



# DENTON CENTRAL APPRAISAL DISTRICT

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# 2023 Appraisal Manual

*Updated April 2023*

## TABLE OF CONTENTS

<b>SECTION I APPRAISAL MANUAL IN GENERAL</b>	<b>5</b>
<b>SECTION II METHOD CODES</b>	<b>6</b>
METHOD CODES	6
<b>SECTION III AGRICULTURAL</b>	<b>7</b>
DESCRIPTIONS	7
VALUES	8
<b>SECTION IV BUSINESS PERSONAL PROPERTY</b>	<b>9</b>
DENSITY TABLE	9
BILLBOARD SCHEDULES	10
NORMAL USEFUL LIFE TABLE	11
UTILITIES & MINERALS	13
BUSINESS PERSONAL PROPERTY DEPRECIATION	14
<b>SECTION V RESIDENTIAL</b>	<b>15</b>
CLASS OF CONSTRUCTION	15
BASIC CATEGORY GROUPINGS FOR CLASSIFICATION	16
PERCENTAGE BREAKDOWN OF BASE COSTS	17
DESCRIPTIONS	18
CLASS 1	18
CLASS 2	18
CLASS 3	18
CLASS 4	18
CLASS 5	19
CLASS 5A	19
CLASS 5B	20
CLASS 5C	21
CLASS 6	22
CLASS 7	22
CLASS 8	22
CLASS 9	23
CLASS 10	23
CLASS 10A	24
CLASS 10D	24
CLASS 11	25
CLASS 11C	25
CLASS SPECIAL PRICE (SPEC)	25
CLASS 26 CONDOMINIUMS / TOWNHOMES	26
CLASS 26A CONDOMINIUMS / TOWNHOMES	27
CLASS 26B CONDOMINIUMS / TOWNHOMES	28
RESIDENTIAL COST SCHEDULES	33
RESIDENTIAL IMPROVEMENT DETAIL TYPES	51
RESIDENTIAL ATTRIBUTES & COST	55

RESIDENTIAL PROPERTY DEPRECIATION	67
<b>SECTION VI MOBILE HOME</b>	<b>69</b>
CLASS OF CONSTRUCTION	69
DESCRIPTIONS	69
CLASS MD1 MOBILE HOME	69
CLASS MD2 MOBILE HOME	69
CLASS MD3 MOBILE HOME	70
CLASS MD4 MOBILE HOME	70
CLASS MS1 MOBILE HOME	71
CLASS MS2 MOBILE HOME	71
CLASS MS3 MOBILE HOME	72
CLASS MS4 MOBILE HOME	72
MOBILE HOME COST SCHEDULES	73
MOBILE HOME IMPROVEMENT DETAIL TYPES	77
MOBILE HOME DEPRECIATION	79
<b>SECTION VII COMMERCIAL</b>	<b>81</b>
CLASS OF CONSTRUCTION	81
BASIC CATEGORY GROUPINGS- PROPERTY USE	82
DESCRIPTIONS	86
CLASS 120, 130, 140	86
CLASS 141 APARTMENTS	87
CLASS 142 APARTMENTS & RETAIL MIXED	88
CLASS 150, 160, 170 MOTEL	89
CLASS 180, 190, 191 HOTELS	90
CLASS 200, 210 DEPARTMENT STORE	91
CLASS 220, 230, 240 RETAIL STORE	92
CLASS 250, 260, 270 SUPERMARKET	93
CLASS 280, 290, 300 DISCOUNT STORE	94
CLASS 310, 320, 330, 331, 332 SHOPPING CENTER	95
CLASS 340, 350, 360 RESTAURANTS (Fast Food)	96
CLASS 370, 380, 390 RESTAURANTS	97
CLASS 397, 398, 399 DAY CARE CENTER	98
CLASS 400, 410, 420, 430, 431, 432 OFFICE BUILDING	99
CLASS 440, 450, 460 BANKS & CREDIT UNIONS	100
CLASS 470, 480 NURSING HOMES	101
CLASS 485 CONVALESCENT HOSPITAL	102
CLASS 490, 500 HOSPITAL	103
CLASS 510, 520, 530 CLINIC/MEDICAL OFFICE/VETERINARY CLINIC	104
CLASS 540, 550 SERVICE STATION	105
CLASS 560 SERVICE STATION FOOD BOOTH	106
CLASS 570, 580, 590 AUTOMOTIVE CENTER	107
CLASS 595 MINI-LUBE GARAGES	108
CLASS 600, 601 AUTOMOTIVE SALES & SERVICE SPECIFICATIONS	109
CLASS 610 AUTOMOTIVE SALES & SERVICE SPECIFICATIONS	110

CLASS 700, 710 SHOPPING MALL	111
CLASS 720 & 730 ELEVATORS	112
CLASS 800 INDUSTRIAL BUILDING	113
CLASS 810 INDUSTRIAL BUILDING	114
CLASS 820 INDUSTRIAL BUILDING	115
CLASS 830 INDUSTRIAL BUILDING	116
CLASS 840 INDUSTRIAL BUILDING	117
CLASS 900 WAREHOUSE	118
CLASS 910 WAREHOUSE	119
CLASS 920 WAREHOUSE	120
CLASS 930 WAREHOUSE	121
CLASS 940 WAREHOUSE	122
CLASS 950, 960, 970 MINI-WAREHOUSE	123
CLASS 1000, 1002, 1003 CAR WASH	124
CLASS 1010, 1020, 1030, 1031 AIRPLANE HANGAR	125
CLASS 1040, 1050, 1060 COMMERCIAL GREENHOUSE	126
CLASS 1070 RESIDENTIAL GREENHOUSE	127
CLASS 1075 FITNESS CENTER	128
CLASS 1100, 1110 THEATERS	129
CLASS 1200 TELEPHONE EXCHANGE	130
CLASS 1210 COMMUNICATIONS EQUIPMENT BUILDING	131
CLASS 1300, 1310, 1320 FUNERAL HOME	132
CLASS 1400, 1410, 1420 BOWLING ALLEY - ROLLER SKATING RINK	133
CLASS 1500, 1501 PARKING GARAGE	134
CLASS 1600, 1610, 1620, 1630 BARNs	135
CLASS 1640 KIOSK	136
CLASS 1650, 1660, 1670 OUTBUILDING/STORAGE	137
CLASS 1680 STABLES	138
CLASS 1690 MARINA BOATHOUSE, SLIPS	139
CLASS 1700, 1710	140
CLASS 1740 COMMERCIAL TENNIS COURTS	141
CLASS 1740 RESIDENTIAL TENNIS COURTS	141
CLASS 1750 RESIDENTIAL SWIMMING POOL	141
CLASS SPA	141
CLASS 1770 ARENAS (Metal Frame and Walls)	142
CLASS 1771 ARENAS (Masonry Bearing Walls)	143
CLASS 1790, 1800, 1810 COUNTRY CLUB	144
CLASS 1900, 1910, 1920, 1930, 1940 GOLF COURSE	145
CLASS 2000, 2010 MOBILE HOME PARK SPACES	146
CLASS MASN, C04, C06, C08, C10 WOD	147
CLASS CON, ASP, COM	148
CLASS RAIL	148
CLASS X1, X2, X3, X4 EXEMPT PROPERTIES	149
COMMERCIAL COST SCHEDULES	150

COMMERCIAL IMPROVEMENT DETAIL TYPES	190
COMMERCIAL ATTRIBUTES & COST	196
COMMERCIAL PROPERTY DEPRECIATION	218
<b>SECTION VIII IMPROVEMENT MISCELLANEOUS</b>	<b>221</b>
DESCRIPTIONS	221
CLASS 1070 RESIDENTIAL GREENHOUSE	221
CLASS 1600, 1610, 1620, 1630 BARNs	221
CLASS 1650, 1660, 1670 OUTBUILDING/STORAGE	222
CLASS 1680 STABLES	223
CLASS 1740 RESIDENTIAL TENNIS COURTS	224
CLASS 1770 ARENAS (Metal Frame and Walls)	224
CLASS 1771 ARENAS (Masonry Bearing Walls)	225
CLASS C04, C06, C08, WOD	226
CLASS CON, ASP, COM	226
IMPROVEMENT MISCELLANEOUS COST SCHEDULES	227
IMPROVEMENT MISCELLANEOUS IMPROVEMENT DETAIL TYPES	232
IMPROVEMENT MISCELLANEOUS ATTRIBUTES & COST	234
SPECIAL PRICED ATTRIBUTES	234

## **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 Neighborhood 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.

## SECTION II METHOD CODES

### METHOD CODES

<b>Method</b>	<b>Description</b>
A	ACREAGE
C	COMMERCIAL
CM	COMMERCIAL MATRIX
CNV	CONVERTED
F	FLAT PRICE
FF	FRONT FOOT
I	IMPROVEMENT - MISC
M	MOBILE HOME
OS	OS
R	RESIDENTIAL
RM	RESIDENTIAL MATRIX
RSQ	RSQ
SFT	SQUARE FOOT
SP	SPECIAL PRICED

## SECTION III AGRICULTURAL

### DESCRIPTIONS

#### 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 grassland 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. 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 2021. 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

### **VALUES**

#### Dry Cropland –

- Cropland I - \$204
- Cropland II - \$194
- Cropland III - \$179

#### Native Pasture –

- Native Pasture I - \$41
- Native Pasture II - \$41
- Native Pasture III - \$38

#### Improved Pasture –

- Improved Pasture I - \$84
- Improved Pasture II - \$73
- Improved Pasture III - \$62

#### Beekeeping

- Beekeeping- \$41

## SECTION IV 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

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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

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

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

## NORMAL USEFUL LIFE TABLE

### BPP Useful Life

Aerospace Products (Airborne Vehicles & Component Parts)	10	Mining & Quarrying	10
Amusement & Theme Parks	12	Motion Picture & Television Production	12
Apparel & Fabricated Textile Mfg	8	Motor Vehicle & Parts Manufacturing	12
Appliances	8	Motor Vehicle & Parts Mfg (Special Tools)	3
Asphalt Plant	10	Musical Equipment	6
Automatic Car Wash	10	News Racks	5
Automatic Teller Machine	5	Office Furniture & Equipment	10
Automobile Repair Shops	10	Office Machines (Non-Computer Data handling)	6
Bakeries & Confectionery Products	12	Optical Lenses & Instruments Mfg	10
Barber & Beauty Shops	10	Paint & Varnish Manufacture/Paint Mixing Station	10
Batch Plants (Permanent)	15	Pallet Jack	6
Batch Plants (Portable)	12	Paper & Pulp Manufacturing	12
Batteries	4	Paving Contractors (Asphalt & Concrete)	8
Battery Chargers	5	Petroleum Refining	15
Billboards	30	Photo Finishing (Computerized Processing)	5
Billboards (Digital)	20	Photo Finishing	10
Brewery Equipment	12	Plasma Cutter	8
Brick Manufacture	15	Plastic & Plastic Products Manufacturing	10
Bucket Truck	8	Plastic Products Mfg (Special Tools)	4
Buildings (Moveable)	10	Playground Equipment (Large)	10
Bulbs (LED)	3	Pneumatics Systems (Bank-Pharmacy Drive thru)	10
Cable TV/Satellite Systems (One or Two Way Commun.)	10	Point of Sale Equip (Scanners, Registers, etc.)	5
Canneries & Frozen Food Production	12	Postage Machine	10
Cash Wraps	6	Printer (Large) Le Zebra	6
Cellular Telephone	3	Printing & Publishing	10
Cement Truck	6	Private Water System	20
Chemical & Allied Production	10	Propane Conversion	8
Clay Products Mfg	15	Professional & Scientific instruments	10
Coffee Roaster (Industrial)	12	Projector	6
Cold Storage & Ice Making Equipment (Stand Alone Ice Machine)	15	Radio & Television, Broadcasting	6
Cold Storage Warehouse Equipment	10	Radio & Television, Manufacturing	10
Compressors	10	Radio or Television Transmitting Tower	20
Computers & Peripheral Equip (Software Exempt)	4	Radio Systems (Complete Two Way Systems)	8
Concrete & Concrete Products Mfg (Batch Plants)	15	Radio Systems (Radio only)	6
Condiments, Manufacturing & Processing	10	Recreation (Bowling, Billard, Pool, Min. Golf)	10
Construction Equipment (Heavy & General) Ex. Bobcat Skid Steer	6	Rental - Furniture	3
Converted Paper, Paperboard & Pulp Products Mfg	10	Rental - Tools, Equipment, Etc	6
Copy Machine	6	Restaurant & Bar FF & ME	10
Costumes	8	Restaurant (Fast Food) FF & ME	10
Cranes/Hoists (Overhead)	12	Restaurant (Smallwares)	3
Currency Counter	6	Retail Trades, Fixtures & Equipment	10
Curing Light	10	Rubber Products Manufacturing	15
Dairy Products Manufacturing	12	Rubber Products Mfg (Special Tools)	4
Data Handling Equip-Typewriters, Calculators, Add Mach, Dupl. Eq.	6	Safe - Bank Vaults - Safe Deposit Box - Depository Chest	20
Digital Camera; Vehicle GPS; Rental DVD, VHS & Video Games	3	Safe - Undercounter	10
Dispensers - Cold Drinks	5	Satellite Dish & Related Electronic Equipment	10
Distilling	12	Scanner (Handheld)	4
Drilling/Field Services Equip (Oil & Gas)	6	Security Systems/Panic Alarms	6
Drones	6	Servers & Mainframes	5
Electrical Equipment Manufacturing	10	Service Establishment	10
Electronic Equipment Manufacturing	6	Service Station *	10
Emission Testing Equip; Comp Equip; Plastic Trash Containers	5	Shopping Carts	4
Exercise Equip (Electronic)	8	Signs (Trade-Non Billboard)	10
Exercise Equip (Free Weights)	10	Skates & Bowling Shoes	6

### BPP Useful Life

Fabricated Metal Products (Special Tools)	3	Soft Drink Manufacturing & Bottling	12
Fabricated Metal Products	12	Sound Systems, Speakers	6
Fax Machine	6	Stone Products Manufacturing	15
Floor Scrubber	8	Sugar & Sugar Products Manufacturing	20
Forklift, Bulldozer, Maintainer, Paving Equip etc.	6	Survey Equipment GPS & Monitor	10
Forklift Batteries	4	Tanning Machine	10
Freezer/Cooler	10	Telephone Station Equip (Private Branch Exc)	10
Glass/Fiberglass (Special Tools)	3	Telephone Systems (Business); Televisions	6
Glass/Fiberglass Manufacture & Products	15	Theater Equipment - All	10
Golf Carts; Segways; 4-Wheeler; Gator etc.	6	Timeclock	6
Grain & Grain Products Mfg (Flours, Cereals, Livestock Feed)	15	Tire Recapping	15
Hand Tools (Electrical & Manual)	5	Tools (Pneumatic/Power Tools)	8
Health Club & Spas	10	Tools, Dies, Molds	4
Hospital Furnishings & Equipment	10	Toys	5
Hotel/Motel Furniture	10	Tractors (John Deere, Kubota, ETC)	8
Inflatable Bounce House	6	Tradeshow Booth	10
Jewelry, Musical Inst. Toys, Sport Goods, Office & Art Sup	12	Trailers (Including Semi-Trailers)	8
Jukebox	6	Trash Compactors (Large) Ex. Roll Off Dumpsters	10
Key Making Machine	10	Trash Trucks	6
Ladders	10	Vacuum	8
Landscaping (Lawnmower Etc.)	6	Vehicles (Licensed) Passenger	5
Laundry Equipment (Coin Operated)	8	Vehicles (Licensed) Commercial Trucks	8
Laundry Equipment (Dry Cleaning)	10	Vehicle Wraps	4
Law Library	5	Vending Machines	5
Leather & Leather Products	10	Video Machines (Arcade & Rental Stores)	3
Machinery Mfg (Non-specific types)	10	Video Tapes <60 days-50%, <1 yr-20%, >1 yr-10% or \$10 per tape	-
Mannequins	4	Warehouse Equipment	10
Meat Packing	12	Waste Reduction & Resource Recovery	10
Medical Equipment (High Technology)	5	Wholesale Trade, Fixtures & Equipment	10
Medical/Dental Trade Equipment	10	Wrecker	8
Medical - Lab Equipment	6	Wood products & Furniture Manufacturing	10
Metalworking Machinery Manufacturing/Welding Equip	10	X-Ray Machine	10

*Tanks 20 yr
Pumps, Console: Computer, Electronic.....8 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.

## BUSINESS PERSONAL PROPERTY DEPRECIATION

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.

Denton Central Appraisal District										
2022 Consolidated Cost Index & Depreciation Schedule										
LIFE EXPECTANCY IN YEARS										
YEAR	3** RCNLD*	4** RCNLD*	5** RCNLD*	6 RCNLD*	8 RCNLD*	10 RCNLD*	12 RCNLD*	15 RCNLD*	20 RCNLD*	30 RCNLD*
2021	0.78	0.83	0.85	0.87	0.91	0.92	0.94	0.96	0.98	0.99
2020	0.56	0.66	0.70	0.74	0.82	0.84	0.88	0.90	0.95	0.95
2019	0.35	0.32	0.55	0.61	0.73	0.76	0.82	0.85	0.92	0.90
2018	0.20	0.20	0.40	0.48	0.64	0.68	0.76	0.80	0.89	0.85
2017		0.07	0.30	0.35	0.55	0.60	0.70	0.75	0.86	0.80
2016			0.20	0.25	0.46	0.52	0.64	0.70	0.83	0.75
2015				0.20	0.37	0.44	0.58	0.65	0.80	0.70
2014					0.28	0.37	0.52	0.60	0.77	0.65
2013					0.20	0.30	0.46	0.55	0.74	0.60
2012						0.25	0.40	0.50	0.71	0.55
2011						0.20	0.34	0.45	0.67	0.52
2010							0.28	0.40	0.62	0.50
2009							0.20	0.35	0.57	0.48
2008								0.30	0.52	0.46
2007								0.25	0.47	0.44
2006								0.20	0.42	0.42
2005									0.38	0.40
2004									0.34	0.38
2003									0.31	0.36
2002									0.28	0.34
2001									0.25	0.32
2000									0.20	0.30

  

LIFE EXPECTANCY GUIDELINES										
	RENT TO OWN	PERSONAL	POS EQUIPMENT	OFFICE	TRACTOR/TRAILERS	MACHINERY &	CONSTRUCTION	STONE/BRICK	PRIVATE WATER	BILLBOARDS
	INVENTORY	COMPUTERS,		EQUIPMENT		EQUIPMENT	EQUIPMENT	MANUFACTURING	SYSTEMS	
		PRINTERS, &	SERVER &	(PRINTER, PHONE	APPLIANCES			EQUIPMENT		
	ARCADE	SCANNERS	MAINFRAME	FAX, ETC.)		FURNITURE &	BREWING &		RADIO OR	
	EQUIPMENT				FUEL DISPENSERS	FIXTURES	DISTILLING	CONCRETE	TELEVISION	
		LAPTOP &	LEASEHOLD	GOLF CARTS			EQUIPMENT	EQUIPMENT	TRANSMISSION	
	VIDEO GAMES	TABLETS	IMPROVEMENTS			MEDICAL/DENTAL			TOWERS	
				SECURITY		EQUIPMENT	COLD STORAGE	GRAIN PRODUCT		
	CELL PHONES		PASSENGER	SYSTEMS			& ICE MAKING	MFG. EQUIPMENT	STORAGE TANKS	
			VEHICLES			SIGNS	EQUIPMENT			
	VIDEO			LANDSCAPING					SAFES	
	MACHINES		HI-TECH	EQUIPMENT		CAR WASH				
			MEDICAL EQUIP.			EQUIPMENT				
				FORK LIFTS						
			VENDING							
			MACHINES							

\*NOTE: \*RCNLD (REPLACEMENT COST NEW LESS DEPRECIATION) PERCENTAGES INCLUDE INDEXING

\*\*3,4 & 5 YEAR LIFE IS NOT INDEXED DUE TO RAPID OBSOLESCENCE

## **SECTION V RESIDENTIAL**

### **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**

### **BASIC CATEGORY GROUPINGS FOR CLASSIFICATION 1-5C**

#### **Very Basic**

**Class 1** Basic, Low Cost Structure

**Class 2** Fair, Low Cost Structure

---

#### **Individually Built or Tract Home**

**Class 3** Average / Low Quality Tract Home

**Class 4** Above Average Quality Tract Home

---

**Class 5** Premium Quality Tract / Semi-Custom Home

#### **Custom**

**Class 5A** Semi-Custom Home

**Class 5B** Semi/Full Custom Home

---

**Class 5C** Full Custom, Luxury Home

### **BASIC CATEGORY GROUPINGS FOR CLASSIFICATION 6-11C**

#### **Tract Homes**

**Class 6** Basic, Low Cost Structure

**Class 7** Low / Avg. Quality Tract Home

**Class 8** Low / Avg. Quality Tract Home

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**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

#### **Luxury**

**Class 10D** Full Custom, Luxury Home

**Class 11** Luxury

**Class 11C** Highly Unique, Exceptional Quality, Luxury Estate

## PERCENTAGE BREAKDOWN OF BASE COSTS

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	0.6%
Plan check and permit	2.1%
Survey	0.4%
Water meter and temporary facility	0.6%
Excavation, forms, concrete, and backfill	5.7%
Lumber, rough	8.0%
Carpenter labor, rough	9.6%
Roofing	4.0%
Insulation and weather-strip	1.3%
Exterior Finish: siding, stucco, masonry veneer	5.5%
Interior Finish: plaster and drywall	6.3%
Sash, doors and shutters	4.1%
Lumber, finish	2.4%
Carpenter labor, finish	3.0%
Hardware, rough	0.4%
Hardware, finish	0.5%
Cabinets	4.0%
Countertops/tile	2.2%
Floor Covering: hardwood and carpeting	2.8%
resilient	1.0%
Plumbing	6.4%
Shower doors/mirrors/tub enclosure	0.5%
Electrical	4.8%
Light fixtures	1.2%
Built-in appliances	1.9%
Heating	3.9%
Sheet metal	0.4%
Ornamental iron	0.4%
Painting	2.6%
Sewer connection	0.6%
Miscellaneous	0.9%
Cleanup	0.8%
<u>General contractor's overhead and profit</u>	<u>11.1%</u>
TOTAL	100%

The 11.1 percent listed for general contractor's overhead and profit is the percentage of the total cost. This is the equivalent of 14.8 percent of the labor, material, and subcontract cost, excluding cost of plans, survey, plan check, and permit, with a range from 10.2% to 20.8%.

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

## **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.

## 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.

## 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 heights 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.

## 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.

## 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 the 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.



## 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.

## 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 11 structures with lesser levels of luxury features. A Class 10D structure is best described as a 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 11, but with lesser 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 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 preparation 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.

## 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 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 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 11 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.

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.

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 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.

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.

## 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 panel 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.

## CLASS MD3

## MOBILE HOME

### SPECIFICATIONS:

CONSTRUCTION:	Exceeds all minimum requirements.
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QUALITY/DESIGN:	Above average quality. Some special features (custom), attractive architectural design.
EXTERIOR COVERING:	Usually wood siding, as with flush-type masonite panel 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.

#### CLASS MD4

#### MOBILE HOME

##### 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 panel siding. Some trim on the front side.
ROOF:	Medium pitch. Medium gauge galvanized steel, snug fitting.
TOW BAR:	Attached to the 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 panel 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'.

#### CLASS MS4

#### MOBILE HOME

#### 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'

## RESIDENTIAL COST SCHEDULES

Method	Type	Class	Description	Range Max	Unit price
R	DK	1760	WOOD DECK	999,999,999	\$4.40
R	MA	1	RESIDENTIAL (FRAME)	400	\$136.81
R	MA	1	RESIDENTIAL (FRAME)	500	\$129.73
R	MA	1	RESIDENTIAL (FRAME)	600	\$123.83
R	MA	1	RESIDENTIAL (FRAME)	700	\$120.29
R	MA	1	RESIDENTIAL (FRAME)	800	\$116.17
R	MA	1	RESIDENTIAL (FRAME)	900	\$113.22
R	MA	1	RESIDENTIAL (FRAME)	1,000	\$110.27
R	MA	1	RESIDENTIAL (FRAME)	1,100	\$107.91
R	MA	1	RESIDENTIAL (FRAME)	1,200	\$106.14
R	MA	1	RESIDENTIAL (FRAME)	1,300	\$103.78
R	MA	1	RESIDENTIAL (FRAME)	1,400	\$102.01
R	MA	1	RESIDENTIAL (FRAME)	1,600	\$99.07
R	MA	1	RESIDENTIAL (FRAME)	1,800	\$96.71
R	MA	1	RESIDENTIAL (FRAME)	2,000	\$94.35
R	MA	1	RESIDENTIAL (FRAME)	2,200	\$91.99
R	MA	1	RESIDENTIAL (FRAME)	2,400	\$90.22
R	MA	1	RESIDENTIAL (FRAME)	2,600	\$88.45
R	MA	1	RESIDENTIAL (FRAME)	2,800	\$87.27
R	MA	1	RESIDENTIAL (FRAME)	3,000	\$85.50
R	MA	1	RESIDENTIAL (FRAME)	3,100	\$84.82
R	MA	1	RESIDENTIAL (FRAME)	3,200	\$84.22
R	MA	1	RESIDENTIAL (FRAME)	3,300	\$83.63
R	MA	1	RESIDENTIAL (FRAME)	3,400	\$83.03
R	MA	1	RESIDENTIAL (FRAME)	3,500	\$82.43
R	MA	1	RESIDENTIAL (FRAME)	3,600	\$81.92
R	MA	1	RESIDENTIAL (FRAME)	3,700	\$81.40
R	MA	1	RESIDENTIAL (FRAME)	3,800	\$80.89
R	MA	1	RESIDENTIAL (FRAME)	4,000	\$79.87
R	MA	1	RESIDENTIAL (FRAME)	999,999	\$79.87
R	MA	2	RESIDENTIAL (FRAME)	600	\$135.63
R	MA	2	RESIDENTIAL (FRAME)	700	\$132.09
R	MA	2	RESIDENTIAL (FRAME)	800	\$128.55
R	MA	2	RESIDENTIAL (FRAME)	900	\$126.19

R	MA	2	RESIDENTIAL (FRAME)	1,000	\$123.83
R	MA	2	RESIDENTIAL (FRAME)	1,100	\$121.47
R	MA	2	RESIDENTIAL (FRAME)	1,200	\$119.12
R	MA	2	RESIDENTIAL (FRAME)	1,300	\$117.35
R	MA	2	RESIDENTIAL (FRAME)	1,400	\$115.58
R	MA	2	RESIDENTIAL (FRAME)	1,500	\$114.40
R	MA	2	RESIDENTIAL (FRAME)	1,600	\$112.63
R	MA	2	RESIDENTIAL (FRAME)	1,700	\$111.45
R	MA	2	RESIDENTIAL (FRAME)	1,800	\$110.27
R	MA	2	RESIDENTIAL (FRAME)	2,000	\$107.91
R	MA	2	RESIDENTIAL (FRAME)	2,200	\$106.14
R	MA	2	RESIDENTIAL (FRAME)	2,400	\$104.37
R	MA	2	RESIDENTIAL (FRAME)	2,600	\$103.19
R	MA	2	RESIDENTIAL (FRAME)	2,800	\$101.42
R	MA	2	RESIDENTIAL (FRAME)	3,000	\$100.25
R	MA	2	RESIDENTIAL (FRAME)	3,100	\$99.64
R	MA	2	RESIDENTIAL (FRAME)	3,200	\$99.04
R	MA	2	RESIDENTIAL (FRAME)	3,300	\$98.44
R	MA	2	RESIDENTIAL (FRAME)	3,400	\$97.95
R	MA	2	RESIDENTIAL (FRAME)	3,500	\$97.44
R	MA	2	RESIDENTIAL (FRAME)	3,600	\$96.94
R	MA	2	RESIDENTIAL (FRAME)	3,700	\$96.44
R	MA	2	RESIDENTIAL (FRAME)	3,800	\$95.94
R	MA	2	RESIDENTIAL (FRAME)	4,000	\$95.03
R	MA	2	RESIDENTIAL (FRAME)	999,999	\$95.03
R	MA	3	RESIDENTIAL (FRAME)	600	\$159.21
R	MA	3	RESIDENTIAL (FRAME)	800	\$150.96
R	MA	3	RESIDENTIAL (FRAME)	1,000	\$145.06
R	MA	3	RESIDENTIAL (FRAME)	1,200	\$140.34
R	MA	3	RESIDENTIAL (FRAME)	1,300	\$137.99
R	MA	3	RESIDENTIAL (FRAME)	1,400	\$136.81
R	MA	3	RESIDENTIAL (FRAME)	1,500	\$134.45
R	MA	3	RESIDENTIAL (FRAME)	1,600	\$133.27
R	MA	3	RESIDENTIAL (FRAME)	1,700	\$130.91
R	MA	3	RESIDENTIAL (FRAME)	1,800	\$129.73
R	MA	3	RESIDENTIAL (FRAME)	1,900	\$128.55
R	MA	3	RESIDENTIAL (FRAME)	2,000	\$127.37

R	MA	3	RESIDENTIAL (FRAME)	2,100	\$126.19
R	MA	3	RESIDENTIAL (FRAME)	2,200	\$125.01
R	MA	3	RESIDENTIAL (FRAME)	2,400	\$122.65
R	MA	3	RESIDENTIAL (FRAME)	2,600	\$121.47
R	MA	3	RESIDENTIAL (FRAME)	2,800	\$119.12
R	MA	3	RESIDENTIAL (FRAME)	3,000	\$117.94
R	MA	3	RESIDENTIAL (FRAME)	3,200	\$116.76
R	MA	3	RESIDENTIAL (FRAME)	3,400	\$115.35
R	MA	3	RESIDENTIAL (FRAME)	3,600	\$114.07
R	MA	3	RESIDENTIAL (FRAME)	3,800	\$112.90
R	MA	3	RESIDENTIAL (FRAME)	4,000	\$111.73
R	MA	3	RESIDENTIAL (FRAME)	4,200	\$110.68
R	MA	3	RESIDENTIAL (FRAME)	4,400	\$109.63
R	MA	3	RESIDENTIAL (FRAME)	4,600	\$108.70
R	MA	3	RESIDENTIAL (FRAME)	4,800	\$107.77
R	MA	3	RESIDENTIAL (FRAME)	5,000	\$106.94
R	MA	3	RESIDENTIAL (FRAME)	5,200	\$106.13
R	MA	3	RESIDENTIAL (FRAME)	5,400	\$105.32
R	MA	3	RESIDENTIAL (FRAME)	5,600	\$104.61
R	MA	3	RESIDENTIAL (FRAME)	999,999	\$104.61
R	MA	4	RESIDENTIAL (FRAME)	800	\$192.14
R	MA	4	RESIDENTIAL (FRAME)	1,000	\$184.23
R	MA	4	RESIDENTIAL (FRAME)	1,200	\$177.44
R	MA	4	RESIDENTIAL (FRAME)	1,400	\$172.92
R	MA	4	RESIDENTIAL (FRAME)	1,600	\$168.40
R	MA	4	RESIDENTIAL (FRAME)	1,800	\$165.01
R	MA	4	RESIDENTIAL (FRAME)	1,900	\$163.88
R	MA	4	RESIDENTIAL (FRAME)	2,000	\$161.62
R	MA	4	RESIDENTIAL (FRAME)	2,100	\$160.49
R	MA	4	RESIDENTIAL (FRAME)	2,400	\$155.97
R	MA	4	RESIDENTIAL (FRAME)	2,600	\$153.71
R	MA	4	RESIDENTIAL (FRAME)	2,800	\$152.58
R	MA	4	RESIDENTIAL (FRAME)	3,000	\$150.32
R	MA	4	RESIDENTIAL (FRAME)	3,200	\$148.06
R	MA	4	RESIDENTIAL (FRAME)	3,400	\$146.93
R	MA	4	RESIDENTIAL (FRAME)	3,600	\$144.67
R	MA	4	RESIDENTIAL (FRAME)	3,800	\$143.54

R	MA	4	RESIDENTIAL (FRAME)	4,000	\$142.41
R	MA	4	RESIDENTIAL (FRAME)	4,200	\$141.13
R	MA	4	RESIDENTIAL (FRAME)	4,400	\$139.99
R	MA	4	RESIDENTIAL (FRAME)	4,600	\$138.85
R	MA	4	RESIDENTIAL (FRAME)	4,800	\$137.85
R	MA	4	RESIDENTIAL (FRAME)	5,000	\$136.86
R	MA	4	RESIDENTIAL (FRAME)	5,200	\$135.85
R	MA	4	RESIDENTIAL (FRAME)	5,400	\$135.00
R	MA	4	RESIDENTIAL (FRAME)	5,600	\$134.01
R	MA	4	RESIDENTIAL (FRAME)	6,000	\$132.44
R	MA	4	RESIDENTIAL (FRAME)	999,999	\$132.44
R	MA	5	RESIDENTIAL (FRAME)	1,200	\$203.24
R	MA	5	RESIDENTIAL (FRAME)	1,400	\$197.84
R	MA	5	RESIDENTIAL (FRAME)	1,600	\$192.43
R	MA	5	RESIDENTIAL (FRAME)	1,800	\$188.11
R	MA	5	RESIDENTIAL (FRAME)	2,000	\$183.78
R	MA	5	RESIDENTIAL (FRAME)	2,200	\$180.54
R	MA	5	RESIDENTIAL (FRAME)	2,300	\$178.38
R	MA	5	RESIDENTIAL (FRAME)	2,400	\$177.30
R	MA	5	RESIDENTIAL (FRAME)	2,500	\$176.22
R	MA	5	RESIDENTIAL (FRAME)	2,600	\$174.05
R	MA	5	RESIDENTIAL (FRAME)	2,800	\$171.89
R	MA	5	RESIDENTIAL (FRAME)	3,000	\$169.73
R	MA	5	RESIDENTIAL (FRAME)	3,200	\$167.57
R	MA	5	RESIDENTIAL (FRAME)	3,400	\$165.41
R	MA	5	RESIDENTIAL (FRAME)	3,600	\$163.24
R	MA	5	RESIDENTIAL (FRAME)	3,800	\$162.16
R	MA	5	RESIDENTIAL (FRAME)	4,000	\$160.00
R	MA	5	RESIDENTIAL (FRAME)	4,200	\$158.92
R	MA	5	RESIDENTIAL (FRAME)	4,400	\$157.84
R	MA	5	RESIDENTIAL (FRAME)	4,600	\$156.42
R	MA	5	RESIDENTIAL (FRAME)	4,800	\$154.99
R	MA	5	RESIDENTIAL (FRAME)	5,000	\$153.58
R	MA	5	RESIDENTIAL (FRAME)	5,200	\$152.31
R	MA	5	RESIDENTIAL (FRAME)	5,400	\$151.21
R	MA	5	RESIDENTIAL (FRAME)	5,600	\$149.95
R	MA	5	RESIDENTIAL (FRAME)	5,800	\$148.84

