercial land, and is denoted as "dollars per square foot"

Acre - The acre (43,560 square feet) is the primary land unit of measure used in valuing large land areas such as farm land, timber land, mining land, and recreational land. It is denoted as "dollars per acre."

Lot - The lot, regardless of its size or other attributes, is an important unit of measure. Home builders and developers often acquire a tract of land based upon the number of lots (buildable sites) that tract contains.

Site - The site as a unit of measure is closely related to the lot. In using the lot as the unit of measure, each parcel is considered a portion of a larger tract. In the use of the site, however, unequal lots or parcel sizes are considered equal. The site may be used where separate sites are marketable, regardless of their size or other factors, and they are therefore considered comparable.

Tract - The tract may be used as a unit of measure where the parcels are large and similar in size. When a greater section or a homestead parcel is considered, the entire area may be used as the unit of measure without any breakdown into acres or square feet.

LAND VALUATION

Land Valuation

The first step in land valuation is the proper description of the property. The description of the property includes factors such as size, location, topography and zoning. Zoning is very important in determining the property's highest and best use because zoning controls the allowed uses for the property. The land is classified into neighborhoods based on the highest and best use of the property. Highest and best use considers four factors: the use must be legally permitted, physically possible, and financially feasible and the most productive use. One base rate for land is not feasible because of the wide range of land values within Buncombe County. Each neighborhood is assigned a base rate based on sales within that neighborhood. The sales comparison approach to value is used to set the base rate by comparing properties that sold in each neighborhood and making adjustments for the different factors affecting the land value.

Home Site: The value of each home site or mobile home site is added to the land value. The home site includes all utilities and site preparation that make the land available for the addition of improvements. Once the home site is added to the land it usually remains even if the structure is removed.

Land Segments: Two methods are used to value land segments. Building lots and small parcels of land are valued as home sites. Tracts of land are valued based on the type of land within each tract. The land is divided into segments based on topography. The land codes are:

L01 = Land Code One	0 to 15% slope
L02 = Land Code Two	15.01% grade to 30% slope
L03 = Land Code Three	greater than 30% slope

The value per acre for each type of land segment is applied to the land based on sales of similar properties. For example, in a neighborhood, L01 land sold for $25,000 per acre, L02 land for $10,000 per acre and L03 land for $1,000 per acre. These values are applied to the acreage for each land segment in the neighborhood. For example 25 vacant acres:

L01	10 acres X $25,000	= $250,000
L02	5 acres X $10,000	= $ 50,000
L03	10 acres X $ 1,000	= $ 10,000
	25 Acres	$310,000 Total Assessment

LAND VALUATION

Adjustments: No two parcels of land are exactly alike. Parcels of the same size differ in location, shape or topography. The land adjustment factor adjusts for differences between the subject parcels and the base or model lot. A subdivision base lot is gentle to rolling, has utilities, water and sewer or septic available, and road access. A building site can be adjusted for lack of utilities with the ULA or undeveloped land adjustment. Topography factors and flood areas can also be adjusted for in the land valuation segment. The following are a list of possible land adjustments:

CODE	DESCRIPTION	LOCATION OF ADJUSTMENT	PROCEDURE
1-M	Location	Parcel Level Screen 14	See Note
1-M	View	Parcel Level Screen 14	
1-M	Market	Parcel Level Screen 14	
1-M	Flood	Parcel Level Screen 14	
1-M	Access	Land Segment	
1-M	Topography	Land Segment	
1-M	Easement	Land Segment	
CON	Conservation Easement	Land Segment	+ OR - %
COR	Corner Influence	Land Segment	+ OR - %
D/R	Deed Restriction	Land Segment	+ OR - %
ECO	Economic	Land Segment	
EHS	Environmental Health Size	Land Segment	
EQL	Equalization Adjustment	Land Segment	
FLD	Flood	Land Segment	
HDR	Health Department Reject	Land Segment	
LFA	Lake Front	Land Segment	
LOC	Location	Land Segment	
MAF	Market Absorption Factor	Land Segment	
MKT	Market	Land Segment	
NBD	Neighborhood Adjustment	Land Segment	
R/L	Rear Lot	Land Segment	
RDW	Roadway Easement	Land Segment	
SHP	Shape	Land Segment	
SRA	Staff Review Adjustment	Land Segment	
SZE	Size	Land Segment	
ULA	Undeveloped Land Adjustment	Land Segment	
UWL	Under Water Land	Land Segment	
VIE	View	Land Segment	
ZON	Zoning	Land Segment	

Adjustments made using the three digit code are plus or minus percentages applied by the appraiser. Numeric adjustments applied at the parcel level or land segment level adds value in increments of five percent. For example 1 = plus 5%, 2= 10% etc. Alpha adjustments subtract five percent per letter. For example, A=5%, B=10%, C=15%, etc**.**

Schedules Used In Mass Appraisal Programs

Cost Estimation Schedules

Cost estimation schedules are used in mass appraisal to estimate the cost new of all improvements including commercial buildings, residential buildings and outbuildings Out buildings include garages, pools, barns and site improvements.

The importance of property cost estimation schedules cannot be overemphasized. Up-to-date cost estimation schedules are necessary for establishing accurate cost figures for use in the cost approach. The cost estimation schedules should be developed for all value-influencing property components. Also, the schedule, along with a complete listing of property components for an individual property, is helpful in discussing assessments with the public.

The best local reference sources for the current costs of improvements are builders, property developers, and material suppliers. Some non-local cost sources include national cost manuals and data from other assessment jurisdictions. Data from non-local sources are usually not as accurate as local data and, therefore, must be carefully adjusted in order to reflect local market conditions.

The extent of development of cost schedules is determined by the amount of time, personnel, and financial resources available. Our cost estimation schedules were developed in-house from both local and non-local data and from comparison with market conditions in addition to Marshall and Swift valuation service, a national cost estimation manual. Surveys were mailed to hundreds of local builders, developers, appraisers and realtors. In addition, telephone interviews were conducted with local builders, commercial appraisers, rental agents, lending institutions, realtors modular and manufactured housing salespeople, buyers, sellers and investors. All of this information was considered in the development of these schedules.

Schedules Used In Mass Appraisal Programs

Depreciation Estimation Schedules

Depreciation estimation schedules are used to estimate the amount of depreciation for an improvement to the land. First the cost new of an improvement is determined using the cost estimation schedules, and then the amount of depreciation is deducted from the cost new of the improvement to produce the current value of the improvement.

There are many types of depreciation estimation schedules. The assessor must be careful to use the appropriate one when calculating the depreciation of a property. Some commonly used schedules are:

1. Age-life: this depreciation schedule reflects physical deterioration and sometimes functional obsolescence. A depreciation curve is constructed by dividing the effective age of the improvement by its total economic life, showing the "percent good." With this schedule there is always some value remaining in the improvement.

2. Straight-line: this schedule is based on the total economic life of a property and there is an even percentage of depreciation each year. The value of the improvements will be reduced to zero in a number of years.

3. Empirical: this schedule is developed from the market in a specific area. The sales prices of properties are subtracted from their replacement cost new plus land value, and the remainder is considered the amount of depreciation. This figure reflects all types of depreciation: physical, functional, and economic. Dividing this figure by the age of the improvements yields a "percent good" schedule.

Example: Age- Life Depreciation

Effective age/ total economic life = remaining economic life

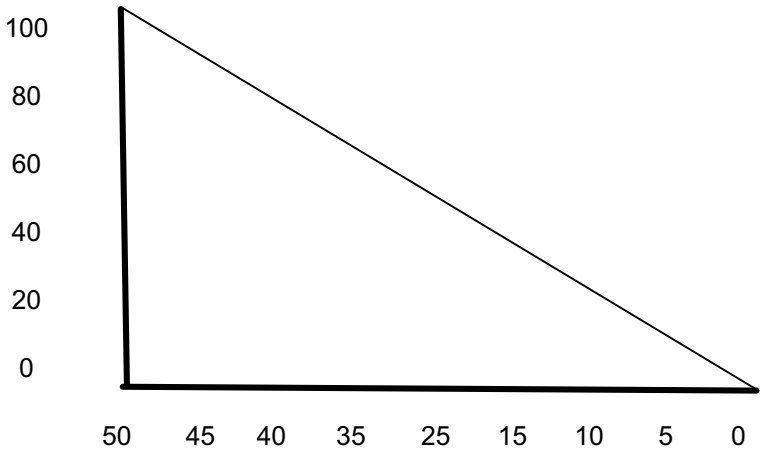
25 years/80 years = 31% percent good remaining

Schedules Used In Mass Appraisal Programs

Depreciation Estimation Schedules

Example: Straight Line Depreciation

Percent Good	Remaining Economic Life
100	50
80	40
60	30
40	20
20	10
0	0



Empirical Depreciation

Replacement Cost New	$100,000
Sale Price	$ 80,000
Amount of depreciation	$ 20,000

Schedules Used In Mass Appraisal Programs

Improved Property Schedules and Units of Measure

Schedules that reflect normalized value estimates of improved properties can be grouped into two categories: sales comparison schedules and income comparison schedules.

Sales comparisons may be subdivided into the following units of measure:

1. Lot size: this may be a valid unit to employ when the market adjusts the value of similar improvements by adjusting for the lot size.

2. Improvement size: these are the most commonly used units of measure and include base area, the area measured by the outline of the improvement upon the ground; gross leasable area, the total area of the improvement including halls, elevators, restrooms, etc., expressed in square feet; and net leasable area, that area which is utilized by the individual tenant, also measured in square feet.

3. Special purpose units of measure: for special purpose commercial properties the following may be developed from the market;

PROPERTY TYPE	UNITS OF MEASUREMENT
Apartments	Units, Bedrooms, Square Foot Per Unit
Hospitals	Beds
Nursing Homes	Beds
Theaters	Seats, Screens
Hotels	Rooms
Restaurants	Seats

.

Improved Property Schedules and Units of Measure (Continued)

Income comparisons, the second category, are developed from net income and gross income information about income-producing properties. These measures can be valuable in accurately valuing property. Some common income comparison measures are:

1. Gross rent multiplier (GRM) – Used for commercial and multifamily residential properties the GRM is obtained by dividing the market value, or sale price, of a property by its gross annual income. The use of this comparison method is considered part of the comparative sales approach in the valuation of income-producing properties.

2. Net income - The comparison of the net incomes of properties. It is generally expressed as the ratio of net income to effective gross income.

Income and Expense Ratio Determination

This process begins with the gathering of income and expense data from the local market. This data is then stratified by type. For example rental information for apartments is not compared to rental information for office or retail space. The rental information used to determine the ratios is based on local market rents. Market rent is the price a property should produce. Property that is rented for less than market rent is not used in this process. Expenses are only those costs which are applicable to the cost of ownership. A complete list of allowable expenses is included in the commercial section of this manual.

Capitalization Rate Determination

The capitalization rate is used in the income approach to estimate the market value of the property based on its ability to produce income for the owner. Capitalization rates used for Ad Valorem taxes will include the following:

Recapture – annual rate of return of the depreciable items of an investment.

Discount Rate – the annual rate of return on an investment.

Effective Tax Rate – The relationship between the level of assessment and the tax rate.

INCOME APPROACH

Allowable Expenses

1. **Management -** Typically 3-10% of total collected rent it is the cost of administration. The cost of management is relative to the amount of risk. .

2. **Salaries- O**n site workers salaries, FICA taxes, insurance and other benefits paid to employees.

3. **Utilities –** Gas, telephone, cable TV, or electric services.

4. **Supplies and materials** - Office supplies, light bulbs,etc.

5. **Repairs and maintenance -** Painting, repair broken glass etc normal maintenance.

6. **Property tax -** The preferred method is to use **effective tax rate** as part of the capitalization rate because the future taxes will be based on a new value.

7. **Insurance**

8. **Miscellaneous -** Small items that reflect a nominal amount of income.

9. **Reserves for Replacement** Short-lived items example carpet, appliances, roof covering, heat/ac, elevators etc that will need to be replaced during life of property.

Improper Expenses

1. **Depreciation -**The depreciation of improvements is considered as part of the **recapture** portion of the capitalization rate.

2. **Debt service -**The interest and principle paid on a loan. This is considered in the capitalization rate as part of the **discount rate.**

3. **Income taxes -** This is based on the owner's individual income and not income attributable to the property.

4. **Capital Improvements -** These improvements can be made any time and usually increase the value of the property or economic life of the property. Capital improvements are not necessary to maintain the level of income and are not considered annual expenses.

5. **Owner's individual business expense –** This expense is not related to the income produced by the property, therefore it is not allowed.

INCOME APPROACH

Developing Capitalization Rates

In most cases, the gross income and a list of the services and amenities furnished can be obtained in our listing operation. Therefore, in order to insure a good appraisal, a number of the operating expenses necessary to maintain that gross income are best provided for by including percentage allowances in our land and building capitalization rates. These are, of course, in addition to the Interest and Recapture Rates.

A capitalization rate established for use in appraising for Ad Valorem Taxes will generally consist of the following factors:

1 – Recapture - the annual rate of return of the depreciable items of a real estate investment.

2 – Interest Rate - the annual rate of return on a real estate investment.

3 – Tax, Insurance, and Maintenance Rate - the annual rate of return on the total real estate investment required to pay the annual cost of each of these expenses.

4 – Contingency Rate - the annual rate of return on the total real estate investment required to pay the annual cost of unusual and unanticipated expenses.

Recapture Rate - The straight-line method of recapture is the simplest method and the one, which seems to most reflect the action of the investors in general. It calls for the return of capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building.

Examples:

50 years remaining; 100/50 = 2.0% per year
40 years remaining; 100/40 = 2.5% per year
25 years remaining; 100/25 = 4.0% per year

Interest Rate

There are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors including the band of investment and direct comparison methods. Applying these procedures on an adequate representative sampling should provide a pattern from which to select the most appropriate rate of interest.

In the Band of Investment Method it is necessary to first determine the rate of return local investors require on their equity (cash outlay). It is then necessary to contact lenders and obtain the current interest rates for money and the amount of equity required, and then to multiply the percentages of equity and mortgage by the investors' and lenders' rates. The sum of these products will indicate the actual rate of return.

In the Direct Comparison Method, the rate of return is extracted directly from actual market data; for it is reasonable to assume that informed investors fully aware of the existence of comparable properties will invest in those properties, which are able to produce the required and desirable net return.

Following are the steps involved in determining the normal rate of return by the Direct Comparison Method:

1. Collect sales data on valid open market transactions involving properties for which the appraiser is able to accurately estimate both the net income and the land or building value.

2. Allocate the proper amounts of the total sales price to land and buildings.

3. Estimate the remaining economic life of the building and compute the amount of return required annually for the recapture of the investment to the building.

4. Determine the net income before recapture.

5. Deduct the amount required for recapture from the net income. The residue amount represents the actual amount of interest.

6. Divide the actual amount of interest by the sales price to convert it into a percentage rate of return.

Example A:

1 – Sale Price = $250,000

2 – Amount allocated to land = $87,500; to building = $162,500

3 – Remaining Life = 20 years
Annual Rate of Recapture = 100% divided by 20 years = 5%
Amount required annually = $162,500 x 5% = $8,125 per year.

4 – Net Income before Recapture = $35,600

5 – Less Recapture - $ 8,125
Interest =$27,475

6 – Indicated Rate of Return = $27,475 divided by $250,000 = 10%

Tax Rate

To make the proper provisions for real estate taxes, the appraiser must anticipate two factors:

1 – The tax rate for assessed valuation.

2 – The percentage of the appraised value to be used for assessment purposes.

The annual rate required to pay the cost of taxes can then be calculated by multiplying the tax rate in dollars per $100.00 assessment (equivalent to a percentage) by the percentage level of assessment.

Maintenance and Insurance Rates

It is essential that these figures reflect local conditions. The actual local cost may be extracted from income and expense data collected for from available technical publications.

Contingency Rate

The percentage allowance for contingencies should be established at the local level. The element provides the appraiser some flexibility in:

A – Arriving at a proper market value based on the individual project.

B- Providing some consideration for unusual expenses that may occur on properties appraised without the benefit of a detailed operating statement.

Total Land Rate

Since the income produced by land will theoretically continue for an infinite period of time, it is not necessary to recapture the investment of land. The capitalization rate applicable to land is, therefore, the sum of the Interest Rate and the Tax Rate.

Total Building Rate

A building is a depreciable item. Since the income produced by a building will terminate in a given number of years, it is necessary to recapture the investment in the buildings. The capitalization rate applicable to buildings is, therefore, the sum of Interest Rate, the Recapture Rate, the Tax Rate, the Maintenance Rate, the Insurance Rate, and the Contingency Rate.

Since it's the appraiser's job to interpret the local real estate market, the capitalization rates used must reflect the action of local investors.

Capitalization Methods

The most prominent methods of capitalization are Direct, Straight Line, Sinking Fund, and Annuity. Each of these is a valid method for capitalizing income into an indication of value. The basis for their validity is the action of the market which indicates that the value of income producing property can be derived by equating the net income with the net return anticipated by informed investors. This can be expressed in terms of a simple equation:

Value = Income/ Rate

In Direct Capitalization, the appraiser determines a single "over all" capitalization rate. This is done by analyzing actual market sales of similar types of properties. The net income for each property is developed and then divided by the appropriate over all rate to provide an indication of value.
The big disadvantage of this method is that it does not provide for using separate rates for land and buildings. It therefore calls for highly subjective judgment on the part of the appraiser in applying an over all rate to properties having different land to building ratios.

Mortgage Equity Capitalization is a form of direct capitalization. The major difference in the two approaches is in the development of the over all rate. In this method, equity yields and mortgage terms are considered influencing factors in construction of the lease rate. In addition, a plus or minus adjustment is required to compensate for anticipated depreciation or appreciation. This adjustment can be related to the recapture provisions used in other capitalization methods and techniques.

The Straight Line and Sinking Fund methods are both actually forms of Direct Capitalization with one using Straight Line recapture and the other using Sinking Fund recapture, differing only in that they provide for separate capitalization rates for land and buildings; the building rate differing from the land rate in that it includes an allowance for recapture.
Straight-line recapture calls for the return of investment capital in equal increments or percentage allowances spread over the estimated remaining economic life of the buildings.

Sinking Fund recapture calls for the return of invested capital in one lump sum at the termination of the estimated remaining economic life of the building. This is accomplished by providing for the annual return of a sufficient amount needed to invest, and annually re – invest, in "safe" interest – bearing accounts, such as government bonds or regular savings accounts, which will ultimately yield the entire capital investment during the course of the building's economic life.

Annuity Capitalization is used to value long-term leases. In this method, the appraiser determines, by the use of annuity tables, the present value of the right to receive a certain specified income over stipulated duration of the lease. In addition to the value of the income stream, the appraiser must also consider the value that the property will have once it reverts back to the owner at the termination of the lease. This reversion is valued by discounting its anticipated value against its present day worth. The total property value then is the sum of the capitalized income stream plus the present worth of the reversion value.

Residual Techniques

It can readily be seen that any one of the factors of the Capitalization Equation (Value = Net Income divided by Capitalization Rate) can be determined if the other two factors are known. , Since the value of property is the sum of the land value plus the building value, it holds that either of these can be determined if the other is known. The uses of these mathematical formulas in capitalizing income into an indication of value are referred to as the residual techniques, or more specifically, the property residual, the building residual, and the land residual techniques.

The Property Residual Technique is an application of Direct Capitalization. In this technique, the total net income is divided by an over-all capitalization rate (which provides for the return on the total investment to land and buildings plus the recapture of the investment to the building) to arrive at an indicated value for the property.

The Building Residual Technique requires the value of the land to be a known factor. The amount of net income required to earn an appropriate rate of return on the land investment is deducted from the total net income. The remainder of the net income (residual) is divided by the building capitalization rate (which is composed of a percentage for the recapture of the investment) to arrive at an indicated value for the building.

The Land Residual Technique requires the value of the building to be a known factor. The amount of net income required to provide both a proper return on and the recapture of the investment is deducted from the total net income. The remainder of the net income (residual) is then divided by the land capitalization rate (which is composed of a percentage for the return on the investment) to arrive at an indicated value for the land.

The following are examples of the application of the residual techniques to a property yielding an annual net income of $10,000.00. The remaining life of the building is estimated to be 25 years, and the indicated normal rate of return to be 8%.

Property Residual Technique

Analysis of market data involving the sales of comparable properties indicates that investors will invest for a total net return amounting to 11% of the investment.

Net Income	= $10,000.00
Property Value = Net Income divided by Capitalization	
Rate = $10,000.00 divided by 11%	= $90,900.00

Building Residual Technique (Straight Line Recapture)

Land Value = $20,000.00
Recapture Rate = 100% divided by 25 years = 4%
Land Capitalization Rate = 8% (interest rate)
Building Capitalization Rate = 8% (interest rate)
Plus 4% (recapture rate) = 12%

Net Income	$10,000.00
Amount of net income imputable to land	
($20,000.00 x 8%)	= -1,600.00
Residual Income Imputable to Building	$8,400.00

Building Value = Net Income divided by Capitalization	
Rate = $8,400.00 divided by 12%	=$70,000.00
Land Value	$20,000.00
Property Value	$90,000.00

Land Residual Technique (Straight Line Recapture)

Building Value = $70,000
Recapture Rate = 100% divided by 25 years = 4%
Land Capitalization Rate = 8% (interest rate)
Building Capitalization Rate = 8% (interest rate)
Plus 4% (recapture rate) = 12%

Net Income	$10,000.00
Amount of net income imputable to building	
($70,000.00 x 12%)	= -8,400.00
Residual Income Imputable to Land	$1,600.00

Land Value = Net Income divided by Capitalization	
Rate = $1,600.00 divided by 8%	$20,000.00
Building Value	$70,000.00
Property Value	$90,000.00

Gross Rent Multiplier (GRM) Method

When certain specific types of income properties are rented in any significant number in the market, the tendency is for the ratio between sales price and gross incomes to be fairly consistent. The Gross Rent Multiplier, commonly referred to as GRM, is a factor reflecting this relationship between the gross annual income and value. Once the GRM has been determined for a specific type of property, it can be applied against the gross income of other similar properties to indicate their economic value.

The GRM approach is often under appreciated, though the appraiser, as with any income approach, must still give consideration to age of building, size, location, and land to building ratios. Many adjustments, which would normally involve judgment estimates, have been resolved by the free action of the rental market. For example, if one property has some advantage, such as location or accessibility over another property, this difference would probably be reflected in the rental.

The GRM may be applied to either the gross income or to the effective gross income depending on the circumstances and available data in the local market. This approach is frequently applicable to apartment, retail and certain types of industrial properties, where a relatively consistent net to gross income operating ratio exists.

Mass Appraisal Process

To be effective the process must accomplish the following:

(1) the application of proven and professionally acceptable techniques and procedures;

(2) provide for the compilation of complete and accurate data and the processing of that data into an indication of value approximating the prices actually being paid in the market place;

(3) provide the necessary standardization measures and quality controls essential to promoting and maintaining uniformity throughout the jurisdiction;

(4) provide the appropriate production controls necessary to execute each phase of the operation in accordance with a carefully planned budget and work schedule; and

(5) provide techniques especially designed to streamline each phase of the operation, eliminating superfluous functions, and reducing the complexities inherent in the Appraisal Process to more simplified but equally effective procedures.

In summary, the objective of an individual appraisal is to arrive at an opinion of value, the key elements being the validity of the approach and the accuracy of the estimate. The objective of a mass appraisal for tax purposes is essentially the same. However, in addition to being valid and accurate, the value of each property must be equitable to each other property, and what's more, these valid, accurate, and equitable valuations must be generated as economically and efficiently as possible.

Principles of Uniform Assessment

The prime objective of mass appraisals for tax purposes is to equalize property values. Not only must the value of one residential property be equalized with another, but it must also be equalized with each agricultural, commercial, and industrial property within the political unit.

The common denominator or the basis for equalization is market value or the price which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for a particular property.

The job of the appraiser is to arrive at a reasonable estimate of that justified price. The approaches to the valuation of the various classes of property must be correlated so that they are related one to another in such a way as to reflect the motives of the prospective purchasers of each type of property.

A prospective purchaser of a residential property is primarily interested in its capacity to render service as a place to live. Its location, size, quality, design, age, condition, desirability and usefulness are the primary factors to be considered in making a selection. One property will eventually stand out to be more appealing than another. So it is the job of appraisers for tax purposes, to evaluate the relative degree of appeal of one property to another.

The prospective purchaser of agricultural property will be motivated somewhat differently; he will be primarily interested in the productive capabilities of the land. It is reasonable to assume that he will be familiar, at least in a general way, with the productive capacity of the farm he proposes to buy. One might expect that the prudent investor will have compared one farm's capabilities against another. Accordingly, the appraiser for local tax equalization purposes must rely heavily upon prices being paid for comparable farmland in the community.

The prospective purchaser of commercial property is primarily interested in the potential net return and tax shelter the property will provide. That price which the buyer is justified in paying for the property is a measure of the prospects for a net return from the investment. Real estate as an investment, then, must not only compete with other real estate but also with stocks, bonds, annuities, and other similar investment areas. The commercial appraiser must explore the rental market and compare the income producing capabilities of one property to another.

The prospective purchaser of industrial property is primarily interested in the overall utility value, of the property for a specific purpose. In evaluating the overall utility, consideration must be given to land and improvements. Industrial buildings are generally of special purpose design, and as such, cannot readily be divorced from the operation for which they were built. As long as the operation remains effective, the building will hold its value; if the operation becomes obsolete, the building likewise becomes obsolete. The upper limit of its value is its replacement cost new, and its present day value is some measure of its present day usefulness in relation to the purpose for which it was originally designed.

The commercial appraiser will find that since commercial property is not bought and sold as frequently as is residential property, the sales market may not be as readily established. The income approach must be used to determine the net economic rent the property is capable of yielding. Then the amount of investment required to produce a net return at a rate commensurate with what is normally expected by investors is developed. This can only be achieved through a comprehensive study of the income producing capabilities of comparable properties and an analysis of present day investment practices.

The industrial appraiser will not be able to rely on the market data approach because of the absence of comparable sales; each sale generally reflecting different circumstances and conditions. The income approach is not reliable because of the absence of comparable investments, and of the inability to accurately determine the contribution of each unit of production to the overall income produced. The appraiser must use replacement cost new of each improvement and the subsequent loss of value resulting overall physical, functional and economic factors.

The fact that there are different approaches to value, some of which being more applicable to one class of property than to another, does not by any means preclude equalization between classes. Remember that the objective in each approach is to arrive at a price which an informed and intelligent person, fully aware of existence of competing properties and not being compelled to act, is justified in paying for any one particular property. Underlying, and fundamental to each of the approaches, is the comparison process. Regardless of whether the principal criteria are actual selling prices, income producing capabilities, or functional usefulness, like properties must be treated alike. The primary objective is equalization. The various approaches to value, although valid in themselves, must nevertheless be coordinated one to the other in such a way as to produce values, which are not only valid and accurate, but are also equitable. The same benchmark of values must be applied to all properties, and must be applied by systematic and uniform procedures.

Sales on all properties are not required to effectively apply the market data approach. The same is true regarding any other approach. What is needed is a comprehensive record of all the significant physical and economic characteristics of each property in order to compare the properties of “unknown” values with the properties of “known” values. All significant differences between properties must in some measure, either positively or negatively, be reflected in the final estimate of value.

BUILDING GRADE

AND

CONDITION

TABLE OF CONTENTS

QUALITY GRADE

The quality grade (grade) of a structure is based on both the quality of construction workmanship and materials. Similar buildings may have the same floor plan, and the same features, but the variation in cost can be significant. For example, not all 1400 square foot, 2 baths, three bedroom houses cost the same to build. A house built of economy grade materials having low cost fixtures can cost half the price of the same size house built with high grade materials. The cost of materials and workmanship are reflected in the grade. The grade is the basis for the cost estimation used to value all improvements.

Replacement cost and grade are interrelated. A dwelling built in 1920 of average quality usually has plaster interior wall finish. A new dwelling will have drywall interior finish. Both plaster and drywall perform the same function and have equal utility. In 1920 plaster was common (average), but drywall has replaced plaster as the common or average interior finish. The replacement cost of an average dwelling includes drywall as the interior finish. In new construction plaster interior walls are considered above average construction. The grade placed on a structure should reflect the common building practices at the time of construction. For example, a dwelling constructed in 1890 with central heating was above average construction (grade B or above).Today central heat is considered standard and a dwelling without central heat is usually below average construction (grade D).

The base grade C is the standard for quality and design. The base grade represents the cost of construction with average quality materials and workmanship.The relationship between the highest grade and the lowest grade is based on percentage adjustments from the base. The grade C structure has a multiplier of 100. The higher than average grades have multipliers greater than 100, the lower grades have multipliers less than 100. Below average construction materials and workmanship are graded “D” to reflect their costs as below the base or average dwelling. Above average construction is graded “B” to reflect its cost and workmanship as above average.

The size of the structure does not always relate to its quality of construction. Many homes have been added to over time with little or no planning. This may produce a large structure that has average or below average quality of construction.

Grade or quality should not be confused with condition or state-of-repair. It is possible to have a structure built of high quality materials in poor condition. It is also possible to have a structure built of shoddy materials in good condition. Grade or quality of construction is not dependant on maintenance and repair. A structure built with high quality materials retains that quality grade) until it is torn down. (A Cadillac is always a Cadillac, regardless of its age or state of repair.) **The grade of the structure reflects the quality of materials and workmanship only.**

QUALITY GRADE

Grade	Definition
L	**Luxury:** This quality grade is reserved for special cases of structures constructed of such superior materials and workmanship that they are unique. An example of this grade is the Biltmore House.
S	Superior: This grade describes structures of superior quality materials and workmanship. They are architect designed and supervised structures that may include special features that such as an indoor pool, bowling alley, theater, or conservatory.
A	**Excellent:** This grade structure is architect designed and supervised dwellings that has many unusual design and style features. Superior materials with high quality workmanship is evident throughout the structure
B	**Custom:** Custom built construction that may be architect designed with better than average materials and workmanship.
C	**Average:** The C grade is the base from which all other grades are measured. The design is an average stock plan with average materials and workmanship.
D	**Fair:** A structure built with fair construction and materials and no design features.
E	**Poor:** Constructed without plans of used or cull material with unskilled labor. The structure is poor quality construction materials and workmanship that may meet minimum building codes.

GRADE L (LUXURY)

Structures graded "L" are high cost and unique. **The "L" grade home is a one of a kind home both locally and nationally**. These structures are individually designed and built with considerable attention to detail. All workmanship is of the highest quality and artisans are often employed to add special features such as painted murals, individually designed tiles or stained glass. The materials used are also unique such as mahogany, teak and other exotic and rare woods. These woods are used for floors, walls and cabinets. Granite, slate, marble and other stonework will also be present. Expect to find ornamental doorways, columns and fireplaces. In addition, the interior may have hand carved wood molding, floating stairways, conservatories and other special features. The quality of construction is also evident in the landscaping which may include formal gardens, waterfalls and ponds. All aspects of the building, both interior and exterior, are of the highest quality.

These properties present special challenges for the mass appraiser because no two luxury properties are alike. Special consideration must be given to the unique features of each property when estimating its replacement costs. The market for these homes may be limited therefore the cost of the structure may not be reflected in the sales market regardless of the size or cost. The decision on the valuation of these properties should be based on market data that is available. This data can include sales data of similar properties in other areas with luxury homes.

Interior Finish

The interior will include high or vaulted ceilings, exotic woods, extra features such as elevators, granite or marble counters, inlaid wood, hand blocked wallpaper, extensive carved wood, large entry foyers and other luxury items. Extensive storage areas and closet space are throughout the structure. Storage areas may include special climate control.

Plumbing

Fixtures will be abundant and of the highest quality and design. The fixtures may include silver, gold or other fine metals.

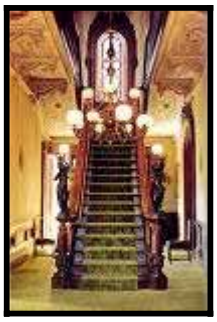
Floor Cover

The floor covering can be high grade carpet, exotic hardwood, tile, slate, flagstone, terrazzo, brick inlaid wood, or other high quality floor coverings.

Roof

The roof will be covered with tile, slate, copper, or a combination of high quality materials.

GRADE L EXAMPLES



Examples of amenities in Luxury Construction:

Granite Countertops
Limestone Floors
Stone Columns
Ceramic Tile Floors
Open Foyer with Marble Floor
Arched Openings
Spiral Staircase
20`Ceilings in Heated Triple Garage
Formal Ballroom
Sunken Living Room
Sunken Media Room
Fully Fenced with Ornamental Wrought Iron
Octagon Formal Dining
Granite Floors in Formal Dining
Living Room/Kitchen with 2 Story ceiling
20` Stone Fireplace in Living Room
Elevator

GRADE L EXAMPLES

GRADE S (SUPERIOR)

Structures graded “S” are high cost structures individually designed and built with considerable attention to detail. Dwellings generally have superior architectural style and workmanship. The interior finish is of superior quality which may include special features such as painted murals, individually designed tiles or stained glass. The materials used are also unique such as mahogany, teak and other exotic and rare woods. These woods are used for floors, walls and cabinets. Granite, slate, marble and other stonework will also be present. Expect to find ornamental doorways, columns and fireplaces. In addition, the interior may have hand carved wood molding, floating stairways, conservatories, elevators, ballrooms and other special features. Expect to find high ceilings with ornamentation or painted murals. These homes are not as rare as the luxury home, older neighborhoods will have at least one superior grade home and some newer developments are all built to this standard.

Interior Finish

Interior walls are predominately painted drywall, hand blocked or high grade wallpaper and wood panel. The kitchen and baths include an abundant amount of cabinetry usually constructed of hardwoods. Doors and hardware are custom design. Extensive storage areas and closet space are present in every section of the structure. Large rooms are the norm with high or vaulted ceilings. May have hot water, forced air, radiant floor heat and zoned thermostatic controls.

Plumbing

Kitchen and bath fixtures are abundant and of the highest quality.

Floor Cover

The floor covering can be high quality carpet, hardwood, tile, brick, slate, flagstone, marble, granite or a combination of high quality materials.

Roof

The roof will have coverings such as slate, tile, copper, wood shakes or architectural shingles on heavy wood rafters. Includes large eaves with gutters and downspouts..

GRADE S EXAMPLES

GRADE A EXCELLENT

These residences are of good quality, they may be mass produced in above average residential developments or for an individual owner. Good quality standard materials are used throughout the structure. These structures generally exceed the minimum construction requirements of local building codes. Attention to architectural design both in refinements and details is evident. The exterior has good fenestration (placement of windows and doors) and design.

Interior Finish

Interior walls are predominately painted drywall and may include some wallpaper or paneling. The kitchen and baths include an ample amount of cabinetry usually with wood veneer finish. Doors are superior quality solid core with attractive hardware. Ample linen and storage closets are included. The workmanship throughout is of excellent quality.

Plumbing

Eleven good quality plumbing fixtures are included. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink.

Floor Cover

The floor covering can be carpet, hardwood (oak), ceramic tile or high quality sheet vinyl, or a combination of these.

Roof

The roof has a covering of architectural shingles, copper, tile, slate, or wood shakes. Large eaves with gutters and downspouts.

Other

Well designed fenestration with superior quality ornamentation and trim.

GRADE A EXAMPLES

GRADE B (CUSTOM)

These residences are of good quality, they may be mass produced in above average residential developments or for an individual owner. Good quality standard materials are used throughout the structure. These structures generally exceed the minimum construction requirements of local building codes. Attention to architectural design both in refinements and details is evident. The exterior has good fenestration (placement of windows and doors) and design.

Interior Finish

Interior walls are predominately painted drywall and may include some wallpaper or paneling. The kitchen and baths include an ample amount of cabinetry usually with wood veneer finish. Doors are good quality hollow core with attractive hardware. Ample linen and storage closets are included. The workmanship throughout is of good quality.

Plumbing

Eleven good quality plumbing fixtures are included. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink.

Floor Cover

The floor covering can be carpet, hardwood (oak), softwood (pine), ceramic tile or sheet vinyl, or a combination of these.

Roof

The roof has a covering of composition shingles or architectural shingles or high grade metal.

Other

Well designed fenestration with custom ornamentation and trim.

GRADE B EXAMPLES

GRADE C (AVERAGE)

Dwelling constructed of average quality materials and workmanship with moderate architectural styling and treatment and built-in features is a grade C. This grade of structure has a basic design Grade C residences are usually mass produced and will meet all local building requirements. Workmanship is acceptable but does not reflect custom craftsmanship. Cabinets, doors and hardware and plumbing are usually stock items, with an adequate number of each item.

Interior Finish

Interior walls are predominately painted drywall and may include some wallpaper or paneling. The kitchen and baths include an adequate amount of cabinetry usually with wood veneer finish. Doors are good quality hollow core with attractive hardware. Ample linen and storage closets are included.

Plumbing

Eight average quality plumbing fixtures are included in the grade C model. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink.

Floor Cover

The floor covering can be carpet, hardwood (oak), softwood (pine), ceramic tile or sheet vinyl, or a combination of these.

Roof

The roof has a basic design with a covering of composition shingles.

GRADE C EXAMPLES

GRADE D (FAIR)

Grade “D” dwellings are constructed of economy grade (fair quality) materials and using fair workmanship. They are generally lacking in style and built-in features. Mass built homes designed to meet minimal housing codes are “D” grade structures.

Interior Finish

Interior walls are painted drywall or paneling. Inexpensive cabinets are in the kitchen with a small vanity in the bath. Countertops are inexpensive laminate with a small splash. Interior doors are stock hollow doors with inexpensive hardware. A minimal amount of closet and storage space is the norm for this class. Minimal number of electrical outlets with fair quality lighting fixtures is standard for this grade. Heating is forced air furnace or electric baseboard heat with a thermostat.

Plumbing

Five average quality plumbing fixtures are included in the grade “D” model. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink. One full bath with fair quality fixtures is standard for this grade.

Floor Cover

Floor coverings are linoleum, asphalt tile or carpet, softwood (pine), sheet vinyl, or a combination of these.

Roof

The roof has a basic design with plywood sheathing covered with asphalt shingles, metal, low cost composition shingles, or roll roofing with prefabricated trusses with a plain wood cornice

GRADE D EXAMPLES

GRADE E (LOW COST)

Dwellings constructed of low cost materials and poor workmanship with no architectural design. The interior and exterior finishes are plain and inexpensive. The materials used in construction are often “seconds” or other low cost and inferior materials.

Interior Finish

Interior Finish: Interior walls are painted drywall, concrete block or paneling. Inexpensive paint grade cabinets are in the kitchen. Countertops are inexpensive wood or plastic. Interior doors are stock hollow doors with inexpensive hardware. A minimal amount of closet and storage space is available. A minimal number of electrical outlets with low quality lighting fixtures is standard for this grade. Heating is forced air furnace or electric baseboard heat with a thermostat. This class may also include structures with no heat or bath.

Plumbing

Five or less low quality plumbing fixtures are included in the grade “E” model. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink. One full bath with low quality fixtures is standard for this grade.

Floor Cover

The floor covering is plywood flooring with low grade carpet linoleum, asphalt tile, softwood (pine), low cost sheet vinyl, unfinished sub-floor or a combination of these.

Roof

The roof has a basic design(usually gable or shed), sheathed with plywood or planks covered with asphalt shingles or metal, low cost composition shingles, roll roofing with no cornice or gutters.

Other

The foundation may be cement block, brick or wooden piers. Exterior Walls may be wood frame, concrete block, asbestos or composition roll siding with inexpensive sash and little or no trim.

GRADE E EXAMPLES

CONDITION

Condition of a structure is also known as the "state of repair" Condition is relative to the age of the structure. Normal condition for example is a newly completed home that is available for sale or habitation. Normal condition for a home built in 1958 will show some deterioration allowing for routine maintenance but no major updates. A home built in 1958 that has just had a new roof, new siding, windows and gutters is not in normal condition for its age, it is in good condition. The appraiser must not confuse grade and condition. For example the subject dwelling was built in 1910 of high quality materials and detailed finish and workmanship. The grade is "A". If this dwelling has deteriorated and is a poor state-of-repair, its condition is "Poor". Consider the condition and desirability of the building in relation to its age. The options for condition are:

Condition Code	**Definition**
R	**Renovated.** A structure has been renovated, which may include new kitchen, new electrical and plumbing, new windows, doors, exterior finish (vinyl, brick, etc.) or a combination of upgrades. The economic and age-life of the structure has been increased.
S	**Superior.** Exceptionally maintained. In "like new" condition with no evidence of wear and tear or deferred maintenance.
G	**Good**. Well maintained with minor evidence of physical deterioration.
N	**Normal**. Normal or average maintenance that is typical for its age.
F	**Fair.** The structure has below normal maintenance with noticeable deterioration.
P	**Poor.** The structure has little or no maintenance evident since the time of construction. Definite deterioration is noticeable. Structure is approaching unsound condition but it is still useable. The structure may have severe functional obsolescence.
U	**Unsound:** No maintenance. Definite and extensive deterioration. May be marginally useable if repaired but is currently not in use. The building has reached the end of its economic life and has only a residual value if any value is present.

UNSOUND CONDITION

POOR CONDITION

FAIR CONDITION

NORMAL CONDITION

GOOD CONDITION

RENOVATED CONDITION

RESIDENTIAL BUILDING DESIGN STYLES

TABLE OF CONTENTS

Residential Building Design Styles

A-Frame Code AFR

An A-frame building has the roof as part of the exterior wall. The roof has an extreme pitch (A shaped) giving this design its name. This design is usually 1.5 stories, but occasionally will be only one story. This design style first became popular in 1957.

Bi- Level Code B/L

The bi-level house design is also known as a split foyer design. This design differs from a split-level design in where you are when you walk in the door. In a bi-level the entry door opens to a foyer between floors. Stairs leading from the entry foyer provide access to the main living area. Downstairs from the foyer is the basement or lower living area. If the lower living area is below grade it is listed as BGL (below grade living area).

Cape Cod **Code CAP**

The Cape Cod is a 1.5 story house with the upper floor having an excessive roof pitch that allows for the second floor to provide living area up to 75% of the main living area. This design style usually includes dormers, either two small ones or full shed dormers. If the building has two full shed dormers, list it as two stories.

Colonial **Code COL**

The colonial always has two full stories above grade. This design typically has a centrally located front porch with columns. In addition, one story additions may be on each side of the main two story section.

Contemporary **Code CON**

This design includes all non-conventional design styles: geodesic, underground, and multi level. Houses with shed or tar and gravel roofs, extensive windows or unusual design should be listed as contemporary.

1 Story Conventional **Code 1CN**

The one story conventional dwelling code is used for any one story building that cannot be assigned a more descriptive design style.

1.5 Story Conventional **Code 1 +C**

The 1.5 story conventional dwelling code is used for any 1.5 story building that cannot be assigned a more descriptive design style. If a dwelling has two full shed dormers, it should be listed as a 2 story dwelling.

2 Story Conventional **Code 2CN**

A two story dwelling will have the living area on the upper floor equal to the ground floor living area.

2.5 Story Conventional **Code 2+C**

A two story dwelling will have the living area on the upper floor equal to the ground floor living area with an additional half story of living area usually due to roof pitch or shed dormers.

3 Story Conventional **Code 3CN**

A three story dwelling will have the living area on the upper floors equal to the ground floor living area.

Condo **Code C01**

A type of ownership and a design style where the common areas are owned by the owners of the individual units. The units are attached and can be new construction or originally built as apartments and later converted to condos. This design includes townhouse style and converted apartments.

Condo/Villa **Code C05**

Condominium ownership of detached villas, duplexes or triplex units.

Cottage (Seasonal) **Code COT**

These are seasonal homes often unheated with minimal or no insulation. These are built with simple design and low cost materials.

Duplex **Code DUP**

Two attached living units usually with separate entrances and kitchens. These units may be vertically or horizontally split.

Garage Apartment **Code GAP**

This design is an apartment unit over a garage. Occasionally the garage area will be over the apartment area. Many of these were originally carriage houses and have been converted to their present use.

Log **Code LOG**

This describes the material rather than a specific style. Include older round log homes and new dovetail plank logs.

Mansion **Code MAN**

This design style is over-built, ornate imposing and huge. The mansion may be any story height but typically multi-story.

Manufactured Housing **Code MFG**

Manufactured housing that is built in a factory, transported to the building site and assembled on site.

Mobile Home Conversion **Code MHC**

A mobile home that has been converted to resemble a stick built home. The only difference may be the presence of the original steel frame of the mobile home. Many times these homes have gable roofs and brick or wood siding added so that the original mobile home is completely incorporated with the additions.

Mobile Home/Doublewide **Code MHD**

A doublewide mobile home is greater than 18 feet wide.

Mobile Home/Singlewide **Code MHS**

A singlewide is less than16 feet wide.

Mobile Home/Triple-Wide **Code MHT**

A mobile home made up of three or more sections.

Modular **Code MOD**

A home built off site and transported to the building site where it is assembled. The modular must meet the same standards as a site built home and not only the HUD standards required of a mobile home.

Ranch **Code RAN**

This design style was developed in the 1950's. It is always one story rectangular shaped (example 60' x 24'). The roof pitch is 4:12. The ranch style may include an attached garage or carport.

Ranch/ Elevated **Code E/R**

This design style is similar to both ranch and garage apartment design styles. This style is a ranch that has a basement that is completely above grade, but it does not have a split foyer like a bi-level design.

Rondette **Code RON**

A round or octagonal house with multi sides all the same dimensions.

Split –Level **Code S/L**

This home has two floors: a main floor and a partially submerged basement. The front door leads to an entranceway between the two levels, with stairs leading up and down. The main living areas and bedrooms tend to be located on the main floor, while the garage and a large room are in the basement. Thanks to the placement of large windows in the lower level, the basement can be living space.
If the lower living area is below grade it is listed as BGL (below grade living area).

Triplex **Code TRI**

A dwelling that has three living units is a triplex.

Other **Code OTR**

This is the design style used when the building does not fit any other design style.

Residential Building Design Styles and Codes

RESIDENTIAL BUILDING

REFINEMENTS

BUILT-INS

AND

SECTION

TYPES

TABLE OF CONTENTS

TABLE OF CONTENTS

BUILDING REFINEMENTS

The building refinement portion of the building assessment consists of items that may add value or are shown for information and descriptive purposes only. For example, the roof type code describes the shape and the type of material in the roof construction. This is descriptive only; it neither adds nor subtracts value from the assessment. The heating and air conditioning codes not only describe the type of heat or air conditioning, these codes also adjust the assessed value. The model used as the basis for construction cost does not include heat or air conditioning; therefore these items must be added to the cost of construction.

Foundation

The foundation code refers to the floor support system, usually wood joists that are supported by a continuous perimeter wall of block, poured concrete, or outer material set on a poured concrete perimeter footing. It is possible for a dwelling to have multiple types of foundations. If multiple types of foundations are present, the predominant type is listed.

Foundation Types

Conventional Code 100

A floor system on a continuous perimeter wall includes a basement. A basement must be poured concrete and six feet tall to be listed as a conventional foundation.

Slab Code 110

A slab is a poured, reinforced concrete slab over a vapor barrier on continuous perimeter footer.

Piers Code 120

A floor system on wood, metal or masonry piers set in concrete.

Mobile Home Real Estate Code 130

A code 130 is used for a non-load bearing perimeter wall that may be faced with brick, stucco, metal or vinyl underpinning. Most manufactured housing will be bearing on the interior block piers.

Conventional (Earth Basement) Code 140

This foundation is conventional in every way except there is no poured concrete floor in the basement area. This foundation is usually found in older homes. The basement area is sometimes called a cellar or root cellar.

Mobile Home (no perimeter wall) Code 999

No perimeter wall of any kind is present.

BUILDING REFINEMENTS

Roof Styles

Gable: A ridged roof that slopes from the center and resembles an "A". It has a triangular shape when viewed from the side. A gable is also referred to as a pitched roof.


Hip: A pitched roof with four sloping sides. The pitch typically runs to each exterior wall.


Gambrel: Also known as a "barn'' style roof. It has two pitches with the lower slope steeper than the upper slope.


BUILDING REFINEMENTS

Roof Styles

Mansard: Similar to a gambrel roof except it slopes at all sides it is sometimes called a “double hip” The lower slope is very steep and the upper slope is almost flat. A ridged roof with two slopes on either side, the lower slope having the steeper pitch

Flat/Shed: A flat roof is level with the structure. A shed roof has only one side that generally has a steep slope.

A-Frame: Has an extreme pitched roof where the roof actually forms the wall structure.

BUILDING REFINEMENTS

Roof Styles

Arch/ Bow: A straight, continuous arched vault or ceiling, either semi-circular or semi-elliptical in profile.

Other: All other roof styles**.**

BUILDING REFINEMENTS

Roof Materials

Composition Shingle: This material may be fiberglass or asphalt formed in strips (shingles). The shingles are nailed to the roof by in an overlapping pattern that creates a weatherproof seal.

Metal: A metal roof may be corrugated or crimped, aluminum or steel. The metal is nailed to the sheathing. New metals roofs have the look of traditional shingle roof materials.

BUILDING REFINEMENTS

Roof Materials

Wood Shingle: Wood shingles are usually cedar or cypress that is cut into wedge-shaped shingles about 3/8” thick. Wood shingles are nailed to the sheathing.

Wood Shakes: Wood shakes differ from wood shingles in two ways; they are much thicker than wood shingles and less uniform in shape and size. Wood shakes may be hand split. They are attached to the roof by nails.

Asbestos Shingle: The asbestos shingle can be distinguished from the composition shingle by its more brittle appearance. The shingle is made of asbestos or asbestos materials. Only found on older homes.

BUILDING REFINEMENTS

Roof Materials

Roll Composition: This is a fibrous material impregnated with tars that is purchased in rolls. The material is rolled onto the roof and attached with nails or tar.

Slate: Slate stone shingles are sawed or split into individual shingles that are nailed to the roof.

Tile: Tile shingles are made of clay that is baked to a hard surface and need no paint. The tiles usually are a half circle shape and are the color of clay (red, brown, or rust).

BUILDING REFINEMENTS

Roof Materials

Copper: Sheets of copper are nailed to the roof.

Tar and Gravel: A layer of roll composition is covered with tar which is embedded with gravel. This roof material is usually found on flat or shed roofs.

BUILDING REFINEMENTS

Roof Type Codes

This code describes both the style of the subject roof and the finished roof covering. The predominant type of roof and material is listed when more that one type of roof is present. Following is a list of the roof codes and the combination of style and materials. A more detailed description of both roof style and roof materials is included in the next section.

ROOF TYPE

CODE	STYLE	MATERIAL
100	Gable	Composition Shingle
102	Gable	Metal
104	Gable	Wood Shingle
106	Gable	Wood Shakes
108	Gable	Asbestos Shingle
110	Gable	Roll Composition
112	Gable	Slate
114	Gable	Tile
116	Gable	Copper
118	Gable	Other Material
120	Hip	Composition Shingle
122	Hip	Metal
124	Hip	Wood Shingle
126	Hip	Wood Shakes
128	Hip	Asbestos Shingle
130	Hip	Roll Composition
132	Hip	Slate
134	Hip	Tile
136	Hip	Copper
138	Hip	Other Material

BUILDING REFINEMENTS
ROOF TYPE

CODE	STYLE	MATERIAL
140	Gambrel	Composition Shingle
142	Gambrel	Metal
144	Gambrel	Wood Shingle
146	Gambrel	Wood Shakes
148	Gambrel	Asbestos Shingle
150	Gambrel	Roll Composition
152	Gambrel	Slate
154	Gambrel	Tile
156	Gambrel	Copper
158	Gambrel	Other Material
160	Mansard	Composition Shingle
162	Mansard	Metal
164	Mansard	Wood Shingle
166	Mansard	Wood Shakes
168	Mansard	Asbestos Shingle
170	Mansard	Roll Composition
172	Mansard	Slate
174	Mansard	Tile
176	Mansard	Copper
178	Mansard	Other Material
180	Flat or Shed	Composition Shingle
182	Flat or Shed	Metal
184	Flat or Shed	Wood Shingle
186	Flat or Shed	Wood Shakes
188	Flat or Shed	Asbestos Shingle
190	Flat or Shed	Roll Composition
182	Flat or Shed	Slate
184	Flat or Shed	Tile
186	Flat or Shed	Tar and Gravel
198	Flat or Shed	Other Material
210	A Frame	Composition Shingle
212	A Frame	Other Material
220	Arch or Bowed	Other Material
299	Other	Other Material or Shape

BUILDING REFINEMENTS

Floor Finish

Floor finish is the predominant floor covering in the main heated areas, carpet or hardwood are the most common. Floor finish is listed for descriptive purposes only; it does not add value to the cost calculation.

