



DENTON CENTRAL APPRAISAL DISTRICT

2021 Appraisal Manual

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Section I

APPRAISAL MANUAL IN GENERAL

This appraisal manual is a general guide to basic grouping and classing of properties as they apply to the cost approach. It can be used in conjunction with the sales approach by using other adjustments such as the Market Area factors. It can also be used in the income approach as a basis for basic grouping which can be further delineated with Income classing & grouping.

CLASS OF CONSTRUCTION

The classifications are based on quality of materials and workmanship. The classifications and cost manual is based on Denton County and the typical specifications for construction in this area and climate.

The specifications stated for each class allow for variations of materials, not only between classifications, but within each class. The proper materials should be selected within each class of construction. A building may have materials which fit into several classifications, but the quality of the materials and the workmanship will determine the proper class. Special care must be taken to select the proper class and then to select the proper materials in that class. Some classes overlap between residential & commercial categories due to construction style or type.

Some classes have a corresponding "E" class. The "E" class has the same basic specifications. The "E" class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the "E" are an improved version of the class without the "E", but are not worthy of being moved into a higher class.

Some classes have corresponding attribute feature adjustments such as a letter of (L)ow, (A)verage, (G)ood, (B)est, (E)xcellent that adjust the base unit price.

BASIC CATEGORY GROUPINGS FOR CLASSIFICATION 1-5C

Very Basic

Class 1	Basic, Low Cost Structure
<u>Class 2</u>	<u>Fair, Low Cost Structure</u>

Individually Built or Tract Home

Class 3	Average / Low Quality Tract Home
<u>Class 4</u>	<u>Above Average Quality Tract Home</u>
Class 5	Premium Quality Tract / Semi-Custom Home

Custom

Class 5A	Semi-Custom Home
<u>Class 5B</u>	<u>Semi/Full Custom Home</u>
Class 5C	Full Custom, Luxury Home

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

Some classes have corresponding attribute feature adjustments such as a letter of (L)ow, (A)verage, (G)ood, (B)est, (E)xcellent that adjust the base unit price.

Note: All Class Descriptions are adapted from the Marshall & Swift Residential Cost Handbook, ©2009 Marshall & Swift; and Exceptional Homes, A Cost Guide for High-Value and Unique Residences, ©2009 Marshall & Swift.

BASIC CATEGORY GROUPINGS FOR CLASSIFICATION 6-11C

Tract Homes

Class 6	Basic, Low Cost Structure
Class 7	Low / Avg. Quality Tract Home
<u>Class 8</u>	<u>Low / Avg. Quality Tract Home</u>
Class 9	Above Average / High Quality Tract Home
Class 10	Premium Quality Tract / Semi-Custom Home

Custom Homes

Class 10A	Premium Quality Tract / Semi-Custom Home
<u>Class 10B</u>	<u>Full Custom Home</u>

Luxury

Class 10C	Full Custom, Luxury Home
Class 10D	Full Custom, Luxury Home
Class 11	Luxury
Class 11A	Premium Quality Luxury Home
Class 11B	Highest Quality Premium Luxury Home
Class 11C	Highly Unique, Exceptional Quality, Luxury Estate

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

Some classes have corresponding attribute feature adjustments such as a letter of (L)ow, (A)verage, (G)ood, (B)est, (E)xcellent that adjust the base unit price.

Note: All Class Descriptions are adapted from the *Marshall & Swift Residential Cost Handbook*, ©2014 Marshall & Swift; and *Exceptional Homes, A Cost Guide for High-Value and Unique Residences*, ©2014 Marshall & Swift.

Section II

RESIDENTIAL DESCRIPTIONS

CLASS 1

Class 1 structures will be of low cost construction quality and materials. These structures will meet the minimum standards for local building codes. Interior finishing will be plain and inexpensive and designed for functionality, with little or no attention given to appearance. The exterior finish will be plain, with little to no trim. Windows and doors will be of low cost grade to meet minimum building standards.

The interior of Class 1 structures will meet the minimum requirements for local building codes. All fixtures will be of low cost quality and minimal in quantity.

CLASS 2

Class 2 structures will be of inexpensive construction quality designed and built typically for mass production. Windows and doors will be inexpensive with little trim. The overall quality of workmanship is below average, but not below building code standards. A class 2 house will meet minimum construction requirements of lending institutions. The design will most likely be from stock plans.

The interior of Class 2 structures will be finished with inexpensive grade materials. Fixtures will be inexpensive and sufficient in quantity for the application. Flooring will be of inexpensive, mass produced quality. Interior trim will be minimal.

CLASS 3

Class 3 structures will be of average quality construction and materials. Most structures will be built as standardized plans with minimal options, but could have additional refinements to the interior and exterior. Doors and windows will be of average quality, mostly stock & widely available materials. The overall quality of construction will be average. Exterior trim will have sufficient ornamentation, average quality masonry design, and average quality fenestration.

The interior of a class 3 will be of average quality, using standard grade materials and workmanship. Flooring will be of average, stock quality. Fixtures will be of average quality and quantity. Some rooms of the structure may receive slight levels of enhancement with trim for appearance.

CLASS 4

Class 4 structures will be of above average quality construction and materials. Most structures will be built as standard plans, and may be built with mass production construction techniques and methods. Structures will have individual variances in the ornamentation and finish of the exterior. Roofing materials will be of a moderately good quality weight and appearance. Structures will generally exceed building code standards and requirements of lending institutions. Structure is best described as a good quality tract home with individually selected standardized variations.

The interior of a Class 4 structure will generally be of above average quality. Interiors are well finished with above average level of attention given to interior refinements and detail. Flooring will be of good quality materials. An ample amount of cabinets in the kitchen area of good quality. Overall interior finish and craftsmanship is of average to above average, and good quality.

CLASS 5

Class 5 structures are of high quality construction and materials. These structures will frequently have individual attention to detail. Some structures will be designed from tract type construction plans that may have multiple options and variations. Roofing material will be of good to high quality materials. This class is best described as a high quality tract home, or individually designed structure with individual options and ornamentation. The exterior of the Class 5 structure will have more attention to detail, and will have different levels of ornamentation and fenestration.

The interior of Class 5 structures will be above average to high quality throughout. Flooring will be of high grade materials. Interior ceiling height could likely be greater than 8', with vaulted, stepped or cathedral ceilings in some areas such as master bedrooms and main living areas. Hardware will be above average to high quality. Crown molding or additional trim is likely to be present in main living areas, kitchens, and master bedroom areas. Fixtures will be more than adequate, well placed, and above average to high quality. Kitchens will have high quality cabinets with high quality hardware. Kitchens may include items such as island counters, etc. Overall interior finish and craftsmanship is of high quality.

CLASS 5A

Class 5A structures are of excellent quality construction and materials. The term “excellent” is not to be interpreted as “best” or “highest”. These structures will be, for the most part, individually designed with individual attention to detail. Some Class 5A structures will be built from a standardized builder plan, but are likely to be modified to individual preferences. Class 5A structures are best described as a semi-custom home with individually selected features that exhibit a level of uniqueness in their appearance. The exterior of Class 5A structures will be of excellent quality, but not the highest or best quality. Roofing materials will be of excellent quality, heavy-weight materials, and will occasionally include metal or masonry-type material. High quality windows with high quality sash, and insulation features will be standard. Non-masonry siding will be of high quality materials and installation. These structures will have some custom ornamentation, excellent quality masonry work, and individually selected masonry styles.

The interior of Class 5A structures will be of excellent quality construction and materials. The term “excellent” is not to be interpreted as “best” or “highest”. Interior ceiling height for a Class 5A house is likely to be 9 to 10 Feet. High quality interior doors and hardware will be standard. Vaulted, stepped or cathedral ceilings in areas such as master bedrooms and main living areas will be common. Cabinetry will be individually selected for the residence. Bedrooms will have spacious closets. Interior fixtures will be of excellent quality, abundant, and well placed. Some fixtures may be unique in design. Kitchens will have high quality cabinets with high quality hardware. Kitchen design may include items such as island counters, wet bars, etc. Master Bath areas will be spacious, and may include separate tub and shower areas. High grade plumbing fixtures will be standard.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 5B

Class 5B structures are of excellent quality construction and materials, and are characterized by custom quality workmanship and materials. These structures will be individually designed with significant individual attention to detail. Class 5B structures will be built from a custom designed plan and will have a high degree of customization to individual preferences. Class 5B structures are best described as a full custom home that exhibits a high degree of uniqueness in appearance. The exterior of Class 5B structures will be of excellent quality including high quality windows with high quality sash and high quality non-masonry siding. These structures will have custom ornamentation including exposed wood, cast or cut stone, high quality natural stone, etc. with excellent quality masonry work and individually selected masonry styles. Some structures will utilize stucco or similar material. Roofing materials will be of excellent quality, heavy-weight materials, and will occasionally include metal, clay tile, slate or other masonry-type material. Roof design will typically have a moderately steep pitch with multiple ridges and valleys.

The interior of a Class 5B structure will be of custom, excellent quality materials and construction. Typically interior ceiling height for a Class 5B house is 9 to 10 Feet. Interiors may likely have solid core doors with high quality custom grade hardware. Interior finish will include custom textures for walls, high quality crown molding, trim, and additional accent features. Vaulted, stepped or cathedral ceilings in areas such as master bedrooms and main living areas are typical. Cabinetry and built in shelving will be individually selected for the residence, and will have high quality finish and hardware.

Interior fixtures will be of custom grade quality, abundant, and well placed. Kitchens will have high quality custom cabinets with high quality materials, finish, and hardware. Kitchen design will include items such as island counters, wet bars, etc. Master Bath areas will be spacious, and may include separate tub and shower areas. High grade plumbing fixtures will be standard. High quality, custom grade wood or tile flooring will be standard. Stairwells for 2-story homes could have custom detailed banisters. Overall, the interior of Class 5B home is of excellent quality materials, custom design, and excellent quality custom workmanship.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 5C

Class 5C structures are of the highest quality construction and materials, and are characterized by custom quality workmanship throughout the entire structure. These structures will be individually designed with a high level of attention to detail. Class 5C structures will be built from an individually custom designed plan and will have a high degree of customization to individual preferences. Class 5C structures are best described as a full custom home with luxury features that exhibit a very high degree of uniqueness in appearance. The exterior of Class 5C structures will be of the highest quality including highest quality windows and doors with highest quality sash and highest quality non-masonry siding. Entry doors will be custom designed with substantial detail and workmanship. These structures will have significant levels of custom ornamentation including exposed wood, cast or cut stone, high quality natural stone, etc. with the highest quality masonry work and individually selected masonry styles. Stucco type materials will be common at this level of quality. Roofing materials will be of the highest quality, heavy-weight materials, and will include metal, clay tile, slate or other masonry-type material. Roof design will typically have a steep pitch with multiple ridges and valleys. Highest quality gutters and downspouts will be standard.

The interior of a Class 5C structure will be of the highest quality custom, luxury materials and construction techniques. Normally the minimum interior ceiling height for a Class 5C house is 10 Feet. Many structures will have ceiling height greater than 10 feet. Interiors could have solid core doors with the highest quality custom grade hardware. Interior finish will include the highest quality custom textures for walls, individually selected high quality crown molding, trim, and additional accent features. Vaulted, stepped or cathedral ceilings in areas such as master bedrooms and main living areas are typical, ceilings will typically have individually customized, and coffered/vaulted panel designs using the highest grade custom materials. Cabinetry and built in shelving will be individually selected and of the highest grade materials and include the highest quality custom hardware. Bedrooms will have spacious closets. Interior fixtures will be of the highest quality and custom grade, abundant, and well placed. Kitchens will have the highest quality custom cabinets with highest quality materials, finish, and hardware. Kitchen design will include items such as island counters, wet bars, etc. Master Bath areas will be spacious, luxurious, and will include separate tub and shower areas with the highest quality finish including custom designed vanities, lighting, etc. Highest grade plumbing fixtures will be standard. Highest quality, custom grade wood or tile flooring will be standard. Materials such as terrazzo, high grade marble, granite, or other luxury grade materials are commonly used. Stairwells for 2-story homes will have custom designed and highest quality wood or other materials used in banister construction. Overall, the interior of Class 5C home is of the highest quality materials, custom, luxurious design, and the highest quality custom workmanship.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 6

Class 6 structures will be of low cost construction quality and materials. These structures will meet the minimum standards for local building codes. All architecture will be designed for functionality, with little or no attention given to appearance. The exterior finish will be plain, with little to no trim. Windows and doors will be of low cost grade to meet minimum building standards.

The interior of Class 6 structures will meet the minimum requirements for local building codes. All fixtures will be of low cost quality and minimal in quantity. Very little or no attention will be given to detail for interior finish. Flooring will be low cost, and will meet the minimum building code requirements.

CLASS 7

Class 7 structures will be of inexpensive construction quality designed and built typically for mass production. Class 7 structures are best described as a basic tract home. Most structures will be built from a standardized set of plans with few options. Architecture will usually be standardized to allow for the use of mass produced, inexpensive materials. Windows and doors will be inexpensive with little trim. Exterior trim and ornamentation will be limited to the front of the structure. The overall quality of workmanship is below average, but not below building code standards.

The interior of Class 7 structures will be finished with inexpensive grade materials. Fixtures will be inexpensive and sufficient in quantity for the application. Flooring will be of inexpensive, mass produced quality. Interior trim will be minimal.

CLASS 8

Class 8 structures will be of average quality construction and materials. Most structures will be built as standardized plans with minimal options, but will have additional refinements to the interior and exterior. Doors and windows will be of average quality, mostly stock & widely available materials. The overall quality of construction will be average. Exterior trim will have sufficient ornamentation, average quality masonry design, and average quality fenestration.

The interior of a class 8 will be of average quality, using standard grade materials and workmanship. Flooring will be of average, stock quality. Fixtures will be of average quality and quantity. Some rooms of the structure may receive slight levels of enhancement with trim for appearance.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 9

Class 9 structures will be of above average quality construction and materials. Most structures will be built as standard plans, and may be built with mass production construction techniques and methods. Class 9 structures will have individual variances in the ornamentation and finish of the exterior. Roofing materials will be of a moderately good quality weight and appearance. Structures will exceed building code standards in nearly all categories. A class 9 structure is best described as a good quality tract home with individually selected standardized variations.

The interior of a Class 9 structure will be of above average quality. Interiors are well finished with above average level of attention given to interior refinements and detail. Flooring will be of good quality materials. Ample amounts of cabinetry in kitchen area of good quality. Some areas of the interior may have vaulted, stepped, or cathedral ceilings. Overall interior finish and craftsmanship is of above average, and good quality.

CLASS 10

Class 10 structures are of high quality construction and materials. These structures will frequently have individual attention to detail. Some structures will be designed from tract type construction plans that may have multiple options and variations. Roofing material will be of high quality materials, including but not limited to metal. A class 10 structure is best described as a high quality tract home, or individually designed structure with individual options and ornamentation. The exterior of Class 10 structures will have considerable attention to detail, and will have considerable levels of ornamentation and fenestration.

The interior of Class 10 structures will be high quality throughout. Flooring will be of high grade materials. Interior ceiling height is likely to be greater than 8', with vaulted, stepped or cathedral ceilings in some areas such as master bedrooms and main living areas. Hardware will be high quality. Corners and coves will receive additional detail and trim. Crown molding or additional trim is likely to be present in main living areas, kitchens, and master bedroom areas. Fixtures will be abundant, well placed, and of high quality. Kitchens will have high quality cabinets with high quality hardware. Kitchens may include items such as island counters, wet bars, etc. Overall interior finish and craftsmanship is of high quality.

Some classes have a corresponding "E" class. The "E" class has the same basic specifications. The "E" class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the "E" are an improved version of the class without the "E", but are not worthy of being moved into a higher class.

CLASS 10A

Class 10A structures are of excellent quality construction and materials. The term “excellent” is not to be interpreted as “best” or “highest”. These structures will be, for the most part, individually designed with individual attention to detail. Some Class 10A structures will be built from a standardized builder plan, but are likely to be modified to individual preferences. Class 10A structures are best described as a semi-custom home with individually selected features that exhibit a level of uniqueness in their appearance. The exterior of Class 10A structures will be of excellent quality, but not the highest or best quality. Roofing materials will be of excellent quality, heavy-weight materials, and will occasionally include metal or masonry-type material. High quality windows with high quality sash, and insulation features will be standard. Non-masonry siding will be of high quality materials and installation. These structures will have some custom ornamentation, excellent quality masonry work, and individually selected masonry styles.

The interior of Class 10A structures will be of excellent quality construction and materials. The term “excellent” is not to be interpreted as “best” or “highest”. Interior ceiling height for a Class 10A house is likely to be 9 to 10 Feet. High quality interior doors and hardware will be standard. Vaulted, stepped or cathedral ceilings in areas such as master bedrooms and main living areas will be common. Cabinetry will be individually selected for the residence. Bedrooms will have spacious closets. Interior fixtures will be of excellent quality, abundant, and well placed. Some fixtures may be unique in design. Kitchens will have high quality cabinets with high quality hardware. Kitchen design may include items such as island counters, wet bars, etc. Master Bath areas will be spacious, and may include separate tub and shower areas. High grade plumbing fixtures will be standard.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 10B

Class 10B structures are of excellent quality construction and materials, and are characterized by custom quality workmanship and materials. These structures will be individually designed with significant individual attention to detail. Class 10B structures will be built from a custom designed plan and will have a high degree of customization to individual preferences. Class 10B structures are best described as a full custom home that exhibits a high degree of uniqueness in appearance. The exterior of Class 10B structures will be of excellent quality including high quality windows with high quality sash and high quality non-masonry siding. These structures will have custom ornamentation including exposed wood, cast or cut stone, high quality natural stone, etc. with excellent quality masonry work and individually selected masonry styles. Some structures will utilize stucco or similar material. Roofing materials will be of excellent quality, heavy-weight materials, and will occasionally include metal, clay tile, slate or other masonry-type material. Roof design will typically have a moderately steep pitch with multiple ridges and valleys.

The interior of a Class 10B structure will be of custom, excellent quality materials and construction. Typically interior ceiling height for a Class 10B house is 9 to 10 Feet. Interiors may likely have solid core doors with high quality custom grade hardware. Interior finish will include custom textures for walls, high quality crown molding, trim, and additional accent features. Vaulted, stepped or cathedral ceilings in areas such as master bedrooms and main living areas are typical. Cabinetry and built in shelving will be individually selected for the residence, and will have high quality finish and hardware. Bedrooms will have spacious closets. Interior fixtures will be of custom grade quality, abundant, and well placed. Kitchens will have high quality custom cabinets with high quality materials, finish, and hardware. Kitchen design will include items such as island counters, wet bars, etc. Master Bath areas will be spacious, and may include separate tub and shower areas. High grade plumbing fixtures will be standard. High quality, custom grade wood or tile flooring will be standard. Stairwells for 2-story homes will have custom detailed banisters. Overall, the interior of Class 10B home is of excellent quality materials, custom design, and excellent quality custom workmanship.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 10C

Class 10C structures are of the highest quality construction and materials, and are characterized by custom quality workmanship throughout the entire structure. These structures will be individually designed with a high level of attention to detail. Class 10C structures will be built from an individually custom designed plan and will have a high degree of customization to individual preferences. Class 10C structures are best described as a full custom home with luxury features that exhibit a very high degree of uniqueness in appearance. The exterior of Class 10C structures will be of the highest quality including highest quality windows and doors with highest quality sash and highest quality non-masonry siding. Entry doors will be custom designed with substantial detail and workmanship. These structures will have significant levels of custom ornamentation including exposed wood, cast or cut stone, high quality natural stone, etc. with the highest quality masonry work and individually selected masonry styles. Stucco type materials will be common at this level of quality. Roofing materials will be of the highest quality, heavy-weight materials, and will include metal, clay tile, slate or other masonry-type material. Roof design will typically have a steep pitch with multiple ridges and valleys. Highest quality gutters and downspouts will be standard.

The interior of a Class 10C structure will be of the highest quality custom, luxury materials and construction techniques. Minimum interior ceiling height for a Class 10C house is 10 Feet. Many structures will have ceiling height greater than 10 feet. Interiors will have solid core doors with the highest quality custom grade hardware. Interior finish will include the highest quality custom textures for walls, individually selected high quality crown molding, trim, and additional accent features. Vaulted, stepped or cathedral ceilings in areas such as master bedrooms and main living areas are typical, ceilings will typically have individually customized, and coffered/vaulted panel designs using the highest grade custom materials. Cabinetry and built in shelving will be individually selected and of the highest grade materials and include the highest quality custom hardware. Bedrooms will have spacious closets. Interior fixtures will be of the highest quality and custom grade, abundant, and well placed. Kitchens will have the highest quality custom cabinets with highest quality materials, finish, and hardware. Kitchen design will include items such as island counters, wet bars, etc. Master Bath areas will be spacious, luxurious, and will include separate tub and shower areas with the highest quality finish including custom designed vanities, lighting, etc. Highest grade plumbing fixtures will be standard. Highest quality, custom grade wood or tile flooring will be standard. Materials such as terrazzo, high grade marble, granite, or other luxury grade materials are commonly used. Stairwells for 2-story homes will have custom designed and highest quality wood or other materials used in banister construction. Overall, the interior of Class 10C home is of the highest quality materials, custom, luxurious design, and the highest quality custom workmanship.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 10D

Class 10D structures are of the best quality construction and materials, and are characterized by the best quality workmanship throughout the entire structure. These structures will be individually designed with the best level of attention to detail. Class 10D structures are similar to Class 10C structures with additional levels of luxury features. A Class 10D structure is best described as a very high quality luxury home with completely custom designed features. Exteriors will have the best quality windows and doors. Exterior walls will be as thick as 8-12 inches. Clay, slate, or high grade metal roofing material will be standard. Large roof overhangs of up to 3 feet are common.

The interior of a Class 10D is similar to a Class 10C, but with additional levels of luxury materials, fixtures, and craftsmanship. Flooring will be of luxury grade, or exotic type hardwoods, tile, or other material that is finished to a very high level, and are rated for high sustainability. Substantial levels of trim, moldings, and textures applied to ceilings and walls. Some residences will have plaster walls and ceilings creating a highly refined look. Stairwells for 2-story homes will be made from custom stone or hardwoods, and include a high grade custom banister with substantial ornamentation. Kitchen areas will have elaborate cooking and preparations areas with the highest grade appliances and ventilation systems, in addition to luxury grade cabinetry and countertops. Sinks and basins will be of custom, high grade design and materials. Master bathrooms will be finished elaborately with substantial detail. Tub and shower design will be of a custom luxury level. Overall, the interior of a Class 10D home is of the best quality materials with custom, luxurious design, and the best custom workmanship.

Some classes have a corresponding “E” class. The “E” class has the same basic specifications. The “E” class has additional refinements in material and workmanship. Ornamentation will be more defined in some cases. Classes with the “E” are an improved version of the class without the “E”, but are not worthy of being moved into a higher class.

CLASS 11

Class 11 structures are of the finest quality construction and materials, and are characterized by the very best quality workmanship throughout the entire structure. These structures will be individually designed with the finest level of attention to detail. Class 11 structures are similar to Class 10D structures with additional levels of finish and extensive attention to luxury features. A Class 11 structure is best described as an extensively appointed, exceptionally high quality luxury home with completely custom designed features. Class 11 structures will generally require extensive engineering costs due to the complexity of the design and the environmental control systems required. The construction of many Class 11 structures will require the use of steel reinforcement (I-beams, etc.) for large spans within the structure and for additional support for the second floor. The exterior of Class 11 structures will have substantial levels of detail and fenestration. Doors and windows will be custom designed and of the very best quality. Roof design will have exceptional quality materials and will have substantial levels of detail and ornamentation.

The interior of a Class 11 is similar to a Class 10D, but with additional levels of luxury materials, fixtures, and craftsmanship. Flooring will be of premium luxury grade, or exotic type hardwoods, tile, or other material that is finished to a very high level, and are rated for high sustainability. Flooring will frequently have custom inlaid materials, unique designs, patterns or artwork. Extensive levels of trim, moldings, and textures applied to ceilings and walls. Residences will often have plaster walls and ceilings creating a highly refined look. Trim/molding may include hand-fabricated custom materials, and may be finished with high levels of detail. Ceilings may have plaster moldings or embossed metals for additional detail. Hand painted murals on ceilings and walls are common at this level. Interior layouts will include elaborate special-purpose rooms such as libraries, theaters, reception areas, hidden rooms, etc. Some residences may have additional master suites or an elaborate guest suite. Master bedrooms will be extensively appointed with the finest materials. Master closets will have peninsula or island type dresser cabinetry that is custom designed with high grade materials and hardware within each of the his/her closets, and the closets will be very spacious with luminous lighting. Some structures may have additional kitchens or kitchenette areas for convenience. Minimum ceiling height for most class 11 structures will exceed 12 feet in height. Overall, a Class 11 interior is of the very best quality luxury materials and workmanship with elaborate levels of detail and refinement.

CLASS 11A

Class 11A structures will be of the finest quality of construction and workmanship. Class 11A structures will be completely unique in design and workmanship. Structures of this quality will have extraordinarily high levels of detail and luxury items. Class 11A structures are best described as individually designed, unique, custom structures with extraordinary levels of detail, refinement, and luxury; and will incorporate only the finest quality materials and workmanship. A partial steel frame for construction is common for residences of this quality to accommodate large spans in open areas. The exterior of a Class 11A will be of the finest quality materials, and workmanship. Nearly all windows and doors will be custom designed for that residence, and will be of the finest quality available. Exterior trim will feature extraordinary levels of detail to ornamentation and fenestration. Structures may have exposed wood beams, or other unique ornamentation. Most exterior walls will be approximately 12” thick. Roof design will incorporate steep slopes and will use the finest custom materials with extensive ornamentation. Some roof materials may be imported from “one of a kind” sources. Some High quality flashing, such as copper or other high grade metals will be used. Gutters will be of the finest quality and will be custom designed for the residence. Front entries will have extraordinary levels of detail and incorporate the finest quality materials available.

Interiors of Class 11A structures will be of the finest quality of construction, design, and craftsmanship. Most structures will have the finest grade plaster walls with extraordinary levels of molding and trim. Nearly all doors and windows will have molding and trim. Flooring will be of premium quality, custom, luxury grade materials. Only the finest materials including imported tiles, terrazzo, high grade marble, custom exotic parquet or plank hardwood flooring with custom, hand tailored finishes will be used. Ceilings will contain extensive and elaborate designs including vaulted, coffered, ceilings with embossed tin or plaster moldings. Some ceilings will have hand painted murals in addition to other custom artwork throughout the structure. Nonstandard corners, angles, and radii will frequently be used for wall and ceiling design. Electrical design will frequently incorporate extensive home automation systems to control lighting, sound, climate, etc. Lighting fixtures will be extensive, well-placed, and of the finest quality. Lighting may include several elaborately designed fixtures in prominent areas. Kitchens will be spacious and feature the finest quality materials and uniqueness in design. Some structures may feature separate kitchen areas to be used by staff or for food preparation. The primary kitchen area will be used as a focal point, or for entertaining. Master bathrooms will incorporate spacious areas with separate tub and shower facilities. Plumbing fixtures are of the finest quality. Master bathrooms may have separate his/hers toilets. Showers will be spacious and custom designed with elaborate materials and custom fixture arrangement. Showers will likely have multiple spray heads, valves, and temperature controls. Master Bedroom closet areas will be custom designed with elaborate cabinetry and storage design. Only the finest quality materials and hardware will be used. Many structures will contain multiple rooms designed for specific purposes, such as libraries, wine rooms, theaters, reception areas, gift wrapping rooms, craft rooms, recording studios, etc. These rooms will be individually designed for the owner with only the finest materials and craftsmanship. Minimum ceiling height for most class 11A structures will exceed 12 feet in height. Overall, Class 11A interiors will be characterized by extraordinary levels of design, detail, and luxury.