R	MA	5	RESIDENTIAL (FRAME)	6,000	\$147.74
R	MA	5	RESIDENTIAL (FRAME)	6,400	\$145.84
R	MA	5	RESIDENTIAL (FRAME)	999,999	\$145.84
R	MA	6	RESIDENTIAL (BRICK)	400	\$149.78
R	MA	6	RESIDENTIAL (BRICK)	500	\$141.52
R	MA	6	RESIDENTIAL (BRICK)	600	\$135.63
R	MA	6	RESIDENTIAL (BRICK)	700	\$130.91
R	MA	6	RESIDENTIAL (BRICK)	800	\$126.19
R	MA	6	RESIDENTIAL (BRICK)	900	\$122.65
R	MA	6	RESIDENTIAL (BRICK)	1,000	\$119.12
R	MA	6	RESIDENTIAL (BRICK)	1,100	\$116.76
R	MA	6	RESIDENTIAL (BRICK)	1,200	\$113.81
R	MA	6	RESIDENTIAL (BRICK)	1,300	\$112.04
R	MA	6	RESIDENTIAL (BRICK)	1,400	\$109.68
R	MA	6	RESIDENTIAL (BRICK)	1,600	\$106.14
R	MA	6	RESIDENTIAL (BRICK)	1,800	\$103.19
R	MA	6	RESIDENTIAL (BRICK)	2,000	\$100.25
R	MA	6	RESIDENTIAL (BRICK)	2,200	\$97.89
R	MA	6	RESIDENTIAL (BRICK)	2,400	\$96.12
R	MA	6	RESIDENTIAL (BRICK)	2,600	\$93.76
R	MA	6	RESIDENTIAL (BRICK)	2,800	\$91.99
R	MA	6	RESIDENTIAL (BRICK)	3,000	\$90.81
R	MA	6	RESIDENTIAL (BRICK)	3,100	\$90.08
R	MA	6	RESIDENTIAL (BRICK)	3,200	\$89.45
R	MA	6	RESIDENTIAL (BRICK)	3,300	\$88.82
R	MA	6	RESIDENTIAL (BRICK)	3,400	\$88.18
R	MA	6	RESIDENTIAL (BRICK)	3,500	\$87.54
R	MA	6	RESIDENTIAL (BRICK)	3,600	\$87.00
R	MA	6	RESIDENTIAL (BRICK)	3,700	\$86.45
R	MA	6	RESIDENTIAL (BRICK)	3,800	\$85.90
R	MA	6	RESIDENTIAL (BRICK)	4,000	\$84.82
R	MA	6	RESIDENTIAL (BRICK)	999,999	\$84.82
R	MA	7	RESIDENTIAL (BRICK)	600	\$147.42
R	MA	7	RESIDENTIAL (BRICK)	700	\$143.88
R	MA	7	RESIDENTIAL (BRICK)	800	\$139.16
R	MA	7	RESIDENTIAL (BRICK)	900	\$136.81
R	MA	7	RESIDENTIAL (BRICK)	1,000	\$133.27

R	MA	7	RESIDENTIAL (BRICK)	1,100	\$130.91
R	MA	7	RESIDENTIAL (BRICK)	1,200	\$128.55
R	MA	7	RESIDENTIAL (BRICK)	1,300	\$126.19
R	MA	7	RESIDENTIAL (BRICK)	1,400	\$125.01
R	MA	7	RESIDENTIAL (BRICK)	1,500	\$122.65
R	MA	7	RESIDENTIAL (BRICK)	1,600	\$121.47
R	MA	7	RESIDENTIAL (BRICK)	1,700	\$120.29
R	MA	7	RESIDENTIAL (BRICK)	1,800	\$117.94
R	MA	7	RESIDENTIAL (BRICK)	2,000	\$116.17
R	MA	7	RESIDENTIAL (BRICK)	2,200	\$113.81
R	MA	7	RESIDENTIAL (BRICK)	2,400	\$112.04
R	MA	7	RESIDENTIAL (BRICK)	2,600	\$110.27
R	MA	7	RESIDENTIAL (BRICK)	2,800	\$108.50
R	MA	7	RESIDENTIAL (BRICK)	3,000	\$106.73
R	MA	7	RESIDENTIAL (BRICK)	3,100	\$106.10
R	MA	7	RESIDENTIAL (BRICK)	3,200	\$105.45
R	MA	7	RESIDENTIAL (BRICK)	3,300	\$104.81
R	MA	7	RESIDENTIAL (BRICK)	3,400	\$104.28
R	MA	7	RESIDENTIAL (BRICK)	3,500	\$103.75
R	MA	7	RESIDENTIAL (BRICK)	3,600	\$103.21
R	MA	7	RESIDENTIAL (BRICK)	3,700	\$102.68
R	MA	7	RESIDENTIAL (BRICK)	3,800	\$102.14
R	MA	7	RESIDENTIAL (BRICK)	4,000	\$101.18
R	MA	7	RESIDENTIAL (BRICK)	999,999	\$101.18
R	MA	8	RESIDENTIAL (BRICK)	600	\$176.90
R	MA	8	RESIDENTIAL (BRICK)	800	\$166.29
R	MA	8	RESIDENTIAL (BRICK)	1,000	\$159.21
R	MA	8	RESIDENTIAL (BRICK)	1,200	\$153.32
R	MA	8	RESIDENTIAL (BRICK)	1,300	\$150.96
R	MA	8	RESIDENTIAL (BRICK)	1,400	\$148.60
R	MA	8	RESIDENTIAL (BRICK)	1,500	\$146.24
R	MA	8	RESIDENTIAL (BRICK)	1,700	\$142.70
R	MA	8	RESIDENTIAL (BRICK)	1,800	\$140.34
R	MA	8	RESIDENTIAL (BRICK)	1,900	\$139.16
R	MA	8	RESIDENTIAL (BRICK)	2,000	\$137.99
R	MA	8	RESIDENTIAL (BRICK)	2,100	\$136.81
R	MA	8	RESIDENTIAL (BRICK)	2,200	\$135.63

R	MA	8	RESIDENTIAL (BRICK)	2,400	\$133.27
R	MA	8	RESIDENTIAL (BRICK)	2,600	\$130.91
R	MA	8	RESIDENTIAL (BRICK)	2,800	\$128.55
R	MA	8	RESIDENTIAL (BRICK)	3,000	\$127.37
R	MA	8	RESIDENTIAL (BRICK)	3,200	\$125.01
R	MA	8	RESIDENTIAL (BRICK)	3,400	\$123.51
R	MA	8	RESIDENTIAL (BRICK)	3,600	\$122.13
R	MA	8	RESIDENTIAL (BRICK)	3,800	\$120.88
R	MA	8	RESIDENTIAL (BRICK)	4,000	\$119.63
R	MA	8	RESIDENTIAL (BRICK)	4,200	\$118.51
R	MA	8	RESIDENTIAL (BRICK)	4,400	\$117.38
R	MA	8	RESIDENTIAL (BRICK)	4,600	\$116.39
R	MA	8	RESIDENTIAL (BRICK)	4,800	\$115.39
R	MA	8	RESIDENTIAL (BRICK)	5,000	\$114.52
R	MA	8	RESIDENTIAL (BRICK)	5,200	\$113.63
R	MA	8	RESIDENTIAL (BRICK)	5,400	\$112.76
R	MA	8	RESIDENTIAL (BRICK)	5,600	\$112.02
R	MA	8	RESIDENTIAL (BRICK)	999,999	\$112.02
R	MA	9	RESIDENTIAL (BRICK)	800	\$212.48
R	MA	9	RESIDENTIAL (BRICK)	1,000	\$202.31
R	MA	9	RESIDENTIAL (BRICK)	1,200	\$195.53
R	MA	9	RESIDENTIAL (BRICK)	1,400	\$189.88
R	MA	9	RESIDENTIAL (BRICK)	1,600	\$185.36
R	MA	9	RESIDENTIAL (BRICK)	1,800	\$180.84
R	MA	9	RESIDENTIAL (BRICK)	1,900	\$178.57
R	MA	9	RESIDENTIAL (BRICK)	2,000	\$177.44
R	MA	9	RESIDENTIAL (BRICK)	2,100	\$175.18
R	MA	9	RESIDENTIAL (BRICK)	2,200	\$174.05
R	MA	9	RESIDENTIAL (BRICK)	2,400	\$170.66
R	MA	9	RESIDENTIAL (BRICK)	2,600	\$168.40
R	MA	9	RESIDENTIAL (BRICK)	2,800	\$165.01
R	MA	9	RESIDENTIAL (BRICK)	3,000	\$162.75
R	MA	9	RESIDENTIAL (BRICK)	3,200	\$161.62
R	MA	9	RESIDENTIAL (BRICK)	3,400	\$159.36
R	MA	9	RESIDENTIAL (BRICK)	3,600	\$157.10
R	MA	9	RESIDENTIAL (BRICK)	3,800	\$155.97
R	MA	9	RESIDENTIAL (BRICK)	4,000	\$153.71



R	MA	9	RESIDENTIAL (BRICK)	4,200	\$152.33
R	MA	9	RESIDENTIAL (BRICK)	4,400	\$151.10
R	MA	9	RESIDENTIAL (BRICK)	4,600	\$149.87
R	MA	9	RESIDENTIAL (BRICK)	4,800	\$148.79
R	MA	9	RESIDENTIAL (BRICK)	5,000	\$147.72
R	MA	9	RESIDENTIAL (BRICK)	5,200	\$146.63
R	MA	9	RESIDENTIAL (BRICK)	5,400	\$145.72
R	MA	9	RESIDENTIAL (BRICK)	5,600	\$144.65
R	MA	9	RESIDENTIAL (BRICK)	6,000	\$142.95
R	MA	9	RESIDENTIAL (BRICK)	999,999	\$142.95
R	MA	10	RESIDENTIAL (BRICK)	1,200	\$220.54
R	MA	10	RESIDENTIAL (BRICK)	1,400	\$214.05
R	MA	10	RESIDENTIAL (BRICK)	1,600	\$207.57
R	MA	10	RESIDENTIAL (BRICK)	1,800	\$202.16
R	MA	10	RESIDENTIAL (BRICK)	2,000	\$197.84
R	MA	10	RESIDENTIAL (BRICK)	2,200	\$194.59
R	MA	10	RESIDENTIAL (BRICK)	2,300	\$192.43
R	MA	10	RESIDENTIAL (BRICK)	2,400	\$191.35
R	MA	10	RESIDENTIAL (BRICK)	2,500	\$189.19
R	MA	10	RESIDENTIAL (BRICK)	2,600	\$188.11
R	MA	10	RESIDENTIAL (BRICK)	2,800	\$184.86
R	MA	10	RESIDENTIAL (BRICK)	3,000	\$181.62
R	MA	10	RESIDENTIAL (BRICK)	3,200	\$179.46
R	MA	10	RESIDENTIAL (BRICK)	3,400	\$177.30
R	MA	10	RESIDENTIAL (BRICK)	3,600	\$175.13
R	MA	10	RESIDENTIAL (BRICK)	3,800	\$172.97
R	MA	10	RESIDENTIAL (BRICK)	4,000	\$171.89
R	MA	10	RESIDENTIAL (BRICK)	4,200	\$169.73
R	MA	10	RESIDENTIAL (BRICK)	4,400	\$167.57
R	MA	10	RESIDENTIAL (BRICK)	4,600	\$166.06
R	MA	10	RESIDENTIAL (BRICK)	4,800	\$164.55
R	MA	10	RESIDENTIAL (BRICK)	5,000	\$163.05
R	MA	10	RESIDENTIAL (BRICK)	5,200	\$161.71
R	MA	10	RESIDENTIAL (BRICK)	5,400	\$160.53
R	MA	10	RESIDENTIAL (BRICK)	5,600	\$159.19
R	MA	10	RESIDENTIAL (BRICK)	5,800	\$158.02
R	MA	10	RESIDENTIAL (BRICK)	6,000	\$156.84

R	MA	10	RESIDENTIAL (BRICK)	6,400	\$154.83
R	MA	10	RESIDENTIAL (BRICK)	999,999	\$154.83
R	MA	11	RESIDENTIAL (BRICK)	1,600	\$440.29
R	MA	11	RESIDENTIAL (BRICK)	1,800	\$430.86
R	MA	11	RESIDENTIAL (BRICK)	2,000	\$423.00
R	MA	11	RESIDENTIAL (BRICK)	2,200	\$415.13
R	MA	11	RESIDENTIAL (BRICK)	2,400	\$408.84
R	MA	11	RESIDENTIAL (BRICK)	2,600	\$402.55
R	MA	11	RESIDENTIAL (BRICK)	2,800	\$396.26
R	MA	11	RESIDENTIAL (BRICK)	3,000	\$391.55
R	MA	11	RESIDENTIAL (BRICK)	3,200	\$386.83
R	MA	11	RESIDENTIAL (BRICK)	3,400	\$382.11
R	MA	11	RESIDENTIAL (BRICK)	3,600	\$378.97
R	MA	11	RESIDENTIAL (BRICK)	3,800	\$374.25
R	MA	11	RESIDENTIAL (BRICK)	4,000	\$371.11
R	MA	11	RESIDENTIAL (BRICK)	4,200	\$367.96
R	MA	11	RESIDENTIAL (BRICK)	4,400	\$364.82
R	MA	11	RESIDENTIAL (BRICK)	4,800	\$358.53
R	MA	11	RESIDENTIAL (BRICK)	5,200	\$353.81
R	MA	11	RESIDENTIAL (BRICK)	5,600	\$349.09
R	MA	11	RESIDENTIAL (BRICK)	6,000	\$344.37
R	MA	11	RESIDENTIAL (BRICK)	6,200	\$342.33
R	MA	11	RESIDENTIAL (BRICK)	6,400	\$340.60
R	MA	11	RESIDENTIAL (BRICK)	6,600	\$338.55
R	MA	11	RESIDENTIAL (BRICK)	6,800	\$336.83
R	MA	11	RESIDENTIAL (BRICK)	7,000	\$334.94
R	MA	11	RESIDENTIAL (BRICK)	7,200	\$333.37
R	MA	11	RESIDENTIAL (BRICK)	7,400	\$331.95
R	MA	11	RESIDENTIAL (BRICK)	7,600	\$330.22
R	MA	11	RESIDENTIAL (BRICK)	8,000	\$329.59
R	MA	11	RESIDENTIAL (BRICK)	8,500	\$327.08
R	MA	11	RESIDENTIAL (BRICK)	9,000	\$323.93
R	MA	11	RESIDENTIAL (BRICK)	9,500	\$319.21
R	MA	11	RESIDENTIAL (BRICK)	10,000	\$314.50
R	MA	11	RESIDENTIAL (BRICK)	11,000	\$306.63
R	MA	11	RESIDENTIAL (BRICK)	12,000	\$298.77
R	MA	11	RESIDENTIAL (BRICK)	15,000	\$290.91

R	MA	11	RESIDENTIAL (BRICK)	999,999	\$290.91
R	MA	26	(CONDOS & TOWNHOMES)	2,000	\$104.18
R	MA	26	(CONDOS & TOWNHOMES)	3,000	\$96.31
R	MA	26	(CONDOS & TOWNHOMES)	4,000	\$90.91
R	MA	26	(CONDOS & TOWNHOMES)	5,000	\$88.94
R	MA	26	(CONDOS & TOWNHOMES)	6,000	\$86.98
R	MA	26	(CONDOS & TOWNHOMES)	9,999,999	\$86.98
R	MA	10A	RESIDENTIAL (BRICK)	1,200	\$280.69
R	MA	10A	RESIDENTIAL (BRICK)	1,400	\$272.43
R	MA	10A	RESIDENTIAL (BRICK)	1,600	\$264.18
R	MA	10A	RESIDENTIAL (BRICK)	1,800	\$257.30
R	MA	10A	RESIDENTIAL (BRICK)	2,000	\$251.79
R	MA	10A	RESIDENTIAL (BRICK)	2,200	\$247.67
R	MA	10A	RESIDENTIAL (BRICK)	2,300	\$244.91
R	MA	10A	RESIDENTIAL (BRICK)	2,400	\$243.54
R	MA	10A	RESIDENTIAL (BRICK)	2,500	\$240.79
R	MA	10A	RESIDENTIAL (BRICK)	2,600	\$239.41
R	MA	10A	RESIDENTIAL (BRICK)	2,800	\$235.28
R	MA	10A	RESIDENTIAL (BRICK)	3,000	\$231.15
R	MA	10A	RESIDENTIAL (BRICK)	3,200	\$228.40
R	MA	10A	RESIDENTIAL (BRICK)	3,400	\$225.65
R	MA	10A	RESIDENTIAL (BRICK)	3,600	\$222.90
R	MA	10A	RESIDENTIAL (BRICK)	3,800	\$220.15
R	MA	10A	RESIDENTIAL (BRICK)	4,000	\$218.77
R	MA	10A	RESIDENTIAL (BRICK)	4,200	\$216.02
R	MA	10A	RESIDENTIAL (BRICK)	4,400	\$213.27
R	MA	10A	RESIDENTIAL (BRICK)	4,600	\$211.36
R	MA	10A	RESIDENTIAL (BRICK)	4,800	\$209.43
R	MA	10A	RESIDENTIAL (BRICK)	5,000	\$207.52
R	MA	10A	RESIDENTIAL (BRICK)	5,200	\$205.81
R	MA	10A	RESIDENTIAL (BRICK)	5,400	\$204.31
R	MA	10A	RESIDENTIAL (BRICK)	5,600	\$202.60
R	MA	10A	RESIDENTIAL (BRICK)	5,800	\$201.12
R	MA	10A	RESIDENTIAL (BRICK)	6,000	\$199.62
R	MA	10A	RESIDENTIAL (BRICK)	6,400	\$197.06
R	MA	10A	RESIDENTIAL (BRICK)	999,999	\$197.06
R	MA	10D	RESIDENTIAL (BRICK)	1,200	\$340.84

R	MA	10D	RESIDENTIAL (BRICK)	1,400	\$330.81
R	MA	10D	RESIDENTIAL (BRICK)	1,600	\$320.79
R	MA	10D	RESIDENTIAL (BRICK)	1,800	\$312.43
R	MA	10D	RESIDENTIAL (BRICK)	2,000	\$305.75
R	MA	10D	RESIDENTIAL (BRICK)	2,200	\$300.74
R	MA	10D	RESIDENTIAL (BRICK)	2,300	\$297.40
R	MA	10D	RESIDENTIAL (BRICK)	2,400	\$297.40
R	MA	10D	RESIDENTIAL (BRICK)	2,500	\$292.38
R	MA	10D	RESIDENTIAL (BRICK)	2,600	\$290.71
R	MA	10D	RESIDENTIAL (BRICK)	2,800	\$285.70
R	MA	10D	RESIDENTIAL (BRICK)	3,000	\$280.69
R	MA	10D	RESIDENTIAL (BRICK)	3,200	\$277.35
R	MA	10D	RESIDENTIAL (BRICK)	3,400	\$274.00
R	MA	10D	RESIDENTIAL (BRICK)	3,600	\$270.66
R	MA	10D	RESIDENTIAL (BRICK)	3,800	\$267.32
R	MA	10D	RESIDENTIAL (BRICK)	4,000	\$265.65
R	MA	10D	RESIDENTIAL (BRICK)	4,200	\$262.31
R	MA	10D	RESIDENTIAL (BRICK)	4,400	\$258.97
R	MA	10D	RESIDENTIAL (BRICK)	4,600	\$256.65
R	MA	10D	RESIDENTIAL (BRICK)	4,800	\$254.31
R	MA	10D	RESIDENTIAL (BRICK)	5,000	\$251.98
R	MA	10D	RESIDENTIAL (BRICK)	5,200	\$249.91
R	MA	10D	RESIDENTIAL (BRICK)	5,400	\$248.09
R	MA	10D	RESIDENTIAL (BRICK)	5,600	\$246.02
R	MA	10D	RESIDENTIAL (BRICK)	5,800	\$244.21
R	MA	10D	RESIDENTIAL (BRICK)	6,000	\$242.39
R	MA	10D	RESIDENTIAL (BRICK)	6,400	\$239.29
R	MA	10D	RESIDENTIAL (BRICK)	999,999	\$239.29
R	MA	11C	RESIDENTIAL (BRICK)	7,000	\$374.45
R	MA	11C	RESIDENTIAL (BRICK)	8,000	\$368.55
R	MA	11C	RESIDENTIAL (BRICK)	9,000	\$362.65
R	MA	11C	RESIDENTIAL (BRICK)	9,500	\$356.76
R	MA	11C	RESIDENTIAL (BRICK)	10,000	\$351.84
R	MA	11C	RESIDENTIAL (BRICK)	11,000	\$343.00
R	MA	11C	RESIDENTIAL (BRICK)	12,000	\$334.15
R	MA	11C	RESIDENTIAL (BRICK)	15,000	\$325.31
R	MA	11C	RESIDENTIAL (BRICK)	999,999	\$325.31

R	MA	26A	CONDOS & TOWNHOMES	2,000	\$118.92
R	MA	26A	CONDOS & TOWNHOMES	3,000	\$110.07
R	MA	26A	CONDOS & TOWNHOMES	4,000	\$104.18
R	MA	26A	CONDOS & TOWNHOMES	5,000	\$102.21
R	MA	26A	CONDOS & TOWNHOMES	6,000	\$99.26
R	MA	26A	CONDOS & TOWNHOMES	9,999	\$99.26
R	MA	26B	CONDOS & TOWNHOMES	2,000	\$137.59
R	MA	26B	CONDOS & TOWNHOMES	3,000	\$127.76
R	MA	26B	CONDOS & TOWNHOMES	4,000	\$120.88
R	MA	26B	CONDOS & TOWNHOMES	5,000	\$117.94
R	MA	26B	CONDOS & TOWNHOMES	6,000	\$114.99
R	MA	26B	CONDOS & TOWNHOMES	9,999,999	\$114.99
R	MA	5A	RESIDENTIAL (FRAME)	1,200	\$221.72
R	MA	5A	RESIDENTIAL (FRAME)	1,400	\$215.82
R	MA	5A	RESIDENTIAL (FRAME)	1,600	\$209.93
R	MA	5A	RESIDENTIAL (FRAME)	1,800	\$205.21
R	MA	5A	RESIDENTIAL (FRAME)	2,000	\$200.49
R	MA	5A	RESIDENTIAL (FRAME)	2,200	\$196.95
R	MA	5A	RESIDENTIAL (FRAME)	2,300	\$194.59
R	MA	5A	RESIDENTIAL (FRAME)	2,400	\$193.42
R	MA	5A	RESIDENTIAL (FRAME)	2,500	\$192.24
R	MA	5A	RESIDENTIAL (FRAME)	2,600	\$189.88
R	MA	5A	RESIDENTIAL (FRAME)	2,800	\$187.52
R	MA	5A	RESIDENTIAL (FRAME)	3,000	\$185.16
R	MA	5A	RESIDENTIAL (FRAME)	3,200	\$182.80
R	MA	5A	RESIDENTIAL (FRAME)	3,400	\$180.44
R	MA	5A	RESIDENTIAL (FRAME)	3,600	\$178.08
R	MA	5A	RESIDENTIAL (FRAME)	3,800	\$176.90
R	MA	5A	RESIDENTIAL (FRAME)	4,000	\$174.55
R	MA	5A	RESIDENTIAL (FRAME)	4,200	\$173.37
R	MA	5A	RESIDENTIAL (FRAME)	4,400	\$172.19
R	MA	5A	RESIDENTIAL (FRAME)	4,600	\$170.64
R	MA	5A	RESIDENTIAL (FRAME)	4,800	\$169.08
R	MA	5A	RESIDENTIAL (FRAME)	5,000	\$167.54
R	MA	5A	RESIDENTIAL (FRAME)	5,200	\$166.16
R	MA	5A	RESIDENTIAL (FRAME)	5,400	\$164.96
R	MA	5A	RESIDENTIAL (FRAME)	5,600	\$163.58

R	MA	5A	RESIDENTIAL (FRAME)	5,800	\$162.37
R	MA	5A	RESIDENTIAL (FRAME)	6,000	\$161.17
R	MA	5A	RESIDENTIAL (FRAME)	6,400	\$159.10
R	MA	5A	RESIDENTIAL (FRAME)	999,999	\$159.10
R	MA	5B	RESIDENTIAL (FRAME)	1,200	\$240.20
R	MA	5B	RESIDENTIAL (FRAME)	1,400	\$233.81
R	MA	5B	RESIDENTIAL (FRAME)	1,600	\$227.42
R	MA	5B	RESIDENTIAL (FRAME)	1,800	\$222.31
R	MA	5B	RESIDENTIAL (FRAME)	2,000	\$217.20
R	MA	5B	RESIDENTIAL (FRAME)	2,200	\$213.37
R	MA	5B	RESIDENTIAL (FRAME)	2,300	\$210.81
R	MA	5B	RESIDENTIAL (FRAME)	2,400	\$209.53
R	MA	5B	RESIDENTIAL (FRAME)	2,500	\$208.26
R	MA	5B	RESIDENTIAL (FRAME)	2,600	\$205.70
R	MA	5B	RESIDENTIAL (FRAME)	2,800	\$203.14
R	MA	5B	RESIDENTIAL (FRAME)	3,000	\$200.59
R	MA	5B	RESIDENTIAL (FRAME)	3,200	\$198.03
R	MA	5B	RESIDENTIAL (FRAME)	3,400	\$195.48
R	MA	5B	RESIDENTIAL (FRAME)	3,600	\$192.92
R	MA	5B	RESIDENTIAL (FRAME)	3,800	\$191.65
R	MA	5B	RESIDENTIAL (FRAME)	4,000	\$189.09
R	MA	5B	RESIDENTIAL (FRAME)	4,200	\$187.81
R	MA	5B	RESIDENTIAL (FRAME)	4,400	\$186.54
R	MA	5B	RESIDENTIAL (FRAME)	4,600	\$184.86
R	MA	5B	RESIDENTIAL (FRAME)	4,800	\$183.18
R	MA	5B	RESIDENTIAL (FRAME)	5,000	\$181.50
R	MA	5B	RESIDENTIAL (FRAME)	5,200	\$180.01
R	MA	5B	RESIDENTIAL (FRAME)	5,400	\$178.70
R	MA	5B	RESIDENTIAL (FRAME)	5,600	\$177.21
R	MA	5B	RESIDENTIAL (FRAME)	5,800	\$175.91
R	MA	5B	RESIDENTIAL (FRAME)	6,000	\$174.60
R	MA	5B	RESIDENTIAL (FRAME)	6,400	\$172.35
R	MA	5B	RESIDENTIAL (FRAME)	999,999	\$172.35
R	MA	5C	RESIDENTIAL (FRAME)	1,600	\$244.62
R	MA	5C	RESIDENTIAL (FRAME)	1,800	\$239.02
R	MA	5C	RESIDENTIAL (FRAME)	2,000	\$234.35
R	MA	5C	RESIDENTIAL (FRAME)	2,200	\$230.61

R	MA	5C	RESIDENTIAL (FRAME)	2,400	\$226.88
R	MA	5C	RESIDENTIAL (FRAME)	2,600	\$224.08
R	MA	5C	RESIDENTIAL (FRAME)	2,800	\$220.34
R	MA	5C	RESIDENTIAL (FRAME)	3,000	\$218.48
R	MA	5C	RESIDENTIAL (FRAME)	3,200	\$215.68
R	MA	5C	RESIDENTIAL (FRAME)	3,400	\$212.87
R	MA	5C	RESIDENTIAL (FRAME)	3,600	\$211.01
R	MA	5C	RESIDENTIAL (FRAME)	3,800	\$209.14
R	MA	5C	RESIDENTIAL (FRAME)	4,000	\$207.27
R	MA	5C	RESIDENTIAL (FRAME)	4,200	\$205.41
R	MA	5C	RESIDENTIAL (FRAME)	4,400	\$203.54
R	MA	5C	RESIDENTIAL (FRAME)	4,800	\$200.74
R	MA	5C	RESIDENTIAL (FRAME)	5,200	\$197.00
R	MA	5C	RESIDENTIAL (FRAME)	5,600	\$195.13
R	MA	5C	RESIDENTIAL (FRAME)	6,000	\$192.33
R	MA	5C	RESIDENTIAL (FRAME)	6,200	\$191.18
R	MA	5C	RESIDENTIAL (FRAME)	6,400	\$190.21
R	MA	5C	RESIDENTIAL (FRAME)	6,600	\$189.07
R	MA	5C	RESIDENTIAL (FRAME)	6,800	\$188.10
R	MA	5C	RESIDENTIAL (FRAME)	7,000	\$187.14
R	MA	5C	RESIDENTIAL (FRAME)	7,200	\$186.18
R	MA	5C	RESIDENTIAL (FRAME)	7,400	\$185.41
R	MA	5C	RESIDENTIAL (FRAME)	7,600	\$184.44
R	MA	5C	RESIDENTIAL (FRAME)	8,000	\$184.06
R	MA	5C	RESIDENTIAL (FRAME)	999,999	\$184.06
R	MA	8E	RESIDENTIAL (BRICK)	600	\$185.99
R	MA	8E	RESIDENTIAL (BRICK)	800	\$174.85
R	MA	8E	RESIDENTIAL (BRICK)	1,000	\$167.47
R	MA	8E	RESIDENTIAL (BRICK)	1,200	\$161.31
R	MA	8E	RESIDENTIAL (BRICK)	1,300	\$158.85
R	MA	8E	RESIDENTIAL (BRICK)	1,400	\$156.39
R	MA	8E	RESIDENTIAL (BRICK)	1,500	\$153.93
R	MA	8E	RESIDENTIAL (BRICK)	1,700	\$150.26
R	MA	8E	RESIDENTIAL (BRICK)	1,800	\$147.80
R	MA	8E	RESIDENTIAL (BRICK)	1,900	\$146.57
R	MA	8E	RESIDENTIAL (BRICK)	2,000	\$145.36
R	MA	8E	RESIDENTIAL (BRICK)	2,100	\$144.14

R	MA	8E	RESIDENTIAL (BRICK)	2,200	\$142.91
R	MA	8E	RESIDENTIAL (BRICK)	2,400	\$140.47
R	MA	8E	RESIDENTIAL (BRICK)	2,600	\$138.03
R	MA	8E	RESIDENTIAL (BRICK)	2,800	\$135.59
R	MA	8E	RESIDENTIAL (BRICK)	3,000	\$134.39
R	MA	8E	RESIDENTIAL (BRICK)	3,200	\$131.95
R	MA	8E	RESIDENTIAL (BRICK)	3,400	\$130.37
R	MA	8E	RESIDENTIAL (BRICK)	3,600	\$128.92
R	MA	8E	RESIDENTIAL (BRICK)	3,800	\$127.59
R	MA	8E	RESIDENTIAL (BRICK)	4,000	\$126.27
R	MA	8E	RESIDENTIAL (BRICK)	4,200	\$125.08
R	MA	8E	RESIDENTIAL (BRICK)	4,400	\$123.90
R	MA	8E	RESIDENTIAL (BRICK)	4,600	\$122.84
R	MA	8E	RESIDENTIAL (BRICK)	4,800	\$121.79
R	MA	8E	RESIDENTIAL (BRICK)	5,000	\$120.86
R	MA	8E	RESIDENTIAL (BRICK)	5,200	\$119.94
R	MA	8E	RESIDENTIAL (BRICK)	5,400	\$119.02
R	MA	8E	RESIDENTIAL (BRICK)	5,600	\$118.22
R	MA	8E	RESIDENTIAL (BRICK)	999,999	\$118.22
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	899	\$28.60
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	999	\$27.40
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,099	\$26.40
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,199	\$25.36
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,299	\$24.56
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,399	\$23.52
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,499	\$22.80
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,599	\$22.32
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,699	\$21.60
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,799	\$21.12
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,899	\$20.64
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,999	\$20.00
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,099	\$19.48
R	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	999,999,999	\$19.20
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	899	\$33.15
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	999	\$32.14
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,099	\$30.94
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,199	\$29.63



R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,299	\$28.24
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,399	\$27.75
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,499	\$26.81
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,599	\$26.03
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,699	\$24.94
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,799	\$24.08
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,899	\$23.63
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,999	\$23.17
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,099	\$22.50
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,199	\$22.13
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,299	\$21.49
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,399	\$20.33
R	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	999,999,999	\$20.33
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	899	\$39.65
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	999	\$39.19
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,099	\$38.89
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,199	\$37.38
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,299	\$35.36
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,399	\$35.24
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,499	\$34.31
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,599	\$32.59
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,699	\$31.67
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,799	\$30.91
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,899	\$29.82
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,999	\$29.19
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,099	\$28.48
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,199	\$27.80
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,299	\$27.26
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,399	\$25.07
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,499	\$25.03
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,599	\$24.36
R	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	999,999,999	\$24.36
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	899	\$51.41
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	999	\$50.74
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,099	\$49.01
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,199	\$46.62
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,299	\$45.78

R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,399	\$44.98
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,499	\$43.89
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,599	\$41.79
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,699	\$40.78
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,799	\$39.90
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,899	\$38.56
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,999	\$37.72
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,099	\$36.92
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,199	\$36.20
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,299	\$35.49
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,399	\$32.51
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,499	\$31.92
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,599	\$31.50
R	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	999,999,999	\$31.50
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	599	\$28.80
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	699	\$28.35
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	799	\$27.90
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	899	\$27.45
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	999	\$26.91
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,099	\$24.93
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,199	\$23.40
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,299	\$21.60
R	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	999,999,999	\$21.60
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	699	\$32.80
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	799	\$31.44
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	899	\$30.48
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	999	\$29.60
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,099	\$28.36
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,199	\$27.60
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,299	\$25.60
R	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	999,999,999	\$22.80
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	699	\$38.70
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	799	\$37.80
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	899	\$36.45
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	999	\$35.10
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,099	\$34.20
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,199	\$32.81

R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,299	\$31.73
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,399	\$31.05
R	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	999,999,999	\$31.05
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	699	\$49.24
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	799	\$47.15
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	899	\$45.41
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	999	\$44.37
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,099	\$41.76
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,199	\$40.67
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,299	\$39.15
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,399	\$37.41
R	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	999,999,999	\$34.37
R	PL	1750A	RESIDENTIAL SWIMMING POOL	1	\$5,000.00
R	PL	1750B	RESIDENTIAL SWIMMING POOL	1	\$3,000.00
R	PL	1750E	RESIDENTIAL SWIMMING POOL	1	\$12,500.00
R	PL	1750G	RESIDENTIAL SWIMMING POOL	1	\$10,000.00
R	PL	1750S	RESIDENTIAL SWIMMING POOL	1,000,000,000,000	\$15,000.00
R	PL	1750S1	RESIDENTIAL SWIMMING POOL	1,000,000,000,000	\$20,000.00
R	PL	1750S2	RESIDENTIAL SWIMMING POOL	1,000,000,000,000	\$30,000.00
R	PL	1750S2+	RESIDENTIAL SWIMMING POOL	1,000,000,000,000	\$50,000.00
R	TP	SPA	THERA POOL/SPA	1	\$1,800.00
R	TP	SPA	THERA POOL/SPA	1,000,000,000,000	\$1,800.00
R	TP+	SPA	THERA POOL/SPA	9,999,999	\$3,000.00