FLOOR FINISH	CODE
Carpet	100
Hardwood	102
Sheet Vinyl	104
Softwood	106
Asphalt Tile	108
Ceramic or Quarry Tile	110
Unfinished Concrete	112
Parquet	114
Earth	116
Brick	118
Terrazzo	120
Slate	122
Flagstone	124
Marble	126
Unfinished Sub-Floor	128
Other	199

Carpet: This must be attached to the sub-floor and can be any type or material.

Hardwood: Hardwood boards of various lengths and widths. Oak is the most commonly used wood, however, maple, walnut and other woods are also used.

Softwood: Softwood is similar to hardwood; usually made of pine.

Sheet Vinyl: Wall-to-wall sheet material in various patterns and thicknesses.

Asphalt Tile: Square tiles made of asphalt composition, in various colors that are glued to the sub-floor or peel and stick tiles.

BUILDING REFINEMENTS

Floor Finish

Ceramic Tile: Ceramic tile is kiln baked and set in grout on the sub-floor.

Unfinished Concrete: Concrete that is at grade with no finished floor surface.

Parquet: Small hardwood squares or strips laid in various patterns and designs.



Earth: No floor only exposed earth.

Brick: Common or face brick that is laid in various designs with mortar.

Terrazzo: A floor surface of marble chips, pebbles or stones in concrete. After the concrete has hardened, the floor is ground and polished to expose the chips. Epoxy terrazzo has a filler of plastic.


BUILDING REFINEMENTS

Floor Finish

Slate: Cut or randomly broken slate that is set in grout or concrete.

Flagstone: Cut or randomly broken stone that is set in grout or concrete.

BUILDING REFINEMENTS

Floor Finish

Marble: Cut or randomly broken marble that is set in grout or concrete.

Unfinished Sub-Floor: No floor finish is added. The plywood, particle board or chip board sub-floor is the only flooring.

BUILDING REFINEMENTS

Interior Finish

Interior finish describes the exposed living surface. This code does not adjust the value of the building; it is for descriptive information only.

CODE	DESCRIPTION
100	Drywall
102	Plaster
104	Wood Paneling
106	Wood Boards
108	Knotty Pine
110	Wallboard
112	Painted Block
114	Glazed Brick or Block
116	Unfinished
199	Other

Drywall: A finish material composed of plaster with a paper surface. It is fastened to studding and sealed at the joints. Drywall is the standard for new construction.

Plaster: Lime, water and sand is mixed and applied to the walls with a trowel. Plaster hardens to form a durable and attractive wall surface. Plaster was the standard for average or better construction before the introduction of drywall.

Wood Paneling: A man-made material produced in various patterns or natural wood panels, both types are made in 4’ X 8’ sheets.

Wood Boards: Plain wood boards usually found in older construction.

Knotty Pine: Tongue and groove knotty pine boards.

Wallboard: A man-made pressed paper product, usually 2’ x 8’ or 4’ x 8’ sheets that is painted after installation.

Painted Block: This is found where the exterior is concrete block and no interior wall has been added. The concrete block is painted and is the interior finished surface.

Glazed Brick or Block: The interior wall is glass block, brick or kiln fired block.

Unfinished: No interior finish only exposed studs.

BUILDING REFINEMENTS

Heating

The heating code includes an allowance for the heating unit or system and the distribution system (ducts, cable, pipes). If the only heat source is a wood stove or other free standing stove (Warm Morning, Seigler, Coleman, etc), the heat type is 120, no central system. The heat pump is the standard for new construction. Any heating system other than a heat pump that used duct work to distribute heat is considered forced air heat.

DESCRIPTION	CODE
Heat Pump	100
Forced Air	102
Electric	104
Hot Water	106
Floor or Wall Furnace	108
Solar	110
Radiant Floor Heat	112
No Central Heat	120
Other	199
Additional Heating System	200

Heat Pump: This is a self-contained, reverse cycle, heating and cooling unit. The heating cycle collects heat by an outside coil and pumps the heat inside.

Forced Air System: This system uses a fan to circulate warm air through ducts. The fuel source may be gas, oil, coal, electric or wood. One forced air system uses the hot water heater to heat the air that is forced through the ductwork.

Electric: Electric systems may be electric baseboard, electric ceiling, wall or floor coils.

Hot Water: A boiler is used to heat water. The water is circulated through a system of pipes, convectors, baseboard units or radiators.

Floor or Wall Furnace: A floor furnace unit is suspended under the floor and uses a fan to force heated air through a grate in the floor. The wall furnace is located in the interior wall and forces warm air into the room. No ductwork in present, a fan is used to radiate the heat. This includes Monitor gas wall furnaces.

Solar: Solar heat uses heat collectors to store heated water that is circulated through the dwelling.

Radiant Floor Heat: Heat is produced by concealed hot water pipes or coils located in the floor.

No Central Heat: The dwelling is heated only with stand alone stoves, heaters or fireplaces.

Additional Heat System: Two complete central heating systems.

BUILDING REFINEMENTS

Air Conditioning

The air conditioning code includes the cooling unit and ductwork. It is possible to have forced air heat and no air conditioning, but a heat pump always includes air conditioning.

DESCRIPTION	CODE
Heat Pump	100
Forced Air	102
Separate System	104
Built-in Unit	106
No Air Conditioning	110
Other	199
Additional System	200

Heat Pump: This is a self-contained, reverse cycle, heating and cooling unit. The cooling cycle collects heat from inside then pumps it to an outside coil where it is dissipated. If the heat system is a heat pump then the air conditioning system is also a heat pump.

Forced Air: Cool air is circulated through ducts by a fan. The cooling system is the same system used to heat the dwelling.

Separate System: This code is for the cases where one type of system is used for heat and another is used for cooling. For example hot water radiators are used for heating and a separate forced air system with ductwork is used for cooling.

Built-in Unit: This type of cooling system is most often found in motel rooms. The unit is built into the exterior wall and cannot be removed without damaging the wall structure

Other: Other cooling systems, for example hot water heating units can also be used to cool water that is then circulated through pipes to provide cooling for the dwelling.

Additional System: Two complete air conditioning systems or a backup air conditioning system in addition to the primary cooling system.

BUILDING REFINEMENTS

Built –ins

Full Bath: Three or more plumbing fixtures are in a full bath. The minimum will include lavatory (sink), toilet, tub and or shower or a combination of tub and shower.

Half Bath: Two bath fixtures.

Hot Tub: Built-in residential whirlpools. The unit may be located in the structure or attached to the structure.

Sauna: Saunas are usually constructed of cedar or redwood and are hot air baths. The cost includes the heating unit for the sauna.

Added Fixtures: Additional plumbing fixtures that are not priced in the basic bath or half bath are listed as additional fixtures.

Home Theater: A screening room that includes wall and sound treatments, seating and built-in audio and projection equipment.

Fireplace/Gas Log: A useable masonry or wood faced fireplace with a firebox of either fire brick or iron insert. Gas logs may be vented or un-vented. This does not include free standing personal property fireplaces of steel or clay.

Central Vacuum: A central vacuum system that has a minimum of three outlets. The vacuum hoses are plugged into the outlets to activate the vacuum system. The vacuum unit is usually located in the basement or mechanical room.

Bedrooms: A room that was designed to be a bedroom but is being used as a den or office should be counted as a bedroom. No value is assigned to bedrooms. This code is for descriptive purposes only.

Basement Garage: The number of basement garage doors.

Indoor Swimming Pool: A swimming pool attached or inside the dwelling. The area around the pool is listed as "POE" or pool enclosure. The area around the pool can also be listed as living area if it is heated or as an enclosed porch if it is of lower quality construction than the living area.

BUILDING REFINEMENTS

Built –in

Additional Living Units: An additional living unit is listed when more than one full kitchen is in the dwelling. For example a duplex will have one additional living unit.

Elevator: The elevator includes costs for the elevator shaft, automatic doors and controls.

Utility Door: the utility door is similar to the garage door except it is smaller. These are usually used for golf cart or riding lawnmower storage areas.

Security System: The security system includes motion detectors, sensors, alarms and controls.

Home Automation: Home automation includes the base system, one monitor and control panel for temperature, lighting, appliances and water heater control.

Audio/Video Entry: This includes the base system plus one monitor.

Vault/ Cellar: The vault or cellar is a storage area that includes extra security or climate control. For example, a wine cellar or fur storage vault should be added.

Bowling Alley: This includes a complete bowling alley with an automatic pinsetter.

Kitchenette/Wet Bar: A kitchenette is a small extra kitchen or wet bar that is not a full kitchen and cannot be listed as an additional living unit.

BUILDING SECTIONS

The building section valuation process values each section type based on the code for that type of section. For example, the heated living area is valued by multiplying the price per square foot by the number of square feet of living area or base. All other sections attached to the base are multiplied using the same procedure. Finally the values of all the sections are added together with the building refinements and built-ins to estimate the replacement cost new of the dwelling.

The building sections for residential property are:

.5A: Half Story Addition. This code is used for areas over a garage or other section to describe a base or living area section that is only half of the area in the section below the .5A.

AD: Mobile Home Addition The AD is a base or living area section that is added to a mobile home. These sections would be designated as base areas if they were attached to a stick built home.

BA2: Base Area 2nd floor. A base area that is located on the second floor, this option is used when the floor levels are sketched individually instead of being stacked.

BA3: Base Area 3rd floor A base area that is located on the third floor, this option is used when the floor levels are sketched individually instead of being stacked.

BAF: Basement Finished Area. This code is for finished basement area.

BAR: Barn. This section type is for a barn area that is attached to a house or garage apartment.

BAS:Base Living Area. This code is used for the base or heated living area.

BEX: Basement Extension. A basement area which extends out past the main structure and has no section above

BGL: Below Grade Living Area. This code is used for living area that is partially below grade. The BGL is usually found on split levels, bi-levels or elevated ranches but can be present in any house design style. This area has the same quality construction as the main level, the only difference is one or more walls are underground.

BZW: Breezeway. The breezeway is similar to an open porch. The breezeway is usually found linking the main area of the dwelling to a garage or carport.

CAN: Canopy. A canopy is a section that is similar to an open porch except that the roof structure and materials are not of the same quality as the roof of the main portion of the building. Therefore, the cost is less than an open porch.

CBL: Condo Basement Living Area. The condo basement living area is similar to the below grade living area except it is part of a condo unit. This code is used only when part of a condo unit.

BUILDING SECTIONS

CO2: Condo Second Story. This code is used to describe the second story of a condo unit on the drawing when each floor is sketched separately.

CON: Condo. This code is used to describe the main living area in a condo unit.

COS: Conservatory. The conservatory is similar to a greenhouse but has more extensive glass and woodwork. This code is used for attached greenhouses of high quality construction

CPT: Carport. The carport is an area for parking automobiles. The carport differs from a garage because it has no walls. The roof structure is the same quality and materials as the main portion of the house.

CRT: Courtyard. A courtyard is an area that is made up of masonry walls and a patio or terrace.

DK: Wood Deck. A wood deck is a platform built of wood with or without rails.

EP: Enclosed Porch. An enclosed porch is an unheated enclosed area attached to the structure.

FBF: Future Basement Finish. This code is used to describe a basement area that is unfinished but the house plans or the property owner have designated the area to be finished in the future.

GAR: Garage. The garage is used for automobile storage. The garage has four walls and is attached to the dwelling.

GAZ: Gazebo. The gazebo is similar to an open porch except in shape. The gazebo is octagonal or round, the open porch is square or rectangular in shape.

MDO: Modular office.

MHD: Mobile Home Double Wide: A double wide mobile home made of two sections.

MHP: Mobile Home Personal. This code is used to label personal property mobile homes.

MHS: Mobile Home Single Wide. A single wide mobile home comprising one section.

MST: Mobile Home Storage. A mobile home used for storage only.

MHT: Mobile Home Triple Wide: A mobile home made of three sections.

OP: Open Porch. The open porch has a floor, roof structure and support columns.

PT : Patio. The patio is a flat masonry, stone or concrete pad. It usually provides ingress and egress to the dwelling.

BUILDING SECTIONS

POE: Pool Enclosure. This code is used to designate the area around an indoor pool when the area is of higher quality than an enclosed porch but is unheated and cannot be labeled as a base section.

SP: Screened Porch. A open porch with screen walls.

STA: Stable. An area for the housing of animals primarily horses attached to a dwelling or garage apartment.

STP: Stoop. A stoop is a raised concrete area that gives access to the entrance of the dwelling.

SUN: Sunroom. A sunroom is an addition to the dwelling distinguished by the presence of high quality glass for walls and ceiling.

TER: Terrace. The terrace is a raised patio that required extessive earthwork during construction.

UBA: Unfinished Basement. This code is used to code areas of unfinished basement when using house plans. Unfinished basement has a concrete floor but no interior finish except concrete walls.

UR: Utility Room. The utility room is an unheated area within the dwelling. The location usually adjoins the kitchen or garage area.

BUILDING SECTION RATES

BUILDING SECTIONS

CODE	DESCRIPTION	PRICE PER SQUARE FOOT
.5A	1/2 Story Addition	$ 49.90
AD	Mobile Home Addition	$ 52.38
BA2	Base Area	$ 67.53
BA3	Base Area	$ 67.53
BAF	Finished Basement	$ 27.63
BAR	Barn	$ 25.98
BAS	Base Area(Living Area)	$ 67.53
BEX	Basement Extension	$ 18.81
BGL	Below Grade Living Area	$ 49.90
BZW	Breezeway	$ 23.72
CAN	Canopy	$ 5.42
CBL	Condo Basement Living Area	$ 70.49
C02	Condo 2nd Story	$ 65.78
CON	Condo	$ 71.50
C0S	Conservatory	$ 78.52
CPT	Carport	$ 12.50
CRT	Courtyard	$ 34.52
DK	Deck	$ 15.45
EP	Enclosed porch	$ 28.25
FBF	Future Basement Finish	$ 18.81
GAR	Garage	$ 28.49
GAZ	Gazebo	$ 26.85
MDO	Modular Office	$ 40.25
MHP	Mobile Home Personal Property	N/A
MHS	Mobile Home Single Wide	$ 36.04
MHT	Mobile Home Triple Wide	$ 45.88
MST	Mobile Home Storage	$ 8.83
POE	Pool Enclosure	$ 65.50
STP	Stoop	$ 8.05
SUN	Sunroom	$ 56.50
TER	Terrace	$ 11.30
UBA	Unfinished Basement	$ 18.81
UR	Utility Room	$ 28.25

Manufactured Housing

Valuation

Manual

MANUFACTURED HOUSING

TABLE OF CONTENTS

MANUFACTURED HOUSING

(MOBILE HOMES)

OFF SITE CONSTRUCTION

What is defined as manufactured housing?

Manufactured housing is defined as factory built sectional structures that are transported to the building site and installed. These units can be singlewide, doublewide or triple-wide homes or other multi-sectional buildings.

What is the difference between a mobile home, a manufactured home and a modular home?

In practice all of these homes are called manufactured housing. This is partly due to the past stigma assigned to mobile homes. All new factory built home builders consider their products manufactured housing. In fact there is a difference between the standards for each type of construction. This difference cannot be easily observed. The tax office depends on the inspections and permit offices to determine the type of manufactured housing.

Pre HUD Mobile Homes are factory-built homes produced before June 16, 1976. These homes are also known as pre-HUD code homes and can be single or doublewide homes. These homes are valued using the grading standards for manufactured homes in this manual.
These homes are assessed at a minimal residual value of one thousand dollars.

Manufactured homes are federally regulated by the Manufactured Home Construction and Safety Standards (MHCCSS) regulation also known as the HUD code which went into effect June 15, 1976. The HUD code provides the design and construction requirements for the complete production of the structure in the factory, with some modifications allowed for on-site completion. A HUD certification seal showing that these standards have been met must be displayed on each unit. The HUD code certification is for the manufactured home only; any attachments must meet local building codes.

Mobile homes are built with a steel undercarriage used to transport the home to the building site. Mobile homes are valued for assessment purposes using the standards for manufactured homes in this manual. Manufactured housing units are assessed by using a combination of grade and condition or replacement cost new less depreciation. Standards for the different grades of manufactured housing are detailed as part of this manual.

MANUFACTURED HOUSING

Modular homes are factory built multi-sectional homes that must meet the same North Carolina State building codes as stick or site-built homes. The differences between the MCHCCSS HUD requirements and state building codes include structural considerations, energy design, accessibility, and electrical requirements. If the structure does not have a HUD certification, it must meet local building code requirements. In Buncombe County these structures must meet the requirements of the North Carolina Residential Building Code, a subsidiary of the International Residential Building Code. **These homes are assessed using the same standards and rules as a site-built homes.**

New manufactured homes are being built to meet both HUD and local building codes. This marketing tool allows the home to be placed in a mobile home park or a site-built subdivision. In this case the steel undercarriage is not a necessary structural component and can be removed when the unit is placed on a permanent foundation.

The difference in manufactured housing depends on the standards that are followed during construction. If the home built after June 1, 1976 meets HUD standards it is a mobile home. If the home meets North Carolina State Building codes, it is a modular home. **If the structure was built before June 1, 1976, it is a mobile home. Manufactured housing that does not meet the standards for site built homes will be valued as mobile homes**.

MOBILE HOME PROCEDURE

IS THE MOBILE HOME REAL OR PERSONAL PROPERTY?

A. DEFINITION OF REAL PROPERTY MOBILE HOMES.
MACHINERY ACT 105-273(12) G.S.143-143.9(6)

1. A multi-section residential structure consisting of two or more sections.

2. The hitch, wheels and axles have been removed.

3. Is placed on a permanent enclosed foundation.

4. Located on land owned by the owner of the mobile home.

If all conditions exist, the mobile home **must be considered real estate. In addition, all mobile homes located on land owned by the owner of the mobile home, are considered real estate.** Commercial property and mobile home parks are not covered by this standard.

If the owner of the mobile home is not the owner of the land a mobile home can be considered real estate under the following conditions:

1. The mobile home has attachments valued at more than $1,000. For example basement, additional living area, garage with values in excess of $1,000.

2. Triple wide mobile homes are listed as real estate.

If a mobile home is considered real estate and the mobile home owner does not own the land, create a leasehold property record card. A leasehold property record card is used when the land owner does not own the improvement that is considered real estate. Most often a leasehold is a commercial building owned by a property owner but located on another's land. In some cases a manufactured housing unit will meet these requirements due to its size or type. In order to create the L01 you must contact the Listing Department and they will assign an account number to the owner of the mobile home.

If the mobile home is personal property, notify the listing department.

MOBILE HOME PROCEDURE

1. ENTER PROPER PROPERTY CLASS CODE

171 or 271: One mobile home

172 or 272: Two mobile homes

173 or 273 three sites - Family Park

175 or 275: Dwelling and 1 mobile home

176 or 276: Dwelling and 2 mobile homes

180 or 280: Two or more dwellings
Can also include up to two mobile homes.
Dwellings take precedence so use 180 or 280 class code.

416: Mobile home park (any tract size)

Three or more mobile homes or mobile home sites
and any combination of other structures.
Mobile home park takes precedence.

EXAMPLES:

		DWELLINGS	MOBILE HOMES	CLASS CODE
(2) Dwellings, (2) Mobile homes	3.00 acres	2	2	180
(1) Mobile home	0.30 acres		1	171
(2) Mobile homes	12.46 acres		2	272
(3) Mobile homes (family owned)	3.00 acres		3	173
(3) Mobile homes any acreage			3	416

MOBILE HOME PROCEDURE

2. LIST PROPER CODE - DESIGN/STYLE

MHS - Mobile Home, Single-wide

MHD - Mobile Home, Double-wide

MHT - Mobile Home, Triple wide or other

MDO – Modular Office

MFG – Mobile Home located in a manufactured housing community.

3. LIST PROPER CODE - GRADE and CONDITION

4. LIST- Year Built (year of manufacture) and effective age

5. MEASURE AND SKETCH MOBILE HOME AND ALL APPENDAGES.

Section Type	**Description**
MHD	Mobile Home Double Wide
MHS	Mobile Home Single Wide
MHT	Mobile Home Triple Wide (or larger)
MST	Mobile home used for storage only, not livable
MHP	Mobile Home Personal Property

The **MHP** code produces no value for the mobile home. The mobile home will be billed as personal property. It will be shown on the real estate records for reference only. Contact the Listing Department and add the personal property account number to the property record card. All appendages are to be added and coded as on other residential structures, **with one exception:**

AD This code is used only for stick built mobile home additions. Tip-out or roll-out rooms built by the manufacturer are to be measured as part of the mobile home. This type of appendage would be coded BAS (BASE) if it were part of a site-built home.

MOBILE HOME PROCEDURE

6. ADD A MOBLE HOME SITE

Mobile Home Site Improvements include the costs of grading, electrical service, water, and septic systems. If a mobile home has been removed from a parcel, the site shall remain on the record unless the site improvements have also been removed.

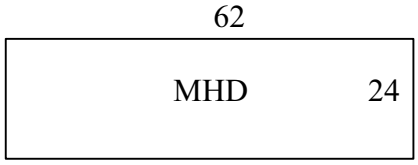
The required site information is added under the land section as M01, M02 etc. One mobile home is equal to one site.

Improvement Code	**Unit Type**
M01= Mobile Home Site	EA = Each (Sites are counted as units)

Example: Building Characteristics:

Design/Style Grade C **Condition N**
Effective Year Built: 1984 **Year Built: 1984**

Example: Sketch



Enter the sketch vectors for the subject section as U24R62D24L62

Example: Land Section

(1) When a site is added to undeveloped land valued as acreage.

L01	1.24 Acre (land section number one)	Value	$28,000
M01	1 each (one mobile home site)	Value	$ 8,000
	Total Value of Mobile Home Site and Land		$36,000

(2) When the land is valued as improved per building site.

M01	1 each (one mobile home site)	Value	$ 25,000

MOBILE HOME PROCEDURE/GRADING

OVERVIEW

Manufactured homes are residential structures built on a steel or metal undercarriage with the necessary wheel assembly to be transported to a permanent or semi-permanent site.

The presence of a steel undercarriage as a necessary structural component is the primary distinguishing factor between a manufactured home and a modular home.

Manufactured homes built after June 15, 1976, must meet the Federal Manufactured Home Construction and Safety Standards as outlined in Title VI, Housing and Community Development Act of 1974. A HUD seal certifying compliance with these standards must be displayed on each unit.

QUALITY GRADE DEFINITION FOR MOBILE HOMES

QUALITY GRADE	DEFINITION
E	LOW COST
D	FAIR
C	AVERAGE
B	GOOD
A	VERY GOOD

MOBILE HOME PROCEDURE/GRADING

MOBILE HOME

GRADE E

ITEM	STANDARD
Foundation	Cement block, aluminum, wood or no skirting.
Frame	Low grade wood, walls 3" thick, 7'0" to 7' high. Light steel undercarriage
Floor Structure	Particle board with low quality carpet.
Exterior Wall	Pre-finished lightweight aluminum, ribbed or corrugated panels. Economy-grade windows
Roof	Light weight sheet metal, flat or slight bow. No overhang on front.
Interior Finish	Low cost printed hardboard panel. Economy -grade hollow core doors Cabinetry and hardware are standard inexpensive units. Ceiling height typically 7'6" to 8'
Heating	Electric furnace is standard. Heating and ducting are usually minimal
Electrical	Minimal number of electrical outlets. Low cost lighting fixtures.
Plumbing	Includes inexpensive fixtures (1 bath)

MOBILE HOME PROCEDURE/GRADING

MOBILE HOME

GRADE D

ITEM	STANDARD
Foundation	Cement block, aluminum, wood or no skirting.
Frame	Medium weight steel undercarriage
Floor Structure	Wood floor joists, particle board or plywood, waterproofing.
Exterior Wall	Pre-finished aluminum or wood panels.
Roof	Engineered trusses and sheathing with metal roofing. Low pitch arched or slope with minimal overhang.
Interior Finish	Low quality, plywood paneling. Standard -grade hollow core doors Laminated plastic countertops and backsplashes... Ceiling height typically 7’6" to 8'
Heating	Forced air furnace with adequate ductwork.
Electrical	Minimal number of electrical outlets. Low cost lighting fixtures.
Plumbing,	Includes inexpensive fixtures (1 or 2 baths)

MOBILE HOME PROCEDURE/GRADING

MOBILE HOME

GRADE C

ITEM	STANDARD
Foundation	Cement block, aluminum, wood or no skirting.
Frame	Medium weight steel undercarriage
Floor Structure	Wood floor joists with particle board or plywood.
Exterior Wall	Pre-finished aluminum, hardboard or vinyl siding. Includes some trim may have two colors or textures for a more attractive exterior.
Roof	Typically sloped or arched with a front overhang. Engineered trusses and sheathing with metal roofing
Interior Finish	Medium quality plywood or hardwood paneling or drywall. Ceiling height typically 7’6" to 8'. Standard hollow core doors
Heating	Forced air furnace with adequate ductwork and air conditioning
Electrical	Ample number of electrical outlets. Average cost lighting fixtures.
Plumbing	Includes average quality fixtures (2 baths).

MOBILE HOME PROCEDURE/GRADING

MOBILE HOME

GRADE B

ITEM	STANDARD
Foundation	Concrete piers. Vinyl underpinning
Frame	Rigid steel beam undercarriage
Floor Structure	Wood floor joists with particle board or plywood decking, waterproofing and insulation.
Exterior Wall	Pre-finished aluminum, hardboard or vinyl siding. Includes some trim may have two colors or textures for ornamentation. Aluminum or vinyl windows, and sliding glass doors. 2 X 4 studs
Roof	Engineered truss system, sheathing and composition shingles. Roof slope (pitch) typically similar to stick built home construction.
Interior Finish	Medium quality paneling or drywall with 2x 3 or 2x4 studs. Veneered hollow-core doors. Paint grade or wood veneer cabinets. Ceiling height typically 8'. May have sloped or cathedral ceilings and exposed beams
Heating	Forced air furnace with adequate ductwork and air conditioning
Electrical	Ample number of electrical outlets. Good quality lighting fixtures.
Plumbing	Includes good quality fixtures up to 7 fixtures (2 baths)

GRADE E MOBILE HOMES

Photos

GRADE D MOBILE HOMES

GRADE C MOBILE HOMES

GRADE B MOBILE HOMES

Commercial

Industrial

and

Special Use

Property

Table of Contents

Table of Contents

Table of Contents

Table of Contents

2006 UNIFORM SCHEDULE OF VALUES

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Apartments/Multiple Residences/Townhouses

Multiple Residences, often referred to as garden apartments, are buildings of three or fewer stories, in which each unit has a kitchen and bath, and which are designed for other than transient occupancy. Priced per building, costs include common areas such as lobbies, hallways, laundry, recreation, etc.

Garden Apartments

GAC
Brick or block, some trim, asphalt shingle or built-up roof. Plaster/drywall, paint, hardwood, carpet, vinyl composition. Adequate lighting/plumbing, phone and TV jacks.

GAD
Stucco/siding, some ornamentation, average code construction. Plaster or drywall, hardwood, vinyl composition, carpet. Adequate lighting/plumbing, phone and TV jacks.

GAS
Sandwich panels, pre-engineered frame, adequate fenestration. Gypsum board, vinyl composition, carpet. Adequate lighting/plumbing, phone and TV jacks.

Finished/Unfinished basement apartment costs include finish compatible with the type of basement, including stairs and ramps as necessary.

BAF
Finished interior, add for saunas, pools, bars and equipment. Gypsum board ceiling, vinyl composition tile, or sheet vinyl. Adequate lighting/plumbing.

BAU
Few partitions, little or no finish. Unfinished ceiling, slab, storage only. Minimum lighting/plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Luxury and Highrise Apartments

Luxury Apartments are listed separately and include the high-end, owner-occupied condominiums and resort time-share facilities.

LHA
Good metal and solar glass, face brick, precast concrete panels, exterior finish and insulation system. Good interior detail, carpet, ceramic tile, some vinyl and fine hardwood. Master antennas, fine fixtures, one full bath per bedroom.

LHB
Good metal and solar glass, face brick, precast concrete panels, exterior finish and insulation system. Good interior detail, carpet, ceramic tile, some vinyl and fine hardwood. Master antennas, fine fixtures, one full bath per bedroom.

LHC
Stone, brick, metal and glass, individual design, good lobby. Good plaster, paneling/paper, vinyl, carpeting or hardwood, some extras. Master antennas, fine fixtures, one full bath per bedroom.

LHD
Good stucco or siding, brick and stone trim, good lobby. Good plaster, paneling/paper, vinyl, carpeting or hardwood, some extras. TV and phone jacks, good fixtures, one bath per bedroom.

Highrise Apartments

High-Rise Apartment costs are averages for multiple dwelling units of three or more floors, with kitchen facilities.

HRA
Little trim, brick, block, metal or concrete and glass. Drywall or plaster, average carpet and vinyl composition floors. Few electric fixtures, average plumbing, one bath per unit.

HRB
Little trim, brick, block, metal or concrete and glass. Drywall or plaster, vinyl composition tile and average carpet. Few electric fixtures, average plumbing, one bath per unit.

HRC
Little ornamentation, brick or block, concrete panels. Drywall or plaster, average carpet and vinyl composition. Average fixtures, one bath per unit, average circuits.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

High-Rise Apartments

HRD
Frame and stucco, little trim, standard design. Plaster or drywall, carpet or hardwood, vinyl composition tile. Average fixtures and circuits, one bath per unit.

HRS
Sandwich walls, fenestration to code, little trim. Drywall, carpet and vinyl composition, average cabinetry and finish. Average fixtures and circuits, one bath per unit.

Highrise finished/unfinished basement costs include finish compatible with the type of basement, including stairs and ramps as necessary, and must be refined for size, shape and height.

HFB
Half exposed, good fenestration. Drywall or plaster, painted, vinyl composition and average carpet. Few electric fixtures, average plumbing, one bath per unit.

HFC
Half exposed, good fenestration Drywall or plaster, vinyl composition tile and average carpet. Few electric fixtures, average plumbing, one bath per unit

HUB
Unfinished interior. Unfinished floor and ceiling. Minimum lighting/plumbing.

HUC
Unfinished interior. Unfinished floor and ceiling. Minimum lighting/plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Row houses or town houses include all dwellings having a common wall (4 plex, etc.). Costs are for end row houses or two-family dwellings, with adjustments for dwellings having two common walls. Refinements for one-, two-, or three-story units are given on the cost pages. They include the modern town houses, whether built for rental or condominium ownership.

THC
Brick, stucco on block, little trim, built-up roof or asphalt shingles. Gypsum board and paint, hardwood, vinyl composition, carpet. Adequate lighting and plumbing, standard fixtures.

THD
Stucco or siding, little trim, built-up or asphalt shingle roof. Plaster or gypsum board, hardwood, vinyl composition, carpet. Adequate lighting and plumbing, standard fixtures

Townhouse built-in garage costs price by per square foot of garage area, including interior finish.

TGC
Stucco or siding, 2 x 4 rafters, gable roof, wood or good asphalt shingles, reinforced slab, overhead door, window, pedestrian door, lighting.

TGD
Stucco or siding, 2 x 4 rafters, gable roof, wood or good asphalt shingles, reinforced slab, overhead door, window, pedestrian door, lighting.

Office-Apartments are to be used in conjunction with the guest rooms or independently as typically encountered in mobile home parks, mini-warehouse developments, etc.

OAC
Common brick or block, little ornamentation, commercial front. Painted block, drywall, few extras, carpet, vinyl composition tile, adequate apartment. Adequate lighting and plumbing, average residence fixtures.

OAD
Good stucco and siding, little ornamentation, commercial front. Drywall or plaster, few extras, carpet, vinyl composition, adequate apartment. Adequate lighting and plumbing, average residence fixtures.

OAS
Insulated panels, some ornamentation, commercial front. Drywall, carpet and vinyl composition, few extras, adequate apartment. Adequate lighting and plumbing, average residence fixtures.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Lodging Facilities

Hotels are multiple sleeping units and lobby, of three or more floors, without individual kitchen facilities. The costs are separated by the type and amount of common-use or support facilities available.

Limited-Service Hotels will have little or no space designed for large groups or formal dining.

LSA
Face brick, metal, concrete or exterior finish and insulation system panels, plain exterior. Plaster/drywall and paint, good carpet, some built-in extras, support services. Some good suites, lighting and plumbing fixtures, TV circuits.

LSB
Face brick, metal, concrete or exterior finish and insulation system panels, plain exterior. Plaster/drywall and paint, good carpet, some built-in extras, support services. Some good suites, lighting and plumbing fixtures, TV circuits.

LSC
Block or brick, standard front, small lobby, vending area. Drywall, carpet, vinyl composition, minimum suites, no food services. Standard fixtures, guest laundry, small lobby restrooms.

LSD
Siding or stucco, standard front, small lobby, vending area. Drywall, carpet, vinyl composition, minimum suites, no food services. Standard fixtures, guest laundry, small lobby restrooms.

LSS
Insulated panels, some ornamentation. Drywall, carpet and vinyl composition, breakfast hospitality area only. Adequate lighting and plumbing, TV circuits, some good fixtures.

Full-Service Hotels will have meeting, ballroom, banquet and dining and lounge facilities commensurate with the class and quality.

FSA
Face brick, metal, concrete or stucco panels, plain exterior. Typical good transient or average business hotel, adequate public rooms. Lighting/plumbing above code, standard fixtures.

FSB
Face brick, metal, concrete or stucco panels, plain exterior. Typical good transient or average business hotel, adequate public rooms. Lighting and plumbing fixtures are above code.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Lodging Facilities

FSC
Brick, stucco on block, some front ornamentation. Carpeted, plaster or drywall and painted masonry, adequate facilities. All rooms with bath, adequate electric service.

FSD
Stucco or siding, brick trim, some front ornamentation. Plaster or drywall, carpeting, adequate ancillary facilities, dining and bar All rooms with bath, adequate electric service.

Motels are multiple sleeping units of three or fewer stories, with or without individual kitchen facilities, and designed for transient occupancy.

MTC
Common brick or block, little ornamentation, commercial style. Painted block, drywall, few extras, carpet, vinyl composition, hospitality Adequate lighting and plumbing, TV circuits, some good fixtures.

MTD
Good stucco and siding, little ornamentation, commercial style. Drywall or plaster, few extras, carpet, vinyl composition, breakfast, hospitality room. Adequate lighting and plumbing, TV circuits, some good fixtures.

MTS
Insulated panels, some ornamentation. Drywall, carpet and vinyl composition, breakfast hospitality room. Adequate lighting and plumbing, TV circuits, some good fixtures.

Motel finished/unfinished basement costs include finish compatible with the type of basement, as well as stairs and ramps as necessary.

MFB
Plaster or drywall interior. Plaster/drywall, vinyl composition, finished ceiling, service functions. Adequate lighting and plumbing, utility outlets and fixtures.

MUB
Unfinished. Unfinished, no ceiling, few partitions. Minimum lighting and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Lodging Facilities

Extended-Stay Facilities have larger rooms to accommodate kitchen facilities, but will have limited support facilities. However, an amount of office, lobby, coffee shop, meeting room and managers' living space commensurate with the number of units and quality is included in the costs.

ESC
Common brick or block, little ornamentation, good lobby. Painted block, drywall, few extras, carpet, vinyl composition tile, mixed offsets and suites. Adequate lighting and plumbing, TV circuits, average kitchen.

ESD
Good stucco and siding, little ornamentation, good lobby. Drywall or plaster, few extras, carpet, vinyl composition, mixed offsets and suites. Adequate lighting and plumbing, TV circuits, average kitchen.

Lodges are generally of rustic design with multiple sleeping units and lobby with some additional plumbing and kitchen facilities for the additional unrelated number of guests. The better qualities will include large formal dining and meeting rooms.

LGC
Brick or block, local fieldstone, wood or good asphalt shingle, elastomeric. Plaster or drywall, hardwood, vinyl composition, average carpet. Adequate lighting/plumbing for each sleeping room.

LGD
Log, stucco or siding, some trim, wood or good asphalt shingles. Plaster or drywall, hardwood, carpet, vinyl composition. Adequate lighting/plumbing for each sleeping room.

Guest Cottages or cabins are individual sleeping bungalows or villas without kitchen facilities. The lowest qualities are camp or marginal motor court facilities without plumbing, while the best resort types will contain luxury bathroom suites.

GCC
Brick, stucco on block, little trim, wood or good composition shingles. Gypsum board and paint, hardwood, vinyl composition, carpet. Adequate lighting and plumbing, one bath, standard fixtures.

GCD
Stucco or siding, some trim, wood or good composition shingles. Plaster or drywall, hardwood, carpet, vinyl composition. Adequate lighting and plumbing, one bath, standard fixtures.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Lodging Facilities

Bed and Breakfast Inns are residential-type buildings designed for transient boarding and are more family style in character than lodges.

BBC
Brick or block, some trim and entrance ornamentation. Plaster or drywall carpet, hardwood, vinyl composition, good dining area. Adequate lighting/plumbing, one bath per two bedrooms.

BBD
Brick veneer, good stucco or siding, some trim and entry ornament. Drywall, carpet, hardwood, vinyl composition, good dining area. Adequate lighting/plumbing, one bath per two bedrooms.

Dormitories include college and boarding school residence halls, interns and nurses' quarters and armed services bachelor officers' and NCO quarters. They generally have a lounge and frequently have dining facilities and built-in features not found in apartments.

DMA
Brick, steel or concrete panels, some ornamentation. Drywall or plaster walls/ceiling, vinyl composition, carpeting. One bath for three students, average electrical service.

DMB
Brick, steel or concrete panels, some ornamentation. Drywall or plaster walls/ceiling, vinyl composition, carpeting. One bath for three students, average electrical service.

DMC
Brick, steel or concrete panels, little trim. Plaster or drywall, carpeted halls, acoustic tile. Standard electrical/plumbing fixtures, some tile and extras.

DMD
Brick veneer or stucco with some trim. Plaster or drywall, carpeted halls, acoustic tile. Standard electrical/plumbing fixtures, some tile and extras.

DMS
Sandwich panels, some trim Drywall, carpet and vinyl composition, acoustic tile ceilings. Standard electrical and plumbing fixtures.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Dormitories

Dormitory finished basement costs include finish compatible with the type of basement, as well as stairs and ramps as necessary.

DBB
Finished interior Finished, service, social functions. Adequate lighting and plumbing.
DBC
Finished interior Finished, service, social functions. Adequate lighting and plumbing.

Clubs/Fraternal Buildings

City Clubs are private hotels with dining, gymnasium and library facilities.

CCB
Brick, stone, metal or precast panels, little trim Plaster or drywall, carpeting, good lounge and public area, gym Adequate, steam room, gym add for swimming pool

CCC
Brick, stone, metal or precast panels, little trim Plaster or drywall, carpeting, good lounge and public areas, gym Adequate, steam room, gym, add for swimming pool

Clubhouses are general-purpose recreation or activity buildings, usually with light kitchen facilities, a large general-use room and multiple restrooms. They will often have stages, and the better quality clubs will merge into the fraternal or auditorium occupancies.

CHC
Brick, block, concrete panels, some trim. Plaster or drywall, acoustic tile, vinyl composition, concrete slab. Adequate lighting/plumbing, average restrooms/kitchen.

CHD
Brick veneer, stucco or siding, little trim. Plaster or drywall, acoustic tile, vinyl composition, concrete slab. Adequate lighting/plumbing, average restrooms/kitchen.

CHS
Insulated sandwich panels, pre-engineered frame. Gypsum or plywood, acoustic tile, vinyl composition. Adequate lighting/plumbing, average restrooms/kitchen.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Clubs/Fraternal Buildings

Clubhouse Finished Basement

CBF
Semi-finished. Low-cost finishes. Minimum social functions. Minimum lighting/plumbing.

Clubhouse Unfinished Basement

CBU
Unfinished. Unfinished interior. Unfinished storage and utility. Minimum lighting/drains.

Country Clubs are specialized clubhouses designed mainly for entertainment and have few, if any, sleeping rooms. Generally, the better clubs will have ballroom, bar, banquet and pro shop facilities, as well as locker and shower rooms.

CLC
Average Brick or block, concrete panels, some ornamentation. Plaster or drywall, carpet and vinyl composition. Adequate lighting, showers, bars, kitchen, adequate restrooms.

CLD
Good stucco or siding, some brick or stone trim. Plaster or drywall, some carpet, vinyl composition Adequate lighting, showers, bar, kitchen, adequate restrooms.

CLS
Insulated metal sandwich panels, steel frame, some trim. Drywall, carpet, cork, rubber, vinyl composition. Average quality and quantity, adequate facilities.

Country Club finished/unfinished basement costs include finish compatible with the type of basement, as well as stairs and ramps as necessary.

CLF
Reinforced concrete, plaster or drywall interior. Utility and dressing room finishes. Adequate lighting and plumbing, showers and restrooms.

CLU
Painted interior, outside entry Paint only, some partitions, golf cart maintenance and storage. Adequate lighting and outlets, drains.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Senior Citizen Housing

Retirement Community Complexes include a mix of independent, assisted living, including facilities for Alzheimer's or dementia patients and skilled nursing living units, with fitness and care facilities commensurate with the quality.

RTC
Good brick/stucco on block, good trim, roof structure and roofing. Good plaster or drywall, painted, good senior, assisted mix, some skilled. Good lighting/plumbing, good extras, emergency call system.

RTD
Good stucco/siding, exterior finish and insulation system, some brick or stone trim, good roof. Good plaster or drywall, painted, good senior, assisted mix, some skilled. Good lighting/plumbing, good extras, emergency call system.

RTS
Good sandwich panels on pre-engineered frame, good fenestration. Gypsum board and plastics, carpet, senior, assisted mix, some skilled. Good lighting/plumbing, good extras, emergency call system.

Stores And Commercial Buildings

Bars or Taverns are designed primarily for the service and consumption of beverages, with the better qualities having limited food preparation areas and service.

BRB
Brick or concrete, usually part of a building. Drywall or plaster, carpet or vinyl, some ornamentation. Good lighting and service outlets, small restrooms.

BRC
Brick, block, plain building and front, little trim. Typical neighborhood bar, carpet, vinyl comp., small game area. Adequate lighting and outlets, small restrooms.

BRD
Stucco or siding, plain building and front, little trim. Typical neighborhood bar, carpet, vinyl composition; small game area. Adequate lighting and outlets, small restrooms.

BRS
Insulated panels, metal and glass, little ornamentation. Typical neighborhood bar, carpet, vinyl comp., small game area. Adequate lighting and outlets, small restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Cocktail Lounges are typically larger facilities with entertainment floors and stages, with the better qualities containing full kitchens.

COB
Brick or concrete, usually part of a building. Plaster or drywall, acoustic tile, carpet, dance floor, small stage. Adequate lighting outlets, adequate plumbing, food preparation.

COC
Brick, block, plain building and front, little trim. Typical bar finishes, dance or good game floor, good performance platform. Adequate lighting & outlets, small restrooms, limited food preparation.

COD
Stucco or siding, plain building and front, little trim. Typical bar finishes, dance or good game floor, good performance platform. Adequate lighting & outlets, small restrooms, limited food prep.

COS
Insulated panels, metal and glass, little ornamentation. Typical bar finishes, dance or good game floor, good performance platform. Adequate lighting & outlets, small restrooms, limited food prep.

Restaurants are constructed for the purpose of preparation and sale of food and/or beverages, and include cafeterias, bars and taverns where the design is of restaurant type. The costs include all necessary plumbing, built-in refrigerators and electrical connections to provide for these services but do not include the restaurant and bar fixtures or equipment or signs.

REB
Brick or concrete, usually part of a building. Plaster or drywall, acoustic tile, carpet, ceramic, rubber, or vinyl comp. tile. Adequate lighting outlets, adequate plumbing.

REC
Brick, block, tilt-up, plain building, stock plans. Typical neighborhood restaurant, vinyl composition, small kitchen. Adequate lighting and outlets, small restrooms.

RED
Stucco or siding, plain building and front, stock plans. Typical neighborhood restaurant, vinyl composition, small kitchen. Adequate lighting and outlets, small restrooms.

RES
Insulated panels, metal and glass, little ornamentation. Typical neighborhood coffee shop, vinyl comp., some ceramic or pavers. Adequate lighting and outlets, small restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Cafeterias will have large, open dining rooms for self-service of large groups, and include commercial as well as institutional facilities.

CFB
Brick or concrete, usually part of a building. Plaster or drywall, acoustic tile, ceramic, rubber or vinyl comp. tile. Adequate lighting and outlets, adequate plumbing.

CFC
Brick, block, tilt-up, plain building and front. Typical neighborhood restaurant, vinyl composition, small kitchen. Adequate lighting and outlets, small restrooms.

CFD
Stucco or siding, plain building and front. Typical neighborhood restaurant, vinyl composition, small kitchen. Adequate lighting and outlets, small restrooms.

CFS
Insulated panels, metal and glass, little ornamentation. Typical neighborhood restaurant, vinyl composition flooring, some ceramic or pavers. Adequate lighting and outlets, small restrooms.

Fast Food or small limited-menu outlets will contain limited seating in relation to preparation area, including drive-up windows commensurate with the quality. Site costs outside the building line are not included.

FAB
Brick or concrete, usually part of a building. Plaster or drywall, acoustic tile, ceramic, carpet or vinyl composition. Adequate lighting and outlets, adequate plumbing.

FAC
Brick, block, some mansard, parapet ornamentation. Drywall, paneling, acoustic tile, pavers, vinyl comp., large eating/play area. Adequate lighting and outlets, small restrooms.

FAD
Stucco or siding, some mansard, parapet ornamentation. Drywall, paneling, acoustic tile, pavers, vinyl comp., large eating/play area. Adequate lighting and outlets, small restrooms.

FAS
Insulated panels, metal and glass, some mansard, parapet ornament. Drywall, paneling, acoustic tile, pavers, vinyl comp., large eating/play area. Adequate lighting and outlets, small restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Dining Atriums and Playrooms are open-shell extensions for enclosed extra seating or game/play areas.

DAC
Stucco on block, tilt-up, good glass areas. Drywall, some acoustic tile, ceramic pavers, plain playroom. Adequate lighting, no plumbing.

DAD
Stucco or siding, good glass areas. Drywall, some acoustic tile, ceramic pavers, plain playroom. Adequate lighting, no plumbing.

DAS
Steel frame, metal siding, good glass areas. Drywall, some acoustic tile, ceramic pavers, plain playroom. Adequate lighting, no plumbing.

Truck Stop Restaurants are of multipurpose design to include convenience store, food service, shower and toilet, game and rest facilities for truckers.

TSC
Concrete block, tilt-up, plain storefront entry. Fast food service, small convenience store, rest area. Adequate electrical, plumbing, walk-in box storage.

TSD
Stucco or siding, plain storefront entry Fast food service, small convenience store, rest area. Adequate electrical, plumbing, walk-in box storage.

TSS
Steel frame, metal siding, plain storefront entry. Fast food service, small convenience store, rest area. Adequate electrical, plumbing, walk-in box storage.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Convenience Stores are small food stores with limited interior facilities. The better qualities will include the small specialty or gourmet food, meat and liquor shops.

CKB
Brick or concrete, usually part of a building. Typical chain store, acoustic tile, vinyl composition. Adequate lighting outlets, adequate plumbing.

CKC
Brick or block, some mansard, parapet ornamentation. Typical chain store, acoustic tile, vinyl composition, some snack prep. area. Adequate lighting and outlets, small employees' restroom.

CKD
Stucco or siding, some mansard, parapet ornamentation. Typical chain store, acoustic tile, vinyl composition, some snack prep. area. Adequate lighting and outlets, small employees' restroom.

CKS
Good panels, small front, mansard, some ornamentation. Typical chain store, acoustic tile, vinyl composition, some snack prep. area. Adequate lighting and outlets, small employees' restroom.

Gas Station Mini-mart food stores are small convenience and service station fueling outlets that cater primarily to a transient trade for self-service snack foods and beverages. The better stores will have public restrooms and limited hot or deli food preparation and service areas.

MMC
Brick or block, some mansard, parapet ornamentation. Typical food booth, acoustic tile, vinyl composition, adequate support. Adequate lighting and outlets, small employees' restroom.

MMD
Stucco or siding, some mansard, parapet ornamentation. Typical food booth, acoustic tile, vinyl composition, adequate support. Adequate lighting and outlets, small employees' restroom.

MMS
Good panels, small front, some trim or mansard. Typical food booth, acoustic tile, vinyl composition, adequate support. Adequate lighting and outlets, small employees' restroom.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Markets are retail food stores, which often handle limited lines of other merchandise. The costs do not include display freezers and coolers or other equipment generally classed as personal property or trade fixtures.

MKB
Brick, concrete, metal and glass, small front. Plaster or drywall, acoustic tile, few partitions, vinyl composition. Adequate market lighting and plumbing.

MKC
Brick, block, tilt-up, Glu-lam, medium steel, or pilasters. Plaster or drywall, acoustic tile, few partitions, vinyl composition. Adequate lighting and plumbing, few extra services.

MKD
Good stucco or siding, some trim, metal and glass front. Plaster or drywall, acoustic tile, vinyl composition, small office. Adequate market lighting and outlets, small restrooms.

MKS
Sandwich panels, some trim. Few partitions, acoustic, vinyl tile Adequate lighting and plumbing

Supermarkets are the large chain type food stores.

SKB
Brick, concrete, metal and glass, small front. Plaster or drywall, acoustic tile, few partitions, vinyl composition. Adequate market lighting and plumbing, some extras.

SKC
Brick, block, tilt-up, Glu-lam, medium steel, metal and glass front. Plaster or drywall, acoustic tile, some partitions, vinyl composition. Adequate lighting and plumbing, few extra services.

SKD
Good stucco or siding, some trim, metal and glass front. Plaster or drywall, acoustic tile, vinyl composition, some partitions. Adequate market lighting and outlets, small restrooms, few extras.

SKS
Sandwich panels, pre-engineered frame, glass front. Plaster or drywall, acoustic tile, few partitions, vinyl composition. Adequate lighting and plumbing, few extra services.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Florist Shops are convenience stores for the sale of cut flowers, with the better stores containing finished display areas for other gift merchandise.

FTB
Brick or concrete, usually part of a building. Drywall or plaster, good acoustic, some vinyl tile and carpet. Adequate lighting outlets, adequate plumbing.

FTC
Brick or block, some mansard, parapet ornamentation. Acoustic tile, some vinyl composition, sundry display area. Adequate lighting and outlets, small employees' restroom.

FTD
Stucco or siding, some mansard, parapet ornamentation. Acoustic tile, vinyl composition, sundry display area. Adequate lighting and outlets, small employees' restroom.

FTS
Steel panels, partly finished interior. Minimum finish and partitions, sealed concrete. Minimum code throughout, minimum display wiring.

Discount Stores are typically large open shells with some partitioning for offices and storage areas. Often called department stores, the best quality approaches the low-quality department store in cost. This category will also include the large off-price center and furniture- and home-improvement-type shell outlets.

DCB
Tilt-up panels, brick, good front, some ornamentation. Acoustic tile, vinyl tile, some built-ins and extras. Adequate lighting, outlets, and plumbing.

DCC
Brick or block, tilt-up, wood or steel columns and trusses. Drywall, small office area, acoustic tile, vinyl composition. Adequate lighting and restrooms, competitive fixtures.

DCD
Good stucco or siding on wood frame or heavy studs. Drywall, small office area, acoustic tile, vinyl composition. Adequate lighting and restrooms.

DCS
Sandwich panels, plain front. Few partitions, small office area, acoustic tile and vinyl composition. Adequate lighting and restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Warehouse Discount Stores are of warehouse construction with minimal interior partitioning. Membership stores typically fall into this category.

WDC
Average block or tilt-up, open pipe or wood columns, some trim. Painted walls, some partitions, office area, vinyl composition and acoustic. Adequate lighting, restrooms, small snack bar or deli/fast food.

WDD
Stucco or siding, open frame, small front, some trim. Painted walls, some partitions, office area, vinyl composition and acoustic. Adequate lighting, restrooms, small snack bar or deli/fast food.

WDS
Pre-engineered frame and siding, small front, some trim. Painted walls, some partitions, office area, vinyl composition and acoustic. Adequate lighting, restrooms, small snack bar or deli/fast food.

Warehouse Showroom Stores are typical of the large walk-through furniture outlets with a semi finished showroom and large carry-out warehouse as one complete facility.

WSC
Average block or tilt-up, open pipe or wood columns. Painted walls, some partitions, office area, vinyl composition, sales cubicles. Display, warehouse and office lighting, small restrooms.

WSD
Stucco or siding, open frame, plain front. Painted walls, some partitions, office area, vinyl composition, sales cubicles. Display, warehouse and office lighting, small restrooms.