CLASS 11B

Class 11B structures exemplify the very finest quality of workmanship, with the very finest, superior quality luxury materials and workmanship. At a minimum, Class 11B structures will incorporate the features and qualitative aspects of an 11A structure with additional levels of refinement and luxury. Although the Class 11B represents the use of the very finest luxury materials and workmanship for home construction, it does not represent the highest cost for residential construction. Nearly every aspect of a Class 11B structure will utilize superior grade luxury materials and craftsmanship. Rooflines of Class 11B homes will typically be highly complex and steep in design with superior grade materials. Exterior design will be highly unique with extensive and superior levels of fenestration detail. Turrets, bay windows, nonstandard angles, and complex architecture are very common.

The interior of Class 11B will exemplify the very finest quality of workmanship, with the very finest, superior quality luxury materials and workmanship. At a minimum, Class 11B structures will incorporate the interior features and qualitative aspects of an 11A structure with additional levels of refinement and luxury. Use of multiple textures on walls such as plaster, wood paneling, stone/tile walls, etc. is common. Extensive levels of superior, luxury grade paneling, trim, and molding will be present in all main areas. Ceilings will receive superior grade design with only the very finest of materials. Staircases may have multiple curves, including “floating staircases” with superior grade hardware, handrails, and balusters. Arched entries with extensive ceiling treatments into rooms and hallways are common. Use of one of a kind and historically significant materials or fixtures is common.

CLASS 11C

Class 11C structures do not appear frequently and have many variations in specifications and installation of special features. In most cases the very best possible materials have been used with a tendency toward the elaborate. This type of house has been especially designed by an architect to meet the owners’ requirements and will contain many special features. The house will have been built under architectural supervision by a good contractor, using the best type of labor available. Use of class 11C should be limited to residences that exceed the base cost of Class 11B by the addition of extensive amounts of fixtures and accessories that are not covered in the basic cost calculations for that class.

CLASS SPECIAL PRICE (SPEC)

Use of Special Price Class should be limited to properties that exceed base cost by the addition of extensive amounts of fixtures, accessories, and other special features that are not covered in the basic cost calculations for that class.

RESIDENTIAL DESCRIPTIONS FOR CONDOMINIUMS/TOWNHOMES

CLASS 26

CONDOMINIUMS / TOWNHOMES

SPECIFICATIONS

CONSTRUCTION:	Good quality, exhibits refinements and good workmanship throughout the entire structure.
FOUNDATION:	Concrete slab - Pier, good quality structure.
FLOORING:	Good quality structure - Good quality carpet, tile, linoleum.
EXTERIOR:	Brick Veneer or high quality Hardy Board - Very good fenestration - May have some custom ornamentation. May have some stone ornamentation.
INTERIOR:	Drywall high quality finished - High quality wallpaper or hardwood paneling - kitchens, baths, closets, spacious, high quality materials and workmanship - Doors, hardware, moldings, paint, high quality, custom workmanship.
ROOF:	Good quality Composition shingles.
HEATING:	Central air conditioning.
FIREPLACE:	High quality.
ELECTRICAL:	Ample well placed outlets - Good quality fixtures.
PLUMBING:	Quality Features – Ample number of fixtures
BUILT IN:	Ample well placed built-ins.

CLASS 26A

CONDOMINIUMS / TOWNHOMES

SPECIFICATIONS

CONSTRUCTION:	Very good quality, exhibits refinements and very good workmanship throughout the entire structure.
FOUNDATION:	Concrete slab - Pier, good quality structure.
FLOORING:	Very good quality structure – Very good quality carpet, hardwood, tile, linoleum.
EXTERIOR:	Brick Veneer, high quality Hardy Board, could have some stone or stucco Very good fenestration. May have some custom ornamentation.
INTERIOR:	Drywall very good quality finished – High or very good quality painting painting- kitchens, baths, closets, spacious, high quality materials and workmanship - Doors, hardware, moldings, paint, high quality, very good workmanship.
ROOF:	Good to high quality Composition shingles.
HEATING:	Central air conditioning.
FIREPLACE:	High quality.
ELECTRICAL:	Ample well placed outlets - Good quality fixtures.
PLUMBING:	Quality Features – Ample number of fixtures
BUILT IN:	Ample well placed built-ins.

CLASS 26B

CONDOMINIUMS / TOWNHOMES

SPECIFICATIONS

CONSTRUCTION:	Very good to excellent quality, exhibits refinements and very Good to excellent workmanship throughout the entire structure.
FOUNDATION:	Concrete slab - Pier, good quality structure.
FLOORING:	Very good quality structure – Very good quality carpet, hardwood, tile.
EXTERIOR:	Brick Veneer, high quality Hardy Board, could have some stone or stucco Very good fenestration. Custom ornamentation
INTERIOR:	Drywall very good quality finished – High or very good quality painting painting- kitchens, baths, closets, spacious, high quality materials and workmanship - Doors, hardware, moldings, paint, high quality, very good workmanship.
ROOF:	Good to high quality Composition shingles.
HEATING:	Central air conditioning.
FIREPLACE:	High quality.
ELECTRICAL:	Ample well placed outlets - Good quality fixtures.
PLUMBING:	Quality Features – Ample number of fixtures
BUILT IN:	Ample well placed built-ins.

MOBILE HOME DESCRIPTIONS

CLASS MD1

MOBILE HOME

SPECIFICATIONS:

CONSTRUCTION:	Meets minimum requirements: Older homes (constructed prior to 1976) may be below minimum requirements.
QUALITY/DESIGN:	Basic inexpensive quality. No special features, no attention to details.
EXTERIOR COVERING:	Prefinished aluminum panels, exposed screw fasteners. Some with vinyl covering.
ROOF:	Gable pitch. Light gauge galvanized steel or low-cost asphalt shingles. No overhead.
WINDOWS:	Crank louvered or awning type. Non-removable screens. Minimum fenestration. No window trim.
DOORS:	Entrance - sliding glass or metal, Back- metal, swing out, no windows.
WIDTH:	Double-wide.

CLASS MD2

MOBILE HOME

SPECIFICATIONS:

CONSTRUCTION:	Meets or exceeds minimum requirements.
QUALITY/DESIGN:	Average quality. Few, if any, special features.
EXTERIOR COVERING:	Prefinished aluminum with concealed fasteners or masonite paneled siding.
ROOF:	Gable pitch. Low-cost to average asphalt shingles. Small overhang.
WINDOWS:	Often double hung, some crank awning or horizontal sliding. Removable screens. Minimum to adequate fenestration.
DOORS:	Entrance - Sliding glass and metal or wood, with window.
WIDTH:	Double-wide.

SPECIFICATIONS:

CONSTRUCTION:	Exceeds all minimum requirements.
QUALITY/DESIGN:	Above average quality. Some special features (custom), attractive architectural design.
EXTERIOR COVERING:	Usually wood siding, as with flush-type masonite paneled siding. Some trim on all sides.
ROOF:	Gable pitch. Good asphalt shingles. Good overhang.
WINDOWS:	Double hung windows (some with bay). Removable screens. Adequate fenestration.
DOORS:	Entrance - Recessed, wood (house-type).
WIDTH:	Double-wide.

SPECIFICATIONS:

CONSTRUCTION:	Exceeds all minimum requirements
QUALITY/DESIGN:	Excellent quality. Many special features. Best in design, workmanship and materials.
INTERIOR COVERING:	Like conventional house-type coverings, as shiplap, clapboard, stucco, brick, board and batten. Usually wood siding. Trim/decor on all sides.
ROOF:	Usually gable pitch, or other conventional house-type. Usually best asphalt shingles.
WINDOWS:	Double hung, usually dual pane. Removable screens. Ample fenestration. Decorative, special trim (as, for example, shutters) on all windows.
DOORS:	Recessed, wooden solid core. Some with double entry.
WIDTH:	Double-wide.

CLASS MS1

MOBILE HOME

SPECIFICATIONS:

CONSTRUCTION:	Meets minimum requirements: Older Homes (constructed prior to 1976) may be below minimum requirements.
QUALITY/DESIGN:	Basic, inexpensive quality. No special features. No attention to details.
EXTERIOR COVERING:	Prefinished aluminum panels, exposed screw fasteners. Some with vinyl covering. No trim.
ROOF:	Flat pitch. Light gauge galvanized steel, loose fitting.
TOW BAR:	Non-detachable - attached to frame.
WINDOWS:	Crank louvered or awning type. Non-removable screens. Minimum fenestration.
DOORS:	Entrance - Sliding glass or hollow metal.
WIDTH:	Single wide - Typically 10' or 12'.

CLASS MS2

MOBILE HOME

SPECIFICATIONS:

CONSTRUCTION:	Meets or exceeds minimum requirements.
QUALITY/DESIGN:	Average quality. Few, if any, special features.
EXTERIOR COVERING:	Often prefinished aluminum with concealed fasteners. Some with masonite paneled siding. Some trim on the front side.
ROOF:	Medium pitch. Medium gauge galvanized steel, snug fitting.
TOW BAR:	Attached to frame - some can be unassembled.
WINDOWS:	Crank awning or horizontal sliding, few double hung. Removable screens. Minimum to adequate fenestration. Color coordinated panels for trim.
DOORS:	Entrance - sliding glass and metal or wood, with window.
WIDTH:	Single wide - Typically 12' or 14'.

CLASS MS3

MOBILE HOME

SPECIFICATIONS:

CONSTRUCTION:	Exceeds all minimum requirements.
QUALITY/DESIGN:	Above average quality. Some special features (custom), attractive architectural design.
EXTERIOR COVERING:	Usually wood siding, as with flush-type masonite paneled siding. Some trim on all sides.
ROOF:	Gable pitch. Usually average to good asphalt shingles. Some with heavy gauge galvanized steel, tightly fitting.
TOW BAR:	Detachable.
WINDOWS:	Double hung windows (some with bay across front). Removable screens. Adequate fenestration.
DOORS:	Entrance - recessed, wood (house-type). Back-wood with window, swing-in.
WIDTH:	Single wide - Typically 14'.

SPECIFICATIONS:

CONSTRUCTION:	Exceeds all minimum requirements.
QUALITY/DESIGN:	Excellent quality. Many special features. Best in design, workmanship and materials.
EXTERIOR COVERING:	Like conventional, house-type coverings, as shiplap, clapboard, stucco, brick, board and batten. Usually wood siding. Trim/decor on all sides.
ROOF:	Usually gable pitch: or, other conventional house type. Usually best asphalt shingles.
TOW BAR:	Detachable.
WINDOWS:	Double hung, often dual pane. Removable screens. Ample fenestration. Decorative, special trim (as, for example, shutters) on all windows.
DOORS:	Recessed, wooden solid core. Some with double entry.
WIDTH:	Single wide - Typically 14' or 16'

COMMERCIAL DESCRIPTIONS

CLASS 120, 130, 140

Apartments (Low Rise) are multi-family residences from one to three stories. Costs include common areas such as hallways, laundry areas, etc. Each unit will have a kitchen and at least one bathroom. Generally, the units are intended for rental purposes, but may be sold individually as condominiums. Good quality apartments will have plaster, paneling, good detailing in molding and trim, and high cost floor finishes. The structures are commonly solid masonry (Class C) or wood frame (Class D) construction. Use a residential schedule for Duplexes.

Personal property values calculated from Marshall and Swift additive values for respective conditions with an average unit size of 750SF. All personal property (i.e. refrigerators, furnishing, equipment, etc...) is included in these square foot values. 120 = \$1.43/SF, 130 = \$2.40/SF, 140 = \$3.87/SF.

CLASS 120 (Low)

APARTMENTS (LOW RISE)

EXTERIOR:	Low cost materials. Frame - Stucco - Siding - Brick Veneer. Low cost materials
INTERIOR:	Drywall low cost finish
MECHANICALS:	Plumbing & Electrical are minimum low cost. Electrical
HVAC:	Gas outlets - Wall heater – Forced Air Unit

CLASS 130 (Average)

APARTMENTS (LOW RISE)

EXTERIOR:	Average construction, minimum or above standards. Brick Veneer - Minimum ornamentation
INTERIOR:	Drywall finished
MECHANICALS:	Plumbing & Electrical are Average quality fixtures, one bath per unit.
HVAC:	Forced Air Unit

CLASS 140

APARTMENTS (LOW RISE)

EXTERIOR:	Good quality construction, exceeds minimum standards. Brick or Stone Veneer, good fenestration and ornamentation.
INTERIOR:	Drywall well finished.
MECHANICALS:	Plumbing & Electrical are Good quality fixtures, one or more baths per unit.
HVAC:	Package Unit.

CLASS 141 APARTMENTS

High Rise Apartments are structures with three or more stories of multiple dwelling units. The structures include a lobby area, interior hall access to dwelling units and some type of stairway for fire exit. Costs include appliances, fireplaces, balconies, and elevators. All personal property (i.e. refrigerators, furnishing, equipment, etc...) is included in these square foot values. AVG = \$2.40/SF, GD = \$3.87/SF, BEST = \$6.10/SF

CLASS 141 (AVERAGE)

EXTERIOR: Brick or block, concrete panels, frame and stucco or brick veneer, little trim, standard design.
INTERIOR: Drywall or plaster, carpet or hardwood, vinyl composition tile.
MECHANICALS: Average fixtures and outlets, one bath per unit.
HVAC: Forced Air.

CLASS 141 (GOOD)

EXTERIOR: Good brick, metal or concrete and glass panels, stucco, siding, brick veneer, good design ornamentation.
INTERIOR: Good drywall or plaster, carpet or hardwood, vinyl composition or ceramic tile.
MECHANICALS: Good fixtures and many outlets, over one bath per unit.
HVAC: Heat Pump system.

CLASS 141 (BEST)

EXTERIOR: Best stone, brick, metal and glass panels, face brick or stone veneer, brick and stone trim, individual design ornamentation.
INTERIOR: Best drywall and plaster, ceramic tile, carpet, paneling, fine hardwood, fine interior detail.
MECHANICALS: Best fixtures and outlets, one full bath per bedroom.
HVAC: Warm and cool air (zoned).

CLASS 142 APARTMENTS & RETAIL MIXED

These structures are generally two to three story buildings with retail use on the first level and one or more residential units on the upper levels. Costs include fireplaces, balconies, porches, appliances and elevators.

All personal property (i.e. refrigerators, furnishing, equipment, etc...) is included in these square foot values.

LOW = \$2.40/SF, AVG = \$3.87/SF, GD = \$6.10/SF

CLASS 142 (LOW)

EXTERIOR: Low cost wood or stucco, brick or block, very plain fronts, simple design.
INTERIOR: Low cost general retail and basic residential above, no extras.
MECHANICALS: Minimum lighting and plumbing, per code.
HVAC: Forced Air.

CLASS 142 (AVERAGE)

EXTERIOR: Stucco or siding, brick or block, plain storefronts, minimum ornamentation.
INTERIOR: Average retail mix and finishes, few extras, standard residential above.
MECHANICALS: Adequate lighting and plumbing per unit.
HVAC: Package A/C.

CLASS 142 (GOOD)

EXTERIOR: Good siding, masonry veneer, face brick, best block, good trim and display fronts.
INTERIOR: Above average retail finishes, good residential units above.
MECHANICALS: Good lighting and outlets, standard fixtures per unit.
HVAC: Package A/C.

CLASS 150, 160, 170**MOTEL**

Motels are multiple sleeping units from one to three stories, with or without individual kitchen facilities, and designed for transient occupancy. The structures are commonly solid masonry (Class C) or wood frame (Class D). Interiors are of plaster or drywall with wall coverings. Paneling and wallpaper are included in the better qualities in the common areas and sleeping rooms. Price large restaurants and lounges separately. If, however, the amount of office, lobby, coffee shop and meeting rooms is proportionate with the number of rooms and overall quality, then these features will be included in the cost.

All personal property (i.e. refrigerators, furnishing, equipment, etc...) is included in these square foot values
 150 = \$6.15/SF, 160 = \$11.25/SF, 170 = \$20.35/SF. Deduct \$2.15 without CHCA. Deduct \$2.00 without Sprinkler.

CLASS 150

EXTERIOR: Low cost construction, minimum standards. Low cost plain Brick Veneer, Stucco or Siding.
INTERIOR: Drywall finished - Plain - Lower cost wallpaper.
MECHANICALS: Low cost fixtures.
HVAC: Individual thru-wall heat pump.

CLASS 160**MOTEL**

EXTERIOR: Average construction, meets or exceeds minimum standards. Average quality, little ornamentation, Brick Veneer, Siding, or Stucco.
INTERIOR: Drywall finished - few extras - Average quality wallpaper.
MECHANICALS: Average quality fixtures.
HEATING: Individual thru-wall heat pump.

CLASS 170 MOTEL

EXTERIOR: Good quality construction, exceeds standards. Brick or Stone Veneer - good fenestration and ornamentation.
INTERIOR: Drywall good finished - Good quality wallpaper and paneling.
MECHANICAL: Good quality, ample fixtures.
HEATING: Central Air Conditioning.

CLASS 180, 190, 191**HOTELS**

Hotels are multiple sleeping units and lobby of three or more stories, without individual kitchen facilities. The costs include lounges, restaurants, ballrooms and meeting rooms commensurate with the number of rooms and overall quality of the hotel. Better quality hotels have a large amount of high-cost wall cover and floor finish in the open and public areas.

All personal property (i.e. refrigerators, furnishing, equipment, etc...) is included in these square foot values 180 and 190 = \$11.25/SF, 191 = \$20.35/SF.

Deduct \$2.15 without CHCA. Deduct \$2.00 without Sprinkler. Deduct \$2.75 without Elevators

CLASS 180

EXTERIOR: Low cost construction. Frame - Concrete block - Stucco - Siding - Inexpensive masonry - Light steel frame.
 INTERIOR: Drywall finished - Plain, low quality.
 MECHANICALS: Low cost fixtures.
 HEATING: Individual thru-wall heat pump.

CLASS 190 HOTELS

EXTERIOR: Average construction - Meets or exceeds standards. Brick Veneer - Stucco or concrete block - Some siding with brick veneer trim -Masonry - Steel or concrete frame.
 INTERIOR: Drywall good finish - Average quality wallpaper and/or paneling.
 MECHANICALS: Average quality outlets and fixtures.
 HEATING: Individual thru-wall heat pump.

CLASS 191 HOTELS

EXTERIOR: Good construction - exceeds standards. Steel or concrete frame. Face brick, Metal or good concrete or stucco Panels.
 INTERIOR: Good detail, carpeted, decorated public rooms.
 MECHANICALS: Good quality outlets and fixtures.
 HEATING: Hot and chilled water (zoned).

CLASS 200, 210

DEPARTMENT STORE

Department Stores are one or more stories, typically found in large cities and regional shopping centers, which handle multiple lines of merchandise, for which they are subdivided into departments. Costs include suitable office and employee areas, and restroom facilities.

Deduct \$2.15 without CHCA. Deduct \$2.00 without Sprinkler

CLASS 200

EXTERIOR: Average quality construction. Brick Masonry - Concrete block with stucco or brick veneer - Concrete tilt-up - Glass.
INTERIOR: Drywall finished - Average quality paneling, wallpaper, acoustic tile ceiling.
MECHANICALS: Average quality, adequate outlets and fixtures.
HEATING: Central Air Conditioning

CLASS 210

EXTERIOR: Good quality construction. Brick Masonry - Concrete block with brick veneer - Concrete tilt-up Panels - Glass - Good fenestration and ornamentation.
INTERIOR: Drywall well finished - Good quality paneling, wallpaper, acoustic tile ceiling
MECHANICALS: Good quality, Ample outlets and fixtures.
HEATING: Central Air Conditioning.

CLASS 220, 230, 240

RETAIL STORE

(Convenience and small retail stores)

Retail Stores are one or two story buildings designed for retail sales and display, and usually have display and/or decorative fronts. Included in this occupancy are stores occupied by secondary department stores with limited merchandise lines, specialty shop and commercial buildings designed for general occupancy.

Class 240A & 240E levels are used to differentiate for higher qualities and higher levels of finished space.

Deduct \$2.15 without CHCA

CLASS 220

EXTERIOR: Low cost construction. Concrete block - Brick - Block with brick veneer - Concrete tilt-up - Glass - Metal with partial brick or stone veneer.
INTERIOR: Drywall finished, low cost materials. Acoustic tile ceiling.
MECHANICALS: Low cost minimum number of outlets and fixtures.
HEATING: Forced Air

CLASS 230

EXTERIOR: Average cost construction. Concrete block - Brick - Concrete block with brick veneer - Concrete tilt-up - Glass - Metal with brick or stone veneer.
INTERIOR: Drywall finished, average cost materials, paneling, wallpaper, acoustic tile ceiling.
MECHANICALS: Average cost adequate number of outlets and fixtures.
HEATING: Forced Air

CLASS 240A

EXTERIOR: Good quality construction. Brick - Concrete tilt-up - Concrete block with brick veneer - Glass.
INTERIOR: Drywall well finished - Good quality materials, wood paneling, wallpaper, acoustic tile ceilings.
MECHANICALS: Good quality ample number of outlets and fixtures.
HEATING: Package A.C.

CLASS 240E

RETAIL STORE

EXTERIOR: Excellent quality construction. Brick - Concrete tilt-up - Concrete block with brick veneer - Glass.
INTERIOR: Drywall well finished - Excellent quality materials, wood paneling, wallpaper, acoustic tile ceilings.
ELECTRICAL: Excellent quality ample number of outlets and fixtures.
HEATING: Package A.C.

Supermarkets are large retail food stores, which handle limited lines of other merchandise. The cost includes built-in refrigerators, cold rooms, and ancillary cooling equipment, which are usually classed as real estate, but do not include display freezers and coolers or other equipment generally classed as personal property or trade fixtures.

Deduct \$2.15 without CHCA

CLASS 250

EXTERIOR: Low cost construction. Low cost concrete block - Light frame - Brick - Concrete tilt-up.
 INTERIOR: Painted - Lacks interior finish - Low cost partial acoustic tile ceiling - exposed rafters - minimum partitions.
 MECHANICALS: Low cost minimum outlets and fixtures.
 HEATING: Forced Air

CLASS 260

EXTERIOR: Average quality construction. Concrete block with brick veneer - Concrete tilt-up - Medium steel frame - Glass.
 INTERIOR: Drywall finished or plaster - Acoustic tile ceiling.
 ELECTRICAL: Average quality adequate number of outlets and fixtures.
 HEATING: Package A.C.

CLASS 270

EXTERIOR: Good quality construction. Brick - Concrete tilt-up - Heavy steel frame - Glass.
 INTERIOR: Drywall well finished or plaster - Good acoustic tile ceiling.
 ELECTRICAL: Good quality ample number of outlets and fixtures.
 HEATING: Warm and Cool Air (zoned)

CLASS 280, 290, 300 DISCOUNT STORE

Discount Stores are of warehouse construction with minimal interior partitioning. Low cost structures are unfinished shell types with minimum code throughout. Better qualities have partitioned offices and storage areas.

Low and average quality discount stores have similar exterior features. Use interior features to determine class. The highest quality discount stores should be classed as average quality department stores. Use class 290 (department store) for good quality discount store.

Deduct \$2.15 without CHCA

CLASS 280

EXTERIOR: Cheap construction. Wood or steel frame - metal panels
INTERIOR: Painted - Lacks interior finish - Low cost partial acoustic tile ceiling - exposed rafters.
MECHANICALS: Minimum code.
HEATING: Space heaters and/or forced air

CLASS 290

EXTERIOR: Low cost construction. Concrete block with partial brick veneer
Concrete tilt-up - Wood or steel columns.
INTERIOR: Drywall minimum finish - Acoustic tile ceiling.
MECHANICALS: Low cost - minimum.
HEATING: Forced Air

CLASS 300

EXTERIOR: Average quality construction. Brick - Concrete block with brick veneer
Concrete tilt-up - Steel columns.
INTERIOR: Drywall finished - Average quality acoustic tile ceiling.
MECHANICALS: Average quality ample outlets and fixtures.
HEATING: Package A.C.

CLASS 310, 320, 330, 331, 332 SHOPPING CENTER

Shopping Centers are multi-tenant buildings designed for retail sales. Shopping centers provide neighborhood and community services such as food, drugs, hardware, clothing and personal services needed for daily living. These structures may or may not have an anchor. The square foot values are for totally finished shopping centers including all the individual units

CLASS 310

EXTERIOR: Low cost construction. Concrete block Brick - Concrete block with brick veneer - Concrete tilt-up -Glass-Metal Siding.
INTERIOR: Painted - Drywall - Low quality acoustic tile ceiling.
MECHANICALS: Low cost, minimum number of outlets and fixtures.
HEATING: Forced Air.

CLASS 320

EXTERIOR: Average quality construction. Concrete block - Brick - Concrete block with brick veneer - Concrete tilt-up - Glass and metal.
INTERIOR: Drywall finished - Plaster - Average quality materials paneling, wallpaper, acoustic tile ceiling.
MECHANICALS: Average quality adequate number of outlets and fixtures.
HEATING: Package A.C.

CLASS 330

EXTERIOR: Good quality construction. Brick - Concrete tilt-up - Concrete block with brick veneer - Glass and metal. Good fenestration and ornamentation.
INTERIOR: Plaster - Drywall well finished - Good quality materials wood paneling, wallpaper, acoustic tile ceiling.
MECHANICALS: Good quality ample number of outlets and fixtures.
HEATING: Package A.C

CLASS 331

EXTERIOR: Excellent quality construction. Stone, face brick, fine ornamentation and displays.
INTERIOR: Best plaster, ornamental ceilings, paneling, ceramic, Hardwood, carpet.
MECHANICALS: Good quality outlets and fixtures.
HEATING: Warm and cool air (zoned).

CLASS 332

SHOPPING CENTER

EXTERIOR: Best quality construction. Masonry bearing walls (Class C construction). Stone, face brick, fine ornamentation and displays.
INTERIOR: Best plaster, ornamental ceilings, paneling, ceramic, hardwood, carpet.
MECHANICALS: Excellent quality outlets and fixtures.
HEATING: Warm and cool air (zoned).

CLASS 340, 350, 360**RESTAURANTS (Fast Food)**

Fast Food Restaurants have a limited dining area in relation to the preparation area. These structures range in size from 1,300 to 4,200 square feet, and the seating area is normally less than 45% of the total area.

Deduct \$2.15 without CHCA

CLASS 340

EXTERIOR: Low cost construction. Concrete block - Concrete block with partial brick veneer - Stucco - Siding - Glass.
INTERIOR: Painted - Drywall minimum finish.
MECHANICALS: Low quality minimum outlets and fixtures.
HEATING: Forced Air

CLASS 350

EXTERIOR Average quality construction. Concrete block with brick veneer - Concrete tilt-up - Stucco - Glass.
INTERIOR: Painted - Drywall finished - Paneling or wallpaper.
MECHANICALS: Average quality adequate outlets and fixtures.
HEATING: Complete H.V.A.C.

CLASS 360E

EXTERIOR: Excellent quality construction. Brick - Concrete block with brick veneer - Concrete tilt-up - Glass and metal - Good fenestration and ornamentation.
INTERIOR: Drywall well finished - Wood paneling and wallpaper.
MECHANICALS: Excellent quality ample outlets and fixtures.
HEATING: Complete H.V.A.C.

CLASS 360G

EXTERIOR: Good quality construction. Brick - Concrete block with brick veneer - Concrete tilt-up - Glass and metal - Good fenestration and ornamentation.
INTERIOR: Drywall well finished - Wood paneling and wallpaper.
ELECTRICAL: Good quality ample outlets and fixtures.
HEATING: Complete H.V.A.C.

CLASS 370, 380, 390

RESTAURANTS

Restaurants are designed for the preparation and sale of food and beverages. These buildings have a full service commercial kitchen and varied seating capacities. Average quality includes neighborhood restaurants or coffee shops or a lower priced franchise operation. Good quality includes the typical chain operation and neighborhood restaurants catering to regional trade.