## RESIDENTIAL IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
R	AA50	ATTACHED ADDITION	*	P	50	MAD
R	AA66	ATTACHED ADDITION	*	P	66	MAD
R	AA75	ATTACHED ADDITION	*	P	75	MAD
R	AG	ATTACHED GARAGE	*	P	33	MAD
R	AG25	ATTACHED GARAGE	*	P	25	MAD
R	BA50	BASEMENT	*	P	50	MAD
R	BA75	BASEMENT	*	P	75	MAD
R	BH33	BATH HOUSE	*	P	33	MAD
R	BH50	BATH HOUSE	*	P	50	MAD
R	BL	BALCONY	*	P	15	MAD
R	BL10	BALCONY	*	P	10	MAD
R	BL25	BALCONY	*	P	25	MAD
R	CP	CARPORT	*	P	15	MAD
R	CP10	CARPORT	*	P	10	MAD
R	CP25	CARPORT	*	P	25	MAD
R	DE25	DETACHED GARAGE	*	P	25	MAD
R	DE33	DETACHED GARAGE	*	P	33	MAD
R	DE75	DETACHED GARAGE	*	P	33	MAD
R	DK	DECK AREA	*	P	15	MAD
R	DK	DECK AREA		1760 R		
R	DK10	DECK AREA	*	P	10	MAD
R	DK25	DECK AREA	*	P	25	MAD
R	DL50	DETACHED LIVING QUARTERS	*	P	50	MAD
R	DL66	DETACHED LIVING QUARTERS	*	P	66	MAD
R	EG	ENCLOSED GARAGE	*	P	40	MAD
R	EG33	ENCLOSED GARAGE	*	P	33	MAD
R	EG75	ENCLOSED GARAGE	*	P	75	MAD
R	GM50	GAME ROOM	*	P	50	MAD
R	GM75	GAME ROOM	*	P	75	MAD
R	GP	GLASS PORCH	*	P	33	MAD
R	GP25	GLASS PORCH	*	P	25	MAD
R	GP50	GLASS PORCH	*	P	50	MAD

R	GP66	GLASS PORCH	*	P	66	MAD
R	GZ	GAZEBO	*	P	15	MAD
R	GZ10	GAZEBO	*	P	10	MAD
R	GZ25	GAZEBO	*	P	25	MAD
R	LQ50	LA QUARTERS	*	P	50	MAD
R	MA	MAIN AREA	*	R		MAD
R	MA	MAIN AREA		1 R		R50
R	MA	MAIN AREA		10 R		R70
R	MA	MAIN AREA	10A	R		R70
R	MA	MAIN AREA	10AE	R		R70
R	MA	MAIN AREA	10CE	R		R70
R	MA	MAIN AREA	10D	R		R70
R	MA	MAIN AREA	10DE	R		R70
R	MA	MAIN AREA		11 R		R70E
R	MA	MAIN AREA	11C	R		R70E
R	MA	MAIN AREA		2 R		R50
R	MA	MAIN AREA		26 R		R55
R	MA	MAIN AREA	26A	R		R60
R	MA	MAIN AREA	26B	R		R70
R	MA	MAIN AREA		3 R		R55
R	MA	MAIN AREA		4 R		R55
R	MA	MAIN AREA		5 R		R60
R	MA	MAIN AREA	5A	R		R70
R	MA	MAIN AREA	5AE	R		R70
R	MA	MAIN AREA	5B	R		R70
R	MA	MAIN AREA	5BE	R		R70
R	MA	MAIN AREA	5C	R		R70
R	MA	MAIN AREA	5CE	R		R70
R	MA	MAIN AREA		6 R		R50
R	MA	MAIN AREA		7 R		R55
R	MA	MAIN AREA		8 R		R60
R	MA	MAIN AREA	8E	R		R60
R	MA	MAIN AREA		9 R		R60
R	MA	MAIN AREA	9E	R		R60
R	MA	MAIN AREA	MD1	R		MD1
R	MA	MAIN AREA	MD2	R		MD2
R	MA	MAIN AREA	MD3	R		MD3

R	MA	MAIN AREA	MD4	R		MD4
R	MA	MAIN AREA	MS1	R		MS1
R	MA	MAIN AREA	MS2	R		MS2
R	MA	MAIN AREA	MS3	R		MS3
R	MA	MAIN AREA	MS4	R		MS4
R	MA2	SECOND FLOOR	*	P	92	MAD
R	MA3	THIRD FLOOR	*	P	92	MAD
R	MA4	FOURTH FLOOR	*	P	90	MAD
R	MAA50	MA ATTACHED ADDITION	*	P	50	MAD
R	MAA66	MA ATTACHED ADDITION	*	P	66	MAD
R	MAA75	MA ATTACHED ADDITION	*	P	75	MAD
R	MAAA	ATTACHED ADDITION	*	P	100	MAD
R	MABA	BASEMENT	*	P	100	MAD
R	MABR	BONUS ROOM	*	P	100	MAD
R	MABR2	BONUS ROOM 2ND FLOOR	*	P	92	MAD
R	MAGM	GAME ROOM	*	P	100	MAD
R	OP	OPEN PORCH	*	P	15	MAD
R	OP10	OPEN PORCH	*	P	10	MAD
R	OP25	OPEN PORCH	*	P	25	MAD
R	PA	PORCH AREA	*	P	33	MAD
R	PA25	PORCH AREA	*	P	25	MAD
R	PA50	PORCH AREA	*	P	50	MAD
R	PA66	PORCH AREA	*	P	66	MAD
R	PL	POOL	1750A	R		
R	PL	POOL	1750B	R		
R	PL	POOL	1750E	R		
R	PL	POOL	1750G	R		
R	PL	POOL	1750S	R		
R	PL	POOL	1750S1	R		
R	PL	POOL	1750S2	R		
R	PL	POOL	1750S2+	R		
R	SA	STORAGE AREA	*	P	33	MAD
R	SA25	STORAGE AREA	*	P	25	MAD
R	SA50	STORAGE AREA	*	P	50	MAD
R	TP	THERA POOL/SPA	SPA	R		
R	TP+	Theraputic pool improved	SPA	R		

## SPECIAL PRICE IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
SP	MA	MAIN AREA	SPEC	R		R70

Note:

Det\_Class of \* can apply to any class

R for range refers to cost schedule values

P for percent refers to a percent of value to a particular class range

MAD for depreciation schedule refers to Main Area Depreciation

## RESIDENTIAL ATTRIBUTES & COST

Method	Class	Type	Description	Attribute	Unit Price Sqft	attr_base_incr	Unit Price	Unit_cost
R	1	MA	Heating/Cooling	CHCA	4			
R	2	MA	Condition/Desirability/Amenity/ Refinement	CDAR	3			
R	2	MA	Heating/Cooling	CHCA	4			
R	3	MA	Fireplace	1		1000	982.8	
R	3	MA	Fireplace	2		1500	1474.2	
R	3	MA	Heating/Cooling	CHCA	2.5			
R	3	MA	Heating/Cooling	NONE	0			
R	3	MA	Plumbing	1.5		0	0	
R	3	MA	Plumbing	2		0	0	
R	3	MA	Plumbing	2.5		0	0	
R	3	MA	Plumbing	3		0	0	
R	4	MA	Fireplace	1		1000	982.8	
R	4	MA	Fireplace	2		1500	1474.2	
R	4	MA	Fireplace	3		0	0	
R	4	MA	Fireplace	4		0	0	
R	4	MA	Fireplace	5		0	0	
R	4	MA	Fireplace	6		0	0	
R	4	MA	Fireplace	7		0	0	
R	4	MA	Fireplace	10		0	0	
R	4	MA	Fireplace	12		0	0	
R	4	MA	Fireplace	13		0	0	
R	4	MA	Heating/Cooling	CHCA	0			
R	4	MA	Heating/Cooling	NONE	-2.5			
R	4	MA	Plumbing	1		0	0	
R	4	MA	Plumbing	1.5		0	0	
R	4	MA	Plumbing	2		0	0	
R	4	MA	Plumbing	2.5		0	0	
R	4	MA	Plumbing	3		0	0	
R	4	MA	Plumbing	3.5		0	0	
R	4	MA	Plumbing	4		0	0	
R	4	MA	Plumbing	4.5		0	0	
R	4	MA	Plumbing	5		0	0	
R	4	MA	Plumbing	5.5		0	0	



R	4	MA	Plumbing	6		0	0	
R	4	MA	Plumbing	6.5		0	0	
R	4	MA	Plumbing	7		0	0	
R	4	MA	Plumbing	7.5		0	0	
R	4	MA	Plumbing	8		0	0	
R	4	MA	Plumbing	8.5		0	0	
R	4	MA	Plumbing	9		0	0	
R	4	MA	Plumbing	9.5		0	0	
R	5	MA	Fireplace	2		1000	982.8	
R	5	MA	Fireplace	3		2000	1965.6	
R	5	MA	Fireplace	4				2000
R	5	MA	Fireplace	5				2000
R	5	MA	Fireplace	6				2000
R	5	MA	Fireplace	7				2000
R	5	MA	Fireplace	10				2000
R	5	MA	Fireplace	12				2000
R	5	MA	Fireplace	13				2000
R	5	MA	Heating/Cooling	*		0		
R	5	MA	Heating/Cooling	CHCA		0		
R	5	MA	Plumbing	1		0	0	
R	5	MA	Plumbing	1.5		0	0	
R	5	MA	Plumbing	2		0	0	
R	5	MA	Plumbing	2.5		0	0	
R	5	MA	Plumbing	3		0	0	
R	5	MA	Plumbing	3.5		0	0	
R	5	MA	Plumbing	4		0	0	
R	5	MA	Plumbing	4.5		0	0	
R	5	MA	Plumbing	5		0	0	
R	5	MA	Plumbing	5.5		0	0	
R	5	MA	Plumbing	6		0	0	
R	5	MA	Plumbing	6.5		0	0	
R	5	MA	Plumbing	7		0	0	
R	5	MA	Plumbing	7.5		0	0	
R	5	MA	Plumbing	8		0	0	
R	5	MA	Plumbing	8.5		0	0	
R	5	MA	Plumbing	9		0	0	
R	5	MA	Plumbing	9.5		0	0	

R	6	MA	Fireplace	1		1000	982.8	
R	6	MA	Fireplace	2		1500	1474.2	
R	6	MA	Heating/Cooling		CHCA	0		
R	6	MA	Heating/Cooling		NONE	-1.54		
R	6	MA	Plumbing	1.5		0	0	
R	6	MA	Plumbing	2		0	0	
R	6	MA	Plumbing	2.5		0	0	
R	7	MA	Fireplace	1		1000	982.8	
R	7	MA	Fireplace	2		1500	1474.2	
R	7	MA	Heating/Cooling		CHCA	0		
R	7	MA	Heating/Cooling		NONE	-2.4		
R	7	MA	Plumbing	1.5		0	0	
R	7	MA	Plumbing	2		0	0	
R	7	MA	Plumbing	2.5		0	0	
R	7	MA	Plumbing	3		0	0	
R	7	MA	Plumbing	3.5		0	0	
R	8	MA	Fireplace	2				1000
R	8	MA	Fireplace	3				2000
R	8	MA	Fireplace	4				2000
R	8	MA	Fireplace	5				2000
R	8	MA	Fireplace	6				2000
R	8	MA	Fireplace	7				2000
R	8	MA	Fireplace	10				2000
R	8	MA	Fireplace	12				2000
R	8	MA	Fireplace	13				2000
R	8	MA	Heating/Cooling		*	0		
R	8	MA	Heating/Cooling		CHCA	0		
R	8	MA	Plumbing	1		0	0	
R	8	MA	Plumbing	1.5		0	0	
R	8	MA	Plumbing	2		0	0	
R	8	MA	Plumbing	2.5		0	0	
R	8	MA	Plumbing	3		0	0	
R	8	MA	Plumbing	3.5		0	0	
R	8	MA	Plumbing	4		0	0	
R	8	MA	Plumbing	4.5		0	0	
R	8	MA	Plumbing	5		0	0	
R	8	MA	Plumbing	5.5		0	0	

R	8	MA	Plumbing	6		0	0	
R	8	MA	Plumbing	6.5		0	0	
R	8	MA	Plumbing	7		0	0	
R	8	MA	Plumbing	7.5		0	0	
R	8	MA	Plumbing	8		0	0	
R	8	MA	Plumbing	8.5		0	0	
R	8	MA	Plumbing	9		0	0	
R	8	MA	Plumbing	9.5		0	0	
R	9	MA	Fireplace	2		1000	982.8	
R	9	MA	Fireplace	3		2000	1965.6	
R	9	MA	Fireplace	4		2000	1965.6	
R	9	MA	Fireplace	5		2000	1965.6	
R	9	MA	Fireplace	6		2000	1965.6	
R	9	MA	Fireplace	7		2000	1965.6	
R	9	MA	Fireplace	10				2000
R	9	MA	Fireplace	12				2000
R	9	MA	Fireplace	13				2000
R	9	MA	Heating/Cooling	*		0		
R	9	MA	Heating/Cooling	CHCA		0		
R	9	MA	Plumbing	1		0	0	
R	9	MA	Plumbing	1.5		0	0	
R	9	MA	Plumbing	2		0	0	
R	9	MA	Plumbing	2.5		0	0	
R	9	MA	Plumbing	3		0	0	
R	9	MA	Plumbing	3.5		0	0	
R	9	MA	Plumbing	4		0	0	
R	9	MA	Plumbing	4.5		0	0	
R	9	MA	Plumbing	5		0	0	
R	9	MA	Plumbing	5.5		0	0	
R	9	MA	Plumbing	6		0	0	
R	9	MA	Plumbing	6.5		0	0	
R	9	MA	Plumbing	7		0	0	
R	9	MA	Plumbing	7.5		0	0	
R	9	MA	Plumbing	8		0	0	
R	9	MA	Plumbing	8.5		0	0	
R	9	MA	Plumbing	9		0	0	
R	9	MA	Plumbing	9.5		0	0	

R	10	MA	Fireplace		2					1000
R	10	MA	Fireplace		3					2000
R	10	MA	Fireplace		4					2000
R	10	MA	Fireplace		5					2000
R	10	MA	Fireplace		6					2000
R	10	MA	Fireplace		7					2000
R	10	MA	Fireplace		10					2000
R	10	MA	Fireplace		12					2000
R	10	MA	Fireplace		13					2000
R	10	MA	Fireplace	GAS LOG				-1000	-982.8	
R	10	MA	Plumbing		1			0	0	
R	10	MA	Plumbing		1.5			0	0	
R	10	MA	Plumbing		2			0	0	
R	10	MA	Plumbing		2.5			0	0	
R	10	MA	Plumbing		3			0	0	
R	10	MA	Plumbing		3.5			0	0	
R	10	MA	Plumbing		4			0	0	
R	10	MA	Plumbing		4.5			0	0	
R	10	MA	Plumbing		5			0	0	
R	10	MA	Plumbing		5.5			0	0	
R	10	MA	Plumbing		6			0	0	
R	10	MA	Plumbing		6.5			0	0	
R	10	MA	Plumbing		7			0	0	
R	10	MA	Plumbing		7.5			0	0	
R	10	MA	Plumbing		8			0	0	
R	10	MA	Plumbing		8.5			0	0	
R	10	MA	Plumbing		9			0	0	
R	10	MA	Plumbing		9.5			0	0	
R	11	MA	Fireplace		3					3000
R	11	MA	Fireplace		4					6000
R	11	MA	Fireplace		5					9000
R	11	MA	Fireplace		6					9000
R	11	MA	Fireplace		7					9000
R	11	MA	Fireplace		10					9000
R	11	MA	Fireplace		12					9000
R	11	MA	Fireplace		13					9000
R	11	MA	Plumbing		1			0	0	

R	11	MA	Plumbing		1.5		0	0	
R	11	MA	Plumbing		2		0	0	
R	11	MA	Plumbing		2.5		0	0	
R	11	MA	Plumbing		3		0	0	
R	11	MA	Plumbing		3.5		0	0	
R	11	MA	Plumbing		4		0	0	
R	11	MA	Plumbing		4.5		0	0	
R	11	MA	Plumbing		5		0	0	
R	11	MA	Plumbing		5.5		0	0	
R	11	MA	Plumbing		6		0	0	
R	11	MA	Plumbing		6.5		0	0	
R	11	MA	Plumbing		7		0	0	
R	11	MA	Plumbing		7.5		0	0	
R	11	MA	Plumbing		8		0	0	
R	11	MA	Plumbing		8.5		0	0	
R	11	MA	Plumbing		9		0	0	
R	11	MA	Plumbing		9.5		0	0	
R	11	MA	Plumbing # 1/2 baths		2		0	0	
R	11	MA	Plumbing # 1/2 baths		3		0	0	
R	11	MA	Plumbing # 1/2 baths		4		0	0	
R	26	MA	End Unit (Condo, Townhomes)	end unit	6.65				
R	26	MA	Fireplace		1		1500	1474.2	
R	26	MA	Plumbing		1.5		0	0	
R	26	MA	Plumbing		2		0	0	
R	26	MA	Plumbing		2.5		0	0	
R	26	MA	Plumbing		3		0	0	
R	10A	MA	Fireplace		1				0
R	10A	MA	Fireplace		2				1000
R	10A	MA	Fireplace		3				2000
R	10A	MA	Fireplace		4				2000
R	10A	MA	Fireplace		5				2000
R	10A	MA	Fireplace		6				2000
R	10A	MA	Fireplace		7				2000
R	10A	MA	Fireplace		10				2000
R	10A	MA	Fireplace		12				2000
R	10A	MA	Fireplace		13				2000
R	10A	MA	Fireplace	GAS LOG			-1000	-982.8	

R	10A	MA	Heating/Cooling	*	0			
R	10A	MA	Heating/Cooling	CHCA	0			
R	10A	MA	Plumbing	1		0	0	
R	10A	MA	Plumbing	1.5		0	0	
R	10A	MA	Plumbing	2		0	0	
R	10A	MA	Plumbing	2.5		0	0	
R	10A	MA	Plumbing	3		0	0	
R	10A	MA	Plumbing	3.5		0	0	
R	10A	MA	Plumbing	4		0	0	
R	10A	MA	Plumbing	4.5		0	0	
R	10A	MA	Plumbing	5		0	0	
R	10A	MA	Plumbing	5.5		0	0	
R	10A	MA	Plumbing	6		0	0	
R	10A	MA	Plumbing	6.5		0	0	
R	10A	MA	Plumbing	7		0	0	
R	10A	MA	Plumbing	7.5		0	0	
R	10A	MA	Plumbing	8		0	0	
R	10A	MA	Plumbing	8.5		0	0	
R	10A	MA	Plumbing	9		0	0	
R	10A	MA	Plumbing	9.5		0	0	
R	10D	MA	Fireplace	3				1000
R	10D	MA	Fireplace	4				2000
R	10D	MA	Fireplace	5				2000
R	10D	MA	Fireplace	6				2000
R	10D	MA	Fireplace	7				2000
R	10D	MA	Fireplace	10				2000
R	10D	MA	Fireplace	12				2000
R	10D	MA	Fireplace	13				2000
R	10D	MA	Fireplace	GAS LOG		-1000	-982.8	
R	10D	MA	Plumbing	1		0	0	
R	10D	MA	Plumbing	1.5		0	0	
R	10D	MA	Plumbing	2		0	0	
R	10D	MA	Plumbing	2.5		0	0	
R	10D	MA	Plumbing	3		0	0	
R	10D	MA	Plumbing	3.5		0	0	
R	10D	MA	Plumbing	4		0	0	
R	10D	MA	Plumbing	4.5		0	0	

R	10D	MA	Plumbing	5		0	0	
R	10D	MA	Plumbing	5.5		0	0	
R	10D	MA	Plumbing	6		0	0	
R	10D	MA	Plumbing	6.5		0	0	
R	10D	MA	Plumbing	7		0	0	
R	10D	MA	Plumbing	7.5		0	0	
R	10D	MA	Plumbing	8		0	0	
R	10D	MA	Plumbing	8.5		0	0	
R	10D	MA	Plumbing	9		0	0	
R	10D	MA	Plumbing	9.5		0	0	
R	11C	MA	Fireplace	3				3000
R	11C	MA	Fireplace	4				6000
R	11C	MA	Fireplace	5				9000
R	11C	MA	Fireplace	6				12000
R	11C	MA	Fireplace	7				15000
R	11C	MA	Fireplace	10				15000
R	11C	MA	Fireplace	12				15000
R	11C	MA	Fireplace	13				15000
R	11C	MA	Plumbing	1		0	0	
R	11C	MA	Plumbing	1.5		0	0	
R	11C	MA	Plumbing	2		0	0	
R	11C	MA	Plumbing	2.5		0	0	
R	11C	MA	Plumbing	3		0	0	
R	11C	MA	Plumbing	3.5		0	0	
R	11C	MA	Plumbing	4		0	0	
R	11C	MA	Plumbing	4.5		0	0	
R	11C	MA	Plumbing	5		0	0	
R	11C	MA	Plumbing	5.5		0	0	
R	11C	MA	Plumbing	6		0	0	
R	11C	MA	Plumbing	6.5		0	0	
R	11C	MA	Plumbing	7		0	0	
R	11C	MA	Plumbing	7.5		0	0	
R	11C	MA	Plumbing	8		0	0	
R	11C	MA	Plumbing	8.5		0	0	
R	11C	MA	Plumbing	9		0	0	
R	11C	MA	Plumbing	9.5		0	0	
R	11C	MA	Plumbing # 1/2 baths	2		0	0	

R	11C	MA	Plumbing # 1/2 baths		3		0	0	
R	11C	MA	Plumbing # 1/2 baths		4		0	0	
R	1750 A	PL	Factor 1	TP			0	0	
R	1750 B	PL	Factor 1	TP			0	0	
R	1750 E	PL	Factor 1	TP			0	0	
R	1750 G	PL	Factor 1	TP		1800			
R	1750 S	PL	Factor 1	TP			0	0	
R	1750 S1	PL	Factor 1	TP			0	0	
R	1750 S2	PL	Factor 1	TP			0	0	
R	26A	MA	Condition	Good		0			
R	26A	MA	End Unit (Condo, Townhomes)	end unit		5			
R	26A	MA	Fireplace		1		1500	1474.2	
R	26A	MA	Fireplace		2		2000	1965.6	
R	26A	MA	Plumbing		1.5		0	0	
R	26A	MA	Plumbing		2		0	0	
R	26A	MA	Plumbing		2.5		0	0	
R	26A	MA	Plumbing		3		0	0	
R	26B	MA	End Unit (Condo, Townhomes)	end unit		10.5			
R	5A	MA	Fireplace		2		1000	982.8	
R	5A	MA	Fireplace		3		2000	1965.6	
R	5A	MA	Fireplace		4				2000
R	5A	MA	Fireplace		5				2000
R	5A	MA	Fireplace		6				2000
R	5A	MA	Fireplace		7				2000
R	5A	MA	Fireplace		10				2000
R	5A	MA	Fireplace		12				2000
R	5A	MA	Fireplace		13				2000
R	5A	MA	Heating/Cooling	*		0			
R	5A	MA	Heating/Cooling	CHCA		0			
R	5A	MA	Plumbing		1		0	0	
R	5A	MA	Plumbing		1.5		0	0	
R	5A	MA	Plumbing		2		0	0	



R	5A	MA	Plumbing	2.5		0	0
R	5A	MA	Plumbing	3		0	0
R	5A	MA	Plumbing	3.5		0	0
R	5A	MA	Plumbing	4		0	0
R	5A	MA	Plumbing	4.5		0	0
R	5A	MA	Plumbing	5		0	0
R	5A	MA	Plumbing	5.5		0	0
R	5A	MA	Plumbing	6		0	0
R	5A	MA	Plumbing	6.5		0	0
R	5A	MA	Plumbing	7		0	0
R	5A	MA	Plumbing	7.5		0	0
R	5A	MA	Plumbing	8		0	0
R	5A	MA	Plumbing	8.5		0	0
R	5A	MA	Plumbing	9		0	0
R	5A	MA	Plumbing	9.5		0	0
R	5B	MA	Fireplace	2		1000	982.8
R	5B	MA	Fireplace	3		2000	1965.6
R	5B	MA	Fireplace	4		0	0
R	5B	MA	Fireplace	5		0	0
R	5B	MA	Fireplace	6		0	0
R	5B	MA	Fireplace	7		0	0
R	5B	MA	Fireplace	10		0	0
R	5B	MA	Fireplace	12		0	0
R	5B	MA	Fireplace	13		0	0
R	5B	MA	Fireplace	97		0	0
R	5B	MA	Heating/Cooling	*	0		
R	5B	MA	Heating/Cooling	CHCA	0		
R	5B	MA	Plumbing	1		0	0
R	5B	MA	Plumbing	1.5		0	0
R	5B	MA	Plumbing	2		0	0
R	5B	MA	Plumbing	2.5		0	0
R	5B	MA	Plumbing	3		0	0
R	5B	MA	Plumbing	3.5		0	0
R	5B	MA	Plumbing	4		0	0
R	5B	MA	Plumbing	4.5		0	0
R	5B	MA	Plumbing	5		0	0
R	5B	MA	Plumbing	5.5		0	0

R	5B	MA	Plumbing	6		0	0	
R	5B	MA	Plumbing	6.5		0	0	
R	5B	MA	Plumbing	7		0	0	
R	5B	MA	Plumbing	7.5		0	0	
R	5B	MA	Plumbing	8		0	0	
R	5B	MA	Plumbing	8.5		0	0	
R	5B	MA	Plumbing	9		0	0	
R	5B	MA	Plumbing	9.5		0	0	
R	5C	MA	Fireplace	3				1000
R	5C	MA	Fireplace	4				2000
R	5C	MA	Fireplace	5				2000
R	5C	MA	Fireplace	6				2000
R	5C	MA	Fireplace	7				2000
R	5C	MA	Fireplace	10		0	0	
R	5C	MA	Fireplace	12		0	0	
R	5C	MA	Fireplace	13		0	0	
R	5C	MA	Plumbing	1		0	0	
R	5C	MA	Plumbing	1.5		0	0	
R	5C	MA	Plumbing	2		0	0	
R	5C	MA	Plumbing	2.5		0	0	
R	5C	MA	Plumbing	3		0	0	
R	5C	MA	Plumbing	3.5		0	0	
R	5C	MA	Plumbing	4		0	0	
R	5C	MA	Plumbing	4.5		0	0	
R	5C	MA	Plumbing	5		0	0	
R	5C	MA	Plumbing	5.5		0	0	
R	5C	MA	Plumbing	6		0	0	
R	5C	MA	Plumbing	6.5		0	0	
R	5C	MA	Plumbing	7		0	0	
R	5C	MA	Plumbing	7.5		0	0	
R	5C	MA	Plumbing	8		0	0	
R	5C	MA	Plumbing	8.5		0	0	
R	5C	MA	Plumbing	9		0	0	
R	5C	MA	Plumbing	9.5		0	0	
R	8E	MA	Fireplace	2				1000
R	8E	MA	Fireplace	3				2000
R	8E	MA	Fireplace	4				2000

R	8E	MA	Fireplace	5				2000
R	8E	MA	Fireplace	6				2000
R	8E	MA	Fireplace	7				2000
R	8E	MA	Fireplace	10				2000
R	8E	MA	Fireplace	12				2000
R	8E	MA	Fireplace	13				2000
R	8E	MA	Plumbing	1		0	0	
R	8E	MA	Plumbing	1.5		0	0	
R	8E	MA	Plumbing	2		0	0	
R	8E	MA	Plumbing	2.5		0	0	
R	8E	MA	Plumbing	3		0	0	
R	8E	MA	Plumbing	3.5		0	0	
R	8E	MA	Plumbing	4		0	0	
R	8E	MA	Plumbing	4.5		0	0	
R	8E	MA	Plumbing	5		0	0	
R	8E	MA	Plumbing	5.5		0	0	
R	8E	MA	Plumbing	6		0	0	
R	8E	MA	Plumbing	6.5		0	0	
R	8E	MA	Plumbing	7		0	0	
R	8E	MA	Plumbing	7.5		0	0	
R	8E	MA	Plumbing	8		0	0	
R	8E	MA	Plumbing	8.5		0	0	
R	8E	MA	Plumbing	9		0	0	
R	8E	MA	Plumbing	9.5		0	0	

## RESIDENTIAL PROPERTY DEPRECIATION

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	deprec_cd				
deprec_year_max	R50	R55	R60	R70	R70E
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	81	86	86
24	72	77	80	85	85
25	70	75	78	84	84
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		28	30	42	42
58		25	29	40	40
59		25	28	39	39
60		25	27	37	37
61			26	36	
62			25	35	
63			25		
99	20				
199	20	20	20	35	37

## SECTION VI MOBILE HOME

### CLASS OF CONSTRUCTION

#### 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 panel 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.

## CLASS MD3

## 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 panel 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.

## CLASS MD4

## MOBILE HOME

### 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 panel siding. Some trim on the front side.
ROOF:	Medium pitch. Medium gauge galvanized steel, snug fitting.
TOW BAR:	Attached to the 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 panel 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'.

## CLASS MS4

## MOBILE HOME

### 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'

## MOBILE HOME COST SCHEDULES

Method	Type	Class	Description	Range Max	Unit Price
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	599	\$28.60
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	699	\$28.60
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	799	\$28.60
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	899	\$28.60
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	999	\$27.40
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,099	\$26.40
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,199	\$25.36
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,299	\$24.56
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,399	\$23.52
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,499	\$22.80
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,599	\$22.32
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,699	\$21.60
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,799	\$21.12
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,899	\$20.64
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,999	\$20.00
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,099	\$19.48
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,199	\$19.20
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,299	\$19.20
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,399	\$19.20
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,499	\$19.20
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,599	\$19.20
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,000,000,000,000	\$19.20
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	599	\$33.15
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	699	\$33.15
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	799	\$33.15
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	899	\$33.15
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	999	\$32.14
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,099	\$30.94
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,199	\$29.63
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,299	\$28.24
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,399	\$27.75
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,499	\$26.81
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,599	\$26.03
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,699	\$24.94

M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,799	\$24.08
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,899	\$23.63
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,999	\$23.17
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,099	\$19.48
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,199	\$22.13
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,299	\$21.49
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,399	\$20.33
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,499	\$20.33
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,599	\$20.33
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,000,000,000,000	\$20.33
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	599	\$39.65
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	699	\$39.65
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	799	\$39.65
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	899	\$39.65
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	999	\$39.19
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,099	\$38.89
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,199	\$37.38
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,299	\$35.36
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,399	\$35.24
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,499	\$34.31
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,599	\$32.59
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,699	\$31.67
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,799	\$30.91
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,899	\$29.82
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,999	\$29.19
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,099	\$28.48
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,199	\$27.80
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,299	\$27.26
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,399	\$25.07
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,499	\$25.03
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,599	\$24.36
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,000,000,000,000	\$24.36
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	599	\$51.41
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	699	\$51.41
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	799	\$51.41
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	899	\$51.41
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	999	\$50.74

M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,099	\$49.01
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,199	\$46.62
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,299	\$45.78
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,399	\$44.98
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,499	\$43.89
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,599	\$41.79
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,699	\$40.78
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,799	\$39.90
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,899	\$38.56
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,999	\$37.72
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,099	\$36.92
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,199	\$36.20
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,299	\$35.49
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,399	\$32.51
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,499	\$31.92
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,599	\$31.50
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,000,000,000,000	\$31.50
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	599	\$28.80
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	699	\$28.35
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	799	\$27.90
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	899	\$27.45
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	999	\$26.91
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,099	\$24.93
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,199	\$23.40
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,299	\$21.60
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,399	\$21.60
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,000,000,000,000	\$21.60
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	599	\$32.80
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	699	\$32.80
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	799	\$31.44
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	899	\$30.48
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	999	\$29.60
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,099	\$28.36
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,199	\$27.60
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,299	\$25.60
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,399	\$22.80
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,499	\$22.80

M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,000,000,000,000	\$22.80
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	599	\$38.70
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	699	\$38.70
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	799	\$37.80
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	899	\$36.45
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	999	\$35.10
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,099	\$34.20
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,199	\$32.81
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,299	\$31.73
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,399	\$31.05
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,499	\$31.05
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,000,000,000,000	\$31.05
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	599	\$49.24
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	699	\$49.24
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	799	\$47.15
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	899	\$45.41
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	999	\$44.37
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,099	\$41.76
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,199	\$40.67
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,299	\$39.15
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,399	\$37.41
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,499	\$34.37
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,599	\$34.37
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,000,000,000,000	\$34.37

## MOBILE HOME IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
M	AA75	ATTACHED ADDITION	*	P	75	MAD
M	AG	ATTACHED GARAGE	*	P	33	MAD
M	CP	CARPORT	*	P	15	MAD
M	CP10	CARPORT	*	P	10	MAD
M	CP25	CARPORT	*	P	25	MAD
M	DE25	DETACHED GARAGE	*	P	25	MAD
M	DE33	DETACHED GARAGE	*	P	33	MAD
M	DE75	DETACHED GARAGE	*	P	75	MAD
M	DK	DECK AREA	*	P	15	MAD
M	DK25	DECK AREA	*	P	25	MAD
M	DL50	DETACHED LIVING QUARTERS	*	P	50	MAD
M	MA	MAIN AREA	MD1	R		MD1
M	MA	MAIN AREA	MD2	R		MD2
M	MA	MAIN AREA	MD3	R		MD3
M	MA	MAIN AREA	MD4	R		MD4
M	MA	MAIN AREA	MS1	R		MS1
M	MA	MAIN AREA	MS2	R		MS2
M	MA	MAIN AREA	MS3	R		MS3
M	MA	MAIN AREA	MS4	R		MS4
M	MAA50	MA ATTACHED ADDITION	*	P	50	
M	MAA66	MA ATTACHED ADDITION	*	P	66	MAD
M	MAA75	MA ATTACHED ADDITION	*	P	75	MAD
M	MAAA	ATTACHED ADDITION	*	P	100	MAD
M	OP	OPEN PORCH	*	P	15	MAD
M	OP10	OPEN PORCH	*	P	10	MAD
M	OP25	OPEN PORCH	*	P	25	MAD
M	PA	PORCH AREA	*	P	33	MAD
M	PA25	PORCH AREA	*	P	25	MAD
M	PA66	PORCH AREA	*	P	66	MAD
M	SA	STORAGE AREA	*	P	33	MAD

## SPECIAL PRICE IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
SP	MA	MAIN AREA	SPEC	R		R70

Note:

Det\_Class of \* can apply to any class

R for range refers to cost schedule values

P for percent refers to a percent of value to a particular class range

MAD for depreciation schedule refers to Main Area Depreciation

## MOBILE HOME DEPRECIATION

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.