WSS
Pre-engineered frame and siding, plain front. Painted walls, some partitions, office area, vinyl composition, sales cubicles. Display, warehouse and office lighting, small restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Retail Stores are buildings designed for retail sales and display and usually have display and/or decorative fronts. Both one- and two-story stores are included in the averages. They will include stores occupied by so-called secondary or junior department stores with limited merchandise lines, specialty shops and commercial buildings designed for general occupancy.

RSA
Brick or concrete, average metal display fronts. Plaster or drywall, acoustic tile, rubber or vinyl composition tile. Adequate lighting and outlets, small restrooms.

RSB
Brick or concrete, average metal display fronts. Plaster or drywall, acoustic tile, rubber or vinyl composition tile. Adequate lighting and outlets, small restrooms.

RSC
Brick, block, tilt-up, plain front, some ornamentation. Drywall/plaster, exposed masonry, acoustic tile, vinyl composition. Adequate lighting and outlets, small employees' restrooms.

RSD
Stucco or siding, plain front, little ornamentation. Plaster or drywall, acoustic tile, vinyl composition, little trim. Adequate store lighting, restrooms, low cost fixtures.

RSS
Good colored panels, little ornamentation, plain front. Acoustic tile, vinyl composition, carpet, interior finish. Adequate store lighting, restrooms, low-cost fixtures

Department Stores are buildings of two or more stories, typically found in large cities and regional shopping centers and handling multiple lines of merchandise, for which they are subdivided into departments.

DSA
Brick, concrete or metal and glass, shallow displays. Plaster or drywall, acoustic tile, rubber or vinyl tile, some carpet. Adequate store lighting and restrooms.

DSB
Brick, concrete or metal and glass, shallow displays. Plaster or drywall, acoustic tile, rubber or vinyl tile, some carpet. Adequate store lighting and restrooms.

DSC
Brick, stucco on block, concrete panels, adequate displays. Drywall or plaster, acoustic tile, some carpet, vinyl or ceramic Adequate lighting and restrooms, competitive fixtures.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Mall Anchor Stores are the modern regional anchors that are a transition between the pure discount/big box store and the old full-line department store.

MAB
Brick, concrete or face block, some entry display and mall front trim only. Drywall, some covering, acoustic tile, some carpet, vinyl, wood or ceramic. Adequate lighting, outlets and plumbing fixtures.

MAC
Brick, concrete or face block, some entry display and mall front trim only. Drywall, some coverings, acoustic tile, some carpet or vinyl. Adequate lighting, outlets and plumbing fixtures.

MAD
Good siding, masonry trim, some entry displays and mall front trim only. Drywall, some coverings, acoustic tile, some carpet or vinyl. Adequate lighting, outlets and plumbing fixtures.

MAS
Metal panels, little trim, plain entries, no displays. Painted, some drywall, acoustic and vinyl composition tile, typical big box or jr. dept. store. Adequate lighting and plumbing.

Shopping Centers are buildings designed for a group of commercial enterprises developed as a unit.

Strip Shopping Centers are oriented towards personal services such as food stores, food service, drugstores/pharmacies, flower shops, beauty shops, unisex hair shops, and cleaners. It is not anchored by a supermarket but may contain a convenience market or minimarket.

SPC
Good block, tilt-up, bearing or light frame, plain fronts, some trim. Drywall, acoustic tile, vinyl composition tile, some carpet and masonry partitions. Adequate lighting and outlets per unit, small restrooms.

SPD
Pipe columns, web or bar joists, stucco or siding, plain fronts. Drywall, acoustic tile, vinyl composition, some carpet and trim. Adequate lighting and outlets per unit, small restrooms

SPS
Good metal panels, some trim, plain fronts. Acoustic tile, vinyl composition, some carpet and interior trim. Adequate lighting and outlets per unit, small restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Neighborhood Shopping Centers are typically rows of open stores comprising single lines of glazed storefronts with individual service entrances to the rear. These are normally small one-story projects with or without a major anchor. Typical anchors include major Supermarkets (Market or Discount Food stores), large Drug or Warehouse Discount stores or Bank buildings.

NSC
Good block, tilt-up, bearing or light frame, plain fronts, some trim.
Adequate lighting and outlets per unit, small restrooms.

NSD
Pipe columns, web or bar joists, stucco or siding, plain fronts. Adequate lighting and outlets per unit, small restrooms

NSS
Good metal panels, some trim, plain fronts. Adequate lighting and outlets per unit, small restrooms.

Community Shopping Centers are an intermediate group or cluster of stores, also called plazas or villages. They are generally much larger projects than the neighborhood centers, better designed, and typically support a major anchor, but not always. Some better specialty or boutique centers may not have a large major anchor store at all. They may emphasize a particular market, such as an off-price, discount or big box center, or have a strong architectural theme for a group or village of specialty stores. Typical anchors will include secondary or junior department or specialty Retail/Discount stores, major restaurant buildings, etc.

CMC
Brick, block, stucco, best tilt-up, exterior finish and insulation system, bearing or frame, standard fixtures.

CMD
Good stucco or siding, masonry trim, adequate front façade. Good lighting and outlets, standard fixtures.

CMS
Sandwich panels, adequate display fronts, ornamentation. Good lighting and outlets, standard fixtures.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Regional Shopping Mall or Center contains a large number of satellite stores in strips with one or more major or junior Department or Anchor Department store buildings as anchors. Costs include all support and service areas and facilities for the strip, but not the major anchor buildings, which are priced separately. The cost model does not include finish in tenant or public areas. Finish in the public areas such as lighting, floor covering, interior finish and plumbing are listed and valued in the refinement section as square foot of concourse area.

RCB
Brick, concrete, or metal and glass with good lighting and electrical outlets.

RCC
Steel columns, web or bar joists, brick, block, tilt-up, adequate fronts. Adequate lighting and plumbing, minimum service facilities.

RCD
Wood frame or steel columns, masonry trim, adequate fronts. Adequate lighting and plumbing, minimum service facilities.

RCS
Sandwich panels, metal and glass, good ornamentation, displays. Adequate lighting and plumbing, minimum service facilities.

Regional Discount or Off-Price Centers are regional centers, generally with a greater mix of large or big-box retail outlets, with minimum finishes, and may or may not have major anchor stores.
RDB
Steel studs, stucco, exterior finish and insulation system, some exposed roof deck, adequate fronts. Adequate lighting and plumbing, restrooms and service facilities.

RDC
Tilt-up, block, web or bar joists, exposed deck, adequate fronts. Adequate lighting, minimum service facilities and plumbing.

RDD
Stucco or siding, open frame, exposed deck, adequate fronts. Adequate lighting, minimum service facilities, plumbing.

RDS
Steel panels, exposed frame, adequate fronts. Adequate lighting, minimum service facilities, plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Mixed Retail, Office, Restaurant or Residential Units are generally two- to three-story buildings design for multiple uses with one or more residential units.

XRC
Brick or block, bearing or light frame, plain storefronts. Average retail mix and finishes, few extras, standard residential above. Adequate lighting and plumbing per unit.

XRD
Stucco, siding, plain storefronts, minimum fenestration. Average retail mix and finishes, few extras, standard residential above. Adequate lighting and plumbing per unit.

Drugstores include both the small neighborhood pharmacy and the large chain discount-type store with variety of merchandise departments including convenience foods. Costs include built-in refrigerators, but do not include display freezers and coolers or other trade fixtures.

DGB
Brick or concrete, usually part of a building. Plaster or drywall, acoustic tile, vinyl composition tile, small private or chain outlet. Adequate lighting, outlets, plumbing and pharmacy.

DGC
Brick or block, some mansard, parapet ornamentation. Drywall, some vinyl, acoustic tile, vinyl composition tile. Adequate lighting, restrooms, prescription and sundries departments.

DGD
Stucco or siding, some mansard, parapet ornamentation. Drywall, some vinyl, acoustic tile, vinyl composition tile. Adequate lighting, restrooms, prescription and sundries departments.

DGS
Steel panels, finished interior, small front, little trim. Painted exterior walls, minimum retail finish, typical low-end chain. Adequate lighting, plumbing and pharmacy; small employees' restroom.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Barber shop or beauty salon costs include sinks, plumbing and electrical fixtures necessary for operation but do not include the mirrors, chairs and barber cabinets, which are usually tenant-owned. The good quality includes more plumbing associated with numerous workstations found in better beauty parlors or shops.

BSB
Brick or concrete, usually part of a building. Plaster or drywall, acoustic tile, vinyl composition, some carpet. Good lighting and outlets, adequate plumbing.

BSC
Brick, block, low-cost storefront Plaster or drywall, exposed masonry, vinyl composition. Necessary electrical and plumbing outlets.

BSD
Stucco or siding, low-cost storefront. Plaster or drywall, little ornamentation, vinyl composition. Necessary electrical and plumbing outlets.

BSS
Finished interior, small low-cost front. Acoustic tile, gypsum board, vinyl composition. Necessary electrical and plumbing outlets.

Laundromats are constructed to hold automatic self-service washing machines, dryers, and dry cleaning machines, and the costs include the plumbing and electrical fixtures necessary for operation but not the laundry or cleaning equipment, which is usually tenant-owned.

LMC
Brick, block, tilt-up, plain storefront Plaster or drywall, acoustic tile, vinyl composition tile. Adequate lighting, outlets and plumbing.

LMD
Stucco or siding, plain storefront. Plaster, acoustic tile, little ornamentation, vinyl composition. Necessary electrical and plumbing outlets.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Laundromats

LMS
Insulated panels, little ornamentation, plain front Acoustic tile, vinyl composition. Necessary electrical and plumbing outlets.

Laundry and Dry Cleaning Stores are designed for full-service laundry cleaning including typical retail storefront and laundry workspace commensurate with the quality level.

LDC
Brick, block, tilt-up, plain front, some ornamentation. Acoustic tile, vinyl composition in sales area, sealed concrete. Adequate store lighting, outlets and plumbing.

LDD
Stucco or siding, plain front. Finished sales, plain work area. Adequate lighting and plumbing.

LDS
Metal panels, little ornamentation, plain front. Acoustic tile, vinyl composition in sales area, sealed concrete. Adequate store lighting, outlets and plumbing.

Health Clubs or spas are designed as physical fitness facilities, with varied exercise and conditioning areas. Generally, the better clubs will have a snack bar, massage and steam room and sauna facilities, as well as locker and shower rooms. Whirlpool baths, swimming pools and sport courts are not included.

HCC
Brick or block, concrete panels, some ornamentation. Plaster or drywall, carpet, vinyl composition, good exercise rooms. Adequate lighting, plumbing, sauna, add for pool or spa.

HCD
Good stucco or siding, some brick or stone trim. Plaster or drywall, some carpet and tile, good exercise rooms. Adequate lighting, plumbing, sauna, add for pool or spa.

HCS
Insulated metal sandwich panels, steel frame. Plaster or drywall, some carpet and tile, good exercise rooms. Adequate lighting, plumbing, sauna, add for pool or spa.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Mortuaries or funeral homes include chapels, stained glass and laboratories commensurate with the general quality. Generally, the better funeral homes may include some living area.

MRB
Face brick, stone time, austere front and entrance. Plaster or drywall, hardwood, carpet, good finishes and detail. Adequate lighting/plumbing, laboratory.

MRC
Brick or block, some trim, good entrance and drive. Exposed block, plaster or drywall, carpet, acoustic ceiling, hardwood. Adequate lighting/plumbing, laboratory.

MRD
Stucco or siding, some trim, good entrance and drive. Plaster or drywall, carpet, hardwood, vinyl composition, acoustic ceiling. Adequate lighting/plumbing, laboratory.

MRS
Insulated sandwich panels. Drywall, carpet, vinyl composition. Adequate lighting/plumbing, laboratory.

Industrial Buildings

Industrial buildings are designed for manufacturing processes. An average amount of office space commensurate with the quality of the building is included. Typically, this is between 4% and 12% of the total area, either single story or stacked. Single-story offices may have a softwood flooring storage mezzanine overhead as part of the office area costs.

Lofts are industrial buildings usually designed for multiple occupancy by relatively small-space users. Because of display areas and extra partitioning and plumbing in the higher qualities, they are a transition between industrial and office construction. They can also be a single tenancy structure with mixed functions, such as a publishing operation with distinct office, production, storage and distribution facilities all under one roof.

LFB
Brick, block, concrete panels, low-cost metal and glass. Painted walls and ceilings, few partitions, office and display rooms. Fluorescent lighting, many outlets, adequate plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Lofts

LFC
Brick, block, concrete, load-bearing walls or frame. Gypsum board, finished floors, display areas. Adequate lighting and plumbing.

LFD
Wood studs, stucco, siding, adequate windows. Drywall or plaster, finished floors, office and display areas. Incandescent or cheap fluorescent, adequate plumbing.

LFS
Steel frame, transite or steel siding Drywall or plaster, slab floors, office and display areas. Adequate lighting and plumbing.

Industrial flex mall buildings are the modern multi-tenant loft structure, typically of low-rise construction. The lower qualities are purely light industrial with the low cost category having minimal subdivisions and finish per space user. The better qualities have fully finished customer service areas with storefront entries and lobby/display areas.

IFC
Brick, concrete block, tilt-up, small storefronts. Reception finish and detail, small office or display areas. Adequate lighting and plumbing per space.

IFD
Metal or wood studs, stucco, siding, small storefronts. Reception finish and detail, small office or display areas. Adequate lighting and plumbing per space.

IFS
Pre-engineered, steel siding, small storefronts. Reception finish and detail, small office or display areas. Adequate lighting and plumbing per space.

Light industrials at the better qualities, typical of industrial parks, may have 15% – 25% offices and merge into the engineering buildings. Basic electric service is commensurate with building size, i.e., 200A @ 10,000; 400A @ 40,000; 600A @ 60,000; 800A @ 100,000 to 1,000A @ 200,000 square feet would be considered typical for light industrial-warehouse structures.

LIA
Brick on block or tile, concrete or metal panels, storefront entry. Painted walls and ceilings, finished floors and ceilings in offices. Adequate lighting and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Light industrials

LIB

Brick, formed concrete, or precast walls, little trim, storefront entry. Painted walls and ceilings, finished floors and ceilings in offices. Adequate lighting and plumbing.

LIC

Light frame or bearing walls, brick, block or tilt-up, some trim. Painted walls and exposed frame, small finished offices. Exposed conduit, fluorescent lighting, adequate plumbing.

LID

Wood studs, stucco, wood rafters and sheathing, some trim. Drywall, finished office area, exposed rafters or trusses. Adequate lighting and plumbing.

LIS

Steel frame, steel or aluminum siding, some trim. Finished office area, slab, some floor finish. Adequate lighting and plumbing.

Heavy industrials are characterized by their heavy frames, walls and floors typical of specialized manufacturing processes and power or utility service plants. The industrial building costs will include power leads to the building and industrial sewer and drainage lines, but do not include the power panel, power wiring or industrial piping to the fixtures and equipment used in the manufacturing processes.

HIA

Face brick, metal panels, industrial glass, ornamentation. Plaster walls, some trim, heavy-duty floors, good offices, crane ways. Good fluorescent lighting, adequate plumbing, locker rooms.

HIB

Face brick, concrete curtain walls, some ornamentation. Plaster walls, some trim, heavy-duty floors, good offices, crane ways. Good fluorescent lighting, adequate plumbing, locker rooms.

HIC

Structural frame, brick, concrete panels. Heavy slab floors, offices, stores, some heavy assembly, crane ways. Good fluorescent lighting, adequate plumbing, locker rooms.

HID

Heavy wood frame, wood or stucco siding. Heavy slab or mill-type floors, finished office area, some heavy assembly. Good lighting, adequate plumbing and locker rooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

HIS
Heavy steel frame, transite or metal siding, sandwich panels. Heavy slab floors, offices, stores, some heavy assembly, crane ways. Good lighting, exposed conduit, adequate plumbing, locker rooms.

Warehouses

Warehouses are designed primarily for storage. An amount of office space commensurate with the quality of the building is included in the costs. Typically, this is between 3% and 12% of the total area.

Distribution warehouses will have larger areas, between 15% to 30% for office/sales and/or other subdivisions designed to accommodate breakdown and transshipment of small lots, as well as increased plumbing, lighting, and compartments to accommodate a larger personnel load.

DWA
Brick on block or tile, concrete panels, good fenestration. Painted walls, offices, and distribution areas. Reading-level lighting and adequate plumbing.

DWB
Brick on block or tile, concrete panels, good fenestration. Painted walls, offices and distribution areas. Reading-level lighting, adequate plumbing.

DWC
Steel or wood frame or bearing walls, brick, block, or tilt-up. Painted walls, finished offices and distribution areas, hardened slab Good lighting, adequate plumbing.

Distribution warehouses

DWD
Stucco or siding on wood, good fenestration. Small office, partitions and distribution areas. Good lighting, adequate plumbing.

DWS
Rigid steel frame and siding. Distribution areas, small offices. Adequate lighting/plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Storage warehouses are designed primarily for long-term storage. An amount of office space commensurate with the quality of the building is included in the costs. Typically, this is between 3% and 12% of the total area.

SWA
Brick on block or tile, concrete panels, very plain. Painted walls, few partitions, small offices Adequate lighting and plumbing.

Storage warehouses
SWB
Brick on block or tile, concrete panels, very plain. Painted walls, few partitions, small offices. Adequate lighting and plumbing.

SWC
Steel or wood frame or bearing walls, brick, block, or tilt-up. Painted walls, finished office, hardened slab. Adequate lighting, low-cost plumbing fixtures.

SWD
Stucco on wood frame, wood trusses. Small office, average slab. Adequate lighting, low-cost plumbing fixtures.

SWS
Rigid steel frame, siding. Small office, average slab. Adequate lighting, low-cost plumbing fixtures.

Transit warehouses or truck terminals are designed for temporary closed storage, freight segregation and loading. The costs include dock-height floors. They will generally have additional facilities, 10% to 30%, to cater to transient personnel.

TWC
Block, good tilt-up, overhead doors. Some finished office, drivers' rest areas, dock-height floor. Adequate lighting, plumbing for transient drivers.

TWD
Wood frame, siding or stucco. Some finished office/drivers' rest areas, dock-height floor. Adequate lighting/plumbing.

TWS
Steel frame and siding. Some finished office/drivers' rest areas, dock-height floor. Adequate lighting/plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Warehouses

Mega warehouses are the large storage-distribution facilities, typically over 200,000 sq. ft., where interior build-out is only 1% to 5%.

MWC
Open steel or wood frame, block or tilt-up, good roof. Painted walls, finished offices and break room, good flat slab. Adequate lighting, good plumbing fixtures, food service.

MWS
Good steel frame, siding and fenestration, bar or web joints. Some good offices, interior finish and floor, break room, good flat slab. Adequate lighting, good plumbing fixtures, food service.

Cold storage facilities are designed to keep stored commodities at various temperature levels. Some production or process areas are included in the better qualities.

CSB
Brick, block, concrete panels, storefront entry, fully insulated. Chilled and freezer rooms, good offices and support areas. Adequate lighting, plumbing and drains, some power outlets.

CSC
Steel or wood frame or bearing walls, block or tilt-up, insulated. Cooler and chilled rooms, some distribution offices and finish. Adequate lighting and plumbing.

CSD
Stucco on wood frame, wood trusses, fully insulated. Cooler and chilled rooms, some distribution offices and finish. Adequate lighting and plumbing.

CSS
Rigid steel frame, insulated siding or sandwich panels, good roof. Cooler and chilled rooms, some distribution offices and finish. Adequate lighting and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Warehouses

Mini-warehouses are warehouses subdivided into a mixture of cubicles of generally small size, designed primarily to be rented for small self-storage or noncommercial storage and may include some office-living space.

MWC
Block, tilt-up, light construction. Subdivided into cubicles, mixed sizes, unfinished slab, small office. Adequate electrical service per space, minimum water.

MWD
Wood frame and stucco or wood. Subdivided into cubicles, mixed sizes, unfinished slab, small office. Adequate electrical service per space, minimum water.

MWS
Light steel frame and metal siding Subdivided into cubicles, mixed sizes, unfinished slab, small office. Adequate electrical service per space, minimum water.

Hangars

Hangars are buildings designed for aircraft storage and repair maintenance, and normally will have offices and storage space commensurate with the quality and type of services they perform.

Maintenance and repair hangars are generally heavier structures and have more plumbing, electrical, and interior costs to accommodate larger personnel loads for complete main base maintenance and repair functions.

MHC
Pilasters or steel frame, block, tilt-up, wood or steel trusses. Painted, few partitions, small office, concrete floor. Power outlets, drains, restroom.

MHD
Frame and stucco or siding, light and medium aircraft hangars. Small office, few partitions, concrete floor. Power outlets, drains, restroom.

MHS
Steel frame and siding, light and medium aircraft hangars. Small office, few partitions, concrete floor. Power outlets, drains, restroom.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Hangars

Storage hangars will have limited facilities for light line maintenance and repair servicing only.

SHC
Pilasters or steel frame, block, tilt-up, wood or steel trusses. Painted, small office, concrete floor. Adequate electrical and plumbing.

SHD
Frame and stucco or siding, light and medium aircraft hangars. Small office, concrete floor. Adequate electrical and plumbing.

SHS
Steel frame and siding, light and medium aircraft hangars. Small office, concrete floor. Adequate electrical and plumbing.

Automotive

Complete Auto Dealerships include showroom-office and parts-service facilities.

CDB
Brick, concrete or metal and glass, good showroom front. Plaster, acoustic tile, terrazzo display floor, adequate offices, garage area. Good display, adequate office and service lighting, restrooms.

CDC
Brick, block, concrete, storefront, average sales and service. Drywall, acoustic tile, vinyl composition, office, sales cubicles. Store and office lighting, parts and garage lighting in balance.

CDD
Siding, veneer trim, showroom front, average sales and service. Drywall, acoustic tile, vinyl composition, office, sales cubicles. Store and office lighting, parts and garage lighting in balance.

CDS
Sandwich panels, showroom front, average sales and service. Drywall, acoustic tile, vinyl composition, office, sales cubicles. Store and office lighting, parts and garage lighting in balance.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Automotive

Automotive service centers are designed for repair parts sales and service and will have showroom sales area, office, storage and repair space commensurate with the quality.

ACC
Block, typical storefront, 20% – 30% sales area. Store finish in sales, garage finish in balance. Average store illumination and restrooms.

ACD
Siding, storefront, 20% – 30% finished sales area. Store finish in sales, garage finish in balance. Average store illumination and restrooms.

ACS
20% – 30% sales area, storefront, some trim, sandwich panels. Store finish in sales, garage finish in balance. Average store illumination and restrooms.

Showrooms are open salesrooms. When a salesroom and service garage or warehouse are located in the same building, the service garage should be valued separately.

ASB
Masonry, concrete or metal and glass, good ornamentation. Plaster, acoustic tile, terrazzo display floor, adequate office area. Good lighting and restrooms, some special fixtures.

ASC
Brick, block, concrete, good storefront, some ornamentation. Plaster or drywall, acoustic tile, vinyl composition, office, sales cubicles. Store and office lighting, small restrooms.

ASD
Siding, veneer trim, storefront, some ornamentation. Plaster or drywall, acoustic tile, vinyl composition, office, sales cubicles. Store-type lighting, small restrooms.

ASM
Sandwich panels, storefront, some ornamentation. Plaster or drywall, acoustic tile, vinyl composition, small office area. Store-type lighting, small restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Automotive

Service Stations are buildings designed for gasoline sales and vehicular maintenance and repair. Area includes office, storage, sales, restroom and lube areas for service bay stations. Square foot costs include base electric cost and interior circuits.

STC
Average painted steel or block, little trim, small overhangs. Present-day station, small office, storage, restrooms. Five to six low-cost commercial plumbing fixtures, standard electrical service.

STD
Siding or metal on wood frame, little trim, small overhangs. Present-day station, small office, storage, restrooms. Five to six low-cost commercial plumbing fixtures, standard electrical service.

Service Garages are buildings designed primarily for vehicular repair and maintenance.

SGB
Brick, reinforced concrete, good fenestration. Some plaster and glazed surfaces, offices, masonry partitions. Good level of lighting, adequate plumbing.

SGC
Masonry bearing walls with pilasters, light trusses. Unfinished, small finished office area, some supply area. Adequate lighting and service outlets, small restroom.

SGD
Light wood frame, siding or stucco. Unfinished, small finished office area, some supply area. Adequate lighting and service outlets, small restroom.

SGS
Single wall with some interior finish. Unfinished or small finished office area, some supply area. Adequate lighting and service outlets, small restroom.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Automotive

Service sheds are buildings designed primarily for vehicular repair and maintenance and are usually of a lower quality construction than service repair garages.

SSC
Open front, tilt-up, block, steel or wood truss, average cover. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

SSD
Open front, metal or board on light pole frame. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

SSS
Open front, enameled siding on light frame. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

Automatic Car Washes are full-service or tunnel car wash service buildings. They may include finished office/sales area, locker and restrooms and a basic carwash equipment room.

AWC
Average block or brick, little trim, small storefront. Small office, storage, restrooms, locker room, vinyl and carpet. Adequate commercial plumbing fixtures, standard electrical service.

AWD
Average stucco or siding, little trim, small storefront. Small office, storage, restrooms, locker room, vinyl and carpet. Adequate commercial plumbing fixtures, standard electrical service.

AWS
Average painted steel, little trim, small storefront. Small office, storage, restrooms, locker room, vinyl and carpet. Adequate commercial plumbing fixtures, standard electrical service.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Automotive

Drive-Thru Car Washes are small single-car drive-thru roll-over-robot type automated car washes. They typically have enclosed walls and a roof overhead.

DTC
Open ends, block or low-cost brick, average roof cover, little trim. Unfinished, concrete floor, drains, sump. Adequate electrical and water service and outlets.

DTD
Open ends, stucco or siding, average roof cover. Unfinished, concrete floor, drains, sump. Adequate electrical and water service and electrical outlets.

DTS
Open ends, enameled siding on light frame, little trim. Unfinished, concrete floor, drains, sump. Adequate electrical and water service and electrical outlets.

Self-Serve Car Washes are small coin-operated washes designed for self-serve user operation. Typically, they will have open bays with a roof overhead.

SFC
End and bay walls only, block or low cost brick, average roof cover, trim. Unfinished, concrete floor, adequate drains and sump, equipment room. Adequate electrical and water service and outlets.

SFD
End and bay walls only, stucco or siding, average roof and trim. Unfinished, concrete floor, adequate drains and sump, equipment room. Adequate electrical and water service and outlets.

SFS
End and bay walls only, enameled siding on light frame. Unfinished, concrete floor, adequate drains and sump, equipment room. Adequate electrical and water service and outlets.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Automotive

Mini-lube buildings are very small garages designed for quick maintenance lube and oil changes and may have drive-thru bays.

MLC
Masonry bearing walls or frame, roll-up doors. Painted walls, slab, some partitions, floor and ceiling finish, waiting area. Adequate lighting and plumbing, service outlets.

MLD
Frame and stucco, siding, masonry veneer, some trim, roll-up doors. Some gypsum walls and ceiling, slab, some finished floor, waiting area. Adequate lighting and plumbing, service outlets.

MLS
Pre-engineered, steel studs or frame, good panels, roll-up doors. Some gypsum walls, acoustic tile, slab, some finished floor, waiting area. Adequate lighting and plumbing, service outlets.

Transportation Buildings

Parking structures are structures with no exterior walls, or with partial walls, designed for above grade live storage of automobiles. The costs are based on the number of stories where there is always one more parking level (rooftop) than stories.

PSA
Partial walls, brick, block, concrete, little trim. Unfinished, small office and service area. Low-level lighting, drains, minimum restroom for office.

PSB
Partial walls, brick, block, concrete, plain finish. Unfinished, small office and service area. Low-level lighting, drains, minimum restroom for office.

PSS
Demountable type, exposed steel frame. Unfinished, some masonry shear walls, minimum extras. Low-level lighting, drains, minimum personnel plumbing.

Underground parking garages are independent structures built below grade with a load-bearing roof. Basement parking is situated beneath an above grade structure and receives the same multistory refinement as the balance of the building.

UGB
Unfinished concrete, waterproofed walls and load-bearing roof. Unfinished, some office and service areas. Good lighting, restrooms and service plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Transportation Buildings

Passenger terminals include the minimum small bus-stop-type waiting facility up to major airports with separate baggage, ticket lobby, concession, lounge and concourse areas. Costs do not include any ticket, baggage, boarding or concession equipment.

PTB
Brick, concrete or metal panels, formed concrete, decorative lobby. Vaulted ceilings, pavers, terrazzo, good air- or train-type terminal. Good lighting, sound systems and plumbing, food service.

PTC
Brick, block, concrete, good front and lobby, some trim. Finished interior, suspended ceiling, terrazzo lobby, small main terminal. Average lighting, good sound and plumbing, lounge.

PTD
Stucco or siding, good front and lobby, some trim. Finished interior, suspended ceiling, terrazzo lobby, small main terminal. Average lighting, good sound and plumbing, lounge.

PTS
Good metal panels, roof, front and lobby, some trim. Finished interior, suspended ceiling, terrazzo lobby, small main terminal. Average lighting, good sound and plumbing, lounge.

Office, Medical, Public Buildings

Office buildings are buildings designed for general commercial occupancy, including administrative government and corporate uses, and are normally subdivided into relatively small units. If part of an office building has some other occupancy, such as a bank or store on the first floor, that portion should be priced using its appropriate base cost.

OBA
Brick, concrete or metal and glass panels, little trim. Average partitions, acoustic tile, vinyl composition, some extras. Average intensity fluorescent lighting, average restrooms.

OBB
Brick, concrete or metal and glass panels, little trim. Average partitions, acoustic tile, vinyl composition, some extras. Average intensity fluorescent lighting, average restrooms.

OBC
Steel or concrete frame, or bearing walls, some trim. Paint, drywall partitions, acoustic tile, vinyl composition. Fluorescent lighting, adequate outlets and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Office buildings

OBD

Stucco or wood siding on wood or steel studs, some trim. Drywall, acoustic tile, low-cost carpet or vinyl composition. Adequate lighting and plumbing.

OBS

Insulated wall or sandwich panels, adequate fenestration. Drywall, acoustic tile, low-cost carpet or vinyl composition. Adequate lighting and plumbing.

Main Post Office costs are derived from costs of buildings built under lease agreements with the Post Office Department.

MPB

Brick, precast or metal and glass panels, ornamentation. Plaster and drywall, vinyl wall finish, vinyl composition tile. Good illumination, security wiring, adequate plumbing.

MPC

Brick, block, tilt-up, some good ornamentation. Drywall, vinyl or enamel wall finish, resilient floors, adequate offices. Adequate illumination, security wiring and plumbing.

MPD

Stucco, exterior finish and insulation system, or siding, some ornamentation. Drywall, vinyl or enamel wall finish, resilient floors, adequate offices. Adequate illumination, security wiring and plumbing.

MPS

Steel frame, best sandwich panels, some good ornamentation. Drywall, vinyl or enamel wall finish, resilient floors, adequate offices. Adequate illumination, security wiring and plumbing.

Branch post offices are small facilities, typically less than 10,000 square feet.

BPB

Concrete, metal/glass, or masonry panels, usually part of a building. Plaster and drywall, vinyl wall finish, resilient floors. Good illumination and wiring, adequate plumbing.

BPC

Brick, block, tilt-up, some trim Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby. Adequate illumination and plumbing, standard fixtures.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Branch post offices
BPD
Stucco, exterior finish and insulation system, or siding, some trim Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby. Adequate lighting and plumbing, standard fixtures.

BPS
Sandwich panels, some ornamentation. Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby. Adequate illumination and plumbing, standard fixtures.

Mail Processing facilities are the large mail sorting and shipping distribution centers.

PFB
Brick, precast or metal and glass panels, good trim. Plaster and drywall, good office and sorting areas, lookout galleries. Good illumination, security wiring, adequate plumbing.

PFC
Brick, block, tilt-up, some trim, bar or web joists. Painted walls, finished offices and sorting areas, hardened slab. Reading-level lighting, adequate plumbing, security wiring.

PFS
Sandwich panels, some trim, bar or web joists. Drywall interiors, finished offices and sorting areas, hardened slab. Reading-level lighting, adequate plumbing, security wiring.

Armories are buildings designed for military training.

ARC
Brick, block, very plain, some trim. Some finish, office and classroom. Adequate lighting and plumbing.

ARD
Wood frame and stucco or siding. Some finish, office and classroom. Adequate lighting and plumbing.

ARS
Steel frame, insulated panels, some fenestration. Some interior finish, office and classroom. Adequate lighting and plumbing.

Churches are buildings designed primarily for worship, but in many churches, costs will include some kind of kitchen, social, meeting and office facilities. The costs include special lighting and stained glass consistent with the overall quality of construction.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Churches

CUA

Concrete, metal and glass, leaded windows, stone trim. Drywall, some ornamentation, terrazzo, vinyl tile, carpeting. Adequate lighting and plumbing, sound system.

CUB

Concrete, metal and glass, leaded windows, stone trim. Drywall, some ornamentation, terrazzo, vinyl tile, carpeting. Adequate lighting and plumbing, sound system.

CUC

Brick or block, stone trim, few simple stained-glass windows. Drywall, vinyl composition tile, little ornamental detail, carpet. Adequate lighting and plumbing, adequate sound system.

CUD

Stucco or siding, few stained-glass windows, some trim. Drywall and veneers, vinyl composition tile, little trim, carpet. Adequate lighting and plumbing, adequate sound system

CUS

Insulated sandwich panels, few stained-glass windows. Drywall partitions, vinyl composition and acoustic tile, some carpet. Adequate lighting and plumbing, adequate sound system.

Fellowship halls are multipurpose structures for recreation and social gatherings and include gymnasium-type flooring, stages, kitchens and other miscellaneous rooms commensurate with the quality.

FHB

Brick, concrete or metal panels, formed concrete. Plaster or drywall, acoustic tile, hardwood or vinyl, small stage. Adequate lighting and plumbing, kitchen, some extras.

FHC

Steel frame, brick, block, concrete, some ornamentation. Plaster or drywall, acoustic tile, vinyl, carpet or hardwood, small stage area. Adequate lighting and plumbing, small kitchen, some extras.

FHD

Wood frame or pipe columns, good stucco or siding with some trim. Plaster or drywall, acoustic tile, vinyl, carpet or hardwood, small stage area. Adequate lighting and plumbing, small kitchen, some extras.

FHS

Pre-engineered, sandwich panels, some ornamentation. Drywall, acoustic tile, vinyl comp., carpet or hardwood, small stage area. Adequate lighting and plumbing, small kitchen, some extras.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Jails are correctional facilities designed for the security and safety of inmates and correctional officers. The model includes allowances for inmate reception, recreation and confinement . All incarceration hardware is included in the model

JAB
Maximum security the exterior is brick, stone or architectural concrete with good ornamentation. Interior finish is plaster, acoustic tile, ceramic tile or terrazzo. Best quality lighting and plumbing fixtures, heating and air conditioning

JAC
Minimum security with exterior similar to JAB. Adequate lighting and plumbing fixtures, heating and air conditioning will be present

JAD
Minimum detention housing with wood or brick veneer exterior. Adequate plumbing and lighting.,heating and air conditioning will be present.

Library the model includes main desk area, reading rooms and office areas. Also included may be a conference room, workroom or an audio/visual room or media room.

LIB
Special architectural features with stone, glass or brick exterior. Interior finish drywall, carpet, hardwood and ceramic tile. Good quality lighting and plumbing fixtures.Good quality heat and air conditioning.

LIC
Good architectural features with stone, glass or brick exterior. Interior finish drywall, carpet, hardwood and ceramic tile. Average quality lighting and plumbing fixtures. Average quality heat and air conditioning.

LID
Wood, stone, glass or brick exterior. Interior finish drywall, carpet, hardwood and ceramic tile. Adequate quality lighting and plumbing fixtures. Adequate quality heat and air conditioning.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Atrium and vestibule entries or lobbies are glassed structures, which usually abut or are underneath elevated buildings.

ATB
Glass shed curtain wall, glass and some exposed roof deck. Terrazzo, masonry pavers, few partitions or extras. Adequate electrical and plumbing.

ATC
Glass shed curtain wall, skylights, some exposed roof deck. Low-cost terrazzo, masonry pavers, few partitions or extras. Adequate electrical and plumbing.

Office mezzanines are a partial floor between two floors, occupying a lesser area than the full floors. Costs do not include exterior wall or heating which are included in the building cost refinement.

OMB
Enclosed, average office finish, plaster soffit. Average office, lighting and plumbing.

OMC
Enclosed, average office finish, acoustic tile soffit. Average office lighting and plumbing.

Shed office structures are small rural office rooms, typically servicing bulk oil plants, grain elevator facilities, cement plants, etc.

SOC
Masonry bearing walls, light rafters, very plain. Low-cost partitions, acoustic tile, vinyl composition tile, minimal counter and shelving. Minimum fluorescent lighting and plumbing.

SOD
Light stucco or siding on wood studs, very plain. Low-cost partitions, acoustic tile, vinyl composition tile, minimal counter and shelving. Minimum fluorescent lighting and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Shed office structures

SOS
Steel panels, sheathing, on steel studs or self-framing. Low-cost partitions, acoustic tile, vinyl composition tile, minimal counter and shelving. Minimum fluorescent lighting and plumbing.

Banks, branch and central offices, include savings and loan and credit union occupancies where the design is of a bank type. Where such uses are made of ordinary store or office buildings, the store or office costs should be used, adding for any extra features. While a branch bank tends to be a single purpose, low-rise neighborhood facility, the central or main bank facility may be more office building in character, where high-rise administrative office floors should be priced as such.

Central Office Bank

CBA
Good metal and solar glass, face brick, precast concrete panels. Plaster or drywall, good detail, terrazzo, carpet, vinyl tile. Good lighting and outlets, adequate restrooms.

CBB
Good metal and solar glass, face brick, precast concrete panels. Plaster or drywall, good detail, terrazzo, carpet, vinyl tile. Good lighting and outlets, adequate restrooms.

CBC
Brick, concrete or metal and glass panels, little trim. Some plaster, acoustic tile, some terrazzo or tile, vinyl composition. Adequate lighting and outlets, adequate restrooms, TV circuits.

CBD
Brick veneer, good stucco or siding, little ornamentation. Plaster or drywall, good hardwood, low cost terrazzo, vinyl composition. Adequate lighting and outlets, adequate restrooms.

CBS
Sandwich panels, adequate fenestration, some trim. Drywall, acoustic, vinyl composition, some pavers or ceramic. Adequate lighting and outlets, adequate restrooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Branch Bank

BAA

Good brick, ornamental concrete, good glass, limestone trim. Plaster or drywall, good detail, terrazzo, carpet, vinyl tile. Good lighting and outlets, adequate restrooms.

BAB

Good brick, ornamental concrete, good glass, limestone trim. Plaster or drywall, good detail, terrazzo, carpet, vinyl tile. Good lighting and outlets, adequate restrooms.

BAC

Brick, block, good store-type front with some trim. Some plaster, acoustic tile, some terrazzo or tile, vinyl composition. Adequate lighting and outlets, adequate restrooms, TV circuits.

BAD

Brick veneer, good stucco or siding, some ornamentation. Plaster or drywall, good hardwood, low-cost terrazzo, vinyl composition. Adequate lighting and outlets, adequate restrooms.

BAS

Sandwich panels, adequate fenestration. Drywall, acoustic, vinyl composition, some pavers or ceramic. Adequate lighting and outlets, adequate restrooms.

Mini banks are small walk- or drive-up facilities, typically between 500 and 2,000 square feet in size. Costs include vaults, but do not include banking fixtures or equipment, vault doors, or safe deposit boxes. Drive-up windows, night depositories, and surveillance systems commensurate with the quality, are included.

MBB

Brick, concrete, metal and glass, stone trim, some ornamentation. Plaster or drywall, good detail, terrazzo, carpet, vinyl tile. Good lighting and outlets, adequate restroom, TV circuits.

MBC

Metal and glass, brick, block, concrete, little ornamentation. Some plaster, acoustic tile, some terrazzo or tile, vinyl composition. Adequate lighting and outlets, adequate restroom, TV circuits.

MBD

Stucco or siding, some brick veneer, little ornamentation. Plaster or drywall, some tile or low-cost terrazzo, vinyl composition. Adequate lighting and outlets, adequate restroom, TV circuits.

MBS

Sandwich or prefab. building panels, adequate fenestration. Drywall, acoustic, vinyl composition, some pavers or ceramic tile. Adequate lighting and outlets, adequate restroom, TV circuits.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Finished Bank Basement

FBB
Plaster or drywall interior Typical bank finish and detail Adequate lighting and plumbing.

Medical Office Buildings

Medical office buildings are designed for medical and/or dental services with examination and outpatient treatment, and includes private and public clinics.

MOA
Metal and glass, brick or concrete panels. Plaster or drywall, acoustic tile, vinyl composition floors. Adequate lighting, power, and plumbing, X-ray rooms.

MOB
Metal and glass, brick or concrete panels. Drywall or plaster, acoustic tile, vinyl composition floors. Adequate lighting, power, and plumbing, X-ray rooms.

MOC
Steel or concrete frame or bearing walls, some trim. Plaster, drywall partitions, acoustic tile, vinyl composition. Adequate lighting and outlets, adequate plumbing, lab.

MOD
Stucco or wood siding on wood or steel studs, some trim. Drywall, acoustic tile, low-cost carpet or vinyl composition. Adequate lighting and outlets, adequate plumbing.

MOS
Insulated wall or sandwich panels, adequate fenestration. Drywall or plaster, acoustic tile, vinyl composition floors. Adequate lighting, power, and plumbing, X-ray rooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Medical Office Finished Basement

MFB
Plaster or drywall interior Average medical office finish, acoustic tile, vinyl composition. Adequate medical office lighting and plumbing.

MFC
Plaster or drywall interior Average medical office finish, acoustic tile, vinyl composition. Adequate medical office lighting and plumbing.

Dental clinics are small, standalone facilities and will generally have a greater amount of plumbing and partitions than other offices.

DEC
Brick, block, concrete panels, some trim. Plaster, drywall partitions, acoustic tile, vinyl composition, carpet. Adequate lighting, power and plumbing, X-ray, air piping.

DED
Brick veneer, stucco or siding, little trim. Plaster, drywall partitions, acoustic tile, vinyl composition, carpet. Adequate lighting, power and plumbing, X-ray, air piping.

DES
Pre-engineered, sandwich panels, some ornamentation. Drywall partitions, acoustic tile, vinyl composition, carpet. Adequate lighting, power and plumbing, X-ray, air piping.

Dispensaries or infirmaries are designed for emergency, urgent care, first aid and medical treatment, usually having no facilities for surgery or a minimum of such facilities.

UCB
Brick, precast panels, metal and glass, little trim. Drywall or plaster, acoustic tile, vinyl composition, some ceramic pavers. Adequate lighting and plumbing for emergency first aid and care.

UCC
Brick, block, tilt-up, very plain finish. Drywall or plaster, acoustic tile, vinyl composition tile. Adequate lighting and plumbing for emergency first aid.

UCD
Stucco or siding, very plain. Drywall, acoustic tile, vinyl composition. Adequate lighting and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Dispensaries

UCS
Metal siding, finished interior. Drywall, acoustic tile, vinyl composition tile. Adequate lighting and plumbing for emergency first aid.

Outpatient centers are freestanding, specialty treatment centers for ambulatory outpatient or same day surgery facilities and include all clinical surgery, diagnostic, lab, administrative and public areas commensurate with the quality level. Operating rooms on average represent 2.5% of the total floor area. Cost includes fixed equipment only. This category will also include specialized imaging and radiation treatment, and diagnostic centers for cancer, diabetes, and eye and kidney diseases, etc. Extremely small vault-type imaging equipment buildings only, are not included, where reported costs have been 50% to 100% greater.

OPB
Brick, concrete panels, metal and glass, little ornamentation. Drywall, vinyl & tile wall surfaces, good ceilings and floors, some shielding. Adequate lighting and plumbing for surgical facilities, some extras.

OPC

Metal and glass, brick, block, concrete, little ornamentation. Plaster or drywall, acoustic ceilings, vinyl or tile floors, carpet. Adequate lighting and plumbing for surgical or cancer facilities.

OPD
Brick veneer, exterior finish and insulation system, ornamental stucco, metal and glass. Plaster or drywall, acoustic ceilings,
vinyl or tile floors, carpet. Adequate lighting and plumbing for surgical or cancer facilities.

OPS
Insulated panels, some metal and glass. Plaster or drywall, acoustic ceilings, vinyl or tile floors, carpet. Adequate lighting and plumbing for surgical or cancer facilities.

Adult Care /Group Homes

Homes for the Elderly include assistance living congregate housing for the elderly, of three or more floors, typically consisting of one- or two-room suites, normally with limited individual and common kitchen and dining areas, lounges, nursing and therapy rooms.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Adult Care /Group Homes

ELA
Brick, concrete or metal and glass, little ornamentation. Plaster or drywall, carpet, vinyl composition, good assisted/senior mix. Adequate lighting/plumbing, some extras, fitness/care.

ELB
Brick, concrete or metal and glass, some ornamentation. Plaster or drywall, some exp. block, carpet, vinyl composition, good assist./senior mix. Adequate lighting/plumbing, some extras, fitness/care.

ELC
Brick or block, concrete panels, little ornamentation Plaster or drywall, some exp. block, carpet, vinyl composition tile, good assist./senior mix. Adequate lighting/plumbing, few extras.

ELD
Brick veneer, good stucco or siding, some trim. Plaster or drywall, acoustic tile, vinyl composition, good assisted/senior mix. Adequate lighting/plumbing, few extras.

ELS
Sandwich panels, little trim. Drywall, carpet, vinyl composition, acoustic tile, good assisted/senior mix. Adequate lighting/plumbing, few extras.

Homes for the elderly finished basement area costs include finish compatible with the type of basement, as well as stairs and ramps as necessary.

EFB
Finished interior. Plaster or drywall, vinyl composition, therapy and housekeeping rooms. Adequate lighting/plumbing, high-voltage outlets.

EBC
Finished interior. Plaster or drywall, asphalt tile, therapy and housekeeping rooms. Adequate lighting/plumbing, high-voltage outlets.

Group Care Homes are small congregate care or special needs buildings that are more family or residential style in character than convalescent hospitals, and include intermediate-care facilities for the physically challenged or mentally handicapped, substance abusers, battering victims, emergency homeless and other like groups. Therapy rooms or lounges and administrative rooms commensurate with the quality are included.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Group Care Homes

GHC
Brick or block, some trim. Plaster or drywall, carpet, vinyl. Adequate lighting/plumbing.

GHD
Siding or stucco, standard sash, asphalt shingles or built-up. Drywall, carpet, some ceramic tile, vinyl composition. Adequate lighting/plumbing, minimum extra facilities.

Convalescent hospitals lack facilities for surgical care and treatment, and include so-called skilled nursing homes, rest homes, sanitariums and like buildings of hospital-type construction, giving full nursing care. Treatment and therapy rooms commensurate with the quality, are included.

CNA
Brick, concrete, metal and glass, little ornamentation. Hospital without surgical facilities, good lounge areas. Signal system, therapy facilities, adequate lighting and plumbing.

CNB
Brick, concrete, metal and glass, little ornamentation. Hospital without surgical facilities, acoustic and vinyl tile. Signal system, therapy facilities, adequate lighting and plumbing.

CNC
Brick, block, some metal and glass, some ornamentation. Plaster or drywall, acoustic ceilings, vinyl composition. Signal system, therapy facilities, adequate lighting and plumbing.

CND
Good stucco or wood siding with brick or stone trim. Plaster or drywall, acoustic ceilings, vinyl composition. Adequate lighting and plumbing, signal system, some extras.

CNS
Sandwich panels with brick or stone trim. Drywall, acoustic ceilings, vinyl composition. Adequate lighting and plumbing, signal system, some extras.

Other Commercial Structures

Kennels have limited examination and treatment facilities and are predominantly for the boarding of small animals. The better qualities include the large public animal control facilities and the high-cost pet hotels." Costs include the cages and enclosed runs.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Kennels

KLC

Brick, partially finished interior, some trim. Plaster or drywall, some vinyl comp., cages & runs, low-cost animal control. Adequate lighting and plumbing, few extras, small restroom.

KLD

Stucco or siding, brick trim or low cost brick veneer. Plaster or drywall, some vinyl comp., cages & runs, low-cost animal control. Adequate lighting and plumbing, few extras, small restroom.

KLS

Insulated sandwich panels or metal with finished interior, lobby. Drywall, vinyl composition, cages and runs, low-cost animal control facility. Adequate lighting and plumbing, few extras, small restroom.

Veterinary hospitals are designed for the medical and surgical care and treatment of small animals. Costs do not include cages and runs or open shelters, which should be priced separately.

VHB

Brick, precast panels, some trim Plaster or drywall, vinyl, laboratory and X-ray facilities. Good lighting and plumbing, power outlets.

VHC

Brick, partially finished interior, some trim. Plaster or drywall, vinyl composition, cages and runs not included. Adequate lighting, fluoroscope outlets, adequate plumbing.

VHD

Stucco or siding, brick trim or low cost brick veneer. Plaster or drywall, vinyl composition, cages and runs not included. Adequate lighting, fluoroscope outlets, adequate plumbing.

VHS

Insulated sandwich panels or metal with finished interior. Drywall, vinyl composition, cages and runs not included. Adequate lighting, fluoroscope outlets, adequate plumbing.

Live stage theatres are designed primarily for stage presentations and include a stage commensurate with type and quality of construction but not scenery, curtains or seating.

TRA

Face brick, concrete, some ornamentation, good entrance. Live stage, ornamental plaster and trim, carpeting, vinyl composition. Adequate lighting, sound system and plumbing

TRB

Face brick, concrete, some ornamentation, good entrance. Live stage, ornamental plaster and trim, carpeting, vinyl composition. Adequate lighting, sound system and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Live stage theatres

TRC
Face brick, concrete, some ornamentation, good entrance. Live stage, ornamental plaster and trim, carpeting, vinyl composition. Adequate lighting, sound system and plumbing.

TRD
Stucco, some masonry trim, decorative front and lobby. Live stage, some ornamentation and trim, carpeting, vinyl composition. Adequate lighting, sound system and plumbing.

TRS
Insulated sandwich panels, good storefront and trim. Some decoration and extras, carpet and tile, live stage presentations. Adequate lighting, sound system and plumbing.

Cinema theaters are designed primarily for screen presentations and include a stage commensurate with type and quality of construction.

CTA
Face brick, concrete, some ornamentation, good entrance. Small stage, ornamental plaster and trim, carpeting, vinyl composition. Adequate lighting, sound system and plumbing.

CTB
Face brick, concrete, some ornamentation, good entrance. Small stage, ornamental plaster and trim, carpeting, vinyl composition. Adequate lighting, sound system and plumbing.

CTC
Brick, block, concrete, good front and lobby, some trim. Plaster or gypsum, suspended ceiling, stepped floor, carpeted lobby. Adequate lighting, good sound and plumbing.

CTD
Stucco or siding, good front and lobby, some trim. Drywall, suspended ceiling, carpeted lobby, stepped floor. Adequate lighting, good sound and plumbing.

CTS
Good metal panels, roof, front and lobby, some trim. Finished interior, suspended ceiling, carpeted lobby, stepped floor. Adequate lighting, good sound and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Auditoriums are buildings designed for mass seating and visual and voice presentations. Costs include stage or arena, basic floor and necessary lighting but not the seating, ice-making units, movable floors or other special equipment. The lower-cost auditoriums will merge into the skating rinks.

AUA
Face brick, concrete panels with trim, plain architecture. Drywall, vinyl finishes, some ornamentation, carpeting. Adequate lighting and plumbing, sound system.

AUB
Face brick, concrete panels with trim, plain architecture. Drywall, vinyl finishes, some ornamentation, carpeting. Adequate lighting and plumbing, sound system.

AUC
Brick, block, concrete panels, little trim, good high school type. Drywall, some ornamentation, vinyl composition, terrazzo lobby. Adequate lighting and plumbing, sound system.

AUD
Good stucco, some trim, good high school type. Drywall, some ornamentation, vinyl composition, terrazzo lobby. Adequate lighting and plumbing, sound system.

AUS
Metal sandwich panels. Drywall partitions, some ornament, acoustic tile, terrazzo lobby. Adequate lighting and plumbing, sound system.

Fraternal buildings are buildings designed primarily for use by fraternal organizations. These multipurpose buildings typically have auditorium, kitchen, dining, game room and office facilities.

FBA
Brick, concrete, metal and glass, some ornamentation. Drywall, asphalt tile, hardwood, auditorium, kitchen and game rooms. Adequate lighting and plumbing.

FBB
Brick, concrete, metal and glass, some ornamentation. Drywall, asphalt tile, hardwood, auditorium, kitchen and game rooms. Adequate lighting and plumbing.

FBC
Brick, block, concrete panels, some ornamentation. Drywall, acoustic tile, hardwood and asphalt tile, kitchen. Adequate lighting and plumbing.

