



DENTON CENTRAL APPRAISAL DISTRICT

2024 Appraisal Manual

Updated April 2024

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SECTION I APPRAISAL MANUAL IN GENERAL

This appraisal manual is a general guide to basic grouping and classing of properties as they apply to the cost approach. It can be used in conjunction with the sales approach by using other adjustments such as the 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

Method	Description
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 2022. 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 - \$202
- Cropland II - \$192
- Cropland III - \$178

Native Pasture –

- Native Pasture I - \$38
- Native Pasture II - \$38
- Native Pasture III - \$35

Improved Pasture –

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

- Beekeeping- Beekeeping- \$41
- Wasteland - Wasteland- \$16

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

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

BILLBOARD SCHEDULES

BILLBOARD SCHEDULE

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

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

NORMAL USEFUL LIFE TABLE

BPP Useful Life 2024

Aerospace Products (Airborne Vehicles & Component Parts)	10	Mining & Quarrying	10
Amusement & Theme Parks	12	Model Home Furnishings	8
Apparel & Fabricated Textile Mfg	8	Motion Picture & Television Production	12
Appliances	8	Motor Vehicle & Parts Manufacturing	12
Asphalt Plant	10	Motor Vehicle & Parts Mfg (Special Tools)	3
Automatic Car Wash	10	Musical Equipment	6
Automatic Teller Machine	5	News Racks	5
Automobile Repair Shops	10	Office Furniture & Equipment	10
Bakeries & Confectionery Products	12	Office Machines (Non-Computer Data handling)	6
Barber & Beauty Shops	10	Optical Lenses & Instruments Mfg	10
Batch Plants (Permanent)	15	Paint & Varnish Manufacture/Paint Mixing Station	10
Batch Plants (Portable)	12	Pallet Jack	6
Batteries	4	Paper & Pulp Manufacturing	12
Battery Chargers	5	Paving Contractors (Asphalt & Concrete)	8
Billboards	30	Petroleum Refining	15
Billboards (Digital)	20	Photo Finishing (Computerized Processing)	5
Brewery Equipment	12	Photo Finishing	10
Brick Manufacture	15	Plasma Cutter	8
Bucket Truck	8	Plastic & Plastic Products Manufacturing	10
Buildings (Moveable)	10	Plastic Products Mfg (Special Tools)	4
Bulbs (LED)	3	Playground Equipment (Large)	10
Cable TV/Satellite Systems (One or Two Way Commun.)	10	Pneumatics Systems (Bank-Pharmacy Drive thru)	10
Canneries & Frozen Food Production	12	Point of Sale Equip (Scanners, Registers, etc.)	5
Cash Wraps	6	Postage Machine	10
Cellular Telephone	3	Printer (Large) i.e Zebra	6
Cement Truck	6	Printing & Publishing	10
Chemical & Allied Production	10	Private Water System	20
Clay Products Mfg	15	Propane Conversion	8
Coffee Roaster (Industrial)	12	Professional & Scientific instruments	10
Cold Storage & Ice Making Equipment (Stand Alone Ice Machine)	15	Projector	6
Cold Storage Warehouse Equipment	10	Radio & Television, Broadcasting	6
Compressors	10	Radio & Television, Manufacturing	10
Computers & Peripheral Equip (Software Exempt)	4	Radio or Television Transmitting Tower	20
Concrete & Concrete Products Mfg (Batch Plants)	15	Radio Systems (Complete Two Way Systems)	8
Condiments, Manufacturing & Processing	10	Radio Systems (Radio only)	6
Construction Equipment (General) Ex. Bobcat Skid Steer	6	Recreation (Bowling, Billard, Pool, Min. Golf)	10
Converted Paper, Paperboard & Pulp Products Mfg	10	Rental – Furniture	3
Copy Machine	6	Rental – Tools, Equipment, Etc	6
Costumes	8	Restaurant & Bar FF & ME	8
Cranes/Hoists (Overhead)	12	Restaurant (Fast Food) FF & ME	8
Currency Counter	6	Restaurant (Smallwares)	3
Curing Light	10	Retail Trades, Fixtures & Equipment	10
Dairy Products Manufacturing	12	Rubber Products Manufacturing	15
Data Handling Equip-Typewriters,Calculators,Add Mach,Dupl. Eq.	6	Rubber Products Mfg (Special Tools)	4
Digital Camera; Vehicle GPS; Rental DVD, VHS & Video Games	3	Safe – Bank Vaults - Safe Deposit Box - Depository Chest	20
Dispensers – Cold Drinks	5	Safe - Undercounter	10
Distilling	12	Satellite Dish & Related Electronic Equipment	10
Dolly	8	Scanner (Handheld)	5
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
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)	6
Glass/Fiberglass Manufacture & Products	15	Televisions	6
Golf Carts; Segways; 4-Wheeler; Gator etc.	6	Theater Equipment - All	10
Grain & Grain Products Mfg (Flours, Cereals, Livestock Feed)	15	Timeclock	6
Hand Tools (Electrical & Manual)	5	Tire Recapping	15
Headsets	6	Tools (Pneumatic/Power Tools)	8
Health Club & Spas	10	Tools, Dies, Molds	4
Hospital Furnishings & Equipment	10	Toys	5
Hotel/Motel Furniture	10	Tractors	8
Inflatable Bounce House	6	Tradeshaw 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, Dump Trucks, Water Trucks	6
Ladders	10	Vacuum	8
Landscaping (Lawn Mower 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	

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										
2024										
LIFE EXPECTANCY IN YEARS										
YEAR	3**	4**	5**	6	8	10	12	15	20	30
	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*	RCNLD*
2023	0.78	0.83	0.85	0.87	0.91	0.92	0.94	0.96	0.98	0.99
2022	0.56	0.66	0.70	0.74	0.82	0.84	0.88	0.90	0.95	0.95
2021	0.35	0.32	0.55	0.61	0.73	0.76	0.82	0.85	0.92	0.90
2020	0.20	0.20	0.40	0.48	0.64	0.68	0.76	0.80	0.89	0.85
2019		0.07	0.30	0.35	0.55	0.60	0.70	0.75	0.86	0.80
2018			0.20	0.25	0.46	0.52	0.64	0.70	0.83	0.75
2017				0.20	0.37	0.44	0.58	0.65	0.80	0.70
2016					0.28	0.37	0.52	0.60	0.77	0.65
2015					0.20	0.30	0.46	0.55	0.74	0.60
2014						0.25	0.40	0.50	0.71	0.55
2013						0.20	0.34	0.45	0.67	0.52
2012							0.28	0.40	0.62	0.50
2011							0.20	0.35	0.57	0.48
2010								0.30	0.52	0.46
2009								0.25	0.47	0.44
2008								0.20	0.42	0.42
2007									0.38	0.40
2006									0.34	0.38
2005									0.31	0.36
2004									0.28	0.34
2003									0.25	0.32
2002									0.20	0.30
LIFE EXPECTANCY GUIDELINES										
	RENT TO OWN	PERSONAL	POS EQUIPMENT	OFFICE	TRACTOR/TRAILERS	MACHINERY &	CRANES/HOISTS	STONE/BRICK	PRIVATE WATER	BILLBOARDS
	INVENTORY	COMPUTERS,		EQUIPMENT		EQUIPMENT	(OVERHEAD)	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		RESTAURANT	MEDICAL/DENTAL			TOWERS	
				SECURITY	FAST FOOD	EQUIPMENT	COLD STORAGE	GRAIN PRODUCT		
	CELL PHONES		PASSENGER	SYSTEMS	FF & ME		& ICE MAKING	MFG. EQUIPMENT	STORAGE TANKS	
			VEHICLES			SIGNS	EQUIPMENT			
	VIDEO			LANDSCAPING					SAFES	
	MACHINES		HI-TECH	EQUIPMENT		CAR WASH				
			MEDICAL EQUIP.			EQUIPMENT				
				FORK LIFTS						
			VENDING	CONSTRUCTION						
			MACHINES	EQUIPMENT						

*NOTE: *RCNLD (REPLACEMENT COST NEW LESS DEPRECIATION) PERCENTAGES INCLUDE INDEXING **3,4 & 5 YEAR LIFE IS NOT INDEXED DUE TO RAPID OBSOLESCENCE

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.