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



28	30	31	37	42	22	30	30	37
29	29	31	36	40	21	29	29	36
30	28	30	35	38	21	28	28	36
31	28	29	34	36	20	28	28	34
32	28	29	33	34	20	28	28	34
33	27	28	32	34	19	27	27	33
34	26	28	32	33	19	26	26	32
35	25	27	31	32	18	25	25	31
36	25	26	30	31	18	25	25	31
37	25	26	30	30	17	25	25	31
38	25	25	25	25	17	25	25	25
39	20	20	20	20	17	20	20	20
40	15	15	15	15	15	15	15	15
41	15	15	15	15	15	15	15	
42	15	15	15	15	15	15	15	15
43	15	15	15	15	15	15	15	15
44	15	15	15	15	15	15	15	15
45	15	15	15	15	15	15	15	15
46	15	15	15	15	15	15	15	15
47	15	15	15	15	15	15	15	15
48	15	15	15	15	15	15	15	15
49	15	15	15	15	15	15	15	15
50	15	15	15	15	15	15	15	15
51	15	15	15	15	15	15	15	15
52	15	15	15	15	15	15	15	15
53	15	15	15	15	15	15	15	15
54	15	15	15	15	15	15	15	15
55	15	15	15	15	15	15	15	15
56	15	15	15	15	15	15	15	15
57	15	15	15	15	15	15	15	15
58	15	15	15	15	15	15	15	15
59	15	15	15	15	15	15	15	15
60	15	15	15	15	15	15	15	15
199	15	15	15	15	15	15	15	15

## **SECTION VII COMMERCIAL**

### **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- PROPERTY USE

property_use_cd	property_use_desc
AA001	NOT APPLICABLE
AA002	EXEMPT - COMMON AREA - REFERENCE
AA003	UTILITY OR J CODE
FL001	FLEX DISTRIBUTION
FL005	FLEX MANUFACTURING
FL015	FLEX CONDO
FL020	FLEX WAREHOUSE
FL025	U.S. POST OFFICE
HC001	ASSISTED LIVING
HC005	CLINIC
HC010	CONTINUING CARE RETIREMENT COMMUNITY
HC015	HOSPITAL
HC020	INDEPENDENT LIVING
HC025	REHABILITATION CENTER
HC030	SKILLED NURSING FACILITY
HC035	SURGERY CENTER - OUTPATIENT
HS001	HOTEL - LS
HS002	HOTEL - BUDGET
HS005	HOTEL - FS
HS010	HOTEL SUITES WITH F&B
HS015	HOTEL SUITES W/O F&B
HS020	HOTEL CONVENTION
HS025	HOTEL RESORT
HS030	HOTEL CASINO
MF001	APARTMENTS
MF002	SMALL APARTMENTS
MF003	BUILD TO RENT SF
MF005	APARTMENTS - STUDENT HOUSING
MF006	APARTMENTS - EFFICIENCIES
MF007	APARTMENTS - FRAT HOUSE
MF010	APARTMENTS - SENIOR
MF015	APARTMENTS - SUBSIDIZED
MF016	APARTMENTS & RETAIL

MF020	MOBILE HOME PARK
MF025	PLEX (2 - 7 UNITS)
OF001	CONDO
OF002	CONVERTED HOUSE
OF005	CORPORATE CAMPUS
OF010	MEDICAL
OF015	MULTI TENANT
OF020	OFFICE
OF025	CORPORATE OFFICE
OF030	DAY CARE CENTER
OF035	VETERINARIAN/KENNEL
RE001	AUTO DEALERSHIP
RE002	AUTO SALES (USED)
RE005	AUTO REPAIR
RE006	AUTO OIL & LUBE CENTER
RE010	BANK
RE015	BAR
RE020	CAR WASH
RE025	CONVENIENCE STORE
RE030	DAY CARE CENTER
RE035	DRUG STORE
RE040	FAST FOOD
RE045	FUNERAL HOME
RE050	GARDEN CENTER
RE055	GENERAL FREESTANDING
RE060	PARKING GARAGE
RE065	PARKING LOT
RE070	RESTAURANT
RE075	SERVICE STATION
RE080	STOREFRONT RETAIL / OFFICE
RE085	STOREFRONT HIST. DTWN
RE090	SUPERMARKET
RE095	TRUCK STOP
RE100	VETERINARIAN / KENNEL
SC001	COMMUNITY CENTER
SC005	DEPARTMENT STORE
SC010	DISCOUNT STORE

SC015	LIFESTYLE CENTER
SC020	NEIGHBORHOOD CENTER
SC025	OUTLET CENTER
SC030	POWER CENTER
SC035	REGIONAL MALL
SC040	SPECIALTY / ENTERTAINMENT
SC045	STRIP CENTER
SC050	SUPER REGIONAL MALL
SC055	TOWN CENTER
SC060	NET LEASE
SE001	AMUSEMENT PARK
SE005	BASEBALL FIELD
SE010	BOWLING ALLEY
SE015	CASINO
SE020	GOLF COURSE
SE025	GOLF DRIVING RANGE
SE030	HEALTH CLUB
SE035	HORSE STABLES
SE036	INDOOR SPORTS FACILITY
SE040	MOVIE THEATER
SE045	RACE TRACK
SE050	SKATING RINK
SE055	SWIMMING POOL
SE060	THEATER / CONCERT HALL
SP001	CEMETERY/ MAUSOLEUM
SP005	LODGE / MEETING HALL
SP010	MARINA
SP011	BOAT SLIPS
SP015	MOVIE / RADIO / TV STUDIO
SP020	EVENT CENTER
SP030	PRIVATE SCHOOL
SP035	FUNERAL HOME
SP040	PARKING GARAGE
SP045	PARKING LOT
WH001	AIRPLANE HANGAR
WH005	AUTO SALVAGE FACILITY
WH010	CEMENT PLANT

WH015	DISTRIBUTION
WH020	FOOD PROCESSING
WH025	IND. MANUFACTURING
WH030	RAILWAY YARD
WH035	REFRIGERATION
WH040	SELF STORAGE
WH050	TRUCK TERMINAL
WH055	UTILITY SUBSTATION
WH060	WAREHOUSE

## 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 have multiple sleeping units and lobbies 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 shops 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.

## **CLASS 250, 260, 270 SUPERMARKET**

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 a 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 a 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 homes (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**

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

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

### **CLASS 500**

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

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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.

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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.

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### **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.

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### **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.

## **CLASS 600, 601 AUTOMOTIVE SALES & SERVICE SPECIFICATIONS**

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**

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

**ELECTRICAL:** Adequate for industrial purposes.

**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 purposes.
ELECTRICAL:	Adequate for industrial purposes.
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**

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

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

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

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

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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).

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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 purposes 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 purposes 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**

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

- 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

<b>1740E</b>	Includes fencing and lighting.
<b>1740B</b>	Includes fencing.
<b>1740A</b>	Court only.

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

Note: Tennis Court classes 1740A, 1740B, & 1740E will be used for commercial use 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 use 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)**

<b>LOW</b>	Steel siding, some wainscot Minimum facility, some flooring Minimum services No HVAC
<b>AVERAGE</b>	Good metal panels and roof, some interior finish Unfinished arena area, floors in feed/tack and washrooms Adequate lighting and water service No HVAC
<b>GOOD</b>	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
<b>EXCELLENT</b>	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:

<b>LOW</b>	Concrete block, some wainscot Minimum facility, some flooring Minimum services No HVAC
<b>AVERAGE</b>	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
<b>GOOD</b>	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
<b>EXCELLENT</b>	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, 2010 MOBILE HOME PARK SPACES**

### **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 is 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 is 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 RAIL**

PRIVATE RAILROAD SPUR

## **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.

## COMMERCIAL COST SCHEDULES

Method	Type	Class	Description	Range Max	Unit Price
C	DK	WOD	WOD - WOOD	0	\$9.15
C	DK	WOD	WOD - WOOD	1,000,000,000,000	\$9.15
C	FN	C04	C04 - 4 FT CHAIN LINK FENCE	0	\$7.45
C	FN	C04	C04 - 4 FT CHAIN LINK FENCE	1,000,000,000,000	\$7.45
C	FN	C06	C06 - 6 FT CHAIN LINK FENCE	0	\$10.75
C	FN	C06	C06 - 6 FT CHAIN LINK FENCE	1,000,000,000,000	\$10.75
C	FN	C08	C08 - 8 FT CHAIN LINK FENCE	0	\$14.15
C	FN	C08	C08 - 8 FT CHAIN LINK FENCE	1,000,000,000,000	\$14.15
C	FN	C10	C10 - 10 FOOT CHAIN LINK FENCE	0	\$17.45
C	FN	C10	C10 - 10 FOOT CHAIN LINK FENCE	1,000,000,000,000	\$17.45
C	FN	MASN	MASONARY FENCE	0	\$7.55
C	FN	MASN	MASONARY FENCE	9,999,999	\$7.55
C	FN	WOD	WOD - WOOD	0	\$11.00
C	FN	WOD	WOD - WOOD	1,000,000,000,000	\$11.00
C	MA	120	APARTMENTS	10,999	\$65.56
C	MA	120	APARTMENTS	11,999	\$65.15
C	MA	120	APARTMENTS	12,999	\$64.78
C	MA	120	APARTMENTS	13,999	\$64.42
C	MA	120	APARTMENTS	14,999	\$64.09
C	MA	120	APARTMENTS	15,999	\$63.79
C	MA	120	APARTMENTS	16,999	\$63.54
C	MA	120	APARTMENTS	17,999	\$63.31
C	MA	120	APARTMENTS	19,999	\$63.11
C	MA	120	APARTMENTS	39,999	\$62.72
C	MA	120	APARTMENTS	59,999	\$60.64
C	MA	120	APARTMENTS	79,999	\$59.76
C	MA	120	APARTMENTS	99,999	\$58.78
C	MA	120	APARTMENTS	99,999,999	\$58.63
C	MA	130	APARTMENTS	10,999	\$92.30
C	MA	130	APARTMENTS	11,999	\$91.51
C	MA	130	APARTMENTS	12,999	\$90.78
C	MA	130	APARTMENTS	13,999	\$90.06
C	MA	130	APARTMENTS	14,999	\$89.46
C	MA	130	APARTMENTS	15,999	\$88.98

C	MA	130	APARTMENTS	16,999	\$88.52
C	MA	130	APARTMENTS	17,999	\$88.08
C	MA	130	APARTMENTS	19,999	\$87.70
C	MA	130	APARTMENTS	39,999	\$87.08
C	MA	130	APARTMENTS	59,999	\$83.38
C	MA	130	APARTMENTS	79,999	\$81.85
C	MA	130	APARTMENTS	99,999	\$80.86
C	MA	130	APARTMENTS	124,999	\$80.21
C	MA	130	APARTMENTS	149,999	\$79.63
C	MA	130	APARTMENTS	174,999	\$79.12
C	MA	130	APARTMENTS	199,999	\$78.78
C	MA	130	APARTMENTS	99,999,999	\$78.58
C	MA	140	APARTMENTS	10,999	\$131.04
C	MA	140	APARTMENTS	11,999	\$129.92
C	MA	140	APARTMENTS	12,999	\$128.87
C	MA	140	APARTMENTS	13,999	\$127.86
C	MA	140	APARTMENTS	14,999	\$127.01
C	MA	140	APARTMENTS	15,999	\$126.34
C	MA	140	APARTMENTS	16,999	\$125.70
C	MA	140	APARTMENTS	17,999	\$125.08
C	MA	140	APARTMENTS	19,999	\$124.51
C	MA	140	APARTMENTS	39,999	\$123.66
C	MA	140	APARTMENTS	59,999	\$118.42
C	MA	140	APARTMENTS	79,999	\$116.27
C	MA	140	APARTMENTS	99,999	\$114.88
C	MA	140	APARTMENTS	124,999	\$113.95
C	MA	140	APARTMENTS	149,999	\$113.14
C	MA	140	APARTMENTS	174,999	\$112.40
C	MA	140	APARTMENTS	199,999	\$111.91
C	MA	140	APARTMENTS	99,999,999	\$111.64
C	MA	141	APARTMENTS	24,999	\$112.34
C	MA	141	APARTMENTS	29,999	\$110.14
C	MA	141	APARTMENTS	34,999	\$108.68
C	MA	141	APARTMENTS	39,999	\$107.42
C	MA	141	APARTMENTS	59,999	\$106.50
C	MA	141	APARTMENTS	79,999	\$103.82
C	MA	141	APARTMENTS	99,999	\$102.31



C	MA	141	APARTMENTS	124,999	\$101.22
C	MA	141	APARTMENTS	149,999	\$100.21
C	MA	141	APARTMENTS	174,999	\$99.48
C	MA	141	APARTMENTS	199,999	\$98.89
C	MA	141	APARTMENTS	224,999	\$98.51
C	MA	141	APARTMENTS	249,999	\$98.09
C	MA	141	APARTMENTS	274,999	\$97.76
C	MA	141	APARTMENTS	299,999	\$97.40
C	MA	141	APARTMENTS	99,999,999	\$97.22
C	MA	142	RETAIL/APARTMENTS	11,999	\$105.70
C	MA	142	RETAIL/APARTMENTS	13,999	\$102.77
C	MA	142	RETAIL/APARTMENTS	15,999	\$101.02
C	MA	142	RETAIL/APARTMENTS	17,999	\$99.30
C	MA	142	RETAIL/APARTMENTS	19,999	\$98.00
C	MA	142	RETAIL/APARTMENTS	39,999	\$96.91
C	MA	142	RETAIL/APARTMENTS	59,999	\$90.36
C	MA	142	RETAIL/APARTMENTS	79,999	\$87.32
C	MA	142	RETAIL/APARTMENTS	99,999	\$85.61
C	MA	142	RETAIL/APARTMENTS	124,999	\$84.48
C	MA	142	RETAIL/APARTMENTS	149,999	\$83.29
C	MA	142	RETAIL/APARTMENTS	174,999	\$82.48
C	MA	142	RETAIL/APARTMENTS	199,999	\$81.71
C	MA	142	RETAIL/APARTMENTS	249,999	\$81.25
C	MA	142	RETAIL/APARTMENTS	299,999	\$80.39
C	MA	142	RETAIL/APARTMENTS	99,999,999	\$79.82
C	MA	150	MOTELS	14,999	\$88.86
C	MA	150	MOTELS	19,999	\$86.53
C	MA	150	MOTELS	24,999	\$85.08
C	MA	150	MOTELS	29,999	\$84.00
C	MA	150	MOTELS	34,999	\$83.32
C	MA	150	MOTELS	39,999	\$82.73
C	MA	150	MOTELS	44,999	\$82.27
C	MA	150	MOTELS	49,999	\$81.84
C	MA	150	MOTELS	54,999	\$81.52
C	MA	150	MOTELS	59,999	\$81.24
C	MA	150	MOTELS	79,999	\$81.02
C	MA	150	MOTELS	99,999	\$80.22

C	MA	150	MOTELS	99,999,999	\$79.68
C	MA	160	MOTELS	14,999	\$118.63
C	MA	160	MOTELS	19,999	\$115.62
C	MA	160	MOTELS	24,999	\$113.77
C	MA	160	MOTELS	29,999	\$112.38
C	MA	160	MOTELS	34,999	\$111.50
C	MA	160	MOTELS	39,999	\$110.74
C	MA	160	MOTELS	44,999	\$110.15
C	MA	160	MOTELS	49,999	\$109.60
C	MA	160	MOTELS	54,999	\$109.18
C	MA	160	MOTELS	59,999	\$108.82
C	MA	160	MOTELS	79,999	\$108.55
C	MA	160	MOTELS	99,999	\$107.51
C	MA	160	MOTELS	99,999,999	\$106.80
C	MA	170	MOTELS	14,999	\$161.88
C	MA	170	MOTELS	19,999	\$157.96
C	MA	170	MOTELS	24,999	\$155.53
C	MA	170	MOTELS	29,999	\$153.72
C	MA	170	MOTELS	34,999	\$152.58
C	MA	170	MOTELS	39,999	\$151.57
C	MA	170	MOTELS	44,999	\$150.82
C	MA	170	MOTELS	49,999	\$150.11
C	MA	170	MOTELS	54,999	\$149.56
C	MA	170	MOTELS	59,999	\$149.09
C	MA	170	MOTELS	79,999	\$148.74
C	MA	170	MOTELS	99,999	\$147.38
C	MA	170	MOTELS	99,999,999	\$146.46
C	MA	180	HOTELS	99,999	\$113.64
C	MA	180	HOTELS	149,999	\$109.51
C	MA	180	HOTELS	199,999	\$108.42
C	MA	180	HOTELS	249,999	\$107.70
C	MA	180	HOTELS	299,999	\$107.20
C	MA	180	HOTELS	99,999,999	\$107.11
C	MA	190	HOTELS	99,999	\$132.04
C	MA	190	HOTELS	149,999	\$128.60
C	MA	190	HOTELS	199,999	\$126.92
C	MA	190	HOTELS	249,999	\$126.00

C	MA	190	HOTELS	299,999	\$125.36
C	MA	190	HOTELS	99,999,999	\$124.84
C	MA	191	HOTELS	99,999	\$172.99
C	MA	191	HOTELS	149,999	\$168.78
C	MA	191	HOTELS	199,999	\$166.70
C	MA	191	HOTELS	249,999	\$165.59
C	MA	191	HOTELS	299,999	\$164.80
C	MA	191	HOTELS	99,999,999	\$164.15
C	MA	200	DEPARTMENT STORES	30,000	\$113.31
C	MA	200	DEPARTMENT STORES	40,000	\$111.28
C	MA	200	DEPARTMENT STORES	50,000	\$109.63
C	MA	200	DEPARTMENT STORES	60,000	\$108.54
C	MA	200	DEPARTMENT STORES	70,000	\$107.53
C	MA	200	DEPARTMENT STORES	80,000	\$106.86
C	MA	200	DEPARTMENT STORES	90,000	\$106.16
C	MA	200	DEPARTMENT STORES	100,000	\$105.67
C	MA	200	DEPARTMENT STORES	150,000	\$103.90
C	MA	200	DEPARTMENT STORES	200,000	\$102.49
C	MA	200	DEPARTMENT STORES	99,999,999	\$102.49
C	MA	210	DEPARTMENT STORES	30,000	\$142.18
C	MA	210	DEPARTMENT STORES	40,000	\$139.61
C	MA	210	DEPARTMENT STORES	50,000	\$137.54
C	MA	210	DEPARTMENT STORES	60,000	\$136.17
C	MA	210	DEPARTMENT STORES	70,000	\$134.88
C	MA	210	DEPARTMENT STORES	80,000	\$134.02
C	MA	210	DEPARTMENT STORES	90,000	\$133.15
C	MA	210	DEPARTMENT STORES	100,000	\$132.54
C	MA	210	DEPARTMENT STORES	150,000	\$130.31
C	MA	210	DEPARTMENT STORES	200,000	\$128.54
C	MA	210	DEPARTMENT STORES	99,999,999	\$128.54
C	MA	220	RETAIL	2,999	\$76.54
C	MA	220	RETAIL	3,999	\$71.63
C	MA	220	RETAIL	4,999	\$68.69
C	MA	220	RETAIL	7,499	\$66.69
C	MA	220	RETAIL	9,999	\$63.32
C	MA	220	RETAIL	12,499	\$61.41
C	MA	220	RETAIL	14,999	\$59.78

C	MA	220	RETAIL	16,999	\$58.83
C	MA	220	RETAIL	19,999	\$57.82
C	MA	220	RETAIL	99,999,999	\$57.26
C	MA	230	RETAIL	2,999	\$106.67
C	MA	230	RETAIL	3,999	\$99.78
C	MA	230	RETAIL	4,999	\$95.64
C	MA	230	RETAIL	7,499	\$92.88
C	MA	230	RETAIL	9,999	\$88.19
C	MA	230	RETAIL	12,499	\$85.53
C	MA	230	RETAIL	14,999	\$83.28
C	MA	230	RETAIL	16,999	\$81.94
C	MA	230	RETAIL	19,999	\$80.54
C	MA	230	RETAIL	99,999,999	\$79.73
C	MA	240	240 RETAIL	2,999	\$140.03
C	MA	240	240 RETAIL	3,999	\$130.95
C	MA	240	240 RETAIL	4,999	\$125.52
C	MA	240	240 RETAIL	7,499	\$121.87
C	MA	240	240 RETAIL	9,999	\$115.72
C	MA	240	240 RETAIL	12,499	\$112.23
C	MA	240	240 RETAIL	14,999	\$109.28
C	MA	240	240 RETAIL	16,999	\$107.51
C	MA	240	240 RETAIL	19,999	\$105.71
C	MA	240	240 RETAIL	99,999,999	\$104.64
C	MA	250	SUPER MARKET	14,999	\$86.71
C	MA	250	SUPER MARKET	19,999	\$83.10
C	MA	250	SUPER MARKET	24,999	\$80.90
C	MA	250	SUPER MARKET	29,999	\$79.34
C	MA	250	SUPER MARKET	34,999	\$78.39
C	MA	250	SUPER MARKET	39,999	\$77.55
C	MA	250	SUPER MARKET	49,999	\$76.96
C	MA	250	SUPER MARKET	59,999	\$75.83
C	MA	250	SUPER MARKET	69,999	\$75.07
C	MA	250	SUPER MARKET	99,999,999	\$74.36
C	MA	260	SUPER MARKET	14,999	\$103.53
C	MA	260	SUPER MARKET	19,999	\$99.21
C	MA	260	SUPER MARKET	24,999	\$96.55
C	MA	260	SUPER MARKET	29,999	\$94.68

C	MA	260	SUPER MARKET	34,999	\$93.53
C	MA	260	SUPER MARKET	39,999	\$92.53
C	MA	260	SUPER MARKET	49,999	\$91.82
C	MA	260	SUPER MARKET	59,999	\$90.44
C	MA	260	SUPER MARKET	69,999	\$89.55
C	MA	260	SUPER MARKET	99,999,999	\$88.69
C	MA	270	SUPER MARKET	14,999	\$127.03
C	MA	270	SUPER MARKET	19,999	\$121.69
C	MA	270	SUPER MARKET	24,999	\$118.42
C	MA	270	SUPER MARKET	29,999	\$116.09
C	MA	270	SUPER MARKET	34,999	\$114.69
C	MA	270	SUPER MARKET	39,999	\$113.44
C	MA	270	SUPER MARKET	49,999	\$112.57
C	MA	270	SUPER MARKET	59,999	\$110.90
C	MA	270	SUPER MARKET	69,999	\$109.77
C	MA	270	SUPER MARKET	99,999,999	\$108.70
C	MA	280	DISCOUNT STORE	30,000	\$56.22
C	MA	280	DISCOUNT STORE	40,000	\$55.19
C	MA	280	DISCOUNT STORE	50,000	\$54.36
C	MA	280	DISCOUNT STORE	60,000	\$53.81
C	MA	280	DISCOUNT STORE	70,000	\$53.28
C	MA	280	DISCOUNT STORE	80,000	\$52.95
C	MA	280	DISCOUNT STORE	90,000	\$52.57
C	MA	280	DISCOUNT STORE	100,000	\$52.34
C	MA	280	DISCOUNT STORE	150,000	\$51.45
C	MA	280	DISCOUNT STORE	200,000	\$50.71
C	MA	280	DISCOUNT STORE	99,999,999	\$50.71
C	MA	290	DISCOUNT STORE	30,000	\$73.11
C	MA	290	DISCOUNT STORE	40,000	\$71.76
C	MA	290	DISCOUNT STORE	50,000	\$70.67
C	MA	290	DISCOUNT STORE	60,000	\$69.95
C	MA	290	DISCOUNT STORE	70,000	\$69.27
C	MA	290	DISCOUNT STORE	80,000	\$68.83
C	MA	290	DISCOUNT STORE	90,000	\$68.34
C	MA	290	DISCOUNT STORE	100,000	\$68.04
C	MA	290	DISCOUNT STORE	150,000	\$66.85
C	MA	290	DISCOUNT STORE	200,000	\$65.91

C	MA	290	DISCOUNT STORE	99,999,999	\$65.91
C	MA	300	DISCOUNT STORE	30,000	\$92.02
C	MA	300	DISCOUNT STORE	40,000	\$90.30
C	MA	300	DISCOUNT STORE	50,000	\$88.94
C	MA	300	DISCOUNT STORE	60,000	\$88.01
C	MA	300	DISCOUNT STORE	70,000	\$87.14
C	MA	300	DISCOUNT STORE	80,000	\$86.59
C	MA	300	DISCOUNT STORE	90,000	\$85.98
C	MA	300	DISCOUNT STORE	100,000	\$85.59
C	MA	300	DISCOUNT STORE	150,000	\$84.09
C	MA	300	DISCOUNT STORE	200,000	\$82.90
C	MA	300	DISCOUNT STORE	99,999,999	\$82.90
C	MA	310	SHOPPING CENTER	4,999	\$90.10
C	MA	310	SHOPPING CENTER	7,499	\$81.95
C	MA	310	SHOPPING CENTER	9,999	\$78.36
C	MA	310	SHOPPING CENTER	14,999	\$75.90
C	MA	310	SHOPPING CENTER	19,999	\$73.04
C	MA	310	SHOPPING CENTER	24,999	\$71.35
C	MA	310	SHOPPING CENTER	29,999	\$70.26
C	MA	310	SHOPPING CENTER	39,999	\$69.50
C	MA	310	SHOPPING CENTER	49,999	\$68.24
C	MA	310	SHOPPING CENTER	59,999	\$67.48
C	MA	310	SHOPPING CENTER	69,999	\$66.82
C	MA	310	SHOPPING CENTER	79,999	\$66.34
C	MA	310	SHOPPING CENTER	89,999	\$65.92
C	MA	310	SHOPPING CENTER	99,999	\$65.63
C	MA	310	SHOPPING CENTER	124,999	\$65.38
C	MA	310	SHOPPING CENTER	149,999	\$64.79
C	MA	310	SHOPPING CENTER	174,999	\$64.25
C	MA	310	SHOPPING CENTER	199,999	\$63.88
C	MA	310	SHOPPING CENTER	99,999,999	\$63.55
C	MA	320	SHOPPING CENTER	4,999	\$113.10
C	MA	320	SHOPPING CENTER	7,499	\$102.80
C	MA	320	SHOPPING CENTER	9,999	\$98.22
C	MA	320	SHOPPING CENTER	14,999	\$95.06
C	MA	320	SHOPPING CENTER	19,999	\$91.39
C	MA	320	SHOPPING CENTER	24,999	\$89.21

C	MA	320	SHOPPING CENTER	29,999	\$87.67
C	MA	320	SHOPPING CENTER	39,999	\$69.50
C	MA	320	SHOPPING CENTER	49,999	\$68.24
C	MA	320	SHOPPING CENTER	59,999	\$84.07
C	MA	320	SHOPPING CENTER	69,999	\$83.18
C	MA	320	SHOPPING CENTER	79,999	\$82.51
C	MA	320	SHOPPING CENTER	89,999	\$81.96
C	MA	320	SHOPPING CENTER	99,999	\$81.55
C	MA	320	SHOPPING CENTER	124,999	\$81.24
C	MA	320	SHOPPING CENTER	149,999	\$80.44
C	MA	320	SHOPPING CENTER	174,999	\$79.72
C	MA	320	SHOPPING CENTER	199,999	\$79.14
C	MA	320	SHOPPING CENTER	99,999,999	\$78.78
C	MA	330	SHOPPING CENTER	4,999	\$141.74
C	MA	330	SHOPPING CENTER	7,499	\$128.81
C	MA	330	SHOPPING CENTER	9,999	\$123.05
C	MA	330	SHOPPING CENTER	14,999	\$119.10
C	MA	330	SHOPPING CENTER	19,999	\$114.49
C	MA	330	SHOPPING CENTER	24,999	\$111.77
C	MA	330	SHOPPING CENTER	29,999	\$109.84
C	MA	330	SHOPPING CENTER	39,999	\$108.72
C	MA	330	SHOPPING CENTER	49,999	\$106.64
C	MA	330	SHOPPING CENTER	59,999	\$105.32
C	MA	330	SHOPPING CENTER	69,999	\$104.22
C	MA	330	SHOPPING CENTER	79,999	\$103.37
C	MA	330	SHOPPING CENTER	89,999	\$102.70
C	MA	330	SHOPPING CENTER	99,999	\$102.14
C	MA	330	SHOPPING CENTER	124,999	\$101.76
C	MA	330	SHOPPING CENTER	149,999	\$100.78
C	MA	330	SHOPPING CENTER	174,999	\$99.89
C	MA	330	SHOPPING CENTER	199,999	\$99.18
C	MA	330	SHOPPING CENTER	99,999,999	\$98.70
C	MA	331	SHOPPING CENTER	4,999	\$173.76
C	MA	331	SHOPPING CENTER	7,499	\$157.88
C	MA	331	SHOPPING CENTER	9,999	\$150.82
C	MA	331	SHOPPING CENTER	14,999	\$145.96
C	MA	331	SHOPPING CENTER	19,999	\$140.32

C	MA	331	SHOPPING CENTER	24,999	\$136.97
C	MA	331	SHOPPING CENTER	29,999	\$134.62
C	MA	331	SHOPPING CENTER	39,999	\$133.22
C	MA	331	SHOPPING CENTER	49,999	\$130.66
C	MA	331	SHOPPING CENTER	59,999	\$129.06
C	MA	331	SHOPPING CENTER	69,999	\$127.70
C	MA	331	SHOPPING CENTER	79,999	\$126.67
C	MA	331	SHOPPING CENTER	89,999	\$125.83
C	MA	331	SHOPPING CENTER	99,999	\$125.17
C	MA	331	SHOPPING CENTER	124,999	\$124.70
C	MA	331	SHOPPING CENTER	149,999	\$123.49
C	MA	331	SHOPPING CENTER	174,999	\$122.40
C	MA	331	SHOPPING CENTER	199,999	\$121.52
C	MA	331	SHOPPING CENTER	99,999,999	\$120.95
C	MA	332	SHOPPING CENTER	4,999	\$202.67
C	MA	332	SHOPPING CENTER	7,499	\$182.26
C	MA	332	SHOPPING CENTER	9,999	\$173.04
C	MA	332	SHOPPING CENTER	14,999	\$167.81
C	MA	332	SHOPPING CENTER	19,999	\$160.78
C	MA	332	SHOPPING CENTER	24,999	\$156.49
C	MA	332	SHOPPING CENTER	29,999	\$153.46
C	MA	332	SHOPPING CENTER	39,999	\$151.58
C	MA	332	SHOPPING CENTER	49,999	\$148.81
C	MA	332	SHOPPING CENTER	59,999	\$146.60
C	MA	332	SHOPPING CENTER	69,999	\$145.15
C	MA	332	SHOPPING CENTER	79,999	\$143.78
C	MA	332	SHOPPING CENTER	89,999	\$142.87
C	MA	332	SHOPPING CENTER	99,999	\$141.91
C	MA	332	SHOPPING CENTER	124,999	\$141.26
C	MA	332	SHOPPING CENTER	149,999	\$140.00
C	MA	332	SHOPPING CENTER	174,999	\$138.89
C	MA	332	SHOPPING CENTER	199,999	\$137.81
C	MA	332	SHOPPING CENTER	99,999,999	\$136.99
C	MA	340	RESTAURANTS (FAST FOOD)	1,199	\$155.24
C	MA	340	RESTAURANTS (FAST FOOD)	1,399	\$148.60
C	MA	340	RESTAURANTS (FAST FOOD)	1,599	\$144.77
C	MA	340	RESTAURANTS (FAST FOOD)	1,799	\$141.19



C	MA	340	RESTAURANTS (FAST FOOD)	1,999	\$137.84
C	MA	340	RESTAURANTS (FAST FOOD)	2,199	\$134.92
C	MA	340	RESTAURANTS (FAST FOOD)	2,399	\$133.05
C	MA	340	RESTAURANTS (FAST FOOD)	2,599	\$131.27
C	MA	340	RESTAURANTS (FAST FOOD)	2,799	\$129.40
C	MA	340	RESTAURANTS (FAST FOOD)	2,999	\$127.76
C	MA	340	RESTAURANTS (FAST FOOD)	3,499	\$126.17
C	MA	340	RESTAURANTS (FAST FOOD)	3,999	\$123.21
C	MA	340	RESTAURANTS (FAST FOOD)	4,499	\$120.98
C	MA	340	RESTAURANTS (FAST FOOD)	4,999	\$118.96
C	MA	340	RESTAURANTS (FAST FOOD)	5,499	\$117.45
C	MA	340	RESTAURANTS (FAST FOOD)	5,999	\$115.71
C	MA	340	RESTAURANTS (FAST FOOD)	6,499	\$114.33
C	MA	340	RESTAURANTS (FAST FOOD)	6,999	\$113.35
C	MA	340	RESTAURANTS (FAST FOOD)	7,499	\$112.42
C	MA	340	RESTAURANTS (FAST FOOD)	7,999	\$111.51
C	MA	340	RESTAURANTS (FAST FOOD)	99,999,999	\$110.51
C	MA	350	RESTAURANTS (FAST FOOD)	1,199	\$201.69
C	MA	350	RESTAURANTS (FAST FOOD)	1,399	\$193.11
C	MA	350	RESTAURANTS (FAST FOOD)	1,599	\$188.11
C	MA	350	RESTAURANTS (FAST FOOD)	1,799	\$183.44
C	MA	350	RESTAURANTS (FAST FOOD)	1,999	\$179.06
C	MA	350	RESTAURANTS (FAST FOOD)	2,199	\$175.27
C	MA	350	RESTAURANTS (FAST FOOD)	2,399	\$172.84
C	MA	350	RESTAURANTS (FAST FOOD)	2,599	\$170.50
C	MA	350	RESTAURANTS (FAST FOOD)	2,799	\$168.09
C	MA	350	RESTAURANTS (FAST FOOD)	2,999	\$165.93
C	MA	350	RESTAURANTS (FAST FOOD)	3,499	\$163.86
C	MA	350	RESTAURANTS (FAST FOOD)	3,999	\$160.03
C	MA	350	RESTAURANTS (FAST FOOD)	4,499	\$157.11
C	MA	350	RESTAURANTS (FAST FOOD)	4,999	\$154.50
C	MA	350	RESTAURANTS (FAST FOOD)	5,499	\$152.52
C	MA	350	RESTAURANTS (FAST FOOD)	5,999	\$150.27
C	MA	350	RESTAURANTS (FAST FOOD)	6,499	\$148.48
C	MA	350	RESTAURANTS (FAST FOOD)	6,999	\$147.22
C	MA	350	RESTAURANTS (FAST FOOD)	7,499	\$145.98
C	MA	350	RESTAURANTS (FAST FOOD)	7,999	\$144.80

C	MA	350	RESTAURANTS (FAST FOOD)	99,999,999	\$143.52
C	MA	360	RESTAURANTS (FAST FOOD)	1,199	\$263.95
C	MA	360	RESTAURANTS (FAST FOOD)	1,399	\$252.73
C	MA	360	RESTAURANTS (FAST FOOD)	1,599	\$246.16
C	MA	360	RESTAURANTS (FAST FOOD)	1,799	\$240.05
C	MA	360	RESTAURANTS (FAST FOOD)	1,999	\$234.29
C	MA	360	RESTAURANTS (FAST FOOD)	2,199	\$229.31
C	MA	360	RESTAURANTS (FAST FOOD)	2,399	\$226.11
C	MA	360	RESTAURANTS (FAST FOOD)	2,599	\$223.06
C	MA	360	RESTAURANTS (FAST FOOD)	2,799	\$219.90
C	MA	360	RESTAURANTS (FAST FOOD)	2,999	\$217.07
C	MA	360	RESTAURANTS (FAST FOOD)	3,499	\$214.35
C	MA	360	RESTAURANTS (FAST FOOD)	3,999	\$209.36
C	MA	360	RESTAURANTS (FAST FOOD)	4,499	\$205.53
C	MA	360	RESTAURANTS (FAST FOOD)	4,999	\$202.10
C	MA	360	RESTAURANTS (FAST FOOD)	5,499	\$199.51
C	MA	360	RESTAURANTS (FAST FOOD)	5,999	\$196.59
C	MA	360	RESTAURANTS (FAST FOOD)	6,499	\$194.24
C	MA	360	RESTAURANTS (FAST FOOD)	6,999	\$192.57
C	MA	360	RESTAURANTS (FAST FOOD)	7,499	\$190.96
C	MA	360	RESTAURANTS (FAST FOOD)	7,999	\$189.41
C	MA	360	RESTAURANTS (FAST FOOD)	99,999,999	\$187.77
C	MA	370	RESTAURANTS	2,499	\$119.38
C	MA	370	RESTAURANTS	2,999	\$115.36
C	MA	370	RESTAURANTS	3,499	\$111.63
C	MA	370	RESTAURANTS	3,999	\$109.09
C	MA	370	RESTAURANTS	4,499	\$107.08
C	MA	370	RESTAURANTS	4,999	\$105.29
C	MA	370	RESTAURANTS	5,999	\$103.94
C	MA	370	RESTAURANTS	6,999	\$101.22
C	MA	370	RESTAURANTS	7,999	\$99.52
C	MA	370	RESTAURANTS	8,999	\$97.87
C	MA	370	RESTAURANTS	9,999	\$96.78
C	MA	370	RESTAURANTS	99,999,999	\$95.77
C	MA	380	RESTAURANTS	2,499	\$156.06
C	MA	380	RESTAURANTS	2,999	\$150.80
C	MA	380	RESTAURANTS	3,499	\$145.90