FBD
Stucco, some brick or stone trim, small entrance. Drywall, acoustic tile, asphalt tile, kitchen and game rooms. Adequate lighting and plumbing.

Fraternal buildings

FBS

Metal sandwich panels. Drywall, acoustic tile, asphalt tile, kitchen and game rooms. Adequate lighting and plumbing.

Community recreation centers are large municipal multisport complexes. These multipurpose buildings will include gym-basketball, handball, bowling and other sports courts, rinks, varied swimming/natatorium facilities, running tracks, as well as exercise, craft, game and other social/multipurpose rooms. The number of varied amenities and support facilities (locker room, saunas, snack bars, etc.) will vary with the quality level.

CRB

Steel columns and girders, face brick, best ornamental block. Meeting and activity rooms, gym or rink, sports courts, municipal pools. Adequate lighting and plumbing, locker rooms, catering kitchen.

CRC

Light frame, block or tilt-up, good entrance and lobby. Sports flooring, some tile, main gym or rink, single pool or sports courts. Adequate sports lighting and plumbing, lockers, kitchen.

CRD

Light frame, siding or stucco, good entrance and lobby. Sports flooring, some tile, main gym or rink, single pool or sports courts. Adequate sports lighting and plumbing, lockers, kitchen.

CRS

Good metal panels, front and lobby, some trim. Sports flooring, some tile, main gym or rink, single pool or sports courts. Adequate sports lighting and plumbing, lockers, kitchen.

Arcade buildings are designed mainly for coin-operated game entertainment, while the better qualities will include limited food service and lounges typically found at fun centers, miniature golf complexes, etc. Costs exclude all game or food service equipment.

ABC

Steel or wood frame or bearing walls, brick, block or tilt-up. Painted walls, vinyl composition tile, carpet, large eating or game rooms. Adequate lighting, outlets and plumbing, snack bar.

ABD

Stucco on wood frame, wood trusses, small front. Drywall, acoustic tile, vinyl composition tile, carpet, large eating area and game rooms. Adequate lighting, outlets and plumbing, snack bar.

Arcade buildings

ABS
Good metal panels and roof, little ornamentation, small front. Drywall, acoustic tile, vinyl composition tile, carpet, large eating area and game rooms. Adequate lighting, outlets and plumbing, small snack bar.

Skating rinks are typically lower-quality auditoriums modified for that particular use. Costs include all necessary plumbing and electrical connections, but do not include any equipment or fixtures such as seating, snack bar equipment or other trade and chattels. Roller rinks include the basic skating surface.

SRC
Block or brick, little trim. Gypsum board, acoustic tile. Adequate lighting and plumbing.

SRD
Stucco or siding, some trim. Gypsum board, acoustic tile. Adequate lighting and plumbing.

SRS
Good metal panels and roof, some interior finish, trim. Some gypsum board and acoustic tile, few extras. Adequate lighting and plumbing.

Handball/racquetball clubs include the basic playing courts and ancillary facilities commensurate with the quality similar to the tennis clubs. The better clubs will include full exercise, dressing, spectator, lounge, snack bar and pro shop facilities but not any of the equipment or fixtures associated with these amenities. Pools and spas are not included and must be added separately.

RQC
Brick or block, concrete panels, some ornamentation. Drywall, plain courts, limited viewing, snack bar area, exercise facilities. Adequate lighting, plumbing, showers, add for pool or spa.

RQD
Good stucco or siding, some brick or stone trim. Drywall, plain courts, open viewing, snack bar area, exercise facilities. Adequate lighting, plumbing, showers, add for pool or spa.

RQS
Good metal panels and roof, finished interior, some trim. Drywall, plain courts, limited viewing, snack bar area, exercise facilities. Adequate lighting, plumbing, showers, add for pool or spa.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Fitness centers are complete multi sport, commercial, recreational complexes distinguished by large gymnasium/auditorium-type structures with private membership.

FCB
Heavy frame, metal or concrete panels, good architecture. Good main gym or rink, multi sports courts, natatorium, many extras. Good sports lighting, restrooms, sauna, shower and locker rooms.

FCC
Brick, block, tilt-up, some ornamentation, small front. Basketball floor, swim pools, good multipurpose rooms. Adequate lighting, restrooms, sauna, shower and locker rooms.

FCD
Stucco or siding on Glu-lam frame with girders or trusses. Basketball floor, swim pools, good multipurpose rooms. Adequate lighting, restrooms, sauna, shower and locker rooms.

FCS
Good metal panels and roof, little ornamentation, small front. Basketball floor, swim pools, good multipurpose rooms. Adequate lighting, restrooms, sauna, shower and locker rooms.

Bowling centers may include restaurant, bar, billiard and miscellaneous rooms with necessary plumbing and electrical connections, but do not include any equipment or fixtures such as the alleys, ball returns, kitchen and bar equipment, or other trade fixtures and chattels.

BCC
Brick, block, tilt-up, little ornamentation. Painted walls, acoustic tile and asphalt tile, some carpet. Good fluorescent lighting, plumbing for kitchen and bar.

BCD
Stucco or Siding on Glu-lam frame with girders or trusses. Plaster or drywall, some carpet, acoustic and asphalt tile. Good fluorescent lighting, kitchen and bar plumbing.

BCS
Good metal panels and roof, little ornamentation, small front. Some carpet, acoustic and asphalt tile. Good fluorescent lighting, kitchen and bar plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Indoor tennis clubs include the basic playing surfaces, including all necessary plumbing and electrical connections, but do not include any fixtures or equipment such as seating, lockers, food preparation, exercise equipment or swim pools.

ITC
Brick or block, concrete panels, some ornamentation. Drywall, concrete courts, snack bar area, exercise facilities. Adequate lighting, plumbing, showers, add for pool or spa.

ITD
Good stucco or siding, some brick or stone trim. Drywall, concrete courts, snack bar area, exercise facilities. Adequate lighting, plumbing, showers, add for pool or spa.

ITS
Good metal panels and roof, some interior finish, trim. Drywall, concrete courts, snack bar area, exercise facilities. Adequate lighting, plumbing, showers, add for pool or spa.

High-value stables are the estate type equine barns, with the better qualities being the custom luxury breeding facilities where cost is not an issue.

SBC
Good brick, stone trim, skylights, shakes or metal on good structure. Good finished stalls, good thoroughbred barn, some extras. Some special custom fixtures, electrical and plumbing.

SBD
Fine sidings, good veneer, skylights, good shakes or metal. Good finished stalls, good thoroughbred barn, some extras. Some special custom fixtures, electrical and plumbing

SBS
Insulated, small estate type, some distinctive trim, complex roof. Finished stalls, lounge and restrooms, good finishes. High-level electrical service, showers and dressing room.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Equestrian/ Livestock Sales Arenas incorporate a large simple clear span riding or exercise arena, with the better qualities having some stabling facilities. The good show, exhibit or auction/sale facility will include spectator viewing and lounge commensurate with the quality level, but does not include any fixtures or equipment such as seating, lockers, food preparation or training equipment.

ARC
Block or tilt-up, very plain, some interior finish. Unfinished arena area, floors in feed/tack and washrooms. Adequate lighting and water service.

ARD
Siding or stucco on wood frame, some interior finish. Unfinished arena area, floors in feed/tack and washrooms. Adequate lighting and water service.

ARS
Good metal panels and roof, some interior finish. Unfinished arena area, floors in feed/tack and washrooms. Adequate lighting and water service.

Light commercial equipment shop buildings are designed for the maintenance and repair of machinery and equipment.

CEC
Concrete block, light roof, windows. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

CED
Open wood frame, exposed siding or stucco, windows. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

CES
Pre-engineered frame, metal siding, windows. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Light Commercial Equipment Sheds are designed for the storage of machinery and equipment.

EQC
Open front, concrete block, light wood rafters. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

EQD
Open front, exposed frame, siding or stucco. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

EQS
Open front, enameled siding on steel frame. Unfinished, concrete or asphalt floor, some cabinets, work area. Adequate electrical and water service and outlets.

Natatoriums are specialized gymnasium-type structures for aquatic sports. The better facilities are complete aquatic centers.

NTB
Steel columns and girders, face brick, best ornamental block. Acoustic treatment, tiled surfaces, good competition pools and detail. Adequate lighting and outlets, tiled showers and restrooms.

NTC
Steel or Glu-lam trusses or girders, brick, block or tilt-up. Plaster or drywall, tile wainscot, Olympic or good municipal pools. Adequate lighting and plumbing, shower rooms.

NTD
Heavy frame, trusses or girders, good stucco or siding, little trim. Plaster or drywall, tile wainscot, Olympic or good municipal pools. Adequate lighting and plumbing, shower rooms.

NTS
Pre-engineered, finished interior, insulation. Plaster and drywall, tile wainscot, Olympic or good municipal pools. Adequate lighting and plumbing, shower rooms.

Schools

Schools high schools, elementary schools or alternative schools.

ALB
Brick, concrete or metal panels, formed concrete. Plaster or drywall, acoustic tile, carpet hardwood or vinyl composition. Adequate lighting and plumbing.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL STRUCTURE VALUES

Schools

ALC
Brick, block, tilt-up panels, bearing walls, wood joists, little trim. Painted walls, acoustic tile or drywall ceilings, carpet, vinyl composition tile. Adequate school lighting and plumbing.

ALD
Wood frame, stucco or siding, little ornamentation. Drywall, acoustic tile, vinyl composition, carpet. Adequate school lighting and plumbing.

ALS
Pre-engineered, finished interior, insulation, little trim. Drywall, acoustic tile, vinyl composition, carpet. Adequate school lighting and plumbing.

Day care centers are early childhood, handicapped and adult or senior care or development centers and include so-called kindergartens, nurseries or children's preschools. They have light kitchen facilities, activity rooms and multiple restrooms, and are more residential style in character than schools. Generally, the better centers may have reception, office, conference, lunch, shower and changing facilities, as well as general activity or classrooms.

DYB
Brick, concrete or metal panels, formed concrete. Plaster or drywall, carpet, hardwood and vinyl. Good restrooms and kitchen, adequate lighting/plumbing.

DYC
Brick, block, concrete panels, some trim. Plaster or drywall, acoustic tile, vinyl composition, carpet. Adequate lighting/plumbing, average restrooms/kitchen.

DYD
Brick veneer, stucco or siding, little trim. Plaster or drywall, acoustic tile, carpet, vinyl composition. Adequate lighting/plumbing, average restrooms/kitchen.

DYS
Insulated sandwich panels, pre-engineered frame. Drywall, acoustic tile, carpet, vinyl composition. Adequate lighting/plumbing, average restrooms/kitchen.

COMMERCIAL/INDUSTRIAL/INSTITUTIONAL
STRUCTURE VALUES

Gymnasiums are complete multi sport, commercial, recreational complexes distinguished by large gymnasium.

GYC

Brick, block, tilt-up, some ornamentation, small front. Basketball floor, adequate lighting, restrooms, shower and locker rooms.

GYD
Stucco or siding on Glu-lam frame with girders or trusses. Basketball floor, good multipurpose rooms. Adequate lighting, restrooms, sauna, shower and locker rooms.

GYS
Good metal panels and roof, little ornamentation, small front. Basketball floor, lighting, restrooms, sauna, shower and locker rooms.

Multi- Use Buildings

Multipurpose buildings are structures designed for a variety of activities. Multipurpose buildings may include retail, storage and warehousing areas, office or finished areas, and miscellaneous rooms.

MUC
Steel or wood frame or masonry bearing walls, brick, block, or tilt-up. Painted or unpainted interior walls, finished offices or activity areas and may include distribution areas; hardened slab Good lighting, adequate plumbing.

MUD
Stucco or siding on wood, good fenestration. Distribution areas or warehousing areas. Office or finished activity areas. Good lighting, adequate plumbing.

MUS
Prefabricated metal buildings consisting of a rigid steel or wood frame and rigid siding. Distribution or warehousing areas, small offices or finished activity area. Adequate lighting/plumbing.

COMMERCIAL

OCCUPANCY CODES
AND

REFINEMENTS

Table of Contents

INTRODUCTION

Occupancy codes have three uses. They define the use of the SITE, they act as uniform categories for collection of RENTAL INFORMATION, and they serve as descriptors of building occupancy and interior finish for cost approach valuation.

At the SITE INFORMATION level the overall or primary use of the SITE is to be described.[i] Therefore, if a row retail store has two apartments above on the second floor, the retail use is considered to be the primary use. The apartment use is incidental or secondary. The SITE would be coded D02.

At the RENTAL INFORMATION level the codes should be used that best describe and categorize the source of income. There may be only one or there may be several. In the previous example, for instance, the income derived from the retail store space would go in the first block which would be coded D02. The second block would be coded A07. The square feet of apartments, number of units, unit type, and rent would also be entered.

In the BUILDING SECTION INFORMATION area, the Occupancy Code is used to describe the interior finish of each section. The codes are designed so that many buildings will have only one code that describes many sections of a complex structure. A hotel is a good example. Others, however, will require the use of more than one code to describe the use or finish of each section. The Row Retail example above is a good example. The first floor will be coded | D02 : 100 | while the second floor will have an entry of | A07 : 100 | on a separate section line.

Please note that several of the Occupancy Codes are not valid at the BUILDING SECTION INFORMATION level. They are used only to define the SITE and to categorize the income source. Other codes must be used to describe the buildings. F11 Oil/Petroleum Storage/Distribution is a good example. The F11 code would be used at the SITE and RENTAL INFORMATION level while the buildings would be listed as Warehouses, Utility Buildings, and/or Sheds. The yard items would be listed under Miscellaneous Improvements.

A Series - Apartments

A01 Walk-up Apartments

Walk-up Apartments consist of apartment buildings typically no higher than 4 to 8 stories with no elevators. They are usually medium density buildings with 4 to 8 units per floor.

A02 Converted Apartments

These properties were originally designed for some other use (usually row retail or single family residence) but have been converted to multiple tenant living accommodations. The living units resulting from these conversions usually have poor functional utility. There can be any number of apartments.

A03 Garden Apartment

Typically one, two, or three story buildings designed and used as apartments. They are distinguished by their lower story height, "garden-like" setting, and (often) a suburban location. This Occupancy Code usually has the lowest unit density of any apartment use.

A04 Row (Townhouse) Apartments

Typically designed as one or two story attached units which are constructed in a row, share common walls, and have similar architectural styles. All buildings in a row need not be held by a common owner.

A05 Highrise Apartments

For our purposes these are elevator-serviced buildings of four (4) stories or more. Highrise apartments usually represent highest unit density of any apartment use. An allowance for elevators commensurate with size is included in the model for this occupancy code.

A06 Basement Apartment.

This code is to be used only at the BUILDING SECTION INFORMATION level. It is used to describe basement sections that have an apartment type finish.

A07 Mixed Use/Apartment

These are commercial structures containing commercial apartment accommodations in addition to some other commercial use. The key to using this code is that the apartments are **not** the primary use of the commercial property being described.

B Series - Lodging

B01 Hotel

Generally, an urban facility offering lodging accommodations, as well as a wide range of other services such as restaurants, convention facilities, meeting rooms, recreational facilities, and commercial shops. The appearance and construction of these buildings may be very similar to that of high-rise apartments or offices. Styles may vary according to the era during which they were constructed. Also included in this category are highway hotels. Highway hotels are very similar in services to motels, but they exceed two stories in height and exhibit construction costs similar to those of hotels, rather than motels. Elevators are included commensurate with size.

B02 Motel

Typically, a building or group of buildings located on or near major highways designed to serve the needs of travelers. They usually offer little more than parking and lodging. However, they may have other services that can be used to distinguish value: food and beverage service, recreational areas, service station, and shops. These buildings are commonly no more than two or three stories in height and are of light residential type construction.

B03 Camps, Cottages, and Bungalow Colonies

This category includes camps, cottages, and bungalows which are grouped in a colony and belong to one owner on a contiguous property. Each building commonly comprises one or two units and is designed for seasonal rental on either a weekly, monthly, or season long basis. Use this Occupancy Code on the SITE and RENTAL INFORMATION level. The individual buildings should be coded according to improvement type. They can be distinguished in quality by size, presence of heat and related utilities, cooking facilities, sanitary facilities, and construction materials.

B04 Inns (Lodges)

Inns are older structures, which provide sleeping accommodations with or without separate kitchen or bath facilities. Normally, these structures can be distinguished from motels by the fact that they often have no exterior entrance to the individual units and are located in older multiple story buildings. This category includes "Bed and Breakfast".

B05 Resort Complexes.
This is motel or hotel type structure found either near a resort community or comprising a resort community within itself. Normally, a full range of hotel services are available (see B01 description) along with such things as professional entertainment, beaches, marinas, tennis courts, or golf courses depending on the resort location and characteristics. This code is only good at the SITE level and the RENTAL INFORMATION level. Collect the individual buildings and facilities with the Occupancy Code related to their use.

B06 Rooming Houses, Dormitories, Fraternities, Sororities, and City Clubs.
This classification includes structures which provide sleeping accommodations along with some form of shared bath facilities, often only one or two bathrooms per floor. Dining facilities, if present, are usually of cafeteria design and are shared by all occupants of the structure. Tenancy may be transient or long term.

B07 Rectory or Convent.
Quite similar to B06 except owned by a religious institution or order. Better grades may contain an office, meeting rooms, and/or a chapel.

B08 Mobile Home Park.
To be used for all commercial (3 or more sites) mobile home parks. This code is only valid at the SITE and RENTAL INFORMATION levels only. All buildings on the site should either be listed under other applicable occupancy codes or as miscellaneous improvements. The Unit Type is PA(pads).

C Series - Restaurants

C01 Fast Food without Seating.

C02 Fast Food with Seating.

Fast food restaurants are designed with high quantity, fast service in mind. Kitchen facilities are designed for rapid production of light meals. An allowance for drive-up windows is included in the model. McDonald's, Burger King, and Wendy's are examples of this category.

C03 Family Restaurant.

This occupancy is characterized by local ownership, table service, and moderate prices. The structures may be of almost any type and may not be specifically designed for use as restaurants. There may or may not be alcoholic beverage service. Examples include Happy Hill and Boston Pizza.

C04 Franchise Steak House or Cafeteria.

Designed according to the standards of a national or regional franchise organization. They have singular architectural detail with full kitchen facilities but usually no alcoholic beverage service. A cafeteria line is almost always present. Examples include Ryan's, Quincy's Western Sizzlin', and J & S.

C05 Full Service Dining.

A full service eating and drinking establishment contains provisions for multiple table seating, beverage consumption, and a large multi-purpose kitchen area with a full compliment of equipment necessary for full-course meal preparation. This use may have separate areas to accommodate banquets and receptions. The Cider Mill, McGuffey's, Olive Garden are examples of this use.

C06 Bar or Lounge.

Dependance on beverage rather than food service distinguishes this from C05. Often only the bar area is present, but there may also be seating and a limited kitchen area. The ubiquitous 'roadhouse' is a lower quality example of this code. They may or may not be housed in structures specifically designed for the use.

C07 Franchise Family Restaurant.

Similar to C03 except that they are designed to the specifications of a national or regional franchise organization. There is usually no alcoholic beverage service. Examples include Shoney's, Denny's, and Pizza Hut.

D Series - Stores and Commercial Buildings

D01 Retail Stores.

Retail stores are **freestanding** buildings designed for retail sales and display and usually have display and/or decorative fronts. These include general merchandise outlets, stores, specialty shops, and commercial buildings designed for general occupancy including services. Features include sales and display areas and a stockroom. Also included may be a small office, changing rooms, or a workshop. Both one and two story retail occupancies are included.

D02 Row Retail Stores.

Often found in and radiating from the urban core, the buildings described by this Occupancy Code share common walls and may have multiple stories. They are often mixed use properties: retail first floor use with apartments, offices, or vacant floors on the upper levels. The first floor may have a decorative or display front. D02 is appropriate for mixed occupancies where the first level is not a store but is still mercantile in nature. For instance, a market, restaurant, bakery, bar, or lounge. The upper floors may carry a different Occupancy Code in the RENTAL INFORMATION Area.

D03 Department Stores.

These are buildings of two or more stories, typically found in Central Business Districts and in Regional or Community Shopping Centers. Department stores handle multiple lines of merchandise which are sold in departments or specialty shops. The Occupancy Code includes allowances for merchandising display, storage, and office areas. A restaurant or snack bar may also be included. An allowance for elevators and overhead doors is included in the model.

D04 Discount Stores.

Discount Stores typically consist of large open shells with minimal partitions separating the departments or specialty areas. Cash registers are grouped in a check-out area near the exit. Often called department stores, the best quality discount stores approach the low quality department store Occupancy Code in cost. The Occupancy Code includes allowances for merchandising, display, and a small office area. A snack bar may also be included. An allowance for overhead doors is included.

D14 Furniture Warehouse/Showroom.

While similar in design to the Discount Store Occupancy Code the interior may not be finished to the same extent as normal mercantile occupancy. The Occupancy Code includes allowances for a display and merchandising area, storage facilities, loading dock and workshop areas, and an office area. An allowance for overhead doors is included.

D24 Home Improvement Center.
Similar to the discount store Occupancy Code. May not be as completely finished. Allowances included for merchandising, display, office and sales areas. A public address system, loading dock, and shipping and receiving area may also be included. This category includes building supply stores. Attention to architectural detail and 'curb appeal' are what differentiate this occupancy code from an F10 Lumber Yard. An allowance for overhead doors is included.

D34 Lawn and Garden Center.
A lightweight commercial building with exposed concrete floor. Features include lighting, electrical and plumbing hookups, and space heaters. Attached greenhouses should be listed as a separate section. An allowance for overhead doors is included.

D44 Warehouse Retail or Club.
Warehouse construction with high exterior walls. Minimal finish and partitions. Sam's Club is a example of this category. An allowance for overhead doors is included.

D06 Retail Basement.
This code is to be used only at the BUILDING SECTION INFORMATION level. It is used to describe basement sections that have a retail sales area type finish.

D07 Miscellaneous Retail.
This code is reserved for those retail store buildings and uses which are not the primary use of the SITE or to which no other code readily applies. It will only be used at the RENTAL INFORMATION and BUILDING SECTION INFORMATION level.

D08 Service Occupancy.
This use differs from a retail store in that what is offered for sale may be services not goods. Examples include electronic repair shops, small printing shops, and dry cleaners. It normally includes a small customer reception area in front with a larger workshop or storage area occupying the remainder of the building.

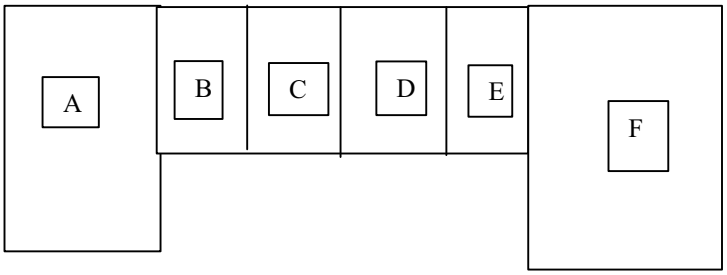
D18 Service Occupancy - Barber Shop or Beauty Parlor.
Similar to D08 but will have more extensive and/or appealing interior finish but less storage or workshop area. Extra electrical fixtures and plumbing are allowed for. This code is only to be used on a free-standing barber shop building.

D28 Service Occupancy - Laundromat.
A facility for coin operated washers, dryers, and dry cleaning machines. Allowance is made for the plumbing and electrical fixtures necessary to operate the machines. The machines are personal property. This code is only to be used for a free-standing laundromat.

D09 Supermarket.
Large retail food stores similar in structure to D04 but containing built-in refrigerators, cold rooms, and ancillary cooling equipment. These buildings may be freestanding or part of a larger shopping center. Note that freezers and coolers for the display of merchandise are considered personal property. Ingle's and Bi-Lo stores are typical of this occupancy. An allowance for overhead doors is included.

D10 Convenience Market.
Small retail food stores with limited product range but with refrigeration and cooling equipment commensurate with size. There may be limited gasoline service facilities. If so the canopies should be listed as miscellaneous improvements. Use this code for buildings that were designed and built as convenience stores. Use G06 for convenience stores that were built as gas stations.

D11 Strip Shopping Center.
Shopping Centers are buildings designed for a group of commercial enterprises developed as a unit. A Strip Center is typically a row of stores with similar fronts built as a unit. Each unit has an individual customer entrance in the front and a separate service entrance at the rear. They are normally built parallel to the fronting street and have off street customer parking areas in front of and close to the stores. Any uses with their own Occupancy Codes will be listed separately at the RENTAL INFORMATION and BUILDING SECTION levels.



STRIP SHOPPING CENTER

A) Food Market
B) Video Store
C) Shoes
D) Barber Shop
E) Local Laundromat
F) Hardware

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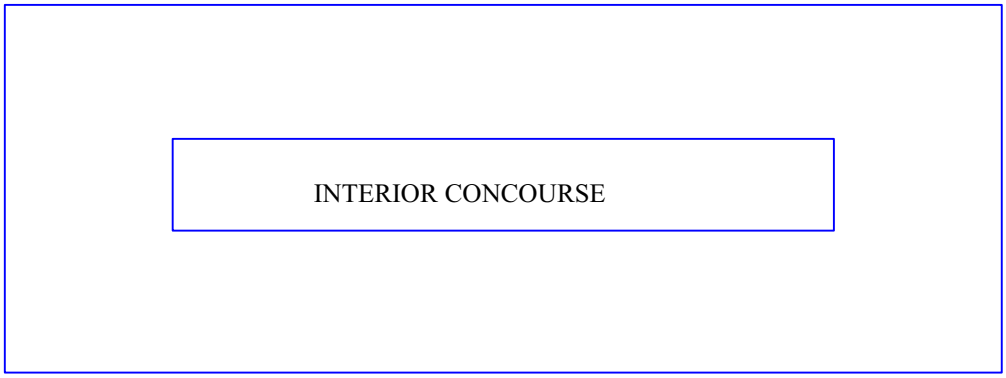
D12 Mall Shopping Center.

A Mall Center has anchor stores and satellite stores arranged in a courtyard fashion around an interior concourse. The concourse is the common area of the mall. The model includes: lighting, air conditioning, heating, floor covering and interior finish for the public or common areas only. All improvements to individual stores are considered business personal property. All elevators and escalators are valued as real estate.



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E Series - Offices, Medical Offices, Banks, and Hospitals

General Information

Office occupancies are normally subdivided into relatively small units. The descriptions below include allowances for lobby and reception areas, private offices and work spaces, conference rooms and file areas. There may be a lounge or cafeteria, library or resource area, and storage facilities.
Medical offices are designed for individual or group medical or dental practice. Allowances are made for reception and waiting areas, examination and treatment rooms, offices, and record areas. A medical office will generally have more extensive plumbing and electrical service than the general office occupancy. Medical clinics are included in this use.

Banks include commercial banks and savings and loan associations. Allowances are included for the lobby area, teller space, offices, and vault space (except E22). **VAULT DOORS, ATM MACHINES AND DRIVE-IN WINDOWS WITH ASSOCIATED EQUIPMENT ARE TO BE TREATED AS PERSONAL PROPERTY.**

E01 Walk-Up Office.
Freestanding 4 to 8 story buildings with no elevator service or marginal elevator capacity. Elevators should be added as refinements. These are older buildings usually found in downtown areas.

E02 Converted Office.

E12 Converted Medical Office.

E22 Converted Bank (Add for vault).
These uses occupy buildings that were designed for other purposes. The buildings are usually freestanding. Examples include offices and medical offices that were once single family residences and branch banks that were once gas stations. Add for elevators.

E03 Garden Office.

E13 Garden Medical Office.

E23 Garden or Branch Bank.
Typically 1 to 3 story freestanding office structures which may or may not have elevators. These buildings are often found in office parks, high technology centers, or medical complexes in suburban or even rural areas. Elevators should be listed as refinements.

E04 Row Office.

E14 Row Medical Office.

E24 Row Bank.
These structures are often found in and radiating from the urban core.

E05 High-Rise Office.
E15 High-Rise Medical Office.
E25 High-Rise Bank.

These buildings are of four stories or more with ample elevator service. They may be multiple or single tenant buildings. There is often an impressive entry and a spacious lobby. The first floor will probably have a greater story height than the upper floors. An allowance is included for elevators but mezzanines should be added as refinements.

E06 Basement Office.

This code is to be used only at the BUILDING SECTION INFORMATION level. It is used to describe basement sections that have an office type finish.

E07 Miscellaneous Office.

This code is reserved for those office buildings and uses which are not the primary use of the SITE or to which no other code readily applies. It will only be used at the RENTAL INFORMATION and BUILDING SECTION INFORMATION level. A common example is that extensive office area attached or appended to the F series uses, warehouses and industrial buildings.

E08 Broadcasting Studios - Radio/TV.

A facility for producing and transmitting radio and tv programs. Includes allowances for control rooms, studios, office and lobby areas. There may be a lounge, news rooms, tape library, and workshops. Broadcasting equipment is personal property. Transmission towers are personal property.

E09 Funeral Homes.

An establishment with facilities for the preparation of dead bodies for burial or cremation. There are also areas for holding wakes and funerals. Allowances are included for a lobby, a social hall or chapel, offices, preparation rooms, and storage facilities.

E10 Veterinary Clinic.

A doctor's office for animals. Characteristics include a waiting room or receiving area, examination and treatment areas, and attached boarding areas. Separate kennels should be listed separately as Miscellaneous Improvements.

E11 Nursing or Convalescent Home.

This may also be called a rest home or sanitarium. Unlike a hospital it only has limited patient care facilities. There will be patient rooms, examination and treatment rooms, offices, and a central kitchen and dining areas. When used at the building section level care must be taken to distinguish between this use and facilities similarly named without patient care facilities. Unit Type is BE (Beds). Add for elevators.

E12 Hospital.

A comprehensive in-patient care center including surgery and emergency facilities. Allowances are made for patient rooms, offices, common kitchens, laboratories, pharmacies, treatment rooms, surgeries, and emergency electrical power. Elevators are included in the building model. The Unit Type is BE (Beds).

E17 Home for the Elderly.

Similar to garden apartments. Usually of lighter residential construction. Differentiated from E11 Nursing Home by a lack of patient care facilities. Individual unit kitchen facilities and/or common dining/kitchen facilities may be present.

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F Series - Industrial Buildings and Warehouses

F01 Utility Building.
Usually a small to medium size single story storage building with no partitioning or interior finish. Minimal plumbing, heating, and electrical service are allowed for. Floors are at or near grade. This building type is assumed to be more substantial than the shed of the FC series of miscellaneous improvements.

F02 Storage Warehouse.
Designed for medium to long term storage of merchandise or commodities. These are single or multiple story buildings that are divided into storage bays. Allowances are included for 3 to 15 percent of the area for a shipping or production office. These buildings have dock height floors and few overhead doors.

F12 Distribution Warehouse.
Similar to F02 Storage Warehouse. Designed for short term storage and breakdown and transhipment of small lots of goods or commodities. There will be more plumbing, lighting, and partitioning because they will accommodate more workers.

F22 Transit Warehouse (Truck Terminal).
Characterized by many overhead doors, this use is designed for very short term storage and freight shipment. There may be a dispatchers office and bunkhouse facilities for truck drivers. There will be little or no partitioning in the shipping area.

F32 Shipping Dock (Truck Terminal).
Similar to a F22 Transit Warehouse except that there are no exterior walls or partitions. This is essentially a large covered loading dock. There may be free-standing office or plumbing cubical on the dock.

NOTE: These four codes are closely related. They are all designed for storage of goods or wares and all have dock-height floors. The single most important contributor to value is exterior wall height.

F03 Mini Warehouse.
Mini Warehouses subdivided into many small areas with individual access. Plumbing and electrical services are minimal. Generally used for non-commercial storage, individual units are rented out on a short to medium term basis. Overhead doors are included in the model. The data collector should note the number of units.

F04 Downtown Row Storage.
This code is particularly useful for describing upper stories of older buildings in urban areas that have different Occupancy Codes on the first level. However,it may apply to first floors also. It may or may not be the primary use of the property. The buildings described will usually have common walls with other buildings and multiple stories. There may be floor load limitations on the upper stories.

F05 Industrial Building.

These are used for manufacturing, fabrication, or processing of some product. There may be a production or shipping office with storage mezzanine above comprising less than 12 percent of the floor space. They may or may not have dock height floors. The buildings may have more than one story and allowances are included for production, shipping and receiving, and storage areas. There may be a lunch room or a locker room. Often the only way to distinguish an F05 from an F02 is the level of lighting, plumbing, and heating.

F06 Loft.

A Loft is an intermediate or transitional type of building. Often called industrial mall buildings, they are designed for single users with mixed functions or multiple occupancy by relatively small space users who need both office and processing space. In effect each area is a small warehouse or industrial building. These buildings have extra plumbing and partitioning that place them somewhere between industrial and office buildings in construction detail.

F07 Miscellaneous Storage.

This code is used to identify an income producing or other storage area that is not the primary use of the site.

F08 Aircraft Hangar.

Hangars are large open structures designed for the storage and maintenance of aircraft. They usually have minimal plumbing, partitioning, and interior finish.

F09 Cold Storage.

A structure or site for the storage of perishable commodities. Similar to a warehouse type structure except for the presence of an extensive refrigeration plant. Modern cold storage plants are one story, production line buildings. They may be linear or may by U shaped to allow for processing of raw materials and finished goods shipment. A small office may be included.

F10 Lumber Yard.

A lumber yard will typically include several structures: saw mill, planning mill, and lumber storage sheds.. If the lumber yard is part of D24 Home Improvement Center, the D24 code takes precedence.

F11 Oil / Petroleum Storage and/or Distribution.

A site for bulk storage of petroleum products and/or for wholesale or retail distribution of such products.

F13 Tobacco Warehouse.

Used for the storing of tobacco. Costs include an allowance for lighting and an adequate heating system.

G Series - Automobile Parking, Service, and Sales

G01 Parking Lots.
Commercial parking lots for automobiles. Spaces are rented by hour, day, week, or month. To be used at the SITE description level only.

G02 Small Parking Garage.
This is typically a residential type garage with 4 to 10 bays. Often found in residential areas.

G03 Parking Ramp.
A multiple story drive up parking facility which may be open or enclosed. Stairwells are included. There is no heating, cooling or interior finish.

G04 Underground Parking Ramp (Parking Basement).
Quite similar to G03 Parking Ramp except it is below grade and may be under a G03 or other type structure. Will be listed as a section of any building it may be under.

G05 Limited Service Gas Station.
Sells gasoline and perhaps a few convenience items only. There are no automotive repair services. Usually a high volume facility with discount prices. The structure on the site may be anything from a simple kiosk to a small but elaborate glass, brick and block sales room. There will be no bays

G06 Convenience Gas Station.
Offers a complete line of convenience goods in addition to gasoline but has no service or repair facilities.

G07 Full Service Gas Station.
A full service gas station sells repair and lubrication services and perhaps towing services in addition to gasoline. There may be a few convenience items. The building was probably built originally by a national or regional oil company. There will be one or more service bays.

G08 Mini-lube Service.
Designed for quick oil changes and lubrication. Features include a grease pit for each bay. Bays may be drive through. May have been originally built as full service gas station. Overhead doors are included in the model.

G09 Self Service Carwash.
A multiple stall structure with a coin operated spray system where all washing is done by the automobile owner. Features include two or more bays and a central machinery room. This code can be used at all three levels, including the building section level.

G10 Automatic Carwash.

A Linear structure with a fully automated wash line. Cars are pulled through with a chain pulley system. A small office may be included. There may be a convenience store attached which should be listed at the building level by its own Occupancy Code. Canopies and kiosks should be listed as Miscellaneous Improvements.

G11 Automobile Dealership (New Car).
G21 Farm Equipment Dealership.
G31 Construction Machinery Dealership.
G41 Recreational Vehicle Dealership.
G51 Motorcycle Dealership.

Typically a one story retail operation designed for automobile, farm equipment, construction machinery, recreational vehicle, or motorcycle sales and service. They are divided into sales and service areas. There almost certainly will be a used car sales area also. This code is good only at the SITE and RENTAL INFORMATION levels. At building level the individual areas should be listed according to finish and use.

G12 Automobile Dealership (Used Car).

Similar to G11 Auto Dealerships. Tend to be smaller and less ostentatious than new car dealerships. May have separate sales and service areas, a small office or trailer and/or a garage. This code is only good at the SITE and RENTAL INFORMATION level. The buildings and yard improvements should be listed as to construction and use in the appropriate area.

G13 Automotive Showroom.

A large, open sales area characterized by large display windows, good lighting, average or superior interior finish. There will be small, partitioned offices and may be lounges, waiting rooms, and executive offices. This code will probably only be used at the BUILDING SECTION level. Mezzanines should be listed as refinements.

G14 Automotive Service Garage.

A garage or warehouse type building offering automotive repair services. May or may not be attached to an automotive showroom. Features include minimal interior finish and plumbing, adequate lighting and heating, and areas for parts storage.

G15 Auto Service Center.

Usually a national chain auto service or tire company facility. There are areas for retail sales, service and repair, and customer waiting. Adequate plumbing, heating, and electrical service is included. There may be large display windows.

G16 Repair Garage/Body Shop.

Automotive mechanical or collision repair services. This code is included to distinguish the small independently owned operation from the franchise dealers and national chains. The building is usually minimal construction with no retail services or customer waiting area. List overhead doors as refinements.

H Series - Theaters and Auditoriums

H01 Legitimate Theater.
Primarily for live stage presentations, the legitimate theater structure is a large open area with permanent seating and full facilities for live performances. Stage areas, balconies, mezzanines, marquee, orchestra pit, prop storage areas, and a full compliment of necessary electrical and lighting devices are present. The Unit Type is SE (seat).

H02 Single Screen Cinema.
This is a single 'house' motion picture theater. It may or may not be a free standing building. There is a large single screen and permanent seating. The stage, if any, is built to accommodate only the motion picture screen. There will probably be a marquee and a spacious lobby ranging from simple to ornate in decor. A rest room area, lounge, concession area, projection room, and box office are included. Most of these were built before the middle 1960's. The Unit Type is SE (seat).

H03 Multi-Screen Cinema.
A multiple 'house' motion picture facility. There will be two or more auditoriums, each with its own screen; the seating will be permanent, but the partitions between auditoriums may be moveable. One central projection booth will serve all houses and there may be more than one box office. The building may or may not be free-standing. However, they are often found as satellites to shopping malls. Any stage is only there to support the screen. There will be a lounge and rest room area, a concession area, and a simple but spacious lobby. The Unit Type is SE (seat).

H05 Auditoriums.
A large open area with minimum ornamentation designed primarily for mass seating and visual or aural presentations. These may be either live performances or motion pictures. Seating is permanent but balconies are rarely found. A stage is always present but support facilities are much more limited than those found in a cinema or legitimate theater. The Unit Type is SE (seat).

I Series - Recreation

I01 Arena, Field House.
A large enclosed area usually used for indoor sporting events. If there is seating, it is situated around the perimeter of a large open sports area. Commonly used for basketball, hockey, and similar events. Removable stage areas may be present. The Unit Type is SE (seat).

I02 Bowling Center.
Includes all bowling alley facilities. May also comprise a restaurant, bar, billiard room, locker room(s), or other miscellaneous rooms. **Note that the actual alleys and the ball return equipment are personal property.**
The unit type is LA (lane)

I03 Camping Facilities.
Camping facilities are those that offer temporary camping sites for tenting and trailer hookup only.

I04 Fraternal Building/Clubhouse/Recreation Building/Fellowship Hall.
These are multiple purpose buildings designed for meetings, entertainment, and social activities. Allowances include space for a large multi-purpose room, dining facilities, kitchen, small office(s) and game rooms. Larger examples may include an auditorium. Exercise and locker rooms may be present.

I05 Golf Course.
Refers to all types of golf courses. Valid only at the SITE and RENTAL INFORMATION level. Buildings found on the course should be listed by their individual occupancy or miscellaneous improvement codes. The course description should be expressed with the proper code in miscellaneous improvements. Unit Type is HO (hole).

I06 Indoor Ice or Roller Rink.
Any indoor skating facility. Specifications include a skating area, spectators area, snack bar, and office. There may be locker and shower rooms and a cashier's office. Refrigeration equipment and ice surface not included.

I07 Indoor Tennis Club.
Large facility designed for indoor tennis. Often includes a snack bar, pro shop, exercise rooms, locker and shower facilities, and a sauna or whirlpool. Courts should be listed as miscellaneous improvements. Unit Type is CO (courts).

I08 Indoor Health or Racquetball Club.
Designed for racquetball or exercise. Allowances include court area, workout areas, jogging track, locker and shower facilities, and a sauna or whirlpool. Courts should be listed as miscellaneous improvements. Unit Type is CO (courts).

I09 Picnic Grounds.
An outdoor area for picnics and barbecues. Facilities include tables and grill. This code is good at the SITE and RENTAL INFORMATION level only. For cost purposes, individual structures and other improvements must be listed according to their respective Occupancy or Miscellaneous Improvements Codes. The Unit Type is SI (site).

I10 Playground.
An outdoor play area. There may be swings and other play equipment. This code is good at the SITE and RENTAL INFORMATION level only. For cost purposes, individual structures and other improvements must be listed according to their respective Occupancy or Miscellaneous Codes.

I11 Riding Stables.
A facility that keeps, cares for, and rents horses. This code is good at the SITE and RENTAL INFORMATION level only. For cost purposes, individual structures and other improvements must be listed according to their respective Occupancy or Miscellaneous Codes.

I12 Stadium.
A field surrounded by bleachers or grandstands. Used for baseball, football, and field sports. Scoreboards, announcer's booth, concession stands, and extensive outdoor lighting may also be present. This code is good at the SITE and RENTAL INFORMATION level only. Any structures and other improvements must be listed by their respective Occupancy or Miscellaneous Improvement Code. The Unit Type is SE (seat).

I13 YMCA/YWCA.
A multi-purpose facility similar to an indoor health club. However, there is provision for sleeping rooms, a kitchen, and perhaps a chapel area. Gymnasiums should be listed as separate building sections. Pools should be listed as Miscellaneous Improvements.

I14 Youth Camps.
A rural residential camping facility for young people. This code is good at the SITE and RENTAL INFORMATION level only. For cost purposes, individual structures and other improvements must be listed according to their respective Occupancy or Miscellaneous Codes.

I15 Religious Assembly.
A reservation, camp, community owned and operated by a religious sect or denomination for purposes of worship, fellowship, or meditation. This code is good at the SITE and RENTAL INFORMATION level only. For cost purposes, individual structures and other improvements must be listed according to their respective Occupancy or Miscellaneous Codes.

I16 **Country Club**.

Similar to I05 Golf Courses except that ownership is private and membership is restricted. Valid only at the SITE and RENTAL INFORMATION level. Buildings found on the course should be listed by their individual occupancy or miscellaneous improvement codes. The course description should be expressed with the proper code in miscellaneous improvements. Unit Type is HO (hole).

I17 **Motor Racetrack**.

A stock or sports car racetrack which will include facilities for spectators and concessions. Includes motorcycle and go-cart tracks. This code is good at the SITE and RENTAL INFORMATION level only. For cost purposes, individual structures and other improvements must be listed according to their respective Occupancy or Miscellaneous Codes.

J Series - Public Buildings

J01 Church.
This can be a church, synagogue, or mosque. This code is for the auditorium area. Allowances are included for the auditorium or gathering area, seating, and for preparation and storage rooms.

J02 Church School Building.
Similar to a classroom building. Includes classrooms, meeting rooms and office. May include kitchen and dining facilities. Usually attached or in close proximity to a church.

J03 Church Fellowship or Parish Hall.
A general purpose building attached or close to a church. Closely associated with a clubhouse or fraternal building. Allowances include lobby area, activity hall, meeting rooms, kitchen, and dining area.

J04 City Hall.
A city, town, or county administrative building. Similar to an office use. There are allowances for administrative offices, meeting rooms, and lobby areas. There may be record storage areas, lounge, and cafeteria.

J05 Courthouse.
A building dedicated to or used for judicial proceedings. The City Hall description applies with the additional inclusion of courtrooms and jury rooms.

J06 Post Office.
Reserved for buildings constructed under contract to or lease agreement with the United States Postal Service. Features will include a lobby and vestibule area, a counter area, office, mail workroom and sorting areas. There may also be a loading dock, locker room, and record storage area. Do not classify contract post offices located in conventional buildings with this code.

J07 Fire Station.
Built for the sheltering and maintenance of fire fighting equipment. There is provision for an engine and equipment room, locker room, kitchen and dining facilities, and perhaps sleeping rooms. Drying towers, an office, and a training room may be included.

J08 Police Station.
A building for the housing and dispatching of police personnel. Allowances include offices, dispatching area, day room, and lobby.

J09 Jail.
Same as police station except that allowances for prisoner reception, recreation, and confinement areas are added. Incarceration hardware is included.

J10 School.
Includes both elementary and secondary schools. There are allowances for classrooms, assembly areas, offices, and a library. There may be a cafeteria, laboratory rooms, music rooms, and industrial arts areas. More specialized spaces like gymnasiums, natatoriums, auditoriums should be listed as separate sections according to their own occupancy codes.

J11 Library.
Includes public and academic libraries. Specifications include stack areas, main desk area, reading rooms, and offices. There may be conference rooms, work rooms, and an audio/visual center. Free standing shelving is personal property.

J12 Gymnasium.
An institutional gymnasium. Included are allowances for the gymnasium area, locker and shower facilities, equipment storage, and a small office. Arena seating is not included.

J13 Natatorium.
A natatorium is a building that houses an indoor swimming pool. This code refers to the building. The pool must be listed as a Miscellaneous Improvement. The building includes the pool area, locker and shower facilities, a mechanical room, and a small office. Arena seating is not included.

J14 Air Terminal.
A facility for the reception and routing of commercial airline passengers. There are allowances for the ticket areas, baggage claim and service areas, concourses, and waiting areas. Restaurants, lounges, and small shops may also be included.

J15 Armory.
A building designed to headquarter and train National Guard Units. Features include classrooms, offices, drill hall (may be similar to a gymnasium), rifle range, kitchen, and storage rooms. **J16 Day Care Center.**
A facility for handicapped or pre-school and elementary aged children. Similar to a school but usually of lighter residential quality construction. May include classrooms, recreation areas, multiple restrooms, and kitchen facilities. Pay particular attention to quality of construction as it does vary considerably. Better quality examples will have office, dining, conference, shower, and changing facilities. List day care centers in occupied single family residences on residential records as single family houses. Use the J16 code at the site level.

REFINEMENT CODES

EFF Effiiency apartment. Used to identify the number of such units in an apartment building. Unit type is EA(each).

1BR One bedroom apartment. Used to identify the number of such units in an apartment building. Unit type is EA(each)..

2BR Two bedroom apartment. Used to identify the number of such units in an apartment building. Unit type is EA(each)..

3BR Three bedroom apartment. Used to identify the number of such units in an apartment building. Unit type is EA(each)..

4BR Four bedroom apartment. Used to identify the number of such units in an apartment building. Unit type is EA(each)..

BE1 Bank money vault - a standard poured concrete money vault excluding the door, which is listed as a separate item. Unit Type is SF(square feet)..

BE2 Bank record vault - a standard record storage vault, excluding door; it mainly provides fire protection. Unit Type is SF(square feet)..

SHR Standard hotel room. Used to identify the number of such units in a hotel or motel building. Unit type is EA(each)..

Elevators

Elevators, in some cases are included in the base costs of the occupancy codes. They are listed as refinements in two stages. The first describes the number of stops (doors or openings) while the second describes the elevator by type and capacity. For our purposes, **stops** will be the number of floors served. Elevators are defined as being either passenger or freight. Attended passenger elevators are obsolete. We have no codes for them so they should be listed manually.

EL0 Freight Elevator stop. Includes the door, the opening and the controls. The Unit Type is EA (each).

EL1 Electric freight elevator - typical 100 to 200 foot per minute freight elevator. The Unit Type is LB (capacity in pounds).

EL2 Passenger Elevator stop. Includes the door, the opening and the controls. The Unit Type is EA (each).

EL3 Electric passenger elevator - a 200 to 800 foot per minute unit. The Unit Type is LB (capacity in pounds).

REFINEMENT CODES

MZ1 Storage Mezzanine[1] - Usually found in industrial buildings above the internal office area. Unfinished with no partitions. The Unit Type is SF (square feet).

MZ2 Display Mezzanine - typically found in a department store as additional sales area. Will have partitions and interior finish typical of the rest of the retail area. The Unit Type is SF (square feet).

MZ3 Office Mezzanine - typically found in bank or office buildings usually as part of the high first floor. Partitions and interior finish similar to that of the rest of the office space in the building. The Unit Type is SF (square feet).

MZ4 Hotel Mezzanine - Associated with the lower floors of large hotels. Most often devoted to banquet and meeting rooms. The Unit Type is SF (square feet).

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[1] A MEZZANINE is an intermediate partial story between two main floors of a building especially one that projects in the form of a balcony. Costs include floor structure, stairs, lighting, heating, and a finish commensurate with the associated space. Wall structure is not included.

LEASEHOLD IMPROVEMENTS AND BUSINESS PERSONAL PROPERTY

Real or Personal Property

Commercial property differs from residential property because components of the property can be listed as real estate or business personal property. Each type of commercial building has a "model" used to value the structure. The model includes average materials and amenities for the structure type. Items included in the model for a structure type are assessed as real estate. The commercial structure portion of this manual should be consulted to decide questions about how to assess components of a building.

Leasehold improvements are modifications made to a leased area by the tenant. These improvements are made by the tenant or lessee for their specific use and are taxable in North Carolina as business personal property. It is the responsibility of the lessee and not the real estate owner to list these improvements with the Assessor's Office during the listing period each year.

Any modifications made to leased premises for the purpose of improving the tenant's comfort, enhancing the tenant's image or promoting the tenant's business viability are considered leasehold improvements. There are several tests for determining if an improvement should be listed as personal property:

1. The improvements are made by the tenant or at the tenant's request for the benefit of the tenant's business and not for the benefit of the structure or land where the business is located.

2. The improvements are maintained by the tenant.

3. The components have not been included in the model for the structure type.

All improvements made by the tenant are considered personal property unless they are included in the real estate model. The model for all malls and retail and strip centers includes sub floor only and minimal interior finish for all leaseable areas. Any additional interior or floor finish should be listed as business personal property. The following section gives examples of improvements and building components and how they are assessed.

Real Estate or Personal Property Guide

ITEM	REAL	PERSONAL
Acoustical drapes and curtains		X
Appliances		
Apartments	X	
Rental houses		X
Other	X	
Air Conditioning for comfort of occupants or customers	X	
Malls, interior mall retail or service stores	X	
Air Conditioning for business process		X
Architectural and engineering fees (building)	X	
Architectural and engineering fees(leasehold or tenant)		X
Bar and bar equipment		X
Boiler for service of building	X	
Boiler for business process		X
Bowling alley equipment		X
Burglar Alarms		X
Car Wash equipment		X
Canopy(cloth)		X
Canopy (all others)	X	
Communication equipment		X
Compressed air systems		X
Computers		X
Concrete plant equipment		X
Construction allowances paid to tenants		X
Control systems		X
Conveyor systems		X
Cooking (restaurant equipment)		X
Cold storage built –in rooms	X	
Cold storage equipment		X
Coolers(walk-in) portable		X
Coolers(walk-in) permanent	X	
Cooling towers used in manufacturing		X
Cooling towers used for building	X	
Dairy processing equipment		X
Diagnostic center equipment		X
Dock levelers		X
Doors	X	
Doors (grille or security doors installed by tenant)		X
Drying systems		X
Dust control systems		X
Electrical(for building)	X	
Electrical (for the business process)		X
Elevators/Escalators	X	

Fans		X
Fencing		X
Fire alarm systems		X
Floor finish (included in building model)	X	
Floor finish (added by tenant, not included in model)		X
Foundations for machinery and equipment		X
Golf course improvements	X	
Grain bins		X
Greenhouses (plastic)		X
Greenhouses(glass, Plexiglas)	X	
Greenhouse equipment		X
Humidifiers used in process		X
Humidifiers used for building	X	
Heating systems used for process		X
Heating systems used for building	X	
Hoppers		X
Hospital equipment		X
Incinerators(movable)		X
Incinerators (permanent,built-in)	X	
Industrial piping used in the business process		X
Interior finish (included in building model)	X	
Interior finish (NOT included in building model)		X
Mirrors, counters, movable columns		
Fitting rooms, paint, stain, wall covering		
Irrigation equipment		X
Kilns(moveable)		X
Kilns(built-in)	X	
Lighting(outdoor)		X
Lighting fixtures (not included in model)		X
Modular Offices	X	
Modular Offices(temporary sales offices, etc)		X
Night Depository		X
Ovens used in process		X
Power generator systems(backup system)		X
Plumbing fixtures	X	
Public address systems		X
Scales		X
Scale house		X
Screens (movie)		X
Theater Seats		X
Service Station equipment		X
Signs		X
Sound projection equipment		X
Sound systems		X

Sprinkler systems (fire protection for the building)	X	
Sprinkler systems used for the process		X
Switchboard		X
Tanks		X
Teller machines(ATM)		X
Telephone system		X
Towers (cell, TV, radio, etc.)		X
Vacuum system used for the process		X
Vacuum system used for the building	X	
Vaults	X	
Vault doors		X
Ventilation systems used for the building	X	
Ventilation system used for the process		X
Water tanks (all water tanks)		X
Water coolers		X
Wells(pumps, motors and equipment)		X
Wiring used for the process		X
Wiring for the building	X	
Walls(portable)		X
Walls(partition walls attached to the building)	X	
Water lines for the business process		X

DETACHED STRUCTURES

AND

IMPROVEMENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

IMPROVEMENTS

INTRODUCTION

Miscellaneous improvements listed in this section are structures attached to the land. They are freestanding outbuildings and yard improvements. A miscellaneous improvement is not attached to the dwelling, it is free standing and not included in the valuation of the main structure.