Deduct \$2.15 without CHCA

CLASS 370

EXTERIOR: Low cost construction. Concrete block - Concrete block with partial brick veneer or stucco - Siding -Glass - Very plain in appearance.
INTERIOR: Painted - Drywall minimum finish - Typical short order cafe.
MECHANICALS: Low quality minimum outlets and fixtures.
HEATING: Forced Air.

CLASS 380

EXTERIOR: Average quality construction. Brick - Concrete block with brick veneer
Concrete tilt-up - Glass -Average fenestration and ornamentation.
INTERIOR: Drywall finished - Paneling and wallpaper -
Typical neighborhood restaurant. Small kitchen.
MECHANICALS: Average quality adequate outlets and fixtures.
HEATING: Complete H.V.A.C.

CLASS 390E

EXTERIOR: Excellent quality construction. Brick - Concrete block with brick or stone veneer -
Concrete tilt-up - Metal and glass. Good fenestration and ornamentation.
INTERIOR: Drywall well finished - Wood paneling and wallpaper - Typical chain restaurant.
MECHANICALS: Excellent quality ample outlets and fixtures.
HEATING: Complete H.V.A.C.

CLASS 390G

EXTERIOR: Good quality construction. Brick - Concrete block with brick or stone veneer -
Concrete tilt-up - Metal and glass. Good fenestration and ornamentation.
INTERIOR: Drywall well finished - Wood paneling and wallpaper - Typical chain restaurant.
MECHANICALS: Good quality ample outlets and fixtures.
HEATING: Complete H.V.A.C.

CLASS 397, 398, 399 DAY CARE CENTER

Occasionally, residential houses are converted into day care facilities. Be sure to apply functional obsolescence when necessary.

Deduct \$2.15 without CHCA

CLASS 397

EXTERIOR: Low cost construction. Light stucco or siding on wood studs. Very Plain.
INTERIOR: Drywall-few partitions
MECHANICALS: Minimum outlets and fixtures.
HEATING: Central Air conditioning/Wall Furnace

CLASS 398

EXTERIOR: Average construction. Stucco or Wood siding on wood studs, brick or stone trim.
INTERIOR: Drywall
MECHANICALS: Adequate outlets and fixtures.
HEATING: Forced Air.

CLASS 399E

EXTERIOR: Excellent construction. Best Stucco or brick veneer on good frame
Good front.
INTERIOR: Plaster or drywall – good partitions.
MECHANICALS: Ample, well placed outlets and fixtures.
HEATING: Packaged A.C.

CLASS 399G

EXTERIOR: Good construction. Best Stucco or brick veneer on good frame. Good front.
INTERIOR: Plaster or drywall – good partitions - Acoustic tile.
MECHANICALS: Ample, well placed outlets and fixtures.
HEATING: Packaged A.C.

CLASS 400, 410, 420, 430, 431, 432 OFFICE BUILDING

Office Buildings are designed for commercial occupancy and are normally subdivided as multi-tenant structures. If part of an office building has some other occupant, such as a bank or retail store on the first floor, that portion should be classed according to its occupancy

Deduct \$2.15 without CHCA. Deduct \$2.00 without Sprinkler

CLASS 400

EXTERIOR: Low Cost one and two story construction. Pole frame-Metal Siding (lined & insulated) - Very Plain.
INTERIOR: Drywall-few partitions
MECHANICALS: Minimum outlets and fixtures.
HEATING: Central Air Conditioning/Wall Furnace.

CLASS 410

EXTERIOR: Low cost one, two or three story construction. Light stucco or siding on wood studs Very plain.
INTERIOR: Drywall-few partitions.
ELECTRICAL: Minimum outlets and fixtures
HEATING: Central Air Conditioning/Wall Furnace

CLASS 420

EXTERIOR: Average one, two, or three or more story construction. Stucco or Wood siding on wood studs- brick or stone trim.
INTERIOR: Drywall.
MECHANICALS: Adequate outlets or fixtures.
HEATING: Forced Air.

CLASS 430

EXTERIOR: Good one, two, three or more story construction. Best stucco or brick veneer on good frame - good front.
INTERIOR: Plaster or drywall - good partitions
MECHANICALS: Ample, well placed outlets and fixtures.
HEATING: Package A.C.

CLASS 431

EXTERIOR: Very good one, two, three or more story construction. Steel frame, masonry and glass, stone ornamentation, very good quality.
INTERIOR: Very good plaster - paneling - suspended ceilings.
MECHANICALS: Ample, well placed outlets and fixtures.
HEATING: Warm & Cool Air (zoned)

CLASS 432

EXTERIOR: Excellent one, two, three or more story construction. Best metal or stone, brick or block back-up, solar glass.
INTERIOR: Best plaster - paneling - suspended ceilings.
MECHANICALS: Ample, well placed outlets and fixtures.
HEATING: Hot and chilled water (zoned).

CLASS 440, 450, 460

BANKS & CREDIT UNIONS

Banks are financial structures that include savings and loan and credit union occupancies where the design is of a bank type. Cost includes vaults, drive up windows, night depositories, and surveillance systems. Costs do not include banking equipment, vault doors, or safety deposit boxes.

If a bank is located in a regular office building, use the Office Building Schedule. Add any bank fixtures as additions to the base price for Office Buildings. Usually add 15% to the base price of office building for bank fixtures: Vault, Vault Door, Safe Deposit Cabinets, Counters, etc.

Bank square foot price includes all bank fixtures: IE Vault, Vault Door, Safe Deposit Cabinets, Counters, etc.

Deduct \$2.15 without CHCA

CLASS 440

EXTERIOR: Low Cost one, two or three story building. Stucco or siding - minimum ornamentation.
INTERIOR: Drywall inexpensive finishes - Inexpensive acoustic tile ceiling-few partitions.
MECHANICALS: Minimum outlets and fixtures.
HEATING: Forced Air

CLASS 450

EXTERIOR: Average one, two, three or more story building. Brick veneer - good stucco or siding - some ornamentation.
INTERIOR: Some plaster - Drywall finished - Wood paneling and wallpaper
MECHANICALS: Adequate outlets and fixtures.
HEATING: Package A.C.

CLASS 460

EXTERIOR: Good one, two, three or more story building. Masonry - Metal and glass - Steel or concrete frame - Steel rafters - Good fenestration and ornamentation.
INTERIOR: Plaster - Drywall well finished - Good quality wood paneling and wallpaper.
MECHANICALS: Ample, well placed outlets and fixtures.
HEATING: Warm & Cool Air(zoned).

CLASS 470, 480

NURSING HOMES

Nursing Homes (Convalescent Hospitals) are buildings of hospital type construction that give nursing care. They are designed for bed care and/or hotel and nursing care for ambulatory patients. They have treatment and therapy rooms, service and administration areas, nurses' stations and signaling systems commensurate with quality. These facilities do not have equipment for surgical care and treatment.

CLASS 470

EXTERIOR: Low cost construction. Masonry - Concrete tilt-up - Concrete block with brick veneer - Wood rafters-Little ornamentation.
INTERIOR: Painted - Drywall finished, low cost -Acoustic tile ceiling.
MECHANICALS: Adequate outlets and fixtures for a nursing home (Restrooms, Baths, Kitchen). Minimum extra facilities.
HEATING: Forced Air

CLASS 480

EXTERIOR: Average quality construction. Masonry - Concrete block with brick veneer - Concrete tilt-up - Steel or concrete frame - Steel rafters -Metal and glass - Some ornamentation.
INTERIOR: Plaster - Drywall finished - Painted - Some paneling or wallpaper - Acoustic tile ceiling.
ELECTRICAL: Adequate outlets and fixtures for nursing home (Restrooms, Baths, and Kitchen.). Signal systems, some special purpose wiring.
HEATING: Package A.C.

CLASS 485

CONVALESCENT HOSPITAL

Class 485 is for Rehabilitation centers
Deduct \$2.15 without CHCA

SPECIFICATIONS

CONSTRUCTION:	Average to good quality construction. Class B (Reinforced Concrete Columns) or Class C (masonry Load Bearing Walls) construction.
FOUNDATION:	Concrete - Reinforced.
EXTERIOR:	Brick, concrete, metal and glass, little ornamentation.
INTERIOR:	Hospital without surgical facilities, plaster or drywall, acoustic and vinyl tile, carpet includes therapy facilities.
ROOFING:	Built-up - Tar and gravel, steel deck.
PLUMBING:	Adequate good quality fixtures.
ELECTRICAL:	Adequate good quality outlets and fixtures.
HEATING:	Hot and Chilled Water (Zoned).

CLASS 490, 500

HOSPITAL

Hospitals are complete health care facilities that typically include a number of different health services within one building or groups of buildings. These buildings have a large number of partitions with additional electrical, mechanical, and plumbing needs for this occupancy group. Lower quality hospitals have a large ward area while higher quality hospitals have a large amount of private rooms. Costs include fixed equipment, but not equipment classified as personal property.

Base price includes normal hospital features: Plumbing and Electrical additions

CLASS 490

- CONSTRUCTION:** Low to average quality construction one to two story building. (Specifications include several types of materials, use specifications accordingly.)
- EXTERIOR:** Masonry - Concrete block with brick veneer - Concrete tilt-up - Metal and glass - Steel or concrete frame - Steel rafters - Some ornamentation.
- INTERIOR:** Painted - Plaster - Drywall finished - Paneling - Wallpaper - Acoustic tile ceiling.
- MECHANICALS:** Adequate outlets and fixtures. Signal systems, additional special purpose wiring included for adequate hospital facilities. Restrooms, Baths, Kitchen, Therapy Facilities oxygen piping, etc.
- HEATING:** Central Air Conditioning.

CLASS 500

- CONSTRUCTION:** Average to good construction one, two, three or more story building. (Specifications include several types of materials, use specifications accordingly.)
- EXTERIOR:** Masonry - Concrete block with stone or brick veneer - Concrete tilt-up - Metal and glass - Steel or concrete frame - Steel rafters - Good fenestration and ornamentation.
- INTERIOR:** Plaster - Drywall finished - Paneling - Wallpaper - Acoustic tile ceiling - Some Vinyl or tile wall surfaces.
- MECHANICALS:** Ample outlets and fixtures. Signal system, additional special purpose wiring included for adequate hospital facilities. Restrooms, Baths, Kitchen, Therapy Facilities, Oxygen piping, etc.
- HEATING:** Central Air Conditioning.

CLASS 510, 520, 530 CLINIC/MEDICAL OFFICE/VETERINARY CLINIC

Clinic / Medical Office / Veterinary Clinic buildings are designed for medical or dental services with examination and outpatient treatment. The cost reflects the additional electrical, mechanical and plumbing required by this occupancy. These costs are also used for veterinary hospitals, which are buildings designed for the medical and surgical care and treatment of animals.

Deduct \$2.15 without CHCA. Deduct \$2.00 without Sprinkler

CLASS 510

EXTERIOR: Low cost construction. Frame - Concrete block - Concrete tilt-up
Concrete block partial brick veneer Siding - Stucco.
INTERIOR: Painted - Drywall finished - Acoustic tile ceiling.
MECHANICALS: Minimum outlets and fixtures for medical Office Facilities.
HEATING: Central Air Conditioning - Space heater

CLASS 520

EXTERIOR: Average quality construction one or two story building. Masonry - Concrete block
with brick veneer - Concrete tilt-up - Steel frame-Some ornamentation.
INTERIOR: Plaster - Drywall finished - Acoustic tile ceiling - Some paneling.
MECHANICALS: Adequate outlets and fixtures for Medical Office Facilities. (X-Ray Room)
HEATING: Forced Air

CLASS 530E

EXTERIOR: Excellent quality construction one or two story building. Masonry bearing walls
(Class C construction) Steel frame – Masonry and glass – Top quality. Class D
construction: Studs or steel columns – brick or stone veneer. Top quality.
INTERIOR: Best plaster, paneling, carpet & vinyl tile.
MECHANICALS: Excellent quality fixtures – X-ray rooms.
HEATING: Package AC

CLASS 530G

EXTERIOR: Good quality construction one or two story building. Masonry - Concrete block with
stone or Brick veneer - Steel frame - Concrete tilt-up - Good fenestration and
ornamentation.
INTERIOR: Plaster - Drywall finished - Good wood paneling and wallpaper - Acoustic tile
ceiling.
MECHANICALS: Ample outlets and fixtures for Medical Facilities. (X-Ray Room)
HEATING: Package A.C.

CLASS 540, 550

SERVICE STATION

Service Stations (old style) are designed for the sale of gas and service of automobiles. The cost includes office, service, storage, sales and restroom areas. The cost does not include equipment that is considered personal property.

Service Station fixtures and equipment should be assessed with personal property. Sales office and garage area are included in one square foot price for a typical service station.

Add \$2.15 for central air conditioning in the office area.

CLASS 540

EXTERIOR: Low cost construction. Concrete block with brick veneer - Metal with partial brick veneer - Metal and glass.
INTERIOR: Older station - minimum finishes - few built-in items.
MECHANICALS: Adequate outlets and fixtures.
HEATING: Central Air Conditioning for office. Panel ray for garage.
DOORS: Overhead.

CLASS 550

EXTERIOR: Average quality construction. Concrete block with brick veneer - Metal with partial brick veneer - Metal and glass.
INTERIOR: Present-day station - small office, storage and restrooms.
MECHANICALS: Adequate outlets and fixtures.
HEATING: Central Air Conditioning for office. Panel ray for garage.
DOORS: Overhead.

CLASS 560 SERVICE STATION FOOD BOOTH

(Low, Average, & Good)

SPECIFICATIONS

CONSTRUCTION:	Low quality construction.
EXTERIOR:	Painted steel panels, low cost sash and fascia.
INTERIOR:	Acoustic tile, vinyl composition, limited partitions, Built-in cooler.
ELECTRICAL/ PLUMBING:	Minimum display wiring and plumbing.
HEATING:	Package A/C.

CONSTRUCTION:	Average quality construction.
EXTERIOR:	Sandwich panels, some masonry trim.
INTERIOR:	Typical food booth, some extras, adequate support, Cooler areas.
ELECTRICAL/ PLUMBING:	Adequate electrical and plumbing, restroom.
HEATING:	Package A/C.

CONSTRUCTION:	Good quality construction.
EXTERIOR:	Good enameled prefinished steel, good front, masonry trim.
INTERIOR:	Good acoustic, ceramic tile, security partitioning, Walk-in box.
ELECTRICAL/ PLUMBING:	Good lighting and outlets, restroom.
HEATING:	Package A/C

CLASS 570, 580, 590

AUTOMOTIVE CENTER

Automotive Centers are designed for both sales and service with display rooms, office, storage and repair commensurate with the quality. The better qualities are a combination retail store and garage.

Sales office and garage area are included in one square foot price for a typical Automotive Service Center. Fixtures and equipment in the garage area should be assessed as personal property.

Add \$5.00 for central air conditioning in the office area.

CLASS 570

EXTERIOR: Low cost construction. Concrete block - Metal and glass - Concrete block with partial brick veneer - Steel or aluminum - Steel or aluminum with partial brick veneer Concrete tilt-up.

INTERIOR: Painted - Finished Drywall and some paneling in sales and office area. 15% to 25% finished sales area.

MECHANICALS: Minimum outlets and fixtures.

HEATING: Central Air Conditioning in sales and office area. Panel ray in garage.

DOORS: Overhead.

CLASS 580

EXTERIOR: Average quality construction. Concrete block - Metal and glass - Concrete block with partial brick veneer - Steel or aluminum with partial brick veneer - Concrete tilt-up.

INTERIOR: Painted - Finished Drywall and some paneling in sales and office area. 20% to 30% finished sales area.

MECHANICALS: Adequate outlets and fixtures.

HEATING: Central Air Conditioning in sales and office area. Panel ray in garage.

DOORS: Overhead.

CLASS 590

EXTERIOR: Good quality construction. Concrete block - Metal and glass - Concrete block with partial brick veneer - Steel or aluminum - Steel or aluminum with partial brick veneer - Concrete tilt-up.

INTERIOR: Painted - Finished Drywall and some paneling in sales and office area. 30% or more finished sales area.

MECHANICALS: Adequate outlets and fixtures.

HEATING: Central Air Conditioning in sales and office area. Panel ray in garage.

DOORS: Overhead.

CLASS 595 MINI-LUBE GARAGES

Mini-Lube Garages are designed for quick maintenance lube and oil changes and may have drive-thru bays. The quality levels are low, average, and good. Sales office and garage area are included in one square foot price for Typical Mini-Lube Garages. Fixtures and equipment in garage areas should be assessed as personal property. Walk in service pit costs included in square foot price.

Add \$5.00 for central air conditioning in the office area.

CLASS 595L

EXTERIOR:	Low quality construction. Block, cheap brick, tilt-up, stucco.
INTERIOR:	Painted wall, slab, few partitions, small office area.
MECHANICALS:	Minimum lighting and plumbing, service outlets.
HEATING:	Space heaters.

CLASS 595A

EXTERIOR:	Average quality construction. Masonry bearing walls or frame, stucco, siding, Masonry veneer, roll-up doors.
INTERIOR:	Painted walls, slab, some partitions, floor and Ceiling finish, waiting area.
MECHANICALS:	Adequate lighting and plumbing, service outlets.
HEATING:	Space heaters.

CLASS 595G

CONSTRUCTION:	Good quality construction.
EXTERIOR:	Good quality construction, ornamental block or masonry veneer, Storefront lobby.
INTERIOR:	Good drywall, acoustic tile, carpet, good office/waiting room.
MECHANICALS:	Good lighting and plumbing, service outlets.
HEATING:	Forced air.

Automotive Sales and Service buildings contain showroom, office, storage and repair space. The sales and office space are priced separately from the service area. Levels are used to differentiate for higher qualities and higher levels of finished space.

SPECIFICATIONS

CONSTRUCTION:	Low to Average quality
FOUNDATION:	Concrete slab - Reinforced concrete.
EXTERIOR:	Concrete block, Concrete tilt-up, Steel or aluminum, Metal and Glass.
INTERIOR:	Plaster, Drywall, Paneling
FLOORING:	Concrete, Tile, Some carpet
PLUMBING:	Adequate fixtures.
ELECTRICAL:	Adequate outlets and fixtures.
HEATING:	Package A.C.
DOORS:	Oversize Doors or Overhead

CLASS 610 AUTOMOTIVE SALES & SERVICE SPECIFICATIONS

CLASS 611A, G

Automotive Sales and Service buildings contain showroom, office, storage and repair space. The sales and office space are priced separately from the service area. Levels are used to differentiate for higher qualities and higher levels of finished space.

Deduct \$2.15 without central air conditioning in the office area. Add \$2.15 for central air conditioning in the service area.

SPECIFICATIONS

CONSTRUCTION:	Average to Good quality
FOUNDATION:	Concrete slab - Reinforced concrete.
EXTERIOR:	Masonry, Concrete block, Concrete tilt-up, Brick Veneer
INTERIOR:	Painted
FLOORING:	Concrete
PLUMBING:	Average to good quality fixtures
ELECTRICAL:	Adequate outlets and fixtures.
HEATING:	Package A.C.
DOORS:	Overhead

CLASS 700, 710

SHOPPING MALL

Shopping Malls are regional shopping centers comprised of major department store anchors, center strip stores and enclosed mall concourses.

Price includes Heating and Cooling, sprinklers. Cinemas not included in price. See Theater class. Add for freight and passenger elevators.

CLASS 700

EXTERIOR:	Average quality construction. Steel frame - Brick veneer - Concrete block Tilt up - Adequate fronts
INTERIOR:	Drywall finished - Plaster - Average quality paneling, wallpaper, acoustic tile ceiling - masonry partitions
MALL CONCOURSE:	Small entries and skylights - Plain seating and planters - Center court wells
MECHANICALS:	Average quality - adequate outlets and fixtures
HEATING:	Central air conditioning

CLASS 710

EXTERIOR:	Good quality construction. Steel frame - Brick veneer - Concrete block - Stucco - Good fronts
INTERIOR:	Drywall finished - Plaster - Good quality paneling, wallpaper, acoustic tile ceiling - Good masonry partitions
MALL CONCOURSE:	Large arched entries and domed skylights Terrazzo - Good seating - Food cluster
MECHANICALS:	Good quality - Ample outlets and fixtures
HEATING:	Central air conditioning

CLASS 720, 730 ELEVATORS

CLASS 720 FREIGHT ELEVATOR

CLASS 730 PASSENGER ELEVATOR

CLASS 800 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

Industrial Buildings include those structures designed for manufacturing processes. They have the same structural shell as warehouses, but with better lighting, plumbing, and an enlarged office space. Each class differs only in structure and exterior feature Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 for dock height floor to first floor only.

Add \$.75 for each foot of wall height above base of 14 feet.

SPECIFICATIONS

CONSTRUCTION: Fireproof structural steel frame. (M & S Class "A")

FOUNDATION: Reinforced concrete.

EXTERIOR: Brick - Concrete block.

INTERIOR: Painted - Plaster - Gypsum.

FLOORING: Concrete - Resilient covering.

ROOFING: Concrete or steel deck.

PLUMBING: Adequate for industrial purpose.

ELECTRICAL: Adequate for industrial purpose.

HEATING: Space heaters – hot water.

CLASS 810 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

Industrial Buildings include those structures designed for manufacturing processes. They have the same structural shell as warehouses, but with better lighting, plumbing, and an enlarged office space. Each class differs only in structure and exterior features. Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 for dock height floor to first floor only.

Add \$.75 for each foot of wall height above base of 14 feet.

SPECIFICATIONS

CONSTRUCTION:	Reinforced concrete frame. Formed or precast concrete columns and beams. (M & S Class "B").
FOUNDATION:	Reinforced concrete.
EXTERIOR:	Brick - Precast concrete walls – Concrete block.
INTERIOR:	Painted - Plaster - Gypsum.
FLOORING:	Concrete - Resilient covering.
ROOFING:	Concrete deck.
PLUMBING:	Adequate for industrial purpose.
ELECTRICAL:	Adequate for industrial purpose.
HEATING:	Space heaters – hot water.

CLASS 820 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

Industrial Buildings include those structures designed for manufacturing processes. They have the same structural shell as warehouses, but with better lighting, plumbing, and an enlarged office space. Each class differs only in structure and exterior features. Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 for dock height floor to first floor only.

Add \$.50 for each foot of wall height above base of 14 feet.

SPECIFICATIONS

CONSTRUCTION:	Masonry or concrete load bearing walls with or without pilasters, including tilt-up. (M & S Class "C").
FOUNDATION:	Reinforced concrete.
EXTERIOR:	Concrete tilt-up – Brick – Concrete block.
INTERIOR:	Painted - Plaster - Gypsum.
FLOORING:	Concrete - Resilient covering.
ROOFING:	Concrete or steel deck.
PLUMBING:	Adequate for industrial purpose.
ELECTRICAL:	Adequate for industrial purpose.
HEATING:	Space heaters.

CLASS 830 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

Industrial Buildings include those structures designed for manufacturing processes. They have the same structural shell as warehouses, but with better lighting, plumbing, and an enlarged office space. Each class differs only in structure and exterior features. Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 for dock height floor to first floor only.

Add \$.50 for each foot of wall height above base of 14 feet.

SPECIFICATIONS

CONSTRUCTION:	Wood or steel frame. (M & S Class "D" or "S").
FOUNDATION:	Reinforced concrete.
EXTERIOR:	Brick veneer – Metal Siding - Stucco - Partial Brick or Concrete block masonry.
INTERIOR:	Painted - Drywall - Plaster.
FLOORING:	Concrete - resilient covering.
ROOFING:	Wood or steel rafters - Wood or steel sheeting - Built-up - Tar and gravel.
PLUMBING:	Adequate for industrial purpose.
ELECTRICAL:	Adequate for industrial purpose.
HEATING:	Space heaters.

CLASS 840 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

Industrial Buildings include those structures designed for manufacturing processes. They have the same structural shell as warehouses, but with better lighting, plumbing, and an enlarged office space. Each class differs only in structure and exterior features. Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 for dock height floor to first floor only.

Add \$.50 for each foot of wall height above base 14 feet.

SPECIFICATIONS

CONSTRUCTION:	Wood Pole frame. (M & S Class "P").
FOUNDATION:	Reinforced concrete.
EXTERIOR:	Prefabricated wood structural members. Aluminum or Steel siding. Low cost.
INTERIOR:	Painted - Plaster - Gypsum.
FLOORING:	Concrete - Resilient covering.
ROOFING:	Wood joists or trusses - Metal sheathing.
PLUMBING:	Adequate for industrial purpose.
ELECTRICAL:	Adequate for industrial purpose.
HEATING:	Space heaters.

CLASS 900 WAREHOUSE

(AVERAGE, GOOD, BEST)

Warehouses are structures designed for both storage and distribution, and include an amount of office space commensurate with the quality of the building (typically 3% to 12%). If, however, the office area is substantial in size or quality, it may be necessary to price the office area as office and the warehouse area as warehouse. Each class differs only in structure and exterior features. Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 dock height floor to first floor only.

Add \$0.75 for each foot of wall height above base of 14 feet.

Add \$15.00 for any cold storage facility area.

SPECIFICATIONS

CONSTRUCTION:	Fireproof structural steel frame. Reinforced concrete columns and beams. (M & S Class "A & B").
FOUNDATION:	Concrete slab - Reinforced concrete.
EXTERIOR:	Concrete block - Brick.
INTERIOR:	Unfinished - Insulation.
FLOORING:	Concrete - Resilient covering.
ROOFING:	Built-up - Tar and gravel - Steel.
PLUMBING:	Adequate for warehouse purpose.
ELECTRICAL:	Adequate for warehouse purpose.
HEATING:	Gas outlet - space heaters.

CLASS 910 WAREHOUSE

(AVERAGE, GOOD, BEST)

Warehouses are structures designed for both storage and distribution, and include an amount of office space commensurate with the quality of the building (typically 3% to 12%). If, however, the office area is substantial in size or quality, it may be necessary to price the office area as office and the warehouse area as warehouse. Each class differs only in structure and exterior features. Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 for dock height floor to first floor only.

Add \$0.75 for each foot of wall height above base of 14 feet.

Add \$15.00 for any cold storage facility area.

SPECIFICATIONS

CONSTRUCTION:	Masonry or concrete load bearing walls with or without pilasters, including tilt-up. (M & S Class "C").
FOUNDATION:	Concrete slab - Reinforced concrete.
EXTERIOR:	Concrete tilt-up.
INTERIOR:	Unfinished - Painted - Insulation.
FLOORING:	Concrete - Resilient covering.
ROOFING:	Built-up - Tar and gravel - Steel.
PLUMBING:	Adequate for warehouse purpose.
ELECTRICAL:	Adequate for warehouse purpose.
HEATING:	Gas outlets - space heaters.

CLASS 920 WAREHOUSE

(AVERAGE, GOOD, BEST)

Warehouses are structures designed for both storage and distribution, and include an amount of office space commensurate with the quality of the building (typically 3% to 12%). If, however, the office area is substantial in size or quality, it may be necessary to price the office area as office and the warehouse area as warehouse. Each class differs only in structure and exterior features. Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

Add \$1.10 for dock height floor to first floor only.

Add \$0.50 for each foot of wall height above base of 14 feet.

SPECIFICATIONS

CONSTRUCTION:	Wood or steel frame. (M & S Class "D" or "S").
FOUNDATION:	Concrete slab - Reinforced concrete.
EXTERIOR:	Steel or wood frame - Steel sheathing - Aluminum siding - Stucco.
INTERIOR:	Unfinished - Insulation.
FLOORING:	Concrete - Resilient covering.
ROOFING:	Steel - Steel or aluminum sheathing.
PLUMBING:	Adequate for warehouse purpose.
ELECTRICAL:	Adequate for warehouse purpose.
HEATING:	Gas outlets - Space heater.

CLASS 930 WAREHOUSE

(LOW, AVERAGE, GOOD, BEST)

Low Cost Storage Warehouses are structures with a light steel frame (Class D "pole"), no insulation, and typically no office space. The quality levels are low, average, good, and excellent. Low price to be used for open warehouses only. Average, good and best pricing to be used dependent upon average, good and best offices. Only the portion that has offices gets these prices.