C	MA	380	RESTAURANTS	3,999	\$142.53
C	MA	380	RESTAURANTS	4,499	\$139.93
C	MA	380	RESTAURANTS	4,999	\$137.59
C	MA	380	RESTAURANTS	5,999	\$135.84
C	MA	380	RESTAURANTS	6,999	\$132.25
C	MA	380	RESTAURANTS	7,999	\$130.04
C	MA	380	RESTAURANTS	8,999	\$127.86
C	MA	380	RESTAURANTS	9,999	\$126.44
C	MA	380	RESTAURANTS	99,999,999	\$125.11
C	MA	390	RESTAURANTS	2,499	\$202.76
C	MA	390	RESTAURANTS	2,999	\$195.93
C	MA	390	RESTAURANTS	3,499	\$189.55
C	MA	390	RESTAURANTS	3,999	\$185.14
C	MA	390	RESTAURANTS	4,499	\$181.75
C	MA	390	RESTAURANTS	4,999	\$178.71
C	MA	390	RESTAURANTS	5,999	\$176.43
C	MA	390	RESTAURANTS	6,999	\$171.77
C	MA	390	RESTAURANTS	7,999	\$168.87
C	MA	390	RESTAURANTS	8,999	\$166.04
C	MA	390	RESTAURANTS	9,999	\$164.20
C	MA	390	RESTAURANTS	99,999,999	\$162.47
C	MA	397	DAY CARE CENTER	2,999	\$104.86
C	MA	397	DAY CARE CENTER	3,999	\$102.10
C	MA	397	DAY CARE CENTER	4,999	\$100.52
C	MA	397	DAY CARE CENTER	5,999	\$99.00
C	MA	397	DAY CARE CENTER	6,999	\$98.23
C	MA	397	DAY CARE CENTER	7,999	\$97.31
C	MA	397	DAY CARE CENTER	8,999	\$96.86
C	MA	397	DAY CARE CENTER	9,999	\$96.42
C	MA	397	DAY CARE CENTER	10,999	\$95.80
C	MA	397	DAY CARE CENTER	11,999	\$95.42
C	MA	397	DAY CARE CENTER	12,999	\$94.76
C	MA	397	DAY CARE CENTER	13,999	\$94.64
C	MA	397	DAY CARE CENTER	14,999	\$94.43
C	MA	397	DAY CARE CENTER	99,999,999	\$94.43
C	MA	398	DAY CARE CENTER	2,999	\$143.05
C	MA	398	DAY CARE CENTER	3,999	\$139.25

C	MA	398	DAY CARE CENTER	4,999	\$137.09
C	MA	398	DAY CARE CENTER	5,999	\$137.09
C	MA	398	DAY CARE CENTER	6,999	\$135.03
C	MA	398	DAY CARE CENTER	7,999	\$133.97
C	MA	398	DAY CARE CENTER	8,999	\$132.71
C	MA	398	DAY CARE CENTER	9,999	\$132.09
C	MA	398	DAY CARE CENTER	10,999	\$131.50
C	MA	398	DAY CARE CENTER	11,999	\$130.65
C	MA	398	DAY CARE CENTER	12,999	\$129.22
C	MA	398	DAY CARE CENTER	13,999	\$129.06
C	MA	398	DAY CARE CENTER	14,999	\$128.77
C	MA	398	DAY CARE CENTER	99,999,999	\$128.77
C	MA	399	DAY CARE CENTER	2,999	\$224.86
C	MA	399	DAY CARE CENTER	3,999	\$218.84
C	MA	399	DAY CARE CENTER	4,999	\$215.45
C	MA	399	DAY CARE CENTER	5,999	\$212.18
C	MA	399	DAY CARE CENTER	6,999	\$210.52
C	MA	399	DAY CARE CENTER	7,999	\$208.52
C	MA	399	DAY CARE CENTER	8,999	\$207.53
C	MA	399	DAY CARE CENTER	9,999	\$206.60
C	MA	399	DAY CARE CENTER	10,999	\$205.27
C	MA	399	DAY CARE CENTER	11,999	\$204.46
C	MA	399	DAY CARE CENTER	12,999	\$203.03
C	MA	399	DAY CARE CENTER	13,999	\$202.78
C	MA	399	DAY CARE CENTER	14,999	\$202.33
C	MA	399	DAY CARE CENTER	99,999,999	\$202.33
C	MA	400	OFFICE BUILDING	2,000	\$87.81
C	MA	400	OFFICE BUILDING	5,000	\$80.15
C	MA	400	OFFICE BUILDING	10,000	\$76.19
C	MA	400	OFFICE BUILDING	20,000	\$73.25
C	MA	400	OFFICE BUILDING	40,000	\$71.20
C	MA	400	OFFICE BUILDING	60,000	\$70.26
C	MA	400	OFFICE BUILDING	80,000	\$69.67
C	MA	400	OFFICE BUILDING	100,000	\$69.18
C	MA	400	OFFICE BUILDING	150,000	\$68.53
C	MA	400	OFFICE BUILDING	200,000	\$68.13
C	MA	400	OFFICE BUILDING	250,000	\$68.06

C	MA	400	OFFICE BUILDING	99,999,999	\$68.06
C	MA	410	OFFICE BUILDING	1,999	\$127.52
C	MA	410	OFFICE BUILDING	4,999	\$116.39
C	MA	410	OFFICE BUILDING	9,999	\$110.64
C	MA	410	OFFICE BUILDING	19,999	\$106.41
C	MA	410	OFFICE BUILDING	39,999	\$103.45
C	MA	410	OFFICE BUILDING	59,999	\$102.09
C	MA	410	OFFICE BUILDING	79,999	\$101.25
C	MA	410	OFFICE BUILDING	99,999	\$100.53
C	MA	410	OFFICE BUILDING	149,999	\$99.61
C	MA	410	OFFICE BUILDING	199,999	\$99.04
C	MA	410	OFFICE BUILDING	249,999	\$98.93
C	MA	410	OFFICE BUILDING	99,999,999	\$98.93
C	MA	420	OFFICE BUILDING	1,999	\$153.05
C	MA	420	OFFICE BUILDING	4,999	\$139.62
C	MA	420	OFFICE BUILDING	9,999	\$132.72
C	MA	420	OFFICE BUILDING	19,999	\$127.64
C	MA	420	OFFICE BUILDING	39,999	\$124.10
C	MA	420	OFFICE BUILDING	59,999	\$122.47
C	MA	420	OFFICE BUILDING	79,999	\$121.47
C	MA	420	OFFICE BUILDING	99,999	\$120.61
C	MA	420	OFFICE BUILDING	149,999	\$119.51
C	MA	420	OFFICE BUILDING	199,999	\$118.83
C	MA	420	OFFICE BUILDING	249,999	\$118.71
C	MA	420	OFFICE BUILDING	99,999,999	\$118.71
C	MA	430	OFFICE BUILDING	1,999	\$178.53
C	MA	430	OFFICE BUILDING	4,999	\$162.84
C	MA	430	OFFICE BUILDING	9,999	\$154.79
C	MA	430	OFFICE BUILDING	19,999	\$148.86
C	MA	430	OFFICE BUILDING	39,999	\$144.74
C	MA	430	OFFICE BUILDING	59,999	\$142.85
C	MA	430	OFFICE BUILDING	79,999	\$141.69
C	MA	430	OFFICE BUILDING	99,999	\$140.69
C	MA	430	OFFICE BUILDING	149,999	\$139.41
C	MA	430	OFFICE BUILDING	199,999	\$138.61
C	MA	430	OFFICE BUILDING	249,999	\$138.48
C	MA	430	OFFICE BUILDING	99,999,999	\$138.48

C	MA	431	OFFICE BUILDING	1,999	\$216.22
C	MA	431	OFFICE BUILDING	4,999	\$197.21
C	MA	431	OFFICE BUILDING	9,999	\$187.46
C	MA	431	OFFICE BUILDING	19,999	\$180.29
C	MA	431	OFFICE BUILDING	39,999	\$175.31
C	MA	431	OFFICE BUILDING	59,999	\$173.03
C	MA	431	OFFICE BUILDING	79,999	\$171.63
C	MA	431	OFFICE BUILDING	99,999	\$170.43
C	MA	431	OFFICE BUILDING	149,999	\$168.89
C	MA	431	OFFICE BUILDING	199,999	\$167.93
C	MA	431	OFFICE BUILDING	249,999	\$167.78
C	MA	431	OFFICE BUILDING	99,999,999	\$167.78
C	MA	432	OFFICE BUILDING	1,999	\$253.91
C	MA	432	OFFICE BUILDING	4,999	\$231.57
C	MA	432	OFFICE BUILDING	9,999	\$220.13
C	MA	432	OFFICE BUILDING	19,999	\$211.71
C	MA	432	OFFICE BUILDING	39,999	\$205.87
C	MA	432	OFFICE BUILDING	59,999	\$203.20
C	MA	432	OFFICE BUILDING	79,999	\$201.57
C	MA	432	OFFICE BUILDING	99,999	\$200.17
C	MA	432	OFFICE BUILDING	149,999	\$198.37
C	MA	432	OFFICE BUILDING	199,999	\$197.25
C	MA	432	OFFICE BUILDING	249,999	\$197.08
C	MA	432	OFFICE BUILDING	99,999,999	\$197.08
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	2,999	\$171.59
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	3,999	\$164.39
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	4,999	\$160.14
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	5,999	\$156.66
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	6,999	\$154.41
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	7,999	\$152.80
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	8,999	\$151.22

C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	9,999	\$150.15
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	12,499	\$149.14
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	14,999	\$147.02
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	19,999	\$145.73
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	24,999	\$143.62
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	99,999,999	\$142.27
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	2,999	\$218.49
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	3,999	\$212.84
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	4,999	\$208.21
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	5,999	\$205.18
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	6,999	\$203.04
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	7,999	\$200.92
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	8,999	\$199.52
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	9,999	\$198.16
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	14,999	\$193.65
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	19,999	\$190.84
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	24,999	\$189.04
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	99,999,999	\$189.04
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	2,999	\$301.61
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	3,999	\$293.77
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	4,999	\$287.38

C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	5,999	\$283.20
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	6,999	\$280.27
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	7,999	\$277.34
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	8,999	\$275.38
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	9,999	\$273.51
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	14,999	\$267.28
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	19,999	\$263.39
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	24,999	\$260.93
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	99,999,999	\$260.93
C	MA	470	NURSING HOME/CONVALESCENT HOME	10,000	\$115.91
C	MA	470	NURSING HOME/CONVALESCENT HOME	15,000	\$113.24
C	MA	470	NURSING HOME/CONVALESCENT HOME	20,000	\$111.57
C	MA	470	NURSING HOME/CONVALESCENT HOME	25,000	\$110.48
C	MA	470	NURSING HOME/CONVALESCENT HOME	30,000	\$109.68
C	MA	470	NURSING HOME/CONVALESCENT HOME	35,000	\$109.01
C	MA	470	NURSING HOME/CONVALESCENT HOME	40,000	\$108.56
C	MA	470	NURSING HOME/CONVALESCENT HOME	50,000	\$107.69
C	MA	470	NURSING HOME/CONVALESCENT HOME	60,000	\$107.21
C	MA	470	NURSING HOME/CONVALESCENT HOME	70,000	\$106.75
C	MA	470	NURSING HOME/CONVALESCENT HOME	99,999,999	\$106.75
C	MA	480	NURSING HOME/CONVALESCENT HOME	10,000	\$151.15
C	MA	480	NURSING HOME/CONVALESCENT HOME	15,000	\$147.67
C	MA	480	NURSING HOME/CONVALESCENT HOME	20,000	\$145.50
C	MA	480	NURSING HOME/CONVALESCENT HOME	25,000	\$144.08
C	MA	480	NURSING HOME/CONVALESCENT HOME	30,000	\$143.03
C	MA	480	NURSING HOME/CONVALESCENT HOME	35,000	\$142.14
C	MA	480	NURSING HOME/CONVALESCENT HOME	40,000	\$141.56
C	MA	480	NURSING HOME/CONVALESCENT HOME	50,000	\$140.41
C	MA	480	NURSING HOME/CONVALESCENT HOME	60,000	\$139.78
C	MA	480	NURSING HOME/CONVALESCENT HOME	70,000	\$139.17



C	MA	480	NURSING HOME/CONVALESCENT HOME	99,999,999	\$139.17
C	MA	485	NURSING HOME/CONVALESCENT HOME	10,000	\$254.45
C	MA	485	NURSING HOME/CONVALESCENT HOME	15,000	\$248.52
C	MA	485	NURSING HOME/CONVALESCENT HOME	20,000	\$244.81
C	MA	485	NURSING HOME/CONVALESCENT HOME	25,000	\$242.40
C	MA	485	NURSING HOME/CONVALESCENT HOME	30,000	\$240.64
C	MA	485	NURSING HOME/CONVALESCENT HOME	35,000	\$239.13
C	MA	485	NURSING HOME/CONVALESCENT HOME	40,000	\$238.16
C	MA	485	NURSING HOME/CONVALESCENT HOME	50,000	\$236.23
C	MA	485	NURSING HOME/CONVALESCENT HOME	60,000	\$235.14
C	MA	485	NURSING HOME/CONVALESCENT HOME	70,000	\$234.10
C	MA	485	NURSING HOME/CONVALESCENT HOME	99,999,999	\$234.10
C	MA	490	HOSPITAL	49,999	\$298.60
C	MA	490	HOSPITAL	74,999	\$289.28
C	MA	490	HOSPITAL	99,999	\$284.90
C	MA	490	HOSPITAL	124,999	\$282.11
C	MA	490	HOSPITAL	149,999	\$280.68
C	MA	490	HOSPITAL	199,999	\$279.37
C	MA	490	HOSPITAL	249,999	\$277.10
C	MA	490	HOSPITAL	299,999	\$275.72
C	MA	490	HOSPITAL	349,999	\$274.91
C	MA	490	HOSPITAL	99,999,999	\$274.10
C	MA	500	HOSPITAL	49,999	\$401.54
C	MA	500	HOSPITAL	74,999	\$389.04
C	MA	500	HOSPITAL	99,999	\$383.15
C	MA	500	HOSPITAL	124,999	\$379.42
C	MA	500	HOSPITAL	149,999	\$377.48
C	MA	500	HOSPITAL	199,999	\$375.78
C	MA	500	HOSPITAL	249,999	\$372.73
C	MA	500	HOSPITAL	299,999	\$370.90
C	MA	500	HOSPITAL	349,999	\$369.78
C	MA	500	HOSPITAL	99,999,999	\$368.72
C	MA	510	CLINIC	3,999	\$116.04
C	MA	510	CLINIC	4,999	\$113.54
C	MA	510	CLINIC	5,999	\$111.85
C	MA	510	CLINIC	6,999	\$110.71
C	MA	510	CLINIC	7,999	\$109.52

C	MA	510	CLINIC	8,999	\$108.76
C	MA	510	CLINIC	9,999	\$108.03
C	MA	510	CLINIC	11,999	\$106.64
C	MA	510	CLINIC	13,999	\$105.89
C	MA	510	CLINIC	15,999	\$105.07
C	MA	510	CLINIC	17,999	\$104.51
C	MA	510	CLINIC	19,999	\$103.97
C	MA	510	CLINIC	99,999,999	\$103.97
C	MA	520	CLINIC	3,999	\$149.64
C	MA	520	CLINIC	4,999	\$146.41
C	MA	520	CLINIC	5,999	\$144.20
C	MA	520	CLINIC	6,999	\$142.72
C	MA	520	CLINIC	7,999	\$141.17
C	MA	520	CLINIC	8,999	\$140.18
C	MA	520	CLINIC	9,999	\$139.25
C	MA	520	CLINIC	11,999	\$137.46
C	MA	520	CLINIC	13,999	\$136.48
C	MA	520	CLINIC	15,999	\$135.43
C	MA	520	CLINIC	17,999	\$134.70
C	MA	520	CLINIC	19,999	\$134.01
C	MA	520	CLINIC	99,999,999	\$134.01
C	MA	530	CLINIC	3,999	\$196.49
C	MA	530	CLINIC	4,999	\$192.26
C	MA	530	CLINIC	5,999	\$189.35
C	MA	530	CLINIC	6,999	\$187.40
C	MA	530	CLINIC	7,999	\$185.37
C	MA	530	CLINIC	8,999	\$184.06
C	MA	530	CLINIC	9,999	\$182.83
C	MA	530	CLINIC	11,999	\$180.45
C	MA	530	CLINIC	13,999	\$179.18
C	MA	530	CLINIC	15,999	\$177.79
C	MA	530	CLINIC	17,999	\$176.83
C	MA	530	CLINIC	19,999	\$175.91
C	MA	530	CLINIC	99,999,999	\$175.91
C	MA	540	SERVICE STATION	999	\$107.82
C	MA	540	SERVICE STATION	1,199	\$100.08
C	MA	540	SERVICE STATION	1,399	\$94.20

C	MA	540	SERVICE STATION	1,599	\$89.22
C	MA	540	SERVICE STATION	1,799	\$85.32
C	MA	540	SERVICE STATION	1,999	\$82.20
C	MA	540	SERVICE STATION	99,999,999	\$79.20
C	MA	550	SERVICE STATION	999	\$131.64
C	MA	550	SERVICE STATION	1,199	\$122.22
C	MA	550	SERVICE STATION	1,399	\$115.02
C	MA	550	SERVICE STATION	1,599	\$109.02
C	MA	550	SERVICE STATION	1,799	\$104.22
C	MA	550	SERVICE STATION	1,999	\$100.38
C	MA	550	SERVICE STATION	99,999,999	\$96.72
C	MA	570	AUTOMOTIVE CENTER	2,000	\$75.76
C	MA	570	AUTOMOTIVE CENTER	3,000	\$71.13
C	MA	570	AUTOMOTIVE CENTER	4,000	\$68.44
C	MA	570	AUTOMOTIVE CENTER	5,000	\$66.63
C	MA	570	AUTOMOTIVE CENTER	6,000	\$65.29
C	MA	570	AUTOMOTIVE CENTER	8,000	\$63.00
C	MA	570	AUTOMOTIVE CENTER	10,000	\$61.66
C	MA	570	AUTOMOTIVE CENTER	12,000	\$60.55
C	MA	570	AUTOMOTIVE CENTER	15,000	\$59.41
C	MA	570	AUTOMOTIVE CENTER	20,000	\$58.08
C	MA	570	AUTOMOTIVE CENTER	25,000	\$57.23
C	MA	570	AUTOMOTIVE CENTER	30,000	\$56.40
C	MA	570	AUTOMOTIVE CENTER	99,999,999	\$56.40
C	MA	580	AUTOMOTIVE CENTER	2,000	\$105.05
C	MA	580	AUTOMOTIVE CENTER	3,000	\$98.63
C	MA	580	AUTOMOTIVE CENTER	4,000	\$94.90
C	MA	580	AUTOMOTIVE CENTER	5,000	\$92.39
C	MA	580	AUTOMOTIVE CENTER	6,000	\$90.54
C	MA	580	AUTOMOTIVE CENTER	8,000	\$87.35
C	MA	580	AUTOMOTIVE CENTER	10,000	\$85.49
C	MA	580	AUTOMOTIVE CENTER	12,000	\$83.96
C	MA	580	AUTOMOTIVE CENTER	15,000	\$82.38
C	MA	580	AUTOMOTIVE CENTER	20,000	\$80.55
C	MA	580	AUTOMOTIVE CENTER	25,000	\$79.36
C	MA	580	AUTOMOTIVE CENTER	30,000	\$78.22
C	MA	580	AUTOMOTIVE CENTER	99,999,999	\$78.22

C	MA	590	AUTOMOTIVE CENTER	2,000	\$149.03
C	MA	590	AUTOMOTIVE CENTER	3,000	\$139.92
C	MA	590	AUTOMOTIVE CENTER	4,000	\$134.64
C	MA	590	AUTOMOTIVE CENTER	5,000	\$131.07
C	MA	590	AUTOMOTIVE CENTER	6,000	\$128.45
C	MA	590	AUTOMOTIVE CENTER	8,000	\$123.92
C	MA	590	AUTOMOTIVE CENTER	10,000	\$121.30
C	MA	590	AUTOMOTIVE CENTER	12,000	\$119.11
C	MA	590	AUTOMOTIVE CENTER	15,000	\$116.89
C	MA	590	AUTOMOTIVE CENTER	20,000	\$114.27
C	MA	590	AUTOMOTIVE CENTER	25,000	\$112.59
C	MA	590	AUTOMOTIVE CENTER	30,000	\$110.96
C	MA	590	AUTOMOTIVE CENTER	99,999,999	\$110.96
C	MA	595	MINI-LUBE GARAGES	2,999	\$114.03
C	MA	595	MINI-LUBE GARAGES	3,999	\$107.19
C	MA	595	MINI-LUBE GARAGES	4,999	\$103.01
C	MA	595	MINI-LUBE GARAGES	5,999	\$100.37
C	MA	595	MINI-LUBE GARAGES	7,999	\$98.22
C	MA	595	MINI-LUBE GARAGES	9,999	\$94.74
C	MA	595	MINI-LUBE GARAGES	11,999	\$92.79
C	MA	595	MINI-LUBE GARAGES	99,999,999	\$91.02
C	MA	600	AUTOMOTIVE SALES AND SERVICE	7,999	\$93.30
C	MA	600	AUTOMOTIVE SALES AND SERVICE	9,999	\$90.00
C	MA	600	AUTOMOTIVE SALES AND SERVICE	11,999	\$88.14
C	MA	600	AUTOMOTIVE SALES AND SERVICE	14,999	\$86.52
C	MA	600	AUTOMOTIVE SALES AND SERVICE	19,999	\$84.90
C	MA	600	AUTOMOTIVE SALES AND SERVICE	24,999	\$83.04
C	MA	600	AUTOMOTIVE SALES AND SERVICE	29,999	\$81.78
C	MA	600	AUTOMOTIVE SALES AND SERVICE	34,999	\$80.64
C	MA	600	AUTOMOTIVE SALES AND SERVICE	39,999	\$79.92
C	MA	600	AUTOMOTIVE SALES AND SERVICE	49,999	\$79.44
C	MA	600	AUTOMOTIVE SALES AND SERVICE	99,999,999	\$78.60
C	MA	601	AUTOMOTIVE SERVICE	7,999	\$52.62
C	MA	601	AUTOMOTIVE SERVICE	9,999	\$51.12
C	MA	601	AUTOMOTIVE SERVICE	11,999	\$49.98
C	MA	601	AUTOMOTIVE SERVICE	14,999	\$49.26
C	MA	601	AUTOMOTIVE SERVICE	19,999	\$48.36

C	MA	601	AUTOMOTIVE SERVICE	24,999	\$47.40
C	MA	601	AUTOMOTIVE SERVICE	29,999	\$46.56
C	MA	601	AUTOMOTIVE SERVICE	34,999	\$46.14
C	MA	601	AUTOMOTIVE SERVICE	39,999	\$45.84
C	MA	601	AUTOMOTIVE SERVICE	49,999	\$45.54
C	MA	601	AUTOMOTIVE SERVICE	99,999,999	\$45.18
C	MA	610	AUTOMOTIVE SALES AND SERVICE	7,999	\$111.66
C	MA	610	AUTOMOTIVE SALES AND SERVICE	9,999	\$107.76
C	MA	610	AUTOMOTIVE SALES AND SERVICE	11,999	\$105.42
C	MA	610	AUTOMOTIVE SALES AND SERVICE	14,999	\$103.56
C	MA	610	AUTOMOTIVE SALES AND SERVICE	19,999	\$101.58
C	MA	610	AUTOMOTIVE SALES AND SERVICE	24,999	\$99.36
C	MA	610	AUTOMOTIVE SALES AND SERVICE	29,999	\$97.86
C	MA	610	AUTOMOTIVE SALES AND SERVICE	34,999	\$96.48
C	MA	610	AUTOMOTIVE SALES AND SERVICE	39,999	\$95.64
C	MA	610	AUTOMOTIVE SALES AND SERVICE	49,999	\$95.10
C	MA	610	AUTOMOTIVE SALES AND SERVICE	99,999,999	\$94.08
C	MA	611	AUTOMOTIVE SERVICE	7,999	\$62.46
C	MA	611	AUTOMOTIVE SERVICE	9,999	\$60.24
C	MA	611	AUTOMOTIVE SERVICE	11,999	\$58.98
C	MA	611	AUTOMOTIVE SERVICE	14,999	\$57.90
C	MA	611	AUTOMOTIVE SERVICE	19,999	\$56.82
C	MA	611	AUTOMOTIVE SERVICE	24,999	\$55.56
C	MA	611	AUTOMOTIVE SERVICE	29,999	\$54.72
C	MA	611	AUTOMOTIVE SERVICE	34,999	\$53.94
C	MA	611	AUTOMOTIVE SERVICE	39,999	\$53.46
C	MA	611	AUTOMOTIVE SERVICE	49,999	\$53.16
C	MA	611	AUTOMOTIVE SERVICE	99,999,999	\$52.62
C	MA	700	SHOPPING MALLS	249,999	\$114.30
C	MA	700	SHOPPING MALLS	299,999	\$113.34
C	MA	700	SHOPPING MALLS	349,999	\$112.44
C	MA	700	SHOPPING MALLS	399,999	\$111.90
C	MA	700	SHOPPING MALLS	449,999	\$111.54
C	MA	700	SHOPPING MALLS	99,999,999	\$111.12
C	MA	710	SHOPPING MALLS	249,999	\$139.08
C	MA	710	SHOPPING MALLS	299,999	\$137.64
C	MA	710	SHOPPING MALLS	349,999	\$136.62

C	MA	710	SHOPPING MALLS	399,999	\$135.66
C	MA	710	SHOPPING MALLS	449,999	\$134.94
C	MA	710	SHOPPING MALLS	499,999	\$134.10
C	MA	710	SHOPPING MALLS	549,999	\$133.56
C	MA	710	SHOPPING MALLS	599,999	\$133.02
C	MA	710	SHOPPING MALLS	649,999	\$132.60
C	MA	710	SHOPPING MALLS	699,999	\$132.12
C	MA	710	SHOPPING MALLS	99,999,999	\$131.70
C	MA	720	FREIGHT ELEVATOR	0	\$54,000.00
C	MA	720	FREIGHT ELEVATOR	999,999,999	\$54,000.00
C	MA	730	PASSENGER ELEVATOR	0	\$42,000.00
C	MA	730	PASSENGER ELEVATOR	999,999,999	\$42,000.00
C	MA	800	INDUSTRIAL BUILDING	4,999	\$59.76
C	MA	800	INDUSTRIAL BUILDING	9,999	\$55.98
C	MA	800	INDUSTRIAL BUILDING	19,999	\$51.84
C	MA	800	INDUSTRIAL BUILDING	29,999	\$48.84
C	MA	800	INDUSTRIAL BUILDING	39,999	\$47.40
C	MA	800	INDUSTRIAL BUILDING	49,999	\$46.74
C	MA	800	INDUSTRIAL BUILDING	74,999	\$46.26
C	MA	800	INDUSTRIAL BUILDING	99,999	\$45.54
C	MA	800	INDUSTRIAL BUILDING	124,999	\$45.00
C	MA	800	INDUSTRIAL BUILDING	149,999	\$44.70
C	MA	800	INDUSTRIAL BUILDING	99,999,999	\$44.46
C	MA	810	INDUSTRIAL BUILDING	4,999	\$55.44
C	MA	810	INDUSTRIAL BUILDING	9,999	\$52.14
C	MA	810	INDUSTRIAL BUILDING	19,999	\$48.36
C	MA	810	INDUSTRIAL BUILDING	29,999	\$45.84
C	MA	810	INDUSTRIAL BUILDING	39,999	\$44.64
C	MA	810	INDUSTRIAL BUILDING	49,999	\$44.04
C	MA	810	INDUSTRIAL BUILDING	74,999	\$43.68
C	MA	810	INDUSTRIAL BUILDING	99,999	\$43.02
C	MA	810	INDUSTRIAL BUILDING	124,999	\$42.54
C	MA	810	INDUSTRIAL BUILDING	149,999	\$42.24
C	MA	810	INDUSTRIAL BUILDING	99,999,999	\$42.00
C	MA	820	INDUSTRIAL BUILDING	4,999	\$43.56
C	MA	820	INDUSTRIAL BUILDING	9,999	\$40.80
C	MA	820	INDUSTRIAL BUILDING	19,999	\$37.74

C	MA	820	INDUSTRIAL BUILDING	29,999	\$35.58
C	MA	820	INDUSTRIAL BUILDING	39,999	\$34.56
C	MA	820	INDUSTRIAL BUILDING	49,999	\$34.08
C	MA	820	INDUSTRIAL BUILDING	74,999	\$33.72
C	MA	820	INDUSTRIAL BUILDING	99,999	\$33.18
C	MA	820	INDUSTRIAL BUILDING	124,999	\$32.82
C	MA	820	INDUSTRIAL BUILDING	149,999	\$32.52
C	MA	820	INDUSTRIAL BUILDING	99,999,999	\$32.40
C	MA	830	INDUSTRIAL BUILDING	4,999	\$44.88
C	MA	830	INDUSTRIAL BUILDING	9,999	\$42.06
C	MA	830	INDUSTRIAL BUILDING	19,999	\$38.94
C	MA	830	INDUSTRIAL BUILDING	29,999	\$36.66
C	MA	830	INDUSTRIAL BUILDING	39,999	\$35.58
C	MA	830	INDUSTRIAL BUILDING	49,999	\$35.10
C	MA	830	INDUSTRIAL BUILDING	74,999	\$34.74
C	MA	830	INDUSTRIAL BUILDING	99,999	\$34.20
C	MA	830	INDUSTRIAL BUILDING	124,999	\$33.78
C	MA	830	INDUSTRIAL BUILDING	149,999	\$33.54
C	MA	830	INDUSTRIAL BUILDING	99,999,999	\$33.36
C	MA	840	INDUSTRIAL BUILDING	4,999	\$36.30
C	MA	840	INDUSTRIAL BUILDING	9,999	\$34.02
C	MA	840	INDUSTRIAL BUILDING	19,999	\$31.44
C	MA	840	INDUSTRIAL BUILDING	29,999	\$29.64
C	MA	840	INDUSTRIAL BUILDING	39,999	\$28.80
C	MA	840	INDUSTRIAL BUILDING	49,999	\$28.38
C	MA	840	INDUSTRIAL BUILDING	74,999	\$28.08
C	MA	840	INDUSTRIAL BUILDING	99,999	\$27.66
C	MA	840	INDUSTRIAL BUILDING	124,999	\$27.36
C	MA	840	INDUSTRIAL BUILDING	149,999	\$27.12
C	MA	840	INDUSTRIAL BUILDING	99,999,999	\$26.94
C	MA	900	WAREHOUSE	4,999	\$54.54
C	MA	900	WAREHOUSE	9,999	\$51.06
C	MA	900	WAREHOUSE	19,999	\$47.28
C	MA	900	WAREHOUSE	29,999	\$44.52
C	MA	900	WAREHOUSE	39,999	\$43.26
C	MA	900	WAREHOUSE	49,999	\$42.60
C	MA	900	WAREHOUSE	74,999	\$42.18

C	MA	900	WAREHOUSE	99,999	\$41.58
C	MA	900	WAREHOUSE	124,999	\$41.10
C	MA	900	WAREHOUSE	149,999	\$40.74
C	MA	900	WAREHOUSE	199,000	\$40.50
C	MA	900	WAREHOUSE	299,000	\$40.14
C	MA	900	WAREHOUSE	399,000	\$39.78
C	MA	900	WAREHOUSE	499,000	\$39.54
C	MA	900	WAREHOUSE	99,999,999	\$39.42
C	MA	910	WAREHOUSE	40,000	\$61.04
C	MA	910	WAREHOUSE	60,000	\$60.01
C	MA	910	WAREHOUSE	80,000	\$59.36
C	MA	910	WAREHOUSE	100,000	\$58.82
C	MA	910	WAREHOUSE	125,000	\$58.31
C	MA	910	WAREHOUSE	150,000	\$58.01
C	MA	910	WAREHOUSE	200,000	\$57.48
C	MA	910	WAREHOUSE	250,000	\$57.16
C	MA	910	WAREHOUSE	350,000	\$56.77
C	MA	910	WAREHOUSE	450,000	\$56.50
C	MA	910	WAREHOUSE	650,000	\$56.23
C	MA	910	WAREHOUSE	750,000	\$56.09
C	MA	910	WAREHOUSE	1,000,000	\$55.84
C	MA	910	WAREHOUSE	99,999,999	\$55.84
C	MA	920	WAREHOUSE	1,000	\$70.49
C	MA	920	WAREHOUSE	2,000	\$61.51
C	MA	920	WAREHOUSE	5,000	\$54.09
C	MA	920	WAREHOUSE	10,000	\$50.06
C	MA	920	WAREHOUSE	20,000	\$47.16
C	MA	920	WAREHOUSE	40,000	\$45.15
C	MA	920	WAREHOUSE	60,000	\$44.38
C	MA	920	WAREHOUSE	80,000	\$43.89
C	MA	920	WAREHOUSE	100,000	\$43.50
C	MA	920	WAREHOUSE	150,000	\$42.89
C	MA	920	WAREHOUSE	1,000,000,000,000	\$42.89
C	MA	930	WAREHOUSE	0	\$18.78
C	MA	930	WAREHOUSE	999,999,999	\$18.78
C	MA	940	WAREHOUSE	0	\$22.14
C	MA	940	WAREHOUSE	999,999,999	\$22.14



C	MA	950	MINI-WAREHOUSE	2,000	\$30.79
C	MA	950	MINI-WAREHOUSE	5,000	\$27.08
C	MA	950	MINI-WAREHOUSE	10,000	\$25.06
C	MA	950	MINI-WAREHOUSE	20,000	\$23.62
C	MA	950	MINI-WAREHOUSE	40,000	\$22.60
C	MA	950	MINI-WAREHOUSE	60,000	\$22.22
C	MA	950	MINI-WAREHOUSE	80,000	\$21.98
C	MA	950	MINI-WAREHOUSE	100,000	\$29.17
C	MA	950	MINI-WAREHOUSE	150,000	\$21.47
C	MA	950	MINI-WAREHOUSE	200,000	\$21.28
C	MA	950	MINI-WAREHOUSE	250,000	\$21.16
C	MA	950	MINI-WAREHOUSE	300,000	\$21.08
C	MA	950	MINI-WAREHOUSE	1,000,000,000,000	\$21.08
C	MA	960	MINI-WAREHOUSE	2,000	\$55.20
C	MA	960	MINI-WAREHOUSE	5,000	\$48.54
C	MA	960	MINI-WAREHOUSE	10,000	\$44.92
C	MA	960	MINI-WAREHOUSE	20,000	\$42.32
C	MA	960	MINI-WAREHOUSE	40,000	\$40.51
C	MA	960	MINI-WAREHOUSE	60,000	\$39.82
C	MA	960	MINI-WAREHOUSE	80,000	\$39.39
C	MA	960	MINI-WAREHOUSE	100,000	\$39.03
C	MA	960	MINI-WAREHOUSE	150,000	\$38.49
C	MA	960	MINI-WAREHOUSE	200,000	\$38.14
C	MA	960	MINI-WAREHOUSE	250,000	\$37.93
C	MA	960	MINI-WAREHOUSE	300,000	\$37.78
C	MA	960	MINI-WAREHOUSE	1,000,000,000,000	\$37.78
C	MA	970	MINI WAREHOUSE	2,000	\$81.28
C	MA	970	MINI WAREHOUSE	5,000	\$71.49
C	MA	970	MINI WAREHOUSE	10,000	\$66.15
C	MA	970	MINI WAREHOUSE	20,000	\$62.33
C	MA	970	MINI WAREHOUSE	40,000	\$59.66
C	MA	970	MINI WAREHOUSE	60,000	\$58.65
C	MA	970	MINI WAREHOUSE	80,000	\$58.00
C	MA	970	MINI WAREHOUSE	100,000	\$57.48
C	MA	970	MINI WAREHOUSE	150,000	\$56.69
C	MA	970	MINI WAREHOUSE	200,000	\$56.17
C	MA	970	MINI WAREHOUSE	250,000	\$55.87