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.

BASIC CATEGORY GROUPINGS FOR WOOD EXTERIOR HOMES

Class 1	Low Quality Home
Class 2	Fair Quality Home
Class 3	Average Quality Home
Class 4	Good Quality Home
Class 5	Very Good Quality Home
Class 5B	Excellent Quality Home

BASIC CATEGORY GROUPINGS FOR BRICK EXTERIOR HOMES

Class 6	Low Quality Home
Class 7	Fair Quality Home
Class 8	Average Quality Home
Class 9	Good Quality Home
Class 10	Very Good Quality Home
Class 10D	Excellent Quality Home

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)

<u>AVERAGE-QUALITY HOUSE</u>	
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 (p. D-8)

DESCRIPTIONS

CLASS 1

Class 1 structures will be of low 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 good 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 very good 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 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 6

Class 6 structures will be of low 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 10D

Class 10D 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. A Class 10D structure is best described as an extensively appointed, exceptionally high quality luxury home with completely custom designed features. Class 10D 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 10D 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 10D 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 10D has 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 10D structures will exceed 12 feet in height. Overall, a Class 10D interior is of the very best quality luxury materials and workmanship with elaborate levels of detail and refinement.

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.

RESIDENTIAL COST SCHEDULES

Method	Type	Class	Description	Range Max	range_adj_price
R	DK	1760	WOOD DECK	999,999,999	\$4.40
R	HNG	AHNG	AVERAGE HANGAR	0	\$47.10
R	HNG	AHNG	AVERAGE HANGAR	999,999,999	\$47.10
R	HNG	GHNG	GOOD HANGAR	0	\$62.16
R	HNG	GHNG	GOOD HANGAR	999,999,999	\$62.16
R	HNG	LHNG	LOW HANGAR	0	\$26.94
R	HNG	LHNG	LOW HANGAR	999,999,999	\$26.94
R	MA	1	RESIDENTIAL (FRAME)	400	\$138.10
R	MA	1	RESIDENTIAL (FRAME)	500	\$131.48
R	MA	1	RESIDENTIAL (FRAME)	600	\$125.95
R	MA	1	RESIDENTIAL (FRAME)	700	\$121.53
R	MA	1	RESIDENTIAL (FRAME)	800	\$118.22
R	MA	1	RESIDENTIAL (FRAME)	900	\$114.90
R	MA	1	RESIDENTIAL (FRAME)	1,000	\$112.69
R	MA	1	RESIDENTIAL (FRAME)	1,100	\$109.93
R	MA	1	RESIDENTIAL (FRAME)	1,200	\$107.72
R	MA	1	RESIDENTIAL (FRAME)	1,300	\$105.51
R	MA	1	RESIDENTIAL (FRAME)	1,400	\$103.85
R	MA	1	RESIDENTIAL (FRAME)	1,600	\$100.54
R	MA	1	RESIDENTIAL (FRAME)	1,800	\$97.78
R	MA	1	RESIDENTIAL (FRAME)	2,000	\$95.57
R	MA	1	RESIDENTIAL (FRAME)	2,200	\$93.36
R	MA	1	RESIDENTIAL (FRAME)	2,400	\$91.70
R	MA	1	RESIDENTIAL (FRAME)	2,600	\$90.04
R	MA	1	RESIDENTIAL (FRAME)	2,800	\$88.39
R	MA	1	RESIDENTIAL (FRAME)	3,000	\$87.28
R	MA	1	RESIDENTIAL (FRAME)	3,200	\$86.59
R	MA	1	RESIDENTIAL (FRAME)	3,300	\$85.98
R	MA	1	RESIDENTIAL (FRAME)	3,400	\$85.36
R	MA	1	RESIDENTIAL (FRAME)	3,500	\$84.75

R	MA	1	RESIDENTIAL (FRAME)	3,600	\$84.14
R	MA	1	RESIDENTIAL (FRAME)	3,700	\$83.61
R	MA	1	RESIDENTIAL (FRAME)	3,800	\$83.10
R	MA	1	RESIDENTIAL (FRAME)	4,000	\$82.56
R	MA	1	RESIDENTIAL (FRAME)	999,999	\$82.56
R	MA	2	RESIDENTIAL (FRAME)	600	\$143.86
R	MA	2	RESIDENTIAL (FRAME)	700	\$139.26
R	MA	2	RESIDENTIAL (FRAME)	800	\$135.80
R	MA	2	RESIDENTIAL (FRAME)	900	\$133.50
R	MA	2	RESIDENTIAL (FRAME)	1,000	\$130.05
R	MA	2	RESIDENTIAL (FRAME)	1,100	\$127.75
R	MA	2	RESIDENTIAL (FRAME)	1,200	\$126.60
R	MA	2	RESIDENTIAL (FRAME)	1,300	\$124.29
R	MA	2	RESIDENTIAL (FRAME)	1,400	\$121.99
R	MA	2	RESIDENTIAL (FRAME)	1,500	\$120.84
R	MA	2	RESIDENTIAL (FRAME)	1,600	\$119.69
R	MA	2	RESIDENTIAL (FRAME)	1,700	\$118.54
R	MA	2	RESIDENTIAL (FRAME)	1,800	\$116.24
R	MA	2	RESIDENTIAL (FRAME)	2,000	\$114.51
R	MA	2	RESIDENTIAL (FRAME)	2,200	\$112.21
R	MA	2	RESIDENTIAL (FRAME)	2,400	\$110.48
R	MA	2	RESIDENTIAL (FRAME)	2,600	\$108.76
R	MA	2	RESIDENTIAL (FRAME)	2,800	\$107.61
R	MA	2	RESIDENTIAL (FRAME)	3,000	\$105.88
R	MA	2	RESIDENTIAL (FRAME)	3,100	\$105.25
R	MA	2	RESIDENTIAL (FRAME)	3,200	\$104.61
R	MA	2	RESIDENTIAL (FRAME)	3,300	\$103.97
R	MA	2	RESIDENTIAL (FRAME)	3,400	\$103.44
R	MA	2	RESIDENTIAL (FRAME)	3,500	\$102.91
R	MA	2	RESIDENTIAL (FRAME)	3,600	\$102.38
R	MA	2	RESIDENTIAL (FRAME)	3,700	\$101.85
R	MA	2	RESIDENTIAL (FRAME)	3,800	\$101.32
R	MA	2	RESIDENTIAL (FRAME)	4,000	\$100.38