Grade

The term "Quality Grading" refers to a process that values structures based on construction quality or "grade". Construction quality is defined as the materials, quality, workmanship, and basic design/style (e.g. architect designed, custom plans, stock plans, owner built) that are part of the original construction.

State-of-repair is defined as condition relative to age, or in other words, the condition of the subject compared to a model of the same age which has received normal maintenance. The state-of-repair of a structure has nothing to do with its grade. A structure of better than average grade will retain the same construction quality until it is removed regardless of the condition (state-of-repair). **A Cadillac is always a Cadillac. The age or condition does not change the quality of the original construction. Do not confuse condition or state of repair with quality of construction.**

The following specifications indicate construction quality associated with each grade, remember the intent is estimating the replacement cost.

Grade Description:

A **Superior: Architect designed and supervised structures**. Many unusual design/style features. Superior materials and highest quality workmanship through-out.

B **Custom**: high grade custom built construction; may be architect designed. Material quality and workmanship is **better than average.**

C **Average:** forms the base from which others are measured. This grade represents the average stock plan, with **average** materials and average workmanship.

D **Fair:** Low quality materials and below average workmanship.

E **Poor**: Constructed without plans, of used or cull material, poor quality construction and workmanship.

IMPROVEMENTS

Grade (Continued)

Quality grading is used to adjust value relative to a baseline value. The baseline value or "C" grade is considered average quality. The grade C structure is valued at 100 % of the assigned value. Grade A and B structures are higher quality construction than a "C" grade and are adjusted upward to reflect this difference. Grades D and E are lower than average quality construction and are adjusted downward. For example, if the base value per square foot of a "C" grade garage is $25.00, the square footage is multiplied by the price per square foot to give an estimate of the cost new of the improvement. If the grade of the garage is a higher quality than "C" the price per square foot is adjusted by a higher percentage than the "C" grade. If the grade of the garage is lower quality than "C" the price per square foot is adjusted by a lower percentage than the "C" grade.

Example: C Grade Garage 20x20= 400 SF.

Base Price	Grade		Cost Adjusted for Grade		X	Size	=	Replacement Cost New
$25	A	150%	X	$25	= $37.50	X	400	=	$15,000
$25	B	125%	X	$25	= $31.25	X	400	=	$12,500
$25	**C**	**100%**	**X**	**$25**	**= $25.00**	**X**	**400**	**=**	**$10,000**
$25	D	75%	X	$25	= $18.75	X	400	=	$ 7,500
$25	E	.50%	X	$25	= $12.50	X	400	=	$ 5,000

Once the replacement cost new is calculated, the improvement is then depreciated for age. The depreciation is calculated based on the average life of the item. Each improvement type is assigned a year life table The depreciation table calculates the amount of depreciation for the item. The depreciation is subtracted from the replacement cost to calculate the remaining value of the improvement. All improvements are depreciated a maximum of 80%. This means that the improvement is considered to retain at least 20% of its value throughout its life.

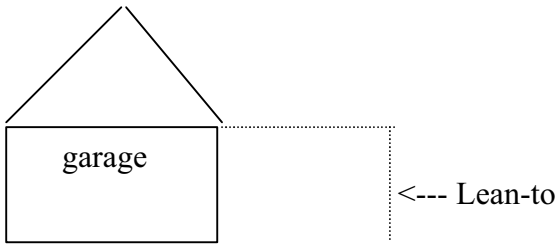
Example: Cost new	Age	Year -Life Table	Remaining Value
$10, 000	10 Years	10	$ 2,000
$ 2,000	18 Years	20	$ 500

IMPROVEMENTS

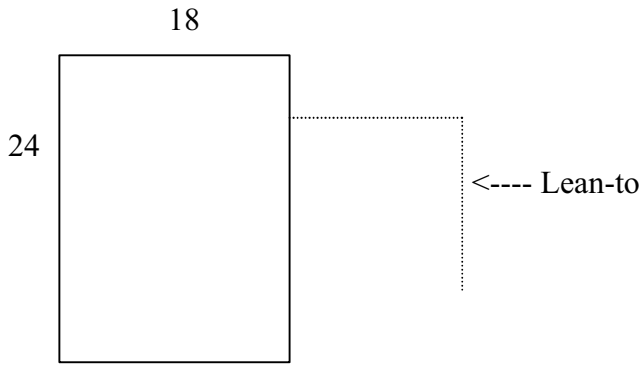
LEAN-TO'S

A Lean-to is defined as any structure which shares a common wall with another detached structure, thereby leaning-to that structure. Lean-tos may lack walls (open on three sides) or have any combination of open or enclosed walls. In most cases, lean-tos can be distinguished by a shed-type roof line**. These structures add no real value to the improvement they are attached to and are disregarded.** For example, if a garage has a lean-to attached to one wall, measure and list the garage only. Do not include the lean-to when measuring the garage.

SECTIONAL DRAWING



LINE DRAWING (Example only, out-buildings are not sketched)



Garage	18' x 24' = 432 SF
Lean-to	Do not measure
List	**432 SF**

IMPROVEMENTS

Barn/Two Story **Code B2S**

The improvement type is restricted to 2-Story barns only, defined as:

1) Bank type; built-in to a hillside the first level is partially below grade.

2) Flat type; at grade, both floors above grade.

The roof styles include gable and gambrel. A loft, above the level of the second story, may also be present. Some owners of these improvements will refer to the level over the barn yard as the loft. The original design provided for livestock shelter on feeding on the lower level, and hay and/or storage on the upper level.

Barn; Two Story Code B2S

Component	Specifications	Grade
Exterior	Rough or low grade wood	E
	Sheet metal, low quality wood siding or plank	D
	Average wood or metal siding, concrete block	C
	Brick, high quality wood siding, high grade metal	B
	Brick, high quality wood siding, stone, stucco	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes	B
	Wood shingles or shakes, clay tile, slate	A
Floor	Earth 1st floor, 2nd floor wood	E
	Concrete 1st floor, 2nd floor wood	D
	Concrete 1st floor, 2nd floor wood plank	C
	Concrete 1st floor, 2nd floor wood plank on timber beams	B
	Slate or brick 1st floor, 2nd floor wood plank on timber beams	A
Interior	Unfinished	E
	Minimal or no finish	D
	Minimal stalls, feed room, utility room	C
	Abundant stalls, feed room, utility room	B
	Drywall or other finish, may have partitioned areas	A

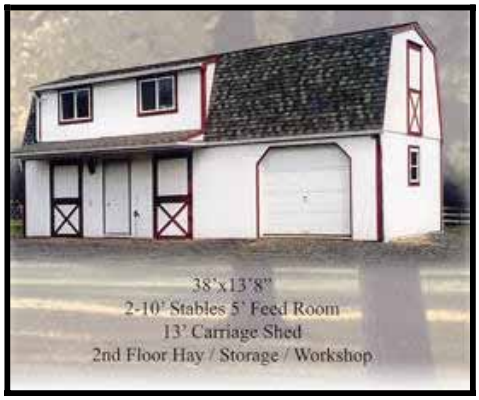
IMPROVEMENTS

Barn Two Story

Grade B

Grade C

Grade B



Grade C

Grade D

Grade C

Grade E

IMPROVEMENTS

Balustrade **Code BAL**

Pre cast stone balustrade is found in ornamental railings around pools, garden paths, patios and other outdoor areas. This is measured per lineal foot.

Component	Specifications	Grade
	High density foam polymer plastic construction	D
	Pre cast stone with simple designed rails and shafts	C
	Marble or granite composition steel reinforced	B
	Curved lines, ornamental rails and shafts	A
	Addition of urns, statuary, vases, gates, etc.	

Balustrading Examples:

Grade C

Grade B

Urn

Grade A

IMPROVEMENTS

BBQ/ Fireplace **Code BBQ**

This is an outdoor fireplace, kitchen or barbeque area.

Component	Specifications	Grade
Structure	Fireplace with grill simple design	D
	Average design brick or stone electric spit, good grill	C
	Custom design stainless steel broiler and hood heavy duty spit, includes refrigeration and sink area.	B
	B grade specifications with the addition of brick or stone	A

Grade D

Grade C

Grade B

Grade A

IMPROVEMENTS

Cabin/Cottage **Code CB1**

A low cost cabin usually found in resort or summer camps. These are intended primarily for summer use. They have minimal insulation and no interior finish. This type of cabin may have electricity but has no plumbing. The unit type is square feet.

Cabin/Unfinished Code CB1

Component	Specifications	Grade
Exterior	Rough or low grade wood or log	E
	Below average grade wood or metal	D
	Average grade wood, or log	C
	Brick, skylights, wood shakes or metal custom trim	B
	Brick or stone custom arches, cupolas, dormers heavy roof	A
Interior	Low quality wood, no plumbing and lighting	E
	Below average finish, no plumbing, lighting	D
	Good finished drywall or paneling, no plumbing, minimal lighting	C
	Drywall, minimal plumbing and lighting	B
	Drywall, partitioned rooms, no heat, or insulation	A
	Minimal plumbing and lighting	

Grade D

Grade C

IMPROVEMENTS

Cabin/Cottage **Code CB2**

A low cost cabin usually found in resort or summer camps. These are intended primarily for summer use. They have minimal insulation with interior finish including electricity and plumbing. The unit type is square feet.

Component	Specifications	Grade
Exterior	Rough or low grade wood or log	E
	Below average grade wood or metal	D
	Average grade wood or light steel	C
	Brick ,wood shakes, custom trim	B
	Brick or stone custom design, heavy roof	A
Interior	Low quality wood, minimal plumbing and lighting	E
	Finished interior below average plumbing, lighting ,heat	D
	Good finished drywall or paneling, average plumbing, lighting	C
	Drywall, cabinets, good quality lighting and plumbing	B
	Custom interior of imported woods, plumbing and lighting fixtures custom design. Also has partitioned rooms.	A

Grade C

IMPROVEMENTS

Canopy/Frame or Metal **Code CN1**

Free standing low quality wood or metal canopy. The roof may be flat or gable. The unit type is square feet.

Component	Specifications	Grade
Foundation	Poles set in concrete	E
	Poles or timbers set in concrete	D
	Wood or steel poles set in concrete	C
	Continuous footings, timber or brick set in concrete	B
	Continuous footings, timber or brick set in concrete	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, clay tile	B
	Wood shingles or shakes, clay tile, slate	A
Floor	Earth	E
	Low quality concrete, or wood	D
	4" concrete finished	C
	Reinforced concrete slab	B
	Reinforced concrete slab	A

Grade D

Grade C

IMPROVEMENTS

Canopy/Commercial Metal **Code CN2**

Free standing commercial grade metal canopy. The unit type is square feet.

Grade C

IMPROVEMENTS

Canopy/ Concrete **Code CN3**

A commercial grade concrete canopy usually at motels, gas stations, hospitals and government buildings. The unit type is square feet.

Grade C

IMPROVEMENTS

Carport **Code CPT**

Similar to a canopy except this structure is sturdier and used for the protection of vehicles.

Component	Specifications	Grade
Foundation	Poles set in concrete	E
	Poles or timbers set in concrete	D
	Wood or steel poles set in concrete	C
	Continuous footings, timber or brick set in concrete	B
	Continuous footings, timber or brick set in concrete	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, lay tile	B
	Wood shingles or shakes, clay tile, slate	A
Floor	Earth	E
	Low quality concrete, or wood	D
	4" concrete finished	C
	Reinforced concrete slab	B
	Reinforced concrete slab	A

Grade C

IMPROVEMENTS

Deck **Code DK**

This structure is a wood deck that is not attached to a building.

Component	Specifications	Grade
Foundation	Treated lumber	All
Other	Rectangular, very plain, no landscaping	E
	Rectangular, plain appearance, minimal landscaping	D
	Any shape, average to good appearance, landscaping	C
	Any shape, very good appearance, multiple decks with steps. Generally includes built-in features and lighting.	B,A

Grade A

IMPROVEMENTS

Entry Gate **Code EG1**

Entry gates are listed by lineal foot with the grade dependant on the building material and amount or ornamentation. Grade C gates are steel with no ornamentation. Wrought iron and better quality gates are Grade B or A.

Grade C

Grade A

IMPROVEMENTS

Entry Gate/With Operator **Code EG2**

Entry gate plus an electronic gate opener are graded C.

Grade C

IMPROVEMENTS

Fountain **Code FON**

Fountains are decorative water displays including circulating water, lights and various design features. Costs include nozzles, jets, pumps and lighting. Grade C is the standard.

Grade C

Grade A

IMPROVEMENTS

Garage Code GAR

This code is used for a residential or small commercial garage. The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. **Do not list a workshop as a separate item list the entire structure as a garage.** A garage includes four walls and a door opening. The door may be absent or either overhead, sliding or hinged. The grade variation depends on complexity of design and materials, partitioning, and utilities.

Component	Specifications	Grade
Foundation	Piers or low continuous wall	E
	Concrete footing 8" block or equal	D
	Continuous concrete footings 8 " block	C
	Continuous concrete footings	B
	Continuous concrete footings	A
Exterior	Rough or low grade wood	E
	Sheet metal ,concrete block, wood siding	D
	Concrete block, average wood siding,	C
	Brick, high quality wood siding, high grade metal	B
	Brick, high quality wood siding, stone, stucco	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, clay tile	B
	Wood shingles or shakes, clay tile,slate	A
Floor	Earth	E
	Low quality concrete, or wood	D
	4" concrete finished	C
	Reinforced concrete slab	B
	Reinforced concrete slab	A
Doors	Overhead, hinged or none	E
	Overhead or hinged	D
	Overhead or hinged	C
	Overhead or hinged	B
	Overhead or hinged	A
Interior	Unfinished	E
	Minimal or no finish	D
	Minimal finish	C
	Drywall or other finish, may have partitioned areas	B
	Drywall or other finish, may have partitioned areas	A

IMPROVEMENTS

Garage Code GAR

Grade C

Grade B

Grade B **Grade D**

IMPROVEMENTS

Gazebo **Code GAZ**

The gazebo is a detached structure similar to an open porch or pavilion. The grade depends on the quality of materials and the design details. A “C “ grade gazebo is simple in design and constructed of pine or vinyl. The addition of screen, a wood shake roof, cedar wood material, gates, or doors increase the cost and the grade of the structure.

Component	Specifications	Grade
Structure	Wood or vinyl with a wood floor	C
	Cedar or vinyl with custom roof, wood floor, side railings, door	B
	Custom design with cupola roof and elaborate woodwork. May also have brick or stone floor.	A

The grade of a gazebo is dependant on the complexity of design and the materials used in construction. Examples of the different grades are on the following page.

IMPROVEMENTS

Gazebo

Grade A
Custom design

Grade B

Grade B
Cedar with wood shake roof

Grade C

Pine with composition shingle roof

IMPROVEMENTS

Generator **Code GEN**

This code is for a backup power generator. This generator is not a portable, it is wired to the dwelling and provides power when electrical service is unavailable. The cost includes the generator, a concrete pad, and a transfer switch. The grade of the generator is based on the power or KW of the unit.

Size	Grade	Cost
15 - 25 KW	D	$ 7,500
30 - 40 KW	C	$10,000
40 KW or greater	B	$12,500

Grade B 45 KW

Grade C 30 KW

Grade D 25KW

Do not add as an improvement (personal property(generator).

IMPROVEMENTS

Golf Course/Basic **Code GC1**

Golf course with a simple design usually 18 holes on 110 acres or less, 6200 yards long and par 67. The course has few bunkers, small tees and greens with little landscaping. The unit type is HO for holes.

Examples include Brookwood Golf Course and the Municipal Golf Course.

IMPROVEMENTS

Golf Course/Average **Code GC2**

This course is typically a public or private course with 18 holes on 130 acres, 6500 yards long, par 70. The course has bunkers on most greens, average tees and greens and a driving range. There are some large trees and average landscaping. An example is the Crowne Plaza Resort.

IMPROVEMENTS

Golf Course/Championship **Code GC3**

This course is typically a private course with 18 holes on 130 acres, 6500 yards long, par 70. The course has bunkers on all greens, and is usually designed by a well known golf course designer. Examples include the Biltmore Forest and Asheville County Clubs.

IMPROVEMENTS

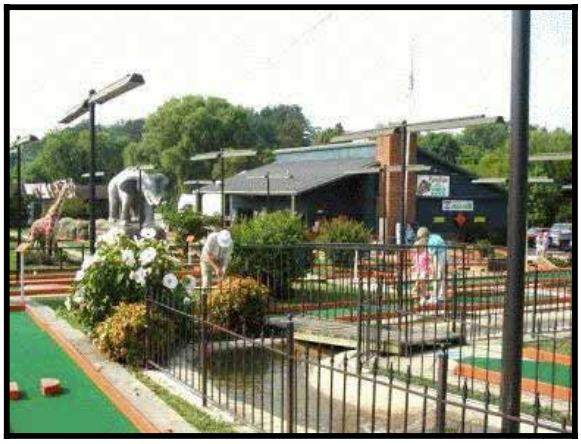
Golf Course/ Driving Range **Code GC8**

An average driving range not attached to a golf course. The unit type is PA for pads. Count the number of pads available to be used by customers. The grade is usually "C".

IMPROVEMENTS

Golf Course/Miniature **Code GC9**

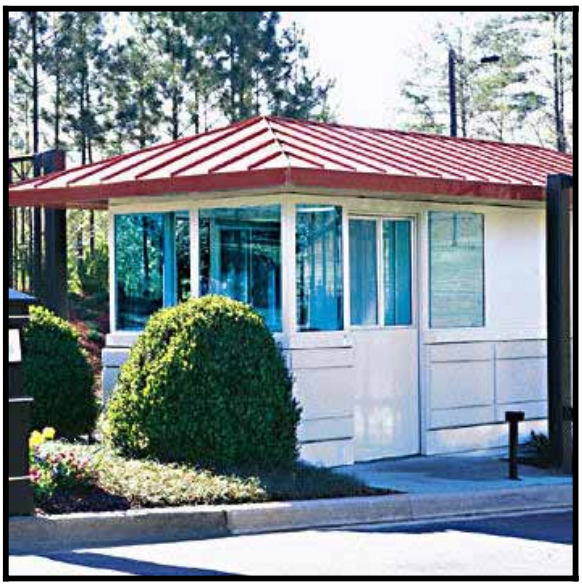
An average quality miniature golf course. The unit type is HO(hole) count the number of holes on the course. An example is Tropical Golf.



IMPROVEMENTS

Guard House **Code GDH**

Guard house building usually found at the entrance to a commercial, industrial or manufacturing site. The unit type is square feet.



IMPROVEMENTS

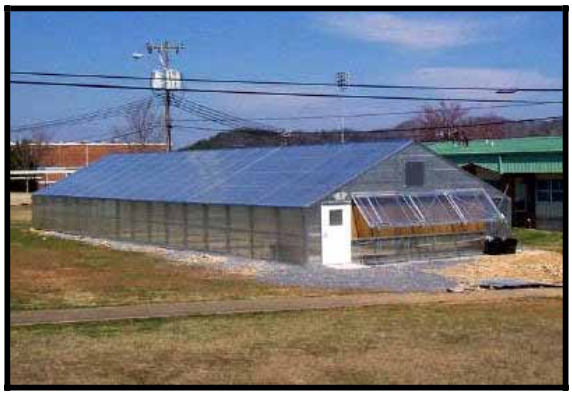
Greenhouse **Code GH**

Wood or metal framed includes lighting, plumbing, and vents. The unit type is square feet
Greenhouses made of plastic sheeting on metal or wood frames are not listed as real estate

Component	Specifications	Grade
Frame	Low grade or cull wood	E
	Low grade wood, aluminum	D
	Average wood, aluminum frame includes end walls	C
	Good quality wood, aluminum, or steel frame	B
	Weatherproofed, with concealed tubular frame	A
	Corrugated fiberglass panels	E
Exterior	Standard glazing double strength glass low quality aluminum frame	D
	Standard glazing double strength average quality aluminum or wood	C
	Tempered or laminated glass in good wood ,aluminum or steel	B
	Insulated or tinted heat reflective glass.	A
Mechanical Equipment		
	None	E
	Minimal fans and heaters	D
	Ventilation fans, heaters ,humidifiers	C
	Ample ventilation fans, humidifiers and sprinkler systems.	B
	Ventilation fans, heaters ,humidifiers and sprinkler systems, **best quality**	A

IMPROVEMENTS

Greenhouse Code GH



Grade D

Grade B

Grade C

Grade A

IMPROVEMENTS

Greenhouse Code GH

Do not list these types of greenhouses as real estate.

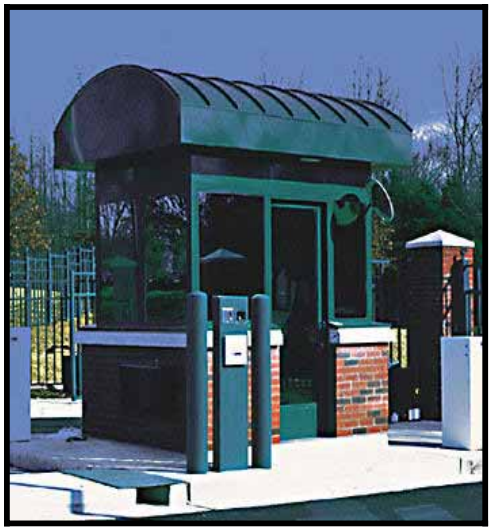
IMPROVEMENTS

Kiosk **Code KK1**

The kiosk is a simple sales structure that has electrical and possibly water connections. Examples are located at gas stations, or freestanding photo kiosks. The unit type is square feet.

Grade D

Grade C



Grade B

IMPROVEMENTS

Loading Dock **Code LOD**

A strip of concrete, wood or steel used to load and unload trucks. This code is for the loading area and does not include overhead doors.

Specifications	Grade
Wood loading dock built on heavy wood beams.	D
A heavy duty commercial loading dock made of steel or concrete. The unit type is SF (square feet).	C

Grade C

IMPROVEMENTS

Lumber Storage Shed **Code LSS**

Any of the various two, three, or four sided sheds found in a lumber yard. These are very low cost structures whose primary purpose is to keep wood dry. The unit type is square foot SF.

IMPROVEMENTS

Mobile Home Park Site **Code PAD**

This code includes utilities and a pad or site for the mobile home. The grade of the pad is dependant on the grade of the park. Utilities include electric hookup, water source and septic or sewer system.

Grade D

Grade E

Grade C

IMPROVEMENTS

Parking Space **Code PRK**

The parking space code is primarily used (but not limited to) for parking spaces in association with condominiums.

Patio **Code PT**

An outdoor living area made of concrete, brick or stone. A terrace differs from a patio due to the presence of retaining walls and other landscaping features.

Component	Specifications	Grade
Foundation	Low quality concrete	D,E
	Brick or average quality concrete	C
	Brick, clay tile, flagstone, native stone or slate	B,A
Other	Rectangular, very plain, no landscaping	E
	Rectangular, plain appearance, minimal landscaping	D
	Any shape, good appearance, landscaping, average quality retaining walls	C
	Any shape, very good appearance, extensive landscaping with quality retaining walls	B,A

Grade B

Grade C

Poultry House **Code PH**

The improvement type is for 1 & 2-Story poultry houses. If the structure was originally built as a poultry house and has been converted to a barn or utility building the appraiser may list the structure as it is being used.

Component	Specifications	Grade
Exterior	Rough or low grade wood	E
	Sheet metal, concrete block, wood siding	D
	Concrete block, average wood siding,	C
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
Floor	Earth	E
	Low quality concrete, or wood	D
	4" concrete finished	C

Grade D

Pump House **Code PH1**

A structure for housing water pumping and filtering equipment includes light and water connections, concrete floor and no interior finish. This structure is similar to a utility building in appearance. The difference between a pump house and a utility building is in the use of the building. A pump house can be constructed of wood, concrete block or brick. Usually a pump house is lower in height than utility building. The unit type is SF (square feet).

Component	Specifications	Grade
Exterior	Rough or low grade wood	E
	Sheet metal, concrete block, wood siding	D
	concrete block, average wood siding,	C
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
Floor	Earth	E
	Low quality concrete, or wood	D
	4" concrete finished	C

Grade D

Grade C

IMPROVEMENTS

Pavilion/Open Park **Code PV1**

A simple shelter usually found in parks or picnic areas. There are no exterior walls, heat or interior finish. Pavilions may have electricity. The unit type is SF (square feet).

Component	Specifications	Grade
Foundation	Poles set in concrete	E
	Poles or timbers set in concrete	D
	Wood or steel poles set in concrete	C
	Continuous footings, timber or brick set in concrete	B
	Continuous footings, timber or brick set in concrete	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, lay tile	B
	Wood shingles or shakes, clay tile, slate	A
Floor	Earth	E
	Low quality concrete, or wood	D
	4" concrete finished	C
	Reinforced concrete slab	B
	Reinforced concrete slab	A

Grade B

Grade C

IMPROVEMENTS

Pavilion/Enclosed Park **Code PV2**

This is an enclosed structure different from a PV1 only because it has exterior walls. This code includes electricity and minimal interior finish. Structure may also include plumbing. The unit type is SF (square feet).

Component	Specifications	Grade
Exterior	Rough or low grade wood	E
	Sheet metal, concrete block, wood siding	D
	Concrete block, average wood siding,	C
	Brick, high quality wood siding, high grade metal	B
	Brick, high quality wood siding, stone, stucco	A
Interior	Unfinished	E
	Unfinished	D
	Minimal or no finish	C
	Drywall or other finish, may have partitioned areas	B
	Drywall or other finish, may have partitioned areas	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, clay tile	B
	Wood shingles or shakes, clay tile, slate	A

Grade C

Grade C

Grade A

Grade C

IMPROVEMENTS

Pavilion/Restroom Building/Bathhouse Code PV3

Found in parks, rest areas, gas stations and community areas. This code includes plumbing fixtures, electricity, partitions, and interior finish. The unit type is SF (square feet).

COMPONENT	SPECIFICATIONS	GRADE
Exterior	Rough or low grade wood	E
	Sheet metal, concrete block, wood siding	D
	Concrete block, average wood siding,	C
	Brick, high quality wood siding, high grade metal	B
	Brick, high quality wood siding, stone, stucco	A
Interior	Unfinished	E
	Unfinished	D
	Minimal or no finish	C
	Drywall or other finish, may have partitioned areas	B
	Drywall or other finish, may have partitioned areas	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, clay tile	B
	Wood shingles or shakes, clay tile, slate	A

Grade C

Grade B

IMPROVEMENTS

Pavilion/Concession Stand Code PV 4

A small food service area found in parks, stadiums or roadside includes plumbing, electricity, heat and minimal finish. The unit type is SF (square feet).

Component	Specifications	Grade
Exterior	Rough or low grade wood	E
	Sheet metal, concrete block, wood siding	D
	Concrete block, average wood siding,	C
	Brick, high quality wood siding, high grade metal	B
	Brick, high quality wood siding, stone, stucco	A
Interior	Unfinished	E
	Unfinished	D
	Minimal or no finish	C
	Drywall or other finish, may have partitioned areas	B
	Drywall or other finish, may have partitioned areas	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, clay tile	B
	Wood shingles or shakes, clay tile, slate	A

Grade C

IMPROVEMENTS

Prefabricated Metal Building **Code PMB**

This building is most often used for equipment storage, machine shops, workshops or barns. The structure often has clear-span interior (no support members) which allows optimum space utilization. The roof is usually low pitch gable. Most of these structures are pre-fabricated with the brand name displayed on the front of the building. Example: Dixie Steel, Star, Butler, or Morton.

Component	Specifications	Grade
Foundation	Earth or thin concrete	D
	Reinforced concrete	C
Structure	Pre fabricated light steel frame, light grade metal	D
	Rib steel l frame with average quality metal	C
Mech. Equipment	No electricity	D
	Minimal Electricity	C

Grade C

Grade D

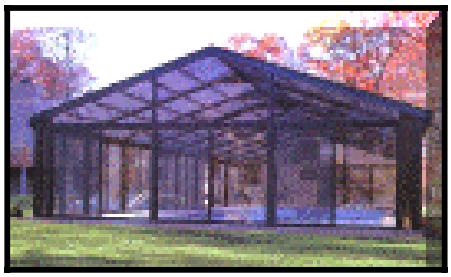
IMPROVEMENTS

Pool Enclosure **Code POE**

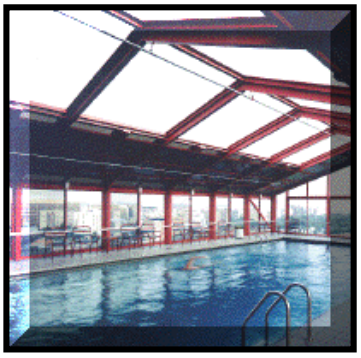
A building that encloses a pool and may include bathrooms and shower facilities is coded POE..

Component	Specifications	Grade
Frame	Low grade wood, aluminum	D
	Average wood or aluminum	C
	Good quality wood, aluminum or steel frame	B
	Custom design with superior materials	A
Exterior	Low quaility aluminum frame, with glass or wood	D
	Average wood ,aluminum and glass walls	C
	Custom design, tempered or laminated glass, wood or brick.	B
	Insulated or tinted heat reflective glass, custom wood, brick or stone.	
	Additional custom design features.	A
Mech. Equipment	Minimal fans and heaters	D
	Ventilation fans, heaters ,humidifiers	C
	Ample ventilation fans, humidifiers heat and a/c.	B
	Best quality ventilation fans, humidifiers heat and a/c.	A

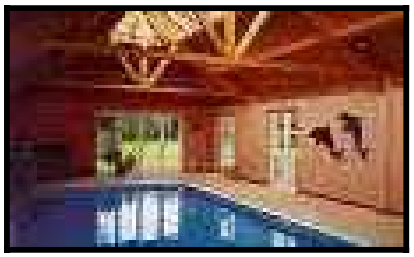
Grade C



Grade C



Grade B



Grade A

IMPROVEMENTS

Quonset **Code QUO**

This structure is most often used for the purpose of machinery storage, or maintenance shop. The building is designed with precut arch rib frame steel and has no interior support beams. The base cost includes a concrete floor and electrical wiring, but does not include plumbing or heating.

Component	Specifications	Grade
Frame	Rigid prefabricated steel arch, or laminated wood arch.	All
Exterior	Wall and roof covering of galvanized corrugated sheet metal.	All
Floor	Earth	E
	Plain concrete or wood.	D
	Reinforced concrete or wood	C
Mechanical Equipment	No door	E
	End sliding doors, minimum electrical service.	D
	End sliding doors, entrance doors, average electrical service.	C

Grade C

IMPROVEMENTS

Racquetball Court **Code RBC**

A regulation racquetball court. The unit type is CO (court).

Interior

Exterior of building

IMPROVEMENTS

Shed One Side Open **Code S1S**

This improvement type is most often used for machinery storage, hay storage or livestock shelter. The structure has three closed walls with one side open.

Component	Specifications	Grade
Frame	Rough or low grade wood or log	E
	Below average grade wood or metal	D
	Average grade wood,or light steel	C
Exterior	Wall and roof covering of galvanized corrugated sheet metal.	E
	Wall and roof covering of galvanized corrugated sheet metal.	D
	Wall and roof covering of galvanized corrugated sheet metal.	C
Floor	Earth	E
	Plain concrete or wood.	D
	Reinforced concrete or wood	C

Grade C

Grade D

IMPROVEMENTS

Shed Open Sides **Code SOS**

This improvement type is most often used for livestock shelter. Also referred to as a loafing shed or shader, these structures have pole support members with either shed or gable type roofs. They only differ from a canopy in use and quality. The unit type is square foot.

Component	Specifications	Grade
Frame	Rough or low grade wood or log	E
	Below average grade wood or metal	D
	Average grade wood, or light steel	C
Exterior	Roof covering of galvanized corrugated sheet metal.	E
	Roof covering of galvanized corrugated sheet metal.	D
	Roof covering of galvanized corrugated sheet metal.	C
Floor	Earth	E
	Earth	D
	Plain concrete or wood.	C

Grade E

Grade C

IMPROVEMENTS

Swimming Pool/ Vinyl Lined **Code SP1**

A vinyl lined swimming pool includes filtering system, circulating pump, and chlorinator. The unit type is SF (square foot).

Component	Specifications	Grade
Foundation/Wall	Earth, sand, concrete with a vinyl liner	E
	Vinyl liner, concrete block	D
	Vinyl liner ,fiberglass ,tile	C
	Reinforced concrete with tile	B
	Reinforced concrete with extensive tile work	A
Mechanical Equipment	Filter, small concrete apron, fencing	D
	Filter, ladder concrete apron, fencing	C
	Filter, heater underwater lighting, concrete apron, decking, fencing	B
	Filter, heater underwater lighting, ladders concrete apron, tile, decking, fencing	A
Other	General Rectangular	E,D
	Average appearance, any shape	C
	Custom design, any shape includes cabana restrooms and showers	B,A

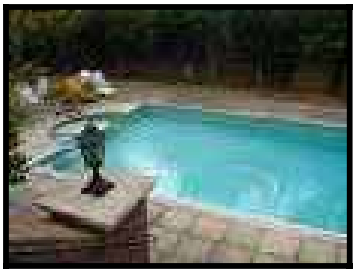
Grade A

IMPROVEMENTS

Swimming Pool/ Concrete **Code SP2**

In- ground poured concrete pool includes filtering system, circulating pump, and chlorinator. The unit type is SF (square foot).

Component	Specifications	Grade
Foundation/Wall		
	Reinforced concrete	D
	Reinforced concrete	C
	Reinforced concrete with tile	B
	Reinforced concrete with extensive tile work	A
Mechanical Equipment	Filter, small concrete apron, fencing	D
	Filter, ladder concrete apron, fencing	C
	Filter, heater underwater lighting, concrete apron, decking, fencing	B
	Filter, heater underwater lighting, ladders concrete apron, tile, decking, fencing	A
Other	General Rectangular	E,D
	Average appearance, any shape	C
	Custom design, any shape includes cabana, restrooms and showers	B,A



Grade B

IMPROVEMENTS

Swimming Pool/ Concrete **Code SP2**

Grade A

IMPROVEMENTS

Swimming Pool/ Wading **Code SP3**

Wading pool is an average of two feet deep but may be up to three feet deep. The average grade "C" includes filtering system, circulating pump, and chlorinator. The unit type is SF (square foot).

Grade C

IMPROVEMENTS

Swimming Pool/Lap Pool **Code SP4**

A narrow pool used for lap swimming. Includes filtering system, circulating pump, and chlorinator may include wave machine. The unit type is SF (square foot).

Component	Specifications	Grade
Foundation/Wall		E
	Vinyl liner ,concrete	D
	Vinyl liner, fiberglass ,tile	C
	Reinforced concrete or galvanized steel.	B
	Reinforced concrete or galvanized steel with extensive tile work	A
Mechanical Equipment	Filter, small concrete apron	D
	Filter, ladder concrete apron, fencing	C
	Filter, heater underwater lighting	B
	Filter, heater underwater lighting concrete apron, tile, decking, fencing	A
Other	General Rectangular 30' X 60' standard	All
	Average appearance	C
	Custom design that includes wave machine, with adjustable current, therapy jets, under water lighting, and heat.	B,A

Grade C

Grade A

Grade B

IMPROVEMENTS

Stable **Code STB**

A stable is used to house horses or other livestock. This improvement includes stalls and storage facilities. The structure may include restrooms, and living area.

Component	Specifications	Grade
Exterior	Rough or low grade wood or log	E
	Below average grade wood or metal	D
	Average grade wood or light steel	C
	Brick or stone ,wood shakes or metal with custom trim, skylights	B
	Brick or stone custom arches, cupolas, dormers heavy roof	A
Interior	Low quality wood stalls minimal plumbing and lighting	E
	Finished stalls, restrooms, below average plumbing, lighting	D
	Good finished stalls, restrooms, average plumbing, lighting	C
	Custom stalls, fixtures, plumbing and lighting	B
	Custom stalls of imported woods, fixtures, plumbing and lighting are extensive with custom fixtures heat and air conditioning are included	A

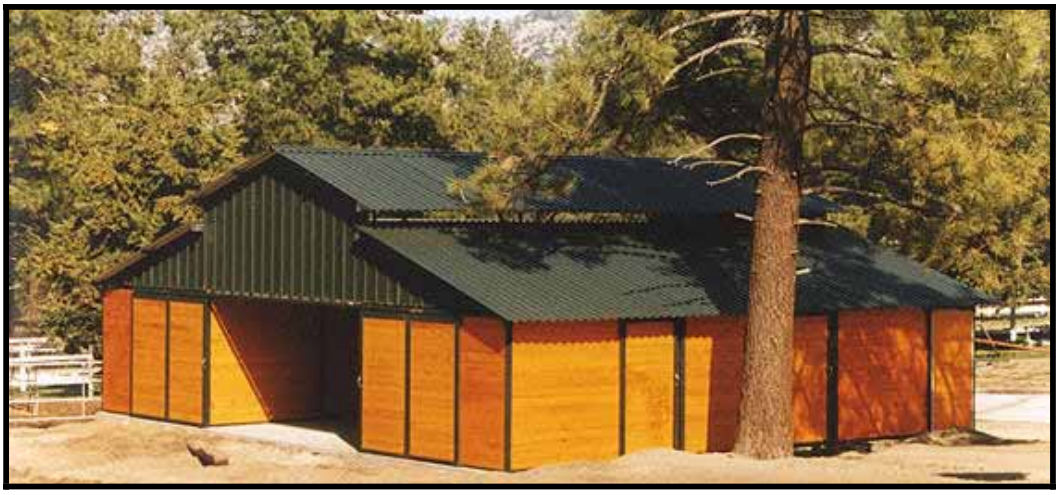
Grade B

Grade C

IMPROVEMENTS

Stable

Interior Grade B Stable



Grade B

Grade A Stable

IMPROVEMENTS

Tobacco Barn **Code TB**

This improvement type is used for storage and/or curing of tobacco. Structurally the improvement is typically rectangular with slatted, or hinged, board exterior walls to allow for the passage of air to cure the tobacco. Most of these barns are now used for storage of equipment or hay.

Component	Specifications	Grade
Frame	Rough or low grade wood or log	E
	Below average grade wood or metal	D
	Average grade wood or light steel	C
Exterior	Rough grade wood or log exterior low quality roofing	E
	Below average wood or metal exterior with sheet metal roof	D
	Average wood or metal exterior with wood or metal roof	C
Floor	Earth	E
	Earth	D
	Concrete or wood	C

Grade E

Tennis Court **Code TC**

Component	Specifications	Grade
	Non standard size. No fencing	E
	Standard size 60 X 120 court with net and posts, chain link fence 8' to 12' feet tall, striping.	D,C,B,A
	Concrete court	C
	Asphalt or clay	B
	Lighting for night play, bleachers for spectators in addition to the above items.	A

Grade D

Grade C

Grade B

IMPROVEMENTS

Terrace **Code TER**

An outdoor living area made of concrete, brick or stone. A terrace differs from a patio due to the presence of retaining walls an other landscaping features

Component	Specifications	Grade
Foundation	Low quality concrete	D,E
	Brick or average quality concrete	C
	Brick, clay tile, flagstone, native stone or slate	B,A
Other	Rectangular, very plain, no landscaping	E
	Rectangular, plain appearance, minimal landscaping	D
	Any shape, good appearance, landscaping, average quality retaining walls	C
	Any shape, very good appearance, extensive landscaping with quality retaining walls	B,A

Grade C

IMPROVEMENTS

Cell Tower **Code TOW**

The cell tower code is for the **site only** and is always a “C” grade.

IMPROVEMENTS

Utility Building/Unfinished **Code UB1**

This is a one story wood, metal, concrete block or brick utility building or barn. This structure is used for storage machine shop or barn. The base price does not include electricity or plumbing. The unit type is square feet.

Component	Specifications	Grade
Foundation	Piers or low continuous wall	E
	Concrete footing 8" block or equal	D
	Continuous concrete footings 8 " block	C
	Continuous concrete footings	B
	Continuous concrete footings	A
Exterior	Rough or low grade wood	E
	Sheet metal, concrete block, wood siding	D
	Concrete block, average wood siding,	C
	Brick, high quality wood siding, high grade metal	B
	Brick, high quality wood siding, stone, stucco	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, clay tile	B
	Wood shingles or shakes, clay tile, slate	A
Floor	Earth	E
	Low quality concrete, or wood	D
	4" concrete finished	C
	Reinforced concrete slab	B
	Reinforced concrete slab	A
Interior	Unfinished	E
	Unfinished	D
	Minimal or no finish	C
	Drywall or other finish, may have partitioned areas	B
	Drywall or other finish, may have partitioned areas	A

IMPROVEMENTS

Utility Building/Unfinished **Code UB1**

Grade E

Grade D

Grade C

IMPROVEMENTS

Utility Building/Unfinished **Code UB1**

Grade B Cedar Building

IMPROVEMENTS

Utility Building/Finished **Code UB2**

This structure is an one story wood, metal, concrete block or brick utility building or barn. This structure is used for storage machine shop or barn. The base price does include electricity or plumbing. The unit type is square feet.

Component	Specifications	Grade
Foundation	Piers or low continuous wall	E
	Concrete footing 8" block or equal	D
	Continuous concrete footings 8 " block	C
	Continuous concrete footings	B
	Continuous concrete footings	A
Exterior	Rough or low grade wood	E
	Sheet metal, concrete block, wood siding	D
	Concrete block, average wood siding,	C
	Brick, high quality wood siding, high grade metal	B
	Brick, high quality wood siding, stone, stucco	A
Roof	Light metal, roll composition, low grade shingles	E
	Medium sheet metal, composition shingles	D
	Commercial weight sheet metal, wood shingles,	C
	Average composition shingles, wood shingles	C
	Wood shingles or shakes, clay tile	B
	Wood shingles or shakes, clay tile,slate	A
Floor	Earth	E
	Low quality concrete or wood	D
	4" concrete, finished	C
	Reinforced concrete slab	B
	Reinforced concrete slab	A
Interior	Minimal	E
	Minimal	D
	Plumbing and electricity	C
	Drywall or other finish, electricity, plumbing, heat	B
	Drywall or other finish, electricity, plumbing, heat	A

IMPROVEMENTS

Utility Building/Finished **Code UB2**

Interior

UB2 Grade A **One story with attic**

IMPROVEMENTS

Waterscape/Aqua scape **Code WAT**

This is a man-made water sculpture. The waterscape includes electricity, water filters and pumps. The grade is usually “C”. The unit of measurement is square foot.

IMPROVEMENTS

Water Tank **Code WTK**

A wood, concrete or metal water storage structure. The unit type is GL or gallon.

Water Storage Tank Code WTK

Component	Specifications	Grade
Structure	Wood	E
	Metal	D
	Concrete	C

Grade D

IMPROVEMENTS

Yurt **Code YRT**

Yurts are round conical roofed tent shelters usually purchased as kits. Floors are wood. Plumbing, electrical and heat are included in the base price. This structure is listed based on square footage.

Grade is "C"

DESCRIPTION	UNIT TYPE	C GRADE (Base Rate)	RATES Rate Per Unit A 150%	B 125%	C 100%	D 75%	E 50%	Life of Improvement (Years)
Barn/ 2-story	SF	32.1	48.15	40.13	32.1	24.075	16.05	25
Balustrade	LF	135	202.5	168.75	135	101.25	67.50	30
BBQ pit/fireplace	EA	2,500	3750	3125	2,500	1875	1,250	30
Cabin/no utilities	SF	33.7	50.55	42.13	33.7	25.28	16.85	30
Cabin/with utilities	SF	40.25	60.38	50.31	40.25	30.188	20.13	30
Canopy frame/metal	SF	5.42	8.13	6.78	5.42	4.065	2.71	20
Canopy/commercial metal	SF	9.43	14.15	11.79	9.43	7.07	4.72	20
Canopy/concrete	SF	12.5	18.75	15.63	12.5	9.38	6.25	20
Carport	SF	12.5	18.75	15.63	12.5	9.38	6.25	20
Deck	SF	12.8	19.2	16	12.8	9.6	6.40	15
Entry gate	SF	51.25	76.875	64.06	51.25	38.44	25.63	30
Entry gate operator	EA	2,200	3300	2750	2,200	1650	1,100	30
Fountain	EA	2,500	3750	3125	2,500	1875	1,250	30
Garage	SF	28.5	42.75	35.63	29.00	21.38	14.25	30
Gazebo	SF	24.85	37.28	31.0625	24.85	18.64	12.43	15
Generator	EA	10,000	15000	12500	10,000	7500	5,000	20
Golf course/basic	HO	45,000	67500	56250	45,000	33750	22,500	45
Golf course/average	HO	60,000	90000	75000	60,000	45000	30,000	50
Golf course/champion	HO	125,000	187500	156250	82,800	93750	62,500	55
Driving range	PA	200	300	250	200	150	100	45
Golf course, miniature	HO	5,500	8250	6875	5,500	4125	2,750	45
Guard house	SF	74.75	112.13	93.44	74.75	56.06	37.38	20
Greenhouse	SF	35	52.5	43.75	35	26.25	17.50	10
Kiosk, finished	SF	132.25	198.38	165.31	132.25	99.19	66.13	20

Loading dock	SF	11.5	17.25	14.38	11.5	8.63	5.75	15
Lumber storage shed	SF	10.75	16.13	13.44	10.75	8.06	5.38	20
Mobile home park site	EA	8,000	12000	10000	8,000	6000	4,000	28
Poultry house	SF	10.49	15.74	13.11	10.49	7.868	5.25	15
Pump house	SF	34.5	51.75	43.13	34.5	25.88	17.25	30
Prefab metal building	SF	35	52.5	43.75	35	26.25	17.50	20
Detached pool enclosure	SF	29.59	44.39	36.99	29.59	22.19	14.80	20
Patio	SF	8.05	12.08	10.06	8.05	6.04	4.03	15
Open park pavilion	SF	24.15	36.23	30.19	24.15	18.11	12.08	20
Enclosed park pavilion	SF	36.22	54.33	45.28	36.22	27.17	18.11	20
Restroom/bathhouse	SF	47.19	70.79	58.99	47.19	35.39	23.60	20
Concession stand	SF	37.75	56.63	47.19	37.75	28.31	18.88	20
Quonset	SF	11.05	16.58	13.81	11.05	8.29	5.53	30
Racquetball court	CO	28,400	42600	35500	28,400	21300	14,200	15
Shed/ one side open	SF	8.37	12.56	10.46	8.37	6.28	4.19	15
Shed/ open sides	SF	4.1	6.15	5.125	4.1	3.08	2.05	15
Parking Space								
Pool/vinyl	SF	35.25	52.88	44.06	35.25	26.44	17.63	15
Pool/poured concrete	SF	52.6	78.9	65.75	52.6	39.45	26.30	15
Wading pool	SF	39.45	59.18	49.31	39.45	29.59	19.73	15
Lap pool	SF	39.45	59.18	49.31	39.45	29.59	19.73	15
Stable	SF	25.75	38.63	32.19	14.75	19.31	12.88	20
Tobacco barn	SF	10	15	12.5	10	7.5	5.00	20
Tennis court	SF	6.85	10.28	8.56	6.85	5.14	3.43	10
Terrace	SF	15	22.5	18.75	11.3	11.25	7.50	15
Cell tower	EA	30,000	45000	37500	30,000	22,500	15,000	30
Utility building/.unfinished	SF	14.75	22.13	18.44	14.75	11.06	7.38	20
Utility building/finished	SF	33.46	50.19	41.83	33.46	25.10	16.73	20
Waterscape	SF	30.5	45.75	38.13	30.5	22.88	15.25	30

Water tank	GL	0.85	1.28	1.06	0.85	0.64	0.43	30
Yurt	SF	22.85	34.28	28.56	22.85	17.14	11.43	30
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PROPERTY CLASS

CODING SYSTEM

TABLE OF CONTENTS

PROPERTY CLASS CODING SYSTEM

Introduction

The property class coding system defines the current use of the subject property. Property class is a key element in sales analysis because sales can be grouped by class assuring that like properties are compared to each other.

The property class coding system is organized into nine categories. The nine categories are:

100 Residential	Residential property located on less than 10 acres. Property used for human habitation, for example, year-round residences, rural residences with acreage, estates, seasonal residences and individual mobile homes.
200 Agriculture	Residential dwelling located on 10 acres or more that may be a farm unit or part of a farm unit.
300 Vacant Land	Property that is not in use, or has a small improvement.
400 Commercial	Property used for the sale of goods and/or services. This class also includes commercial living accommodations such as apartments, hotels, and mobile home parks.
500 Recreation	Property used for recreation, amusement, or entertainment. For example, sports arenas, assembly halls and stadiums.
600 Community Services	Property used for the well being of the community, health facilities, education, cultural centers, correction facilities, and religious and governmental properties.
700 Industrial	Property used for the production and fabrication of durable and non-durable man-made goods (e.g. manufacturing, mining and quarrying.)
800 Public Service	Property used to provide services to the general public (e.g. gas and electric, water, communication, transportation, and waste disposal).
900 Parks	Preserves, and parks, land set aside for public use, scientific study or preservation.

PROPERTY CLASS CODING SYSTEM

Residential Property Less Than 10 Acres

100 - Residential improved less than 10 acres.

105 - Residential property which includes a leasehold improvement.

111 - One family residence.

112 - Two family residence(one dwelling).

113 - Three family residence(one dwelling).

116 - Residence no land, usually located in a national park.

120 - Condominium: Individual ownership of the living area plus a fractional ownership of the common elements.

121 - PUD (Planned Unit Development), land in fee simple in excess of the foot-print of the dwelling plus fractional ownership of common elements.

140 - Rural residence with acreage: A year-round residence with more than 3 acres.

150 - Estates: A residential property of not less than 5 acres with a large and luxurious residence.

161 - Seasonal residences: multiple seasonal dwellings which have inadequate heating and insulation for year round residence.

170 - Mobile Home

171 - 1-Mobile home or mobile home Site.

172 - 2-Mobile homes or mobile home Sites.

173 - Family mobile home sites(3 or more).

175 - Dwelling & 1-mobile home or Site.

176 - Dwelling & 2-mobile homes or Sites.

PROPERTY CLASS CODING SYSTEM

Residential Property (continued)

180 - Multiple residences: More than one residential dwelling on one parcel of land

181 - Multiple dwellings +1 mobile home.

182 - Multiple dwellings +2 mobile homes.

183 - Multiple dwellings +2 mobile homes.

Agricultural and Residential Improved Property over 10 Acres

200 - Residential and agricultural over improved over 10 acres.

205 - Greater than 10 acres which includes a leasehold improvement.

211 - One family residence on greater than 10 acres.

212 - Two family residence on greater than 10 acres.

213 - Three family residence on greater than 10 acres.

261 - Seasonal residence 10 acres or greater.

270 - Mobile Home on 10 or more acres.

271 - 1-Mobile home or mobile home site tract size greater than 10 acres.

272 - 2-Mobile homes or mobile home sites tract size greater than 10 acres.

273 - Family mobile home sites (3 or more) tract size greater than 10 acres.

275 - Dwelling & 1-mobile home or site tract size greater than 10 acres.

276 - Dwelling & 2-mobile homes or sites tract size greater than 10 acres.

PROPERTY CLASS CODING SYSTEM

Agricultural Property (continued)

280 - Multiple Rural Residences: tract size is greater than 10 acres.

281 - Multiple dwellings + 1 mobile home or site.

282 - Multiple dwellings + 2 mobile homes or sites.

283 - Multiple dwellings + 3 family mobile homes or sites

Vacant Property

300 - Vacant land

301 - Substandard lot.