C	MA	970	MINI WAREHOUSE	300,000	\$55.64
C	MA	970	MINI WAREHOUSE	1,000,000,000,000	\$55.64
C	MA	1000	SELF SERVICE CAR WASH	1,000	\$68.35
C	MA	1000	SELF SERVICE CAR WASH	1,200	\$66.87
C	MA	1000	SELF SERVICE CAR WASH	1,400	\$65.68
C	MA	1000	SELF SERVICE CAR WASH	1,600	\$64.61
C	MA	1000	SELF SERVICE CAR WASH	1,800	\$63.69
C	MA	1000	SELF SERVICE CAR WASH	2,000	\$62.88
C	MA	1000	SELF SERVICE CAR WASH	2,200	\$62.19
C	MA	1000	SELF SERVICE CAR WASH	2,400	\$61.52
C	MA	1000	SELF SERVICE CAR WASH	2,600	\$60.95
C	MA	1000	SELF SERVICE CAR WASH	2,800	\$60.38
C	MA	1000	SELF SERVICE CAR WASH	3,000	\$59.90
C	MA	1000	SELF SERVICE CAR WASH	3,500	\$58.76
C	MA	1000	SELF SERVICE CAR WASH	4,000	\$57.83
C	MA	1000	SELF SERVICE CAR WASH	4,500	\$57.02
C	MA	1000	SELF SERVICE CAR WASH	5,000	\$56.27
C	MA	1000	SELF SERVICE CAR WASH	5,500	\$55.62
C	MA	1000	SELF SERVICE CAR WASH	6,000	\$55.03
C	MA	1000	SELF SERVICE CAR WASH	6,500	\$54.50
C	MA	1000	SELF SERVICE CAR WASH	7,000	\$54.01
C	MA	1000	SELF SERVICE CAR WASH	7,500	\$53.89
C	MA	1000	SELF SERVICE CAR WASH	8,000	\$53.76
C	MA	1000	SELF SERVICE CAR WASH	999,999,999	\$53.76
C	MA	1002	DRIVE-THRU CAR WASH	400	\$119.89
C	MA	1002	DRIVE-THRU CAR WASH	600	\$114.22
C	MA	1002	DRIVE-THRU CAR WASH	800	\$110.13
C	MA	1002	DRIVE-THRU CAR WASH	1,000	\$107.20
C	MA	1002	DRIVE-THRU CAR WASH	1,200	\$104.88
C	MA	1002	DRIVE-THRU CAR WASH	1,400	\$103.00
C	MA	1002	DRIVE-THRU CAR WASH	1,600	\$101.34
C	MA	1002	DRIVE-THRU CAR WASH	1,800	\$99.88
C	MA	1002	DRIVE-THRU CAR WASH	2,000	\$98.63
C	MA	1002	DRIVE-THRU CAR WASH	999,999,999	\$98.63
C	MA	1003	AUTOMATIC CAR WASH	1,500	\$127.33
C	MA	1003	AUTOMATIC CAR WASH	2,000	\$122.93
C	MA	1003	AUTOMATIC CAR WASH	2,500	\$119.70

C	MA	1003	AUTOMATIC CAR WASH	3,000	\$117.08
C	MA	1003	AUTOMATIC CAR WASH	3,500	\$114.87
C	MA	1003	AUTOMATIC CAR WASH	4,000	\$113.06
C	MA	1003	AUTOMATIC CAR WASH	4,500	\$111.48
C	MA	1003	AUTOMATIC CAR WASH	5,000	\$110.02
C	MA	1003	AUTOMATIC CAR WASH	5,500	\$108.73
C	MA	1003	AUTOMATIC CAR WASH	6,000	\$107.58
C	MA	1003	AUTOMATIC CAR WASH	6,500	\$106.56
C	MA	1003	AUTOMATIC CAR WASH	7,000	\$105.59
C	MA	1003	AUTOMATIC CAR WASH	7,500	\$105.34
C	MA	1003	AUTOMATIC CAR WASH	8,000	\$105.10
C	MA	1003	AUTOMATIC CAR WASH	9,000	\$104.59
C	MA	1003	AUTOMATIC CAR WASH	10,000	\$103.59
C	MA	1003	AUTOMATIC CAR WASH	999,999,999	\$103.59
C	MA	1010	AIRPLANE HANGAR (CHEAP STORAGE)	0	\$26.94
C	MA	1010	AIRPLANE HANGAR (CHEAP STORAGE)	999,999,999	\$26.94
C	MA	1020	AIRPLANE HANGAR	0	\$44.52
C	MA	1020	AIRPLANE HANGAR	999,999,999	\$44.52
C	MA	1030	AIRPLANE HANGAR	0	\$47.10
C	MA	1030	AIRPLANE HANGAR	999,999,999	\$47.10
C	MA	1031	AIRPLANE HANGAR	0	\$62.16
C	MA	1031	AIRPLANE HANGAR	999,999,999	\$62.16
C	MA	1040	COMMERCIAL GREENHOUSE	0	\$19.98
C	MA	1040	COMMERCIAL GREENHOUSE	999,999,999	\$19.98
C	MA	1050	COMMERCIAL GREENHOUSE	0	\$11.76
C	MA	1050	COMMERCIAL GREENHOUSE	999,999,999	\$11.76
C	MA	1060	COMMERCIAL GREENHOUSE	0	\$6.30
C	MA	1060	COMMERCIAL GREENHOUSE	999,999,999	\$6.30
C	MA	1070	RESIDENTIAL GREENHOUSE	0	\$2.50
C	MA	1070	RESIDENTIAL GREENHOUSE	999,999,999	\$2.50
C	MA	1075	FITNESS CENTER	9,999	\$131.29
C	MA	1075	FITNESS CENTER	14,999	\$128.81
C	MA	1075	FITNESS CENTER	19,999	\$127.04
C	MA	1075	FITNESS CENTER	24,999	\$125.57
C	MA	1075	FITNESS CENTER	29,999	\$124.62
C	MA	1075	FITNESS CENTER	39,999	\$123.06
C	MA	1075	FITNESS CENTER	49,999	\$121.90

C	MA	1075	FITNESS CENTER	59,999	\$121.03
C	MA	1075	FITNESS CENTER	69,999	\$120.42
C	MA	1075	FITNESS CENTER	79,999	\$120.02
C	MA	1075	FITNESS CENTER	99,999	\$119.45
C	MA	1075	FITNESS CENTER	99,999,999	\$119.45
C	MA	1100	THEATER	9,999	\$81.06
C	MA	1100	THEATER	12,499	\$79.74
C	MA	1100	THEATER	14,999	\$78.78
C	MA	1100	THEATER	19,999	\$78.24
C	MA	1100	THEATER	24,999	\$77.16
C	MA	1100	THEATER	29,999	\$76.26
C	MA	1100	THEATER	34,999	\$75.66
C	MA	1100	THEATER	39,999	\$75.06
C	MA	1100	THEATER	99,999,999	\$74.70
C	MA	1110	THEATER	9,999	\$110.58
C	MA	1110	THEATER	12,499	\$108.72
C	MA	1110	THEATER	14,999	\$107.40
C	MA	1110	THEATER	19,999	\$106.62
C	MA	1110	THEATER	24,999	\$105.18
C	MA	1110	THEATER	29,999	\$103.92
C	MA	1110	THEATER	34,999	\$103.14
C	MA	1110	THEATER	39,999	\$102.36
C	MA	1110	THEATER	99,999,999	\$101.88
C	MA	1200	TELEPHONE EXCHANGE	4,999	\$65.16
C	MA	1200	TELEPHONE EXCHANGE	9,999	\$60.96
C	MA	1200	TELEPHONE EXCHANGE	14,999	\$56.88
C	MA	1200	TELEPHONE EXCHANGE	19,999	\$52.80
C	MA	1200	TELEPHONE EXCHANGE	24,999	\$49.98
C	MA	1200	TELEPHONE EXCHANGE	99,999,999	\$47.16
C	MA	1210	COMMUNICATIONS EQUIPMENT BUILDING	0	\$43.20
C	MA	1210	COMMUNICATIONS EQUIPMENT BUILDING	999,999,999	\$43.20
C	MA	1300	FUNERAL HOME	2,000	\$91.84
C	MA	1300	FUNERAL HOME	3,000	\$88.11
C	MA	1300	FUNERAL HOME	4,000	\$85.51
C	MA	1300	FUNERAL HOME	5,000	\$83.99

C	MA	1300	FUNERAL HOME	7,500	\$81.56
C	MA	1300	FUNERAL HOME	10,000	\$80.07
C	MA	1300	FUNERAL HOME	12,500	\$78.91
C	MA	1300	FUNERAL HOME	15,000	\$78.24
C	MA	1300	FUNERAL HOME	99,999,999	\$78.24
C	MA	1310	FUNERAL HOME	2,000	\$128.23
C	MA	1310	FUNERAL HOME	3,000	\$122.99
C	MA	1310	FUNERAL HOME	4,000	\$119.36
C	MA	1310	FUNERAL HOME	5,000	\$117.23
C	MA	1310	FUNERAL HOME	7,500	\$113.86
C	MA	1310	FUNERAL HOME	10,000	\$111.75
C	MA	1310	FUNERAL HOME	12,500	\$110.14
C	MA	1310	FUNERAL HOME	15,000	\$109.19
C	MA	1310	FUNERAL HOME	99,999,999	\$109.19
C	MA	1320	FUNERAL HOME	2,000	\$173.95
C	MA	1320	FUNERAL HOME	3,000	\$166.84
C	MA	1320	FUNERAL HOME	4,000	\$161.89
C	MA	1320	FUNERAL HOME	5,000	\$159.00
C	MA	1320	FUNERAL HOME	7,500	\$154.41
C	MA	1320	FUNERAL HOME	10,000	\$151.55
C	MA	1320	FUNERAL HOME	12,500	\$149.36
C	MA	1320	FUNERAL HOME	15,000	\$148.06
C	MA	1320	FUNERAL HOME	99,999,999	\$148.06
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	13,999	\$65.52
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	15,999	\$65.04
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	17,999	\$64.68
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	19,999	\$64.38
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	24,999	\$64.08
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	29,999	\$63.42
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	34,999	\$62.94
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	99,999,999	\$62.58

C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	13,999	\$84.60
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	15,999	\$84.06
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	17,999	\$83.58
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	19,999	\$83.10
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	24,999	\$82.74
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	29,999	\$81.96
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	34,999	\$81.30
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	99,999,999	\$80.76
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	13,999	\$106.14
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	15,999	\$105.48
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	17,999	\$104.76
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	19,999	\$104.22
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	24,999	\$103.74
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	29,999	\$102.48
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	34,999	\$101.70
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	99,999,999	\$100.92
C	MA	1500	PARKING GARAGES	25,000	\$48.57
C	MA	1500	PARKING GARAGES	50,000	\$46.57
C	MA	1500	PARKING GARAGES	75,000	\$45.73
C	MA	1500	PARKING GARAGES	100,000	\$45.12
C	MA	1500	PARKING GARAGES	125,000	\$44.66
C	MA	1500	PARKING GARAGES	150,000	\$44.37
C	MA	1500	PARKING GARAGES	200,000	\$43.88
C	MA	1500	PARKING GARAGES	350,000	\$43.12
C	MA	1500	PARKING GARAGES	500,000	\$42.84

C	MA	1500	PARKING GARAGES	750,000	\$42.42
C	MA	1500	PARKING GARAGES	99,999,999	\$42.42
C	MA	1501	PARKING GARAGES	25,000	\$62.27
C	MA	1501	PARKING GARAGES	50,000	\$59.65
C	MA	1501	PARKING GARAGES	75,000	\$58.57
C	MA	1501	PARKING GARAGES	100,000	\$57.78
C	MA	1501	PARKING GARAGES	125,000	\$57.19
C	MA	1501	PARKING GARAGES	150,000	\$56.80
C	MA	1501	PARKING GARAGES	200,000	\$56.16
C	MA	1501	PARKING GARAGES	350,000	\$55.18
C	MA	1501	PARKING GARAGES	500,000	\$54.81
C	MA	1501	PARKING GARAGES	750,000	\$54.26
C	MA	1501	PARKING GARAGES	99,999,999	\$54.26
C	MA	1640	KIOSK (PHOTO-MAT & CAR RENTALS	0	\$114.00
C	MA	1640	KIOSK (PHOTO-MAT & CAR RENTALS	999,999,999	\$114.00
C	MA	1680	STABLES	5,999	\$19.02
C	MA	1680	STABLES	11,999	\$17.76
C	MA	1680	STABLES	19,999	\$16.68
C	MA	1680	STABLES	99,999,999	\$16.56
C	MA	1690	MARINA/BOATHOUSE/SLIPS	0	\$5,760.00
C	MA	1690	MARINA/BOATHOUSE/SLIPS	999,999,999	\$5,760.00
C	MA	1710	WATER TANKS	99,999	\$0.66
C	MA	1710	WATER TANKS	149,999	\$0.48
C	MA	1710	WATER TANKS	199,999	\$0.44
C	MA	1710	WATER TANKS	299,999	\$0.41
C	MA	1710	WATER TANKS	399,999	\$0.35
C	MA	1710	WATER TANKS	499,999	\$0.31
C	MA	1710	WATER TANKS	999,999	\$0.29
C	MA	1710	WATER TANKS	1,999,999	\$0.23
C	MA	1710	WATER TANKS	99,999,999	\$0.18
C	MA	1720	PIPE RAIL/PIPE CABLE FENCE	0	\$0.00
C	MA	1720	PIPE RAIL/PIPE CABLE FENCE	999,999,999	\$0.00
C	MA	1730	PIPE & CABLE FENCE	0	\$0.00
C	MA	1730	PIPE & CABLE FENCE	999,999,999	\$0.00
C	MA	1760	WOOD DECK	0	\$4.40
C	MA	1760	WOOD DECK	999,999,999	\$4.40
C	MA	1770	ARENAS (METAL FRAME AND WALLS)	0	\$16.20

C	MA	1770	ARENAS (METAL FRAME AND WALLS)	999,999,999	\$16.20
C	MA	1771	ARENAS (MASONRY BEARING WALLS)	999,999,999	\$23.04
C	MA	1790	COUNTRY CLUB	4,999	\$109.08
C	MA	1790	COUNTRY CLUB	7,499	\$104.16
C	MA	1790	COUNTRY CLUB	9,999	\$101.28
C	MA	1790	COUNTRY CLUB	12,499	\$99.54
C	MA	1790	COUNTRY CLUB	14,999	\$98.34
C	MA	1790	COUNTRY CLUB	17,499	\$97.56
C	MA	1790	COUNTRY CLUB	19,999	\$96.84
C	MA	1790	COUNTRY CLUB	22,499	\$96.30
C	MA	1790	COUNTRY CLUB	24,999	\$95.94
C	MA	1790	COUNTRY CLUB	27,499	\$95.58
C	MA	1790	COUNTRY CLUB	29,999	\$95.34
C	MA	1790	COUNTRY CLUB	99,999,999	\$95.04
C	MA	1800	COUNTRY CLUB	4,999	\$153.90
C	MA	1800	COUNTRY CLUB	7,499	\$146.76
C	MA	1800	COUNTRY CLUB	9,999	\$142.56
C	MA	1800	COUNTRY CLUB	12,499	\$139.98
C	MA	1800	COUNTRY CLUB	14,999	\$138.06
C	MA	1800	COUNTRY CLUB	17,499	\$136.86
C	MA	1800	COUNTRY CLUB	19,999	\$135.78
C	MA	1800	COUNTRY CLUB	22,499	\$134.94
C	MA	1800	COUNTRY CLUB	24,999	\$134.10
C	MA	1800	COUNTRY CLUB	27,499	\$133.50
C	MA	1800	COUNTRY CLUB	29,999	\$133.08
C	MA	1800	COUNTRY CLUB	99,999,999	\$132.72
C	MA	1810	COUNTRY CLUB	4,999	\$215.94
C	MA	1810	COUNTRY CLUB	7,499	\$205.92
C	MA	1810	COUNTRY CLUB	9,999	\$200.04
C	MA	1810	COUNTRY CLUB	12,499	\$196.38
C	MA	1810	COUNTRY CLUB	14,999	\$193.68
C	MA	1810	COUNTRY CLUB	17,499	\$191.94
C	MA	1810	COUNTRY CLUB	19,999	\$190.44
C	MA	1810	COUNTRY CLUB	22,499	\$189.30
C	MA	1810	COUNTRY CLUB	24,999	\$188.10
C	MA	1810	COUNTRY CLUB	27,499	\$187.26
C	MA	1810	COUNTRY CLUB	29,999	\$186.72



C	MA	1810	COUNTRY CLUB	99,999,999	\$186.18
C	MA	1900	GOLF COURSE	0	\$67,800.00
C	MA	1900	GOLF COURSE	999,999,999	\$67,800.00
C	MA	1910	GOLF COURSE	0	\$93,000.00
C	MA	1910	GOLF COURSE	999,999,999	\$93,000.00
C	MA	1920	GOLF COURSE	0	\$117,600.00
C	MA	1920	GOLF COURSE	999,999,999	\$117,600.00
C	MA	1930	GOLF COURSE	0	\$156,000.00
C	MA	1930	GOLF COURSE	999,999,999	\$156,000.00
C	MA	1935	GOLF COURSE	0	\$125,000.00
C	MA	1935	GOLF COURSE	999,999,999	\$125,000.00
C	MA	1940	GOLF COURSE	0	\$252,000.00
C	MA	1940	GOLF COURSE	999,999,999	\$252,000.00
C	MA	2000	MOBILE HOME PARK SPACES	0	\$12,000.00
C	MA	2000	MOBILE HOME PARK SPACES	999,999,999	\$12,000.00
C	MA	2010	MOBILE HOME PARK SPACES	0	\$18,000.00
C	MA	2010	MOBILE HOME PARK SPACES	999,999,999	\$18,000.00
C	MA	15E	NEW COMMERCIAL	9,999	\$0.00
C	MA	15E	NEW COMMERCIAL	14,999	\$0.00
C	MA	15E	NEW COMMERCIAL	19,999	\$0.00
C	MA	15E	NEW COMMERCIAL	24,999	\$0.00
C	MA	15E	NEW COMMERCIAL	29,999	\$0.00
C	MA	15E	NEW COMMERCIAL	34,999	\$0.00
C	MA	15E	NEW COMMERCIAL	39,999	\$0.00
C	MA	15E	NEW COMMERCIAL	44,999	\$0.00
C	MA	15E	NEW COMMERCIAL	49,999	\$0.00
C	MA	15E	NEW COMMERCIAL	54,999	\$0.00
C	MA	15E	NEW COMMERCIAL	59,999	\$0.00
C	MA	15E	NEW COMMERCIAL	99,999,999	\$0.00
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	14,999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	19,999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	24,999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	29,999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	39,999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	49,999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	74,999	\$6.72
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	99,999	\$6.12

C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	149,999	\$5.64
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	199,999	\$5.16
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	249,999	\$4.80
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	299,999	\$4.56
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	399,999	\$4.32
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	99,999,999	\$4.02
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	14,999	\$1.26
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	19,999	\$1.26
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	24,999	\$1.20
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	29,999	\$1.14
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	39,999	\$1.14
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	49,999	\$1.08
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	74,999	\$1.08
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	99,999	\$1.02
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	149,999	\$0.96
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	199,999	\$0.90
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	249,999	\$0.84
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	299,999	\$0.84
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	399,999	\$0.84
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	99,999,999	\$0.78
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	14,999	\$2.22
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	19,999	\$2.22
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	24,999	\$2.10
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	29,999	\$1.98
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	39,999	\$1.92
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	49,999	\$1.92
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	74,999	\$1.80
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	99,999	\$1.74
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	149,999	\$1.62
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	199,999	\$1.50
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	249,999	\$1.44
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	299,999	\$1.44
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	399,999	\$1.44
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	99,999,999	\$1.44
C	MA	560A	SERVICE STATION FOOD BOOTHE	1,199	\$194.82
C	MA	560A	SERVICE STATION FOOD BOOTHE	1,399	\$190.62
C	MA	560A	SERVICE STATION FOOD BOOTHE	1,599	\$187.08

C	MA	560A	SERVICE STATION FOOD BOOTHE	1,799	\$184.08
C	MA	560A	SERVICE STATION FOOD BOOTHE	1,999	\$181.50
C	MA	560A	SERVICE STATION FOOD BOOTHE	2,199	\$179.16
C	MA	560A	SERVICE STATION FOOD BOOTHE	2,399	\$177.18
C	MA	560A	SERVICE STATION FOOD BOOTHE	2,599	\$175.26
C	MA	560A	SERVICE STATION FOOD BOOTHE	2,799	\$173.58
C	MA	560A	SERVICE STATION FOOD BOOTHE	3,199	\$172.02
C	MA	560A	SERVICE STATION FOOD BOOTHE	3,599	\$169.26
C	MA	560A	SERVICE STATION FOOD BOOTHE	3,999	\$166.92
C	MA	560A	SERVICE STATION FOOD BOOTHE	4,399	\$164.76
C	MA	560A	SERVICE STATION FOOD BOOTHE	4,799	\$162.78
C	MA	560A	SERVICE STATION FOOD BOOTHE	5,199	\$161.10
C	MA	560A	SERVICE STATION FOOD BOOTHE	5,599	\$159.54
C	MA	560A	SERVICE STATION FOOD BOOTHE	99,999,999	\$158.04
C	MA	560G	SERVICE STATION FOOD BOOTHE	1,199	\$222.54
C	MA	560G	SERVICE STATION FOOD BOOTHE	1,399	\$217.80
C	MA	560G	SERVICE STATION FOOD BOOTHE	1,599	\$213.72
C	MA	560G	SERVICE STATION FOOD BOOTHE	1,799	\$210.24
C	MA	560G	SERVICE STATION FOOD BOOTHE	1,999	\$207.36
C	MA	560G	SERVICE STATION FOOD BOOTHE	2,199	\$204.66
C	MA	560G	SERVICE STATION FOOD BOOTHE	2,399	\$202.38
C	MA	560G	SERVICE STATION FOOD BOOTHE	2,599	\$200.22
C	MA	560G	SERVICE STATION FOOD BOOTHE	2,799	\$198.30
C	MA	560G	SERVICE STATION FOOD BOOTHE	3,199	\$196.50
C	MA	560G	SERVICE STATION FOOD BOOTHE	3,599	\$193.38
C	MA	560G	SERVICE STATION FOOD BOOTHE	3,999	\$190.68
C	MA	560G	SERVICE STATION FOOD BOOTHE	4,399	\$188.16
C	MA	560G	SERVICE STATION FOOD BOOTHE	4,799	\$185.94
C	MA	560G	SERVICE STATION FOOD BOOTHE	5,199	\$184.02
C	MA	560G	SERVICE STATION FOOD BOOTHE	5,599	\$182.22
C	MA	560G	SERVICE STATION FOOD BOOTHE	99,999,999	\$180.60
C	MA	560L	SERVICE STATION BOOTHE	1,199	\$170.64
C	MA	560L	SERVICE STATION BOOTHE	1,399	\$166.98
C	MA	560L	SERVICE STATION BOOTHE	1,599	\$163.86
C	MA	560L	SERVICE STATION BOOTHE	1,799	\$161.22
C	MA	560L	SERVICE STATION BOOTHE	1,999	\$159.00
C	MA	560L	SERVICE STATION BOOTHE	2,199	\$156.96

C	MA	560L	SERVICE STATION BOOTHE	2,399	\$155.22
C	MA	560L	SERVICE STATION BOOTHE	2,599	\$153.54
C	MA	560L	SERVICE STATION BOOTHE	2,799	\$152.10
C	MA	560L	SERVICE STATION BOOTHE	3,199	\$150.66
C	MA	560L	SERVICE STATION BOOTHE	3,599	\$148.26
C	MA	560L	SERVICE STATION BOOTHE	3,999	\$146.22
C	MA	560L	SERVICE STATION BOOTHE	4,399	\$144.30
C	MA	560L	SERVICE STATION BOOTHE	4,799	\$142.62
C	MA	560L	SERVICE STATION BOOTHE	5,199	\$141.12
C	MA	560L	SERVICE STATION BOOTHE	5,599	\$139.74
C	MA	560L	SERVICE STATION BOOTHE	99,999,999	\$138.48
C	MA	MASN	MASONRY FENCE	0	\$7.55
C	MA	MASN	MASONRY FENCE	9,999,999	\$7.55
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	4,999	\$296.16
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	9,999	\$253.92
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	19,999	\$233.54
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	39,999	\$219.37
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	59,999	\$209.04
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	79,999	\$204.84
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	99,999	\$202.16
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	149,999	\$200.29
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	199,999	\$197.39
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	249,999	\$195.68
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	99,999,999	\$194.58
C	MA	X2	EX COMMERCIAL BETTER QUALITY	4,999	\$225.31
C	MA	X2	EX COMMERCIAL BETTER QUALITY	9,999	\$205.64
C	MA	X2	EX COMMERCIAL BETTER QUALITY	19,999	\$195.60
C	MA	X2	EX COMMERCIAL BETTER QUALITY	39,999	\$188.29
C	MA	X2	EX COMMERCIAL BETTER QUALITY	59,999	\$183.22
C	MA	X2	EX COMMERCIAL BETTER QUALITY	79,999	\$180.95
C	MA	X2	EX COMMERCIAL BETTER QUALITY	99,999	\$179.51
C	MA	X2	EX COMMERCIAL BETTER QUALITY	149,999	\$178.30
C	MA	X2	EX COMMERCIAL BETTER QUALITY	199,999	\$176.76
C	MA	X2	EX COMMERCIAL BETTER QUALITY	249,999	\$175.81
C	MA	X2	EX COMMERCIAL BETTER QUALITY	99,999,999	\$175.68
C	MA	X3	EX COMMERCIAL GOOD QUALITY	4,999	\$183.78
C	MA	X3	EX COMMERCIAL GOOD QUALITY	9,999	\$167.74

C	MA	X3	EX COMMERCIAL GOOD QUALITY	19,999	\$159.52
C	MA	X3	EX COMMERCIAL GOOD QUALITY	39,999	\$153.50
C	MA	X3	EX COMMERCIAL GOOD QUALITY	59,999	\$149.33
C	MA	X3	EX COMMERCIAL GOOD QUALITY	79,999	\$147.46
C	MA	X3	EX COMMERCIAL GOOD QUALITY	99,999	\$146.28
C	MA	X3	EX COMMERCIAL GOOD QUALITY	149,999	\$145.27
C	MA	X3	EX COMMERCIAL GOOD QUALITY	199,999	\$144.01
C	MA	X3	EX COMMERCIAL GOOD QUALITY	249,999	\$143.22
C	MA	X3	EX COMMERCIAL GOOD QUALITY	99,999,999	\$143.11
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	4,999	\$135.78
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	9,999	\$123.91
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	19,999	\$117.83
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	39,999	\$113.35
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	59,999	\$110.24
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	79,999	\$108.82
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	99,999	\$107.95
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	149,999	\$107.20
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	199,999	\$106.24
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	249,999	\$105.65
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	99,999,999	\$105.56
C	PV	ASP	ASP - ASPHALT	63,000	\$3.84
C	PV	ASP	ASP - ASPHALT	94,500	\$3.65
C	PV	ASP	ASP - ASPHALT	126,000	\$3.46
C	PV	ASP	ASP - ASPHALT	157,500	\$3.26
C	PV	ASP	ASP - ASPHALT	189,000	\$3.07
C	PV	ASP	ASP - ASPHALT	220,500	\$2.88
C	PV	ASP	ASP - ASPHALT	1,000,000,000,000	\$2.69
C	PV	CON	CON - CONCRETE	63,000	\$5.40
C	PV	CON	CON - CONCRETE	94,500	\$5.14
C	PV	CON	CON - CONCRETE	126,000	\$4.86
C	PV	CON	CON - CONCRETE	157,500	\$4.60
C	PV	CON	CON - CONCRETE	189,000	\$4.32
C	PV	CON	CON - CONCRETE	220,500	\$4.06
C	PV	CON	CON - CONCRETE	1,000,000,000,000	\$3.78
C	PV	RAIL	RAILROAD SPURS	999,999,999	\$190.00
C	SP	COM	Pool Commercial	0	\$46.40
C	SP	COM	Pool Commercial	1,000,000,000,000	\$46.40

## 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 doors and manholes, erected on the buyer's slab. For concrete slab, add \$2.00 to \$250 per cubic foot of concrete. Height is the top of the shell. Cost of ventilated floor includes floor, auger tube, and steel columns and beams supports for plenum assembly. Do not include auger and auger motors.

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

## COMMERCIAL IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
C	AA50	ATTACHED ADDITION	*	P	50	MAD
C	AA75	ATTACHED ADDITION	*	P	75	MAD
C	AG	ATTACHED GARAGE	*	P	33	MAD
C	AUX	AUXILIARY ADDITION	*	P	100	MAD
C	BA50	BASEMENT	*	P	50	MAD
C	BL	BALCONY	*	P	33	MAD
C	BL25	BALCONY	*	P	33	MAD
C	CP	CARPORT	*	P	33	MAD
C	CP10	CARPORT	*	P	10	MAD
C	CP25	CARPORT	*	P	25	MAD
C	DE25	DETACHED GARAGE	*	P	25	MAD
C	DE33	DETACHED GARAGE	*	P	33	MAD
C	DK	DECK AREA	*	P	15	MAD
C	DK	DECK AREA	WOD	R		
C	DL50	DETACHED LIVING QUARTERS	*	P	50	MAD
C	EG	ENCLOSED GARAGE	*	P	33	MAD
C	FN	FENCING	C04	R		C20
C	FN	FENCING	C06	R		C20
C	FN	FENCING	C08	R		C20
C	FN	FENCING	C10	R		C20
C	FN	FENCING	MASN	R		C20
C	FN	FENCING	WOD	R		C20
C	GAR	GARAGE	*	P	33	MAD
C	MA	MAIN AREA	1000	R		C30
C	MA	MAIN AREA	1002	R		C25
C	MA	MAIN AREA	1003	R		C30
C	MA	MAIN AREA	1010	R		C30
C	MA	MAIN AREA	1020	R		C30
C	MA	MAIN AREA	1030	R		C35
C	MA	MAIN AREA	1031	R		C40
C	MA	MAIN AREA	1040	R		C35

C	MA	MAIN AREA	1050	R		C25
C	MA	MAIN AREA	1060	R		C20
C	MA	MAIN AREA	1070	R		
C	MA	MAIN AREA	1075	R		C45
C	MA	MAIN AREA	1100	R		C35
C	MA	MAIN AREA	1110	R		C40
C	MA	MAIN AREA	120	R		C50
C	MA	MAIN AREA	1200	R		C45
C	MA	MAIN AREA	1210	R		C45
C	MA	MAIN AREA	130	R		C50
C	MA	MAIN AREA	1300	R		C35
C	MA	MAIN AREA	1310	R		C45
C	MA	MAIN AREA	1320	R		C45
C	MA	MAIN AREA	140	R		C55
C	MA	MAIN AREA	1400	R		C40
C	MA	MAIN AREA	141	R		C55
C	MA	MAIN AREA	1410	R		C40
C	MA	MAIN AREA	142	R		C55
C	MA	MAIN AREA	1420	R		C45
C	MA	MAIN AREA	150	R		C35
C	MA	MAIN AREA	1500	R		C40
C	MA	MAIN AREA	1501	R		C45
C	MA	MAIN AREA	15E	R		
C	MA	MAIN AREA	160	R		C40
C	MA	MAIN AREA	1640	R		C20
C	MA	MAIN AREA	1680	R		C40
C	MA	MAIN AREA	1690	R		
C	MA	MAIN AREA	170	R		C40
C	MA	MAIN AREA	1700C	R		C60
C	MA	MAIN AREA	1700M	R		C55
C	MA	MAIN AREA	1700S	R		C55
C	MA	MAIN AREA	1710	R		C35
C	MA	MAIN AREA	1720	R		
C	MA	MAIN AREA	1730	R		



C	MA	MAIN AREA	1760	R		
C	MA	MAIN AREA	1770	R		C40
C	MA	MAIN AREA	1771	R		C40
C	MA	MAIN AREA	1790	R		C40
C	MA	MAIN AREA	180	R		C45
C	MA	MAIN AREA	1800	R		C40
C	MA	MAIN AREA	1810	R		C45
C	MA	MAIN AREA	190	R		C50
C	MA	MAIN AREA	1900	R		
C	MA	MAIN AREA	191	R		C50
C	MA	MAIN AREA	1910	R		
C	MA	MAIN AREA	1920	R		
C	MA	MAIN AREA	1930	R		
C	MA	MAIN AREA	1935	R		
C	MA	MAIN AREA	1940	R		
C	MA	MAIN AREA	200	R		C45
C	MA	MAIN AREA	2000	R		
C	MA	MAIN AREA	2010	R		
C	MA	MAIN AREA	210	R		C50
C	MA	MAIN AREA	2100B	R		
C	MA	MAIN AREA	220	R		C40
C	MA	MAIN AREA	230	R		C45
C	MA	MAIN AREA	240	R		C45
C	MA	MAIN AREA	250	R		C35
C	MA	MAIN AREA	260	R		C40
C	MA	MAIN AREA	270	R		C40
C	MA	MAIN AREA	280	R		C35
C	MA	MAIN AREA	290	R		C35
C	MA	MAIN AREA	300	R		C40
C	MA	MAIN AREA	310	R		C30
C	MA	MAIN AREA	320	R		C35
C	MA	MAIN AREA	330	R		C40
C	MA	MAIN AREA	331	R		C40
C	MA	MAIN AREA	332	R		C40