R	MA	2	RESIDENTIAL (FRAME)	999,999	\$100.38
R	MA	3	RESIDENTIAL (FRAME)	600	\$169.18
R	MA	3	RESIDENTIAL (FRAME)	800	\$159.97
R	MA	3	RESIDENTIAL (FRAME)	1,000	\$153.07
R	MA	3	RESIDENTIAL (FRAME)	1,200	\$148.46
R	MA	3	RESIDENTIAL (FRAME)	1,300	\$146.16
R	MA	3	RESIDENTIAL (FRAME)	1,400	\$143.86
R	MA	3	RESIDENTIAL (FRAME)	1,500	\$141.56
R	MA	3	RESIDENTIAL (FRAME)	1,600	\$140.41
R	MA	3	RESIDENTIAL (FRAME)	1,700	\$139.26
R	MA	3	RESIDENTIAL (FRAME)	1,800	\$136.95
R	MA	3	RESIDENTIAL (FRAME)	1,900	\$135.80
R	MA	3	RESIDENTIAL (FRAME)	2,000	\$134.65
R	MA	3	RESIDENTIAL (FRAME)	2,100	\$133.50
R	MA	3	RESIDENTIAL (FRAME)	2,200	\$132.35
R	MA	3	RESIDENTIAL (FRAME)	2,400	\$130.05
R	MA	3	RESIDENTIAL (FRAME)	2,600	\$127.75
R	MA	3	RESIDENTIAL (FRAME)	2,800	\$126.60
R	MA	3	RESIDENTIAL (FRAME)	3,000	\$124.29
R	MA	3	RESIDENTIAL (FRAME)	3,200	\$123.14
R	MA	3	RESIDENTIAL (FRAME)	3,400	\$121.67
R	MA	3	RESIDENTIAL (FRAME)	3,600	\$120.31
R	MA	3	RESIDENTIAL (FRAME)	3,800	\$119.08
R	MA	3	RESIDENTIAL (FRAME)	4,000	\$117.85
R	MA	3	RESIDENTIAL (FRAME)	4,200	\$116.74
R	MA	3	RESIDENTIAL (FRAME)	4,400	\$115.63
R	MA	3	RESIDENTIAL (FRAME)	4,600	\$114.65
R	MA	3	RESIDENTIAL (FRAME)	4,800	\$113.66
R	MA	3	RESIDENTIAL (FRAME)	5,000	\$112.80
R	MA	3	RESIDENTIAL (FRAME)	5,200	\$111.93
R	MA	3	RESIDENTIAL (FRAME)	5,400	\$111.07
R	MA	3	RESIDENTIAL (FRAME)	5,600	\$110.33
R	MA	3	RESIDENTIAL (FRAME)	999,999	\$110.33

R	MA	4	RESIDENTIAL (FRAME)	800	\$194.82
R	MA	4	RESIDENTIAL (FRAME)	1,000	\$187.41
R	MA	4	RESIDENTIAL (FRAME)	1,200	\$181.06
R	MA	4	RESIDENTIAL (FRAME)	1,400	\$175.76
R	MA	4	RESIDENTIAL (FRAME)	1,600	\$171.53
R	MA	4	RESIDENTIAL (FRAME)	1,800	\$167.29
R	MA	4	RESIDENTIAL (FRAME)	1,900	\$166.23
R	MA	4	RESIDENTIAL (FRAME)	2,000	\$164.11
R	MA	4	RESIDENTIAL (FRAME)	2,100	\$163.06
R	MA	4	RESIDENTIAL (FRAME)	2,200	\$162.00
R	MA	4	RESIDENTIAL (FRAME)	2,400	\$158.82
R	MA	4	RESIDENTIAL (FRAME)	2,600	\$156.70
R	MA	4	RESIDENTIAL (FRAME)	2,800	\$154.59
R	MA	4	RESIDENTIAL (FRAME)	3,000	\$152.47
R	MA	4	RESIDENTIAL (FRAME)	3,200	\$150.35
R	MA	4	RESIDENTIAL (FRAME)	3,400	\$149.29
R	MA	4	RESIDENTIAL (FRAME)	3,600	\$147.17
R	MA	4	RESIDENTIAL (FRAME)	3,800	\$146.12
R	MA	4	RESIDENTIAL (FRAME)	4,000	\$145.06
R	MA	4	RESIDENTIAL (FRAME)	4,200	\$143.75
R	MA	4	RESIDENTIAL (FRAME)	4,400	\$142.59
R	MA	4	RESIDENTIAL (FRAME)	4,600	\$141.44
R	MA	4	RESIDENTIAL (FRAME)	4,800	\$140.42
R	MA	4	RESIDENTIAL (FRAME)	5,000	\$139.40
R	MA	4	RESIDENTIAL (FRAME)	5,200	\$138.39
R	MA	4	RESIDENTIAL (FRAME)	5,400	\$137.52
R	MA	4	RESIDENTIAL (FRAME)	5,600	\$136.50
R	MA	4	RESIDENTIAL (FRAME)	6,000	\$134.90
R	MA	4	RESIDENTIAL (FRAME)	999,999	\$134.90
R	MA	5	RESIDENTIAL (FRAME)	1,200	\$229.14
R	MA	5	RESIDENTIAL (FRAME)	1,400	\$222.40
R	MA	5	RESIDENTIAL (FRAME)	1,600	\$216.79
R	MA	5	RESIDENTIAL (FRAME)	1,800	\$211.17

R	MA	5	RESIDENTIAL (FRAME)	2,000	\$206.68
R	MA	5	RESIDENTIAL (FRAME)	2,200	\$203.31
R	MA	5	RESIDENTIAL (FRAME)	2,300	\$201.06
R	MA	5	RESIDENTIAL (FRAME)	2,400	\$199.94
R	MA	5	RESIDENTIAL (FRAME)	2,500	\$197.69
R	MA	5	RESIDENTIAL (FRAME)	2,600	\$196.57
R	MA	5	RESIDENTIAL (FRAME)	2,800	\$194.32
R	MA	5	RESIDENTIAL (FRAME)	3,000	\$190.95
R	MA	5	RESIDENTIAL (FRAME)	3,200	\$188.71
R	MA	5	RESIDENTIAL (FRAME)	3,400	\$186.46
R	MA	5	RESIDENTIAL (FRAME)	3,600	\$184.21
R	MA	5	RESIDENTIAL (FRAME)	3,800	\$181.97
R	MA	5	RESIDENTIAL (FRAME)	4,000	\$180.84
R	MA	5	RESIDENTIAL (FRAME)	4,200	\$178.60
R	MA	5	RESIDENTIAL (FRAME)	4,400	\$177.47
R	MA	5	RESIDENTIAL (FRAME)	4,600	\$175.88
R	MA	5	RESIDENTIAL (FRAME)	4,800	\$174.28
R	MA	5	RESIDENTIAL (FRAME)	5,000	\$172.68
R	MA	5	RESIDENTIAL (FRAME)	5,200	\$171.26
R	MA	5	RESIDENTIAL (FRAME)	5,400	\$170.02
R	MA	5	RESIDENTIAL (FRAME)	5,600	\$168.60
R	MA	5	RESIDENTIAL (FRAME)	5,800	\$167.35
R	MA	5	RESIDENTIAL (FRAME)	6,000	\$166.12
R	MA	5	RESIDENTIAL (FRAME)	6,400	\$163.98
R	MA	5	RESIDENTIAL (FRAME)	999,999	\$163.98
R	MA	6	RESIDENTIAL (BRICK)	400	\$152.47
R	MA	6	RESIDENTIAL (BRICK)	500	\$144.73
R	MA	6	RESIDENTIAL (BRICK)	600	\$138.10
R	MA	6	RESIDENTIAL (BRICK)	700	\$132.58
R	MA	6	RESIDENTIAL (BRICK)	800	\$128.16
R	MA	6	RESIDENTIAL (BRICK)	900	\$124.85
R	MA	6	RESIDENTIAL (BRICK)	1,000	\$121.53
R	MA	6	RESIDENTIAL (BRICK)	1,100	\$118.22