305 - Residential vacant/roadway

306 - Park/ Reserved area

307 - Parking space/condo

310 - Residential vacant(other)

311 - Lots/Small Tracts: Vacant lot or small acreage located in cities, sub-divisions or high density areas.

312 - Residential land with a small improvement such as a garage or out building.

313 - Water front vacant lots or small tracts.

314 - Rural tract of less than 10 acres but greater than 3 acres.

315 - Underwater land.

316 - Water pump tank or well site.

317 - Residential vacant land owned by a condominium association: in some cases this land will include the clubhouse, pool or other improvements.

318 - Residential vacant land owned by the condominium developer.

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PROPERTY CLASS CODING SYSTEM

Vacant Land(continued)

320 - Rural/agricultural (10 acres or greater)

323 - Timber-land or forest 20 acres or greater

324 - Building lots greater than 10 acres.

325 - Small improvement on 10 acre or greater tract.

340 - Commercial: Vacant lots or acreage located in commercial areas.

341 - Commercial vacant with a small improvement.

342 - Commercial vacant with a billboard.

347 - Commercial condominium vacant land: may include paving and/or fencing.

350 - Industrial: Vacant lots or acreage located in industrial areas.

351 - Sand or stone quarry.

360 - Exempt religious: vacant lots or acreage owned by religious organizations.

361 - Exempt charitable use.

362 - Exempt education use.

365 - Exempt government owned

366 - Exempt scientific or literary use.

370 - Public utility: vacant lots or acreage owned by a public utility.

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PROPERTY CLASS CODING SYSTEM

Commercial

400 - Commercial

401 - Grove Arcade

405 - Commercial property with a leasehold.

411 - Apartment: buildings.

414 - Hotel

415 - Motel

416 - Mobile home parks: Three or more mobile home sites. The sites are usually rented.

417 - Camps, Cottages, Bungalows: These properties are normally rented on a seasonal or nightly basis.

418 - Inns, lodges, boarding and rooming houses, tourist home, fraternity and sorority houses, bed and breakfasts.

420 - Dining establishments

421 - Restaurants: Typically those properties provide full-course meals.

422 - Dines and luncheonettes:
Usually a year-round operation characterized by counter service and limited seating. Examples are: Tastee Diner, Hot Shot Café.

423 - Snack bars, drive-ins, ice cream bars: Examples A & W Root Beer, Tastee Freeze Ice Cream Nick's Drive-In.

424 - Night Clubs: Features extensive menu plus legal beverages and live entertainment.

425 - Bar: Typically those properties which primarily provide legal beverages but may provide minimal food service.

426 - Fast food facility (franchised): characterized by counter service limited menu A drive-in window. Examples McDonalds, Wendys, Burger King.

PROPERTY CLASS CODING SYSTEM

Commercial (continued)

430 - Used car sales.

431 - New car dealers sales and service

432 - Service stations: Sells gasoline and/or provides minor repairs and services.

433 - Auto repair and tire sales.

434 - Automatic Car Wash: Typically hooks onto car front and pulls it through a series of cleaning cycles, example Tunnel Car Care.

435 - Manual car wash

437 - Commercial parking garage .

438 - Commercial parking lot.

440 - Warehouses and storage facilities

441 - Gasoline, fuel oil, liquid petroleum storage and/or distribution.

444 - Lumber yards, sawmills.

445 - Coal yards

446 - Cold storage facilities.

447 - Trucking Terminals.

450 - Retail Services: Sale of Goods and Services

454 - Large retail food stores - providing meats, groceries, perishables, produce. Usually belonging to a food chain.(Ingles, Food Lion etc.)

455 - Dealerships - sales and service (other than auto with large sales operation):

456 - Convenience stores.

458 - Mobile home or modular sales.

PROPERTY CLASS CODING SYSTEM

Commercial(continued)

460 - Banks and office buildings:

461 - Standard bank/single occupant.

462 - Drive-in branch bank

463 - Bank complex with office building.

464 - Office building.

465 - Professional building(attorney, architect etc.)

466 - Office condominium (commercial)

467 - Office condominium (commercial) reference

468 - Medical office

470 - Miscellaneous services:

471 - Funeral homes

472 - Dog kennel/cattery

473 - Nursery and greenhouses

475 - Veterinary clinics

476 - Adult care or nursing homes

477 - Clubhouse/meetinghouse/fraternal building

478 - Daycare center

PROPERTY CLASS CODING SYSTEM

Commercial (continued)

480 - Multiple Use or Multi-purposes

481 - Downtown row building with a common wall.

483 - Converted Residence:
Generally a building located in a residential area which has been partially converted or adapted for office space. An example would be a doctor or dentist's office with an apartment upstairs.

486 - Commercial school

490 - Regional shopping mall: Asheville Mall

491 – Community and regional discount center: Best Buy, River Hills

492 - Strip shopping center: Dingle Creek

493 - Neighborhood shopping center: Oakly Plaza, Kmart

494 - Mall anchor store: Belks

495 - Home improvement center: Home Depot

Recreation and Entertainment

500 - Recreation

510 - Assembly hall

511 - Legitimate theater: Example ACT Theater or Flat Rock Playhouse

512 - Motion picture theater

514 - Auditoriums, exhibition and exposition halls.

PROPERTY CLASS CODING SYSTEM

Recreation and Entertainment (continued)

515 - Radio, T.V. and motion picture studios.

521 - Stadiums, arenas, field houses.

522 - Racetracks: Auto, horse, motorcycle, and drag strips.

530 - Amusement facilities:

531 - Fairgrounds.

532 - Amusement park.

541 - Bowling.

542 - Skating Ice and roller rinks.

543 - YMCA or YWCA.

544 - Health spa.

545 - Tennis

546 - Pool, billiards.

551 - Fishing lake

552 - Golf course: Public golf courses

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553 - Country Clubs (membership golf courses)

554 - Swimming pools(private) .

555 - Riding Stables.

PROPERTY CLASS CODING SYSTEM

Recreation and Entertainment (continued)

557 - Driving range.

558 - Miniature golf.

591 - Playgrounds.

592 - Athletic Fields.

Community Services and Exempt

600 - Community Services

610 - Education offices

611 - Public library.

612 - Government high school:

613 - Government/ colleges and universities

614 - Special schools and institutions

615 - Education/for profit privately owned

616 - Education/non- profit

617 - Primary or elementary school

618 - Public swimming pool

620 - Religious

621 - Church. Religious 278.3(d)1

622 - Church Parsonage/Rectory.

623 - Church School.

PROPERTY CLASS CODING SYSTEM

Community Services and Exempt(continued)

624 - Church Parking Lot

625 - Religious assembly

628 - Religious camp or resort

630 - Charity/Welfare:

631 - Orphanages.

632 - Benevolent and Moral.(Moose, Elk, Veterans)

633 - Home for the aged (exempt)

635 - Low Income Housing

636 - Other charitable

640 - Health

641 - Hospitals and health care

642 - Other health fFacilities.

644 - Continuing Care Retirement Homes CCRC/278.6A

645 - Sceintific/278.7(F)

646 - Medical Care/Commission. Bonds

650 - Government owned

651 - Government highway garages:

652 - Governmental offices

653 - Government parking lots and garages

PROPERTY CLASS CODING SYSTEM

Community Services and Exempt (continued)

654 - Post office

656- Government health care

658 - DOT owned property

660 - Protection

661 - Armory

662 - Police and Fire departments

670 - Correctional facility

680 - Cultural and recreational facility

681 - Cultural facilities.

682 - Recreational facility or community center

694 - Animal Welfare.

695 - Cemeteries

PROPERTY CLASS CODING SYSTEM

Industrial

700 - Industrial

701 - Milk processing

702 - Plastics

704 - Electronics

706 - Textiles

708 - Machine/ Tool & Dye

710 - Manufacturing and product assembly other industrial.

720 - Mining and quarrying:

721 - Sand and gravel

Public Service

810 - Electric or gas

812 - Electric power generation - coal burning plant.

817 - Electric transmission and distribution.

818 - Gas distribution.

820 - Water supply (watershed)

822 - Water storage(tanks)

PROPERTY CLASS CODING SYSTEM

Public Service (continued)

830 - Communication

831 - Telephone

836 - Cable network

840 - Transportation

841 - Bus terminal

842 - Railroad

844 - Airports or airfields

850 - Waste disposal

852 - Landfills and dumps

853 - Sewage Treatment and Water Pollution Control

Parks

900 - Parks

910 - Private hunting club

930 - Private parks

931 - Federal parks

932 - State parks

933 - County parks

934 - City Parks

942 - Protected natural area or wetlands

CLASS CODES

2006 CODE	DESCRIPTION
	NEW CODES OR CHANGE IN CODE
100	Residential <10 Acres
105	Residential < 10 Acres With A Leasehold
111	Single Family Residential
112	2-Family Residence
113	3-Family Residence
116	Residence No Land Located In Pisgah National Forest)
120	Residential/Condominium
121	Residential Condo Or Pud With Land
140	Rural Residence On >3 < 10 Acres
150	Estate
161	Seasonal Residence <10 Acres
170	Mobile Homes
171	1 MH Site
172	2 MH Sites
173	3+ MH Sites/Non Rental
175	Dwelling + 1 MH Site
176	Dwelling+ 2 MH Sites
180	Multiple Residences<10Acres
181	Multiple Residences+1 MH Site
182	Multiple Residences+ 2 MH Sites
183	3+MH Sites Non Rental <10 Acres
200	Residential/ Agricultural > 10 Acres
205	Residential >10 Acres With A Leasehold
211	Single Family>10 Acres
212	2-Family >10 Acres
213	3-Family >10 Acres
261	Seasonal Residence>10 Acres
270	*Mobile Home>10Acres*
271	1 MH Site>10 Acres
272	2-MH Sites >10 Acres
273	3 MH Sites Non Rental> 10 Acres
275	Dwelling + 1-MH Site>10Acres
276	Dwelling +2-MH Sites>10Acres
280	Multiple Dwellings >10Acres
281	Multiple Dwellings+1 MH>10Acres
282	Multiple Dwellings+2 MH>10Acres
283	Multiple Dwellings+3 MH>10Acres
300	Vacant Land
301	Substandard Lot/Vacant
305	Roadway Easement
306	Park/Reserved Area
307	Parking Spaces/Condo
311	Residential Vacant Building Lot
312	Vacant Except For A Small Improvement
313	Residential Vacant/Water Front

2006 CODE	CLASS CODES DESCRIPTION
	NEW CODES OR CHANGE IN CODE
314	Residential Vacant >3 Acres<10 Acres
315	Lake/Pond/Underwater
316	Vacant Except For Water Pump, Tank, Or Well
317	Common Area
318	Development Area Condo Complex
320	Vacant > 10 Acres
323	Vacant/Timber
324	Rural Lots >10 Acres
325	Vacant Except For A Small Improvement > 10 Acres.
340	Commercial Vacant
341	Vacant Commercial Except For A Small Improvement
342	Commercial Vacant With A Billboard
347	Common Area/Commercial
350	Industrial Vacant
351	Quarry Sand Or Stone
360	Religious/Exempt Vacant
361	Charitable/Vacant
362	Educational/Vacant
365	Government/Exempt Vacant
366	Scientific Or Literary Vacant
370	Public Utility Vacant
400	Commercial
401	Grove Arcade
405	Commercial With A Leasehold
411	Apartments
414	Hotel
415	Motel
416	Commercial MH Park
417	Camps,Cottages,Rv Park
418	Inn-Bed& Breakfast
421	Restaurant
422	Diner
423	Snack Bars
424	Night Club
425	Bar
426	Fast Food
430	Used Car Sales
431	New Auto Dealership
432	Service Station
433	Auto Repair/Tire Sales
434	Automatic Car Wash
435	Manual Car Wash
437	Commercial/Parking Garage
438	Parking Lot/Commercial
440	Warehouse/Storage
441	Gas/Oil/Sales/Storage

2006 CODE	CLASS CODES DESCRIPTION
	NEW CODES OR CHANGE IN CODE
444	Lumber Yard-Sawmill
445	Coal Yard
446	Cold Storage Facility
447	Trucking Terminal
450	Retail Sales
454	Large Food Store
455	Sales & Service
456	Convenience Store
458	MH Or Modular Sales
460	Banks & Offices
461	Standard Bank
462	Drive-In Bank
463	Bank With Other Offices
464	Office Building
465	Professional Office (Law, Accounting Etc. Not Medical)
466	Commercial/Office Condo
467	Commercial/Office Condo/Ref
468	Medical Office
470	Commercial/Services Cleaners, Barber & Beauty Shops
471	Funeral Home
472	Dog Kennel/Cattery
473	Greenhouse/Nursery
475	Veterinary Clinic
476	Adult Care Or Nursing Home/Commercial
477	Clubhouse Fraternal .Building
478	Daycare Center
480	Multi-Use Commercial
481	Row Retail
483	Converted Residence
486	Commercial School
490	Regional Shopping Mall
491	Community or Discount Shopping Center
492	Strip Shopping Center
493	Neighborhood Shopping Center
494	Mall Anchor Store
495	Home Improvement Center
500	Recreational
510	Assembly Hall
511	
512	Movie Theater
514	Auditorium
515	TV or Radio
520	Sports Assembly
521	Stadium or Arena
522	Racetrack
530	Amusement Facility
531	Fairgrounds

2006 CODE	CLASS CODES DESCRIPTION
	NEW CODES OR CHANGE IN CODE
532	Amusement Park
540	Sports Facility
541	Bowling
542	Skating
543	YMCA OR YWCA
544	Health Spa
545	Tennis
546	Pool/Billiards
551	Fishing Lake
552	Golf Course
553	Country Club
554	Swimming Pool
555	Riding Stables
557	Driving Range
558	Miniature Golf
591	Playground
592	Athletic Fields
600	Community Services
610	Education Offices
611	Public Library
612	Government/High School
613	College/Government
614	Education/Special
615	Education 278.4/Private
616	Education/Non Profit
617	Primary/Elem.School
618	Public Swimming Pool
620	Religious
621	Church Building
622	Church Parsonage
623	Church School
624	Church Parking
625	Religious/Assembly
628	Religious Camp Or Resort
630	Charity/Welfare
631	Group Home/Orphanage
632	Moose,Elks,Veterans
633	Adult Care Home/Exempt
635	Low Income Housing
636	Other Charitable
640	Health
641	Hospital/Health Care
642	Other Health
644	CCRC/278.6A

2006 CODE	CLASS CODES DESCRIPTION NEW CODES OR CHANGE IN CODE
645	Scientific/278.7(F)
646	Medical Care Commission Bonds
650	Government Owned
651	Government Garage
652	Government Offices
653	Government Parking
654	Post Office
656	Government Health Care
658	Dot Property
660	Protection
661	Armory
662	Police-Fire Dept.
670	Correctional Center
680	Cultural/Recreation
681	Cultural Facilities
682	Government Community Center
694	Animal Welfare
695	Cemeteries/Burial
700	Industrial
701	Milk Processing
702	Plastics
704	Electronics
706	Textiles
708	Machine Tool & Dye
710	Other Industrial or Manufacturing
720	Mining & Quarry (Improved)
721	Sand & Gravel (Improved)
800	Public Service
810	Electric & Gas
812	Electric Power Coal Plant
817	Electric Distribution.
818	Gas Distribution
820	Water Supply(Watershed)
822	Water Storage(Tank)
830	Communication (Cellular)
831	Telephone
836	Cable Network
840	Transportation
841	Bus Terminal
842	Railroad
844	Airport/Airfield
850	Waste Disposal
852	Landfill
853	Sewer & Water

2006 CODE	CLASS CODES DESCRIPTION NEW CODES OR CHANGE IN CODE
900	Parks
910	Private Hunting Club
930	Private Parks
931	Federal Parks
932	State Parks
933	County Parks
934	City Parks
942	Protected Natural Area/Wetland

PRESENT USE VALUE

SCHEDULE OF VALUES

METHODS AND PROCEDURES

Table of Contents

USE VALUE ASSESSMENT

The present use value statutes were enacted by the General Assembly in 1973.
The original intent of the use value taxation program was to "keep the family farm in the hands of the farming family". North Carolina had seen a steady increase in property values since the early 1970's. Farmers could not afford the increase in taxes produced by the increase in property values, so they sought relief from the general Assembly.
Taxation on the basis of present-use is authorized by North Carolina law for eligible land designated by use as agricultural, horticultural, or forest land. Originally only those lived on the land for which they were applying could immediately qualify for the program. In addition the land had to have a highest and best use for other than farmland. Additional land owned by the farmer for seven years could also qualify. Until the mid 1980's the use value schedules and the market value schedules were similar if not identical. Almost every year changes have been made to the use value program.

The Session Laws of 2001-2002 made several changes in the use value program. These changes are:

1. Cash rents - The basis for the land use valuation has changed from the price of corn and soybeans to cash rents for land in production.
2. Soil types – the number of soil types for agriculture and horticulture has been changed from five to three.
3. Capitalization rate – the capitalization rate has been changed from 9% to 6.5%
4. Other – the value for the best agricultural land can be no higher than $1,200 per acre.

Use value Advisory Board

Section 105-277.7 of the General Statues of North Carolina, as amended in 1985, establishes a four member Use-Value Advisory Board and directs it to annually submit a recommended use-value manual to the Department of Revenue. Contents of the manual as well as guidelines for their development are further specified in Section 105-289(a) (5) of these statues.

In accordance with these statues, this manual establishes for use by each assessor:

1. Three expected net income per acre ranges for agricultural land, horticultural land and forestland with each range.
2. A method for appraising nonproductive land as a percentage of the lowest use-value established for productive land.
3. Recommended adjustments to the net income per acre ranges for the growing of crops subject to acreage or poundage allotments.

USE VALUE ASSESSMENT

Use Value Advisory Board

Explanation of the procedures employed by the Use Value Advisory Board in determining the net income ranges and adjustments, data sources used, and other supporting information is provided, as appropriate, along with the items stipulated by law.

The Use Value Advisory Board Manual is comprised of four parts:

1. A review of the particular statues which pertain to use-value taxation.
2. The net income per acre schedules for agricultural, horticultural, and forest land in each major land resource area and the attendant soils classification.
3. Suggestions for applying the land-income schedules in counties which currently lack a detailed soil map and survey report.
4. A description of the procedure followed in developing the land-income schedules.

The contents of the Use Value Manual reflect the combined judgment and effort of many professionals in the North Carolina Cooperative Extension Service and cooperating federal and state agencies. The 2006 Use Value Manual as related to Buncombe County is included in this manual as a reference.

USE VALUE ASSESSMENT

Application Process

All parcels approved for the present use program must be qualified by the Assessor. The guidelines for this procedure are outlined in the Machinery Act of North Carolina. The first requirement is the filing of a timely application**.** Applications for the Present-Use Value program will be accepted only during the regular listing period (January 1-January 31 or within thirty (30) days after a notice of change in the market value of the property. These applications are available in the Real Estate Division of the Tax Office. All sections of the application must be completed entirely and signed by the owner or they will not be accepted.

All applications will be reviewed and must meet the required qualifications for: ownership, size, use and sound management. All property will be field checked (on site visit by an appraiser) for sound management, farm activity and qualifying land area types. The application is reviewed and either approved or denied based on Machinery Act requirements (North Carolina G.S. 105.)

If the application is denied, notice of denial is mailed to applicant. The applicant has 30 days to appeal the assessor's decision. Applications denied because of incomplete, missing, or erroneous information will be given a written notification of that denial

If approved, the qualified acreage is divided into soil classes utilizing the GIS mapping system and a field review by the land use appraiser. Grid procedure requires that a minimum of 1 acre be valued as a home site for the first dwelling and a minimum of .5 acre for each additional home site. Any area of the approved parcel that is not considered part of the farm unit will be valued as market residual. Wasteland, rock cliffs and other non productive areas shall be valued as wasteland. This process creates a present use value, a market value, and a deferred value. The market value is retained to allow calculation of the deferred tax. According to General Statute 105.277.4 of the Machinery Act of North Carolina, the deferred taxes and interest are due when the parcel or a portion of the property becomes disqualified from the Present Use Value Program. A notice of the new value is mailed to the property owner.

New applications are required when the property is transferred to a new owner or the Assessor's office requires a new application per General Statute 105-296(j) which requires all use value properties to be reviewed.

USE VALUE ASSESSMENT REQUIREMENTS

All applicants for the use value program must meet the requirements in four areas, ownership, and size of tract, use, and sound management.

Ownership Requirements: The owner of the property must be one of the following:

1. A natural person
   - ❖ An individual
   - ❖ Tenants by the entireties
   - ❖ Tenants in common

2. A business entity
   - ❖ A corporation
   - ❖ A general partnership
   - ❖ A limited partnership
   - ❖ A limited liability corporation

A business entity must have as its principle business activity the growing and production of agricultural, horticultural or forestry products and the members of that business entity must either be actively engaged or related to a member actively engaged in the business entity.

- ❖ In addition for a property to be eligible for present use value it must satisfy at lease one of the following conditions of ownership:

- ❖ It is the owner's place of residence.

- ❖ It has been owned by the current owner or a relative of the current owner for the four preceding January 1st of the year of the application.

- ❖ It was appraised at present use value or was eligible for present use value at the time it was transferred to the present owner and the new owner continues to use the land for the approved purpose. If the land qualifies under this classification the new owner becomes liable for the deferred taxes under G.S. 105-277.3(b2).

USE VALUE ASSESSMENT REQUIREMENTS

Size Requirements: The following are the size requirements for acceptance into the use value program:

Agricultural application must have at least one parcel or tract with **10** acres in actual production.

Horticultural application must have at least one parcel or tract with **5** acres in actual production.

Forestland application must have at least one parcel or tract with **20** acres in actual production.

The home site acreage (minimum of 1 acre) cannot be included as part of the minimum acreage in actual production. A farm unit is considered an economic unit. The farm unit may be comprised of several parcels of land at least one tract must meet the minimum size requirement cited above. If an agricultural application is approved, up to 20 acres of woodland may be approved as part of the agricultural unit. All acreage over 20 acres must have an approved forestry plan to be listed as part of the farm unit. All acreage that is not part of the farm unit will be listed as market residual land.

Income Requirements:

An agricultural or horticultural applicant must be able to document that the property is in actual production and has produced an average annual income over the previous three years of $1,000. Acceptable income must be derived from products produced on the land.

Gross income is the amount of money received from all sources pertaining to the farm enterprise. The following are types of income <u>not allowed</u>:

- ❖ Ground rents received for acreage leased to another farmer.
- ❖ Income from stud fees, grazing or boarding fees.
- ❖ Income received from leasing machinery or animals.
- ❖ Income received for performing a service for another farm operation.
- ❖ Income from the training and/or showing of livestock.
- ❖ Income from the sale of firewood of other forestry products.
- ❖ Income received from the leasing of hunting rights.

A special provision allows Christmas tree farmers to average gross income over the period of their growing cycle.

USE VALUE ASSESSMENT REQUIREMENTS

Sound Management

Every property considered for the use value program must under a sound management program.

A sound management program is a program of production designed to obtain the greatest net return from the land consistent with its conservation and long term improvement.

For agricultural and horticultural applications, sound management will be determined by comparing the stated gross income per acre with guidelines from the Cooperative Extension Service on minimum gross incomes.

Forestland applications must be accomplished by a written forestry management plan. All forestry management plans must include the following:

- Management and landowner objectives – the long range and short range objectives for the property.
- Location – a map that locates the property described and delineates each stand of trees by type that is referenced in the written portion of the plan.
- Inventory – a detailed description of various stands within the forestry unit. Each stand description should include acreage, species, age, size, condition plus information describing the soils, water, and fertility.
- Harvest Dates - a timetable for harvest and periodic review to reflect current stand conditions.
- Regeneration - an appropriate regeneration plan for each stand after harvest.
- Silviculture practices - thinning, disease control, herbicide injections etc.
- Protection and Maintenance – road maintenance, boundary lines, prescribed burning, fire breaks etc.

USE VALUE ASSESSMENT REQUIREMENTS

Deferred Taxes

When a property or a portion of a property in the present -use value program is transferred, it is the responsibility of the seller to notify the Tax Department of the change in ownership of the property and request a deferred tax bill if applicable.

When the property is transferred and the buyer wishes to continue the farm use of the property, it is the responsibility of the buyer to file an application within 30 days of the transfer of the property. The new owner must meet all requirements of use, ownership, income, size and sound management as outlined in General Statute 105-277.4c.

At any time a tract or part of a tract of land becomes ineligible for present use value assessment under the requirements of General Statutes 105-277, the deferred taxes including interest on that tract become due for the current year and the past three (3) years. When changes in eligibility are not reported by the owner, a ten percent (10%) penalty for each year the ineligibility is unreported is required by General Statutes 105-277.5.

Deferment is the difference between market value and present use value on a property enrolled in the use value program. These taxes become due for the current year plus the three previous years (including interest) when a property or a portion of the property loses eligibility. The following will result in loss of eligibility and create a deferred bill:

1. The property is transferred and the use of the property changes to a non-conforming use.

2. The property is transferred to someone other than a relative and the new owner does not assume responsibility for the deferred taxes.

3. The acres in actual production drops below the minimum required for the approved classification.

4. The property is no longer being used for the approved classification.

5. The minimum income requirement for agricultural or horticultural land is not being met.

6. The property is not being managed under a program of sound management.

7. The property owner does not follow their submitted forestry management plan.

USE VALUE ASSESSMENT REQUIREMENTS

Compliance Reviews

General Statute 105-296 (J) requires a review of each property every four years or once every revaluation cycle to insure eligibility is maintained. The purpose of the compliance review is to objectively evaluate all available information and insure qualified owners are participating in the program. The compliance review is an audit of the use value program. The file maintained on each property is audited at the time of a compliance review for the following items:

An original application should be on file.

The size requirements for the use value program are met.

The income information must be complete and meet the minimum requirements.

The forestry management plan must be present and meet minimum requirements.

The property is still being use for its qualifying use.

All parcels in the program must meet the ownership requirements.

USE VALUE ASSESSEMENT AND TAXATION

Definitions

Practical and enhanced definitions and instructions to be followed in carrying out the requirements of present use value as set out in G. S. 105-277 are:

Agricultural land is any land that has been cleared and is used in the commercial production of crops, plants or animals under a sound management program. It can be row crops, grains, grains or pasture. It can be grazing lands for poultry, feedlots for slaughter animals or areas used for storage bins, curing barns, maintenance shops for farm equipment shelters and any other area used or necessary for the support of any of the agricultural enterprises which are a part of the farm operation.

Forestland can be any land that is actively engaged in the commercial growing of trees under a sound management program. Evidence of a sound management program is a forestry management plan. This can be land that has mature trees ready for harvest or any stage in the life of forestry products, from the setting of nursery seedlings to the harvesting of mature trees. Cut over land can qualify if sound management concurs that there are sufficient trees for natural reforestation.

Horticultural Land is any land that is actively used in the commercial production or growing of horticultural products under a sound management program. This would include: fruits, vegetables, nursery stock and floral products and any other similar horticultural enterprise. It would also include container-grown products that are not ready for sale. It would not include retail sales area, storage areas for the sale of horticultural products and customer parking areas. It would include land under greenhouses, equipment shelters and other storage buildings necessary for the support of the commercial production or growing of horticultural products. There will be situations where the operation could be classified as both horticultural and agricultural. If the product grown is an annual, that is, it lasts for one season, and will be involved in a crop rotation, then it is permissible and recommended that this type of operation be classified as an agricultural unit.

Land used for green beans, green peppers or cucumbers and rotated with soybeans, grain or corn should be treated as an agricultural unit. If the land is used for growing fruit trees, vineyard products, berries or vegetables and other products that are not annuals, it should be classified as both agricultural and horticultural. It would be better to ask this applicant to complete two applications, even if only one tract of land is involved. However, it would be permissible to attach the land breakdown and income figures to one application form.

SECTION II

2006 RATES for Present USE

DESCRIPTION	CODE	RATE PER ACRE	RANGE
Agricultural			
Class I	A01	$810.00	- $1,200.00
Class II	A02	$554.00	$622.00
Class III	A03	$354.00	$444.00
Wasteland	A04	$40.00	$122.00
Horticultural			
Class I	H01	$1,620.00	$1,633.00
Class II	H02	$1,110.00	$1,455.00
Class III	H03	$710.00	$1,277.00
Wasteland	H04	$40.00	$922.00
Forest Land			
Class I	F01	$270.00	$332.00
Class II	F02	$105.00	$249.00
Class III	F03	$80.00	$105.00
Class IV	F04	$40.00	$88.00
Class V	F05	$35.00	$77.00
Class VI	F06	$28.00	$77.00

Use Value

Statutes

Appendix

COMMERCIAL RATES

STRUCTURE TYPE	Bld. Code	Class A Rate	Bld. Code	Class B Rate	Bld. Code	Class C Rate	Bld. Code	Class D Rate	Bld. Code	Class S Rate
MULTIPLE RESIDENCES										
APARTMENTS/TOWNHOUSES										
Garden Apartments	~~	~~	~~	~~	GAC	54.00	GAD	51.19	GAS	50.81
Finished Basement Apartments	~~	~~	~~	~~	BAF	27.26	BAF	27.26	BAF	27.26
Unfinished Apartment Basement	~~	~~	~~	~~	BAU	17.26	BAU	17.26	BAU	17.26
Luxury Highrise Apartments	LHA	113.91	LHB	109.06	LHC	90.80	LHD	86.81	~~	~~
Highrise Apartments	HRA	71.93	HRB	69.06	HRC	56.54	HRD	53.52	HRS	52.00
Highrise Finished Basement	HFB	62.77	HFB	62.77	HFC	49.08	HFC	49.08	HFC	49.08
Townhouse	~~	~~	~~	~~	THC	58.29	THD	54.98	~~	~~
Townhouse built-in garage	~~	~~	~~	~~	TGC	24.25	TGD	20.25	~~	~~
LODGING FACILITIES										
Limited-Service Hotels	LSA	73.13	LSB	71.10	LSC	63.11	LSD	59.25	LSS	55.40
Full-Service Hotels	FSA	92.39	FSB	90.04	FSC	80.55	FSD	76.14	~~	~~
Motels	~~	~~	~~	~~	MTC	63.65	MTD	61.52	MTS	61.07
Extended Stay Motels	~~	~~	~~	~~	ESC	60.05	ESD	57.81	~~	~~
Lodges	~~	~~	~~	~~	LGC	73.14	LGD	69.93	~~	~~
Guest Cottage/Cabin	~~	~~	~~	~~	GCC	74.61	GCD	70.59	~~	~~
Bed and Breakfast Inns	~~	~~	~~	~~	BBC	69.01	BBD	64.94	~~	~~
Dormitories	DMA	85.95	DMB	82.81	DMC	69.64	DMD	65.83	DMS	64.00
Dormitory Finished Basement	DBB	71.87	DBB	71.87	DBC	57.51	DBC	57.51	DBC	57.51
CLUBS/FRATERNAL BUILDINGS										
City Club	CCB	90.02	CCB	90.02	CCC	77.53	~~	~~	~~	~~
Clubhouse	~~	~~	~~	~~	CHC	62.88	CHD	59.70	CHS	54.30
Clubhouse Finished Basement	~~	~~	~~	~~	CBF	27.01	CBF	27.01	CBF	27.01
Country Clubs	~~	~~	~~	~~	CLC	85.02	CLD	81.35	CLS	57.66
Country Club Finished Basement	~~	~~	~~	~~	CLF	48.52	CLF	48.52	CLF	48.52
SENIOR CITIZEN HOUSING										
Retirement Community Complex	~~	~~	~~	~~	RTC	89.78	RTD	86.05	RTS	85.35
		Class		**Class**		**Class**		**Class**		**Class**

STRUCTURE TYPE	Bld. Code	A Rate	Bld. Code	B Rate	Bld. Code	C Rate	Bld. Code	D Rate	Bld. Code	S Rate
STORES AND COMMERCIAL BUILDINGS										
Bars or Taverns	BRB	71.13	BRB	71.13	BRC	62.22	BRD	59.33	BRS	57.84
Cocktail lounges	COB	80.53	COB	80.53	COC	69.71	COD	66.86	COS	65.31
Restaurants	REB	93.62	REB	93.62	REC	76.55	RED	72.00	RES	68.52
Cafeterias	CFB	113.45	CFB	113.45	CFC	70.49	CFD	67.11	CFS	65.03
Fast Food Restaurants	FAB	105.01	FAB	105.01	FAC	82.40	FAD	77.38	FAS	74.45
Dining Atriums and Playrooms	~~	~~	~~	~~	DAC	55.79	DAD	50.54	DAS	45.93
Truck Stop Restaurants	~~	~~	~~	~~	TSC	81.54	TSD	79.28	TSS	77.00
Convenience Stores	CKB	77.71	CKB	77.71	CKC	59.34	CKD	56.98	CKS	55.01
Gas Station Mini-mart Food Stores	~~	~~	~~	~~	MMC	95.67	MMD	93.95	MMS	83.75
Supermarkets	SKB	64.15	SKB	64.15	SKC	54.78	SKD	52.07	SKS	49.90
Market Retail Food Stores	MKB	64.84	MKB	64.84	MKC	53.97	MKD	51.17	MKS	49.00
Florist Shops	FTB	65.82	FTB	65.82	FTC	53.16	FTD	50.73	FTS	37.72
Discount Stores	DCB	51.76	DCB	51.76	DCC	41.86	DCD	39.47	DCS	37.61
Warehouse Discount Stores	~~	~~	~~	~~	WDC	34.59	WDD	32.08	WDS	31.54
Warehouse Showroom Stores	~~	~~	~~	~~	WSC	37.41	WSD	34.95	WSS	34.46
Retail Stores	RSA	65.72	RSB	63.73	RSC	52.74	RSD	50.65	RSS	48.48
Department Stores	DSA	81.95	DSB	79.69	DSC	67.96	~~	~~	~~	~~
Mall Anchor Stores	MAB	64.79	MAB	64.79	MAC	54.13	MAD	51.61	MAS	38.91
Strip Shopping Centers	~~	~~	~~	~~	SPC	55.00	SPD	52.50	SPS	50.00
Neighborhood Shopping Centers	~~	~~	~~	~~	NSC	57.33	NSD	54.83	NSS	52.20
Community Shopping Centers	~~	~~	~~	~~	CMC	61.23	CMD	58.61	CMS	55.92
Regional Shopping Centers	RCB	99.61	RCB	99.61	RCC	69.61	RCD	66.25	RCS	64.27
Regional Discount Centers	RDB	60.70	RDB	60.70	RDC	49.25	RDD	46.45	RDS	44.72
Mixed Retail,, Restaurant, Office and Residential units	~~	~~	~~	~~	XRC	57.86	XRD	55.38	~~	~~
Drugstores	DGB	75.69	DGB	75.69	DGC	66.52	DGD	64.20	DGS	51.40
		Class		Class		Class		Class		Class
STRUCTURE TYPE	Bld. Code	A Rate	Bld. Code	B Rate	Bld. Code	C Rate	Bld. Code	D Rate	Bld. Code	S Rate

STORES AND COMMERCIAL BUILDINGS										
Barber Shop or Beauty Salon	BSB	62.41	BSB	62.41	BSC	50.30	BSD	47.38	BSS	45.34
Laundromats	~~	~~	~~	~~	LMC	56.06	LMD	52.69	LMS	50.09
Laundry and Dry Cleaning Stores	~~	~~	~~	~~	LDC	54.98	LDD	52.1	LDS	49.38
Health Clubs or Spas	~~	~~	~~	~~	HCC	72.83	HCD	69.53	HCS	66.56
Mortuaries or Funeral Homes	MRB	101.91	MRB	101.91	MRC	68.27	MRD	64.86	MRS	61.22
Lofts	LFB	57.87	LFB	57.87	LFC	45.28	LFD	42.21	LFS	41.43
Industrial Flex Mall Buildings	~~	~~	~~	~~	IFC	34.07	IFD	31.63	IFS	30.79
Light Industrials	LIA	50.36	LIB	47.76	LIC	34.10	LID	31.33	LIS	30.34
Heavy Industrials	HIA	92.01	HIB	89.65	HIC	74.39	HID	68.94	HIS	68.59
WAREHOUSES										
Distribution Warehouses	DWA	52.74	DWB	50.38	DWC	33.37	DWD	30.22	DWS	29.51
Storage Warehouses	SWA	43.54	SWB	41.12	SWC	28.76	SWD	26.11	SWS	25.49
Transit Warehouses	~~	~~	~~	~~	TWC	45.03	TWD	40.87	TWS	39.87
Mega Warehouses	~~	~~	~~	~~	MWC	24.70	~~	~~	MWS	24.28
Cold Storage Facilities	CSB	53.07	CSB	53.07	CSC	44.42	CSD	41.74	CSS	41.24
Mini-warehouses	~~	~~	~~	~~	MIC	24.25	MID	22.80	MIS	21.94
HANGARS										
Maintenance and Repair Hangars	~~	~~	~~	~~	MHC	37.75	MHD	34.99	MHS	32.91
Storage Hangars	~~	~~	~~	~~	SHC	39.15	SHD	36.39	SHS	34.31
		Class		**Class**		**Class**		**Class**		**Class**
	Bld.	**A**	**Bld.**	**B**	**Bld.**	**C**	**Bld.**	**D**	**Bld.**	**S**
STRUCTURE TYPE	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**
AUTOMOTIVE										

Complete Auto Dealerships	CDB	81.01	CDB	81.01	CDC	56.02	CDD	53.08	CDS	51.60
Automotive Service Centers	~~	~~	~~	~~	ACC	49.73	ACD	46.75	ACS	45.00
Showrooms	ASB	92.24	ASB	92.24	ASC	63.5	ASD	60.56	ASM	58.42
Service Station	~~	~~	~~	~~	STC	83.02	STD	69.32	STS	83.02
Service Garages	SGB	54.06	SGB	54.06	SGC	37.51	SGD	33.66	SGS	31.48
Service Sheds	~~	~~	~~	~~	SSC	18.01	SSD	15.79	SSS	15.79
Automatic Car Wash	~~	~~	~~	~~	AWC	79.18	AWD	75.99	AWS	74.76
Drive-Thru Carwash	~~	~~	~~	~~	DTC	53.48	DTD	50.63	DTS	50.06
Self Serve Carwash	~~	~~	~~	~~	SFC	38.92	SFD	36.08	SFS	35.14
Mini-lube	~~	~~	~~	~~	MLC	56.32	MLD	53.4	MLS	51.18
TRANSPORTATION BUILDINGS										
Parking Structures	PSA	36.91	PSB	35.04	~~	~~	~~	~~	PSS	25.81
Underground Parking Garages	UGB	60.70	UGB	60.70	~~	~~	~~	~~	~~	~~
Passenger Terminals	PTB	133.82	PTB	133.82	PTC	70.22	PTD	66.65	PTS	64.49
OFFICE, MEDICAL AND PUBLIC BUILDINGS										
Office Buildings	OBA	95.71	OBB	91.86	OBC	72.12	OBD	68.88	OBS	63.10
Atrium	ATB	117.99	ATB	117.99	ATC	95.07	ATC	95.07	ATC	95.07
Office Mezzanines	OMB	52.48	OMB	52.48	OMC	39.92	OMC	39.92	OMC	39.92
Shed Office Structures	~~	~~	~~	~~	SOC	38.45	SOD	36.32	SOS	35.21
Central Office Bank	CBA	125.60	CBB	121.35	CBC	99.57	CBD	96.06	CBS	91.14
Branch Bank	BAA	121.90	BAB	116.52	BAC	103.71	BAD	98.33	BAS	93.63
Minibanks	~~	~~	~~	~~	MBC	246.16	MBD	193.88	MBS	182.29
Finished Bank Basement	FBB	84.80	FBB	84.80	~~	~~	~~	~~	~~	~~
Medical Office Buildings	MOA	103.44	MOB	99.96	MOC	86.78	MOD	83.47	MOS	75.87
Dental Clinics	~~	~~	~~	~~	DEC	90.44	DED	87.43	DES	81.24
Dispensaries	UCB	81.00	UCB	81.00	UCC	68.12	UCD	65.00	UCS	61.00
Outpatient Centers	OPB	161.16	OPB	161.16	OPC	124.09	OPD	119.86	OPS	115.55
Main Post Office	MPB	120.51	MPB	120.51	MPC	86.98	MPD	82.00	MPS	81.08
Branch Post Offices	BPB	89.68	BPB	89.68	BPC	76.76	BPD	72.46	BPS	72.01

Mail Processing Facilities	PFB	83.09	PFB	83.09	PFC	53.85	~~	~~	PFS	51.27
Armories	~~	~~	~~	~~	AMC	72.52				
Churches	CUA	113.88	CUB	110.41	CUC	84.06	CUD	80.49	CUS	75.17
Fellowship Halls	FHB	87.02	FHB	87.02	FHC	65.91	FHD	62.55	FHS	59.43
Fire Station/Rescue Squad					FST	83.09				
	Bld.	**A**	**Bld.**	**B**	**Bld.**	**C**	**Bld.**	**D**	**Bld.**	**S**
STRUCTURE TYPE	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**
OFFICE, MEDICAL										
AND PUBLIC BUILDINGS										
ADULT CARE /GROUP HOMES										
Homes for the Elderly	ELA	86.51	ELB	84.17	ELC	72.18	ELD	69.62	ELS	66.99
Homes for the Elderly Finished Basement Area	EFB	52.41	EFB	52.41	EFC	40.59	EFD	40.59	EFS	40.59
Group Care Homes	~~	~~	~~	~~	GHC	65.78	GHD	62.50	~~	~~
Convalescent Hospitals	CAN	119.52	CNB	117.03	CNC	84.82	CND	86.50	CNS	83.12
Kennels	~~	~~	~~	~~	KLC	60.96	KLD	57.82	KLS	54.93
Veterinary Hospitals	VHB	111.28	VHB	111.28	VHC	88.79	VHD	85.91	VHS	79.45
Live Stage Theatres	TRA	117.42	TRB	114.88	TRC	77.70	TRD	73.70	TRS	71.11
Cinema Theaters	CTA	102.00	CTB	99.35	CTC	64.37	CTD	60.97	CTS	59.30
Auditoriums	AUA	107.20	AUB	103.70	AUC	77.25	AUD	73.49	AUS	71.10
Fraternal Buildings	FBA	104.34	FBB	100.99	FBC	76.27	FBD	72.65	FBS	69.65
Community Recreation Centers	CRB	101.28	CRB	101.28	CRC	80.27	CRD	77.83	CRS	75.29
Arcade Buildings	~~	~~	~~	~~	ABC	49.29	ABD	46.92	ABS	45.05
Skating Rinks	~~	~~	~~	~~	SRC	54.49	SRD	51.44	SRS	49.56
Handball/Racquetball Clubs	~~	~~	~~	~~	RQC	84.53	RQD	62.11	RQS	57.63
Fitness Centers	FCB	84.53	FCB	84.53	FCC	62.11	FCD	59.33	FCS	57.63
Bowling Centers	~~	~~	~~	~~	BCC	47.97	BCD	44.49	BCS	42.17
Indoor Tennis Clubs	~~	~~	~~	~~	ITC	42.76	ITD	39.03	ITS	37.39
Governmetal Office Bld/Courthouse/City Hall					GOV	291.86				
Museum					MUM	259.25				

Detention Center/Jail					JAL	359.25				
OTHER STRUCTURES										
Materials Storage Buildings	~~	~~	~~	~~	SMC	19.14	SMD	14.83	SMS	14.57
Materials Storage Shed	~~	~~	~~	~~	MSC	13.21	MSD	10.38	MSS	9.59
		Class		**Class**		**Class**		**Class**		**Class**
	Bld.	**A**	**Bld.**	**B**	**Bld.**	**C**	**Bld.**	**D**	**Bld.**	**S**
STRUCTURE TYPE	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**	**Code**	**Rate**
OTHER STRUCTURES										
High-Value Stables	~~	~~	~~	~~	SBC	63.97	SBD	61.79	SBS	41.39
Equestrian/ Livestock Sales Arenas	~~	~~	~~	~~	SLC	17.54	SLD	11.96	SLS	12.05
Light Commercial Equipment Shop Building	~~	~~	~~	~~	CEC	19.79	CED	15.33	CES	14.81
Light Commercial Equipment Sheds	~~	~~	~~	~~	EQC	16.11	EQD	14.45	EQS	13.88
Natatoriums	NTB	100.62	NTB	100.62	NTC	75.16	NTD	72.30	NTS	69.54
SCHOOLS										
Schools	ALB	105.78	ALB	105.78	ALC	84.47	ALD	81.43	ALS	79.08
Day Care Centers	DYB	94.86	DYB	94.86	DYC	76.43	DYD	73.39	DYS	70.64
Gymnasiums					GYC	91.59	GYD	63.92	GYS	39.98
Multi-Use					MUC	59.25	MUD	56.71	MUS	30

UNIFORM SCHEDULE OF VALUES
LAND SIZE ADJUSTMENT TABLE - 001

Record No.	Acres	Factor	Acres	Factor	Acres	Factor	Acres	Factor	Acres	Factor	Acres	Factor
01	0000.01	07.5000	0000.02	05.3033	0000.03	04.3301	0000.04	03.7500	0000.05	03.3541	0000.06	03.0619
02	0000.07	02.8347	0000.08	02.6516	0000.09	02.5000	0000.10	03.1623	0000.11	03.0151	0000.12	02.8868
03	0000.13	02.7735	0000.14	02.6726	0000.15	02.5820	0000.16	02.5000	0000.17	02.4254	0000.18	02.3570
04	0000.19	02.2942	0000.20	02.2361	0000.21	02.1822	0000.22	02.1320	0000.23	02.0851	0000.24	02.0412
05	0000.25	02.0000	0000.26	01.9612	0000.27	01.9245	0000.28	01.8898	0000.29	01.8570	0000.30	01.8257
06	0000.31	01.7961	0000.32	01.7678	0000.33	01.7408	0000.34	01.7150	0000.35	01.6903	0000.36	01.6667
07	0000.37	01.6440	0000.38	01.6222	0000.39	01.6013	0000.40	01.5811	0000.41	01.5617	0000.42	01.5430
08	0000.43	01.5250	0000.44	01.5076	0000.45	01.4907	0000.46	01.4744	0000.47	01.4586	0000.48	01.4434
09	0000.49	01.4286	0000.50	01.4142	0000.51	01.4003	0000.52	01.3868	0000.53	01.3736	0000.54	01.3608
10	0000.55	01.3484	0000.56	01.3363	0000.57	01.3245	0000.58	01.3131	0000.59	01.3019	0000.60	01.2910
11	0000.61	01.2804	0000.62	01.2700	0000.63	01.2599	0000.64	01.2500	0000.65	01.2403	0000.66	01.2309
12	0000.67	01.2217	0000.68	01.2127	0000.69	01.2039	0000.70	01.1952	0000.71	01.1868	0000.72	01.1785
13	0000.73	01.1704	0000.74	01.1625	0000.75	01.1547	0000.76	01.1471	0000.77	01.1396	0000.78	01.1323
14	0000.79	01.1251	0000.80	01.1180	0000.81	01.1111	0000.82	01.1043	0000.83	01.0976	0000.84	01.0911
15	0000.85	01.0847	0000.86	01.0783	0000.87	01.0721	0000.88	01.0660	0000.89	01.0600	0000.90	01.0541
16	0000.91	01.0483	0000.92	01.0426	0000.93	01.0370	0000.94	01.0314	0000.95	01.0260	0000.96	01.0206
17	0000.97	01.0153	0000.98	01.0102	0000.99	01.0050	0001.00	01.0000	0001.01	00.9950	0001.02	00.9901
18	0001.03	00.9853	0001.04	00.9806	0001.05	00.9759	0001.06	00.9713	0001.07	00.9667	0001.08	00.9623
19	0001.09	00.9578	0001.10	00.9535	0001.11	00.9492	0001.12	00.9449	0001.13	00.9407	0001.14	00.9366
20	0001.15	00.9325	0001.16	00.9285	0001.17	00.9245	0001.18	00.9206	0001.19	00.9167	0001.20	00.9129
21	0001.21	00.9091	0001.22	00.9054	0001.23	00.9017	0001.24	00.8980	0001.25	00.8944	0001.26	00.8909
22	0001.27	00.8874	0001.28	00.8839	0001.29	00.8805	0001.30	00.8771	0001.31	00.8737	0001.32	00.8704
23	0001.33	00.8671	0001.34	00.8639	0001.35	00.8607	0001.36	00.8575	0001.37	00.8544	0001.38	00.8513
24	0001.39	00.8482	0001.40	00.8452	0001.41	00.8422	0001.42	00.8392	0001.43	00.8362	0001.44	00.8333
25	0001.45	00.8305	0001.46	00.8276	0001.47	00.8248	0001.48	00.8220	0001.49	00.8192	0001.50	00.8165
26	0001.51	00.8138	0001.52	00.8111	0001.53	00.8085	0001.54	00.8058	0001.55	00.8032	0001.56	00.8006
27	0001.57	00.7981	0001.58	00.7956	0001.59	00.7931	0001.60	00.7906	0001.61	00.7881	0001.62	00.7857
28	0001.63	00.7833	0001.64	00.7809	0001.65	00.7785	0001.66	00.7762	0001.67	00.7738	0001.68	00.7715
29	0001.69	00.7692	0001.70	00.7670	0001.71	00.7647	0001.72	00.7625	0001.73	00.7603	0001.74	00.7581
30	0001.75	00.7559	0001.76	00.7538	0001.77	00.7516	0001.78	00.7495	0001.79	00.7474	0001.80	00.7454
31	0001.81	00.7433	0001.82	00.7412	0001.83	00.7392	0001.84	00.7372	0001.85	00.7352	0001.86	00.7332
32	0001.87	00.7313	0001.88	00.7293	0001.89	00.7274	0001.90	00.7255	0001.91	00.7236	0001.92	00.7217
33	0001.93	00.7198	0001.94	00.7180	0001.95	00.7161	0001.96	00.7143	0001.97	00.7125	0001.98	00.7107
34	0001.99	00.7089	0002.00	00.7071	0002.01	00.7053	0002.02	00.7036	0002.03	00.7019	0002.04	00.7001
35	0002.05	00.6984	0002.06	00.6967	0002.07	00.6950	0002.08	00.6934	0002.09	00.6917	0002.10	00.6901
36	0002.11	00.6884	0002.12	00.6868	0002.13	00.6852	0002.14	00.6836	0002.15	00.6820	0002.16	00.6804
37	0002.17	00.6788	0002.18	00.6773	0002.19	00.6757	0002.20	00.6742	0002.21	00.6727	0002.22	00.6712
38	0002.23	00.6696	0002.24	00.6682	0002.25	00.6667	0002.26	00.6652	0002.27	00.6637	0002.28	00.6623
39	0002.29	00.6606	0002.30	00.6594	0002.31	00.6580	0002.32	00.6565	0002.33	00.6551	0002.34	00.6537
40	0002.35	00.6523	0002.36	00.6509	0002.37	00.6496	0002.38	00.6482	0002.39	00.6468	0002.40	00.6455
41	0002.41	00.6442	0002.42	00.6428	0002.43	00.6415	0002.44	00.6402	0002.45	00.6389	0002.46	00.6376
42	0002.47	00.6363	0002.48	00.6350	0002.49	00.6337	0002.50	00.6325	0002.51	00.6312	0002.52	00.6299
43	0002.53	00.6287	0002.54	00.6275	0002.55	00.6262	0002.56	00.6250	0002.57	00.6238	0002.58	00.6226
44	0002.59	00.6214	0002.60	00.6202	0002.61	00.6190	0002.62	00.6178	0002.63	00.6166	0002.64	00.6155
45	0002.65	00.6143	0002.66	00.6131	0002.67	00.6120	0002.68	00.6108	0002.69	00.6097	0002.70	00.6086
46	0002.71	00.6075	0002.72	00.6063	0002.73	00.6052	0002.74	00.6041	0002.75	00.6030	0002.76	00.6019
47	0002.77	00.6008	0002.78	00.5998	0002.79	00.5987	0002.80	00.5976	0002.81	00.5965	0002.82	00.5955
48	0002.83	00.5944	0002.84	00.5934	0002.85	00.5923	0002.86	00.5913	0002.87	00.5903	0002.88	00.5893
49	0002.89	00.5882	0002.90	00.5872	0002.91	00.5862	0002.92	00.5852	0002.93	00.5842	0002.94	00.5832
50	0002.95	00.5822	0002.96	00.5812	0002.97	00.5803	0002.98	00.5793	0002.99	00.5783	0003.00	00.5774
51	0003.01	00.5764	0003.02	00.5754	0003.03	00.5745	0003.04	00.5735	0003.05	00.5726	0003.06	00.5717
52	0003.07	00.5707	0003.08	00.5698	0003.09	00.5689	0003.10	00.5680	0003.11	00.5670	0003.12	00.5661
53	0003.13	00.5652	0003.14	00.5643	0003.15	00.5634	0003.16	00.5625	0003.17	00.5617	0003.18	00.5608
54	0003.19	00.5599	0003.20	00.5590	0003.21	00.5581	0003.22	00.5573	0003.23	00.5564	0003.24	00.5556
55	0003.25	00.5547	0003.26	00.5538	0003.27	00.5530	0003.28	00.5522	0003.29	00.5513	0003.30	00.5505
56	0003.31	00.5496	0003.32	00.5488	0003.33	00.5480	0003.34	00.5472	0003.35	00.5464	0003.36	00.5455