ADD \$.20 for 5" concrete slab.

ADD \$5,000 for pit.

ADD \$5.00 for central air conditioning

SPECIFICATIONS

CONSTRUCTION: Steel pole frame. (M & S Class "D pole").

FOUNDATION: 4" Concrete slab.

EXTERIOR: Basic metal warehouse.

INTERIOR: No insulation.

CLASS 940 WAREHOUSE

(LOW, AVERAGE, GOOD, BEST)

Low Cost Storage Warehouses are structures with a light steel frame (Class D “pole”), insulation, and typically no office space. The quality levels are low, average, good, and excellent. Low price to be used for open warehouses only. Average, good and best pricing to be used dependent upon average, good and best offices. Only the portion that has offices gets these prices.

Add \$.20 for 5" concrete slab.

Add \$5,000 for the pit.

Add \$5.00 for central air conditioning

SPECIFICATIONS

CONSTRUCTION: Steel pole frame. (M & S Class “D” pole”).

FOUNDATION: 4" Concrete slab.

EXTERIOR: Basic metal warehouse.

INTERIOR: Insulated.

CLASS 950, 960, 970 MINI-WAREHOUSE

Mini-Warehouses are warehouses subdivided into cubicles of generally small size. They are primarily designed to be rented for non-commercial storage, and may include some office/living space. Each class differs only in structure and exterior features.

CLASS 950

CONSTRUCTION: Light Steel or wood (pole) frame, (M & S Class "S" or "P")
FOUNDATION: Light Concrete Slab.
EXTERIOR: Metal (CI), low cost door entries
INTERIOR: Subdivided Cubicles, no office facilities.
MECHANICALS: Electrical Minimum. Plumbing None

CLASS 960

CONSTRUCTION: Steel frame or wood frame. (M & S Class "C" & "D").
EXTERIOR: Metal (CI)
INTERIOR: Subdivided Cubicles (mixed sizes) - small office
MECHANICALS: Adequate electrical service per space. Minimum water.

Add \$5.00 for CHCA

CLASS 970

CONSTRUCTION: Concrete tilt-up, block - stucco - brick veneer. (M & S Class "B" & "C")
EXTERIOR: Concrete tilt-up, block - metal or wood.
INTERIOR: Subdivided Cubicles - good security partitions - office/apartment, Includes high-rise mini-warehouse.
MECHANICALS: Adequate outlets and lighting in each space. Minimum water.

Add \$5.00 for CHCA

CLASS 1000, 1002, 1003 CAR WASH

CLASS 1000 **SELF SERVICE CAR WASH** (LOW, AVERAGE, GOOD)

Self Service Car Wash. Class 1000 is a coin operated self-service car wash. Personal property and equipment room value is included in the square foot price of class 1000. The quality levels are low cost, average and good. Use low cost prices for metal wall construction, and average and good prices for masonry wall construction. Use the low price for metal wall construction. Use average and good prices for masonry wall construction.

CLASS 1002 **DRIVE-THRU CAR WASH** (AVERAGE, GOOD)

Drive-Thru Car Wash. Equipment that is considered personal property is not included in the building cost. The quality levels are average and good. Use the average price for porcelain enamel finish on a metal frame. Use the good price for masonry construction.

CLASS 1003 **AUTOMATIC CAR WASH** (AVERAGE, GOOD, BEST)

Automatic Car Wash. Full service car wash buildings include finished office area, locker and restrooms and basic equipment room. Equipment that is considered personal property is not included in the building cost. The quality levels are average and good. Use average price for masonry or steel construction, and good price for porcelainized steel construction

Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Office area CHCA included in base price.

CLASS 1010, 1020,1030, 1031 AIRPLANE HANGAR

CLASS 1010 (Cheap Storage) (14' WALL HEIGHT)

Airplane hangar. Low cost hangar used only for airplane storage. There are minimal electrical and plumbing fixtures.

CONSTRUCTION:	Light metal frame
FOUNDATION:	Concrete slab/partially floored
EXTERIOR:	Light metal siding
INTERIOR:	No Insulation - unfinished
ELECTRICAL:	Minimum

CLASS 1020 (T-HANGAR)

T-Hangars are multiple hangars for small planes. Many include partitioned areas for individual planes. Interiors have concrete slab floors with very few extras. They have minimum electrical, occasionally plumbing, and commonly do not have heating or cooling.

CONSTRUCTION:	Pole or light steel frame.
FOUNDATION:	Concrete slab
EXTERIOR:	METAL (CI)
INTERIOR:	No Insulation
ROOFING:	Metal (CI)

CLASS 1030 (14' AND OVER WALL HEIGHT) (AVERAGE HANGAR)

Airplane Hangar. Average quality hangar used for storage and repair maintenance of small aircraft. These hangars have some office area, storage area, and restroom and plumbing facilities for small crews of maintenance personnel.

CONSTRUCTION:	Light metal frame.
FOUNDATION:	Concrete slab - asphalt
EXTERIOR:	Pre-engineered steel siding
INTERIOR:	No Insulation.
ROOFING:	Metal (CI)
ELECTRICAL:	Minimum
PLUMBING:	Minimum

CLASS 1031 (14' AND OVER WALL HEIGHT) (GOOD HANGER)

Airplane Hangar. Good quality hangar used for storage and repair maintenance of small aircraft. Use class 1031 for hangars that have small offices, restrooms, and are built to handle medium as well as light aircraft.

CONSTRUCTION:	Steel frame
FOUNDATION:	Concrete slab
EXTERIOR:	Pre-engineered steel siding
INTERIOR:	Adequate
ROOFING:	Metal (CI)
ELECTRICAL:	Adequate
PLUMBING:	Adequate

CLASS 1040, 1050, 1060

COMMERCIAL GREENHOUSE

Commercial Greenhouses are designed for the growth of plants. Each class differs in structure and exterior features.

SPECIFICATIONS

CONSTRUCTION: Good Quality Steel Frame. STEEL FRAME AND GLASS
FOUNDATION: Concrete Curb.
EXTERIOR: Fiberglass – Glass – Acrylic.
INTERIOR: Dirt floor - Vents - Lights - Water -
Heater – Humidifier (automated watering systems valued as BPP).

CLASS 1050

COMMERCIAL GREENHOUSE

SPECIFICATIONS

CONSTRUCTION: Average Quality Steel Frame - Wood Frame. Steel or Wood Frame and Fiberglass
FOUNDATION: Concrete Curb.
EXTERIOR: Poly-Cover - Fiberglass.
INTERIOR: Dirt Floor - Vents - Water – Heater (automated watering systems valued as BPP).

CLASS 1060

COMMERCIAL GREENHOUSE

SPECIFICATIONS

CONSTRUCTION: Low Quality Wood Frame. Wood Frame and Poly-cover
FOUNDATION: Dirt.
EXTERIOR: Poly-Cover.
INTERIOR: Dirt Floor - Water – Heater (automated watering systems valued as BPP).

Note: Square foot prices do not include slab.

CLASS 1070

RESIDENTIAL GREENHOUSE

SPECIFICATIONS

CONSTRUCTION: Wood or Aluminum Frame.

FOUNDATION: Dirt.

EXTERIOR: Fiberglass - Poly-Cover.

INTERIOR: Dirt Floor - Water - Vents.

CLASS 1075 FITNESS CENTER

(AVERAGE, GOOD, BEST)
SPECIFICATIONS

TYPE: Average

EXTERIOR WALLS: Brick, block, tilt-up, some ornamentation.

INTERIOR FINISH: Basketball floor, swimming pools, good multipurpose rooms.

LIGHTING, PLUMBING
AND MECHANICAL: Adequate lighting, restrooms, sauna, shower and locker rooms.

HEAT: Package A.C.

TYPE: Good

EXTERIOR WALLS: Brick, best block, metal and glass.

INTERIOR FINISH: Good main gym or rink, multisport courts, natatorium, many extras.

LIGHTING, PLUMBING
AND MECHANICAL: Good sports lighting, restrooms, sauna, shower and locker rooms.

HEAT: Warm and cool air (zoned).

TYPE: Best

EXTERIOR WALLS: Best masonry, good curtain walls, good entrance and lobby.

INTERIOR FINISH: Top sports finish, elaborate finishes, many extra facilities and rooms.

LIGHTING, PLUMBING
AND MECHANICAL: Best sports lighting, plumbing, many extras.

HEAT: Warm and cool air (zoned).

CLASS 1075 NOTES:

Deduct \$2.50 without sprinklers.

CLASS 1100, 1110 THEATERS

Theaters are designed primarily for stage or screen presentations and include a stage commensurate with the type and quality of construction. Scenery, curtains, and seating are not included in the costs.

Use "BL25" for the mezzanine, balcony, and/or projection room.

Deduct \$1.00 without sprinklers.

CLASS 1100

EXTERIOR: Low cost quality construction. Brick masonry - Concrete block - Concrete block with partial brick veneer - Concrete tilt-up - small entry.

INTERIOR: Plain construction - small screens - vinyl composition in the lobby.

MECHANICAL: Minimum for theater purpose with several fixtures of average quality. Minimum lighting - adequate sound system.

HEATING: Package A.C.

CLASS 1110

EXTERIOR: Average quality construction. Brick masonry - Concrete block with brick veneer- Concrete tilt-up - Some fenestration and ornamentation.

INTERIOR: Plaster or gypsum - suspended ceiling stepped floor - carpeted lobby.

MECHANICALS: Adequate for theater purpose with ample fixtures of good quality. Adequate lighting & good sound system.

HEATING: Package A.C.

CLASS 1200

TELEPHONE EXCHANGE

(Average, Good, Best)

Average, Good, and Best levels are used to differentiate for higher qualities and higher levels of finished space.

Deduct \$2.15 without Central Air Conditioning.

Add \$1.00 for sprinklers.

Add \$.20 for each foot of wall height above base of 14 feet.

SPECIFICATIONS

CONSTRUCTION:	Good construction - Concrete or Steel Frame.
FOUNDATION:	Reinforced concrete with basement.
EXTERIOR:	Brick masonry - Concrete block - Concrete block with veneer.
INTERIOR:	Plaster - Painted - Some ceramic tile.
FLOORING:	Concrete - Vinyl tile.
ROOFING:	Concrete Deck or Steel deck - Built-up.
PLUMBING:	Good quality fixtures
ELECTRICAL:	Ample wiring for telephone exchange.
HEATING:	Central Air Conditioning.

CLASS 1210

COMMUNICATIONS EQUIPMENT BUILDING

SPECIFICATIONS

CONSTRUCTION: Wood Frame and Roof Structure/ Built-up Roof.

FOUNDATION: Slab.

EXTERIOR: Masonry

INTERIOR: Sprayed in Insulation CH/CA

CLASS 1300, 1310, 1320 FUNERAL HOME

Funeral Homes are buildings with facilities for the preparation of the dead for burial or cremation, for viewing of the body and for funerals.

Deduct \$2.15 without central air conditioning.

CLASS 1300

EXTERIOR: Low cost construction. Frame - Siding - Very plain - Steel Frame
Steel Sheathing with partial brick or Stone Veneer.
INTERIOR: Drywall - Plain minimum service functions.
MECHANICALS: Minimum outlets and fixtures.
HEATING: Forced Air.

CLASS 1310

EXTERIOR: Average quality construction. Brick veneer - stucco or siding - some trim - good
entrance and drive.
INTERIOR: Drywall - Wood paneling - Wallpaper.
MECHANICALS: Average quality outlets and fixtures.
HEATING: Package A.C.

CLASS 1320

EXTERIOR: Good quality construction. Brick veneer - Concrete block with brick or stone veneer.
Good ornamentation.
INTERIOR: Drywall well finished - Good quality wood paneling and wallpaper -
Good detail and decor.
MECHANICALS: Good quality outlets and fixtures.
HEATING: Heat pump system.

CLASS 1400, 1410, 1420 BOWLING ALLEY - ROLLER SKATING RINK

Bowling Alley and Roller Skating Rink buildings generally include a snack bar, billiard and miscellaneous rooms with necessary plumbing and electrical connections. These buildings do not include any equipment or fixtures such as alleys, ball returns, hardwood floor (skating rink) kitchen and bar equipment or other trade fixtures that are considered personal property. Bowling Alley - Lanes, Pinsetter, Ball Return, Scorer are assessed as personal property. Roller Skating Rink - Hardwood floor costs are built into the improvement cost schedule.

CLASS 1400

CONSTRUCTION: Wood, Steel, or Masonry.
FOUNDATION: Concrete Slab.
EXTERIOR: Low cost Stucco, metal siding, concrete tilt-up.
INTERIOR: Drywall - Some paneling - Acoustic tile ceiling - few partitions - minimal facilities - snack bar.
MECHANICALS: Minimum for Bowling Alley or Skating Facilities.
HEATING: Forced Air.

CLASS 1410

CONSTRUCTION: Wood, Steel, or Masonry.
EXTERIOR: Stucco, Metal Siding, Brick Veneer, Concrete tilt-up.
INTERIOR: Plaster - Drywall - Paneling - Acoustic tile ceiling.
MECHANICALS: Adequate for Bowling Alley or Skating Facilities, Restrooms, Kitchen, and Bar.
HEATING: Package A.C

CLASS 1420

CONSTRUCTION: Steel, Masonry.
EXTERIOR: Stucco, Brick Veneer, Concrete tilt-up.
INTERIOR: Plaster - Drywall - Paneling - Acoustic tile ceiling. Lounge.
MECHANICALS: Extensive for Bowling Alley or Skating Facility, Restrooms, Kitchen, and Bar.
HEATING: Warm and Cool Air (zoned).

CLASS 1500, 1501**PARKING GARAGE**

Parking Garages are structures with no exterior walls (or with partial walls) designed for above grade storage of automobiles. The quality levels are average and good. The above square foot prices include a small office area.

CONSTRUCTION:	Concrete Frame - Precast concrete structure -or - Steel frame with concrete walls and concrete on steel decking.
FOUNDATION:	Reinforced concrete.
EXTERIOR:	Concrete - Concrete with brick veneer - Walls are partial not fully enclosed.
INTERIOR:	Unfinished.
ROOFING:	Concrete or Steel Deck.
FLOORING:	Concrete.
PLUMBING:	Adequate for Parking Garage Facilities.
ELECTRICAL:	Adequate for Parking Garage Facilities.
HEATING:	None.

CLASS 1600, 1610, 1620, 1630 BARNs

- CLASS 1600** Low Cost
Light pole frame, metal or wood siding
Unfinished, dirt floor
Minimum or no electrical service
- CLASS 1610** Average Cost
Pole frame, metal or wood siding
Unfinished walls, cheap asphalt or slab floor
Minimum to adequate electrical service
- CLASS 1620** Low Cost
Light steel frame, metal or wood siding
Unfinished, dirt floor
Minimum or no electrical service
- CLASS 1630** Average Cost
Steel frame and truss, metal or wood siding
Unfinished walls, cheap asphalt or slab floor
Minimum to adequate electrical service

CLASS 1640**KIOSK**

Kiosks are small retail booths that range anywhere from 25 to 200 square feet. They have minimum electrical and plumbing fixtures.

CONSTRUCTION: Metal Frame.

FOUNDATION: Slab.

EXTERIOR: Metal and Glass.

INTERIOR: Carpet - Vinyl - Sheetrock - Painted.

HEATING: Window unit.

CLASS 1650, 1660, 1670 OUTBUILDING/STORAGE

CLASS 1650

LOW COST

CONSTRUCTION: Low cost - Wood Frame.
FOUNDATION: On skids.
EXTERIOR: Wood - Metal.
INTERIOR: Unfinished.
FLOORING: Wood Floor.
ROOFING: Slant-Roof - Roll Roofing.

CLASS 1660

AVERAGE QUALITY

CONSTRUCTION: Wood Frame.
FOUNDATION: Concrete Slab.
EXTERIOR: Wood - Metal - Stucco.
INTERIOR: Unfinished.
ROOFING: Gable - Slant-Roof - Composition Shingle - Metal

CLASS 1670

GOOD QUALITY

CONSTRUCTION: Wood Frame.
FOUNDATION: Concrete Slab.
EXTERIOR: Wood - Metal.
INTERIOR: Semi-finished.
ROOFING: Gable - Composition shingle.

CLASS 1680

STABLES

CLASS 1680

AVERAGE SPECIFICATIONS

CONSTRUCTION: Light gauge steel - Angle Iron - Steel Pipe -Lightweight wood frame. Concrete Foundation.
EXTERIOR: Aluminum - Steel - CI.
INTERIOR: Unfinished - Wood partitions for stables - Sawdust or Dirt Floors - Concrete or Asphalt walk-ways.
PLUMBING: Minimum.
ELECTRICAL: None or minimum fixtures.

NOTES: Little or no ornamentation. Show arena with little or no seating or no arena.

CLASS 1680G

GOOD SPECIFICATIONS

CONSTRUCTION: Light gauge steel - Angle iron - Steel pipe -Wood frame. Concrete Foundation.
EXTERIOR: Aluminum - Steel - Concrete block- Stucco.
INTERIOR: Unfinished - Blow-in insulation - Batt insulation with chicken wire - Wood partitions for stables - Sawdust or Dirt Floor - Concrete or Asphalt walk-ways.
PLUMBING: Average fixtures with or without shower stalls.
ELECTRICAL: Average fixtures.

NOTES: Some ornamentation. May or may not have office. Show arena with little or no seating or no arena.

CLASS 1680B

BEST SPECIFICATIONS

CONSTRUCTION: Heavy gauge steel (I-Beams with bar joists) or comparable steel or wood construction. Concrete Foundation.
EXTERIOR: Aluminum - Steel - Stucco - Concrete block - Wood.
INTERIOR: Insulated, with partial to full finish, wood or masonry partitions for stables, dirt or sawdust floors, concrete walk-ways.
PLUMBING: Good to excellent fixtures, shower stalls, office with two or more fixtures.
ELECTRICAL: Good to excellent fixtures, many outlets.

NOTES: Good ornamentation. Show arena with adequate seating. Good to excellent quality materials and workmanship.

CLASS 1680E

EXCELLENT SPECIFICATIONS

CONSTRUCTION: Heavy gauge steel (I-Beams with bar joists) or comparable steel or wood construction. Concrete Foundation.
EXTERIOR: Face brick or stone veneer, heavy roof, custom dormers, arches.
Aluminum, steel, stucco, concrete, block or wood.
INTERIOR: Insulated fine finished, custom stalls, best wood available. Dirt or sawdust floors, concrete walk-ways. High quality finishes out of office areas, waiting room, tack rooms, breeding areas.
PLUMBING AND ELECTRICAL: High quality fixtures and hardware throughout. Excellent lighting and showers and dressing room.

NOTES: High quality ornamentation. Excellent quality materials and workmanship. Above adequate show arena and viewing areas.

CLASS 1690 MARINA BOATHOUSE, SLIPS

(Low, Average, Good)

Marina Boathouses and Slips are small to medium berths of light construction on lakefronts. Ramps, anchor piers, lockers, and floatation drums are included in the cost. Utilities are additives. Quality levels are low for open slips, and good for fully enclosed boathouses. Low, Average, and Good, levels are used to differentiate for higher qualities and higher levels of finished space.

Prices reflect cost per slip.

FRAME: Wood - Metal - Light duty pipe.

DECK: Wood - Concrete Plank - Fiberglass - Metal.

CLASS 1700, 1710

CLASS 1700

GRAIN ELEVATORS

	1700C	1700S	1700M
TANK (Bushels)	CONCRETE (Per Bushel)	HEAVY STEEL (Per Bushel)	LIGHT METAL (Per Bushel)

CLASS 1710

WATER TANKS

TANK (Gallons)	STEEL (Per Gallon)
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CLASS 1740 COMMERCIAL TENNIS COURTS

1740E	Includes fencing and lighting.
1740B	Includes fencing.
1740A	Court only.

NOTE: Use these prices for both asphalt and concrete surfaces.

Note: Tennis Court classes 1740A, 1740B, & 1740E will be used for commercial only.

CLASS 1740 RESIDENTIAL TENNIS COURTS

1740RN	No Contributory Value
1740RB	Basic (court only)
1740RA	Average (court & fence)
1740RG	Good (court, fence, lights)
1740RE	Excellent (court, fence, lights)

Note: Tennis Court classes 1740A, 1740B, & 1740E will be used for commercial only.

CLASS 1750 RESIDENTIAL SWIMMING POOL

<u>CLASS</u>	<u>ASSOCIATED CLASS (Guide)</u>
1750B (Basic)	(class 1, 2)
1750A (Average)	(class 3, 6) if needed you can use 7's & 4's
1750G (Good)	(all class 7, 8, 4, 5)
1750E (Excellent)	(all class 7, 8, 4, 5, 9, 10)
1750S (Superior)	(class 9, 10, 5A, 5AE)
1750S1 (Superior)	(class 9E, 10A, 10AE) has good landscaping, nice area tiled
1750S2 (Superior)	(class 10B, 10BE, 10C, 10CE, 10D, 10DE, 5B, 5BE, 5C, 5CE) excellent landscaping, stone, ornate in design
1750S2+ (Superior)	class 11, 11A, 11B, 11C) extremely ornate in design and landscaping

CLASS SPA

SPA	Add for therapeutic pool (TP)
SPA	Add 1750S2+ pools (TP+)

NOTE: The pool class and associated house classes are not a hard and fast rule; it is intended to be a guide. If needed because of higher quality construction and pool amenities such as waterfalls or fountains, pool classes can be interchangeable within the associated house class guides.

CLASS 1770

ARENAS (Metal Frame and Walls)

LOW

Steel siding, some wainscot
Minimum facility, some flooring
Minimum services
No HVAC

AVERAGE

Good metal panels and roof, some interior finish
Unfinished arena area, floors in feed/tack and washrooms
Adequate lighting and water service
No HVAC

GOOD

Good siding or stucco on wood or steel frame, small entrance
Finished stalls, good floors, feed/tack room, good quality throughout
Good lighting and water outlets, restrooms
No HVAC

EXCELLENT

Glulam (glued laminated timber) or steel frame, good veneer, siding, good entrance
Finished stalls, lounge, viewing area, quality finishes
High – level electrical service, good restrooms and kitchen
No HVAC

CLASS 1771

ARENAS (Masonry Bearing Walls)

Specifications:

LOW

Concrete block, some wainscot
Minimum facility, some flooring
Minimum services
No HVAC

AVERAGE

Block or tilt-up, very plain, some interior finish
Unfinished arena area, floors in feed/tack and washrooms
Adequate lighting and water service
No HVAC

GOOD

Steel or wood frame, block or tilt-up, small entrance
Finished stalls, good floors, feed/tack room, good quality throughout
Good lighting and water outlets, restrooms
No HVAC

EXCELLENT

Steel frame, good block or concrete panels, good entrance
Finished stalls, lounge, viewing area, quality finishes
High - level electrical service, good restrooms and kitchen
No HVAC

CLASS 1790, 1800, 1810 COUNTRY CLUB

Country Clubs are specialized clubhouses designed mainly for entertainment and have few, if any sleeping rooms. Generally, the better clubs will have a ballroom, bar, banquet and pro shop facilities, as well as locker and shower rooms. These classes are meant to price only the main clubhouse. Outbuildings, pools, tennis courts and golf holes are priced separately.

Deduct \$2.15 without Central Air Conditioning.

CLASS 1790

EXTERIOR: Low cost construction. Stucco or siding - very plain.
INTERIOR: Drywall, vinyl composition - few partitions - minimum facilities.
MECHANICALS: Minimum number of outlets and fixtures.
HEATING: Forced air unit.

CLASS 1800

EXTERIOR: Average quality construction. Brick Veneer - Some glass, Metal, stone trim, or Concrete Panels.
INTERIOR: Drywall, good finish - Wood paneling - Some wallpaper.
MECHANICALS: Good quality - Adequate number of outlets and fixtures.
HEATING: Package A.C.

CLASS 1810

EXTERIOR: Good quality construction. Brick Veneer - Glass concrete panels, Stone trim.
INTERIOR: Drywall, well finished - Wood paneling and wallpaper - Best quality.
MECHANICALS: Best quality - Ample outlets and fixtures.
HEATING: Heat pump system.

CLASS 1900, 1910, 1920, 1930, 1940 GOLF COURSE

Unit Price is per hole, which includes tees, fairways, greens, and all other amenities.

CLASS 1900

Minimal quality, simply developed, budget course on open natural or flat terrain, few bunkers, small tees and greens.

CLASS 1910

Simply designed course on relatively flat terrain, natural rough, few bunkers, small built-up tees and greens, some small trees.

CLASS 1920

Average cost with some amenities. Mostly flat with some topo change, partially built-up tees and greens.

CLASS 1930

Typical private-type club on undulating terrain, bunkers at most greens, average elevated tees and greens, some large trees moved in or clearing of some wood areas, driving range.

CLASS 1940

Better championship-type course on good undulation terrain, fairway and greens bunkered and contoured, large tees and greens, large trees transplanted, driving range, may have name architect.

CLASS 2000

These sites are developed for permanent occupancy and are representative of low-end and average parks. They will have spaces to accommodate homes up to 80 feet long and 28 feet wide. Each space will have water, sewer hook-ups, electric and/or natural gas. They will have utility buildings and offices. Recreational buildings and facilities are sometimes provided. Streets are typically gravel or asphalt. The base area per site is 3,200 square feet, and the base number of spaces is 100. The space value represents the space cost only. Land values are calculated separately.

NOTE: Enter the number of spaces in the "area" column of the property card.

CLASS 2010G**SPECIFICATIONS (GOOD)**

These sites are developed for permanent occupancy and are representative of above average and good parks. They will have spaces to accommodate large manufactured homes with private patios and gardens, along with good streets and walkways. Each space will have water, sewer hook-ups, electric and/or natural gas. They will have utility buildings and offices. Recreational buildings and complete recreational facilities are also provided. The base area per site is 4,400 square feet, and the base number of spaces are 175. The space value represents the space cost only. Land values are calculated separately.

NOTE: Enter the number of spaces in the "area" column of the property card.

CLASS 2010E**(EXCELLENT)**

These sites are developed for permanent occupancy and are representative of excellent parks. The excellent manufactured housing park provides deluxe accommodations for the largest site-erected manufactured home units and represents the high-end midpoint for permanent parks. Each space will accommodate private patios and gardens, along with excellent streets and walkways, utility buildings and offices. Spaces will have water, sewer, electric and/or natural gas hook-ups. They will also have complete and varied recreational facilities of top quality. The base area per site is 5,600 square feet, and the base number of spaces are 200. The space value represents the space cost only. Land values are calculated separately.

NOTE: Enter the number of spaces in the "area" column of the property card.

CLASS MASN, C04, C06, C08, C10 WOD
COMMERCIAL YARD IMPROVEMENTS

FENCES

CLASS MASN
MASONRY FENCING

NOTE: Type of masonry fence (concrete block, stone, iron, etc.) is found in the database under improvement / Feature / Style.

NOTE: Use MASN class for iron fences.

CLASS C04
4 ft CHAIN LINK FENCE

CLASS C06
6 ft CHAIN LINK FENCE

CLASS C08
8 ft CHAIN LINK FENCE

CLASS C10
10 ft CHAIN LINK FENCE

NOTE: Appraise only commercial fencing. Residential fencing included in total property value.

CLASS WOD
WOOD FENCE 6FT

CLASS CON, ASP, COM

COMMERCIAL ADDITIVES

CLASS CON

CONCRETE PAVING

CONCRETE SLAB

Patio: Use concrete paving pricing.

NOTE: Patio slabs can be used for Residential and Commercial.

NOTE: Cost includes paving, concrete aprons, striping, some lighting, landscaping and drainage.

CLASS ASP

ASPHALT PAVING

NOTE: Cost includes paving, concrete aprons, striping, some lighting, landscaping and drainage.