C	MA	MAIN AREA		340 R		C30
C	MA	MAIN AREA		350 R		C30
C	MA	MAIN AREA		360 R		C35
C	MA	MAIN AREA		370 R		C30
C	MA	MAIN AREA		380 R		C35
C	MA	MAIN AREA		390 R		C35
C	MA	MAIN AREA		397 R		C35
C	MA	MAIN AREA		398 R		C35
C	MA	MAIN AREA		399 R		C40
C	MA	MAIN AREA		400 R		C40
C	MA	MAIN AREA		410 R		C45
C	MA	MAIN AREA		420 R		C45
C	MA	MAIN AREA		430 R		C50
C	MA	MAIN AREA		431 R		C50
C	MA	MAIN AREA		432 R		C50
C	MA	MAIN AREA		440 R		C40
C	MA	MAIN AREA		450 R		C45
C	MA	MAIN AREA		460 R		C50
C	MA	MAIN AREA		470 R		C35
C	MA	MAIN AREA		480 R		C35
C	MA	MAIN AREA		485 R		C40
C	MA	MAIN AREA		490 R		C40
C	MA	MAIN AREA		500 R		C45
C	MA	MAIN AREA		510 R		C35
C	MA	MAIN AREA		520 R		C35
C	MA	MAIN AREA		530 R		C40
C	MA	MAIN AREA		540 R		C20
C	MA	MAIN AREA		550 R		C25
C	MA	MAIN AREA	560A	R		C20
C	MA	MAIN AREA	560G	R		C25
C	MA	MAIN AREA	560L	R		C20
C	MA	MAIN AREA		570 R		C35
C	MA	MAIN AREA		580 R		C40
C	MA	MAIN AREA		590 R		C40

C	MA	MAIN AREA	595	R		C35
C	MA	MAIN AREA	600	R		C35
C	MA	MAIN AREA	601	R		C35
C	MA	MAIN AREA	610	R		C40
C	MA	MAIN AREA	611	R		C40
C	MA	MAIN AREA	700	R		C50
C	MA	MAIN AREA	710	R		C50
C	MA	MAIN AREA	720	R		
C	MA	MAIN AREA	730	R		
C	MA	MAIN AREA	800	R		C60
C	MA	MAIN AREA	810	R		C60
C	MA	MAIN AREA	820	R		C55
C	MA	MAIN AREA	830	R		C50
C	MA	MAIN AREA	840	R		C50
C	MA	MAIN AREA	900	R		C55
C	MA	MAIN AREA	910	R		C50
C	MA	MAIN AREA	920	R		C40
C	MA	MAIN AREA	930	R		C45
C	MA	MAIN AREA	940	R		C45
C	MA	MAIN AREA	950	R		C30
C	MA	MAIN AREA	960	R		C40
C	MA	MAIN AREA	970	R		C45
C	MA	MAIN AREA	MASN	R		C20
C	MA	MAIN AREA	X1	R		C40
C	MA	MAIN AREA	X2	R		C45
C	MA	MAIN AREA	X3	R		C50
C	MA	MAIN AREA	X4	R		C60
C	MA2	SECOND FLOOR	*	P	100	MAD
C	MA3	THIRD FLOOR	*	P	100	MAD
C	MA4	FOURTH FLOOR	*	P	100	MAD
C	MA5	FIFTH FLOOR	*	P	100	MAD
C	MA6	SIXTH FLOOR	*	P	100	MAD
C	MA7	SEVENTH FLOOR	*	P	100	MAD
C	MA8	EIGHTH FLOOR	*	P	100	MAD

C	MAA50	MA ATTACHED ADDITION	*	P	50	MAD
C	MAA75	MA ATTACHED ADDITION	*	P	75	MAD
C	MAAA	ATTACHED ADDITION	*	P	100	MAD
C	MABA	BASEMENT	*	P	100	MAD
C	OP	OPEN PORCH	*	P	15	MAD
C	OP10	OPEN PORCH	1031	P	10	MAD
C	OP25	OPEN PORCH	*	P	25	MAD
C	PA	PORCH AREA	*	P	33	MAD
C	PIT	LUBE PIT	590	P	33	MAD
C	PIT	LUBE PIT	595	P	33	MAD
C	PV	PAVING	ASP	R		C20
C	PV	PAVING	CON	R		C20
C	PV	PAVING	RAIL	R		C35
C	SA	STORAGE AREA	*	P	33	MAD
C	SA25	STORAGE AREA	*	P	25	MAD
C	SP	SWIM POOL (COMMERCIAL)	COM	R		C30

#### COMMERCIAL MATRIX IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
CM	MA	MAIN AREA	349	M		Matrix

#### SPECIAL PRICE IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
SP	MA	MAIN AREA	SPEC	R		R70

Note:

Det\_Class of \* can apply to any class

R for range refers to cost schedule values

P for percent refers to a percent of value to a particular class range

MAD for depreciation schedule refers to Main Area Depreciation

## COMMERCIAL ATTRIBUTES & COST

Method	Class	Type	Description	Attribute	Unit Price Sqft
C	120	MA	Heating/Cooling	0	-2.15
C	120	MA	Heating/Cooling	*	-2.15
C	120	MA	Heating/Cooling	CH	-2.15
C	120	MA	Heating/Cooling	CHCA	0
C	120	MA	Heating/Cooling	Fireplace	-2.15
C	120	MA	Heating/Cooling	Fuel Furnace	-2.15
C	120	MA	Heating/Cooling	Gas Stove	-2.15
C	120	MA	Heating/Cooling	Moist Air	-2.15
C	120	MA	Heating/Cooling	NONE	-2.15
C	120	MA	Heating/Cooling	Solar	-2.15
C	120	MA	Heating/Cooling	Window Unit	-2.15
C	130	MA	Heating/Cooling	0	-2.15
C	130	MA	Heating/Cooling	*	-2.15
C	130	MA	Heating/Cooling	CH	-2.15
C	130	MA	Heating/Cooling	CHCA	0
C	130	MA	Heating/Cooling	Fireplace	-2.15
C	130	MA	Heating/Cooling	Fuel Furnace	-2.15
C	130	MA	Heating/Cooling	Gas Stove	-2.15
C	130	MA	Heating/Cooling	Moist Air	-2.15
C	130	MA	Heating/Cooling	NONE	-2.15
C	130	MA	Heating/Cooling	Solar	-2.15
C	130	MA	Heating/Cooling	Window Unit	-2.15
C	140	MA	Heating/Cooling	0	-2.15
C	140	MA	Heating/Cooling	*	-2.15
C	140	MA	Heating/Cooling	CH	-2.15
C	140	MA	Heating/Cooling	CHCA	0
C	140	MA	Heating/Cooling	Fireplace	-2.15
C	140	MA	Heating/Cooling	Fuel Furnace	-2.15
C	140	MA	Heating/Cooling	Gas Stove	-2.15
C	140	MA	Heating/Cooling	Moist Air	-2.15
C	140	MA	Heating/Cooling	NONE	-2.15
C	140	MA	Heating/Cooling	Solar	-2.15
C	140	MA	Heating/Cooling	Window Unit	-2.15
C	141	MA	Condition	Best	52.5
C	141	MA	Condition	Good	22.5
C	142	MA	Condition	Average	19
C	142	MA	Condition	Good	43
C	150	MA	Heating/Cooling	0	-2.15

C	150	MA	Heating/Cooling	*	-2.15
C	150	MA	Heating/Cooling	CH	-2.15
C	150	MA	Heating/Cooling	CHCA	0
C	150	MA	Heating/Cooling	Fireplace	-2.15
C	150	MA	Heating/Cooling	Fuel Furnace	-2.15
C	150	MA	Heating/Cooling	Gas Stove	-2.15
C	150	MA	Heating/Cooling	Moist Air	-2.15
C	150	MA	Heating/Cooling	NONE	-2.15
C	150	MA	Heating/Cooling	Solar	-2.15
C	150	MA	Heating/Cooling	Window Unit	-2.15
C	150	MA	Sprinkler System	NONE	-2
C	150	MA	Sprinkler System	Y	0
C	160	MA	Heating/Cooling	0	-2.15
C	160	MA	Heating/Cooling	*	-2.15
C	160	MA	Heating/Cooling	CH	-2.15
C	160	MA	Heating/Cooling	CHCA	0
C	160	MA	Heating/Cooling	Fireplace	-2.15
C	160	MA	Heating/Cooling	Fuel Furnace	-2.15
C	160	MA	Heating/Cooling	Gas Stove	-2.15
C	160	MA	Heating/Cooling	Moist Air	-2.15
C	160	MA	Heating/Cooling	NONE	-2.15
C	160	MA	Heating/Cooling	Solar	-2.15
C	160	MA	Heating/Cooling	Window Unit	-2.15
C	160	MA	Sprinkler System	NONE	-2
C	160	MA	Sprinkler System	Y	0
C	170	MA	Heating/Cooling	0	-2.15
C	170	MA	Heating/Cooling	*	-2.15
C	170	MA	Heating/Cooling	CH	-2.15
C	170	MA	Heating/Cooling	CHCA	0
C	170	MA	Heating/Cooling	Fireplace	-2.15
C	170	MA	Heating/Cooling	Fuel Furnace	-2.15
C	170	MA	Heating/Cooling	Gas Stove	-2.15
C	170	MA	Heating/Cooling	Moist Air	-2.15
C	170	MA	Heating/Cooling	NONE	-2.15
C	170	MA	Heating/Cooling	Solar	2.15
C	170	MA	Heating/Cooling	Window Unit	-2.15
C	170	MA	Sprinkler System	NONE	-2
C	170	MA	Sprinkler System	Y	0
C	180	MA	Factor 3	> 0	-2.75
C	180	MA	Factor 3	>0	-2.75
C	180	MA	Heating/Cooling	0	-2.15

C	180	MA	Heating/Cooling	*	-2.15
C	180	MA	Heating/Cooling	CH	-2.15
C	180	MA	Heating/Cooling	CHCA	0
C	180	MA	Heating/Cooling	Fireplace	-2.15
C	180	MA	Heating/Cooling	Fuel Furnace	-2.15
C	180	MA	Heating/Cooling	Gas Stove	-2.15
C	180	MA	Heating/Cooling	Moist Air	-2.15
C	180	MA	Heating/Cooling	NONE	-2.15
C	180	MA	Heating/Cooling	Solar	-2.15
C	180	MA	Heating/Cooling	Window Unit	-2.15
C	180	MA	Sprinkler System	NONE	-2
C	180	MA	Sprinkler System	Y	0
C	190	MA	Factor 3	> 0	-2.75
C	190	MA	Factor 3	>0	-2.75
C	190	MA	Heating/Cooling	0	-2.15
C	190	MA	Heating/Cooling	*	-2.15
C	190	MA	Heating/Cooling	CH	-2.15
C	190	MA	Heating/Cooling	CHCA	0
C	190	MA	Heating/Cooling	Fireplace	-2.15
C	190	MA	Heating/Cooling	Fuel Furnace	-2.15
C	190	MA	Heating/Cooling	Gas Stove	-2.15
C	190	MA	Heating/Cooling	Moist Air	-2.15
C	190	MA	Heating/Cooling	NONE	-2.15
C	190	MA	Heating/Cooling	Solar	-2.15
C	190	MA	Heating/Cooling	Window Unit	-2.15
C	190	MA	Sprinkler System	NONE	-2
C	190	MA	Sprinkler System	Y	0
C	191	MA	Factor 3	> 0	-2.75
C	191	MA	Factor 3	>0	-2.75
C	191	MA	Heating/Cooling	0	-2.15
C	191	MA	Heating/Cooling	*	-2.15
C	191	MA	Heating/Cooling	CH	-2.15
C	191	MA	Heating/Cooling	CHCA	0
C	191	MA	Heating/Cooling	Fireplace	-2.15
C	191	MA	Heating/Cooling	Fuel Furnace	-2.15
C	191	MA	Heating/Cooling	Gas Stove	-2.15
C	191	MA	Heating/Cooling	Moist Air	-2.15
C	191	MA	Heating/Cooling	NONE	-2.15
C	191	MA	Heating/Cooling	Solar	-2.15
C	191	MA	Heating/Cooling	Window Unit	-2.15
C	191	MA	Sprinkler System	NONE	-2

C	191	MA	Sprinkler System	Y	0
C	200	MA	Heating/Cooling		-2.15
C	200	MA	Heating/Cooling	*	-2.15
C	200	MA	Heating/Cooling	CH	-2.15
C	200	MA	Heating/Cooling	CHCA	0
C	200	MA	Heating/Cooling	NONE	-2.15
C	200	MA	Sprinkler System	NONE	-2
C	200	MA	Sprinkler System	Y	0
C	210	MA	Heating/Cooling		-2.15
C	210	MA	Heating/Cooling	*	-2.15
C	210	MA	Heating/Cooling	CH	-2.15
C	210	MA	Heating/Cooling	CHCA	0
C	210	MA	Heating/Cooling	NONE	-2.15
C	210	MA	Sprinkler System	NONE	-2
C	210	MA	Sprinkler System	Y	0
C	220	MA	Heating/Cooling		-2.15
C	220	MA	Heating/Cooling	*	-2.15
C	220	MA	Heating/Cooling	CH	-2.15
C	220	MA	Heating/Cooling	CHCA	0
C	220	MA	Heating/Cooling	NONE	-2.15
C	230	MA	Heating/Cooling		-2.15
C	230	MA	Heating/Cooling	*	-2.15
C	230	MA	Heating/Cooling	CH	-2.15
C	230	MA	Heating/Cooling	CHCA	0
C	230	MA	Heating/Cooling	NONE	-2.15
C	240	MA	Condition	Excellent	38.8
C	240	MA	Heating/Cooling		-2.15
C	240	MA	Heating/Cooling	*	-2.15
C	240	MA	Heating/Cooling	CH	-2.15
C	240	MA	Heating/Cooling	CHCA	0
C	240	MA	Heating/Cooling	NONE	-2.15
C	250	MA	Heating/Cooling		-2.15
C	250	MA	Heating/Cooling	*	-2.15
C	250	MA	Heating/Cooling	CH	-2.15
C	250	MA	Heating/Cooling	CHCA	0
C	250	MA	Heating/Cooling	NONE	-2.15
C	260	MA	Heating/Cooling		-2.15
C	260	MA	Heating/Cooling	*	-2.15
C	260	MA	Heating/Cooling	CH	-2.15
C	260	MA	Heating/Cooling	CHCA	0
C	260	MA	Heating/Cooling	NONE	-2.15



C	270	MA	Heating/Cooling	0	-2.15
C	270	MA	Heating/Cooling	*	-2.15
C	270	MA	Heating/Cooling	CH	-2.15
C	270	MA	Heating/Cooling	CHCA	0
C	270	MA	Heating/Cooling	NONE	-2.15
C	280	MA	Heating/Cooling	0	-2.15
C	280	MA	Heating/Cooling	*	-2.15
C	280	MA	Heating/Cooling	CH	-2.15
C	280	MA	Heating/Cooling	CHCA	0
C	280	MA	Heating/Cooling	NONE	-2.15
C	290	MA	Heating/Cooling	0	-2.15
C	290	MA	Heating/Cooling	*	-2.15
C	290	MA	Heating/Cooling	CH	-2.15
C	290	MA	Heating/Cooling	CHCA	0
C	290	MA	Heating/Cooling	NONE	-2.15
C	300	MA	Heating/Cooling	0	-2.15
C	300	MA	Heating/Cooling	*	-2.15
C	300	MA	Heating/Cooling	CH	-2.15
C	300	MA	Heating/Cooling	CHCA	0
C	300	MA	Heating/Cooling	NONE	-2.15
C	340	MA	Heating/Cooling	0	-2.15
C	340	MA	Heating/Cooling	*	-2.15
C	340	MA	Heating/Cooling	CH	-2.15
C	340	MA	Heating/Cooling	CHCA	0
C	340	MA	Heating/Cooling	NONE	-2.15
C	350	MA	Heating/Cooling	0	-2.15
C	350	MA	Heating/Cooling	*	-2.15
C	350	MA	Heating/Cooling	CH	-2.15
C	350	MA	Heating/Cooling	CHCA	0
C	350	MA	Heating/Cooling	NONE	-2.15
C	360	MA	Condition	Excellent	152.86
C	360	MA	Heating/Cooling	0	-2.15
C	360	MA	Heating/Cooling	*	-2.15
C	360	MA	Heating/Cooling	CH	-2.15
C	360	MA	Heating/Cooling	CHCA	0
C	360	MA	Heating/Cooling	NONE	-2.15
C	370	MA	Heating/Cooling	0	-2.15
C	370	MA	Heating/Cooling	*	-2.15
C	370	MA	Heating/Cooling	CH	-2.15
C	370	MA	Heating/Cooling	CHCA	0
C	370	MA	Heating/Cooling	NONE	-2.15

C	380	MA	Heating/Cooling	0	-2.15
C	380	MA	Heating/Cooling	*	-2.15
C	380	MA	Heating/Cooling	CH	-2.15
C	380	MA	Heating/Cooling	CHCA	0
C	380	MA	Heating/Cooling	NONE	-2.15
C	390	MA	Condition	Excellent	116.34
C	390	MA	Heating/Cooling	*	-2.15
C	390	MA	Heating/Cooling	CHCA	0
C	397	MA	Heating/Cooling	0	-2.15
C	397	MA	Heating/Cooling	*	-2.15
C	397	MA	Heating/Cooling	CH	-2.15
C	397	MA	Heating/Cooling	CHCA	0
C	397	MA	Heating/Cooling	NONE	-2.15
C	398	MA	Heating/Cooling	0	-2.15
C	398	MA	Heating/Cooling	*	-2.15
C	398	MA	Heating/Cooling	CH	-2.15
C	398	MA	Heating/Cooling	CHCA	0
C	398	MA	Heating/Cooling	NONE	-2.15
C	399	MA	Condition	Excellent	54.52
C	399	MA	Heating/Cooling	*	-2.15
C	399	MA	Heating/Cooling	CHCA	0
C	400	MA	Heating/Cooling	0	-2.15
C	400	MA	Heating/Cooling	*	-2.15
C	400	MA	Heating/Cooling	CH	-2.15
C	400	MA	Heating/Cooling	CHCA	0
C	400	MA	Heating/Cooling	NONE	-2.15
C	400	MA	Sprinkler System	4	-2
C	400	MA	Sprinkler System	*	-2
C	400	MA	Sprinkler System	N	-2
C	400	MA	Sprinkler System	NONE	-2
C	400	MA	Sprinkler System	Y	0
C	410	MA	Heating/Cooling	0	-2.15
C	410	MA	Heating/Cooling	*	-2.15
C	410	MA	Heating/Cooling	CH	-2.15
C	410	MA	Heating/Cooling	CHCA	0
C	410	MA	Heating/Cooling	NONE	-2.15
C	410	MA	Sprinkler System	4	-2
C	410	MA	Sprinkler System	*	-2
C	410	MA	Sprinkler System	N	-2
C	410	MA	Sprinkler System	NONE	-2
C	410	MA	Sprinkler System	Y	0

C	420	MA	Heating/Cooling	0	-2.15
C	420	MA	Heating/Cooling	*	-2.15
C	420	MA	Heating/Cooling	CH	-2.15
C	420	MA	Heating/Cooling	CHCA	0
C	420	MA	Heating/Cooling	NONE	-2.15
C	420	MA	Sprinkler System	4	-2
C	420	MA	Sprinkler System	*	-2
C	420	MA	Sprinkler System	N	-2
C	420	MA	Sprinkler System	NONE	-2
C	420	MA	Sprinkler System	Y	0
C	430	MA	Heating/Cooling	0	-2.15
C	430	MA	Heating/Cooling	*	-2.15
C	430	MA	Heating/Cooling	CH	-2.15
C	430	MA	Heating/Cooling	CHCA	0
C	430	MA	Heating/Cooling	NONE	-2.15
C	430	MA	Sprinkler System	4	-2
C	430	MA	Sprinkler System	*	-2
C	430	MA	Sprinkler System	N	-2
C	430	MA	Sprinkler System	NONE	-2
C	430	MA	Sprinkler System	Y	0
C	431	MA	Heating/Cooling	0	-2.15
C	431	MA	Heating/Cooling	*	-2.15
C	431	MA	Heating/Cooling	CH	-2.15
C	431	MA	Heating/Cooling	CHCA	0
C	431	MA	Heating/Cooling	NONE	-2.15
C	431	MA	Sprinkler System	4	-2
C	431	MA	Sprinkler System	*	-2
C	431	MA	Sprinkler System	N	-2
C	431	MA	Sprinkler System	NONE	-2
C	431	MA	Sprinkler System	Y	0
C	432	MA	Heating/Cooling	0	-2.15
C	432	MA	Heating/Cooling	*	-2.15
C	432	MA	Heating/Cooling	CH	-2.15
C	432	MA	Heating/Cooling	CHCA	0
C	432	MA	Heating/Cooling	NONE	-2.15
C	432	MA	Sprinkler System	4	-2
C	432	MA	Sprinkler System	*	-2
C	432	MA	Sprinkler System	N	-2
C	432	MA	Sprinkler System	NONE	-2
C	432	MA	Sprinkler System	Y	0
C	440	MA	Heating/Cooling	0	-2.15

C	440	MA	Heating/Cooling	*	-2.15
C	440	MA	Heating/Cooling	CH	-2.15
C	440	MA	Heating/Cooling	CHCA	0
C	440	MA	Heating/Cooling	NONE	-2.15
C	450	MA	Heating/Cooling	0	-2.15
C	450	MA	Heating/Cooling	*	-2.15
C	450	MA	Heating/Cooling	CH	-2.15
C	450	MA	Heating/Cooling	CHCA	0
C	450	MA	Heating/Cooling	NONE	-2.15
C	460	MA	Heating/Cooling	0	-2.15
C	460	MA	Heating/Cooling	*	-2.15
C	460	MA	Heating/Cooling	CH	-2.15
C	460	MA	Heating/Cooling	CHCA	0
C	460	MA	Heating/Cooling	NONE	-2.15
C	470	MA	Heating/Cooling	0	-2.15
C	470	MA	Heating/Cooling	*	-2.15
C	470	MA	Heating/Cooling	CH	-2.15
C	470	MA	Heating/Cooling	CHCA	0
C	470	MA	Heating/Cooling	NONE	-2.15
C	480	MA	Heating/Cooling	0	-2.15
C	480	MA	Heating/Cooling	*	-2.15
C	480	MA	Heating/Cooling	CH	-2.15
C	480	MA	Heating/Cooling	CHCA	0
C	480	MA	Heating/Cooling	NONE	-2.15
C	485	MA	Heating/Cooling	0	-2.15
C	485	MA	Heating/Cooling	*	-2.15
C	485	MA	Heating/Cooling	CH	-2.15
C	485	MA	Heating/Cooling	CHCA	0
C	485	MA	Heating/Cooling	NONE	-2.15
C	510	MA	Heating/Cooling	0	-2.15
C	510	MA	Heating/Cooling	*	-2.15
C	510	MA	Heating/Cooling	CH	-2.15
C	510	MA	Heating/Cooling	CHCA	0
C	510	MA	Heating/Cooling	NONE	-2.15
C	510	MA	Sprinkler System	NONE	-2
C	520	MA	Heating/Cooling	0	-2.15
C	520	MA	Heating/Cooling	*	-2.15
C	520	MA	Heating/Cooling	CH	-2.15
C	520	MA	Heating/Cooling	CHCA	0
C	520	MA	Heating/Cooling	NONE	-2.15
C	520	MA	Sprinkler System	NONE	-2

C	530	MA	Condition	Excellent	48
C	530	MA	Heating/Cooling	0	-2.15
C	530	MA	Heating/Cooling	*	-2.15
C	530	MA	Heating/Cooling	CH	-2.15
C	530	MA	Heating/Cooling	CHCA	0
C	530	MA	Heating/Cooling	NONE	-2.15
C	530	MA	Sprinkler System	NONE	-2
C	540	MA	Heating/Cooling	CHCA	2.15
C	550	MA	Heating/Cooling	CHCA	2.15
C	570	MA	Heating/Cooling	CHCA	5
C	580	MA	Heating/Cooling	CHCA	5
C	590	MA	Heating/Cooling	CHCA	5
C	595	MA	Condition	Average	26.16
C	595	MA	Condition	Good	62.74
C	595	MA	Heating/Cooling	CHCA	5
C	600	MA	Heating/Cooling	0	-2.15
C	600	MA	Heating/Cooling	*	-2.15
C	600	MA	Heating/Cooling	CH	-2.15
C	600	MA	Heating/Cooling	CHCA	0
C	600	MA	Heating/Cooling	NONE	-2.15
C	601	MA	Heating/Cooling	CHCA	2.15
C	610	MA	Condition	Excellent	50
C	610	MA	Condition	Good	28
C	610	MA	Heating/Cooling	0	-2.15
C	610	MA	Heating/Cooling	*	-2.15
C	610	MA	Heating/Cooling	CH	-2.15
C	610	MA	Heating/Cooling	CHCA	0
C	610	MA	Heating/Cooling	NONE	-2.15
C	611	MA	Condition	Good	17
C	611	MA	Heating/Cooling	CHCA	2.15
C	700	MA	Heating/Cooling	0	-2.15
C	700	MA	Heating/Cooling	*	-2.15
C	700	MA	Heating/Cooling	CH	-2.15
C	700	MA	Heating/Cooling	CHCA	0
C	700	MA	Heating/Cooling	NONE	-2.15
C	710	MA	Heating/Cooling	0	-2.15
C	710	MA	Heating/Cooling	*	-2.15
C	710	MA	Heating/Cooling	CH	-2.15
C	710	MA	Heating/Cooling	CHCA	0
C	710	MA	Heating/Cooling	NONE	-2.15
C	800	MA	Ceiling	15	0.75

C	800	MA	Ceiling	16	1.5
C	800	MA	Ceiling	17	2.25
C	800	MA	Ceiling	18	3
C	800	MA	Ceiling	19	3.75
C	800	MA	Ceiling	20	4.5
C	800	MA	Ceiling	21	5.25
C	800	MA	Ceiling	22	6
C	800	MA	Ceiling	23	6.75
C	800	MA	Ceiling	24	7.5
C	800	MA	Ceiling	25	8.25
C	800	MA	Ceiling	26	9
C	800	MA	Ceiling	27	9.75
C	800	MA	Ceiling	28	10.5
C	800	MA	Ceiling	29	11.25
C	800	MA	Ceiling	30	12
C	800	MA	Ceiling	31	12.75
C	800	MA	Ceiling	32	13.5
C	800	MA	Ceiling	33	14.25
C	800	MA	Ceiling	34	15
C	800	MA	Ceiling	35	15.75
C	800	MA	Ceiling	36	16.5
C	800	MA	Ceiling	37	17.25
C	800	MA	Ceiling	38	18
C	800	MA	Ceiling	39	18.75
C	800	MA	Ceiling	40	19.5
C	800	MA	Ceiling	41	20.25
C	800	MA	Ceiling	42	21
C	800	MA	Ceiling	43	21.75
C	800	MA	Ceiling	44	22.5
C	800	MA	Ceiling	45	23.25
C	800	MA	Ceiling	46	24
C	800	MA	Ceiling	47	24.75
C	800	MA	Ceiling	48	25.5
C	800	MA	Ceiling	49	26.25
C	800	MA	Ceiling	50	27
C	800	MA	Ceiling	51	0
C	800	MA	Condition	Best	16
C	800	MA	Condition	Good	7
C	800	MA	Dock	Y	1.1
C	800	MA	Heating/Cooling	CHCA	5
C	800	MA	Sprinkler System	Y	2

C	810	MA	Ceiling	15	0.75
C	810	MA	Ceiling	16	1.5
C	810	MA	Ceiling	17	2.25
C	810	MA	Ceiling	18	3
C	810	MA	Ceiling	19	3.75
C	810	MA	Ceiling	20	4.5
C	810	MA	Ceiling	21	5.25
C	810	MA	Ceiling	22	6
C	810	MA	Ceiling	23	6.75
C	810	MA	Ceiling	24	7.5
C	810	MA	Ceiling	25	8.25
C	810	MA	Ceiling	26	9
C	810	MA	Ceiling	27	9.75
C	810	MA	Ceiling	28	10.5
C	810	MA	Ceiling	29	11.25
C	810	MA	Ceiling	30	12
C	810	MA	Ceiling	31	12.75
C	810	MA	Ceiling	32	13.5
C	810	MA	Ceiling	33	14.25
C	810	MA	Ceiling	34	15
C	810	MA	Ceiling	35	15.75
C	810	MA	Ceiling	36	16.5
C	810	MA	Ceiling	37	17.25
C	810	MA	Ceiling	38	18
C	810	MA	Ceiling	39	18.75
C	810	MA	Ceiling	40	19.5
C	810	MA	Ceiling	41	20.25
C	810	MA	Ceiling	42	21
C	810	MA	Ceiling	43	21.75
C	810	MA	Ceiling	44	22.5
C	810	MA	Ceiling	45	23.25
C	810	MA	Ceiling	46	24
C	810	MA	Ceiling	47	24.75
C	810	MA	Ceiling	48	25.5
C	810	MA	Ceiling	49	26.25
C	810	MA	Ceiling	50	27
C	810	MA	Condition	Best	16
C	810	MA	Condition	Good	7
C	810	MA	Dock	Y	1.1
C	810	MA	Heating/Cooling	CHCA	5
C	810	MA	Sprinkler System	Y	2

C	820	MA	Ceiling	15	0.5
C	820	MA	Ceiling	16	1
C	820	MA	Ceiling	17	1.5
C	820	MA	Ceiling	18	2
C	820	MA	Ceiling	19	2.5
C	820	MA	Ceiling	20	3
C	820	MA	Ceiling	21	3.5
C	820	MA	Ceiling	22	4
C	820	MA	Ceiling	23	4.5
C	820	MA	Ceiling	24	5
C	820	MA	Ceiling	25	5.5
C	820	MA	Ceiling	26	6
C	820	MA	Ceiling	27	6.5
C	820	MA	Ceiling	28	7
C	820	MA	Ceiling	29	7.5
C	820	MA	Ceiling	30	8
C	820	MA	Ceiling	31	8.5
C	820	MA	Ceiling	32	9
C	820	MA	Ceiling	33	9.5
C	820	MA	Ceiling	34	10
C	820	MA	Ceiling	35	10.5
C	820	MA	Ceiling	36	11
C	820	MA	Ceiling	37	11.5
C	820	MA	Ceiling	38	12
C	820	MA	Ceiling	39	12.5
C	820	MA	Ceiling	40	13
C	820	MA	Ceiling	41	13.5
C	820	MA	Ceiling	42	14
C	820	MA	Ceiling	43	14.5
C	820	MA	Ceiling	44	15
C	820	MA	Ceiling	45	15.5
C	820	MA	Ceiling	46	16
C	820	MA	Ceiling	47	16.5
C	820	MA	Ceiling	48	17
C	820	MA	Ceiling	49	17.5
C	820	MA	Ceiling	50	18
C	820	MA	Condition	Best	14
C	820	MA	Condition	Good	7
C	820	MA	Dock	Y	1.1
C	820	MA	Heating/Cooling	CHCA	5
C	820	MA	Sprinkler System	Y	2



C	830	MA	Ceiling	15	0.5
C	830	MA	Ceiling	16	1
C	830	MA	Ceiling	17	1.5
C	830	MA	Ceiling	18	2
C	830	MA	Ceiling	19	2.5
C	830	MA	Ceiling	20	3
C	830	MA	Ceiling	21	3.5
C	830	MA	Ceiling	22	4
C	830	MA	Ceiling	23	4.5
C	830	MA	Ceiling	24	5
C	830	MA	Ceiling	25	5.5
C	830	MA	Ceiling	26	6
C	830	MA	Ceiling	27	6.5
C	830	MA	Ceiling	28	7
C	830	MA	Ceiling	29	7.5
C	830	MA	Ceiling	30	8
C	830	MA	Ceiling	31	8.5
C	830	MA	Ceiling	32	9
C	830	MA	Ceiling	33	9.5
C	830	MA	Ceiling	34	10
C	830	MA	Ceiling	35	10.5
C	830	MA	Ceiling	36	11
C	830	MA	Ceiling	37	11.5
C	830	MA	Ceiling	38	12
C	830	MA	Ceiling	39	12.5
C	830	MA	Ceiling	40	13
C	830	MA	Ceiling	41	13.5
C	830	MA	Ceiling	42	14
C	830	MA	Ceiling	43	14.5
C	830	MA	Ceiling	44	15
C	830	MA	Ceiling	45	15.5
C	830	MA	Ceiling	46	16
C	830	MA	Ceiling	47	16.5
C	830	MA	Ceiling	48	17
C	830	MA	Ceiling	49	17.5
C	830	MA	Ceiling	50	18
C	830	MA	Condition	Best	12
C	830	MA	Condition	Good	6
C	830	MA	Dock	Y	1.1
C	830	MA	Heating/Cooling	CHCA	5
C	830	MA	Sprinkler System	Y	2

C	840	MA	Ceiling	15	0.5
C	840	MA	Ceiling	16	1
C	840	MA	Ceiling	17	1.5
C	840	MA	Ceiling	18	2
C	840	MA	Ceiling	19	2.5
C	840	MA	Ceiling	20	3
C	840	MA	Ceiling	21	3.5
C	840	MA	Ceiling	22	4
C	840	MA	Ceiling	23	4.5
C	840	MA	Ceiling	24	5
C	840	MA	Ceiling	25	5.5
C	840	MA	Ceiling	26	6
C	840	MA	Ceiling	27	6
C	840	MA	Ceiling	28	6.5
C	840	MA	Ceiling	29	7
C	840	MA	Ceiling	30	7.5
C	840	MA	Ceiling	31	8
C	840	MA	Ceiling	32	8.5
C	840	MA	Ceiling	33	9
C	840	MA	Ceiling	34	9.5
C	840	MA	Ceiling	35	10
C	840	MA	Ceiling	36	10.5
C	840	MA	Ceiling	37	11
C	840	MA	Ceiling	38	11.5
C	840	MA	Ceiling	39	12
C	840	MA	Ceiling	40	12.5
C	840	MA	Ceiling	41	13
C	840	MA	Ceiling	42	13.5
C	840	MA	Ceiling	43	14
C	840	MA	Ceiling	44	14.5
C	840	MA	Ceiling	45	15
C	840	MA	Ceiling	46	15.5
C	840	MA	Ceiling	47	16
C	840	MA	Ceiling	48	17
C	840	MA	Ceiling	49	17.5
C	840	MA	Ceiling	50	18
C	840	MA	Condition	Best	11
C	840	MA	Condition	Good	5
C	840	MA	Dock	Y	1.1
C	840	MA	Heating/Cooling	CHCA	5
C	840	MA	Sprinkler System	Y	2

C	900	MA	Ceiling	15	0.75
C	900	MA	Ceiling	16	1.5
C	900	MA	Ceiling	17	2.25
C	900	MA	Ceiling	18	3
C	900	MA	Ceiling	19	3.75
C	900	MA	Ceiling	20	4.5
C	900	MA	Ceiling	21	5.25
C	900	MA	Ceiling	22	6
C	900	MA	Ceiling	23	6.75
C	900	MA	Ceiling	24	7.5
C	900	MA	Ceiling	25	8.25
C	900	MA	Ceiling	26	9
C	900	MA	Ceiling	27	9.75
C	900	MA	Ceiling	28	10.5
C	900	MA	Ceiling	29	11.25
C	900	MA	Ceiling	30	12
C	900	MA	Ceiling	31	12.75
C	900	MA	Ceiling	32	13.5
C	900	MA	Ceiling	33	14.25
C	900	MA	Ceiling	34	15
C	900	MA	Ceiling	35	15.75
C	900	MA	Ceiling	36	16.5
C	900	MA	Ceiling	37	17.25
C	900	MA	Ceiling	38	18
C	900	MA	Ceiling	39	18.75
C	900	MA	Ceiling	40	19.5
C	900	MA	Ceiling	41	20.25
C	900	MA	Ceiling	42	21
C	900	MA	Ceiling	43	21.75
C	900	MA	Ceiling	44	22.5
C	900	MA	Ceiling	45	23.25
C	900	MA	Ceiling	46	24
C	900	MA	Ceiling	47	24.75
C	900	MA	Ceiling	48	25.5
C	900	MA	Ceiling	49	26.25
C	900	MA	Ceiling	50	27
C	900	MA	Condition	Best	17
C	900	MA	Condition	Good	7
C	900	MA	Dock	Y	1.1
C	900	MA	Heating/Cooling	CHCA	5
C	900	MA	Heating/Cooling	Cold Storage Facility	15