R	MA	6	RESIDENTIAL (BRICK)	1,200	\$116.01
R	MA	6	RESIDENTIAL (BRICK)	1,300	\$113.80
R	MA	6	RESIDENTIAL (BRICK)	1,400	\$111.59
R	MA	6	RESIDENTIAL (BRICK)	1,600	\$107.72
R	MA	6	RESIDENTIAL (BRICK)	1,800	\$104.96
R	MA	6	RESIDENTIAL (BRICK)	2,000	\$102.20
R	MA	6	RESIDENTIAL (BRICK)	2,200	\$99.44
R	MA	6	RESIDENTIAL (BRICK)	2,400	\$97.23
R	MA	6	RESIDENTIAL (BRICK)	2,600	\$95.57
R	MA	6	RESIDENTIAL (BRICK)	2,800	\$93.91
R	MA	6	RESIDENTIAL (BRICK)	3,000	\$92.25
R	MA	6	RESIDENTIAL (BRICK)	3,100	\$91.51
R	MA	6	RESIDENTIAL (BRICK)	3,200	\$90.87
R	MA	6	RESIDENTIAL (BRICK)	3,300	\$90.22
R	MA	6	RESIDENTIAL (BRICK)	3,400	\$89.58
R	MA	6	RESIDENTIAL (BRICK)	3,500	\$88.93
R	MA	6	RESIDENTIAL (BRICK)	3,600	\$88.38
R	MA	6	RESIDENTIAL (BRICK)	3,700	\$87.82
R	MA	6	RESIDENTIAL (BRICK)	3,800	\$87.27
R	MA	6	RESIDENTIAL (BRICK)	4,000	\$86.17
R	MA	6	RESIDENTIAL (BRICK)	999,999	\$86.17
R	MA	7	RESIDENTIAL (BRICK)	600	\$150.26
R	MA	7	RESIDENTIAL (BRICK)	700	\$145.84
R	MA	7	RESIDENTIAL (BRICK)	800	\$141.42
R	MA	7	RESIDENTIAL (BRICK)	900	\$138.11
R	MA	7	RESIDENTIAL (BRICK)	1,000	\$135.90
R	MA	7	RESIDENTIAL (BRICK)	1,100	\$132.58
R	MA	7	RESIDENTIAL (BRICK)	1,200	\$130.37
R	MA	7	RESIDENTIAL (BRICK)	1,300	\$128.16
R	MA	7	RESIDENTIAL (BRICK)	1,400	\$127.06
R	MA	7	RESIDENTIAL (BRICK)	1,500	\$124.85
R	MA	7	RESIDENTIAL (BRICK)	1,600	\$123.74
R	MA	7	RESIDENTIAL (BRICK)	1,700	\$121.53

R	MA	7	RESIDENTIAL (BRICK)	1,800	\$120.43
R	MA	7	RESIDENTIAL (BRICK)	2,000	\$118.22
R	MA	7	RESIDENTIAL (BRICK)	2,200	\$116.01
R	MA	7	RESIDENTIAL (BRICK)	2,400	\$113.80
R	MA	7	RESIDENTIAL (BRICK)	2,600	\$111.59
R	MA	7	RESIDENTIAL (BRICK)	2,800	\$109.93
R	MA	7	RESIDENTIAL (BRICK)	3,000	\$108.83
R	MA	7	RESIDENTIAL (BRICK)	3,100	\$108.17
R	MA	7	RESIDENTIAL (BRICK)	3,200	\$107.52
R	MA	7	RESIDENTIAL (BRICK)	3,300	\$106.87
R	MA	7	RESIDENTIAL (BRICK)	3,400	\$106.32
R	MA	7	RESIDENTIAL (BRICK)	3,500	\$105.78
R	MA	7	RESIDENTIAL (BRICK)	3,600	\$105.24
R	MA	7	RESIDENTIAL (BRICK)	3,700	\$104.69
R	MA	7	RESIDENTIAL (BRICK)	3,800	\$104.14
R	MA	7	RESIDENTIAL (BRICK)	4,000	\$103.17
R	MA	7	RESIDENTIAL (BRICK)	999,999	\$103.17
R	MA	8	RESIDENTIAL (BRICK)	600	\$174.51
R	MA	8	RESIDENTIAL (BRICK)	800	\$164.81
R	MA	8	RESIDENTIAL (BRICK)	1,000	\$157.27
R	MA	8	RESIDENTIAL (BRICK)	1,200	\$151.89
R	MA	8	RESIDENTIAL (BRICK)	1,300	\$148.66
R	MA	8	RESIDENTIAL (BRICK)	1,400	\$146.50
R	MA	8	RESIDENTIAL (BRICK)	1,500	\$144.35
R	MA	8	RESIDENTIAL (BRICK)	1,600	\$143.27
R	MA	8	RESIDENTIAL (BRICK)	1,700	\$141.12
R	MA	8	RESIDENTIAL (BRICK)	1,800	\$138.96
R	MA	8	RESIDENTIAL (BRICK)	1,900	\$137.88
R	MA	8	RESIDENTIAL (BRICK)	2,000	\$136.81
R	MA	8	RESIDENTIAL (BRICK)	2,100	\$134.65
R	MA	8	RESIDENTIAL (BRICK)	2,200	\$133.58
R	MA	8	RESIDENTIAL (BRICK)	2,400	\$131.42
R	MA	8	RESIDENTIAL (BRICK)	2,600	\$129.27