CLASS COM

COMMERCIAL SWIMMING POOL

CLASS X1, X2, X3, X4 EXEMPT PROPERTIES

Exempt property classes are for structure types such as schools, churches, city, county, government buildings, and other such exempt properties. Properties can be one, two, three, or more story buildings.

X1 are Excellent one, two, three or more story construction.

X2 are Good one, two, three or more story construction.

X3 are Average one, two, three or more story construction.

X4 are Low cost one, two, three or more story construction.

Section III

RESIDENTIAL COST SCHEDULES

CLASS 1, 2, 3, 4

<i>SUM of Unit Price</i>	<i>Class</i>	<i>CLASS</i>		
	1	2	3	4
<i>range_max</i>				
599	\$63.54	\$68.89		
699	\$62.96	\$68.31	\$77.50	\$81.37
799	\$62.39	\$67.73	\$76.88	\$80.88
899	\$61.81	\$67.16	\$76.25	\$80.38
999	\$61.24	\$66.81	\$75.63	\$79.88
1,099	\$60.89	\$66.47	\$75.00	\$79.38
1,199	\$60.49	\$66.13	\$74.38	\$78.88
1,299	\$60.15	\$65.78	\$74.00	\$78.38
1,399	\$59.80	\$65.44	\$73.63	\$77.88
1,499	\$59.45	\$65.09	\$73.25	\$77.38
1,599	\$59.11	\$64.75	\$72.88	\$77.13
1,699	\$58.77	\$64.40	\$72.50	\$76.88
1,799	\$58.42	\$64.06	\$72.13	\$76.63
1,899	\$58.08	\$63.71	\$71.75	\$76.38
1,999	\$57.73	\$63.37	\$71.38	\$76.13
2,099		\$63.02	\$71.00	\$75.88
2,199		\$62.39	\$70.63	\$75.63
2,299		\$61.77	\$70.25	\$75.38
2,399		\$61.15	\$69.88	\$75.13
2,499		\$60.54	\$69.50	\$74.88
2,599		\$59.93	\$69.13	\$74.63
2,699				\$74.38
2,799				\$74.13
2,899				\$73.88
2,999				\$73.63
999,999	\$57.38	\$59.33	\$68.88	\$73.38

		1		2		3		4	
<i>Description</i>	<i>Code</i>	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Condition/ Desirability/ Amenity/ Refinement	CDAR			\$3.00	\$0				
Fireplace	1					\$0.00	\$1,000	\$0.00	\$1,000
	2					\$0.00	\$1,500	\$0.00	\$1,500
	3							\$0.00	\$0
	4							\$0.00	\$0
	5							\$0.00	\$0
	6							\$0.00	\$0
	7							\$0.00	\$0
	10							\$0.00	\$0
	12							\$0.00	\$0
	13							\$0.00	\$0
Heating/Co oling	CHCA	\$4.00	\$0	\$4.00	\$0	\$2.50	\$0	\$0.00	\$0
	NONE					\$0.00	\$0	-\$2.50	\$0
Plumbing	1							\$0.00	\$0
	1.5					\$0.00	\$0	\$0.00	\$0
	2					\$0.00	\$0	\$0.00	\$0
	2.5					\$0.00	\$0	\$0.00	\$0
	3					\$0.00	\$0	\$0.00	\$0
	3.5							\$0.00	\$0
	4							\$0.00	\$0
	4.5							\$0.00	\$0
	5							\$0.00	\$0
	5.5							\$0.00	\$0
	6							\$0.00	\$0
	6.5							\$0.00	\$0
	7							\$0.00	\$0
	7.5							\$0.00	\$0
	8							\$0.00	\$0
	8.5							\$0.00	\$0

	9							\$0.00	\$0
	9.5							\$0.00	\$0

CLASS 5, 5A

	5	
<i>range_max</i>		A
899	\$87.88	
999	\$87.62	
1,099	\$87.36	
1,199	\$87.10	
1,299	\$86.84	\$93.28
1,399	\$86.58	\$93.02
1,499	\$86.32	\$92.75
1,599	\$86.06	\$92.50
1,699	\$85.80	\$92.23
1,799	\$85.54	\$91.97
1,899	\$85.28	\$91.72
1,999	\$85.02	\$91.45
2,099	\$84.76	\$91.19
2,199	\$84.50	\$90.94
2,299	\$84.24	\$90.67
2,399	\$83.98	\$90.42
2,499	\$83.72	\$90.16
2,599	\$83.46	\$89.89
2,699	\$83.20	\$89.64
2,799	\$82.94	\$89.38
2,899	\$82.68	\$89.11
2,999	\$82.42	\$88.86
3,099	\$82.16	\$88.59
3,199	\$81.90	\$88.33
3,299	\$81.64	\$88.08
3,399	\$81.31	\$87.81
3,499	\$80.99	\$87.56
3,599	\$80.67	\$87.30
3,699	\$80.34	\$87.03
3,799	\$80.02	\$86.78
3,899	\$79.70	\$86.52
3,999	\$79.38	\$86.25
4,099	\$79.07	\$86.00
4,199	\$78.75	\$85.73

4,299	\$78.43	\$85.47
999,999	\$78.12	\$84.56

		5			
				A	
<i>Description</i>	<i>Code</i>	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Fireplace	2	\$0.00	\$1,000	\$0.00	\$1,000
	3	\$0.00	\$2,000	\$0.00	\$2,000
	4	\$0.00	\$2,000	\$0.00	\$2,000
	5	\$0.00	\$2,000	\$0.00	\$2,000
	6	\$0.00	\$2,000	\$0.00	\$2,000
	7	\$0.00	\$2,000	\$0.00	\$2,000
	10	\$0.00	\$2,000	\$0.00	\$2,000
	12	\$0.00	\$2,000	\$0.00	\$2,000
	13	\$0.00	\$2,000	\$0.00	\$2,000
Heating/Cooling *		\$0.00	\$0	\$0.00	\$0
	CHCA	\$0.00	\$0	\$0.00	\$0
Plumbing	1	\$0.00	\$0	\$0.00	\$0
	1.5	\$0.00	\$0	\$0.00	\$0
	2	\$0.00	\$0	\$0.00	\$0
	2.5	\$0.00	\$0	\$0.00	\$0
	3	\$0.00	\$0	\$0.00	\$0
	3.5	\$0.00	\$0	\$0.00	\$0
	4	\$0.00	\$0	\$0.00	\$0
	4.5	\$0.00	\$0	\$0.00	\$0
	5	\$0.00	\$0	\$0.00	\$0
	5.5	\$0.00	\$0	\$0.00	\$0
	6	\$0.00	\$0	\$0.00	\$0
	6.5	\$0.00	\$0	\$0.00	\$0
	7	\$0.00	\$0	\$0.00	\$0
	7.5	\$0.00	\$0	\$0.00	\$0
	8	\$0.00	\$0	\$0.00	\$0
	8.5	\$0.00	\$0	\$0.00	\$0
	9	\$0.00	\$0	\$0.00	\$0
	9.5	\$0.00	\$0	\$0.00	\$0

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EXPANSION**

CLASS 5AE, 5B, 5BE, 5C, 5CE

	5				
<i>range_max</i>	AE	B	BE	C	CE
1,799		\$110.50	\$123.89		
1,899	\$101.66	\$110.24	\$123.63		
1,999	\$101.40	\$109.98	\$123.37		
2,099	\$101.14	\$109.72	\$123.11		
2,199	\$100.88	\$109.46	\$122.85	\$138.19	\$148.72
2,299	\$100.62	\$109.20	\$122.59	\$137.93	\$148.46
2,399	\$100.36	\$108.94	\$122.33	\$137.67	\$148.20
2,499	\$100.10	\$108.68	\$122.07	\$137.41	\$147.94
2,599	\$99.84	\$108.42	\$121.81	\$137.15	\$147.68
2,699	\$99.58	\$108.16	\$121.55	\$136.89	\$147.42
2,799	\$99.32	\$107.90	\$121.29	\$136.63	\$147.16
2,899	\$99.06	\$107.64	\$121.03	\$136.37	\$146.90
2,999	\$98.80	\$107.38	\$120.77	\$136.11	\$146.64
3,099	\$98.54	\$107.12	\$120.51	\$135.85	\$146.38
3,199	\$98.28	\$106.86	\$120.25	\$135.59	\$146.12
3,299	\$98.02	\$106.60	\$119.99	\$135.33	\$145.86
3,399	\$97.76	\$106.34	\$119.73	\$135.07	\$145.60
3,499	\$97.50	\$106.08	\$119.47	\$134.81	\$145.34
3,599	\$97.24	\$105.82	\$119.21	\$134.55	\$145.08
3,699	\$96.98	\$105.56	\$118.95	\$134.29	\$144.82
3,799	\$96.72	\$105.30	\$118.69	\$134.03	\$144.56
3,899	\$96.46	\$105.04	\$118.43	\$133.77	\$144.30
3,999	\$96.20	\$104.78	\$118.17	\$133.51	\$144.04
4,099	\$95.94	\$104.52	\$117.91	\$133.25	\$143.78
4,199	\$95.68	\$104.26	\$117.65	\$132.99	\$143.52
4,299	\$95.42	\$104.00	\$117.39	\$132.73	\$143.26
4,399	\$95.16	\$103.74	\$117.13	\$132.47	\$143.00
4,499	\$94.90	\$103.48	\$116.87	\$132.21	\$142.74
4,599	\$94.64	\$103.22	\$116.61	\$131.95	\$142.48
4,699	\$94.35	\$102.96	\$116.35	\$131.69	\$142.22
4,799	\$94.07	\$102.70	\$116.09	\$131.43	\$141.96
4,899	\$93.80	\$102.44	\$115.83	\$131.17	\$141.70
4,999	\$93.51	\$102.18	\$115.57	\$130.91	\$141.44

5,099	\$93.22	\$101.92	\$115.31	\$130.65	\$141.18
5,199	\$92.95	\$101.66	\$115.05	\$130.39	\$140.92
5,299			\$114.79	\$130.13	\$140.66
5,399			\$114.53	\$129.87	\$140.40
5,499			\$114.27	\$129.61	\$140.14
5,599			\$114.01	\$129.35	\$139.88
999,999	\$92.66	\$101.40	\$113.75	\$129.09	\$139.62

		5									
		AE		B		BE		C		CE	
<i>Description</i>	<i>Code</i>	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Fireplace	2	\$0.00	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000				
	3	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$1,000	\$0.00	\$1,000
	4	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	6	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,000	\$0.00	\$2,000
	7	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,000	\$0.00	\$2,000
	10	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,000
	12	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,000
	13	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,000
	97			\$0.00	\$0						
Heating/Co oling	0	\$0.00	\$0								
	*	\$0.00	\$0	\$0.00	\$0						
	CH	\$0.00	\$0								
	CHCA	\$0.00	\$0	\$0.00	\$0						
	NONE	\$0.00	\$0								
Plumbing	1	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	1.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

	5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

CLASS 6, 7, 8, 8E, 9, 9E

	6	7	8		9	
<i>range_max</i>				E		E
599	\$67.91					
699	\$67.33					
799	\$66.76	\$73.08	\$78.54	\$82.68		
899	\$66.18	\$72.72	\$78.30	\$82.44		
999	\$65.61	\$72.36	\$78.06	\$82.20	\$89.22	\$93.84
1,099	\$65.03	\$72.00	\$77.82	\$81.96	\$88.98	\$93.60
1,199	\$64.46	\$71.64	\$77.58	\$81.72	\$88.74	\$93.36
1,299	\$63.88	\$71.28	\$77.34	\$81.48	\$88.50	\$93.12
1,399	\$63.31	\$70.92	\$77.10	\$81.24	\$88.26	\$92.88
1,499	\$62.96	\$70.56	\$76.86	\$81.00	\$88.02	\$92.64
1,599	\$62.62	\$70.20	\$76.62	\$80.76	\$87.78	\$92.40
1,699	\$62.27	\$69.84	\$76.38	\$80.52	\$87.54	\$92.16
1,799	\$61.93	\$69.48	\$76.14	\$80.28	\$87.30	\$91.92
1,899	\$61.58	\$69.12	\$75.90	\$80.04	\$87.06	\$91.68
1,999	\$61.24	\$68.76	\$75.66	\$79.80	\$86.82	\$91.44
2,099	\$60.89	\$68.40	\$75.42	\$79.56	\$86.58	\$91.20
2,199	\$60.55	\$68.04	\$75.18	\$79.32	\$86.34	\$90.96
2,299	\$60.20	\$67.68	\$74.94	\$79.08	\$86.10	\$90.72
2,399	\$59.86	\$67.32	\$74.70	\$78.84	\$85.86	\$90.48
2,499	\$59.51	\$66.96	\$74.46	\$78.60	\$85.62	\$90.24
2,599	\$59.17	\$66.60	\$74.22	\$78.36	\$85.38	\$90.00
2,699	\$58.82	\$66.24	\$73.98	\$78.12	\$85.14	\$89.76
2,799		\$65.88	\$73.74	\$77.88	\$84.90	\$89.52
2,899		\$65.52	\$73.50	\$77.64	\$84.66	\$89.28
2,999		\$65.16	\$73.26	\$77.40	\$84.42	\$89.04
3,099		\$64.80	\$73.02	\$77.16	\$84.18	\$88.80
3,199			\$72.78	\$76.92	\$83.94	\$88.56
3,299			\$72.54	\$76.68	\$83.70	\$88.32
3,399			\$72.30	\$76.44	\$83.46	\$88.08
3,499			\$72.06	\$76.20	\$83.22	\$87.84
3,599			\$71.82	\$75.96	\$82.98	\$87.60
3,699			\$71.58	\$75.72	\$82.74	\$87.36
3,799			\$71.34	\$75.48	\$82.50	\$87.12

3,899				\$71.10		\$75.24		\$82.26		\$86.88
3,999								\$82.02		\$86.64
4,099								\$81.78		\$86.40
4,199								\$81.54		\$86.16
4,299								\$81.30		\$85.92
4,399								\$81.06		\$85.68
4,499								\$80.82		\$85.44
4,599								\$80.58		\$85.20
4,699								\$80.34		\$84.96
4,799								\$80.10		\$84.72
999,999	\$58.48	\$64.44	\$70.86	\$75.00	\$79.86	\$84.48				

		6		7		8				9			
								E				E	
Desc.	Code	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Fireplace	1	\$0.00	\$1,000	\$0.00	\$1,000								
	2	\$0.00	\$1,500	\$0.00	\$1,500	\$0.00	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000
	3					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	4					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	5					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	6					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	7					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	10					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	12					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	13					\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
Heating/ Cooling	*					\$0.00	\$0			\$0.00	\$0		
	CHC A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0			\$0.00	\$0		
	NON E	-\$1.54	\$0	-\$2.40	\$0								
Plumbing	1					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	1.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3			\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

	3.5			\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4.5					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5.5					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6.5					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7.5					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8.5					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9.5					\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

CLASS 10, 10A, 10AE, 10B, 10BE

	10				
<i>range_max</i>		A	AE	B	BE
1,399	\$98.10				
1,499	\$97.86				
1,599	\$97.62	\$105.00			
1,699	\$97.38	\$104.76			
1,799	\$97.14	\$104.52			
1,899	\$96.90	\$104.28			
1,999	\$96.66	\$104.04	\$111.72	\$118.56	\$125.40
2,099	\$96.42	\$103.80	\$111.48	\$118.32	\$125.16
2,199	\$96.18	\$103.56	\$111.24	\$118.08	\$124.92
2,299	\$95.94	\$103.32	\$111.00	\$117.84	\$124.68
2,399	\$95.70	\$103.08	\$110.76	\$117.60	\$124.44
2,499	\$95.46	\$102.84	\$110.52	\$117.36	\$124.20
2,599	\$95.22	\$102.60	\$110.28	\$117.12	\$123.96
2,699	\$94.98	\$102.36	\$110.04	\$116.88	\$123.72
2,799	\$94.74	\$102.12	\$109.80	\$116.64	\$123.48
2,899	\$94.50	\$101.88	\$109.56	\$116.40	\$123.24
2,999	\$94.26	\$101.64	\$109.32	\$116.16	\$123.00
3,099	\$94.02	\$101.40	\$109.08	\$115.92	\$122.76
3,199	\$93.78	\$101.16	\$108.84	\$115.68	\$122.52
3,299	\$93.54	\$100.92	\$108.60	\$115.44	\$122.28
3,399	\$93.30	\$100.68	\$108.36	\$115.20	\$122.04
3,499	\$93.06	\$100.44	\$108.12	\$114.96	\$121.80
3,599	\$92.82	\$100.20	\$107.88	\$114.72	\$121.56
3,699	\$92.58	\$99.96	\$107.64	\$114.48	\$121.32
3,799	\$92.34	\$99.72	\$107.40	\$114.24	\$121.08
3,899	\$92.10	\$99.48	\$107.16	\$114.00	\$120.84
3,999	\$91.86	\$99.24	\$106.92	\$113.76	\$120.60
4,099	\$91.62	\$99.00	\$106.68	\$113.52	\$120.36
4,199	\$91.38	\$98.76	\$106.44	\$113.28	\$120.12
4,299	\$91.14	\$98.52	\$106.20	\$113.04	\$119.88
4,399	\$90.90	\$98.28	\$105.96	\$112.80	\$119.64
4,499	\$90.66	\$98.04	\$105.72	\$112.56	\$119.40
4,599	\$90.42	\$97.80	\$105.48	\$112.32	\$119.16

4,699	\$90.18	\$97.56	\$105.24	\$112.08	\$118.92
4,799	\$89.94	\$97.32	\$105.00	\$111.84	\$118.68
4,899	\$89.70	\$97.08	\$104.76	\$111.60	\$118.44
4,999	\$89.46	\$96.84	\$104.52	\$111.36	\$118.20
5,099	\$89.22	\$96.60	\$104.28	\$111.12	\$117.96
5,199	\$88.98	\$96.36	\$104.04	\$110.88	\$117.72
5,299	\$88.74	\$96.12	\$103.80	\$110.64	\$117.48
5,399	\$88.50	\$95.88	\$103.56	\$110.40	\$117.24
5,499	\$88.26	\$95.64	\$103.32	\$110.16	\$117.00
5,599	\$88.02	\$95.40	\$103.08	\$109.92	\$116.76
999,999	\$87.78	\$95.16	\$102.84	\$109.68	\$116.52

		10									
				A		AE		B		BE	
Desc.	Code	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Fireplace	1			\$0.00	\$0						
	2	\$0.00	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000				
	3	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$1,000	\$0.00	\$1,000
	4	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	5	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	6	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	7	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	10	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	12	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	13	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	GAS LOG	\$0.00	-\$1,000	\$0.00	-\$1,000	\$0.00	-\$1,000	\$0.00	-\$1,000	\$0.00	-\$1,000
Heating/ Cooling	*			\$0.00	\$0			\$0.00	\$0		
	CHCA			\$0.00	\$0			\$0.00	\$0		
Plumbing	1	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	1.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

	4	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

CLASS 10C, 10CE, 10D,10DE

	10			
<i>range_max</i>	C	CE	D	DE
2,199	\$132.68			
2,299	\$132.29			
2,399	\$131.88	\$140.34		
2,499	\$131.64	\$140.10		
2,599	\$131.40	\$139.86	\$147.84	\$158.88
2,699	\$131.16	\$139.62	\$147.60	\$158.64
2,799	\$130.92	\$139.38	\$147.36	\$158.40
2,899	\$130.68	\$139.14	\$147.12	\$158.16
2,999	\$130.44	\$138.90	\$146.88	\$157.92
3,099	\$130.20	\$138.66	\$146.64	\$157.68
3,199	\$129.96	\$138.42	\$146.40	\$157.44
3,299	\$129.72	\$138.18	\$146.16	\$157.20
3,399	\$129.48	\$137.94	\$145.92	\$156.96
3,499	\$129.24	\$137.70	\$145.68	\$156.72
3,599	\$129.00	\$137.46	\$145.44	\$156.48
3,699	\$128.76	\$137.22	\$145.20	\$156.24
3,799	\$128.52	\$136.98	\$144.96	\$156.00
3,899	\$128.28	\$136.74	\$144.72	\$155.76
3,999	\$128.04	\$136.50	\$144.48	\$155.52
4,099	\$127.80	\$136.26	\$144.24	\$155.28
4,199	\$127.56	\$136.02	\$144.00	\$155.04
4,299	\$127.32	\$135.78	\$143.76	\$154.80
4,399	\$127.08	\$135.54	\$143.52	\$154.56
4,499	\$126.84	\$135.30	\$143.28	\$154.32
4,599	\$126.60	\$135.06	\$143.04	\$154.08
4,699	\$126.36	\$134.82	\$142.80	\$153.84
4,799	\$126.12	\$134.58	\$142.56	\$153.60
4,899	\$125.88	\$134.34	\$142.32	\$153.36
4,999	\$125.64	\$134.10	\$142.08	\$153.12
5,099	\$125.40	\$133.86	\$141.84	\$152.88
5,199	\$125.16	\$133.62	\$141.60	\$152.64
5,299	\$124.92	\$133.38	\$141.36	\$152.40
5,399	\$124.68	\$133.14	\$141.12	\$152.16

5,499	\$124.44	\$132.90	\$140.88	\$151.92
5,599	\$124.20	\$132.66	\$140.64	\$151.68
5,699				\$151.44
5,799				\$151.20
5,899				\$150.96
5,999				\$150.72
6,099				\$150.48
999,999	\$123.96	\$132.42	\$140.40	\$150.24

		10							
		C		CE		D		DE	
<i>Description</i>	<i>Code</i>	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Fireplace	3	\$0.00	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000
	4	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	5	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	6	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	7	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	10	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	12	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	13	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000	\$0.00	\$2,000
	GAS LOG			\$0.00	-\$1,000	\$0.00	-\$1,000	\$0.00	-\$1,000
Plumbing	1	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	1.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

	7.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0

CLASS 11, 11A, 11B, 11C

	11			
<i>range_max</i>		A	B	C
4,499	\$174.72	\$202.80	\$224.88	
4,999	\$173.52	\$201.60	\$223.32	
5,499	\$172.32	\$200.40	\$221.76	
5,999	\$171.12	\$199.20	\$220.20	
6,499	\$169.92	\$198.00	\$218.64	
6,999	\$168.72	\$196.80	\$217.08	
7,499	\$167.52	\$195.60	\$215.52	
7,999	\$166.32	\$194.40	\$213.96	
8,499	\$165.12	\$193.20	\$212.40	
8,999	\$163.92	\$192.00	\$210.84	\$345.00
9,499	\$162.72	\$190.80	\$209.28	
9,999	\$161.52	\$189.60	\$207.72	
10,499	\$160.32	\$188.40	\$206.16	\$316.25
10,999	\$159.12	\$187.20	\$204.60	
11,499	\$157.92	\$186.00	\$203.04	
11,999	\$156.72	\$184.80	\$201.48	
12,499	\$155.52	\$183.60	\$199.92	
12,999	\$154.32	\$182.40	\$198.36	
13,499	\$153.12	\$181.20	\$196.80	
13,999	\$151.92	\$180.00	\$195.24	
14,499	\$150.72	\$178.80	\$193.68	
14,999	\$149.52	\$177.60	\$192.12	
15,499	\$148.32	\$176.40	\$190.56	
15,999	\$147.12	\$175.20	\$189.00	
16,499	\$145.92	\$174.00	\$187.44	
16,999	\$144.72	\$172.80	\$185.88	\$287.50
17,499	\$143.52	\$171.60	\$184.32	
17,999	\$142.32	\$170.40	\$182.76	
999,999	\$141.12	\$169.20	\$181.20	\$264.50

		11							
				A		B		C	
<i>Description</i>	<i>Code</i>	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Fireplace	3	\$0.00	\$3,000	\$0.00	\$3,000	\$0.00	\$3,000	\$0.00	\$3,000
	4	\$0.00	\$6,000	\$0.00	\$6,000	\$0.00	\$6,000	\$0.00	\$6,000
	5	\$0.00	\$9,000	\$0.00	\$9,000	\$0.00	\$9,000	\$0.00	\$9,000
	6	\$0.00	\$9,000	\$0.00	\$9,000	\$0.00	\$12,000	\$0.00	\$12,000
	7	\$0.00	\$9,000	\$0.00	\$9,000	\$0.00	\$15,000	\$0.00	\$15,000
	10	\$0.00	\$9,000	\$0.00	\$9,000	\$0.00	\$15,000	\$0.00	\$15,000
	12	\$0.00	\$9,000	\$0.00	\$9,000	\$0.00	\$15,000	\$0.00	\$15,000
	13	\$0.00	\$9,000	\$0.00	\$9,000	\$0.00	\$15,000	\$0.00	\$15,000
Plumbing	1	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	1.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	2.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	3.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	4.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	5.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	6.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	7.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	8.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
	9.5	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
Plumbing #									
1/2 baths	2	\$0.00	\$0			\$0.00	\$0	\$0.00	\$0
	3	\$0.00	\$0			\$0.00	\$0	\$0.00	\$0
	4	\$0.00	\$0			\$0.00	\$0	\$0.00	\$0

CLASS 26, 26A, 26B

	26			
<i>range_max</i>		A	B	
1,499	\$72.85	\$97.90	\$114.95	
1,599	\$69.40	\$94.60	\$111.65	
1,799	\$67.68	\$92.95	\$110.00	
1,999	\$65.95	\$91.30	\$108.35	
2,199	\$64.23	\$89.65	\$106.70	
2,500	\$62.50	\$88.00	\$105.05	
3,000		\$88.00		
9,999		\$88.00		
9,999,999	\$62.50		\$105.05	

		26					
				A		B	
<i>Description</i>	<i>Code</i>	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price	SUM of Unit price
Condition	Good			\$0.00	\$0		
End Unit (Condo, Townhomes)	end unit	\$33.25	\$0	\$78.50	\$0	\$42.00	\$0
Fireplace	1	\$0.00	\$4,500	\$0.00	\$1,500		
	2			\$0.00	\$2,000		
Plumbing	1.5	\$0.00	\$0	\$0.00	\$0		
	2	\$0.00	\$0	\$0.00	\$0		
	2.5	\$0.00	\$0	\$0.00	\$0		
	3	\$0.00	\$0	\$0.00	\$0		

CLASS 1750 A, B, E, G, E, S1, S2, S2+ SWIMMING POOLS

	1750A	1750B	1750E	1750G	1750S	1750S1	1750S2	1750S2+
<i>range_max</i>								
1	\$5,000.00	\$3,000.00	\$12,500.00	\$10,000.00				\$50,000.00
1,000,000,000,000					\$15,000.00	\$20,000.00	\$30,000.00	

		1750A	1750B	1750E	1750G	1750S	1750S1	1750S2	1750S2+
<i>Description</i>	<i>Code</i>								
Factor 1	TP	\$0.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$0.00

CLASS 1760, CON, SPA, WOD

	1760	CON	SPA	WOD
<i>range_max</i>				
0		\$2.85		\$4.40
1		\$1,800.00	\$1,800.00	
999,999	\$4.40			
9,999,999			\$3,000.00	
1,000,000,000,000		\$1,802.85	\$1,800.00	\$4.40

CLASS MD1, MD2, MD3, MD4

	MD1	MD2	MD3	MD4
<i>range_max</i>				
899	\$28.60	\$33.15	\$39.65	\$51.41
999	\$27.40	\$32.14	\$39.19	\$50.74
1,099	\$26.40	\$30.94	\$38.89	\$49.01
1,199	\$25.36	\$29.63	\$37.38	\$46.62
1,299	\$24.56	\$28.24	\$35.36	\$45.78
1,399	\$23.52	\$27.75	\$35.24	\$44.98
1,499	\$22.80	\$26.81	\$34.31	\$43.89
1,599	\$22.32	\$26.03	\$32.59	\$41.79
1,699	\$21.60	\$24.94	\$31.67	\$40.78
1,799	\$21.12	\$24.08	\$30.91	\$39.90
1,899	\$20.64	\$23.63	\$29.82	\$38.56
1,999	\$20.00	\$23.17	\$29.19	\$37.72
2,099	\$19.48	\$22.50	\$28.48	\$36.92
2,199		\$22.13	\$27.80	\$36.20
2,299		\$21.49	\$27.26	\$35.49
2,399		\$20.33	\$25.07	\$32.51
2,499			\$25.03	\$31.92
2,599			\$24.36	\$31.50
999,999,999	\$19.20	\$20.33	\$24.36	\$31.50