C	900	MA	Sprinkler System	Y	2
C	910	MA	Ceiling	15	0.75
C	910	MA	Ceiling	16	1.5
C	910	MA	Ceiling	17	2.25
C	910	MA	Ceiling	18	3
C	910	MA	Ceiling	19	3.75
C	910	MA	Ceiling	20	4.5
C	910	MA	Ceiling	21	5.25
C	910	MA	Ceiling	22	6
C	910	MA	Ceiling	23	6.75
C	910	MA	Ceiling	24	7.5
C	910	MA	Ceiling	25	8.25
C	910	MA	Ceiling	26	9
C	910	MA	Ceiling	27	9.75
C	910	MA	Ceiling	28	10.5
C	910	MA	Ceiling	29	11.25
C	910	MA	Ceiling	30	12
C	910	MA	Ceiling	31	12.75
C	910	MA	Ceiling	32	13.5
C	910	MA	Ceiling	33	14.25
C	910	MA	Ceiling	34	15
C	910	MA	Ceiling	35	15.75
C	910	MA	Ceiling	36	16.5
C	910	MA	Ceiling	37	17.25
C	910	MA	Ceiling	38	18
C	910	MA	Ceiling	39	18.75
C	910	MA	Ceiling	40	19.5
C	910	MA	Ceiling	41	20.25
C	910	MA	Ceiling	42	21
C	910	MA	Ceiling	43	21.75
C	910	MA	Ceiling	44	22.5
C	910	MA	Ceiling	45	23.25
C	910	MA	Ceiling	46	24
C	910	MA	Ceiling	47	24.75
C	910	MA	Ceiling	48	25.5
C	910	MA	Ceiling	49	26.25
C	910	MA	Ceiling	50	27
C	910	MA	Ceiling	51	27.75
C	910	MA	Ceiling	52	28.5
C	910	MA	Ceiling	53	29.25
C	910	MA	Ceiling	54	30

C	910	MA	Ceiling	55	30.75
C	910	MA	Ceiling	56	31.25
C	910	MA	Ceiling	60	32
C	910	MA	Condition	Best	64.25
C	910	MA	Condition	Good	26
C	910	MA	Dock	Y	1.1
C	910	MA	Heating/Cooling	CHCA	5
C	910	MA	Heating/Cooling	Cold Storage Facility	15
C	910	MA	Sprinkler System	Y	2
C	920	MA	Ceiling	15	0.5
C	920	MA	Ceiling	16	1
C	920	MA	Ceiling	17	1.5
C	920	MA	Ceiling	18	2
C	920	MA	Ceiling	19	2.5
C	920	MA	Ceiling	20	3
C	920	MA	Ceiling	21	3.5
C	920	MA	Ceiling	22	4
C	920	MA	Ceiling	23	4.5
C	920	MA	Ceiling	24	5
C	920	MA	Ceiling	25	5.5
C	920	MA	Ceiling	26	6
C	920	MA	Ceiling	27	6.5
C	920	MA	Ceiling	28	7
C	920	MA	Ceiling	29	7.5
C	920	MA	Ceiling	30	8
C	920	MA	Ceiling	31	8.5
C	920	MA	Ceiling	32	9
C	920	MA	Ceiling	33	9.5
C	920	MA	Ceiling	34	9
C	920	MA	Ceiling	35	9.5
C	920	MA	Ceiling	36	10
C	920	MA	Ceiling	37	10.5
C	920	MA	Ceiling	38	11
C	920	MA	Ceiling	39	11.5
C	920	MA	Ceiling	40	12
C	920	MA	Ceiling	41	12.5
C	920	MA	Ceiling	42	13
C	920	MA	Ceiling	43	13.5
C	920	MA	Ceiling	44	13.5
C	920	MA	Ceiling	45	14
C	920	MA	Ceiling	46	14.5

C	920	MA	Ceiling		47	15
C	920	MA	Ceiling		48	15.5
C	920	MA	Ceiling		49	16
C	920	MA	Ceiling		50	16.5
C	920	MA	Condition	Best		60
C	920	MA	Condition	Good		20
C	920	MA	Dock	Y		1.1
C	920	MA	Heating/Cooling	CHCA		5
C	920	MA	Sprinkler System	Y		2
C	930	MA	Condition	Best		11.5
C	930	MA	Condition	Good		5
C	930	MA	Condition	Low		-2.5
C	930	MA	Fireplace		1	5000
C	930	MA	Foundation	SLAB		0.2
C	930	MA	Heating/Cooling	CHCA		5
C	940	MA	Condition	Best		12
C	940	MA	Condition	Good		5
C	940	MA	Condition	Low		-2.5
C	940	MA	Fireplace		1	5000
C	940	MA	Foundation	SLAB		0.2
C	940	MA	Heating/Cooling	CHCA		5
C	960	MA	Heating/Cooling	CHCA		5
C	960	MA	Heating/Cooling	NONE		0
C	970	MA	Heating/Cooling	CHCA		5
C	970	MA	Heating/Cooling	NONE		0
C	1000	MA	Condition	Average		15.31
C	1000	MA	Condition	Good		37.05
C	1000	MA	Condition	Low		0
C	1002	MA	Condition	Good		21.65
C	1003	MA	Condition	Best		87.58
C	1003	MA	Condition	Good		39.24
C	1075	MA	Condition	Best		120.44
C	1075	MA	Condition	Excellent		0
C	1075	MA	Condition	Good		50.15
C	1100	MA	Sprinkler System	N		-1
C	1100	MA	Sprinkler System	NONE		-1
C	1100	MA	Sprinkler System	Y		0
C	1110	MA	Sprinkler System	N		-1
C	1110	MA	Sprinkler System	NONE		-1
C	1110	MA	Sprinkler System	Y		0
C	1200	MA	Ceiling		15	0.2

C	1200	MA	Ceiling		16	0.4
C	1200	MA	Ceiling		17	0.6
C	1200	MA	Ceiling		18	0.8
C	1200	MA	Ceiling		19	1
C	1200	MA	Ceiling		20	1.2
C	1200	MA	Ceiling		21	1.4
C	1200	MA	Ceiling		22	1.6
C	1200	MA	Ceiling		23	1.8
C	1200	MA	Ceiling		24	2
C	1200	MA	Ceiling		25	2.2
C	1200	MA	Ceiling		26	2.4
C	1200	MA	Ceiling		27	2.6
C	1200	MA	Ceiling		28	2.8
C	1200	MA	Ceiling		29	3
C	1200	MA	Ceiling		30	3.2
C	1200	MA	Ceiling		31	3.4
C	1200	MA	Ceiling		32	3.6
C	1200	MA	Ceiling		33	3.8
C	1200	MA	Ceiling		34	4
C	1200	MA	Ceiling		35	4.2
C	1200	MA	Ceiling		36	4.4
C	1200	MA	Ceiling		37	4.6
C	1200	MA	Ceiling		38	4.8
C	1200	MA	Ceiling		39	5
C	1200	MA	Ceiling		40	5.2
C	1200	MA	Ceiling		41	5.4
C	1200	MA	Ceiling		42	5.6
C	1200	MA	Ceiling		43	5.8
C	1200	MA	Ceiling		44	6
C	1200	MA	Ceiling		45	6.2
C	1200	MA	Ceiling		47	6.6
C	1200	MA	Ceiling		48	6.8
C	1200	MA	Ceiling		49	7
C	1200	MA	Ceiling		50	7.2
C	1200	MA	Condition	Best		7
C	1200	MA	Condition	Good		2
C	1200	MA	Heating/Cooling		0	-2.15
C	1200	MA	Heating/Cooling	*		-2.15
C	1200	MA	Heating/Cooling	CH		-2.15
C	1200	MA	Heating/Cooling	CHCA		0
C	1200	MA	Heating/Cooling	Fireplace		-2.15

C	1200	MA	Heating/Cooling	Fuel Furnace	-2.15
C	1200	MA	Heating/Cooling	Gas Stove	-2.15
C	1200	MA	Heating/Cooling	Moist Air	-2.15
C	1200	MA	Heating/Cooling	NONE	-2.15
C	1200	MA	Heating/Cooling	Solar	-2.15
C	1200	MA	Heating/Cooling	Window Unit	-2.15
C	1200	MA	Sprinkler System	Y	1
C	1300	MA	Heating/Cooling	0	-2.15
C	1300	MA	Heating/Cooling	*	-2.15
C	1300	MA	Heating/Cooling	CH	0
C	1300	MA	Heating/Cooling	CHCA	0
C	1300	MA	Heating/Cooling	Cold Storage Facility	0
C	1300	MA	Heating/Cooling	Fireplace	-2.15
C	1300	MA	Heating/Cooling	Fuel Furnace	-2.15
C	1300	MA	Heating/Cooling	Gas Stove	-2.15
C	1300	MA	Heating/Cooling	Moist Air	-2.15
C	1300	MA	Heating/Cooling	NONE	-2.15
C	1300	MA	Heating/Cooling	Solar	-2.15
C	1300	MA	Heating/Cooling	Window Unit	-2.15
C	1310	MA	Heating/Cooling	0	-2.15
C	1310	MA	Heating/Cooling	*	-2.15
C	1310	MA	Heating/Cooling	CH	-2.15
C	1310	MA	Heating/Cooling	CHCA	0
C	1310	MA	Heating/Cooling	Cold Storage Facility	0
C	1310	MA	Heating/Cooling	Fireplace	-2.15
C	1310	MA	Heating/Cooling	Fuel Furnace	-2.15
C	1310	MA	Heating/Cooling	Gas Stove	-2.15
C	1310	MA	Heating/Cooling	Moist Air	-2.15
C	1310	MA	Heating/Cooling	NONE	-2.15
C	1310	MA	Heating/Cooling	Solar	-2.15
C	1310	MA	Heating/Cooling	Window Unit	-2.15
C	1320	MA	Heating/Cooling	0	-2.15
C	1320	MA	Heating/Cooling	*	-2.15
C	1320	MA	Heating/Cooling	CH	-2.15
C	1320	MA	Heating/Cooling	CHCA	0
C	1320	MA	Heating/Cooling	Fireplace	-2.15
C	1320	MA	Heating/Cooling	Fuel Furnace	-2.15
C	1320	MA	Heating/Cooling	Gas Stove	-2.15
C	1320	MA	Heating/Cooling	Moist Air	-2.15
C	1320	MA	Heating/Cooling	NONE	-2.15
C	1320	MA	Heating/Cooling	Solar	-2.15



C	1320	MA	Heating/Cooling	Window Unit	-2.15
C	1680	MA	Condition	Best	11
C	1680	MA	Condition	Excellent	16.5
C	1680	MA	Condition	Good	5.5
C	1690	MA	Condition	Good	2700
C	1690	MA	Condition	Low	-1600
C	1790	MA	Heating/Cooling	CHCA	0
C	1790	MA	Heating/Cooling	NONE	-2.15
C	1800	MA	Heating/Cooling	CHCA	0
C	1800	MA	Heating/Cooling	NONE	-2.15
C	1810	MA	Heating/Cooling	CHCA	0
C	1810	MA	Heating/Cooling	NONE	-2.15
C	2010	MA	Condition	Excellent	5000
C	15E	MA	Heating/Cooling	0	-2.15
C	15E	MA	Heating/Cooling	*	-2.15
C	15E	MA	Heating/Cooling	CH	-2.15
C	15E	MA	Heating/Cooling	CHCA	0
C	15E	MA	Heating/Cooling	Fireplace	-2.15
C	15E	MA	Heating/Cooling	Fuel Furnace	-2.15
C	15E	MA	Heating/Cooling	Gas Stove	-2.15
C	15E	MA	Heating/Cooling	Moist Air	-2.15
C	15E	MA	Heating/Cooling	NONE	-2.15
C	15E	MA	Heating/Cooling	Solar	-2.15
C	15E	MA	Heating/Cooling	Window Unit	-2.15
C	MASN	FN	Style	Concrete Block	6.55
C	MASN	MA	Style	Concrete Block	6.55
C	X1	MA	Heating/Cooling	0	-2.15
C	X1	MA	Heating/Cooling	*	-2.15
C	X1	MA	Heating/Cooling	CH	-2.15
C	X1	MA	Heating/Cooling	CHCA	0
C	X1	MA	Heating/Cooling	NONE	-2.15
C	X1	MA	Sprinkler System	4	-2
C	X1	MA	Sprinkler System	*	-2
C	X1	MA	Sprinkler System	N	-2
C	X1	MA	Sprinkler System	NONE	-2
C	X1	MA	Sprinkler System	Y	0
C	X2	MA	Heating/Cooling	0	-2.15
C	X2	MA	Heating/Cooling	*	-2.15
C	X2	MA	Heating/Cooling	CH	-2.15
C	X2	MA	Heating/Cooling	CHCA	0
C	X2	MA	Heating/Cooling	NONE	-2.15

C	X2	MA	Sprinkler System		4	-2
C	X2	MA	Sprinkler System	*		-2
C	X2	MA	Sprinkler System	N		-2
C	X2	MA	Sprinkler System	NONE		-2
C	X2	MA	Sprinkler System	Y		0
C	X3	MA	Heating/Cooling		0	-2.15
C	X3	MA	Heating/Cooling	*		-2.15
C	X3	MA	Heating/Cooling	CH		-2.15
C	X3	MA	Heating/Cooling	CHCA		0
C	X3	MA	Heating/Cooling	NONE		-2.15
C	X3	MA	Sprinkler System		4	-2
C	X3	MA	Sprinkler System	*		-2
C	X3	MA	Sprinkler System	N		-2
C	X3	MA	Sprinkler System	NONE		-2
C	X3	MA	Sprinkler System	Y		0
C	X4	MA	Heating/Cooling		0	-2.15
C	X4	MA	Heating/Cooling	*		-2.15
C	X4	MA	Heating/Cooling	CH		-2.15
C	X4	MA	Heating/Cooling	CHCA		0
C	X4	MA	Heating/Cooling	NONE		-2.15
C	X4	MA	Sprinkler System		4	-2
C	X4	MA	Sprinkler System	*		-2
C	X4	MA	Sprinkler System	N		-2
C	X4	MA	Sprinkler System	NONE		-2
C	X4	MA	Sprinkler System	Y		0

## COMMERCIAL PROPERTY DEPRECIATION

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.

COMMERCIAL	deprec_c d									
deprec_yea r_max	C20	C25	C30	C35	C40	C45	C50	C55	C60	C70
1	97	98	98	99	99	99	100	100	100	100
2	93	95	97	98	98	99	99	99	99	100
3	90	93	95	96	97	98	99	99	99	100
4	86	90	93	95	96	97	98	99	99	99
5	82	87	91	94	95	96	97	98	99	99
6	78	84	89	92	94	96	97	98	98	99
7	74	81	86	90	93	95	96	97	98	99
8	70	78	84	89	92	94	95	97	98	99
9	65	75	82	87	90	93	95	96	97	98
10	60	71	79	85	89	92	94	96	97	98
11	55	68	76	83	87	91	93	95	96	98
12	50	64	74	81	86	90	92	94	96	98
13	45	60	71	78	84	88	91	94	95	98
14	40	56	68	76	82	87	90	93	95	97
15	35	52	65	74	80	86	89	92	94	97
16	31	48	61	72	78	84	88	91	93	97
17	27	44	58	69	76	82	87	90	93	96
18	24	40	54	66	74	81	86	89	92	96
19	22	36	51	64	72	79	84	88	91	96
20	21	32	47	61	70	77	83	87	91	95
21	20	29	43	58	68	75	82	86	90	95
22	20	27	40	55	65	73	80	85	89	94
23		25	37	52	63	71	79	84	88	94
24		23	34	48	60	69	77	83	87	93

25		21	34	45	57	67	75	81	86	93
26		20	31	42	54	65	73	80	85	92
27		20	28	39	51	63	72	79	84	91
28			25	36	48	60	70	77	83	91
29			23	32	46	58	68	76	82	90
30			22	28	43	55	66	74	80	89
31			21	28	43	55	66	74	80	89
32			20	25	38	50	62	70	78	87
33			20	25	38	50	62	70	78	87
34				23	32	45	57	66	75	85
35				23	32	45	57	66	75	85
36				21	27	39	52	62	72	83
37				21	27	39	52	62	72	83
38				20	23	33	47	58	68	81
39				20	23	33	47	58	68	81
40					21	28	41	54	65	79
41					21	28	41	54	65	79
42					20	25	41	49	61	75
43					20	25	35	49	61	75
44						23	35	44	57	72
45						23	30	40	57	72
46						22	30	40	52	69
47						22	26	40	52	69
48						21	26	36	47	66
49						21	23	36	47	66
50						20	23	32	42	62
51						20	21	32	42	62
52							21	32	42	62
53							21	32	42	62
54							21	32	42	62
55							20	25	33	52
56							20	25	33	52
57								25	33	52
58								25	33	52

59								22	33	52
60								25	26	43
61								22	26	43
62								22	26	43
63								22	26	43
64								22	26	43
65								20	22	35
66								20	22	35
67									22	35
68									22	35
69									22	35
70									20	29
71									20	29
72										29
73										29
74										29
75										25
76										25
77										25
78										25
79										25
80										22
81										20
99										
199	20	20	20	20	20	20	20	20	20	20

## SECTION VIII IMPROVEMENT MISCELLANEOUS

### DESCRIPTIONS

#### CLASS 1070 RESIDENTIAL GREENHOUSE

#### SPECIFICATIONS

CONSTRUCTION: Wood or Aluminum Frame.

FOUNDATION: Dirt.

EXTERIOR: Fiberglass - Poly-Cover.

INTERIOR: Dirt Floor - Water - Vents.

#### 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 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 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 use only.

## **CLASS 1770 ARENAS (Metal Frame and Walls)**

<b>LOW</b>	Steel siding, some wainscot Minimum facility, some flooring Minimum services No HVAC
<b>AVERAGE</b>	Good metal panels and roof, some interior finish Unfinished arena area, floors in feed/tack and washrooms Adequate lighting and water service No HVAC
<b>GOOD</b>	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
<b>EXCELLENT</b>	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:

<b>LOW</b>	Concrete block, some wainscot Minimum facility, some flooring Minimum services No HVAC
<b>AVERAGE</b>	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
<b>GOOD</b>	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
<b>EXCELLENT</b>	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 C04, C06, C08, WOD**

**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

**CLASS WOD**

WOOD FENCE 6FT

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

**CLASS CON, ASP, COM**

**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

## IMPROVEMENT MISCELLANEOUS COST SCHEDULES

Method	Type	Class	Description	Range Max	Unit Price
I	ARENA	1770	ARENAS (METAL FRAME AND WALLS)	25,000	\$7.80
I	ARENA	1770	ARENAS (METAL FRAME AND WALLS)	50,000	\$7.40
I	ARENA	1770	ARENAS (METAL FRAME AND WALLS)	75,000	\$7.25
I	ARENA	1770	ARENAS (METAL FRAME AND WALLS)	1,000,000,000,000	\$7.10
I	ARENA	1771	ARENAS (MASONRY BEARING WALLS)	25,000	\$20.10
I	ARENA	1771	ARENAS (MASONRY BEARING WALLS)	50,000	\$19.60
I	ARENA	1771	ARENAS (MASONRY BEARING WALLS)	75,000	\$19.35
I	ARENA	1771	ARENAS (MASONRY BEARING WALLS)	100,000	\$19.20
I	ARENA2	1770	ARENAS (METAL FRAME AND WALLS)	25,000	\$7.80
I	ARENA2	1770	ARENAS (METAL FRAME AND WALLS)	50,000	\$7.40
I	ARENA2	1770	ARENAS (METAL FRAME AND WALLS)	75,000	\$7.25
I	ARENA2	1770	ARENAS (METAL FRAME AND WALLS)	1,000,000,000,000	\$7.10
I	ARENA2	1771	ARENAS (MASONRY BEARING WALLS)	25,000	\$20.10
I	ARENA2	1771	ARENAS (MASONRY BEARING WALLS)	50,000	\$19.60
I	ARENA2	1771	ARENAS (MASONRY BEARING WALLS)	75,000	\$19.35
I	ARENA2	1771	ARENAS (MASONRY BEARING WALLS)	100,000	\$19.20
I	BARN	1600	BARNS	599	\$4.10
I	BARN	1600	BARNS	699	\$4.05
I	BARN	1600	BARNS	799	\$4.00
I	BARN	1600	BARNS	899	\$3.95
I	BARN	1600	BARNS	999	\$3.90
I	BARN	1600	BARNS	1,199	\$3.85
I	BARN	1600	BARNS	1,399	\$3.80
I	BARN	1600	BARNS	1,599	\$3.75
I	BARN	1600	BARNS	1,799	\$3.70
I	BARN	1600	BARNS	1,999	\$3.65
I	BARN	1600	BARNS	1,000,000,000,000	\$3.60
I	BARN	1610	BARNS	599	\$9.30
I	BARN	1610	BARNS	699	\$9.20
I	BARN	1610	BARNS	799	\$9.10
I	BARN	1610	BARNS	899	\$9.00
I	BARN	1610	BARNS	999	\$8.90
I	BARN	1610	BARNS	1,199	\$8.80
I	BARN	1610	BARNS	1,399	\$8.70

I	BARN	1610	BARNS	1,599	\$8.60
I	BARN	1610	BARNS	1,799	\$8.50
I	BARN	1610	BARNS	1,999	\$8.40
I	BARN	1610	BARNS	1,000,000,000,000	\$8.30
I	BARN	1620	BARNS	599	\$5.00
I	BARN	1620	BARNS	699	\$4.95
I	BARN	1620	BARNS	799	\$4.90
I	BARN	1620	BARNS	899	\$4.85
I	BARN	1620	BARNS	999	\$4.80
I	BARN	1620	BARNS	1,199	\$4.75
I	BARN	1620	BARNS	1,399	\$4.70
I	BARN	1620	BARNS	1,599	\$4.65
I	BARN	1620	BARNS	1,799	\$4.60
I	BARN	1620	BARNS	1,999	\$4.55
I	BARN	1620	BARNS	1,000,000,000,000	\$4.50
I	BARN	1630	BARNS	599	\$9.15
I	BARN	1630	BARNS	699	\$9.05
I	BARN	1630	BARNS	799	\$8.95
I	BARN	1630	BARNS	899	\$8.85
I	BARN	1630	BARNS	999	\$8.75
I	BARN	1630	BARNS	1,199	\$8.65
I	BARN	1630	BARNS	1,399	\$8.55
I	BARN	1630	BARNS	1,599	\$8.45
I	BARN	1630	BARNS	1,799	\$8.35
I	BARN	1630	BARNS	1,999	\$8.25
I	BARN	1630	BARNS	1,000,000,000,000	\$8.15
I	BARN2	1600	BARNS	599	\$4.10
I	BARN2	1600	BARNS	699	\$4.05
I	BARN2	1600	BARNS	799	\$4.00
I	BARN2	1600	BARNS	899	\$3.95
I	BARN2	1600	BARNS	999	\$3.90
I	BARN2	1600	BARNS	1,199	\$3.85
I	BARN2	1600	BARNS	1,399	\$3.80
I	BARN2	1600	BARNS	1,599	\$3.75
I	BARN2	1600	BARNS	1,799	\$3.70
I	BARN2	1600	BARNS	1,999	\$3.65
I	BARN2	1600	BARNS	1,000,000,000,000	\$3.60

I	BARN2	1610	BARNS	599	\$9.30
I	BARN2	1610	BARNS	699	\$9.20
I	BARN2	1610	BARNS	799	\$9.10
I	BARN2	1610	BARNS	899	\$9.00
I	BARN2	1610	BARNS	999	\$8.90
I	BARN2	1610	BARNS	1,199	\$8.80
I	BARN2	1610	BARNS	1,399	\$8.70
I	BARN2	1610	BARNS	1,599	\$8.60
I	BARN2	1610	BARNS	1,799	\$8.50
I	BARN2	1610	BARNS	1,999	\$8.40
I	BARN2	1610	BARNS	1,000,000,000,000	\$8.30
I	BARN2	1620	BARNS	599	\$5.00
I	BARN2	1620	BARNS	699	\$4.95
I	BARN2	1620	BARNS	799	\$4.90
I	BARN2	1620	BARNS	899	\$4.85
I	BARN2	1620	BARNS	999	\$4.80
I	BARN2	1620	BARNS	1,199	\$4.75
I	BARN2	1620	BARNS	1,399	\$4.70
I	BARN2	1620	BARNS	1,599	\$4.65
I	BARN2	1620	BARNS	1,799	\$4.60
I	BARN2	1620	BARNS	1,999	\$4.55
I	BARN2	1620	BARNS	1,000,000,000,000	\$4.50
I	BARN2	1630	BARNS	599	\$9.15
I	BARN2	1630	BARNS	699	\$9.05
I	BARN2	1630	BARNS	799	\$8.95
I	BARN2	1630	BARNS	899	\$8.85
I	BARN2	1630	BARNS	999	\$8.75
I	BARN2	1630	BARNS	1,199	\$8.65
I	BARN2	1630	BARNS	1,399	\$8.55
I	BARN2	1630	BARNS	1,599	\$8.45
I	BARN2	1630	BARNS	1,799	\$8.35
I	BARN2	1630	BARNS	1,999	\$8.25
I	BARN2	1630	BARNS	1,000,000,000,000	\$8.15
I	DK	1760	WOOD DECK	0	\$4.40
I	FN	C04	C04 - 4 FT CHAIN LINK FENCE	0	\$7.45
I	FN	C04	C04 - 4 FT CHAIN LINK FENCE	1,000,000,000,000	\$7.45
I	FN	C06	C06 - 6 FT CHAIN LINK FENCE	0	\$10.75

I	FN	C06	C06 - 6 FT CHAIN LINK FENCE	1,000,000,000,000	\$10.75
I	FN	C08	C08 - 8 FT CHAIN LINK FENCE	0	\$14.15
I	FN	C08	C08 - 8 FT CHAIN LINK FENCE	1,000,000,000,000	\$14.15
I	FN	WOD	WOD - WOOD	0	\$11.00
I	FN	WOD	WOD - WOOD	1,000,000,000,000	\$11.00
I	GR	1070	RESIDENTIAL GREENHOUSE	1	\$2.50
I	GR	1070	RESIDENTIAL GREENHOUSE	1,000,000,000,000	\$2.50
I	MA	1740	TENNIS COURTS	0	\$6.50
I	MA	1740	TENNIS COURTS	999,999,999	\$6.50
I	MA	1740A	TENNIS COURTS	0	\$5.15
I	MA	1740A	TENNIS COURTS	999,999,999	\$5.15
I	MA	1740B	TENNIS COURTS	0	\$4.00
I	MA	1740B	TENNIS COURTS	999,999,999	\$4.00
I	MA	AC	Amenity Centers	1,000,000,000,000	\$0.01
I	OP	1600	BARNS	1,000,000,000,000	\$1.00
I	OP	1610	BARNS	1,000,000,000,000	\$2.25
I	OP	1620	BARNS	1,000,000,000,000	\$1.25
I	OP	1630	BARNS	1,000,000,000,000	\$2.25
I	OP	1650	OUTBUILDING/STORAGE	1,000,000,000,000	\$1.50
I	OP	1660	OUTBUILDING/STORAGE	1,000,000,000,000	\$2.25
I	OP	1670	OUTBUILDING/STORAGE	1,000,000,000,000	\$3.00
I	OP	1680	STABLES	1,000,000,000,000	\$5.00
I	OP	1770	ARENAS (METAL FRAME AND WALLS)	1,000,000,000,000	\$5.00
I	OP	1771	ARENAS (MASONRY BEARING WALLS)	1,000,000,000,000	\$5.00
I	OP25	*	ALL CLASSES	1,000,000,000,000	\$2.25
I	PL	ACP	Amenity Center Pool	1,000,000,000,000	\$1.00
I	PV	ASP	ASP - ASPHALT	0	\$1.00
I	PV	ASP	ASP - ASPHALT	1,000,000,000,000	\$1.00
I	PV	CON	CON - CONCRETE	0	\$4.05
I	PV	CON	CON - CONCRETE	1,000,000,000,000	\$4.05
I	SP	COM	Pool Commercial	0	\$28.50
I	SP	COM	Pool Commercial	1,000,000,000,000	\$28.50
I	SPA	SPA	THERA POOL/SPA	1	\$5,000.00
I	STABLES	1680	STABLES	0	\$18.40
I	STABLES	1680	STABLES	6,000	\$17.45
I	STABLES	1680	STABLES	12,000	\$16.80
I	STABLES	1680	STABLES	20,000	\$16.00

I	STABLES	1680	STABLES	1,000,000,000,000	\$16.00
I	STABLES 2	1680	STABLES	0	\$18.40
I	STABLES 2	1680	STABLES	6,000	\$17.45
I	STABLES 2	1680	STABLES	12,000	\$16.80
I	STABLES 2	1680	STABLES	20,000	\$16.00
I	STABLES 2	1680	STABLES	1,000,000,000,000	\$16.00
I	STORAGE	1650	OUTBUILDING/STORAGE	1,000,000,000,000	\$6.00
I	STORAGE	1660	OUTBUILDING/STORAGE	1,000,000,000,000	\$9.00
I	STORAGE	1670	OUTBUILDING/STORAGE	1,000,000,000,000	\$12.00
I	Storage2	1650	OUTBUILDING/STORAGE	1,000,000,000,000	\$6.00
I	Storage2	1660	OUTBUILDING/STORAGE	1,000,000,000,000	\$9.00
I	Storage2	1670	OUTBUILDING/STORAGE	1,000,000,000,000	\$12.00
I	TC	1740RA	TENNIS COURTS	1,000,000,000,000	\$5,000.00
I	TC	1740RB	TENNIS COURTS	1,000,000,000,000	\$3,000.00
I	TC	1740RE	TENNIS COURTS	1,000,000,000,000	\$10,000.00
I	TC	1740RG	TENNIS COURTS	1,000,000,000,000	\$8,000.00
I	TC	ACT	Amentity Center Tennis Court	1,000,000,000,000	\$1.00
I	TC	CON	CON - CONCRETE	1,000,000,000,000	\$2.85



## IMPROVEMENT MISCELLANEOUS IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
I	ARENA	ARENA 2023		1770 R		C25
I	ARENA	ARENA 2023		1771 R		C40
I	ARENA2	ARENA 2nd Floor 2023		1770 R		C25
I	ARENA2	ARENA 2nd Floor 2023		1771 R		C40
I	BARN	Barn 2023		1600 R		C25
I	BARN	Barn 2023		1610 R		C25
I	BARN	Barn 2023		1620 R		C30
I	BARN	Barn 2023		1630 R		C30
I	BARN2	Barn 2nd Floor 2023		1600 R		C25
I	BARN2	Barn 2nd Floor 2023		1610 R		C25
I	BARN2	Barn 2nd Floor 2023		1620 R		C30
I	BARN2	Barn 2nd Floor 2023		1630 R		C30
I	CP25	CARPORT	*	P	25	MAD
I	DK	DECK AREA		1760 R		
I	FN	FENCING	C04	R		C30
I	FN	FENCING	C06	R		C30
I	FN	FENCING	C08	R		C30
I	FN	FENCING	WOD	R		
I	GATED	GATED ENTRY		2100 R		C50
I	GR	GREENHOUSE		1070 R		
I	MA	MAIN AREA		1740 R		
I	MA	MAIN AREA	1740A	R		
I	MA	MAIN AREA	1740B	R		
I	MA	MAIN AREA		1760 R		
I	MA	MAIN AREA	AC	R		
I	MA2	SECOND FLOOR	*	P	92	MAD
I	MAAA	ATTACHED ADDITION	*	P	100	
I	OP	OPEN PORCH	*	P	33	C25
I	OP	OPEN PORCH		1600 R		C25
I	OP	OPEN PORCH		1610 R		C25
I	OP	OPEN PORCH		1620 R		C30
I	OP	OPEN PORCH		1630 R		C30
I	OP	OPEN PORCH		1650 R		C25
I	OP	OPEN PORCH		1660 R		C25

I	OP	OPEN PORCH	1670	R		C25
I	OP	OPEN PORCH	1680	R		C40
I	OP	OPEN PORCH	1770	R		C25
I	OP	OPEN PORCH	1771	R		C40
I	OP10	OPEN PORCH	*	P	10	MAD
I	OP25	OPEN PORCH	*	R		
I	PL	POOL	ACP	R		
I	PV	PAVING	ASP	R		
I	PV	PAVING	CON	R		C30
I	SP	SWIM POOL (COMMERCIAL)	COM	R		
I	SPA	SPA	SPA	R		
I	STABLES	STABLES 2023	1680	R		C40
I	STABLES2	Stables 2nd floor 2023	1680	R		C40
I	STORAGE	Storage 2023	1650	R		C25
I	STORAGE	Storage 2023	1660	R		C25
I	STORAGE	Storage 2023	1670	R		C25
I	Storage2	Storage 2nd floor 2023	1650	R		C25
I	Storage2	Storage 2nd floor 2023	1660	R		C25
I	Storage2	Storage 2nd floor 2023	1670	R		C25
I	TC	TENNIS COURT	1740RA	R		
I	TC	TENNIS COURT	1740RB	R		
I	TC	TENNIS COURT	1740RE	R		
I	TC	TENNIS COURT	1740RG	R		
I	TC	TENNIS COURT	ACT	R		
I	TC	TENNIS COURT	CON	R		

SPECIAL PRICE IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
SP	MA	MAIN AREA	SPEC	R		R70

Note:

Det\_Class of \* can apply to any class

R for range refers to cost schedule values

P for percent refers to a percent of value to a particular class range

MAD for depreciation schedule refers to Main Area Depreciation

## IMPROVEMENT MISCELLANEOUS ATTRIBUTES & COST

Method	Class	Type	Description	Attribute	Unit Price Sqft
I	1680	STABLES	Condition	Best	11
I	1680	STABLES	Condition	Excellent	16.5
I	1680	STABLES	Condition	Good	5.5
I	1680	STABLES 2	Condition	Best	11
I	1680	STABLES 2	Condition	Excellent	16.5
I	1680	STABLES 2	Condition	Good	5.5
I	1770	ARENA	Condition	Best	15.25
I	1770	ARENA	Condition	Excellent	32
I	1770	ARENA	Condition	Good	5.7
I	1770	ARENA	Condition	Low	0
I	1770	ARENA2	Condition	Best	15.25
I	1770	ARENA2	Condition	Excellent	32
I	1770	ARENA2	Condition	Good	5.7
I	1770	ARENA2	Condition	Low	0
I	1771	ARENA	Condition	Excellent	23.7
I	1771	ARENA	Condition	Good	9.35
I	1771	ARENA	Condition	Low	-6.2
I	1771	ARENA2	Condition	Excellent	23.7
I	1771	ARENA2	Condition	Good	9.35
I	1771	ARENA2	Condition	Low	-6.2

## SPECIAL PRICED ATTRIBUTES

Method	Class	Type	Description	Attribute	Unit Price Sqft	attr_base_incr	Unit Price
SP	SPEC	MA	Other Feature	BKIT		0	0
SP	SPEC	MA	Other Feature	EKIT		0	0