R	MA	8	RESIDENTIAL (BRICK)	2,800	\$127.11
R	MA	8	RESIDENTIAL (BRICK)	3,000	\$126.03
R	MA	8	RESIDENTIAL (BRICK)	3,200	\$123.88
R	MA	8	RESIDENTIAL (BRICK)	3,400	\$122.39
R	MA	8	RESIDENTIAL (BRICK)	3,600	\$121.04
R	MA	8	RESIDENTIAL (BRICK)	3,800	\$119.80
R	MA	8	RESIDENTIAL (BRICK)	4,000	\$118.56
R	MA	8	RESIDENTIAL (BRICK)	4,200	\$117.44
R	MA	8	RESIDENTIAL (BRICK)	4,400	\$116.33
R	MA	8	RESIDENTIAL (BRICK)	4,600	\$115.34
R	MA	8	RESIDENTIAL (BRICK)	4,800	\$114.35
R	MA	8	RESIDENTIAL (BRICK)	5,000	\$113.47
R	MA	8	RESIDENTIAL (BRICK)	5,200	\$112.61
R	MA	8	RESIDENTIAL (BRICK)	5,400	\$111.74
R	MA	8	RESIDENTIAL (BRICK)	5,600	\$111.00
R	MA	8	RESIDENTIAL (BRICK)	999,999	\$111.00
R	MA	9	RESIDENTIAL (BRICK)	800	\$206.61
R	MA	9	RESIDENTIAL (BRICK)	1,000	\$197.49
R	MA	9	RESIDENTIAL (BRICK)	1,200	\$190.40
R	MA	9	RESIDENTIAL (BRICK)	1,400	\$184.32
R	MA	9	RESIDENTIAL (BRICK)	1,600	\$180.27
R	MA	9	RESIDENTIAL (BRICK)	1,800	\$175.21
R	MA	9	RESIDENTIAL (BRICK)	1,900	\$174.20
R	MA	9	RESIDENTIAL (BRICK)	2,000	\$172.17
R	MA	9	RESIDENTIAL (BRICK)	2,100	\$170.15
R	MA	9	RESIDENTIAL (BRICK)	2,200	\$169.13
R	MA	9	RESIDENTIAL (BRICK)	2,400	\$166.09
R	MA	9	RESIDENTIAL (BRICK)	2,600	\$163.06
R	MA	9	RESIDENTIAL (BRICK)	2,800	\$161.03
R	MA	9	RESIDENTIAL (BRICK)	3,000	\$159.00
R	MA	9	RESIDENTIAL (BRICK)	3,200	\$156.98
R	MA	9	RESIDENTIAL (BRICK)	3,400	\$154.95
R	MA	9	RESIDENTIAL (BRICK)	3,600	\$152.93

R	MA	9	RESIDENTIAL (BRICK)	3,800	\$151.92
R	MA	9	RESIDENTIAL (BRICK)	4,000	\$149.89
R	MA	9	RESIDENTIAL (BRICK)	4,200	\$148.54
R	MA	9	RESIDENTIAL (BRICK)	4,400	\$147.34
R	MA	9	RESIDENTIAL (BRICK)	4,600	\$146.14
R	MA	9	RESIDENTIAL (BRICK)	4,800	\$145.09
R	MA	9	RESIDENTIAL (BRICK)	5,000	\$144.05
R	MA	9	RESIDENTIAL (BRICK)	5,200	\$142.99
R	MA	9	RESIDENTIAL (BRICK)	5,400	\$142.09
R	MA	9	RESIDENTIAL (BRICK)	5,600	\$141.05
R	MA	9	RESIDENTIAL (BRICK)	6,000	\$139.40
R	MA	9	RESIDENTIAL (BRICK)	999,999	\$139.40
R	MA	10	RESIDENTIAL (BRICK)	1,200	\$238.07
R	MA	10	RESIDENTIAL (BRICK)	1,400	\$230.52
R	MA	10	RESIDENTIAL (BRICK)	1,600	\$225.14
R	MA	10	RESIDENTIAL (BRICK)	1,800	\$218.68
R	MA	10	RESIDENTIAL (BRICK)	2,000	\$214.37
R	MA	10	RESIDENTIAL (BRICK)	2,200	\$210.06
R	MA	10	RESIDENTIAL (BRICK)	2,300	\$207.90
R	MA	10	RESIDENTIAL (BRICK)	2,400	\$206.83
R	MA	10	RESIDENTIAL (BRICK)	2,500	\$204.67
R	MA	10	RESIDENTIAL (BRICK)	2,600	\$202.52
R	MA	10	RESIDENTIAL (BRICK)	2,800	\$199.29
R	MA	10	RESIDENTIAL (BRICK)	3,000	\$197.13
R	MA	10	RESIDENTIAL (BRICK)	3,200	\$193.90
R	MA	10	RESIDENTIAL (BRICK)	3,400	\$191.74
R	MA	10	RESIDENTIAL (BRICK)	3,600	\$189.59
R	MA	10	RESIDENTIAL (BRICK)	3,800	\$187.44
R	MA	10	RESIDENTIAL (BRICK)	4,000	\$185.28
R	MA	10	RESIDENTIAL (BRICK)	4,200	\$183.13
R	MA	10	RESIDENTIAL (BRICK)	4,400	\$182.05
R	MA	10	RESIDENTIAL (BRICK)	4,600	\$180.41
R	MA	10	RESIDENTIAL (BRICK)	4,800	\$178.78

R	MA	10	RESIDENTIAL (BRICK)	5,000	\$177.14
R	MA	10	RESIDENTIAL (BRICK)	5,200	\$175.68
R	MA	10	RESIDENTIAL (BRICK)	5,400	\$174.40
R	MA	10	RESIDENTIAL (BRICK)	5,600	\$172.95
R	MA	10	RESIDENTIAL (BRICK)	5,800	\$171.68
R	MA	10	RESIDENTIAL (BRICK)	6,000	\$170.39
R	MA	10	RESIDENTIAL (BRICK)	6,400	\$168.22
R	MA	10	RESIDENTIAL (BRICK)	999,999	\$168.22
R	MA	26	(CONDOS & TOWNHOMES)	2,000	\$97.59
R	MA	26	(CONDOS & TOWNHOMES)	3,000	\$90.23
R	MA	26	(CONDOS & TOWNHOMES)	4,000	\$85.16
R	MA	26	(CONDOS & TOWNHOMES)	5,000	\$83.32
R	MA	26	(CONDOS & TOWNHOMES)	6,000	\$81.48
R	MA	26	(CONDOS & TOWNHOMES)	9,999,999	\$81.48
R	MA	10D	RESIDENTIAL (BRICK)	1,600	\$293.89
R	MA	10D	RESIDENTIAL (BRICK)	1,800	\$288.09
R	MA	10D	RESIDENTIAL (BRICK)	2,000	\$282.29
R	MA	10D	RESIDENTIAL (BRICK)	2,200	\$277.45
R	MA	10D	RESIDENTIAL (BRICK)	2,400	\$272.62
R	MA	10D	RESIDENTIAL (BRICK)	2,600	\$268.75
R	MA	10D	RESIDENTIAL (BRICK)	2,800	\$264.89
R	MA	10D	RESIDENTIAL (BRICK)	3,000	\$261.02
R	MA	10D	RESIDENTIAL (BRICK)	3,200	\$258.12
R	MA	10D	RESIDENTIAL (BRICK)	3,400	\$255.22
R	MA	10D	RESIDENTIAL (BRICK)	3,600	\$252.32
R	MA	10D	RESIDENTIAL (BRICK)	3,800	\$250.38
R	MA	10D	RESIDENTIAL (BRICK)	4,000	\$247.48
R	MA	10D	RESIDENTIAL (BRICK)	4,200	\$245.55
R	MA	10D	RESIDENTIAL (BRICK)	4,400	\$243.62
R	MA	10D	RESIDENTIAL (BRICK)	4,800	\$238.78
R	MA	10D	RESIDENTIAL (BRICK)	5,200	\$235.88
R	MA	10D	RESIDENTIAL (BRICK)	5,600	\$232.02
R	MA	10D	RESIDENTIAL (BRICK)	6,000	\$229.12