CLASS MS1, MS2, MS3, MS4

	MS1	MS2	MS3	MS4
<i>range_max</i>				
599	\$28.80			
699	\$28.35	\$32.80	\$38.70	\$49.24
799	\$27.90	\$31.44	\$37.80	\$47.15
899	\$27.45	\$30.48	\$36.45	\$45.41
999	\$26.91	\$29.60	\$35.10	\$44.37
1,099	\$24.93	\$28.36	\$34.20	\$41.76
1,199	\$23.40	\$27.60	\$32.81	\$40.67
1,299	\$21.60	\$25.60	\$31.73	\$39.15
1,399			\$31.05	\$37.41
999,999,999	\$21.60	\$22.80	\$31.05	\$34.37

COMMERCIAL COST SCHEDULES

CLASS 26

<i>range_max</i>	26
9,999	49.7
14,999	49.7
19,999	47.95
24,999	46.8
29,999	45.45
34,999	45.1
39,999	44.9
49,999	44.7
59,999	44.2
69,999	43.75
99,999,999	43.45

<i>Description</i>	<i>Code</i>	26
Heating/Cooling	*	-\$2.15
	0	-\$2.15
	CH	-\$2.15
	CHCA	\$0.00
	NONE	-\$2.15

CLASS 120, 130, 140, 141 APARTMENTS

<i>range_max</i>	120	130	140	141
10,999	54.63	76.92	109.2	
11,999	54.29	76.26	108.27	
12,999	53.98	75.65	107.39	
13,999	53.68	75.05	106.55	
14,999	53.41	74.55	105.84	
15,999	53.16	74.15	105.28	
16,999	52.95	73.77	104.75	
17,999	52.76	73.4	104.23	
19,999	52.59	73.08	103.76	
24,999				93.62
29,999				91.78
34,999				90.57
39,999	52.27	72.57	103.05	89.52
59,999	50.53	69.48	98.68	88.75
79,999	49.8	68.21	96.89	86.52
99,999	48.98	67.38	95.73	85.26
124,999		66.84	94.96	84.35
149,999		66.36	94.28	83.51
174,999		65.93	93.67	82.9
199,999		65.65	93.26	82.41
224,999				82.09
249,999				81.74
274,999				81.47
299,999				81.17
99,999,999	48.86	65.48	93.03	81.02

<i>Description</i>	<i>Code</i>	120	130	140	141
Condition	Best				\$52.50
	Good				\$22.50
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15	
	0	-\$2.15	-\$2.15	-\$2.15	
	CH	-\$2.15	-\$2.15	-\$2.15	
	CHCA	\$0.00	\$0.00	\$0.00	
	Fireplace	-\$2.15	-\$2.15	-\$2.15	
	Fuel Furnace	-\$2.15	-\$2.15	-\$2.15	
	Gas Stove	-\$2.15	-\$2.15	-\$2.15	
	Moist Air	-\$2.15	-\$2.15	-\$2.15	
	NONE	-\$2.15	-\$2.15	-\$2.15	
	Solar	-\$2.15	-\$2.15	-\$2.15	
	Window Unit	-\$2.15	-\$2.15	-\$2.15	

CLASS 142 APARTMENTS & RETAIL MIXED

<i>range_max</i>	142
11,999	88.08
13,999	85.64
15,999	84.18
17,999	82.75
19,999	81.67
39,999	80.76
59,999	75.3
79,999	72.77
99,999	71.34
124,999	70.4
149,999	69.41
174,999	68.73
199,999	68.09
249,999	67.71
299,999	66.99
99,999,999	66.52

<i>Description</i>	<i>Code</i>	142
Condition	Average	\$19.00
	Good	\$43.00

CLASS 150, 160, 170 MOTEL

<i>range_max</i>	150	160	170
14,999	\$74.05	\$98.86	\$134.90
19,999	\$72.11	\$96.35	\$131.63
24,999	\$70.90	\$94.81	\$129.61
29,999	\$70.00	\$93.65	\$128.10
34,999	\$69.43	\$92.92	\$127.15
39,999	\$68.94	\$92.28	\$126.31
44,999	\$68.56	\$91.79	\$125.68
49,999	\$68.20	\$91.33	\$125.09
54,999	\$67.93	\$90.98	\$124.63
59,999	\$67.70	\$90.68	\$124.24
79,999	\$67.52	\$90.46	\$123.95
99,999	\$66.85	\$89.59	\$122.82
99,999,999	\$66.40	\$89.00	\$122.05

<i>Description</i>	<i>Code</i>	150	160	170
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	Fireplace	-\$2.15	-\$2.15	-\$2.15
	Fuel Furnace	-\$2.15	-\$2.15	-\$2.15
	Gas Stove	-\$2.15	-\$2.15	-\$2.15
	Moist Air	-\$2.15	-\$2.15	-\$2.15
	NONE	-\$2.15	-\$2.15	-\$2.15
	Solar	-\$2.15	-\$2.15	\$2.15
	Window Unit	-\$2.15	-\$2.15	-\$2.15
Sprinkler System	NONE	-\$2.00	-\$2.00	-\$2.00
	Y	\$0.00	\$0.00	\$0.00

CLASS 180, 190, 191 HOTEL

<i>range_max</i>	180	190	191
99,999	\$94.70	\$110.03	\$144.16
149,999	\$91.26	\$107.17	\$140.65
199,999	\$90.35	\$105.77	\$138.92
249,999	\$89.75	\$105.00	\$137.99
299,999	\$89.33	\$104.47	\$137.33
99,999,999	\$89.26	\$104.03	\$136.79

<i>Description</i>	<i>Code</i>	180	190	191
Factor 3	> 0	-\$2.75	-\$2.75	-\$2.75
	>0	-\$2.75	-\$2.75	-\$2.75
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	Fireplace	-\$2.15	-\$2.15	-\$2.15
	Fuel Furnace	-\$2.15	-\$2.15	-\$2.15
	Gas Stove	-\$2.15	-\$2.15	-\$2.15
	Moist Air	-\$2.15	-\$2.15	-\$2.15
	NONE	-\$2.15	-\$2.15	-\$2.15
	Solar	-\$2.15	-\$2.15	-\$2.15
	Window Unit	-\$2.15	-\$2.15	-\$2.15
Sprinkler System	NONE	-\$2.00	-\$2.00	-\$2.00
	Y	\$0.00	\$0.00	\$0.00

CLASS 200, 210 DEPARTMENT STORE

<i>range_max</i>	200	210
9,999	\$93.78	\$111.44
14,999	\$86.74	\$103.05
19,999	\$83.40	\$99.06
24,999	\$81.41	\$96.71
49,999	\$80.03	\$95.06
74,999	\$76.74	\$91.15
99,999	\$75.08	\$89.18
124,999	\$74.17	\$88.07
149,999	\$73.46	\$87.23
174,999	\$72.81	\$86.46
199,999	\$72.28	\$85.84
99,999,999	\$71.95	\$85.45

<i>Description</i>	<i>Code</i>	200	210
Heating/Cooling	*	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15
Sprinkler System	NONE	-\$2.00	-\$2.00
	Y	\$0.00	\$0.00

CLASS 220, 230, 240 RETAIL STORE

<i>range_max</i>	220	230	240
2,999	\$68.93	\$89.40	\$117.33
3,999	\$64.74	\$83.93	\$110.13
4,999	\$62.06	\$80.45	\$105.58
7,499	\$60.32	\$78.17	\$102.56
9,999	\$57.62	\$74.69	\$97.97
12,499	\$55.77	\$72.28	\$94.82
14,999	\$54.51	\$70.66	\$92.71
16,999	\$53.61	\$69.48	\$91.15
19,999	\$52.87	\$68.53	\$89.92
99,999,999	\$52.32	\$67.81	\$88.98

<i>Description</i>	<i>Code</i>	220	230	240
Condition	Excellent			\$26.00
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15

CLASS 250, 260, 270 SUPERMARKET

<i>range_max</i>	250	260	270
14,999	\$71.91	\$85.76	\$102.32
19,999	\$69.13	\$82.46	\$98.36
24,999	\$67.49	\$80.49	\$96.03
29,999	\$66.35	\$79.12	\$94.39
34,999	\$65.67	\$78.30	\$93.41
39,999	\$64.96	\$77.47	\$92.41
49,999	\$64.42	\$76.81	\$91.63
59,999	\$63.64	\$75.87	\$90.51
69,999	\$62.97	\$75.08	\$89.56
99,999,999	\$62.46	\$74.47	\$88.83

<i>Description</i>	<i>Code</i>	250	260	270
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15

CLASS 280, 290, 300 DISCOUNT STORE

<i>range_max</i>	280	290	300
39,999	\$48.22	\$62.26	\$78.04
59,999	\$45.99	\$59.37	\$74.41
79,999	\$44.93	\$58.01	\$72.71
99,999	\$44.26	\$57.15	\$71.63
119,999	\$43.85	\$56.64	\$70.97
139,999	\$43.48	\$56.16	\$70.38
99,999,999	\$43.16	\$55.73	\$69.86

<i>Description</i>	<i>Code</i>	280	290	300
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15

CLASS 310, 320, 330, 331, 332 SHOPPING CENTER

<i>range_max</i>	310	320	330	331	332
4,999	\$75.08	\$94.25	\$118.12	\$144.80	\$168.89
7,499	\$68.29	\$85.67	\$107.34	\$131.57	\$151.88
9,999	\$65.30	\$81.85	\$102.54	\$125.68	\$144.20
14,999	\$63.25	\$79.22	\$99.25	\$121.63	\$139.84
19,999	\$60.87	\$76.16	\$95.41	\$116.93	\$133.98
24,999	\$59.46	\$74.34	\$93.14	\$114.14	\$130.41
29,999	\$58.55	\$73.06	\$91.53	\$112.18	\$127.88
39,999	\$57.92	\$57.92	\$90.60	\$111.02	\$126.32
49,999	\$56.87	\$56.87	\$88.87	\$108.88	\$124.01
59,999	\$56.23	\$70.06	\$87.77	\$107.55	\$122.17
69,999	\$55.68	\$69.32	\$86.85	\$106.42	\$120.96
79,999	\$55.28	\$68.76	\$86.14	\$105.56	\$119.82
89,999	\$54.93	\$68.30	\$85.58	\$104.86	\$119.06
99,999	\$54.69	\$67.96	\$85.12	\$104.31	\$118.26
124,999	\$54.48	\$67.70	\$84.80	\$103.92	\$117.72
149,999	\$53.99	\$67.03	\$83.98	\$102.91	\$116.67
174,999	\$53.54	\$66.43	\$83.24	\$102.00	\$115.74
199,999	\$53.23	\$65.95	\$82.65	\$101.27	\$114.84
99,999,999	\$52.96	\$65.65	\$82.25	\$100.79	\$114.16

CLASS 340, 350, 360 FAST FOOD

<i>range_max</i>	340	350	360
1,199	\$124.73	\$161.80	\$217.62
1,399	\$120.27	\$156.04	\$208.61
1,599	\$116.70	\$151.38	\$203.15
1,799	\$113.37	\$147.05	\$198.07
1,999	\$111.44	\$144.53	\$193.30
2,199	\$109.60	\$142.16	\$189.16
2,399	\$107.86	\$139.90	\$186.50
2,599	\$106.20	\$137.73	\$183.96
2,799	\$104.80	\$135.89	\$181.38
2,999	\$103.80	\$134.61	\$179.04
3,499	\$102.87	\$133.39	\$176.77
3,999	\$100.34	\$130.12	\$172.77
4,499	\$98.65	\$127.92	\$169.59
4,999	\$97.16	\$125.98	\$166.75
5,499	\$95.81	\$124.23	\$164.59
5,999	\$94.62	\$122.70	\$162.25
6,499	\$93.67	\$121.46	\$160.31
6,999	\$92.81	\$120.35	\$158.91
7,499	\$92.18	\$119.53	\$157.59
7,999	\$91.56	\$118.73	\$156.30
99,999,999	\$90.84	\$117.78	\$154.99

<i>Description</i>	<i>Code</i>	340	350	360
Condition	Excellent			\$73.35
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15

CLASS 370, 380, 390 RESTAURANT

<i>range_max</i>	370	380	390
2,499	\$107.10	\$136.43	\$174.96
2,999	\$103.49	\$131.82	\$169.03
3,499	\$100.12	\$127.53	\$163.52
3,999	\$97.84	\$124.61	\$159.79
4,499	\$96.06	\$122.32	\$156.86
4,999	\$94.46	\$120.29	\$154.23
5,999	\$93.25	\$118.73	\$152.24
6,999	\$90.81	\$115.65	\$148.26
7,999	\$89.28	\$113.70	\$145.75
8,999	\$87.80	\$111.81	\$143.35
9,999	\$86.83	\$110.56	\$141.75
99,999,999	\$85.91	\$109.39	\$140.24

<i>Description</i>	<i>Code</i>	370	380	390
Condition	Excellent			\$41.75
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	
	CH	-\$2.15	-\$2.15	
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	

CLASS 397, 398, 399 DAY CARE CENTER

<i>range_max</i>	397	398	399
2,999	\$120.07	\$141.65	\$160.56
3,999	\$116.31	\$136.52	\$154.75
4,999	\$113.47	\$132.93	\$150.67
5,999	\$111.65	\$130.88	\$148.34
6,999	\$110.16	\$128.91	\$146.12
7,999	\$109.28	\$127.90	\$144.97
8,999	\$108.41	\$126.73	\$143.64
9,999	\$107.87	\$126.13	\$142.96
10,999	\$107.37	\$125.56	\$142.32
11,999	\$106.91	\$124.78	\$141.44
12,999	\$106.46	\$124.28	\$140.88
13,999	\$105.71	\$123.42	\$139.89
14,999	\$105.57	\$123.27	\$139.71
99,999,999	\$105.32	\$122.99	\$139.41

<i>Description</i>	<i>Code</i>	397	398	399
Condition	Excellent			\$46.00
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	
	CH	-\$2.15	-\$2.15	
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	

CLASS 400, 410, 420, 430, 431, 432 OFFICE BUILDING

<i>range_max</i>	400	410	420	430	431	432
1,999	\$80.17	\$96.87	\$113.15	\$153.15	\$187.76	\$246.80
4,999	\$73.18	\$88.42	\$103.26	\$139.78	\$171.37	\$211.60
9,999	\$69.57	\$84.08	\$98.19	\$132.93	\$163.00	\$194.62
19,999	\$66.91	\$80.87	\$94.46	\$127.92	\$156.91	\$182.81
39,999	\$65.05	\$78.64	\$91.87	\$124.44	\$152.68	\$174.20
59,999	\$64.18	\$77.60	\$90.68	\$122.88	\$150.79	\$170.70
79,999	\$63.66	\$76.98	\$89.96	\$121.90	\$149.59	\$168.47
99,999	\$63.21	\$76.44	\$89.33	\$121.06	\$148.58	\$166.91
149,999	\$62.63	\$75.76	\$88.53	\$120.01	\$147.30	\$164.49
199,999	\$62.27	\$75.32	\$88.04	\$119.35	\$146.51	\$163.07
249,999	\$62.20	\$75.25	\$87.97	\$119.26	\$146.40	\$162.15
99,999,999	\$62.20	\$75.25	\$87.97	\$119.26	\$146.40	\$162.15

<i>Description</i>	<i>Code</i>	400	410	420	430	431	432
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15	-\$2.15
Sprinkler System	*	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	4	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	N	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	NONE	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	Y	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

CLASS 440, 450, 460 BANKS & CREDIT UNIONS

<i>range_max</i>	440	450	460
2,999	\$140.33	\$184.15	\$238.49
3,999	\$134.42	\$176.40	\$228.44
4,999	\$130.95	\$171.85	\$222.56
5,999	\$128.13	\$168.12	\$217.74
6,999	\$126.24	\$165.68	\$214.57
7,999	\$124.95	\$163.96	\$212.34
8,999	\$123.63	\$162.27	\$210.14
9,999	\$122.77	\$161.11	\$208.64
14,999	\$121.94	\$160.02	\$207.23
19,999	\$119.16	\$156.39	\$202.54
24,999	\$117.43	\$154.12	\$199.61
99,999,999	\$116.32	\$152.69	\$197.77

<i>Description</i>	<i>Code</i>	440	450	460
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15

CLASS 470, 480, 485 NURSING HOME

<i>range_max</i>	470	480	485
14,999	\$94.31	\$119.06	\$209.59
19,999	\$92.06	\$116.21	\$204.33
24,999	\$90.73	\$114.55	\$201.39
29,999	\$89.72	\$113.27	\$199.13
34,999	\$89.04	\$112.42	\$197.79
39,999	\$88.55	\$111.79	\$196.40
44,999	\$88.16	\$111.31	\$195.50
49,999	\$87.72	\$110.77	\$194.69
59,999	\$87.39	\$110.32	\$194.03
69,999	\$86.90	\$109.72	\$192.83
79,999	\$86.67	\$109.43	\$192.10
89,999	\$86.65	\$109.41	\$191.48
99,999			\$190.83
99,999,999	\$86.60	\$109.34	\$190.32

<i>Description</i>	<i>Code</i>	470	480	485
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15

CLASS 490, 500 HOSPITAL

<i>range_max</i>	490	500
49,999	\$248.83	\$334.62
74,999	\$241.07	\$324.20
99,999	\$237.42	\$319.29
124,999	\$235.09	\$316.18
149,999	\$233.90	\$314.57
199,999	\$232.81	\$313.15
249,999	\$230.92	\$310.61
299,999	\$229.77	\$309.08
349,999	\$229.09	\$308.15
99,999,999	\$228.42	\$307.27

CLASS 510, 520, 530 CLINIC, MEDICAL OFFICE, VETERINARY CLINIC

<i>range_max</i>	510	520	530
3,999	\$105.99	\$132.60	\$165.98
4,999	\$103.23	\$129.12	\$161.63
5,999	\$101.01	\$126.34	\$158.15
6,999	\$99.49	\$124.44	\$155.78
7,999	\$98.47	\$123.17	\$154.19
8,999	\$97.43	\$121.85	\$152.54
9,999	\$96.74	\$120.99	\$151.46
11,999	\$96.09	\$120.19	\$150.45
13,999	\$94.87	\$118.65	\$148.54
15,999	\$94.20	\$117.81	\$147.49
17,999	\$93.48	\$116.91	\$146.37
19,999	\$92.98	\$116.28	\$145.57
99,999,999	\$92.50	\$115.68	\$144.82

<i>Description</i>	<i>Code</i>	510	520	530
Condition	Excellent			\$35.00
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15
Sprinkler System	NONE	-\$2.00	-\$2.00	-\$2.00

CLASS 540, 550 SERVICE STATION

<i>range_max</i>	540	550
999	\$89.85	\$109.70
1,199	\$83.40	\$101.85
1,399	\$78.50	\$95.85
1,599	\$74.35	\$90.85
1,799	\$71.10	\$86.85
1,999	\$68.50	\$83.65
99,999,999	\$66.00	\$80.60

<i>Description</i>	<i>Code</i>	540	550
Heating/Cooling	CHCA	\$2.15	\$2.15

CLASS 560A, 560G, 560L SERVICE STATION FOOD BOOTH

<i>range_max</i>	560A	560G	560L
1,199	\$162.35	\$185.45	\$142.20
1,399	\$158.85	\$181.50	\$139.15
1,599	\$155.90	\$178.10	\$136.55
1,799	\$153.40	\$175.20	\$134.35
1,999	\$151.25	\$172.80	\$132.50
2,199	\$149.30	\$170.55	\$130.80
2,399	\$147.65	\$168.65	\$129.35
2,599	\$146.05	\$166.85	\$127.95
2,799	\$144.65	\$165.25	\$126.75
3,199	\$143.35	\$163.75	\$125.55
3,599	\$141.05	\$161.15	\$123.55
3,999	\$139.10	\$158.90	\$121.85
4,399	\$137.30	\$156.80	\$120.25
4,799	\$135.65	\$154.95	\$118.85
5,199	\$134.25	\$153.35	\$117.60
5,599	\$132.95	\$151.85	\$116.45
99,999,999	\$131.70	\$150.50	\$115.40

CLASS 570, 580, 590 AUTOMOTIVE CENTER

<i>range_max</i>	570	580	590
3,999	\$61.10	\$79.30	\$103.25
5,999	\$55.45	\$72.00	\$93.70
7,999	\$52.90	\$68.65	\$89.35
9,999	\$51.35	\$66.60	\$86.70
11,999	\$50.20	\$65.15	\$84.80
99,999,999	\$49.45	\$64.15	\$83.55

<i>Description</i>	<i>Code</i>	570	580	590
Heating/Cooling	CHCA	\$5.00	\$5.00	\$5.00

CLASS 595 MINI LUBE GARAGE

<i>range_max</i>	595
2,999	\$94.50
3,999	\$87.25
4,999	\$83.15
5,999	\$80.50
7,999	\$78.60
9,999	\$75.40
11,999	\$73.60
99,999,999	\$72.10

<i>Description</i>	<i>Code</i>	595
Condition	Average	\$20.00
	Good	\$50.00
Heating/Cooling	CHCA	\$5.00

CLASS 600, 601, 610, 611 AUTOMOTIVE SALES & SERVICE

<i>range_max</i>	600	601	610	611
7,999	\$77.75	\$43.85	\$93.05	\$52.05
9,999	\$75.00	\$42.60	\$89.80	\$50.20
11,999	\$73.45	\$41.65	\$87.85	\$49.15
14,999	\$72.10	\$41.05	\$86.30	\$48.25
19,999	\$70.75	\$40.30	\$84.65	\$47.35
24,999	\$69.20	\$39.50	\$82.80	\$46.30
29,999	\$68.15	\$38.80	\$81.55	\$45.60
34,999	\$67.20	\$38.45	\$80.40	\$44.95
39,999	\$66.60	\$38.20	\$79.70	\$44.55
49,999	\$66.20	\$37.95	\$79.25	\$44.30
99,999,999	\$65.50	\$37.65	\$78.40	\$43.85

<i>Description</i>	<i>Code</i>	600	601	610	611
Condition	Excellent			\$50.00	
	Good			\$28.00	\$17.00
Heating/Cooling	*	-\$2.15		-\$2.15	
	0	-\$2.15		-\$2.15	
	CH	-\$2.15		-\$2.15	
	CHCA	\$0.00	\$2.15	\$0.00	\$2.15
	NONE	-\$2.15		-\$2.15	

CLASS 700, 710 SHOPPING MALL

<i>range_max</i>	700	710
249,999	\$95.25	\$115.90
299,999	\$94.45	\$114.70
349,999	\$93.70	\$113.85
399,999	\$93.25	\$113.05
449,999	\$92.95	\$112.45
499,999		\$111.75
549,999		\$111.30
599,999		\$110.85
649,999		\$110.50
699,999		\$110.10
99,999,999	\$92.60	\$109.75

<i>Description</i>	<i>Code</i>	700	710
Heating/Cooling	*	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15

CLASS 720, 730 ELEVATOR

<i>range_max</i>	720	730
0	\$45,000.00	\$35,000.00
999,999,999	\$45,000.00	\$35,000.00

CLASS 800, 810, 820, 830, 840 INDUSTRIAL BUILDING

<i>range_max</i>	800	810	820	830	840
4,999	\$49.80	\$46.20	\$36.30	\$37.40	\$30.25
9,999	\$46.65	\$43.45	\$34.00	\$35.05	\$28.35
19,999	\$43.20	\$40.30	\$31.45	\$32.45	\$26.20
29,999	\$40.70	\$38.20	\$29.65	\$30.55	\$24.70
39,999	\$39.50	\$37.20	\$28.80	\$29.65	\$24.00
49,999	\$38.95	\$36.70	\$28.40	\$29.25	\$23.65
74,999	\$38.55	\$36.40	\$28.10	\$28.95	\$23.40
99,999	\$37.95	\$35.85	\$27.65	\$28.50	\$23.05
124,999	\$37.50	\$35.45	\$27.35	\$28.15	\$22.80
149,999	\$37.25	\$35.20	\$27.10	\$27.95	\$22.60
99,999,999	\$37.05	\$35.00	\$27.00	\$27.80	\$22.45

<i>Description</i>	<i>Code</i>	800	810	820	830	840
Ceiling	15	\$0.75	\$0.75	\$0.50	\$0.50	\$0.50
	16	\$1.50	\$1.50	\$1.00	\$1.00	\$1.00
	17	\$2.25	\$2.25	\$1.50	\$1.50	\$1.50
	18	\$3.00	\$3.00	\$2.00	\$2.00	\$2.00
	19	\$3.75	\$3.75	\$2.50	\$2.50	\$2.50
	20	\$4.50	\$4.50	\$3.00	\$3.00	\$3.00
	21	\$5.25	\$5.25	\$3.50	\$3.50	\$3.50
	22	\$6.00	\$6.00	\$4.00	\$4.00	\$4.00
	23	\$6.75	\$6.75	\$4.50	\$4.50	\$4.50
	24	\$7.50	\$7.50	\$5.00	\$5.00	\$5.00
	25	\$8.25	\$8.25	\$5.50	\$5.50	\$5.50
	26	\$9.00	\$9.00	\$6.00	\$6.00	\$6.00
	27	\$9.75	\$9.75	\$6.50	\$6.50	\$6.00
	28	\$10.50	\$10.50	\$7.00	\$7.00	\$6.50
	29	\$11.25	\$11.25	\$7.50	\$7.50	\$7.00
	30	\$12.00	\$12.00	\$8.00	\$8.00	\$7.50
	31	\$12.75	\$12.75	\$8.50	\$8.50	\$8.00
	32	\$13.50	\$13.50	\$9.00	\$9.00	\$8.50
	33	\$14.25	\$14.25	\$9.50	\$9.50	\$9.00
	34	\$15.00	\$15.00	\$10.00	\$10.00	\$9.50
	35	\$15.75	\$15.75	\$10.50	\$10.50	\$10.00

	36	\$16.50	\$16.50	\$11.00	\$11.00	\$10.50
	37	\$17.25	\$17.25	\$11.50	\$11.50	\$11.00
	38	\$18.00	\$18.00	\$12.00	\$12.00	\$11.50
	39	\$18.75	\$18.75	\$12.50	\$12.50	\$12.00
	40	\$19.50	\$19.50	\$13.00	\$13.00	\$12.50
	41	\$20.25	\$20.25	\$13.50	\$13.50	\$13.00
	42	\$21.00	\$21.00	\$14.00	\$14.00	\$13.50
	43	\$21.75	\$21.75	\$14.50	\$14.50	\$14.00
	44	\$22.50	\$22.50	\$15.00	\$15.00	\$14.50
	45	\$23.25	\$23.25	\$15.50	\$15.50	\$15.00
	46	\$24.00	\$24.00	\$16.00	\$16.00	\$15.50
	47	\$24.75	\$24.75	\$16.50	\$16.50	\$16.00
	48	\$25.50	\$25.50	\$17.00	\$17.00	\$17.00
	49	\$26.25	\$26.25	\$17.50	\$17.50	\$17.50
	50	\$27.00	\$27.00	\$18.00	\$18.00	\$18.00
	51	\$0.00				
Condition	Best	\$16.00	\$16.00	\$14.00	\$12.00	\$11.00
	Good	\$7.00	\$7.00	\$7.00	\$6.00	\$5.00
Dock	Y	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10
Heating/Cooling	CHCA	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Sprinkler System	Y	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00