57	0003.37	00.5447	0003.38	00.5439	0003.39	00.5431	0003.40	00.5423	0003.41	00.5415	0003.42	00.5407
58	0003.43	00.5399	0003.44	00.5392	0003.45	00.5384	0003.46	00.5376	0003.47	00.5368	0003.48	00.5361
59	0003.49	00.5353	0003.50	00.5345	0003.51	00.5338	0003.52	00.5330	0003.53	00.5322	0003.54	00.5315
60	0003.55	00.5307	0003.56	00.5300	0003.57	00.5293	0003.58	00.5285	0003.59	00.5278	0003.60	00.5270
61	0003.61	00.5263	0003.62	00.5256	0003.63	00.5249	0003.64	00.5241	0003.65	00.5234	0003.66	00.5227
62	0003.67	00.5220	0003.68	00.5213	0003.69	00.5206	0003.70	00.5199	0003.71	00.5192	0003.72	00.5185
63	0003.73	00.5178	0003.74	00.5171	0003.75	00.5164	0003.76	00.5157	0003.77	00.5150	0003.78	00.5143
64	0003.79	00.5137	0003.80	00.5130	0003.81	00.5123	0003.82	00.5116	0003.83	00.5110	0003.84	00.5103
65	0003.85	00.5096	0003.86	00.5090	0003.87	00.5083	0003.88	00.5077	0003.89	00.5070	0003.90	00.5064
66	0003.91	00.5057	0003.92	00.5051	0003.93	00.5044	0003.94	00.5038	0003.95	00.5032	0003.96	00.5025
67	0003.97	00.5019	0003.98	00.5013	0003.99	00.5006	0004.00	00.5000	0004.01	00.4994	0004.02	00.4988
68	0004.03	00.4981	0004.04	00.4975	0004.05	00.4969	0004.06	00.4963	0004.07	00.4957	0004.08	00.4951
69	0004.09	00.4945	0004.10	00.4939	0004.11	00.4933	0004.12	00.4927	0004.13	00.4921	0004.14	00.4915
70	0004.15	00.4909	0004.16	00.4903	0004.17	00.4897	0004.18	00.4891	0004.19	00.4885	0004.20	00.4880
71	0004.21	00.4874	0004.22	00.4868	0004.23	00.4862	0004.24	00.4856	0004.25	00.4851	0004.26	00.4845
72	0004.27	00.4839	0004.28	00.4834	0004.29	00.4828	0004.30	00.4822	0004.31	00.4817	0004.32	00.4811
73	0004.33	00.4806	0004.34	00.4800	0004.35	00.4795	0004.36	00.4789	0004.37	00.4784	0004.38	00.4778
74	0004.39	00.4773	0004.40	00.4767	0004.41	00.4762	0004.42	00.4757	0004.43	00.4751	0004.44	00.4746
75	0004.45	00.4740	0004.46	00.4735	0004.47	00.4730	0004.48	00.4725	0004.49	00.4719	0004.50	00.4714
76	0004.51	00.4709	0004.52	00.4704	0004.53	00.4698	0004.54	00.4693	0004.55	00.4688	0004.56	00.4683
77	0004.57	00.4678	0004.58	00.4673	0004.59	00.4668	0004.60	00.4663	0004.61	00.4657	0004.62	00.4652
78	0004.63	00.4647	0004.64	00.4642	0004.65	00.4637	0004.66	00.4632	0004.67	00.4627	0004.68	00.4623
79	0004.69	00.4618	0004.70	00.4613	0004.71	00.4608	0004.72	00.4603	0004.73	00.4598	0004.74	00.4593
80	0004.75	00.4588	0004.76	00.4583	0004.77	00.4579	0004.78	00.4574	0004.79	00.4569	0004.80	00.4564
81	0004.81	00.4560	0004.82	00.4555	0004.83	00.4550	0004.84	00.4545	0004.85	00.4541	0004.86	00.4536
82	0004.87	00.4531	0004.88	00.4527	0004.89	00.4522	0004.90	00.4518	0004.91	00.4513	0004.92	00.4508
83	0004.93	00.4504	0004.94	00.4499	0004.95	00.4495	0004.96	00.4490	0004.97	00.4486	0004.98	00.4481
84	0004.99	00.4477	0005.00	00.4472	0005.01	00.4468	0005.02	00.4463	0005.03	00.4459	0005.04	00.4454
85	0005.05	00.4450	0005.06	00.4446	0005.07	00.4441	0005.08	00.4437	0005.09	00.4432	0005.10	00.4428
86	0005.11	00.4424	0005.12	00.4419	0005.13	00.4415	0005.14	00.4411	0005.15	00.4407	0005.16	00.4402
87	0005.17	00.4398	0005.18	00.4394	0005.19	00.4390	0005.20	00.4385	0005.21	00.4381	0005.22	00.4377
88	0005.23	00.4373	0005.24	00.4369	0005.25	00.4364	0005.26	00.4360	0005.27	00.4356	0005.28	00.4352
89	0005.29	00.4348	0005.30	00.4344	0005.31	00.4340	0005.32	00.4336	0005.33	00.4331	0005.34	00.4327
90	0005.35	00.4323	0005.36	00.4319	0005.37	00.4315	0005.38	00.4311	0005.39	00.4307	0005.40	00.4303
91	0005.41	00.4299	0005.42	00.4295	0005.43	00.4291	0005.44	00.4287	0005.45	00.4284	0005.46	00.4280
92	0005.47	00.4276	0005.48	00.4272	0005.49	00.4268	0005.50	00.4264	0005.51	00.4260	0005.52	00.4256
93	0005.53	00.4252	0005.54	00.4249	0005.55	00.4245	0005.56	00.4241	0005.57	00.4237	0005.58	00.4233
94	0005.59	00.4230	0005.60	00.4226	0005.61	00.4222	0005.62	00.4218	0005.63	00.4214	0005.64	00.4211
95	0005.65	00.4207	0005.66	00.4203	0005.67	00.4200	0005.68	00.4196	0005.69	00.4192	0005.70	00.4189
96	0005.71	00.4185	0005.72	00.4181	0005.73	00.4178	0005.74	00.4174	0005.75	00.4170	0005.76	00.4167
97	0005.77	00.4163	0005.78	00.4159	0005.79	00.4156	0005.80	00.4152	0005.81	00.4149	0005.82	00.4145
98	0005.83	00.4142	0005.84	00.4138	0005.85	00.4134	0005.86	00.4131	0005.87	00.4127	0005.88	00.4124
99	0005.89	00.4120	0005.90	00.4117	0005.91	00.4113	0005.92	00.4110	0005.93	00.4107	0005.94	00.4103
100	0005.95	00.4100	0005.96	00.4096	0005.97	00.4093	0005.98	00.4089	0005.99	00.4086	0006.00	00.4082
101	0006.01	00.4079	0006.02	00.4076	0006.03	00.4072	0006.04	00.4069	0006.05	00.4066	0006.06	00.4062
102	0006.07	00.4059	0006.08	00.4056	0006.09	00.4052	0006.10	00.4049	0006.11	00.4046	0006.12	00.4042
103	0006.13	00.4039	0006.14	00.4036	0006.15	00.4032	0006.16	00.4029	0006.17	00.4026	0006.18	00.4023
104	0006.19	00.4019	0006.20	00.4016	0006.21	00.4013	0006.22	00.4010	0006.23	00.4006	0006.24	00.4003
105	0006.25	00.4000	0006.26	00.3997	0006.27	00.3994	0006.28	00.3990	0006.29	00.3987	0006.30	00.3984
106	0006.31	00.3981	0006.32	00.3978	0006.33	00.3975	0006.34	00.3972	0006.35	00.3968	0006.36	00.3965
107	0006.37	00.3962	0006.38	00.3959	0006.39	00.3956	0006.40	00.3953	0006.41	00.3950	0006.42	00.3947
108	0006.43	00.3944	0006.44	00.3941	0006.45	00.3937	0006.46	00.3934	0006.47	00.3931	0006.48	00.3928
109	0006.49	00.3925	0006.50	00.3922	0006.51	00.3919	0006.52	00.3916	0006.53	00.3913	0006.54	00.3910
110	0006.55	00.3907	0006.56	00.3904	0006.57	00.3901	0006.58	00.3898	0006.59	00.3895	0006.60	00.3892
111	0006.61	00.3890	0006.62	00.3887	0006.63	00.3884	0006.64	00.3881	0006.65	00.3878	0006.66	00.3875
112	0006.67	00.3872	0006.68	00.3869	0006.69	00.3866	0006.70	00.3863	0006.71	00.3860	0006.72	00.3858
113	0006.73	00.3855	0006.74	00.3852	0006.75	00.3849	0006.76	00.3846	0006.77	00.3843	0006.78	00.3840
114	0006.79	00.3838	0006.80	00.3835	0006.81	00.3832	0006.82	00.3829	0006.83	00.3826	0006.84	00.3824
115	0006.85	00.3821	0006.86	00.3818	0006.87	00.3815	0006.88	00.3812	0006.89	00.3810	0006.90	00.3807

UNIFORM SCHEDULE OF VALUES
LAND SIZE ADJUSTMENT TABLE - 001

116	0006.91	00.3804	0006.92	00.3801	0006.93	00.3799	0006.94	00.3796	0006.95	00.3793	0006.96	00.3790
117	0006.97	00.3788	0006.98	00.3785	0006.99	00.3782	0007.00	00.3780	0007.01	00.3777	0007.02	00.3774
118	0007.03	00.3772	0007.04	00.3769	0007.05	00.3766	0007.06	00.3764	0007.07	00.3761	0007.08	00.3758
119	0007.09	00.3756	0007.10	00.3753	0007.11	00.3750	0007.12	00.3748	0007.13	00.3745	0007.14	00.3742
120	0007.15	00.3740	0007.16	00.3737	0007.17	00.3735	0007.18	00.3732	0007.19	00.3729	0007.20	00.3727
121	0007.21	00.3724	0007.22	00.3722	0007.23	00.3719	0007.24	00.3716	0007.25	00.3714	0007.26	00.3711
122	0007.27	00.3709	0007.28	00.3706	0007.29	00.3704	0007.30	00.3701	0007.31	00.3699	0007.32	00.3696
123	0007.33	00.3694	0007.34	00.3691	0007.35	00.3689	0007.36	00.3686	0007.37	00.3684	0007.38	00.3681
124	0007.39	00.3679	0007.40	00.3676	0007.41	00.3674	0007.42	00.3671	0007.43	00.3669	0007.44	00.3666
125	0007.45	00.3664	0007.46	00.3661	0007.47	00.3659	0007.48	00.3656	0007.49	00.3654	0007.50	00.3651
126	0007.51	00.3649	0007.52	00.3647	0007.53	00.3644	0007.54	00.3642	0007.55	00.3639	0007.56	00.3637
127	0007.57	00.3635	0007.58	00.3632	0007.59	00.3630	0007.60	00.3627	0007.61	00.3625	0007.62	0.3623
128	0007.63	00.3620	0007.64	00.3618	0007.65	00.3616	0007.66	00.3613	0007.67	00.3611	0007.68	00.3608
129	0007.69	00.3606	0007.70	00.3604	0007.71	00.3601	0007.72	00.3599	0007.73	00.3597	0007.74	00.3594
130	0007.75	00.3592	0007.76	00.3590	0007.77	00.3587	0007.78	00.3585	0007.79	00.3583	0007.80	00.3581
131	0007.81	00.3578	0007.82	00.3576	0007.83	00.3574	0007.84	00.3571	0007.85	00.3569	0007.86	00.3567
132	0007.87	00.3565	0007.88	00.3562	0007.89	00.3560	0007.90	00.3558	0007.91	00.3556	0007.92	00.3553
133	0007.93	00.3551	0007.94	00.3549	0007.95	00.3547	0007.96	00.3544	0007.97	00.3542	0007.98	00.3540
134	0007.99	00.3538	0008.00	00.3536	0008.01	00.3533	0008.02	00.3531	0008.03	00.3529	0008.04	00.3527
135	0008.05	00.3525	0008.06	00.3522	0008.07	00.3520	0008.08	00.3518	0008.09	00.3516	0008.10	00.3514
136	0008.11	00.3511	0008.12	00.3509	0008.13	00.3507	0008.14	00.3505	0008.15	00.3503	0008.16	00.3501
137	0008.17	00.3499	0008.18	00.3496	0008.19	00.3494	0008.20	00.3492	0008.21	00.3490	0008.22	00.3488
138	0008.23	00.3486	0008.24	00.3484	0008.25	00.3482	0008.26	00.3479	0008.27	00.3477	0008.28	00.3475
139	0008.29	00.3473	0008.30	00.3471	0008.31	00.3469	0008.32	00.3467	0008.33	00.3465	0008.34	00.3463
140	0008.35	00.3461	0008.36	00.3459	0008.37	00.3457	0008.38	00.3454	0008.39	00.3452	0008.40	00.3450
141	0008.41	00.3448	0008.42	00.3446	0008.43	00.3444	0008.44	00.3442	0008.45	00.3440	0008.46	00.3438
142	0008.47	00.3436	0008.48	00.3434	0008.49	00.3432	0008.50	00.3430	0008.51	00.3428	0008.52	00.3426
143	0008.53	00.3424	0008.54	00.3422	0008.55	00.3420	0008.56	00.3418	0008.57	00.3416	0008.58	00.3414
144	0008.59	00.3412	0008.60	00.3410	0008.61	00.3408	0008.62	00.3406	0008.63	00.3404	0008.64	00.3402
145	0008.65	00.3400	0008.66	00.3398	0008.67	00.3396	0008.68	00.3394	0008.69	00.3392	0008.70	00.3390
146	0008.71	00.3388	0008.72	00.3386	0008.73	00.3384	0008.74	00.3383	0008.75	00.3381	0008.76	00.3379
147	0008.77	00.3377	0008.78	00.3375	0008.79	00.3373	0008.80	00.3371	0008.81	00.3369	0008.82	00.3367
148	0008.83	00.3365	0008.84	00.3363	0008.85	00.3361	0008.86	00.3360	0008.87	00.3358	0008.88	00.3356
149	0008.89	00.3354	0008.90	00.3352	0008.91	00.3350	0008.92	00.3348	0008.93	00.3346	0008.94	00.3345
150	0008.95	00.3343	0008.96	00.3341	0008.97	00.3339	0008.98	00.3337	0008.99	00.3335	0009.00	00.3333
151	0009.01	00.3331	0009.02	00.3330	0009.03	00.3328	0009.04	00.3326	0009.05	00.3324	0009.06	00.3322
152	0009.07	00.3320	0009.08	00.3319	0009.09	00.3317	0009.10	00.3315	0009.11	00.3313	0009.12	00.3311
153	0009.13	00.3310	0009.14	00.3308	0009.15	00.3306	0009.16	00.3304	0009.17	00.3302	0009.18	00.3300
154	0009.19	00.3299	0009.20	00.3297	0009.21	00.3295	0009.22	00.3293	0009.23	00.3292	0009.24	00.3290
155	0009.25	00.3288	0009.26	00.3286	0009.27	00.3284	0009.28	00.3283	0009.29	00.3281	0009.30	00.3279
156	0009.31	00.3277	0009.32	00.3276	0009.33	00.3274	0009.34	00.3272	0009.35	00.3270	0009.36	00.3269
157	0009.37	00.3267	0009.38	00.3265	0009.39	00.3263	0009.40	00.3262	0009.41	00.3260	0009.42	00.3258
158	0009.43	00.3256	0009.44	00.3255	0009.45	00.3253	0009.46	00.3251	0009.47	00.3250	0009.48	00.3248
159	0009.49	00.3246	0009.50	00.3244	0009.51	00.3243	0009.52	00.3241	0009.53	00.3239	0009.54	00.3238
160	0009.55	00.3236	0009.56	00.3234	0009.57	00.3233	0009.58	00.3231	0009.59	00.3229	0009.60	00.3227
161	0009.61	00.3226	0009.62	00.3224	0009.63	00.3222	0009.64	00.3221	0009.65	00.3219	0009.66	00.3217
162	0009.67	00.3216	0009.68	00.3214	0009.69	00.3212	0009.70	00.3211	0009.71	00.3209	0009.72	00.3208
163	0009.73	00.3206	0009.74	00.3204	0009.75	00.3203	0009.76	00.3201	0009.77	00.3199	0009.78	00.3198
164	0009.79	00.3196	0009.80	00.3194	0009.81	00.3193	0009.82	00.3191	0009.83	00.3190	0009.84	00.3188
165	0009.85	00.3186	0009.86	00.3185	0009.87	00.3183	0009.88	00.3181	0009.89	00.3180	0009.90	00.3178
166	0009.91	00.3177	0009.92	00.3175	0009.93	00.3173	0009.94	00.3172	0009.95	00.3170	0009.96	00.3169
167	0009.97	00.3167	0009.98	00.3165	0009.99	00.3164	0010.00	00.3162	9999.99	00.3162	****.**	**.****

Uniform Schedule of Values
LAND SIZE ADJUSTMENT TABLE -002

Record No.	Acres	Factor	Acres	Factor	Acres	Factor	Acres	Factor	Acres	Factor	Acres	Factor
01	0000.01	00.7000	0000.02	00.7000	0000.03	00.7000	0000.04	00.7000	0000.05	00.7500	0000.06	00.8000
02	0000.07	00.8500	0000.08	00.9000	0000.09	00.9500	0000.10	01.0000	0000.11	01.0582	0000.12	01.1165
03	0000.13	01.1747	0000.14	01.2329	0000.15	01.2912	0000.16	01.3494	0000.17	01.4076	0000.18	01.4659
04	0000.19	01.5241	0000.20	01.5823	0000.21	01.6406	0000.22	01.6988	0000.23	01.6726	0000.24	01.6479
05	0000.25	01.6245	0000.26	01.6024	0000.27	01.5813	0000.28	01.5613	0000.29	01.5423	0000.30	01.5241
06	0000.31	01.5067	0000.32	01.4900	0000.33	01.4741	0000.34	01.4588	0000.35	01.4440	0000.36	01.4299
07	0000.37	01.4162	0000.38	01.4031	0000.39	01.3904	0000.40	01.3781	0000.41	01.3662	0000.42	01.3548
08	0000.43	01.3436	0000.44	01.3329	0000.45	01.3224	0000.46	01.3123	0000.47	01.3025	0000.48	01.2929
09	0000.49	01.2836	0000.50	01.2746	0000.51	01.2658	0000.52	01.2572	0000.53	01.2488	0000.54	01.2407
10	0000.55	01.2327	0000.56	01.2250	0000.57	01.2174	0000.58	01.2100	0000.59	01.2028	0000.60	01.1958
11	0000.61	01.8890	0000.62	01.8210	0000.63	01.1755	0000.64	01.1691	0000.65	01.1627	0000.66	01.1565
12	0000.67	01.1505	0000.68	01.4450	0000.69	01.1387	0000.70	01.1330	0000.71	01.1274	0000.72	01.1218
13	0000.73	01.1164	0000.74	01.1111	0000.75	01.1059	0000.76	01.1008	0000.77	01.0958	0000.78	01.0909
14	0000.79	01.0860	0000.80	01.0812	0000.81	01.0765	0000.82	01.0719	0000.83	01.0674	0000.84	01.0629
15	0000.85	01.0585	0000.86	01.0542	0000.87	01.0499	0000.88	01.0458	0000.89	01.0416	0000.90	01.0376
16	0000.91	01.0336	0000.92	01.0296	0000.93	01.0257	0000.94	01.0219	0000.95	01.0181	0000.96	01.0144
17	0000.97	01.0107	0000.98	01.0071	0000.99	01.0035	0001.00	01.0000	0001.01	00.9957	0001.02	00.9915
18	0001.03	00.9874	0001.04	00.9833	0001.05	00.9792	0001.06	00.9753	0001.07	00.9713	0001.08	00.9674
19	0001.09	00.9636	0001.10	00.9598	0001.11	00.9561	0001.12	00.9524	0001.13	00.9488	0001.14	00.9452
20	0001.15	00.9417	0001.16	00.9382	0001.17	00.9347	0001.18	00.9313	0001.19	00.9279	0001.20	00.9246
21	0001.21	00.9213	0001.22	00.9180	0001.23	00.9148	0001.24	00.9117	0001.25	00.9085	0001.26	00.9054
22	0001.27	00.9023	0001.28	00.8993	0001.29	00.8963	0001.30	00.8933	0001.31	00.8904	0001.32	00.8875
23	0001.33	00.8846	0001.34	00.8817	0001.35	00.8789	0001.36	00.8761	0001.37	00.8734	0001.38	00.8707
24	0001.39	00.8680	0001.40	00.8653	0001.41	00.8627	0001.42	00.8600	0001.43	00.8574	0001.44	00.8549
25	0001.45	00.8523	0001.46	00.8498	0001.47	00.8473	0001.48	00.8449	0001.49	00.8424	0001.50	00.8400
26	0001.51	00.8376	0001.52	00.8352	0001.53	00.8329	0001.54	00.8306	0001.55	00.8282	0001.56	00.8260
27	0001.57	00.8237	0001.58	00.8214	0001.59	00.8192	0001.60	00.8170	0001.61	00.8148	0001.62	00.8127
28	0001.63	00.8105	0001.64	00.8004	0001.65	00.8063	0001.66	00.8042	0001.67	00.8021	0001.68	00.8000
29	0001.69	00.7980	0001.70	00.7960	0001.71	00.7940	0001.72	00.7920	0001.73	00.7900	0001.74	00.7881
30	0001.75	00.7861	0001.76	00.7842	0001.77	00.7823	0001.78	00.7804	0001.79	00.7785	0001.80	00.7767
31	0001.81	00.7748	0001.82	00.7730	0001.83	00.7712	0001.84	00.7694	0001.85	00.7676	0001.86	00.7658
32	0001.87	00.7640	0001.88	00.7623	0001.89	00.7605	0001.90	00.7588	0001.91	00.7571	0001.92	00.7554
33	0001.93	00.7537	0001.94	00.7520	0001.95	00.7504	0001.96	00.7487	0001.97	00.7471	0001.98	00.7455
34	0001.99	00.7439	0002.00	00.7423	0002.01	00.7407	0002.02	00.7391	0002.03	00.7375	0002.04	00.7360
35	0002.05	00.7344	0002.06	00.7329	0002.07	00.7314	0002.08	00.7298	0002.09	00.7283	0002.10	00.7269
36	0002.11	00.7254	0002.12	00.7239	0002.13	00.7224	0002.14	00.7210	0002.15	00.7195	0002.16	00.7181
37	0002.17	00.7167	0002.18	00.7153	0002.19	00.7139	0002.20	00.7125	0002.21	00.7111	0002.22	00.7097
38	0002.23	00.7083	0002.24	00.7070	0002.25	00.7056	0002.26	00.7043	0002.27	00.7029	0002.28	00.7016
39	0002.29	00.7003	0002.30	00.6990	0002.31	00.6977	0002.32	00.6964	0002.33	00.6951	0002.34	00.6938
40	0002.35	00.6925	0002.36	00.6913	0002.37	00.6900	0002.38	00.6888	0002.39	00.6875	0002.40	00.6863
41	0002.41	00.6851	0002.42	00.6838	0002.43	00.6826	0002.44	00.6814	0002.45	00.6802	0002.46	00.6790
42	0002.47	00.6779	0002.48	00.6767	0002.49	00.6755	0002.50	00.6744	0002.51	00.6732	0002.52	00.6720
43	0002.53	00.6709	0002.54	00.6698	0002.55	00.6686	0002.56	00.6675	0002.57	00.6664	0002.58	00.6653
44	0002.59	00.6642	0002.60	00.6631	0002.61	00.6620	0002.62	00.6609	0002.63	00.6598	0002.64	00.6587
45	0002.65	00.6577	0002.66	00.6566	0002.67	00.6555	0002.68	00.6545	0002.69	00.6534	0002.70	00.6524
46	0002.71	00.6514	0002.72	00.6503	0002.73	00.6493	0002.74	00.6483	0002.75	00.6473	0002.76	00.6463
47	0002.77	00.6453	0002.78	00.6443	0002.79	00.6433	0002.80	00.6423	0002.81	00.6413	0002.82	00.6403
48	0002.83	00.6393	0002.84	00.6384	0002.85	00.6374	0002.86	00.6364	0002.87	00.6355	0002.88	00.6345
49	0002.89	00.6336	0002.90	00.6327	0002.91	00.6317	0002.92	00.6308	0002.93	00.6299	0002.94	00.6289
50	0002.95	00.6280	0002.96	00.6271	0002.97	00.6262	0002.98	00.6253	0002.99	00.6244	0003.00	00.6235
51	0003.01	00.6226	0003.02	00.6217	0003.03	00.6208	0003.04	00.6200	0003.05	00.6191	0003.06	00.6182
52	0003.07	00.6173	0003.08	00.6165	0003.09	00.6156	0003.10	00.6148	0003.11	00.6139	0003.12	00.6131
53	0003.13	00.6122	0003.14	00.6114	0003.15	00.6106	0003.16	00.6097	0003.17	00.6089	0003.18	00.6081
54	0003.19	00.6073	0003.20	00.6064	0003.21	00.6056	0003.22	00.6048	0003.23	00.6040	0003.24	00.6032
55	0003.25	00.6024	0003.26	00.6016	0003.27	00.6008	0003.28	00.6000	0003.29	00.5992	0003.30	00.5985
56	0003.31	00.5977	0003.32	00.5969	0003.33	00.5961	0003.34	00.5954	0003.35	00.5946	0003.36	00.5938
57	0003.37	00.5931	0003.38	00.5923	0003.39	00.5916	0003.40	00.5908	0003.41	00.5901	0003.42	00.5893
58	0003.43	00.5886	0003.44	00.5879	0003.45	00.5871	0003.46	00.5864	0003.47	00.5857	0003.48	00.5850
59	0003.49	00.5842	0003.50	00.5835	0003.51	00.5828	0003.52	00.5821	0003.53	00.5814	0003.54	00.5807
60	0003.55	00.5800	0003.56	00.5793	0003.57	00.5786	0003.58	00.5779	0003.59	00.5772	0003.60	00.5765
61	0003.61	00.5758	0003.62	00.5751	0003.63	00.5744	0003.64	00.5738	0003.65	00.5731	0003.66	00.5724
62	0003.67	00.5724	0003.68	00.5711	0003.69	00.5704	0003.70	00.5697	0003.71	00.5691	0003.72	00.5684
63	0003.73	00.5678	0003.74	00.5671	0003.75	00.5665	0003.76	00.5658	0003.77	00.5652	0003.78	00.5645
64	0003.79	00.5639	0003.80	00.5632	0003.81	00.5626	0003.82	00.5620	0003.83	00.5613	0003.84	00.5607
65	0003.85	00.5601	0003.86	00.5595	0003.87	00.5588	0003.88	00.5582	0003.89	00.5576	0003.90	00.5570
66	0003.91	00.5564	0003.92	00.5558	0003.93	00.5552	0003.94	00.5545	0003.95	00.5539	0003.96	00.5533
67	0003.97	00.5527	0003.98	00.5521	0003.99	00.5515	0004.00	00.5510	0004.01	00.5504	0004.02	00.5498
68	0004.03	00.5492	0004.04	00.5486	0004.05	00.5480	0004.06	00.5474	0004.07	00.5469	0004.08	00.5463
69	0004.09	00.5457	0004.10	00.5451	0004.11	00.5446	0004.12	00.5440	0004.13	00.5434	0004.14	00.5429
70	0004.15	00.5423	0004.16	00.5417	0004.17	00.5412	0004.18	00.5406	0004.19	00.5401	0004.20	00.5395
71	0004.21	00.5390	0004.22	00.5384	0004.23	00.5379	0004.24	00.5373	0004.25	00.5368	0004.26	00.5362
72	0004.27	00.5357	0004.28	00.5352	0004.29	00.5346	0004.30	00.5341	0004.31	00.5335	0004.32	00.5330
73	0004.33	00.5325	0004.34	00.5320	0004.35	00.5314	0004.36	00.5309	0004.37	00.5304	0004.38	00.5299
74	0004.39	00.5293	0004.40	00.5288	0004.41	00.5283	0004.42	00.5278	0004.43	00.5273	0004.44	00.5268
75	0004.45	00.5263	0004.46	00.5258	0004.47	00.5253	0004.48	00.5247	0004.49	00.5242	0004.50	00.5237
76	0004.51	00.5232	0004.52	00.5227	0004.53	00.5222	0004.54	00.5218	0004.55	00.5213	0004.56	00.5208
77	0004.57	00.5203	0004.58	00.5198	0004.59	00.5193	0004.60	00.5188	0004.61	00.5183	0004.62	00.5178

78	0004.63	00.5174	0004.64	00.5169	0004.65	00.5164	0004.66	00.5159	0004.67	00.5155	0004.68	00.5150
79	0004.69	00.5145	0004.70	00.5140	0004.71	00.5136	0004.72	00.5131	0004.73	00.5126	0004.74	00.5122
80	0004.75	00.5117	0004.76	00.5112	0004.77	00.5108	0004.78	00.5103	0004.79	00.5099	0004.80	00.5094
81	0004.81	00.5090	0004.82	00.5085	0004.83	00.5080	0004.84	00.5076	0004.85	00.5071	0004.86	00.5067
82	0004.87	00.5062	0004.88	00.5058	0004.89	00.5054	0004.90	00.5049	0004.91	00.5045	0004.92	00.5040
83	0004.93	00.5036	0004.94	00.5031	0004.95	00.5027	0004.96	00.5023	0004.97	00.5018	0004.98	00.5014
84	0004.99	00.5010	0005.00	00.5005	0005.01	00.5001	0005.02	00.4997	0005.03	00.4993	0005.04	00.4988
85	0005.05	00.4984	0005.06	00.4980	0005.07	00.4976	0005.08	00.4971	0005.09	00.4967	0005.10	00.4963
86	0005.11	00.4959	0005.12	00.4955	0005.13	00.4951	0005.14	00.4946	0005.15	00.4942	0005.16	00.4938
87	0005.17	00.4934	0005.18	00.4930	0005.19	00.4926	0005.20	00.4922	0005.21	00.4918	0005.22	00.4914
88	0005.23	00.4910	0005.24	00.4906	0005.25	00.4902	0005.26	00.4898	0005.27	00.4894	0005.28	00.4890
89	0005.29	00.4886	0005.30	00.4882	0005.31	00.4878	0005.32	00.4874	0005.33	00.4870	0005.34	00.4866
90	0005.35	00.4862	0005.36	00.4858	0005.37	00.4854	0005.38	00.4850	0005.39	00.4846	0005.40	00.4843
91	0005.41	00.4839	0005.42	00.4835	0005.43	00.4831	0005.44	00.4827	0005.45	00.4823	0005.46	00.4820
92	0005.47	00.4816	0005.48	00.4812	0005.49	00.4808	0005.50	00.4804	0005.51	00.4801	0005.52	00.4797
93	0005.53	00.4793	0005.54	00.4790	0005.55	00.4786	0005.56	00.4782	0005.57	00.4778	0005.58	00.4775
94	0005.59	00.4771	0005.60	00.4767	0005.61	00.4764	0005.62	00.4760	0005.63	00.4756	0005.64	00.4753
95	0005.65	00.4749	0005.66	00.4746	0005.67	00.4742	0005.68	00.4738	0005.69	00.4735	0005.70	00.4731
96	0005.71	00.4728	0005.72	00.4724	0005.73	00.4721	0005.74	00.4717	0005.75	00.4713	0005.76	00.4710
97	0005.77	00.4706	0005.78	00.4703	0005.79	00.4699	0005.80	00.4696	0005.81	00.4692	0005.82	00.4689
98	0005.83	00.4686	0005.84	00.4682	0005.85	00.4679	0005.86	00.4675	0005.87	00.4672	0005.88	00.4668
99	0005.89	00.4665	0005.90	00.4662	0005.91	00.4658	0005.92	00.4655	0005.93	00.4651	0005.94	00.4648
100	0005.95	00.4645	0005.96	00.4641	0005.97	00.4638	0005.98	00.4635	0005.99	00.4631	0006.00	00.4628
101	0006.01	00.4625	0006.02	00.4621	0006.03	00.4618	0006.04	00.4615	0006.05	00.4612	0006.06	00.4608
102	0006.07	00.4605	0006.08	00.4602	0006.09	00.4598	0006.10	00.4595	0006.11	00.4592	0006.12	00.4589
103	0006.13	00.4586	0006.14	00.4582	0006.15	00.4579	0006.16	00.4576	0006.17	00.4573	0006.18	00.4570
104	0006.19	00.4566	0006.20	00.4563	0006.21	00.4560	0006.22	00.4557	0006.23	00.4554	0006.24	00.4551
105	0006.25	00.4547	0006.26	00.4544	0006.27	00.4541	0006.28	00.4538	0006.29	00.4535	0006.30	00.4532
106	0006.31	00.4529	0006.32	00.4526	0006.33	00.4523	0006.34	00.4520	0006.35	00.4517	0006.36	00.4514
107	0006.37	00.4510	0006.38	00.4507	0006.39	00.4504	0006.40	00.4501	0006.41	00.4498	0006.42	00.4495
108	0006.43	00.4492	0006.44	00.4489	0006.45	00.4486	0006.46	00.4483	0006.47	00.4480	0006.48	00.4477
109	0006.49	00.4474	0006.50	00.4471	0006.51	00.4468	0006.52	00.4466	0006.53	00.4463	0006.54	00.4460
110	0006.55	00.4457	0006.56	00.4454	0006.57	00.4451	0006.58	00.4448	0006.59	00.4445	0006.60	00.4442
111	0006.61	00.4439	0006.62	00.4436	0006.63	00.4434	0006.64	00.4431	0006.65	00.4428	0006.66	00.4425
112	0006.67	00.4422	0006.68	00.4419	0006.69	00.4416	0006.70	00.4414	0006.71	00.4411	0006.72	00.4408
113	0006.73	00.4405	0006.74	00.4402	0006.75	00.4399	0006.76	00.4397	0006.77	00.4394	0006.78	00.4391
114	0006.79	00.4388	0006.80	00.4386	0006.81	00.4383	0006.82	00.4380	0006.83	00.4377	0006.84	00.4374
115	0006.85	00.4372	0006.86	00.4369	0006.87	00.4366	0006.88	00.4364	0006.89	00.4361	0006.90	00.4358
116	0006.91	00.4355	0006.92	00.4353	0006.93	00.4350	0006.94	00.4347	0006.95	00.4345	0006.96	00.4342
117	0006.97	00.4339	0006.98	00.4337	0006.99	00.4334	0007.00	00.4331	0007.01	00.4329	0007.02	00.4326
118	0007.03	00.4323	0007.04	00.4321	0007.05	00.4318	0007.06	00.4315	0007.07	00.4313	0007.08	00.4310
119	0007.09	00.4307	0007.10	00.4305	0007.11	00.4302	0007.12	00.4300	0007.13	00.4297	0007.14	00.4294
120	0007.15	00.4292	0007.16	00.4289	0007.17	00.4287	0007.18	00.4284	0007.19	00.4282	0007.20	00.4279
121	0007.21	00.4276	0007.22	00.4274	0007.23	00.4271	0007.24	00.4269	0007.25	00.4266	0007.26	00.4264
122	0007.27	00.4261	0007.28	00.4259	0007.29	00.4256	0007.30	00.4254	0007.31	00.4251	0007.32	00.4249
123	0007.33	00.4246	0007.34	00.4244	0007.35	00.4241	0007.36	00.4239	0007.37	00.4237	0007.38	00.4234
124	0007.39	00.4231	0007.40	00.4229	0007.41	00.4226	0007.42	00.4224	0007.43	00.4222	0007.44	00.4219
125	0007.45	00.4217	0007.46	00.4214	0007.47	00.4212	0007.48	00.4209	0007.49	00.4206	0007.50	00.4205
126	0007.51	00.4202	0007.52	00.4200	0007.53	00.4197	0007.54	00.4195	0007.55	00.4193	0007.56	00.4191
127	0007.57	00.4188	0007.58	00.4185	0007.59	00.4183	0007.60	00.4181	0007.61	00.4178	0007.62	0.4176
128	0007.63	00.4174	0007.64	00.4171	0007.65	00.4169	0007.66	00.4167	0007.67	00.4164	0007.68	00.4162
129	0007.69	00.4160	0007.70	00.4157	0007.71	00.4155	0007.72	00.4153	0007.73	00.4150	0007.74	00.4148
130	0007.75	00.4146	0007.76	00.4143	0007.77	00.4141	0007.78	00.4139	0007.79	00.4137	0007.80	00.4134
131	0007.81	00.4132	0007.82	00.4130	0007.83	00.4127	0007.84	00.4125	0007.85	00.4123	0007.86	00.4121
132	0007.87	00.4118	0007.88	00.4116	0007.89	00.4114	0007.90	00.4112	0007.91	00.4109	0007.92	00.4107
133	0007.93	00.4105	0007.94	00.4103	0007.95	00.4101	0007.96	00.4098	0007.97	00.4096	0007.98	00.4094
134	0007.99	00.4092	0008.00	00.4090	0008.01	00.4087	0008.02	00.4085	0008.03	00.4083	0008.04	00.4081
135	0008.05	00.4079	0008.06	00.4076	0008.07	00.4074	0008.08	00.4072	0008.09	00.4070	0008.10	00.4068
136	0008.11	00.4066	0008.12	00.4063	0008.13	00.4061	0008.14	00.4059	0008.15	00.4057	0008.16	00.4055
137	0008.17	00.4053	0008.18	00.4051	0008.19	00.4048	0008.20	00.4046	0008.21	00.4044	0008.22	00.4042
138	0008.23	00.4040	0008.24	00.4038	0008.25	00.4036	0008.26	00.4034	0008.27	00.4032	0008.28	00.4029
139	0008.29	00.4027	0008.30	00.4025	0008.31	00.4023	0008.32	00.4021	0008.33	00.4019	0008.34	00.4017
140	0008.35	00.4015	0008.36	00.4013	0008.37	00.4011	0008.38	00.4009	0008.39	00.4007	0008.40	00.4005
141	0008.41	00.4003	0008.42	00.4001	0008.43	00.3998	0008.44	00.3996	0008.45	00.3994	0008.46	00.3992
142	0008.47	00.3990	0008.48	00.3988	0008.49	00.3986	0008.50	00.3984	0008.51	00.3982	0008.52	00.3980
143	0008.53	00.3978	0008.54	00.3976	0008.55	00.3974	0008.56	00.3972	0008.57	00.3970	0008.58	00.3968
144	0008.59	00.3966	0008.60	00.3964	0008.61	00.3962	0008.62	00.3960	0008.63	00.3958	0008.64	00.3956
145	0008.65	00.3954	0008.66	00.3952	0008.67	00.3950	0008.68	00.3949	0008.69	00.3947	0008.70	00.3945
146	0008.71	00.3943	0008.72	00.3941	0008.73	00.3939	0008.74	00.3937	0008.75	00.3935	0008.76	00.3933
147	0008.77	00.3931	0008.78	00.3929	0008.79	00.3927	0008.80	00.3925	0008.81	00.3923	0008.82	00.3921
148	0008.83	00.3920	0008.84	00.3918	0008.85	00.3916	0008.86	00.3914	0008.87	00.3912	0008.88	00.3910
149	0008.89	00.3908	0008.90	00.3906	0008.91	00.3904	0008.92	00.3903	0008.93	00.3901	0008.94	00.3899
150	0008.95	00.3897	0008.96	00.3895	0008.97	00.3893	0008.98	00.3891	0008.99	00.3889	0009.00	00.3888
151	0009.01	00.3886	0009.02	00.3884	0009.03	00.3882	0009.04	00.3880	0009.05	00.3878	0009.06	00.3876
152	0009.07	00.3875	0009.08	00.3873	0009.09	00.3871	0009.10	00.3869	0009.11	00.3867	0009.12	00.3865
153	0009.13	00.3864	0009.14	00.3862	0009.15	00.3860	0009.16	00.3858	0009.17	00.3856	0009.18	00.3855
154	0009.19	00.3853	0009.20	00.3851	0009.21	00.3849	0009.22	00.3847	0009.23	00.3846	0009.24	00.3844
155	0009.25	00.3842	0009.26	00.3840	0009.27	00.3838	0009.28	00.3837	0009.29	00.3835	0009.30	00.3833
156	0009.31	00.3831	0009.32	00.3830	0009.33	00.3828	0009.34	00.3826	0009.35	00.3824	0009.36	00.3823
157	0009.37	00.3821	0009.38	00.3819	0009.39	00.3817	0009.40	00.3816	0009.41	00.3814	0009.42	00.3812

158	0009.43	00.3810	0009.44	00.3809	0009.45	00.3807	0009.46	00.3805	0009.47	00.3803	0009.48	00.3802
159	0009.49	00.3800	0009.50	00.3798	0009.51	00.3796	0009.52	00.3795	0009.53	00.3793	0009.54	00.3791
160	0009.55	00.3790	0009.56	00.3788	0009.57	00.3786	0009.58	00.3785	0009.59	00.3783	0009.60	00.3781
161	0009.61	00.3779	0009.62	00.3778	0009.63	00.3776	0009.64	00.3774	0009.65	00.3773	0009.66	00.3771
162	0009.67	00.3769	0009.68	00.3768	0009.69	00.3766	0009.70	00.3764	0009.71	00.3763	0009.72	00.3761
163	0009.73	00.3759	0009.74	00.3758	0009.75	00.3756	0009.76	00.3754	0009.77	00.3753	0009.78	00.3751
164	0009.79	00.3749	0009.80	00.3748	0009.81	00.3746	0009.82	00.3744	0009.83	00.3743	0009.84	00.3741
165	0009.85	00.3740	0009.86	00.3738	0009.87	00.3736	0009.88	00.3735	0009.89	00.3733	0009.90	00.3731
166	0009.91	00.3730	0009.92	00.3728	0009.93	00.3727	0009.94	00.3725	0009.95	00.3723	0009.96	00.3722
167	0009.97	00.3720	0009.98	00.3719	0009.99	00.3717	0010.00	00.3715	0010.01	00.3714	0010.02	00.3712
168	0010.03	00.3711	0010.04	00.3709	0010.05	00.3707	0010.06	00.3706	0010.07	00.3704	0010.08	00.3703
169	0010.09	00.3701	0010.10	00.3699	0010.11	00.3698	0010.12	00.3696	0010.13	00.3695	0010.14	00.3693
170	0010.15	00.3692	0010.16	00.3690	0010.17	00.3689	0010.18	00.3687	0010.19	00.3685	0010.20	00.3684
171	0010.21	00.3682	0010.22	00.3681	0010.23	00.3679	0010.24	00.3678	0010.25	00.3676	0010.26	00.3675
172	0010.27	00.3673	0010.28	00.3671	0010.29	00.3670	0010.30	00.3668	0010.31	00.3667	0010.32	00.3665
173	0010.33	00.3664	0010.34	00.3662	0010.35	00.3661	0010.36	00.3659	0010.37	00.3658	0010.38	00.3656
174	0010.39	00.3655	0010.40	00.3653	0010.41	00.3652	0010.42	00.3650	0010.43	00.3649	0010.44	00.3647
175	0010.45	00.3646	0010.46	00.3644	0010.47	00.3643	0010.48	00.3641	0010.49	00.3640	0010.50	00.3638
176	0010.51	00.3637	0010.52	00.3635	0010.53	00.3634	0010.54	00.3632	0010.55	00.3631	0010.56	00.3629
177	0010.57	00.3628	0010.58	00.3626	0010.59	00.3625	0010.60	00.3623	0010.61	00.3622	0010.62	00.3620
178	0010.63	00.3619	0010.64	00.3618	0010.65	00.3616	0010.66	00.3615	0010.67	00.3613	0010.68	00.3612
179	0010.69	00.3610	0010.70	00.3609	0010.71	00.3607	0010.72	00.3606	0010.73	00.3604	0010.74	00.3603
180	0010.75	00.3602	0010.76	00.3600	0010.77	00.3599	0010.78	00.3597	0010.79	00.3596	0010.80	00.3594
181	0010.81	00.3593	0010.82	00.3592	0010.83	00.3590	0010.84	00.3589	0010.85	00.3587	0010.86	00.3586
182	0010.87	00.3584	0010.88	00.3583	0010.89	00.3582	0010.90	00.3580	0010.91	00.3579	0010.92	00.3577
183	0010.93	00.3576	0010.94	00.3575	0010.95	00.3573	0010.96	00.3572	0010.97	00.3570	0010.98	00.3569
184	0010.99	00.3568	0011.00	00.3566	0011.01	00.3565	0011.02	00.3563	0011.03	00.3562	0011.04	00.3561
185	0011.05	00.3559	0011.06	00.3558	0011.07	00.3556	0011.08	00.3555	0011.09	00.3554	0011.10	00.3552
186	0011.11	00.3551	0011.12	00.3550	0011.13	00.3548	0011.14	00.3547	0011.15	00.3545	0011.16	00.3544
187	0011.17	00.3543	0011.18	00.3541	0011.19	00.3540	0011.20	00.3539	0011.21	00.3537	0011.22	00.3536
188	0011.23	00.3535	0011.24	00.3533	0011.25	00.3532	0011.26	00.3531	0011.27	00.3529	0011.28	00.3528
189	0011.29	00.3526	0011.30	00.3525	0011.31	00.3524	0011.32	00.3522	0011.33	00.3521	0011.34	00.3520
190	0011.35	00.3518	0011.36	00.3517	0011.37	00.3516	0011.38	00.3514	0011.39	00.3513	0011.40	00.3512
191	0011.41	00.3510	0011.42	00.3509	0011.43	00.3508	0011.44	00.3507	0011.45	00.3505	0011.46	00.3504
192	0011.47	00.3503	0011.48	00.3501	0011.49	00.3500	0011.50	00.3499	0011.51	00.3497	0011.52	00.3496
193	0011.53	00.3495	0011.54	00.3493	0011.55	00.3492	0011.56	00.3491	0011.57	00.3490	0011.58	00.3488
194	0011.59	00.3487	0011.60	00.3486	0011.61	00.3484	0011.62	00.3483	0011.63	00.3482	0011.64	00.3480
195	0011.65	00.3479	0011.66	00.3478	0011.67	00.3477	0011.68	00.3475	0011.69	00.3474	0011.70	00.3473
196	0011.71	00.3472	0011.72	00.3470	0011.73	00.3469	0011.74	00.3468	0011.75	00.3466	0011.76	00.3465
197	0011.77	00.3464	0011.78	00.3463	0011.79	00.3461	0011.80	00.3460	0011.81	00.3459	0011.82	00.3458
198	0011.83	00.3456	0011.84	00.3455	0011.85	00.3454	0011.86	00.3453	0011.87	00.3451	0011.88	00.3450
199	0011.89	00.3449	0011.90	00.3448	0011.91	00.3446	0011.92	00.3445	0011.93	00.3444	0011.94	00.3443
200	0011.95	00.3441	0011.96	00.3440	0011.97	00.3439	0011.98	00.3438	0011.99	00.3436	0012.00	00.3435
201	0012.01	00.3434	0012.02	00.3433	0012.03	00.3432	0012.04	00.3430	0012.05	00.3429	0012.06	00.3428
202	0012.07	00.3427	0012.08	00.3425	0012.09	00.3424	0012.10	00.3423	0012.11	00.3422	0012.12	00.3421
203	0012.13	00.3419	0012.14	00.3418	0012.15	00.3417	0012.16	00.3416	0012.17	00.3414	0012.18	00.3413
204	0012.19	00.3412	0012.20	00.3411	0012.21	00.3410	0012.22	00.3408	0012.23	00.3407	0012.24	00.3406
205	0012.25	00.3405	0012.26	00.3404	0012.27	00.3402	0012.28	00.3401	0012.29	00.3400	0012.30	00.3399
206	0012.31	00.3398	0012.32	00.3397	0012.33	00.3395	0012.34	00.3394	0012.35	00.3393	0012.36	00.3392
207	0012.37	00.3391	0012.38	00.3389	0012.39	00.3388	0012.40	00.3387	0012.41	00.3386	0012.42	00.3385
208	0012.43	00.3384	0012.44	00.3382	0012.45	00.3381	0012.46	00.3380	0012.47	00.3379	0012.48	00.3378
209	0012.49	00.3377	0012.50	00.3375	0012.51	00.3374	0012.52	00.3373	0012.53	00.3372	0012.54	00.3371
210	0012.55	00.3370	0012.56	00.3368	0012.57	00.3367	0012.58	00.3366	0012.59	00.3365	0012.60	00.3364
211	0012.61	00.3363	0012.62	00.3362	0012.63	00.3360	0012.64	00.3359	0012.65	00.3358	0012.66	00.3357
212	0012.67	00.3356	0012.68	00.3355	0012.69	00.3354	0012.70	00.3352	0012.71	00.3351	0012.72	00.3350
213	0012.73	00.3349	0012.74	00.3348	0012.75	00.3347	0012.76	00.3346	0012.77	00.3345	0012.78	00.3343
214	0012.79	00.3342	0012.80	00.3341	0012.81	00.3340	0012.82	00.3339	0012.83	00.3338	0012.84	00.3337
215	0012.85	00.3336	0012.86	00.3334	0012.87	00.3333	0012.88	00.3332	0012.89	00.3331	0012.90	00.3330
216	0012.91	00.3329	0012.92	00.3328	0012.93	00.3327	0012.94	00.3326	0012.95	00.3324	0012.96	00.3323
217	0012.97	00.3322	0012.98	00.3321	0012.99	00.3320	0013.00	00.3319	0013.01	00.3318	0013.02	00.3317
218	0013.03	00.3316	0013.04	00.3315	0013.05	00.3314	0013.06	00.3312	0013.07	00.3311	0013.08	00.3310
219	0013.09	00.3309	0013.10	00.3308	0013.11	00.3307	0013.12	00.3306	0013.13	00.3305	0013.14	00.3304
220	0013.15	00.3303	0013.16	00.3302	0013.17	00.3300	0013.18	00.3299	0013.19	00.3298	0013.20	00.3297
221	0013.21	00.3296	0013.22	00.3295	0013.23	00.3294	0013.24	00.3293	0013.25	00.3292	0013.26	00.3291
222	0013.27	00.3290	0013.28	00.3289	0013.29	00.3288	0013.30	00.3287	0013.31	00.3286	0013.32	00.3284
223	0013.33	00.3283	0013.34	00.3282	0013.35	00.3281	0013.36	00.3280	0013.37	00.3279	0013.38	00.3278
224	0013.39	00.3277	0013.40	00.3276	0013.41	00.3275	0013.42	00.3274	0013.43	00.3273	0013.44	00.3272
225	0013.45	00.3271	0013.46	00.3270	0013.47	00.3269	0013.48	00.3268	0013.49	00.3267	0013.50	00.3266
226	0013.51	00.3265	0013.52	00.3263	0013.53	00.3262	0013.54	00.3261	0013.55	00.3260	0013.56	00.3259
227	0013.57	00.3258	0013.58	00.3257	0013.59	00.3256	0013.60	00.3255	0013.61	00.3254	0013.62	00.3253
228	0013.63	00.3252	0013.64	00.3251	0013.65	00.3250	0013.66	00.3249	0013.67	00.3248	0013.68	00.3247
229	0013.69	00.3246	0013.70	00.3245	0013.71	00.3244	0013.72	00.3243	0013.73	00.3242	0013.74	00.3241
230	0013.75	00.3240	0013.76	00.3239	0013.77	00.3238	0013.78	00.3237	0013.79	00.3236	0013.80	00.3235
231	0013.81	00.3234	0013.82	00.3233	0013.83	00.3232	0013.84	00.3231	0013.85	00.3230	0013.86	00.3229
232	0013.87	00.3228	0013.88	00.3227	0013.89	00.3226	0013.90	00.3225	0013.91	00.3224	0013.92	00.3223
233	0013.93	00.3222	0013.94	00.3221	0013.95	00.3220	0013.96	00.3219	0013.97	00.3218	0013.98	00.3217
234	0013.99	00.3216	0014.00	00.3215	0014.01	00.3214	0014.02	00.3213	0014.03	00.3212	0014.04	00.3211
235	0014.05	00.3210	0014.06	00.3209	0014.07	00.3208	0014.08	00.3207	0014.09	00.3206	0014.10	00.3205
236	0014.11	00.3204	0014.12	00.3203	0014.13	00.3202	0014.14	00.3201	0014.15	00.3200	0014.16	00.3199
237	0014.17	00.3198	0014.18	00.3197	0014.19	00.3196	0014.20	00.3195	0014.21	00.3194	0014.22	00.3193