R	MA	10D	RESIDENTIAL (BRICK)	6,200	\$227.74
R	MA	10D	RESIDENTIAL (BRICK)	6,400	\$226.59
R	MA	10D	RESIDENTIAL (BRICK)	6,600	\$225.22
R	MA	10D	RESIDENTIAL (BRICK)	6,800	\$224.08
R	MA	10D	RESIDENTIAL (BRICK)	7,000	\$222.93
R	MA	10D	RESIDENTIAL (BRICK)	7,200	\$221.79
R	MA	10D	RESIDENTIAL (BRICK)	7,400	\$220.87
R	MA	10D	RESIDENTIAL (BRICK)	7,600	\$219.72
R	MA	10D	RESIDENTIAL (BRICK)	8,000	\$219.27
R	MA	10D	RESIDENTIAL (BRICK)	999,999	\$219.27
R	MA	26A	CONDOS & TOWNHOMES	2,000	\$111.40
R	MA	26A	CONDOS & TOWNHOMES	3,000	\$103.12
R	MA	26A	CONDOS & TOWNHOMES	4,000	\$97.59
R	MA	26A	CONDOS & TOWNHOMES	5,000	\$95.75
R	MA	26A	CONDOS & TOWNHOMES	6,000	\$92.99
R	MA	26A	CONDOS & TOWNHOMES	9,999	\$92.99
R	MA	26B	CONDOS & TOWNHOMES	2,000	\$128.90
R	MA	26B	CONDOS & TOWNHOMES	3,000	\$119.69
R	MA	26B	CONDOS & TOWNHOMES	4,000	\$113.25
R	MA	26B	CONDOS & TOWNHOMES	5,000	\$110.48
R	MA	26B	CONDOS & TOWNHOMES	6,000	\$107.72
R	MA	26B	CONDOS & TOWNHOMES	9,999,999	\$107.72
R	MA	5B	RESIDENTIAL (FRAME)	1,600	\$248.40
R	MA	5B	RESIDENTIAL (FRAME)	1,800	\$243.16
R	MA	5B	RESIDENTIAL (FRAME)	2,000	\$238.78
R	MA	5B	RESIDENTIAL (FRAME)	2,200	\$234.41
R	MA	5B	RESIDENTIAL (FRAME)	2,400	\$230.91
R	MA	5B	RESIDENTIAL (FRAME)	2,600	\$227.41
R	MA	5B	RESIDENTIAL (FRAME)	2,800	\$223.91
R	MA	5B	RESIDENTIAL (FRAME)	3,000	\$221.29
R	MA	5B	RESIDENTIAL (FRAME)	3,200	\$218.67
R	MA	5B	RESIDENTIAL (FRAME)	3,400	\$216.92
R	MA	5B	RESIDENTIAL (FRAME)	3,600	\$214.29

R	MA	5B	RESIDENTIAL (FRAME)		3,800	\$212.54
R	MA	5B	RESIDENTIAL (FRAME)		4,000	\$209.92
R	MA	5B	RESIDENTIAL (FRAME)		4,200	\$208.17
R	MA	5B	RESIDENTIAL (FRAME)		4,400	\$206.42
R	MA	5B	RESIDENTIAL (FRAME)		4,800	\$203.80
R	MA	5B	RESIDENTIAL (FRAME)		5,200	\$200.30
R	MA	5B	RESIDENTIAL (FRAME)		5,600	\$197.67
R	MA	5B	RESIDENTIAL (FRAME)		6,000	\$195.05
R	MA	5B	RESIDENTIAL (FRAME)		6,200	\$193.88
R	MA	5B	RESIDENTIAL (FRAME)		6,400	\$192.91
R	MA	5B	RESIDENTIAL (FRAME)		6,600	\$191.74
R	MA	5B	RESIDENTIAL (FRAME)		6,800	\$190.76
R	MA	5B	RESIDENTIAL (FRAME)		7,000	\$189.78
R	MA	5B	RESIDENTIAL (FRAME)		7,200	\$188.81
R	MA	5B	RESIDENTIAL (FRAME)		7,400	\$188.03
R	MA	5B	RESIDENTIAL (FRAME)		7,600	\$187.06
R	MA	5B	RESIDENTIAL (FRAME)		8,000	\$186.66
R	MA	5B	RESIDENTIAL (FRAME)		999,999	\$186.66
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	50	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		1760 R		
R	DK	DECK AREA	*	P	15	MAD
R	DK10	DECK AREA	*	P	10	MAD
R	DK25	DECK AREA	*	P	25	MAD
R	DL50	DETACHED LIVING QUARTER'S	*	P	50	MAD
R	DL66	DETACHED LIVING QUARTERS	*	P	66	MAD
R	EG	ENCLOSED GARAGE	*	P	80	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	HNG	Hangar	AHNG	R		C35
R	HNG	Hangar	GHNG	R		C40
R	HNG	Hangar	LHNG	R		C30
R	LQ50	LA QUARTERS	*	P	50	MAD
R	MA	MAIN AREA		1 R		R50
R	MA	MAIN AREA		2 R		R50
R	MA	MAIN AREA		3 R		R55
R	MA	MAIN AREA		4 R		R55
R	MA	MAIN AREA		5 R		R55
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		9 R		R60
R	MA	MAIN AREA		10 R		R60
R	MA	MAIN AREA		26 R		R55
R	MA	MAIN AREA	*	R		MAD
R	MA	MAIN AREA	10D	R		R70
R	MA	MAIN AREA	26A	R		R60
R	MA	MAIN AREA	26B	R		R70
R	MA	MAIN AREA	5B	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	ODFP	OUTDOOR FIREPLACE	*	P	100	MAD
R	ODKIT	ODKIT - OUTDOOR KITCHENS	*	P	75	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+	Therapeutic 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	imprv_attr_base_in cr	Unit Price	imprv_attr_ unit_cost
R	1	MA	Fireplace		1		3625	3337.54
R	1	MA	Fireplace		2		7250	6675.08
R	1	MA	Fireplace		3		10500	9667.35
R	1	MA	Fireplace	GAS LOG			2200	2025.54
R	1	MA	Heating/Cooling	CHCA	4			
R	2	MA	Condition/Desireablity/Amenity/ Refinement	CDAR	3			
R	2	MA	Fireplace		1		4350	4005.05
R	2	MA	Fireplace		2		8700	8010.09
R	2	MA	Fireplace		3		13050	12015.14
R	2	MA	Fireplace		4		17400	16020.18
R	2	MA	Fireplace		5		21750	20025.23
R	2	MA	Fireplace	GAS LOG			2625	2416.84
R	2	MA	Heating/Cooling	CHCA	4			
R	3	MA	Fireplace		1		5250	4833.68
R	3	MA	Fireplace		2		10500	9667.35
R	3	MA	Fireplace		3		15750	14501.03
R	3	MA	Fireplace		4		21000	19334.7
R	3	MA	Fireplace		5		26250	24168.38
R	3	MA	Fireplace		6		31500	29002.05
R	3	MA	Fireplace		7		36750	33835.73
R	3	MA	Fireplace	GAS LOG			3125	2877.19
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		7750	7135.43
R	4	MA	Fireplace		2		15500	14270.85
R	4	MA	Fireplace		3		23250	21406.28
R	4	MA	Fireplace		4		31000	28541.7
R	4	MA	Fireplace		5		38750	35677.13
R	4	MA	Fireplace		6		46500	42812.55
R	4	MA	Fireplace		7		54250	49947.98