CLASS 900, 910,920, 930, 940 WAREHOUSE

<i>range_max</i>	900	910	920	930	940
0				\$15.65	\$18.45
4,999	\$45.45	\$30.15	\$26.20		
9,999	\$42.55	\$28.20	\$24.55		
19,999	\$39.40	\$26.10	\$22.75		
29,999	\$37.10	\$24.60	\$21.40		
39,999	\$36.05	\$23.90	\$20.80		
49,999	\$35.50	\$23.55	\$20.50		
74,999	\$35.15	\$23.30	\$20.30		
99,999	\$34.65	\$23.00	\$20.00		
124,999	\$34.25	\$22.70	\$19.75		
149,999	\$33.95	\$22.50	\$19.60		
199,000	\$33.75				
299,000	\$33.45				
399,000	\$33.15				
499,000	\$32.95				
99,999,999	\$32.85	\$22.40			
999,999,999				\$15.65	\$18.45
1,000,000,000, 000			\$19.50		

<i>Description</i>	<i>Code</i>	900	910	920	930	940
Ceiling	15	\$0.75	\$0.75	\$0.50		
	16	\$1.50	\$1.50	\$1.00		
	17	\$2.25	\$2.25	\$1.50		
	18	\$3.00	\$3.00	\$2.00		
	19	\$3.75	\$3.75	\$2.50		
	20	\$4.50	\$4.50	\$3.00		
	21	\$5.25	\$5.25	\$3.50		
	22	\$6.00	\$6.00	\$4.00		
	23	\$6.75	\$6.75	\$4.50		
	24	\$7.50	\$7.50	\$5.00		
	25	\$8.25	\$8.25	\$5.50		
	26	\$9.00	\$9.00	\$6.00		

	27	\$9.75	\$9.75	\$6.50		
	28	\$10.50	\$10.50	\$7.00		
	29	\$11.25	\$11.25	\$7.50		
	30	\$12.00	\$12.00	\$8.00		
	31	\$12.75	\$12.75	\$8.50		
	32	\$13.50	\$13.50	\$9.00		
	33	\$14.25	\$14.25	\$9.50		
	34	\$15.00	\$15.00	\$9.00		
	35	\$15.75	\$15.75	\$9.50		
	36	\$16.50	\$16.50	\$10.00		
	37	\$17.25	\$17.25	\$10.50		
	38	\$18.00	\$18.00	\$11.00		
	39	\$18.75	\$18.75	\$11.50		
	40	\$19.50	\$19.50	\$12.00		
	41	\$20.25	\$20.25	\$12.50		
	42	\$21.00	\$21.00	\$13.00		
	43	\$21.75	\$21.75	\$13.50		
	44	\$22.50	\$22.50	\$13.50		
	45	\$23.25	\$23.25	\$14.00		
	46	\$24.00	\$24.00	\$14.50		
	47	\$24.75	\$24.75	\$15.00		
	48	\$25.50	\$25.50	\$15.50		
	49	\$26.25	\$26.25	\$16.00		
	50	\$27.00	\$27.00	\$16.50		
	51		\$27.75			
	52		\$28.50			
	53		\$29.25			
	54		\$30.00			
	55		\$30.75			
	56		\$31.25			
	60		\$32.00			
Condition	Best	\$17.00	\$18.00	\$14.00	\$11.50	\$12.00
	Good	\$7.00	\$8.00	\$5.00	\$5.00	\$5.00
	Low				-\$2.50	-\$2.50
Dock	Y	\$1.10	\$1.10	\$1.10		
Fireplace	1				\$5,000.00	\$5,000.00
Foundation	SLAB				\$0.20	\$0.20

Heating/Cooling	CHCA	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
	Cold Storage Facility	\$15.00	\$15.00			
Sprinkler System	Y	\$2.00	\$2.00	\$2.00		

CLASS 950, 960, 970 MINI WAREHOUSE

<i>range_max</i>	950	960	970
0	\$22.10	\$34.10	\$49.40
1,000,000,000,000	\$22.10	\$34.10	\$49.40

<i>Description</i>	<i>Code</i>	960	970
Heating/Cooling	CHCA	\$5.00	\$5.00
	NONE	\$0.00	\$0.00

CLASS 1000, 1001, 1002, 1003 CAR WASH

<i>range_max</i>	1000	1001	1002	1003
0	\$68.00	\$31.30	\$81.75	\$87.30
999,999,999	\$68.00	\$31.30	\$81.75	\$87.30

<i>Description</i>	<i>Code</i>	1,000	1,001	1,002	1,003
Condition	Best				\$58.00
	Good	\$15.00	\$2.85	\$14.00	\$25.00
	Low	-\$9.00	-\$2.85		

CLASS 1010, 1020, 1030, 1031 AIRPLANE HANGAR

<i>range_max</i>	1010	1020	1030	1031
0	\$22.45	\$37.10	\$39.25	\$51.80
999,999,999	\$22.45	\$37.10	\$39.25	\$51.80

CLASS 1040, 1050, 1060 COMMERCIAL GREENHOUSE

<i>range_max</i>	1040	1050	1060
0	\$16.65	\$9.80	\$5.25
999,999,999	\$16.65	\$9.80	\$5.25

CLASS 1070 RESIDENTIAL GREENHOUSE

<i>range_max</i>	1070
0	\$2.50
999,999,999	\$2.50

CLASS 1075 FITNESS CENTER

<i>range_max</i>	1075
9,999	\$106.40
14,999	\$101.95
19,999	\$100.00
24,999	\$98.65
29,999	\$97.50
39,999	\$96.75
49,999	\$95.55
59,999	\$94.65
69,999	\$93.95
79,999	\$93.50
99,999	\$93.20
119,999	\$92.75
99,999,999	\$92.35

<i>Description</i>	<i>Code</i>	1,075
Condition	Best	\$35.00
	Excellent	\$0.00
	Good	\$20.00

CLASS 1100, 1110 THEATER

<i>range_max</i>	1100	1110
9,999	\$67.55	\$92.15
12,499	\$66.45	\$90.60
14,999	\$65.65	\$89.50
19,999	\$65.20	\$88.85
24,999	\$64.30	\$87.65
29,999	\$63.55	\$86.60
34,999	\$63.05	\$85.95
39,999	\$62.55	\$85.30
99,999,999	\$62.25	\$84.90

<i>Description</i>	<i>Code</i>	1,100	1,110
Sprinkler System	N	-\$1.00	-\$1.00
	NONE	-\$1.00	-\$1.00
	Y	\$0.00	\$0.00

CLASS 1200 TELEPHONE EXCHANGE

<i>range_max</i>	1200
4,999	\$54.30
9,999	\$50.80
14,999	\$47.40
19,999	\$44.00
24,999	\$41.65
99,999,999	\$39.30

<i>Description</i>	<i>Code</i>	1,200
Ceiling	15	\$0.20
	16	\$0.40
	17	\$0.60
	18	\$0.80
	19	\$1.00
	20	\$1.20
	21	\$1.40
	22	\$1.60
	23	\$1.80
	24	\$2.00
	25	\$2.20
	26	\$2.40
	27	\$2.60
	28	\$2.80
	29	\$3.00
	30	\$3.20
	31	\$3.40
	32	\$3.60
	33	\$3.80
	34	\$4.00
	35	\$4.20
	36	\$4.40
	37	\$4.60
	38	\$4.80
	39	\$5.00
	40	\$5.20

	41	\$5.40
	42	\$5.60
	43	\$5.80
	44	\$6.00
	45	\$6.20
	47	\$6.60
	48	\$6.80
	49	\$7.00
	50	\$7.20
Condition	Best	\$7.00
	Good	\$2.00
Heating/Cooling	*	-\$2.15
	0	-\$2.15
	CH	-\$2.15
	CHCA	\$0.00
	Fireplace	-\$2.15
	Fuel Furnace	-\$2.15
	Gas Stove	-\$2.15
	Moist Air	-\$2.15
	NONE	-\$2.15
	Solar	-\$2.15
	Window Unit	-\$2.15
Sprinkler System	Y	\$1.00

CLASS 1210 COMMUNICATIONS EQUIPMENT BUILDING

<i>range_max</i>	1210
0	\$36.00
999,999,999	\$36.00

CLASS 1300, 1310, 1320 FUNERAL HOME

<i>range_max</i>	1300	1310	1320
4,999	\$65.00	\$88.50	\$119.45
7,499	\$62.05	\$84.50	\$114.50
9,999	\$60.35	\$82.15	\$111.35
12,499	\$59.30	\$80.75	\$109.35
14,999	\$58.55	\$79.70	\$107.90
17,499	\$58.10	\$79.10	\$107.05
19,999	\$57.70	\$78.55	\$106.20
99,999,999	\$57.40	\$78.10	\$105.00

<i>Description</i>	<i>Code</i>	1,300	1,310	1,320
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15
	CH	\$0.00	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00
	Cold Storage Facility	\$0.00	\$0.00	
	Fireplace	-\$2.15	-\$2.15	-\$2.15
	Fuel Furnace	-\$2.15	-\$2.15	-\$2.15
	Gas Stove	-\$2.15	-\$2.15	-\$2.15
	Moist Air	-\$2.15	-\$2.15	-\$2.15
	NONE	-\$2.15	-\$2.15	-\$2.15
	Solar	-\$2.15	-\$2.15	-\$2.15
	Window Unit	-\$2.15	-\$2.15	-\$2.15

CLASS 1400, 1410, 1420 BOWLING ALLEY- ROLLER SKATING RINK

<i>range_max</i>	1400	1410	1420
13,999	\$54.60	\$70.50	\$88.45
15,999	\$54.20	\$70.05	\$87.90
17,999	\$53.90	\$69.65	\$87.30
19,999	\$53.65	\$69.25	\$86.85
24,999	\$53.40	\$68.95	\$86.45
29,999	\$52.85	\$68.30	\$85.40
34,999	\$52.45	\$67.75	\$84.75
99,999,999	\$52.15	\$67.30	\$84.10

CLASS 1500, 1501 PARKING GARAGE

<i>range_max</i>	1500	1501
49,999	\$32.25	\$41.30
74,999	\$31.30	\$40.05
99,999	\$30.80	\$39.45
124,999	\$30.45	\$39.00
149,999	\$30.25	\$38.75
199,999	\$30.05	\$38.50
99,999,999	\$29.85	\$38.20

CLASS 1640 KIOSK

<i>range_max</i>	1640
0	\$95.00
999,999,999	\$95.00

CLASS 1650, 1660, 1670 OUTBUILDING/STORAGE

<i>range_max</i>	1650	1660	1670
0	\$5.00	\$7.50	\$10.00
999,999,999	\$5.00	\$7.50	\$10.00

CLASS 1680 STABLES

<i>range_max</i>	1680
5,999	\$15.85
11,999	\$14.80
19,999	\$13.90
99,999,999	\$13.80

<i>Description</i>	<i>Code</i>	1,680
Condition	Best	\$11.00
	Excellent	\$16.50
	Good	\$5.50

CLASS 1690 MARINA, BOATHOUSE, SLIP

<i>range_max</i>	1690
0	\$4,800.00
999,999,999	\$4,800.00

<i>Description</i>	<i>Code</i>	1,690
Condition	Good	\$2,700.00
	Low	-\$1,600.00

CLASS 1700C, 1700M, 1700S GRAIN ELEVATORS (PER BUSHEL)

<i>range_max</i>	1700C	1700M	1700S
14,999	\$5.90	\$1.05	\$1.85
19,999	\$5.90	\$1.05	\$1.85
24,999	\$5.90	\$1.00	\$1.75
29,999	\$5.90	\$0.95	\$1.65
39,999	\$5.90	\$0.95	\$1.60
49,999	\$5.90	\$0.90	\$1.60
74,999	\$5.60	\$0.90	\$1.50
99,999	\$5.10	\$0.85	\$1.45
149,999	\$4.70	\$0.80	\$1.35
199,999	\$4.30	\$0.75	\$1.25
249,999	\$4.00	\$0.70	\$1.20
299,999	\$3.80	\$0.70	\$1.20
399,999	\$3.60	\$0.70	\$1.20
99,999,999	\$3.35	\$0.65	\$1.20

CLASS 1710 WATER TANK (PER GALLON)

<i>range_max</i>	1710
99,999	\$0.55
149,999	\$0.40
199,999	\$0.37
299,999	\$0.34
399,999	\$0.29
499,999	\$0.26
999,999	\$0.24
1,999,999	\$0.19
99,999,999	\$0.15

CLASS 1720, 1730

<i>range_max</i>	1720	1730
0	\$0.00	\$0.00
999,999,999	\$0.00	\$0.00

CLASS 1760, 1770, 1771, 1780

<i>range_max</i>	1760	1770	1771	1780
0	\$4.40	\$13.50	\$19.20	
1,100				\$44.40
1,200				\$44.20
1,300				\$44.00
1,400				\$43.80
1,500				\$43.60
1,600				\$43.40
1,700				\$43.20
1,800				\$43.00
1,900				\$42.80
2,000				\$42.60
2,100				\$42.40
2,200				\$42.20
2,300				\$42.00
2,400				\$41.80
2,500				\$41.60
2,600				\$41.40
2,700				\$41.20
999,999				\$41.00
999,999,999	\$4.40	\$13.50	\$19.20	

<i>Description</i>	<i>Code</i>	1,780
Condition	High	\$2.50

CLASS 1790, 1800, 1810 COUNTRY CLUB

<i>range_max</i>	1790	1800	1810
4,999	\$90.90	\$128.25	\$179.95
7,499	\$86.80	\$122.30	\$171.60
9,999	\$84.40	\$118.80	\$166.70
12,499	\$82.95	\$116.65	\$163.65
14,999	\$81.95	\$115.05	\$161.40
17,499	\$81.30	\$114.05	\$159.95
19,999	\$80.70	\$113.15	\$158.70
22,499	\$80.25	\$112.45	\$157.75
24,999	\$79.95	\$111.75	\$156.75
27,499	\$79.65	\$111.25	\$156.05
29,999	\$79.45	\$110.90	\$155.60
99,999,999	\$79.20	\$110.60	\$155.15

<i>Description</i>	<i>Code</i>	1,790	1,800	1,810
Heating/Cooling	CHCA	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15

CLASS 1900, 1910, 1920, 1930, 1935, 1940 GOLF COURSE

<i>range_max</i>	1900	1910	1920	1930	1935	1940
0	\$56,500.00	\$77,500.00	\$98,000.00	\$130,000.00	\$125,000.00	\$210,000.00
999,999,999	\$56,500.00	\$77,500.00	\$98,000.00	\$130,000.00	\$125,000.00	\$210,000.00

CLASS 2000, 2010 MOBILE HOME PARK SPACES

<i>range_max</i>	2000	2010
0	\$10,000.00	\$15,000.00
999,999,999	\$10,000.00	\$15,000.00

<i>Description</i>	<i>Code</i>	2,010
Condition	Excellent	\$5,000.00

CLASS C04, C06, C08, C10

<i>range_max</i>	C04	C06	C08	C10
0	\$7.45	\$10.75	\$14.15	\$17.45
1,000,000,000, 000	\$7.45	\$10.75	\$14.15	\$17.45

CLASS ASP, COM, CON, MASN, WOD

<i>range_max</i>	ASP	COM	CON	MASN	WOD
0		\$46.40	\$4.20	\$15.10	\$20.15
63,000	\$3.20		\$4.50		
94,500	\$3.04		\$4.28		
126,000	\$2.88		\$4.05		
157,500	\$2.72		\$3.83		
189,000	\$2.56		\$3.60		
220,500	\$2.40		\$3.38		
9,999,999				\$15.10	
1,000,000,000, 000	\$2.24	\$46.40	\$7.35		\$20.15

<i>Description</i>	<i>Code</i>	MASN
Style	Concrete Block	\$13.10

CLASS X1, X2, X3, X4 EXEMPT PROPERTIES

<i>range_max</i>	X1	X2	X3	X4
4,999	\$246.80	\$187.76	\$153.15	\$113.15
9,999	\$211.60	\$171.37	\$139.78	\$103.26
19,999	\$194.62	\$163.00	\$132.93	\$98.19
39,999	\$182.81	\$156.91	\$127.92	\$94.46
59,999	\$174.20	\$152.68	\$124.44	\$91.87
79,999	\$170.70	\$150.79	\$122.88	\$90.68
99,999	\$168.47	\$149.59	\$121.90	\$89.96
149,999	\$166.91	\$148.58	\$121.06	\$89.33
199,999	\$164.49	\$147.30	\$120.01	\$88.53
249,999	\$163.07	\$146.51	\$119.35	\$88.04
99,999,999	\$162.15	\$146.40	\$119.26	\$87.97

<i>Description</i>	<i>Code</i>	X1	X2	X3	X4
Heating/Cooling	*	-\$2.15	-\$2.15	-\$2.15	-\$2.15
	0	-\$2.15	-\$2.15	-\$2.15	-\$2.15
	CH	-\$2.15	-\$2.15	-\$2.15	-\$2.15
	CHCA	\$0.00	\$0.00	\$0.00	\$0.00
	NONE	-\$2.15	-\$2.15	-\$2.15	-\$2.15
Sprinkler System	*	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	4	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	N	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	NONE	-\$2.00	-\$2.00	-\$2.00	-\$2.00
	Y	\$0.00	\$0.00	\$0.00	\$0.00

I METHOD CLASSES

CLASS 1070 RESIDENTIAL GREENHOUSE

	1070	
	GR	
<i>range_max</i>		
1	\$2.50	
1,000,000,000, 000	\$2.50	

CLASS 1600, 1610, 1620, 1630, 1650, 1660, 1670

	1600	1610	1620	1630	1650	1660	1670
	BRN	BRN	BRN	BRN	STG	STG	STG
<i>range_max</i>							
0					\$5.00	\$7.50	\$10.00
599	\$4.10	\$9.30	\$5.00	\$9.15			
699	\$4.05	\$9.20	\$4.95	\$9.05			
799	\$4.00	\$9.10	\$4.90	\$8.95			
899	\$3.95	\$9.00	\$4.85	\$8.85			
999	\$3.90	\$8.90	\$4.80	\$8.75			
1,199	\$3.85	\$8.80	\$4.75	\$8.65			
1,399	\$3.80	\$8.70	\$4.70	\$8.55			
1,599	\$3.75	\$8.60	\$4.65	\$8.45			
1,799	\$3.70	\$8.50	\$4.60	\$8.35			
1,999	\$3.65	\$8.40	\$4.55	\$8.25			
1,000,000,000, ,000	\$3.60	\$8.30	\$4.50	\$8.15	\$5.00	\$7.50	\$10.00

CLASS 1680 STABLE

	1680		
	AUX	STB	
<i>range_max</i>			
0	\$36.80	\$18.40	
6,000	\$34.90	\$17.45	
12,000	\$33.60	\$16.80	
20,000	\$32.00	\$16.00	
1,000,000,000,000	\$32.00	\$16.00	

			1680	
Description	Code		AUX	STB
		\$0.00		
Condition	Best		\$11.00	\$11.00
	Excellent		\$16.50	\$16.50
	Good		\$5.50	\$5.50

CLASS 1740, 1740A, 1740B, 1740RA, 1740RB, 1740RE, 1740RG, 1740RN TENNIS COURT

	1740	1740A	1740B	1740RA	1740RB	1740RE	1740RG	1740RN
	MA	MA	MA	TC	TC	TC	TC	TC
range_max								
0	\$6.50	\$5.15	\$4.00					
999,999,999	\$6.50	\$5.15	\$4.00					
1,000,000,000,000				\$5,000.00	\$3,000.00	\$10,000.00	\$8,000.00	\$0.00

CLASS 1770, 1771 ARENA

	1770	1771
	ARN	ARN
range_max		
25,000	\$7.80	\$20.10
50,000	\$7.40	\$19.60
75,000	\$7.25	\$19.35
100,000		\$19.20
1,000,000,000,000	\$7.10	

		1770	1771
Description	Code	ARN	ARN
Condition	Best	\$15.25	
	Excellent	\$32.00	\$23.70
	Good	\$5.70	\$9.35
	Low	\$0.00	-\$6.20

CLASS C04, C06, C08, C10 FENCING

	C04	C06	C08	C10
	FN	FN	FN	FN
<i>range_max</i>				
0	\$7.45	\$10.75	\$14.15	\$17.45
1,000,000,000,000	\$7.45	\$10.75	\$14.15	\$17.45

CLASS ASP, COM, CON, SPA, WOD

	ASP	COM	CON			SPA	WOD	
	PV	SP	PV	SL	TC	SPA	DK	FN
<i>range_max</i>								
0	\$1.00	\$28.50	\$4.05	\$1.35			\$9.15	\$11.00
1						\$5,000.00		
1,000,000,000,000	\$1.00	\$28.50	\$4.05	\$1.35	\$2.85		\$9.15	\$11.00

M METHOD CLASSES

CLASS MD1, MD2, MD3, MD4

	MD1	MD2	MD3	MD4
<i>range_max</i>	M	M	M	M
599	\$28.60	\$33.15	\$39.65	\$51.41
699	\$28.60	\$33.15	\$39.65	\$51.41
799	\$28.60	\$33.15	\$39.65	\$51.41
899	\$28.60	\$33.15	\$39.65	\$51.41
999	\$27.40	\$32.14	\$39.19	\$50.74
1,099	\$26.40	\$30.94	\$38.89	\$49.01
1,199	\$25.36	\$29.63	\$37.38	\$46.62
1,299	\$24.56	\$28.24	\$35.36	\$45.78
1,399	\$23.52	\$27.75	\$35.24	\$44.98
1,499	\$22.80	\$26.81	\$34.31	\$43.89
1,599	\$22.32	\$26.03	\$32.59	\$41.79
1,699	\$21.60	\$24.94	\$31.67	\$40.78
1,799	\$21.12	\$24.08	\$30.91	\$39.90
1,899	\$20.64	\$23.63	\$29.82	\$38.56
1,999	\$20.00	\$23.17	\$29.19	\$37.72
2,099	\$19.48	\$19.48	\$28.48	\$36.92
2,199	\$19.20	\$22.13	\$27.80	\$36.20
2,299	\$19.20	\$21.49	\$27.26	\$35.49
2,399	\$19.20	\$20.33	\$25.07	\$32.51
2,499	\$19.20	\$20.33	\$25.03	\$31.92
2,599	\$19.20	\$20.33	\$24.36	\$31.50
1,000,000,000,000	\$19.20	\$20.33	\$24.36	\$31.50

CLASS MS1, MS2, MS3, MS4

	MS1	MS2	MS3	MS4
<i>range_max</i>	M	M	M	M
599	\$28.80	\$32.80	\$38.70	\$49.24
699	\$28.35	\$32.80	\$38.70	\$49.24
799	\$27.90	\$31.44	\$37.80	\$47.15
899	\$27.45	\$30.48	\$36.45	\$45.41
999	\$26.91	\$29.60	\$35.10	\$44.37
1,099	\$24.93	\$28.36	\$34.20	\$41.76
1,199	\$23.40	\$27.60	\$32.81	\$40.67
1,299	\$21.60	\$25.60	\$31.73	\$39.15
1,399	\$21.60	\$22.80	\$31.05	\$37.41
1,499		\$22.80	\$31.05	\$34.37
1,599				\$34.37
1,000,000,000,000	\$21.60	\$22.80	\$31.05	\$34.37

STANDARD STEEL GRAIN BINS

Costs are averages for utility type storage bins usually found on farms and ranches. Costs of standard bins are for tanks with door and manhole, erected on buyer's slab. For concrete slab, add \$2.00 to \$250 per cubic foot of concrete. Height is top of shell. Cost of ventilated floor includes floor, auger tube, and steel columns and beams supports for plenum assembly. Do not include auger and auger motor.

DIAMETER	HEIGHT	CAPACITY	COST	STEEL FLOOR	VENTILATED FLOOR
<u>(Feet)</u>	<u>(Feet)</u>	<u>(bushels)</u>	<u>(w/o floor)</u>	<u>(add)</u>	
14	8	1,000	\$800	\$110	\$620
14	13	1,700	\$1,200	\$110	\$620
14	16	2,000	\$1,400	\$110	\$620
15	12		\$1,200	\$110	\$620
18	10		\$1,300	\$175	\$620
18	11	2,400	\$1,500	\$175	\$860
18	12		\$1,500	\$175	\$860
18	13	3,000	\$1,600	\$175	\$860
18	14		\$1,800	\$175	\$860
18	16	3,500	\$1,900	\$175	\$860
18	21	4,600	\$2,400	\$175	\$860
21	13	4,000	\$2,200	\$240	\$1,200
21	16	5,000	\$2,400	\$240	\$1,200
21	24	7,200	\$3,400	\$240	\$1,200
24	16	6,500	\$3,100	\$320	\$1,500
24	18		\$3,200	\$320	\$1,500
24	19	7,600	\$3,300	\$320	\$1,500
24	24	9,500	\$4,100	\$320	\$1,500
26	21		\$4,200	\$320	\$1,500
27	19	10,000	\$4,300	\$400	\$1,900
37	24	12,000	\$5,000	\$400	\$1,900
30	24	15,000	\$6,000	\$480	\$2,300
30	32	20,000	\$8,200	\$480	\$2,300
36	24	22,500	\$9,000	\$700	\$3,300
36	32	30,000	\$10,787	\$700	\$3,300

SECTION IV

DEPRECIATION MOBILE HOME SCHEDULES

ACTUAL/EFFECTIVE		SINGLE WIDE				DOUBLE WIDE				
	YEARS	MS1	MS2	MS3	MS4		MD1	MD2	MD3	MD4
	OLD									
	1	98%	98%	99%	99%		98%	98%	99%	99%
	2	96%	96%	97%	98%		96%	96%	98%	98%
	3	94%	93%	95%	97%		94%	93%	97%	97%
	4	91%	91%	93%	96%		91%	92%	95%	96%
	5	86%	87%	90%	92%		87%	88%	93%	93%
	6	81%	83%	88%	88%		83%	84%	90%	91%
	7	76%	79%	85%	83%		79%	80%	88%	89%
	8	71%	75%	77%	80%		75%	77%	85%	87%
	9	68%	72%	73%	77%		72%	73%	83%	84%
	10	63%	69%	70%	74%		69%	70%	80%	82%
	11	58%	65%	67%	71%		65%	67%	78%	80%
	12	54%	62%	64%	68%		62%	64%	75%	78%
	13	49%	59%	60%	65%		59%	60%	73%	76%
	14	45%	55%	56%	62%		55%	56%	70%	73%
	15	41%	53%	54%	59%		53%	54%	68%	71%
	16	39%	50%	51%	57%		50%	51%	65%	69%
	17	38%	48%	48%	55%		48%	48%	63%	67%
	18	36%	46%	46%	53%		46%	47%	60%	64%
	19	34%	43%	43%	51%		43%	46%	58%	62%
	20	31%	40%	40%	49%		40%	44%	55%	60%
	21	29%	38%	38%	47%		38%	42%	53%	58%
	22	27%	37%	37%	44%		37%	40%	50%	56%
	23	26%	36%	36%	42%		36%	38%	48%	53%
	24	25%	34%	34%	40%		34%	36%	45%	51%
	25	25%	34%	34%	39%		34%	34%	43%	49%
	26	25%	32%	32%	38%		32%	33%	40%	47%
	27	23%	31%	31%	38%		31%	32%	38%	44%
	28	22%	30%	30%	37%		30%	31%	37%	42%
	29	21%	29%	29%	36%		29%	31%	36%	40%
	30	21%	28%	28%	36%		28%	30%	35%	38%
	31	20%	28%	28%	34%		28%	29%	34%	36%
	32	20%	28%	28%	34%		28%	29%	33%	34%
	33	19%	27%	27%	33%		27%	28%	32%	34%
	34	19%	26%	26%	32%		26%	28%	32%	33%
	35	18%	25%	25%	31%		25%	27%	31%	32%
	36	18%	25%	25%	31%		25%	26%	30%	31%
	37	17%	25%	25%	31%		25%	26%	30%	30%

	38	17%	25%	25%	25%		25%	25%	25%	25%
	39	17%	20%	20%	20%		20%	20%	20%	20%
	40	15%	15%	15%	15%		15%	15%	15%	15%

DEPRECIATION RESIDENTIAL PROPERTIES

Physical depreciation - general wear of the structure. Use the depreciation tables provided for physical depreciation.