238	0014.23	00.3192	0014.24	00.3191	0014.25	00.3191	0014.26	00.3190	0014.27	00.3189	0014.28	00.3188
239	0014.29	00.3187	0014.30	00.3186	0014.31	00.3185	0014.32	00.3184	0014.33	00.3183	0014.34	00.3182
240	0014.35	00.3181	0014.36	00.3180	0014.37	00.3179	0014.38	00.3178	0014.39	00.3177	0014.40	00.3176
241	0014.41	00.3175	0014.42	00.3174	0014.43	00.3173	0014.44	00.3172	0014.45	00.3171	0014.46	00.3170
242	0014.47	00.3170	0014.48	00.3169	0014.49	00.3168	0014.50	00.3167	0014.51	00.3166	0014.52	00.3165
243	0014.53	00.3164	0014.54	00.3163	0014.55	00.3162	0014.56	00.3161	0014.57	00.3160	0014.58	00.3159
244	0014.59	00.3158	0014.60	00.3157	0014.61	00.3156	0014.62	00.3156	0014.63	00.3155	0014.64	00.3154
245	0014.65	00.3153	0014.66	00.3152	0014.67	00.3151	0014.68	00.3150	0014.69	00.3149	0014.70	00.3148
246	0014.71	00.3147	0014.72	00.3146	0014.73	00.3145	0014.74	00.3144	0014.75	00.3144	0014.76	00.3143
247	0014.77	00.3142	0014.78	00.3141	0014.79	00.3140	0014.80	00.3139	0014.81	00.3138	0014.82	00.3137
248	0014.83	00.3136	0014.84	00.3135	0014.85	00.3134	0014.86	00.3134	0014.87	00.3133	0014.88	00.3132
249	0014.89	00.3131	0014.90	00.3130	0014.91	00.3129	0014.92	00.3128	0014.93	00.3127	0014.94	00.3126
250	0014.95	00.3125	0014.96	00.3124	0014.97	00.3124	0014.98	00.3123	0014.99	00.3122	0015.00	00.3121
251	0015.01	00.3120	0015.02	00.3119	0015.03	00.3118	0015.04	00.3117	0015.05	00.3116	0015.06	00.3116
252	0015.07	00.3115	0015.08	00.3114	0015.09	00.3113	0015.10	00.3112	0015.11	00.3111	0015.12	00.3110
253	0015.13	00.3109	0015.14	00.3108	0015.15	00.3108	0015.16	00.3107	0015.17	00.3106	0015.18	00.3105
254	0015.19	00.3104	0015.20	00.3103	0015.21	00.3102	0015.22	00.3101	0015.23	00.3101	0015.24	00.3100
255	0015.25	00.3099	0015.26	00.3098	0015.27	00.3097	0015.28	00.3096	0015.29	00.3095	0015.30	00.3094
256	0015.31	00.3094	0015.32	00.3093	0015.33	00.3092	0015.34	00.3091	0015.35	00.3090	0015.36	00.3089
257	0015.37	00.3088	0015.38	00.3088	0015.39	00.3087	0015.40	00.3086	0015.41	00.3085	0015.42	00.3084
258	0015.43	00.3083	0015.44	00.3082	0015.45	00.3081	0015.46	00.3081	0015.47	00.3080	0015.48	00.3079
259	0015.49	00.3078	0015.50	00.3077	0015.51	00.3076	0015.52	00.3076	0015.53	00.3075	0015.54	00.3074
260	0015.55	00.3073	0015.56	00.3072	0015.57	00.3071	0015.58	00.3070	0015.59	00.3070	0015.60	00.3069
261	0015.61	00.3068	0015.62	00.3067	0015.63	00.3066	0015.64	00.3065	0015.65	00.3064	0015.66	00.3064
262	0015.67	00.3063	0015.68	00.3062	0015.69	00.3061	0015.70	00.3060	0015.71	00.3059	0015.72	00.3059
263	0015.73	00.3058	0015.74	00.3057	0015.75	00.3056	0015.76	00.3055	0015.77	00.3054	0015.78	00.3054
264	0015.79	00.3053	0015.80	00.3052	0015.81	00.3051	0015.82	00.3050	0015.83	00.3049	0015.84	00.3049
265	0015.85	00.3048	0015.86	00.3047	0015.87	00.3046	0015.88	00.3045	0015.89	00.3045	0015.90	00.3044
266	0015.91	00.3043	0015.92	00.3042	0015.93	00.3041	0015.94	00.3040	0015.95	00.3040	0015.96	00.3039
267	0015.97	00.3038	0015.98	00.3037	0015.99	00.3036	0016.00	00.3035	0016.01	00.3035	0016.02	00.3034
268	0016.03	00.3033	0016.04	00.3032	0016.05	00.3031	0016.06	00.3031	0016.07	00.3030	0016.08	00.3029
269	0016.09	00.3028	0016.10	00.3027	0016.11	00.3027	0016.12	00.3026	0016.13	00.3025	0016.14	00.3024
270	0016.15	00.3023	0016.16	00.3023	0016.17	00.3022	0016.18	00.3021	0016.19	00.3020	0016.20	00.3019
271	0016.21	00.3019	0016.22	00.3018	0016.23	00.3017	0016.24	00.3016	0016.25	00.3015	0016.26	00.3015
272	0016.27	00.3014	0016.28	00.3013	0016.29	00.3012	0016.30	00.3011	0016.31	00.3011	0016.32	00.3010
273	0016.33	00.3009	0016.34	00.3008	0016.35	00.3007	0016.36	00.3007	0016.37	00.3006	0016.38	00.3005
274	0016.39	00.3004	0016.40	00.3003	0016.41	00.3003	0016.42	00.3002	0016.43	00.3001	0016.44	00.3000
275	0016.45	00.2999	0016.46	00.2999	0016.47	00.2998	0016.48	00.2997	0016.49	00.2996	0016.50	00.2996
276	0016.51	00.2995	0016.52	00.2994	0016.53	00.2993	0016.54	00.2992	0016.55	00.2992	0016.56	00.2991
277	0016.57	00.2990	0016.58	00.2989	0016.59	00.2989	0016.60	00.2988	0016.61	00.2987	0016.62	00.2986
278	0016.63	00.2985	0016.64	00.2985	0016.65	00.2984	0016.66	00.2983	0016.67	00.2982	0016.68	00.2982
279	0016.69	00.2981	0016.70	00.2980	0016.71	00.2979	0016.72	00.2979	0016.73	00.2978	0016.74	00.2977
280	0016.75	00.2976	0016.76	00.2976	0016.77	00.2975	0016.78	00.2974	0016.79	00.2973	0016.80	00.2972
281	0016.81	00.2972	0016.82	00.2971	0016.83	00.2970	0016.84	00.2969	0016.85	00.2969	0016.86	00.2968
282	0016.87	00.2967	0016.88	00.2966	0016.89	00.2966	0016.90	00.2965	0016.91	00.2964	0016.92	00.2963
283	0016.93	00.2963	0016.94	00.2962	0016.95	00.2961	0016.96	00.2960	0016.97	00.2960	0016.98	00.2959
284	0016.99	00.2958	0017.00	00.2957	0017.01	00.2957	0017.02	00.2956	0017.03	00.2955	0017.04	00.2954
285	0017.05	00.2954	0017.06	00.2953	0017.07	00.2952	0017.08	00.2951	0017.09	00.2951	0017.10	00.2950
286	0017.11	00.2949	0017.12	00.2948	0017.13	00.2948	0017.14	00.2947	0017.15	00.2946	0017.16	00.2945
287	0017.17	00.2945	0017.18	00.2944	0017.19	00.2943	0017.20	00.2943	0017.21	00.2942	0017.22	00.2941
288	0017.23	00.2940	0017.24	00.2940	0017.25	00.2939	0017.26	00.2938	0017.27	00.2937	0017.28	00.2937
289	0017.29	00.2936	0017.30	00.2935	0017.31	00.2934	0017.32	00.2934	0017.33	00.2933	0017.34	00.2932
290	0017.35	00.2932	0017.36	00.2931	0017.37	00.2930	0017.38	00.2929	0017.39	00.2929	0017.40	00.2928
291	0017.41	00.2927	0017.42	00.2927	0017.43	00.2926	0017.44	00.2925	0017.45	00.2924	0017.46	00.2924
292	0017.47	00.2923	0017.48	00.2922	0017.49	00.2921	0017.50	00.2921	0017.51	00.2920	0017.52	00.2919
293	0017.53	00.2919	0017.54	00.2918	0017.55	00.2917	0017.56	00.2916	0017.57	00.2916	0017.58	00.2915
294	0017.59	00.2914	0017.60	00.2914	0017.61	00.2913	0017.62	00.2912	0017.63	00.2911	0017.64	00.2911
295	0017.65	00.2910	0017.66	00.2909	0017.67	00.2909	0017.68	00.2908	0017.69	00.2907	0017.70	00.2907
296	0017.71	00.2906	0017.72	00.2905	0017.73	00.2904	0017.74	00.2904	0017.75	00.2903	0017.76	00.2902
297	0017.77	00.2902	0017.78	00.2901	0017.79	00.2900	0017.80	00.2899	0017.81	00.2899	0017.82	00.2898
298	0017.83	00.2897	0017.84	00.2897	0017.85	00.2896	0017.86	00.2895	0017.87	00.2895	0017.88	00.2894
299	0017.89	00.2893	0017.90	00.2892	0017.91	00.2892	0017.92	00.2891	0017.93	00.2890	0017.94	00.2890
300	0017.95	00.2889	0017.96	00.2888	0017.97	00.2888	0017.98	00.2887	0017.99	00.2886	0018.00	00.2886
301	0018.01	00.2885	0018.02	00.2884	0018.03	00.2884	0018.04	00.2883	0018.05	00.2882	0018.06	00.2881
302	0018.07	00.2881	0018.08	00.2880	0018.09	00.2879	0018.10	00.2879	0018.11	00.2878	0018.12	00.2877
303	0018.13	00.2877	0018.14	00.2876	0018.15	00.2875	0018.16	00.2875	0018.17	00.2874	0018.18	00.2873
304	0018.19	00.2873	0018.20	00.2872	0018.21	00.2871	0018.22	00.2871	0018.23	00.2870	0018.24	00.2869
305	0018.25	00.2869	0018.26	00.2868	0018.27	00.2867	0018.28	00.2866	0018.29	00.2866	0018.30	00.2865
306	0018.31	00.2864	0018.32	00.2864	0018.33	00.2863	0018.34	00.2862	0018.35	00.2862	0018.36	00.2861
307	0018.37	00.2860	0018.38	00.2860	0018.39	00.2859	0018.40	00.2858	0018.41	00.2858	0018.42	00.2857
308	0018.43	00.2856	0018.44	00.2856	0018.45	00.2855	0018.46	00.2854	0018.47	00.2854	0018.48	00.2853
309	0018.49	00.2852	0018.50	00.2852	0018.51	00.2851	0018.52	00.2850	0018.53	00.2850	0018.54	00.2849
310	0018.55	00.2848	0018.56	00.2848	0018.57	00.2847	0018.58	00.2846	0018.59	00.2846	0018.60	00.2845
311	0018.61	00.2845	0018.62	00.2844	0018.63	00.2843	0018.64	00.2843	0018.65	00.2842	0018.66	00.2841
312	0018.67	00.2841	0018.68	00.2840	0018.69	00.2839	0018.70	00.2839	0018.71	00.2838	0018.72	00.2837
313	0018.73	00.2837	0018.74	00.2836	0018.75	00.2835	0018.76	00.2835	0018.77	00.2834	0018.78	00.2833
314	0018.79	00.2833	0018.80	00.2832	0018.81	00.2831	0018.82	00.2831	0018.83	00.2830	0018.84	00.2830
315	0018.85	00.2829	0018.86	00.2828	0018.87	00.2828	0018.88	00.2827	0018.89	00.2826	0018.90	00.2826
316	0018.91	00.2825	0018.92	00.2824	0018.93	00.2824	0018.94	00.2823	0018.95	00.2822	0018.96	00.2822
317	0018.97	00.2821	0018.98	00.2821	0018.99	00.2820	0019.00	00.2819	0019.01	00.2819	0019.02	00.2818

318	0019.03	00.2817	0019.04	00.2817	0019.05	00.2816	0019.06	00.2815	0019.07	00.2815	0019.08	00.2814
319	0019.09	00.2814	0019.10	00.2813	0019.11	00.2812	0019.12	00.2812	0019.13	00.2811	0019.14	00.2810
320	0019.15	00.2810	0019.16	00.2809	0019.17	00.2808	0019.18	00.2808	0019.19	00.2807	0019.20	00.2807
321	0019.21	00.2086	0019.22	00.2805	0019.23	00.2805	0019.24	00.2804	0019.25	00.2803	0019.26	00.2803
322	0019.27	00.2802	0019.28	00.2802	0019.29	00.2801	0019.30	00.2800	0019.31	00.2800	0019.32	00.2799
323	0019.33	00.2798	0019.34	00.2798	0019.35	00.2797	0019.36	00.2797	0019.37	00.2796	0019.38	00.2795
324	0019.39	00.2795	0019.40	00.2794	0019.41	00.2794	0019.42	00.2793	0019.43	00.2792	0019.44	00.2792
325	0019.45	00.2791	0019.46	00.2790	0019.47	00.2790	0019.48	00.2789	0019.49	00.2789	0019.50	00.2788
326	0019.51	00.2787	0019.52	00.2787	0019.53	00.2786	0019.54	00.2785	0019.55	00.2785	0019.56	00.2784
327	0019.57	00.2784	0019.58	00.2783	0019.59	00.2782	0019.60	00.2782	0019.61	00.2781	0019.62	00.2781
328	0019.63	00.2780	0019.64	00.2779	0019.65	00.2779	0019.66	00.2778	0019.67	00.2778	0019.68	00.2777
329	0019.69	00.2776	0019.70	00.2776	0019.71	00.2775	0019.72	00.2775	0019.73	00.2774	0019.74	00.2773
330	0019.75	00.2773	0019.76	00.2772	0019.77	00.2772	0019.78	00.2771	0019.79	00.2770	0019.80	00.2770
331	0019.81	00.2769	0019.82	00.2769	0019.83	00.2768	0019.84	00.2767	0019.85	00.2767	0019.86	00.2766
332	0019.87	00.2766	0019.88	00.2765	0019.89	00.2764	0019.90	00.2764	0019.91	00.2763	0019.92	00.2763
333	0019.93	00.2762	0019.94	00.2761	0019.95	00.2761	0019.96	00.2760	0019.97	00.2760	0019.98	00.2759
334	0019.99	00.2758	0020.00	00.2758	0020.01	00.2757	0020.02	00.2757	0020.03	00.2756	0020.04	00.2755
335	0020.05	00.2755	0020.06	00.2754	0020.07	00.2754	0020.08	00.2753	0020.09	00.2752	0020.10	00.2752
336	0020.11	00.2751	0020.12	00.2751	0020.13	00.2750	0020.14	00.2750	0020.15	00.2749	0020.16	00.2748
337	0020.17	00.2748	0020.18	00.2747	0020.19	00.2747	0020.20	00.2746	0020.21	00.2745	0020.22	00.2745
338	0020.23	00.2744	0020.24	00.2744	0020.25	00.2743	0020.26	00.2742	0020.27	00.2742	0020.28	00.2741
339	0020.29	00.2741	0020.30	00.2740	0020.31	00.2740	0020.32	00.2739	0020.33	00.2738	0020.34	00.2738
340	0020.35	00.2737	0020.36	00.2737	0020.37	00.2736	0020.38	00.2736	0020.39	00.2735	0020.40	00.2734
341	0020.41	00.2734	0020.42	00.2733	0020.43	00.2733	0020.44	00.2732	0020.45	00.2732	0020.46	00.2731
342	0020.47	00.2730	0020.48	00.2730	0020.49	00.2729	0020.50	00.2729	0020.51	00.2728	0020.52	00.2727
343	0020.53	00.2727	0020.54	00.2726	0020.55	00.2726	0020.56	00.2725	0020.57	00.2725	0020.58	00.2724
344	0020.59	00.2724	0020.60	00.2723	0020.61	00.2722	0020.62	00.2722	0020.63	00.2721	0020.64	00.2721
345	0020.65	00.2720	0020.66	00.2720	0020.67	00.2719	0020.68	00.2718	0020.69	00.2718	0020.70	00.2717
346	0020.71	00.2717	0020.72	00.2716	0020.73	00.2716	0020.74	00.2715	0020.75	00.2714	0020.76	00.2714
347	0020.77	00.2713	0020.78	00.2713	0020.79	00.2712	0020.80	00.2712	0020.81	00.2711	0020.82	00.2711
348	0020.83	00.2710	0020.84	00.2709	0020.85	00.2709	0020.86	00.2708	0020.87	00.2708	0020.88	00.2707
349	0020.89	00.2707	0020.90	00.2706	0020.91	00.2706	0020.92	00.2705	0020.93	00.2704	0020.94	00.2704
350	0020.95	00.2703	0020.96	00.2703	0020.97	00.2702	0020.98	00.2702	0020.99	00.2701	0021.00	00.2701
351	0021.01	00.2700	0021.02	00.2699	0021.03	00.2699	0021.04	00.2698	0021.05	00.2698	0021.06	00.2697
352	0021.07	00.2697	0021.08	00.2696	0021.09	00.2696	0021.10	00.2695	0021.11	00.2694	0021.12	00.2694
353	0021.13	00.2693	0021.14	00.2693	0021.15	00.2692	0021.16	00.2692	0021.17	00.2691	0021.18	00.2691
354	0021.19	00.2690	0021.20	00.2690	0021.21	00.2689	0021.22	00.2688	0021.23	00.2688	0021.24	00.2687
355	0021.25	00.2687	0021.26	00.2686	0021.27	00.2686	0021.28	00.2685	0021.29	00.2685	0021.30	00.2684
356	0021.31	00.2684	0021.32	00.2683	0021.33	00.2682	0021.34	00.2682	0021.35	00.2681	0021.36	00.2681
357	0021.37	00.2680	0021.38	00.2680	0021.39	00.2679	0021.40	00.2679	0021.41	00.2678	0021.42	00.2678
358	0021.43	00.2677	0021.44	00.2677	0021.45	00.2676	0021.46	00.2675	0021.47	00.2675	0021.48	00.2674
359	0021.49	00.2674	0021.50	00.2673	0021.51	00.2673	0021.52	00.2672	0021.53	00.2672	0021.54	00.2671
360	0021.55	00.2671	0021.56	00.2670	0021.57	00.2670	0021.58	00.2669	0021.59	00.2669	0021.60	00.2668
361	0021.61	00.2667	0021.62	00.2667	0021.63	00.2666	0021.64	00.2666	0021.65	00.2665	0021.66	00.2665
362	0021.67	00.2664	0021.68	00.2664	0021.69	00.2663	0021.70	00.2663	0021.71	00.2662	0021.72	00.2662
363	0021.73	00.2661	0021.74	00.2661	0021.75	00.2660	0021.76	00.2660	0021.77	00.2659	0021.78	00.2658
364	0021.79	00.2658	0021.80	00.2657	0021.81	00.2657	0021.82	00.2856	0021.83	00.2856	0021.84	00.2655
365	0021.85	00.2655	0021.86	00.2654	0021.87	00.2654	0021.88	00.2653	0021.89	00.2653	0021.90	00.2652
366	0021.91	00.2652	0021.92	00.2651	0021.93	00.2651	0021.94	00.2650	0021.95	00.2650	0021.96	00.2649
367	0021.97	00.2649	0021.98	00.2648	0021.99	00.2648	0022.00	00.2647	0022.01	00.2647	0022.02	00.2646
368	0022.03	00.2645	0022.04	00.2645	0022.05	00.2644	0022.06	00.2644	0022.07	00.2643	0022.08	00.2643
369	0022.09	00.2642	0022.10	00.2642	0022.11	00.2641	0022.12	00.2641	0022.13	00.2640	0022.14	00.2640
370	0022.15	00.2639	0022.16	00.2639	0022.17	00.2638	0022.18	00.2638	0022.19	00.2637	0022.20	00.2637
371	0022.21	00.2636	0022.22	00.2636	0022.23	00.2635	0022.24	00.2635	0022.25	00.2634	0022.26	00.2634
372	0022.27	00.2633	0022.28	00.2633	0022.29	00.2632	0022.30	00.2632	0022.31	00.2631	0022.32	00.2631
373	0022.33	00.2630	0022.34	00.2630	0022.35	00.2629	0022.36	00.2629	0022.37	00.2628	0022.38	00.2628
374	0022.39	00.2627	0022.40	00.2627	0022.41	00.2626	0022.42	00.2626	0022.43	00.2625	0022.44	00.2625
375	0022.45	00.2624	0022.46	00.2624	0022.47	00.2623	0022.48	00.2623	0022.49	00.2622	0022.50	00.2622
376	0022.51	00.2621	0022.52	00.2621	0022.53	00.2620	0022.54	00.2620	0022.55	00.2619	0022.56	00.2619
377	0022.57	00.2618	0022.58	00.2618	0022.59	00.2617	0022.60	00.2617	0022.61	00.2616	0022.62	00.2616
378	0022.63	00.2615	0022.64	00.2615	0022.65	00.2614	0022.66	00.2614	0022.67	00.2613	0022.68	00.2613
379	0022.69	00.2612	0022.70	00.2612	0022.71	00.2611	0022.72	00.2611	0022.73	00.2610	0022.74	00.2610
380	0022.75	00.2609	0022.76	00.2609	0022.77	00.2608	0022.78	00.2608	0022.79	00.2607	0022.80	00.2607
381	0022.81	00.2606	0022.82	00.2606	0022.83	00.2605	0022.84	00.2605	0022.85	00.2604	0022.86	00.2604
382	0022.87	00.2603	0022.88	00.2603	0022.89	00.2602	0022.90	00.2602	0022.91	00.2601	0022.92	00.2601
383	0022.93	00.2600	0022.94	00.2600	0022.95	00.2599	0022.96	00.2599	0022.97	00.2598	0022.98	00.2598
384	0022.99	00.2597	0023.00	00.2597	0023.01	00.2596	0023.02	00.2596	0023.03	00.2595	0023.04	00.2595
385	0023.05	00.2594	0023.06	00.2594	0023.07	00.2594	0023.08	00.2593	0023.09	00.2593	0023.10	00.2592
386	0023.11	00.2592	0023.12	00.2591	0023.13	00.2591	0023.14	00.2590	0023.15	00.2590	0023.16	00.2589
387	0023.17	00.2589	0023.18	00.2588	0023.19	00.2588	0023.20	00.2587	0023.21	00.2587	0023.22	00.2586
388	0023.23	00.2586	0023.24	00.2585	0023.25	00.2585	0023.26	00.2584	0023.27	00.2584	0023.28	00.2583
389	0023.29	00.2583	0023.30	00.2582	0023.31	00.2582	0023.32	00.2582	0023.33	00.2581	0023.34	00.2581
390	0023.35	00.2580	0023.36	00.2580	0023.37	00.2579	0023.38	00.2579	0023.39	00.2578	0023.40	00.2578
391	0023.41	00.2577	0023.42	00.2577	0023.43	00.2576	0023.44	00.2576	0023.45	00.2575	0023.46	00.2575
392	0023.47	00.2574	0023.48	00.2574	0023.49	00.2573	0023.50	00.2573	0023.51	00.2573	0023.52	00.2572
393	0023.53	00.2572	0023.54	00.2571	0023.55	00.2571	0023.56	00.2570	0023.57	00.2570	0023.58	00.2569
394	0023.59	00.2569	0023.60	00.2568	0023.61	00.2568	0023.62	00.2567	0023.63	00.2567	0023.64	00.2566
395	0023.65	00.2566	0023.66	00.2566	0023.67	00.2565	0023.68	00.2565	0023.69	00.2564	0023.70	00.2564
396	0023.71	00.2563	0023.72	00.2563	0023.73	00.2562	0023.74	00.2562	0023.75	00.2561	0023.76	00.2561
397	0023.77	00.2560	0023.78	00.2560	0023.79	00.2559	0023.80	00.2559	0023.81	00.2559	0023.82	00.2558

398	0023.83	00.2558	0023.84	00.2557	0023.85	00.2557	0023.86	00.2556	0023.87	00.2556	0023.88	00.2555
399	0023.89	00.2555	0023.90	00.2554	0023.91	00.2554	0023.92	00.2553	0023.93	00.2553	0023.94	00.2553
400	0023.95	00.2552	0023.96	00.2552	0023.97	00.2551	0023.98	00.2551	0023.99	00.2550	0024.00	00.2550
401	0024.01	00.2549	0024.02	00.2549	0024.03	00.2548	0024.04	00.2548	0024.05	00.2548	0024.06	00.2547
402	0024.07	00.2547	0024.08	00.2546	0024.09	00.2546	0024.10	00.2545	0024.11	00.2545	0024.12	00.2544
403	0024.13	00.2544	0024.14	00.2543	0024.15	00.2543	0024.16	00.2543	0024.17	00.2542	0024.18	00.2542
404	0024.19	00.2541	0024.20	00.2541	0024.21	00.2540	0024.22	00.2540	0024.23	00.2539	0024.24	00.2539
405	0024.25	00.2538	0024.26	00.2538	0024.27	00.2538	0024.28	00.2537	0024.29	00.2537	0024.30	00.2536
406	0024.31	00.2536	0024.32	00.2535	0024.33	00.2535	0024.34	00.2534	0024.35	00.2534	0024.36	00.2534
407	0024.37	00.2533	0024.38	00.2533	0024.39	00.2532	0024.40	00.2532	0024.41	00.2531	0024.42	00.2531
408	0024.43	00.2530	0024.44	00.2530	0024.45	00.2530	0024.46	00.2529	0024.47	00.2529	0024.48	00.2528
409	0024.49	00.2528	0024.50	00.2527	0024.51	00.2527	0024.52	00.2526	0024.53	00.2526	0024.54	00.2526
410	0024.55	00.2525	0024.56	00.2525	0024.57	00.2524	0024.58	00.2524	0024.59	00.2523	0024.60	00.2523
411	0024.61	00.2522	0024.62	00.2522	0024.63	00.2522	0024.64	00.2521	0024.65	00.2521	0024.66	00.2520
412	0024.67	00.2520	0024.68	00.2519	0024.69	00.2519	0024.70	00.2518	0024.71	00.2518	0024.72	00.2518
413	0024.73	00.2517	0024.74	00.2517	0024.75	00.2516	0024.76	00.2516	0024.77	00.2515	0024.78	00.2515
414	0024.79	00.2515	0024.80	00.2514	0024.81	00.2514	0024.82	00.2513	0024.83	00.2513	0024.84	00.2512
415	0024.85	00.2512	0024.86	00.2512	0024.87	00.2511	0024.88	00.2511	0024.89	00.2510	0024.90	00.2510
416	0024.91	00.2509	0024.92	00.2509	0024.93	00.2508	0024.94	00.2508	0024.95	00.2508	0024.96	00.2507
417	0024.97	00.2507	0024.98	00.2506	0024.99	00.2506	0025.00	00.2505	9999.00	00.2505	****.**	****.***

UNIFORM SCHEDULE OF VALUES
LAND SIZE ADJUSTMENT TABLE - 005

Record Number	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
1	0000.05	00.7000	0000.10	01.0000	0000.15	01.1000	0000.20	01.2000	0000.25	01.3000	0000.30	01.2500
2	0000.35	01.2100	0000.40	01.1800	0000.45	01.1600	0000.50	01.1500	0000.55	01.1300	0000.60	01.1100
3	0000.65	01.1000	0000.70	01.0800	0000.75	01.0500	0000.80	01.0400	0000.85	01.0300	0000.90	01.0200
4	0000.95	01.0100	0001.00	01.0000	0001.05	00.9900	0001.15	00.9800	0001.25	00.9600	0001.30	00.9200
5	0001.40	00.8800	0001.45	00.8400	0001.55	00.8000	0001.65	00.7600	0001.75	00.7400	0001.85	00.7000
6	0001.95	00.6600	0002.05	00.6400	0002.25	00.6000	0002.50	00.5700	0002.75	00.5400	0003.00	00.5100
7	0003.50	00.4800	0004.00	00.4500	0004.50	00.4200	0005.00	00.4000	0005.50	00.3800	0006.00	00.3600
8	0006.50	00.3400	0007.00	00.3300	0008.00	00.3200	0009.00	00.3100	0010.00	00.3000	0011.00	00.2900
9	0012.00	00.3300	0013.00	00.2700	0014.00	00.2600	0015.00	00.2500	0017.00	00.2400	0019.00	00.2300
10	0021.00	00.2200	0023.00	00.2100	0025.00	00.2000	99999.99	00.2000				

UNIFORM SCHEDULE OF VALUES
LAND SIZE ADJUSTMENT TABLE - 010

Record 'umber	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
1	0000.01	99.9990	0000.02	50.0000	0000.03	33.3330	0000.04	25.0000	0000.05	20.0000	0000.06	16.6670
2	0000.07	14.2860	0000.08	12.5000	0000.09	11.1110	0000.10	10.0000	0000.11	09.0910	0000.12	08.3330
3	0000.13	07.6920	0000.14	07.1430	0000.15	06.6670	0000.16	06.2500	0000.17	05.8820	0000.18	05.5560
4	0000.19	05.2630	0000.20	05.0000	0000.21	04.7620	0000.22	04.5450	0000.23	04.3480	0000.24	04.1670
5	0000.25	04.0000	0000.26	03.8460	0000.27	03.7040	0000.28	03.5710	0000.29	03.4480	0000.30	03.3330
6	0000.31	03.2260	0000.32	03.1250	0000.33	03.0300	0000.34	02.9410	0000.35	02.8570	0000.36	02.7780
7	0000.37	02.7030	0000.38	02.6320	0000.39	02.5640	0000.40	02.5000	0000.41	02.4390	0000.42	02.3810
8	0000.43	02.3260	0000.44	02.2730	0000.45	02.2220	0000.46	02.1740	0000.47	02.1280	0000.48	02.8300
9	0000.49	02.0410	0000.50	02.0000	0000.51	01.9610	0000.52	01.9230	0000.53	01.8870	0000.54	01.8520
10	0000.55	01.8180	0000.56	01.7860	0000.57	01.7540	0000.58	01.7240	0000.59	01.6950	0000.60	01.6670
11	0000.61	01.6390	0000.62	01.6130	0000.63	01.5870	0000.64	01.5630	0000.65	01.5380	0000.66	01.5150
12	0000.67	01.4930	0000.68	01.4710	0000.69	01.4490	0000.70	01.4290	0000.71	01.4080	0000.72	01.3890
13	0000.73	01.3700	0000.74	01.3510	0000.75	01.3330	0000.76	01.3160	0000.77	01.2990	0000.78	01.2820
14	0000.79	01.2660	0000.80	01.2500	0000.81	01.2350	0000.82	01.2200	0000.83	01.2050	0000.84	01.1900
15	0000.85	01.1760	0000.86	01.1630	0000.87	01.1490	0000.88	01.1360	0000.89	01.1240	0000.90	01.1110
16	0000.91	01.0990	0000.92	01.0870	0000.93	01.0750	0000.94	01.0640	0000.95	01.0530	0000.96	01.0420
17	0000.97	01.0310	0000.98	01.0200	0000.99	01.0100	0001.00	01.0000	0001.01	00.9900	0001.02	00.9800
18	0001.03	00.9710	0001.04	00.9620	0001.05	00.9520	0001.06	00.9430	0001.07	00.9350	0001.08	00.9260
19	0001.09	00.9170	0001.10	00.9090	0001.11	00.9010	0001.12	00.8930	0001.13	00.8850	0001.14	00.8770
20	0001.15	00.8700	0001.16	00.8620	0001.17	00.8550	0001.18	00.8470	0001.19	00.8400	0001.20	00.8330
21	0001.21	00.8260	0001.22	00.8200	0001.23	00.8130	0001.24	00.8060	0001.25	00.8000	0001.26	00.7940
22	0001.27	00.7870	0001.28	00.7810	0001.29	00.7750	0001.30	00.7690	0001.31	00.7630	0001.32	00.7580
23	0001.33	00.7520	0001.34	00.7460	0001.35	00.7410	0001.36	00.7350	0001.37	00.7300	0001.38	00.7250
24	0001.39	00.7190	0001.40	00.7140	0001.41	00.7090	0001.42	00.7040	0001.43	00.6990	0001.44	00.6940
25	0001.45	00.6900	0001.46	00.6850	0001.47	00.6800	0001.48	00.6760	0001.49	00.6710	0001.50	00.6670
26	0001.51	00.6620	0001.52	00.6580	0001.53	00.6540	0001.54	00.6490	0001.55	00.6450	0001.56	00.6410
27	0001.57	00.6370	0001.58	00.6330	0001.59	00.6290	0001.60	00.6250	0001.61	00.6210	0001.62	00.6170
28	0001.63	00.6130	0001.64	00.6100	0001.65	00.6060	0001.66	00.6020	0001.67	00.5990	0001.68	00.5950
29	0001.69	00.5920	0001.70	00.5880	0001.71	00.5850	0001.72	00.5810	0001.73	00.5780	0001.74	00.5750
30	0001.75	00.5710	0001.76	00.5680	0001.77	00.5650	0001.78	00.5620	0001.79	00.5590	0001.80	00.5560
31	0001.81	00.5520	0001.82	00.5490	0001.83	00.5460	0001.84	00.5430	0001.85	00.5410	0001.86	00.5380
32	0001.87	00.5350	0001.88	00.5320	0001.89	00.5290	0001.90	00.5260	0001.91	00.5240	0001.92	00.5210
33	0001.93	00.5180	0001.94	00.5150	0001.95	00.5130	0001.96	00.5100	0001.97	00.5080	0001.98	00.5050
34	0001.99	00.5030	0002.00	00.5000	0002.01	00.4980	0002.02	00.4950	0002.03	00.4930	0002.04	00.4900
35	0002.05	00.4880	0002.06	00.4850	0002.07	00.4830	0002.08	00.4810	0002.09	00.4780	0002.10	00.4760
36	0002.11	00.4740	0002.12	00.4720	0002.13	00.4690	0002.14	00.4670	0002.15	00.4650	0002.16	00.4630
37	0002.17	00.4610	0002.18	00.4590	0002.19	00.4570	0002.20	00.4550	0002.21	00.4520	0002.22	00.4500
38	0002.23	00.4480	0002.24	00.4460	0002.25	00.4440	0002.26	00.4420	0002.27	00.4410	0002.28	00.4390
39	0002.29	00.4370	0002.30	00.4350	0002.31	00.4330	0002.32	00.4310	0002.33	00.4290	0002.34	00.4270
40	0002.35	00.4260	0002.36	00.4240	0002.37	00.4220	0002.38	00.4200	0002.39	00.4180	0002.40	00.4170
41	0002.41	00.4150	0002.42	00.4130	0002.43	00.4120	0002.44	00.4100	0002.45	00.4080	0002.46	00.4070
42	0002.47	00.4050	0002.48	00.4030	0002.49	00.4020	0002.50	00.4000	0002.51	00.3980	0002.52	00.3970
43	0002.53	00.3950	0002.54	00.3940	0002.55	00.3920	0002.56	00.3910	0002.57	00.3890	0002.58	00.3880
44	0002.59	00.3860	0002.60	00.3850	0002.61	00.3830	0002.62	00.3820	0002.63	00.3800	0002.64	00.3790
45	0002.65	00.3770	0002.66	00.3760	0002.67	00.3750	0002.68	00.3730	0002.69	00.3720	0002.70	00.3700
46	0002.71	00.3690	0002.72	00.3680	0002.73	00.3660	0002.74	00.3650	0002.75	00.3640	0002.76	00.3620
47	0002.77	00.3610	0002.78	00.3600	0002.79	00.3580	0002.80	00.3570	0002.81	00.3560	0002.82	00.3550
48	0002.83	00.3530	0002.84	00.3520	0002.85	00.3510	0002.86	00.3500	0002.87	00.3480	0002.88	00.3470
49	0002.89	00.3460	0002.90	00.3450	0002.91	00.3440	0002.92	00.3420	0002.93	00.3410	0002.94	00.3400
50	0002.95	00.3390	0002.96	00.3380	0002.97	00.3370	0002.98	00.3360	0002.99	00.3340	0003.00	00.3330
51	0003.01	00.3320	0003.02	00.3310	0003.03	00.3300	0003.04	00.3290	0003.05	00.3280	0003.06	00.3270
52	0003.07	00.3260	0003.08	00.3250	0003.09	00.3240	0003.10	00.3230	0003.11	00.3220	0003.12	00.3210
53	0003.13	00.3190	0003.14	00.3180	0003.15	00.3170	0003.16	00.3160	0003.17	00.3150	0003.18	00.3140
54	0003.19	00.3130	0003.20	00.3130	0003.21	00.3120	0003.22	00.3110	0003.23	00.3100	0003.24	00.3090
55	0003.25	00.3080	0003.26	00.3070	0003.27	00.3060	0003.28	00.3050	0003.29	00.3040	0003.30	00.3030
56	0003.31	00.3020	0003.32	00.3010	0003.33	00.3000	0003.34	00.2990	0003.35	00.2990	0003.36	00.2980
57	0003.37	00.2970	0003.38	00.2960	0003.39	00.2950	0003.40	00.2940	0003.41	00.2930	0003.42	00.2920
58	0003.43	00.2920	0003.44	00.2910	0003.45	00.2900	0003.46	00.2890	0003.47	00.2880	0003.48	00.2870
59	0003.49	00.2870	0003.50	00.2860	0003.51	00.2850	0003.52	00.2840	0003.53	00.2830	0003.54	00.2820
60	0003.55	00.2820	0003.56	00.2810	0003.57	00.2800	0003.58	00.2790	0003.59	00.2790	0003.60	00.2780
61	0003.61	00.2770	0003.62	00.2760	0003.63	00.2750	0003.64	00.2750	0003.65	00.2740	0003.66	00.2730
62	0003.67	00.2720	0003.68	00.2720	0003.69	00.2710	0003.70	00.2700	0003.71	00.2700	0003.72	00.2690
63	0003.73	00.2680	0003.74	00.2670	0003.75	00.2670	0003.76	00.2660	0003.77	00.2650	0003.78	00.2650

UNIFORM SCHEDULE OF VALUES
LAND SIZE ADJUSTMENT TABLE - 010

64	0003.79	00.2640	0003.80	00.2630	0003.81	00.2620	0003.82	00.2620	0003.83	00.2610	0003.84	00.2600
65	0003.85	00.2600	0003.86	00.2590	0003.87	00.2580	0003.88	00.2580	0003.89	00.2570	0003.90	00.2560
66	0003.91	00.2560	0003.92	00.2550	0003.93	00.2540	0003.94	00.2540	0003.95	00.2530	0003.96	00.2530
67	0003.97	00.2520	0003.98	00.2510	0003.99	00.2510	0004.00	00.2500	0004.01	00.2490	0004.02	00.2490
68	0004.03	00.2480	0004.04	00.2480	0004.05	00.2470	0004.06	00.2460	0004.07	00.2460	0004.08	00.2450
69	0004.09	00.2440	0004.10	00.2440	0004.11	00.2430	0004.12	00.2430	0004.13	00.2420	0004.14	00.2420
70	0004.15	00.2410	0004.16	00.2400	0004.17	00.2400	0004.18	00.2390	0004.19	00.2390	0004.20	00.2380
71	0004.21	00.2380	0004.22	00.2370	0004.23	00.2360	0004.24	00.2360	0004.25	00.2350	0004.26	00.2350
72	0004.27	00.2340	0004.28	00.2340	0004.29	00.2330	0004.30	00.2330	0004.31	00.2320	0004.32	00.2310
73	0004.33	00.2310	0004.34	00.2300	0004.35	00.2300	0004.36	00.2290	0004.37	00.2290	0004.38	00.2280
74	0004.39	00.2280	0004.40	00.2270	0004.41	00.2270	0004.42	00.2260	0004.43	00.2260	0004.44	00.2250
75	0004.45	00.2250	0004.46	00.2240	0004.47	00.2240	0004.48	00.2230	0004.49	00.2230	0004.50	00.2220
76	0004.51	00.2220	0004.52	00.2210	0004.53	00.2210	0004.54	00.2200	0004.55	00.2200	0004.56	00.2190
77	0004.57	00.2190	0004.58	00.2180	0004.59	00.2180	0004.60	00.2170	0004.61	00.2170	0004.62	00.2160
78	0004.63	00.2160	0004.64	00.2160	0004.65	00.2150	0004.66	00.2150	0004.67	00.2140	0004.68	00.2140
79	0004.69	00.2130	0004.70	00.2130	0004.71	00.2120	0004.72	00.2120	0004.73	00.2110	0004.74	00.2110
80	0004.75	00.2110	0004.76	00.2100	0004.77	00.2100	0004.78	00.2090	0004.79	00.2090	0004.80	00.2080
81	0004.81	00.2080	0004.82	00.2070	0004.83	00.2070	0004.84	00.2070	0004.85	00.2060	0004.86	00.2060
82	0004.87	00.2050	0004.88	00.2050	0004.89	00.2040	0004.90	00.2040	0004.91	00.2040	0004.92	00.2030
83	0004.93	00.2030	0004.94	00.2020	0004.95	00.2020	0004.96	00.2020	0004.97	00.2010	0004.98	00.2010
84	0004.99	00.2000	0005.00	00.2000	0005.01	00.2000	0005.03	00.1990	0005.06	00.1980	0005.08	00.1970
85	0005.11	00.1960	0005.14	00.1950	0005.16	00.1940	0005.19	00.1930	0005.22	00.1920	0005.24	00.1910
86	0005.27	00.1900	0005.30	00.1890	0005.33	00.1880	0005.36	00.1870	0005.39	00.1860	0005.42	00.1850
87	0005.44	00.1840	0005.47	00.1830	0005.50	00.1820	0005.54	00.1810	0005.57	00.1800	0005.60	00.1790
88	0005.63	00.1780	0005.66	00.1770	0005.69	00.1760	0005.73	00.1750	0005.76	00.1740	0005.79	00.1730
89	0005.83	00.1720	0005.86	00.1710	0005.89	00.1700	0005.93	00.1690	0005.97	00.1680	0006.00	00.1670
90	0006.04	00.1660	0006.07	00.1650	0006.11	00.1640	0006.15	00.1630	0006.19	00.1620	0006.23	00.1610
91	0006.26	00.1600	0006.30	00.1590	0006.34	00.1580	0006.38	00.1570	0006.43	00.1560	0006.47	00.1550
92	0006.51	00.1540	0006.55	00.1530	0006.60	00.1520	0006.64	00.1510	0006.68	00.1500	0006.73	00.1490
93	0006.77	00.1480	0006.82	00.1470	0006.87	00.1460	0006.92	00.1450	0006.96	00.1440	0007.01	00.1430
94	0007.06	00.1420	0007.11	00.1410	0007.16	00.1400	0007.22	00.1390	0007.27	00.1380	0007.32	00.1370
95	0007.38	00.1360	0007.43	00.1350	0007.49	00.1340	0007.54	00.1330	0007.60	00.1320	0007.66	00.1310
96	0007.72	00.1300	0007.78	00.1290	0007.84	00.1280	0007.90	00.1270	0007.96	00.1260	0008.03	00.1250
97	0008.09	00.1240	0008.16	00.1230	0008.23	00.1220	0008.29	00.1210	0008.36	00.1200	0008.43	00.1190
98	0008.51	00.1180	0008.58	00.1170	0008.65	00.1160	0008.73	00.1150	0008.81	00.1140	0008.88	00.1130
99	0008.96	00.1120	0009.04	00.1110	0009.13	00.1100	0009.21	00.1090	0009.30	00.1080	0009.38	00.1070
100	0009.47	00.1060	0009.56	00.1050	0009.66	00.1040	0009.75	00.1030	0009.85	00.1020	0009.95	00.1010
101	0010.05	00.1000	0010.15	00.0990	0010.25	00.0980	0010.36	00.0970	0010.47	00.0960	0010.58	00.0950
102	0010.69	00.0940	0010.81	00.0930	0010.92	00.0920	0011.04	00.0910	0011.17	00.0900	0011.29	00.0890
103	0011.42	00.0880	0011.56	00.0870	0011.69	00.0860	0011.83	00.0850	0011.97	00.0840	0012.12	00.0830
104	0012.26	00.0820	0012.42	00.0810	0012.57	00.0800	0012.73	00.0790	0012.90	00.0780	0013.07	00.0770
105	0013.24	00.0760	0013.42	00.0750	0013.60	00.0740	0013.78	00.0730	0013.98	00.0720	0014.18	00.0710
106	0014.38	00.0700	0014.59	00.0690	0014.81	00.0680	0015.03	00.0670	0015.26	00.0660	0015.50	00.0650
107	0015.74	00.0640	0016.00	00.0630	0016.26	00.0620	0016.25	00.0610	0016.80	00.0600	0017.09	00.0590
108	0017.39	00.0580	0017.69	00.0570	0018.01	00.0560	0018.34	00.0550	0018.69	00.0540	0019.04	00.0530
109	0019.41	00.0520	0019.80	00.0510	0020.20	00.0500	0020.61	00.0490	0021.05	00.0480	0021.50	00.0470
110	0021.97	00.0460	0022.47	00.0450	0022.98	00.0440	0023.52	00.0430	0024.09	00.0420	0024.69	00.0410
111	0025.31	00.0400	0025.97	00.0390	0026.66	00.0380	0027.39	00.0370	0028.16	00.0360	0028.98	00.0350
112	0029.85	00.0340	0030.76	00.0330	0031.74	00.0320	0032.78	00.0310	0033.89	00.0300	0035.08	00.0290
113	0036.36	00.0280	0037.73	00.0270	0039.21	00.0260	0040.81	00.0250	0042.55	00.0240	0044.44	00.0230
114	0046.51	00.0220	0048.78	00.0210	0051.28	00.0200	0054.05	00.0190	0057.14	00.0180	0060.60	00.0170
115	0064.51	00.0160	0068.96	00.0150	0074.07	00.0140	0080.00	00.0130	0086.95	00.0120	0095.23	00.0110
116	0105.26	00.0100	0117.64	00.0090	0133.33	00.0080	0153.84	00.0070	0181.81	00.0060	0222.22	00.0050
117	0285.71	00.0040	0400.00	00.0030	0666.66	00.0020	9999.99	00.0010				

UNIFORM SCHEDULE OF VALUES
LAND SIZE ADJUSTMENT TABLE - 028

Record Number	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
1	0000.33	05.0000	0000.49	05.0000	0001.00	05.0000	0001.10	04.7673	0001.20	04.5644	0001.30	04.3853
2	0001.40	04.2258	0001.50	04.0825	0001.60	03.9528	0001.70	03.8348	0001.80	03.7268	0001.90	03.6274
3	0002.00	03.5355	0002.10	03.4503	0002.50	03.1623	0003.00	02.8868	0004.00	02.5000	0005.00	02.2361
4	0006.00	02.0412	0007.00	01.8898	0008.00	01.7678	0009.00	01.6667	0010.00	01.5810	0015.00	01.2910
5	0020.00	01.1180	0025.00	01.0000	0030.00	00.9900	0040.00	00.9745	0050.00	00.9589	0060.00	00.9433
6	0070.00	00.9278	0080.00	00.9122	0090.00	00.8967	0100.00	00.8811	0110.00	00.8655	0120.00	00.8500
7	0130.00	00.8324	0140.00	00.8189	0150.00	00.8033	0160.00	00.7877	0170.00	00.7722	0180.00	00.7566
8	0190.00	00.7411	0200.00	00.7255	0210.00	00.7099	0220.00	00.6944	0230.00	00.6788	0240.00	00.6633
9	0250.00	00.6477	9999.00	00.6500								

UNIFORM SCHEDULE OF VALUES
LAND SIZE ADJUSTMENT TABLE - 029

Record Number	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
1	0000.33	02.5000	0000.49	02.5000	0001.09	02.5000	0001.33	02.4500	0001.49	02.4000	0002.09	02.3500
2	0002.33	02.3200	0002.49	02.2500	0003.09	02.2000	0003.60	02.1500	0003.70	02.1000	0003.80	02.0500
3	0003.90	02.0000	0004.00	01.9500	0004.10	01.9000	0004.20	01.7500	0004.30	01.7000	0004.40	01.6500
4	0004.50	01.6000	0004.60	01.5500	0004.70	01.5000	0004.80	01.4500	0004.90	01.4000	0005.00	01.3900
5	0005.10	01.3800	0005.20	01.3700	0005.30	01.3600	0005.40	01.3500	0005.60	01.3400	0005.80	01.3300
6	0006.00	01.3200	0006.20	01.3100	0006.40	01.3000	0006.60	01.2900	0006.80	01.2800	0007.00	01.2700
7	0007.30	01.2600	0007.70	01.2500	0008.10	01.2400	0008.50	01.2300	0008.90	01.2200	0009.50	01.2000
8	0010.00	01.1800	0011.00	01.1600	0012.00	01.1400	0013.00	01.1200	0014.00	01.1000	0015.00	01.0800
9	0016.00	01.0600	0018.00	01.0400	0020.00	01.0200	0025.00	01.0000	0030.00	00.9900	0040.00	00.9800
10	0050.00	00.9700	0060.00	00.9600	0070.00	00.9500	0080.00	00.9400	0090.00	00.9300	0100.00	00.9200
11	0105.00	00.9100	0110.00	00.9000	0115.00	00.8900	0120.00	00.8800	0125.00	00.8700	0130.00	00.8600
12	0135.00	00.8500	0140.00	00.8400	0145.00	00.8300	0150.00	00.8200	0155.00	00.8100	0160.00	00.8000
13	0165.00	00.7900	0170.00	00.7800	0175.00	00.7700	0180.00	00.7600	0185.00	00.7500	0190.00	00.7400
14	0195.00	00.7300	0200.00	00.7200	0205.00	00.7100	0210.00	00.7000	9999.99	00.6900		

BUILDING REFINEMENTS

DESCRIPTION	CODE	COST PER SQUARE FOOT
Heat Pump	100	$ 3.75
Forced Air	102	$ 3.75
Electric	104	$ 2.35
Hot Water	106	$ 4.60
Floor or Wall Furnace	108	$ 1.23
Solar	110	$ 3.75
Radiant Floor Heat	112	$ 7.78
No Central Heat	120	
Other	199	$ 5.23
Additional Heating System	200	$ 6.52

DESCRIPTION	CODE	
Heat Pump	100	$ 3.75
Forced Air	102	$ 3.75
Separate System	104	$ 2.98
Built-in Unit	106	$ 2.23
No Air Conditioning	110	
Other	199	$ 2.23
Additional System	200	$ 6.52

Built-ins

DESCRIPTION	PRICE EACH
Full Bath	$ 4,275
Half Bath	$ 2,850
Hot Tub	$ 5,650
Sauna	$ 6,535
Added Fixtures	$ 1,000
Theater	$ 15,000
Fireplace/Gas Log	$ 3,650
Bedrooms	$ -
Basement Garage	$ 1,850
Indoor Swimming Pool	$ 32,000
Additional Living Unit	$ 3,600
Elevator	$ 18,000
Utility Door	$ 1,000
Security System	$ 2,400
Home Automation	$ 14,500
Audio/Video Entry	$ 4,100
Central Vacuum	$ 1,575
Vault/Cellar	$ 3,600
Bowling Alley	$ 24,000
Kitchenette/Wet Bar	$ 2,100

40YR	35YR	30YR	25YR	20YR	15YR	10YR	05YR	00YR
1	1	2	2	3	45	35	25	90
2	2	3	5	7	45	35	25	90
3	4	5	7	10	45	35	25	90
4	5	7	10	14	45	35	25	90
5	6	9	13	18	45	35	25	90
6	8	11	16	22	45	35	25	90
7	10	14	19	26	45	35	25	90
8	11	16	22	30	45	35	25	90
10	13	18	25	35	45	35	25	90
11	15	21	29	40	45	35	25	90
13	17	24	32	45	45	35	25	90
14	19	26	36	50	45	35	25	90
16	22	29	40	55	45	35	25	90
18	24	32	44	60	45	35	25	90
20	26	35	48	65	45	35	25	90
22	28	39	52	69	45	35	25	90
24	31	42	56	73	45	35	25	90
26	34	46	60	76	45	35	25	90
28	36	49	64	78	45	35	25	90
30	39	53	68	79	45	35	25	90
32	42	57	71	80	45	35	25	90
35	45	60	73	80	45	35	25	90
37	48	63	75	80	45	35	25	90
40	52	66	77	80	45	35	25	90
43	55	69	79	80	45	35	25	90
46	58	72	80	80	45	35	25	90
49	61	75	80	80	45	35	25	90
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