R	4	MA	Fireplace	10		0	0	
R	4	MA	Fireplace	12		0	0	
R	4	MA	Fireplace	13		0	0	
R	4	MA	Fireplace		GAS LOG	4500	4143.15	
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	1		9400	8654.58	
R	5	MA	Fireplace	2		18800	17309.16	
R	5	MA	Fireplace	3		28200	25963.74	
R	5	MA	Fireplace	4		37600	34618.32	
R	5	MA	Fireplace	5		47000	43272.9	
R	5	MA	Fireplace	6		56400	51927.48	
R	5	MA	Fireplace	7		65800	60582.06	
R	5	MA	Fireplace	10				0
R	5	MA	Fireplace	12				2000
R	5	MA	Fireplace	13				2000
R	5	MA	Fireplace		GAS LOG	5450	5017.82	
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		3250	2992.28
R	6	MA	Fireplace		2		7250	6675.08
R	6	MA	Fireplace		3		10500	9667.35
R	6	MA	Fireplace	GAS LOG			2200	2025.54
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		4350	4005.05
R	7	MA	Fireplace		2		8700	8010.09
R	7	MA	Fireplace		3		13050	12015.14
R	7	MA	Fireplace		4		17400	16020.18
R	7	MA	Fireplace	GAS LOG			2625	2416.84
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		1		5250	4833.68
R	8	MA	Fireplace		2		10500	9667.35

R	8	MA	Fireplace	3		15750	14501.03	
R	8	MA	Fireplace	4		21000	19334.7	
R	8	MA	Fireplace	5		26250	24168.38	
R	8	MA	Fireplace	6		31500	29002.05	
R	8	MA	Fireplace	7		36750	33835.73	
R	8	MA	Fireplace	10				2000
R	8	MA	Fireplace	12				2000
R	8	MA	Fireplace	13				2000
R	8	MA	Fireplace	GAS LOG		3125	2877.19	
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	1		7750	7135.43	
R	9	MA	Fireplace	2		15500	14270.85	
R	9	MA	Fireplace	3		23250	21406.28	
R	9	MA	Fireplace	4		31000	28541.7	
R	9	MA	Fireplace	5		38750	35677.13	
R	9	MA	Fireplace	6		46500	42812.55	
R	9	MA	Fireplace	7		54250	49947.98	
R	9	MA	Fireplace	10				2000
R	9	MA	Fireplace	12				2000
R	9	MA	Fireplace	13				2000

R	9	MA	Fireplace	GAS LOG		4500	4143.15	
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		1	9400	8654.58	
R	10	MA	Fireplace		2	18800	17309.16	
R	10	MA	Fireplace		3	28200	25963.74	
R	10	MA	Fireplace		4	37600	34618.32	
R	10	MA	Fireplace		5	47000	43272.9	
R	10	MA	Fireplace		6	56400	51927.48	
R	10	MA	Fireplace		7	65800	60582.06	
R	10	MA	Fireplace		10			2000
R	10	MA	Fireplace		12			2000
R	10	MA	Fireplace		13			2000
R	10	MA	Fireplace	GAS LOG		5450	5017.82	
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	26	MA	End Unit (Condo, Townhomes)	end unit	6.65			
R	26	MA	Fireplace	1		1500	1381.05	
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	10D	MA	Fireplace	1		11700	10772.19	
R	10D	MA	Fireplace	2		23400	21544.38	
R	10D	MA	Fireplace	3		35100	32316.57	
R	10D	MA	Fireplace	4		46800	43088.76	
R	10D	MA	Fireplace	5		58500	53860.95	
R	10D	MA	Fireplace	6		70200	64633.14	
R	10D	MA	Fireplace	7		81900	75405.33	
R	10D	MA	Fireplace	10				2000
R	10D	MA	Fireplace	12				2000
R	10D	MA	Fireplace	13				2000
R	10D	MA	Fireplace		GAS LOG	6700	6168.69	
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	1750A	PL	Factor 1	TP		0	0
R	1750B	PL	Factor 1	TP		0	0
R	1750E	PL	Factor 1	TP		0	0
R	1750G	PL	Factor 1	TP	1800		
R	1750S	PL	Factor 1	TP		0	0
R	1750S1	PL	Factor 1	TP		0	0
R	1750S2	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	1381.05
R	26A	MA	Fireplace	2		2000	1841.4
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	5B	MA	Fireplace	1		11700	10772.19
R	5B	MA	Fireplace	2		23400	21544.38
R	5B	MA	Fireplace	3		35100	32316.57
R	5B	MA	Fireplace	4		46800	43088.76
R	5B	MA	Fireplace	5		58500	53860.95
R	5B	MA	Fireplace	6		70200	64633.14
R	5B	MA	Fireplace	7		81900	75405.33
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	Fireplace	GAS LOG		6700	6168.69
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

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.

<i>Residential 2024</i>	<i>deprec_cd</i>							
<i>deprec_year_m ax</i>	R45	R50	R55	R60	R65	R70	R70E	
1	99	99	99	100	100	100	100	100
2	98	98	98	99	99	99	99	100
3	97	97	98	98	98	99	99	99
4	96	96	97	97	98	98	98	99
5	94	95	96	96	97	98	98	98
6	93	94	95	96	96	97	97	98
7	92	93	94	95	95	96	96	97
8	90	92	93	94	95	96	96	97
9	89	90	92	93	94	95	95	96
10	87	89	91	92	93	95	95	96
11	86	88	90	91	92	94	94	95
12	85	87	89	90	91	93	93	94
13	83	85	88	89	90	92	92	93
14	81	84	87	88	90	92	92	92
15	79	83	85	88	89	91	91	92
16	77	81	84	87	88	90	90	91
17	75	80	83	85	87	90	90	90
18	73	78	81	84	86	89	89	90
19	72	76	80	83	85	88	88	89
20	70	75	79	82	84	87	87	88
21	68	74	78	81	83	87	87	87
22	66	72	77	80	83	86	86	87
23	64	71	76	79	81	85	85	86
24	62	69	74	77	80	84	84	85
25	60	67	73	76	79	83	83	84

26	57	65	71	75	78	82	83
27	55	63	69	74	77	81	82
28	53	61	67	72	76	80	81
29	51	59	66	71	74	79	80
30	48	56	64	69	73	78	79
31	46	54	62	68	72	77	78
32	44	53	60	66	71	76	77
33	42	51	58	65	69	75	76
34	40	49	56	63	68	73	75
35	38	47	55	62	66	72	73
36	35	45	53	60	65	71	72
37	33	43	51	59	63	70	71
38	31	41	49	57	62	68	70
39	30	39	47	55	60	67	68
40	28	37	45	53	59	65	67
41	27	36	43	51	57	64	65
42	25	34	41	49	55	62	63
43	24	33	40	48	53	61	62
44	23	31	38	46	52	59	60
45	22	30	37	45	50	58	59
46	21	28	35	43	49	56	57
47	21	27	34	41	47	55	56
48	20	25	32	39	46	54	55
49		24	31	38	44	53	54
50		23	29	36	43	51	53
51		22	28	35	42	49	51
52		22	27	34	40	48	49
53		21	25	32	39	46	48
54		21	24	31	37	45	46
55		20	23	30	36	43	45
56			22	29	35	42	43
57			22	28	34	40	42
58			21	28	33	39	40
59			21	27	32	37	39
60			20	26	31	36	37
61				25	30	35	
62				24	29	33	