Functional obsolescence - general lack of utility or desirability. This type of depreciation can vary in type and should be left to the discretion of the Department Supervisor.

Economic obsolescence - general loss of value due to causes outside the property. This type of depreciation can vary in type and should be left to the discretion of the Department Supervisor.

Residential Depreciation Table						
EFFECTIVE AGE		TYPICAL LIFE EXPECTANCY IN YEARS				
YEARS OLD		50 YEARS	55 YEARS	60 YEARS	70 YEARS	70 YEARS
		CLASSES 1,2,6	CLASSES 3,4,7	CLASSES 5,8,9	CLASSES 5A,B&C -- 10,10A-10D	CLASSES 11, 11A, 11B & 11C
1		100%	100%	100%	100%	100%
2		99%	99%	99%	99%	100%
3		99%	99%	99%	99%	99%
4		98%	98%	98%	99%	99%
5		97%	98%	98%	98%	98%
6		96%	97%	97%	98%	98%
7		95%	96%	97%	97%	97%
8		94%	95%	96%	97%	97%
9		93%	94%	95%	96%	96%
10		91%	93%	94%	95%	96%
11		90%	92%	93%	95%	95%
12		89%	91%	92%	94%	94%
13		88%	90%	91%	94%	93%
14		86%	89%	90%	93%	92%
15		85%	88%	89%	93%	92%
16		84%	86%	89%	92%	91%
17		82%	85%	88%	91%	90%
18		81%	84%	86%	90%	90%
19		79%	83%	85%	89%	89%
20		77%	81%	84%	88%	88%
21		76%	80%	83%	87%	87%
22		75%	79%	82%	87%	87%
23		73%	78%	91%	86%	86%
24		72%	77%	80%	85%	85%
25		70%	75%	78%	84%	84%

Continue...

YEARS OLD	YEAR BLT	50 YEARS	55 YEARS	60 YEARS	70 YEARS	70 YEARS
		CLASSES 1,2,6	CLASSES 3,4,7	CLASSES 5,8,9	CLASSES 5A,B&C -- 10,10A-10D	CLASSES 11, 11A, 11B & 11C
26		68%	74%	77%	83%	83%
27		66%	72%	76%	82%	82%
28		64%	71%	75%	81%	81%
29		62%	69%	73%	80%	80%
30		61%	68%	72%	79%	79%
31		58%	64%	70%	78%	78%
32		56%	62%	69%	77%	77%
33		54%	60%	67%	76%	76%
34		52%	59%	66%	75%	75%
35		50%	58%	64%	73%	73%
36		48%	56%	63%	72%	72%
37		47%	54%	61%	71%	71%
38		45%	52%	60%	70%	70%
39		43%	50%	58%	68%	68%
40		41%	49%	56%	67%	67%
41		39%	47%	54%	65%	65%
42		38%	45%	52%	64%	63%
43		36%	43%	50%	62%	62%
44		35%	42%	49%	61%	60%
45		34%	40%	47%	59%	59%
46		34%	39%	46%	58%	57%
47		34%	37%	44%	56%	56%
48		30%	35%	42%	55%	55%
49		30%	34%	40%	54%	54%
50		30%	32%	39%	53%	53%
51		30%	30%	37%	51%	51%
52		28%	30%	36%	49%	49%
53		28%	30%	35%	48%	48%
54		28%	30%	33%	46%	46%
55		25%	28%	32%	45%	45%
56		25%	28%	31%	43%	43%
57		20%	28%	30%	42%	42%
58		20%	25%	29%	40%	40%
59		20%	25%	28%	39%	39%
60		20%	25%	27%	37%	37%
61		20%	20%	26%	36%	37%
62			20%	25%	35%	37%
63			20%	25%	35%	37%
64			20%	20%	35%	37%
65			20%	20%	35%	37%
66			20%	20%	35%	37%
67				20%	35%	37%
68				20%	35%	37%
69				20%	35%	37%
70				20%	35%	37%

DEPRECIATION - COMMERCIAL PROPERTIES

MARSHALL & SWIFT

Typical Life Expectancy in Years

	70	60	55	50	45	40	35	30	25	20
Effective Age	Percent Good									
1	100	100	100	100	100	100	100	100	100	100
2	100	100	100	100	99	99	99	98	98	97
3	100	99	99	99	99	98	98	97	95	93
4	100	99	99	99	98	97	96	95	93	90
5	99	99	99	98	97	96	95	93	90	86
6	99	99	98	97	96	95	94	91	87	82
7	99	98	98	97	96	94	92	89	84	78
8	99	98	97	96	95	93	90	86	81	74
9	99	98	97	95	94	92	89	84	78	70
10	98	97	96	95	93	90	87	82	75	65
11	98	97	96	94	92	89	85	79	71	60
12	98	96	95	93	91	87	83	76	68	55
13	98	96	94	92	90	86	81	74	64	50
14	98	95	94	91	88	84	78	71	60	45
15	97	95	93	90	87	82	76	68	56	40
16	97	94	92	89	86	80	74	65	52	35
17	97	93	91	88	84	78	72	61	48	31
18	96	93	90	87	82	76	69	58	44	27
19	96	92	89	86	81	74	66	54	40	24
20	96	91	88	84	79	72	64	51	36	22
21	95	91	87	83	77	70	61	47	32	21
22	95	90	86	82	75	68	58	43	29	20
23	94	89	85	80	73	65	55	40	27	20
24	94	88	84	79	71	63	52	37	25	20
25	93	87	83	77	69	60	48	34	23	20
26	93	86	81	75	67	57	45	31	21	20
27	92	85	80	73	65	54	42	28	20	20
28	91	84	79	72	63	51	39	25	20	20
29	91	83	77	70	60	48	36	23	20	20
30	90	82	76	68	58	46	32	22	20	20
31	89	80	74	66	55	43	28	21	20	20
32	89	80	74	66	55	43	28	21	20	20
33	87	78	70	62	50	38	25	20	20	20
34	87	78	70	62	50	38	25	20	20	20
35	85	75	66	57	45	32	23	20	20	20
36	85	75	66	57	45	32	23	20	20	20
37	83	72	62	52	39	27	21	20	20	20
38	83	72	62	52	39	27	21	20	20	20
39	81	68	58	47	33	23	20	20	20	20

40	81	68	58	47	33	23	20	20	20	20
41	79	65	54	41	28	21	20	20	20	20
42	79	65	54	41	28	21	20	20	20	20
43	75	61	49	35	25	20	20	20	20	20
44	75	61	49	35	25	20	20	20	20	20
45	72	57	44	30	23	20	20	20	20	20

46	72	57	44	30	23	20	20	20	20	20
47	69	52	40	26	22	20	20	20	20	20
48	69	52	40	26	22	20	20	20	20	20
49	66	47	36	23	21	20	20	20	20	20
50	66	47	36	23	21	20	20	20	20	20
51	62	42	38	21	20	20	20	20	20	20
52	62	42	38	21	20	20	20	20	20	20
53	62	42	38	21	20	20	20	20	20	20
54	62	42	38	21	20	20	20	20	20	20
55	62	42	38	21	20	20	20	20	20	20
56	52	33	25	20	20	20	20	20	20	20
57	52	33	25	20	20	20	20	20	20	20
58	52	33	25	20	20	20	20	20	20	20
59	52	33	25	20	20	20	20	20	20	20
60	52	33	25	20	20	20	20	20	20	20
61	43	26	22	20	20	20	20	20	20	20
62	43	26	22	20	20	20	20	20	20	20
63	43	26	22	20	20	20	20	20	20	20
64	43	26	22	20	20	20	20	20	20	20
65	43	26	22	20	20	20	20	20	20	20
66	35	22	20	20	20	20	20	20	20	20
67	35	22	20	20	20	20	20	20	20	20
68	35	22	20	20	20	20	20	20	20	20
69	35	22	20	20	20	20	20	20	20	20
70	35	22	20	20	20	20	20	20	20	20
71	29	20	20	20	20	20	20	20	20	20
72	29	20	20	20	20	20	20	20	20	20
73	29	20	20	20	20	20	20	20	20	20
74	29	20	20	20	20	20	20	20	20	20
75	29	20	20	20	20	20	20	20	20	20
76	25	20	20	20	20	20	20	20	20	20
77	25	20	20	20	20	20	20	20	20	20
78	25	20	20	20	20	20	20	20	20	20
79	25	20	20	20	20	20	20	20	20	20
80	25	20	20	20	20	20	20	20	20	20
81	22	20	20	20	20	20	20	20	20	20
82	22	20	20	20	20	20	20	20	20	20

SECTION V SEGMENT CODES

Living Area's	Code	% Of Base Price
First Floor	MA	100
Attached Addition	MAAA	100
Attached Addition	MAA50	50
Attached Addition	MAA66	66
Attached Addition	MAA75	75
Game Room	MAGM	100
Bonus Room	MABR	100
Basement	MABA	100
Second Floor	MA2	92
Third Floor	MA3	92
Fourth Floor	MA4	92
Fifth Floor	MA5	92
Sixth Floor	MA6	92
Barn	BRN	100
Stables	STB	100
Pool	PL	100
Arena	ARN	100
Outdoor Kitchen	ODKIT	FLAT PRICE
Storage	STG	100
Outdoor Fireplace	ODFP	FLAT PRICE

LIVING AREAS AT A PERCENT OF BASE PRICE

Living Areas	New Code	% Of Base Price
Game Room	GM75	75
Game Room	GM66	66
Game Room	GM50	50
Basement	BA75	75
Basement	BA50	50

DETACHED LIVING AREAS

Living Areas	New Code	% Of Base Price
Detached Living Quarters	DL66	66
Detached Living Quarters	DL50	50
Living Quarters	LQ66	66
Living Quarters	LQ50	50
Bath House	BH50	50
Bath House	BH33	33

PORCHES, CARPORTS, DECKS

	New Code	% Of Base Price
Balcony, Open Porch	BL,OP	15
Balcony, Open Porch	BL25,OP25	25
Balcony, Open Porch	BL10,OP10	10
Carports, Decks	CP,DK	15
Carports, Decks	CP25,DK25	25
Carports, Decks	CP10,DK10	10
Gazebo	GZ	15
Gazebo	GZ25	25
Gazebo	GZ10	10
Glass Porch, Porch Area	GP,PA	33
Glass Porch, Porch Area	GP66,PA66	66
Glass Porch, Porch Area	GP50,PA50	50
Glass Porch, Porch Area	GP25,PA25	25

GARAGE & STORAGE

	New Code	% Of Base Price
Attached Garage	AG	33
Attached Garage	AG25	25
Storage	SA	33
Storage	SA50	50
Storage	SA25	25
Enclosed Garage	EG	40
Enclosed Garage	EG75	75
Enclosed Garage	EG33	33
Detached Garage	DE33	33
Detached Garage	DE25	25

SECTION VI REFERENCE GUIDES

PERCENTAGE BREAKDOWN OF BASE COSTS - Average Quality

The following percentages indicate approximate portions of the total cost of average-quality wood frame houses attributable to each component listed. (for reference only)

AVERAGE-QUALITY HOUSE

Plans	0.7%
Plan check and permit	1.0%
Survey	0.4%
Water meter and temporary facility	0.6%
Excavation, forms, concrete, and backfill	5.7%
Lumber, rough	8.8%
Carpenter labor, rough	8.9%
Roofing	3.8%
Insulation and weather-strip	3.0%
Exterior Finish: siding, stucco, masonry veneer	6.0%
Interior Finish: plaster and drywall	7.1%
Sash, doors and shutters	4.0%
Lumber, finish	0.9%
Carpenter labor, finish	1.7%
Hardware, rough	0.4%
Hardware, finish	0.5%
Cabinets	3.7%
Countertops/tile	1.8%
Floor Covering: hardwood and carpeting	2.7%
resilient	0.9%
Plumbing	6.8%
Shower doors/mirrors/tub enclosure	0.7%
Electrical	4.5%
Light fixtures	0.7%
Built-in appliances	2.2%
Heating	3.9%
Sheet metal	0.6%
Ornamental iron	0.3%
Painting	3.3%
Sewer connection	0.7%
Miscellaneous	0.8%
Cleanup	0.5%
<u>General contractor's overhead and profit</u>	<u>12.4%</u>
TOTAL	100%

The 12.4 percent listed for general contractor's overhead and profit is the percentage of the total cost. This is the equivalent of 14.5 percent of the labor, material, and subcontract cost, excluding cost of plans, survey, plan check, and permit, with a range from 10.2% to 20.6%.

*** Data taken from Marshall & Swift Residential Cost Handbook

PERCENTAGE BREAKDOWN OF BASE COSTS - High value

The following percentages indicate approximate portions of the total cost of mid-level, high-value masonry and wood frame houses attributable to each component listed. (for reference only)

HIGH-VALUE HOUSE

Plans, engineering and supervision	9.2%
Plan check and permit	0.4%
Survey	0.3%
Water meter and temporary facilities	0.4%
Excavation, forms, concrete, and backfill	5.4%
Lumber, rough	8.0%
Carpenter labor, rough	6.3%
Structural Steel	0.7%
Roofing	3.1%
Insulation and weather-stripping	1.4%
Exterior Finish: siding, stucco, masonry veneer	6.1%
Interior Finish: plaster and drywall	4.7%
Masonry work (fireplace, etc)	1.7%
Sash, doors and shutters	5.2%
Art glass	0.4%
Lumber, finish	2.7%
Carpenter labor, finish	3.9%
Hardware, rough	0.3%
Hardware, finish	0.6%
Cabinets	3.3%
Countertops/tile	1.6%
Floor Covering: hardwood or carpeting	2.8%
tile or marble	1.3%
Plumbing	5.2%
Shower doors/mirrors/tub enclosure	1.1%
Electrical	3.0%
Light fixtures	1.5%
Security/alarm systems	0.7%
Built-in appliances	2.1%
Heating and air conditioning	2.1%
Sheet metal	1.6%
Ornamental iron	0.1%
Painting	3.3%
Sewer connection	0.1%
Miscellaneous	0.3%
Cleanup	0.3%
<u>General contractor's overhead and profit</u>	<u>8.8%</u>
TOTAL	100%

The 8.8% listed for general contractor's overhead and profit is the percentage of the total cost. This is the equivalent of 10.8 percent of the labor, material, and subcontract cost, excluding cost of plans, survey, plan check, and permit engineering, and architect's supervision, with a range from 7.8% to 15.0%.

*** Data taken from Marshall & Swift commercial Cost Handbook

SECTION VII AGRICULTURAL VALUATION

AG CATEGORIES AND VALUES

Dry Cropland –

Cropland I - \$188

Cropland II - \$179

Cropland III - \$166

Native Pasture –

Native Pasture I - \$49

Native Pasture II - \$49

Native Pasture III - \$46

Improved Pasture –

Improved Pasture I - \$71

Improved Pasture II - \$62

Improved Pasture III - \$52

Dry Cropland –

The cultivated land in Denton County used to grow crops for commodities and forages. Most common products grown in this county are corn, milo, wheat, Sudan, soy beans, and small amounts of cotton.

Crop I – Represents the black soil lands of the eastern section of Denton County. This ground is the best crop growing area of the county. The soil holds nutrients and water better than other parts of the county and has minimal amounts of rock. Nearly all the corn that is grown in Denton County is grown in this region. Unfortunately, this is also the fastest growing population area of the county and this land is being consumed by development. Some of the leases from this area are skewed by the future potential of development and the tax savings of the AG value. It is very common in this area that the land owner is paying the tenant to farm the property to qualify and get tax savings. Further north in this area is more reliable lease data used for studies.

Crop II – Represents the moderately shallow soil of the open prairie land of the western and northwestern part of Denton County. The soil holds nutrients and water fairly well, but is also very rocky in places. Most of the wheat and oats that is grown in the county is grown in this area. This land is the majority of the open land left in Denton County. According to the Ag Advisory Board the other soil types either increase by 15% or decrease by 15% based on productivity. They continue to support the adjustment since data from the other areas can be inconsistent and most of our lease information and production totals come from this area.

Crop III – Represents the sandy loam region that runs down the center of the county. The soil does not hold water or nutrients very well. Crop production is difficult and especially in dry years. Most landowners in this area have left the land in native pasture or converted it to improved pasture. This land does pretty well growing improved grasses like coastal and it continues to be attractive to the horse industry for the softness of the ground. Most of the grass hay production is in this area.

Native Pasture –

Land that is used primarily for grazing and wildlife management. This category of land is defined by land that is left in its native state, where brush, trees, and grasses are left to grow on their own. There

is some cleaning and clearing of the land for more production. This is the least productive ground and is mainly only useful for grazing.

- NP I - Represents native pasture in soil type 1, which is the most productive soil type in the county. Native and improved pastures do very well in this soil.
- NP II - Represents native pasture in soil type 2, which is the open prairies of western Denton County. Native pasture in this area is pretty productive because brush cover is minimal and the soil type is moderate, needing much less maintenance.
- NP III - Represents native pastures in the central sandy region of the county and is the least productive for native pastures. This area is very brushy and heavily wooded, leaving little room for forage. This area takes extensive brush and tree clearing to be productive.

Improved Pasture –

Pasture and grass lands that are managed and improved for more production. Trees, brush, and weeds are managed to allow for maximum grass production. In Denton County this land is used for grass hay production and livestock grazing.

- IP I - Represents improved pasture in the soil type 1, which is the black soils of eastern Denton County. This land is productive for all types of production.
- IP II - Represents improved pasture in the open prairie area of western Denton County and is not as productive for improved grasses because it is open, arid and dries out quickly.
- IP III - Represents improved pasture in the sandy soil region of the county. Most improved pastures are found here because of the huge influence of horse producers. After extensive brush and tree clearing, this land sustains improved grasses very well and is ideal for grass hay production. It is also good for horses to graze on because it is soft and easy on their joints.

Summary:

All the land AG values are comprised of data from the state, local surrounding appraisal districts, state agricultural statistics, and the appraisal district agriculture advisory board. The property tax division lease rates do not exactly line up with the lease rates that the advisory board is giving or with lease agreements from local applications. The advisory board indicates land for 2019 is leasing from \$5 to \$20 per acre. Board members indicate the market has gone to cash leases only, and the property owner pays the taxes and often fence repairs or replacement is shared if needed. The Ag advisory board stated that the fence cost is approximately \$5.00 per linear foot for 5 wire fencing for 2019. Since there is shared fence expenses half of the expense for fence replacement is used in the calculations for the final values in pasture land.

Sources: Denton CAD Ag Advisory Board, U. S. Department of Agriculture Soil Conservation Service, Agrilife Extension Office-Denton

SECTION VIII BUSINESS PERSONAL PROPERTY

DENSITY TABLE

Shown in Figure 1 is a blank sample of the pricing “grids” The top grid is for “Inventory” while the lower is for “Fixed Assets.” Across the grid are three (3) columns headed FAIR, AVERAGE, and GOOD.

Generally, speaking, these columns represent the estimated “Quality” of the inventory or fixed assets.

Reading from top to bottom and down the left hand side, can be seen LOW, AVERAGE, and HIGH. Again, generally speaking, these headings indicate the estimated amount or quantity of inventory. As can be seen, Class “5” is the center point of the pricing system. Realistically all adjustments up or down should start from this point as “average” is the most common and therefore the easiest, most accurate point of reference.

INVENTORY			
D (Quality)	FAIR	AVERAGE	GOOD
E N LOW	1	4	7
S I AVERAGE	2	5	8
T Y HIGH	3	6	9

FURNITURE, FIXTURES, & EQUIPMENT			
D	FAIR	AVERAGE	GOOD
E N LOW	1	4	7
S I AVERAGE	2	5	8
T Y HIGH	3	6	9

BILLBOARD SCHEDULES

BILLBOARD SCHEDULE

<p>CLASS 1 \$30</p> <p>SINGLE FACED WOOD CONSTRUCTION</p>	<p>CLASS 2 \$60</p> <p>SINGLE FACED STEEL CONSTRUCTION</p>	<p>CLASS 3 \$90</p> <p>SINGLE FACED STEEL CONSTRUCTION</p>	<p>CLASS 4 \$480</p> <p>SINGLE DIGITAL</p>
<p>CLASS 1+ \$45</p> <p>DOUBLE FACED WOOD CONSTRUCTION</p>	<p>CLASS 2+ \$80</p> <p>DOUBLE FACED STEEL CONSTRUCTION</p>	<p>CLASS 3+ \$115</p> <p>DOUBLE FACED STEEL CONSTRUCTION</p>	<p>CLASS 4+ \$670</p> <p>DOUBLE FACED DIGITAL</p>

ALL COMPONENTS ARE CONSIDERED TO BE IN PLACE: LIGHTS, PLATFORMS, & APRONS.

DEPRECIATION SCHEDULE

DENTON CENTRAL APPRAISAL DISTRICT 2021 CONSOLIDATED COST INDEX AND DEPRECIATION SCHEDULE FIXTURES AND EQUIPMENT

ACQUI- SITION YEAR	NORMAL USEFUL LIFE-YEARS										
	3	4	5	6	8	10	12	15	18	20	30
2020	76	82	88	90	93	95	97	97	98	99	99
2019	50	67	77	82	87	90	93	96	97	98	99
2018	29	47	61	69	78	85	89	93	96	97	98
2017	20	35	42	50	65	80	84	90	95	96	97
2016		20	31	39	58	72	78	88	94	95	96
2015			20	33	48	67	73	86	92	93	94
2014				20	39	53	69	84	90	89	92
2013					33	48	62	77	88	87	89
2012					20	41	53	70	85	84	86
2011						37	43	62	79	78	81
2010						20	36	54	75	76	77
2009							33	45	70	71	73
2008							20	39	64	66	68
2007								34	57	60	63
2006								32	50	55	59
2005								20	45	51	54
2004									38	44	49
2003									36	40	44
2002									20	36	39
2001										29	36
2000										20	30

Physical % good is computed on a straight line basis, with a 20% residual value for assets in use-in place whose actual age exceed Normal Useful Life (except Billboards are with a 30% residual value). Assets at the end of their useful life and not used by the owner will be priced at salvage value (below 20% residual). Factors shown are net percentages.

PERSONAL COMPUTERS EQUIPMENT-ALL

Year Acquired	% Good
2020	75
2019	56
2018	28
2017	10
2016 & Older	5

(Software is Exempt)

TRANSPORTATION EQUIPMENT

Year Model	Passenger Cars/Pickups % Good	Commercial Trucks % Good	Commercial Trailers % Good
2020	85	60	56
2019	75	56	54
2018	65	53	53
2017	55	47	48
2016	45	36	42
2015	40	34	38
2014	35	31	35
2013	30	28	32
2012	25	25	30
2011	20	22	28
2010		20	26
2009			24
2008			22
2007			20
2006			20

NORMAL USEFUL LIFE TABLE

Aerospace Products (Airborne Vehicles & Component Parts)	10	Motion Picture & Television Production	12
Amusement & Theme Parks	12	Motor Vehicle & Parts Manufacturing	12
Apparel & Fabricated Textile Mfg	8	Motor Vehicle & Parts Mfg (Special Tools)	3
Appliances	8	News Racks	5
Asphalt Plant	10	Office Furniture & Equipment	10
Automatic Car Wash	10	Office Machines (Non-Computer Data handling)	6
Automatic Teller Machine	5	Optical Lenses & Instruments Mfg	10
Automobile Repair Shops	10	Paint & Varnish Manufacture	10
Bakeries & Confectionery Products	12	Paper & Pulp Manufacturing	12
Barber & Beauty Shops	10	Paving Contractors (Asphalt & Concrete)	8
Billboards	30	Petroleum Refining	15
Brewery Equipment	12	Photo Finishing (Computerized Processing)	5
Brick Manufacture	15	Photo Finishing	10
Buildings (Moveable)	10	Plastic & Plastic Products Manufacturing	10
Cable TV/Satellite Systems (One or Two Way Communication)	10	Plastic Products Mfg (Special Tools)	4
Canneries & frozen Food Production	12	Point of Sale Equip (Scanners, Registers, etc)	5
Cellular Telephone	3	Postage Machine	10
Chemical & Allied production	10	Printing & Publishing	10
Clay Products Mfg	15	Private Water System	20
Cold Storage & Ice Making Equipment	18	Professional & Scientific instruments	10
Cold Storage Warehouse Equipment	10	Radio & Television, Broadcasting	6
Computers & Peripheral Equip (Software Exempt)	tbl	Radio & Television, Manufacturing	10
Concrete & Concrete Products Mfg (Batch Plants)	15	Radio or Television Transmitting Tower	20
Condiments, Manufacturing & Processing	10	Radio Systems (Complete Two Way Systems)	8
Construction Equipment (heavy & General)	6	Radio Systems (Radio only)	6
Converted Paper, Paperboard & Pulp Products Mfg	10	Recreation (Bowling, Billard, Pool, Mini Golf)	10
Copy Machine	6	Rental – Furniture	3
Dairy Products Manufacturing	12	Rental – Tools, Equipment, Etc	6
Data handling Equip-Typewriters,Calculators,Add Mach,Dupl Eq	6	Restaurant & Bar Equipment	10
Dispensers – Cold Drinks	5	Restaurant Equipment (Fast Food)	8
Distilling	12	Retail trades, Fixtures & Equipment	10
Drilling/Field Services Equip (Oil & Gas)	6	Rubber Products Manufacturing	14
Electrical Equipment Manufacturing	10	Rubber Products Mfg (Special Tools)	4
Electronic Equipment Manufacturing	6	Safes – Office 10 yrs, Bank Vaults & Safe Dep	20
Fabricated Metal Products (Special Tools)	3	Satellite Dish & Related Electronic Equipment	10
Fabricated Metal Products	12	Security Systems	10
Fax Machine	6	Service Establishment	10

Fork Lift	6	Service Station *	10
Glass/Fiberglass (Special Tools)	3	Signs (Trade-Non Billboard)	10
Glass/Fiberglass Manufacture & Products	14	Skates & Bowling Shoes	6
Golf Carts	6	Soft Drink Manufacturing & Bottling	12
Grain & Grain Products Mfg (Flours, Cereals, Livestock Feed)	15	Stone Products Manufacturing	15
Hand Tools (Electrical & Manual)	5	Sugar & Sugar Products Manufacturing	18
Health Club & Spas	10	Tanning Machine	10
Hospital Furnishings & Equipment	10	Telephone Station Equip (Private Branch Exc)	10
Hotel/Motel Furniture	10	Telephone Systems (Business)	6
Jewelry, Musical Inst Toys, Sport Goods, Office & Art Sup	12	Theater Equipment	10
Laundry Equipment (Coin Operated)	8	Tire Recapping	14
Laundry Equipment (Dry Cleaning)	10	Trash Handling Equipment (Truck/Containers)	5
Law Library	5	Vehicles (Licensed)	tbl
Leather & Leather Products	10	Vending Machines	5
Machinery Mfg (Non-specific types)	10	Video Machines (Arcade & Rental Stores)	3
Meat Packing	12	Video Tapes <60 days-50%, <1 yr-20%, >1 yr-10% or \$10 per tape	
Medical Equipment (High Technology)	5	Warehouse Equipment	10
Medical/Dental Trade Equipment	10	Waste Reduction & Resource Recovery	10
Metalworking Machinery Manufacturing	10	Wholesale Trade, Fixtures & Equipment	10
Mining & Quarrying	10	Wood products & Furniture Manufacturing	10
*Tanks 20 yr			
Pumps, Console: Computer, Electronic...5 yr			
Other.....10 yr			

UTILITIES & MINERALS- OUTSOURCED TO 3RD PARTY

All personal property of utility companies and co-ops consisting of electric, telephone, railroad, gas distribution systems, pipelines, compressors & pump stations, telecommunications, cable TV, and water utilities are valued by a consulting firm contracted for this specific function. Along with the above, this firm will also value interests in energy mineral properties – i.e., oil, gas, lignite, and uranium.