63				24	28	32	
64				23	27	30	
65				22	26	29	
70				20	22	24	
75					20	20	
199	20	20	20	20	20	20	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	range_adj_price
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	0	69.72
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	560	69.72
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	672	64.25
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	784	60.15
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	896	56.51
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,008	53.32
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,120	51.04
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,232	48.76
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,344	46.94
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,456	45.34
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,568	43.98
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,680	42.61
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,792	41.24
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	1,904	40.1
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,016	39.19
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,128	38.28
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	2,240	37.37
M	MA	MD1	MD1 - DOUBLE WIDE MOBILE HOME	999,999,999,999	37.37
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	0	0
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	560	78.84
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	672	72.91
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	784	67.9
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	896	64.25

M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,008	61.06
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,120	58.33
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,232	56.05
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,344	53.77
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,456	51.95
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,568	50.13
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,680	48.76
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,792	47.39
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	1,904	46.03
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,016	45.11
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,128	43.98
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	2,240	43.06
M	MA	MD2	MD2 - DOUBLE WIDE MOBILE HOME	999,999,999,999	43.06
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	0	91.14
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	560	91.14
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	672	84.3
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	784	78.84
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	896	74.28
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,008	70.63
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,120	66.99
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,232	64.25
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,344	61.98
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,456	59.7
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,568	57.87
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,680	56.05

M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,792	54.68
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	1,904	53.32
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,016	51.95
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,128	50.58
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	2,240	49.22
M	MA	MD3	MD3 - DOUBLE WIDE MOBILE HOME	999,999,999,999	49.22
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	0	96.61
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	784	96.61
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	896	92.05
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,008	87.49
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,120	83.85
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,232	81.11
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,344	78.38
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,456	75.65
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,568	73.37
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,680	71.54
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,792	69.72
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	1,904	68.36
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,016	66.53
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,128	65.17
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	2,240	63.8
M	MA	MD4	MD4 - DOUBLE WIDE MOBILE HOME	999,999,999,999	63.8
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	0	111.19
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	784	111.19
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	896	104.81

M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,008	100.25
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,120	96.61
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,232	92.96
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,344	89.32
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,456	86.58
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,568	84.3
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,680	82.03
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,792	79.75
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	1,904	77.92
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	2,016	76.1
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	2,128	74.73
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	2,240	72.91
M	MA	MD5	MD5 - DOUBLE WIDE MOBILE HOME	9,999,999,999	72.91
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	0	118.48
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	784	118.48
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	896	113.01
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,008	108.46
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,120	103.9
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,232	100.25
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,344	97.52
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,456	94.79
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,568	92.05
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,680	89.77
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,792	87.95
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	1,904	86.13

M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	2,016	84.3
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	2,128	82.48
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	2,240	81.11
M	MA	MD6	MD6 - DOUBLE WIDE MOBILE HOME	999,999,999,999	81.11
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	0	60.61
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	280	60.61
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	336	58.33
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	392	56.05
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	448	54.23
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	504	52.86
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	560	51.49
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	616	50.58
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	672	49.22
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	728	48.3
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	784	47.85
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	840	46.94
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	896	46.03
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	952	45.57
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,008	44.89
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,064	44.43
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	1,120	43.75
M	MA	MS1	MS1 - SINGLE WIDE MOBILE HOME	999,999,999,999	43.75
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	0	67.9
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	280	67.9
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	336	65.17
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	392	62.89
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	448	61.06
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	504	59.7
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	560	57.87
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	616	56.96
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	672	55.6
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	728	54.68
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	784	53.77
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	840	52.86
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	896	51.95

M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	952	51.49
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,008	50.58
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,064	50.13
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	1,120	49.67
M	MA	MS2	MS2 - SINGLE WIDE MOBILE HOME	999,999,999,999	49.67
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	0	76.1
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	280	76.1
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	336	73.37
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	392	71.09
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	448	68.81
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	504	66.99
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	560	65.62
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	616	64.25
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	672	62.89
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	728	61.98
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	784	61.06
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	840	60.15
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	896	59.24
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	952	58.33
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,008	57.42
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,064	56.96
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	1,120	56.51
M	MA	MS3	MS3 - SINGLE WIDE MOBILE HOME	999,999,999,999	56.51
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	0	89.77
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	392	89.77
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	448	87.04
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	504	84.76
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	560	82.94
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	616	81.11
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	672	79.29
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	728	77.92
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	784	76.56
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	840	75.65
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	896	74.28
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	952	73.37
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,008	72.46
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,064	71.54

M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	1,120	70.63
M	MA	MS4	MS4 - SINGLE WIDE MOBILE HOME	999,999,999,999	70.63
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	0	102.99
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	392	102.99
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	448	99.34
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	504	96.61
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	560	94.79
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	616	92.05
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	672	90.23
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	728	88.86
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	784	87.04
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	840	85.67
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	896	84.3
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	952	83.39
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	1,008	82.03
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	1,064	81.11
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	1,120	80.2
M	MA	MS5	MS5 - SINGLE WIDE MOBILE HOME	99,999,999,999	80.2
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	0	110.28
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	392	110.28
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	448	106.63
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	504	103.9
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	560	102.08
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	616	100.25
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	672	98.43
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	728	96.61
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	784	94.79
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	840	93.87
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	896	92.05
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	952	91.14
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	1,008	89.77
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	1,064	88.86
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	1,120	87.95
M	MA	MS6	MS6 - SINGLE WIDE MOBILE HOME	999,999,999,999	87.95

MOBILE HOME IMPROVEMENT DETAIL TYPES

Method	Det_Type	Det Type Desc	Det_Class	% or Range	% of Base	Depreciation Schedule
M	AA75	ATTACHED ADDITION	*	P	100	MAD
M	AG	ATTACHED GARAGE	*	P	50	MAD
M	CP	CARPORT	*	P	25	MAD
M	CP10	CARPORT	*	P	25	MAD
M	CP25	CARPORT	*	P	25	MAD
M	DE25	DETACHED GARAGE	*	P	60	MAD
M	DE33	DETACHED GARAGE	*	P	60	MAD
M	DE75	DETACHED GARAGE	*	P	60	MAD
M	DK	DECK AREA	*	P	15	MAD
M	DK25	DECK AREA	*	P	25	MAD
M	DL50	DETACHED LIVING QUARTER'S	*	P	50	MAD
M	MA	MAIN AREA	MD1	R		MH25
M	MA	MAIN AREA	MD2	R		MH25
M	MA	MAIN AREA	MD3	R		MH30
M	MA	MAIN AREA	MD4	R		MH35
M	MA	MAIN AREA	MD5	R		MH40
M	MA	MAIN AREA	MD6	R		MH45
M	MA	MAIN AREA	MS1	R		MH20
M	MA	MAIN AREA	MS2	R		MH20
M	MA	MAIN AREA	MS3	R		MH25
M	MA	MAIN AREA	MS4	R		MH30
M	MA	MAIN AREA	MS5	R		MH35
M	MA	MAIN AREA	MS6	R		MH40
M	MAA50	MA ATTACHED ADDITION	*	P	100	MAD
M	MAA66	MA ATTACHED ADDITION	*	P	100	MAD
M	MAA75	MA ATTACHED ADDITION	*	P	100	MAD
M	MAAA	ATTACHED ADDITION	*	P	100	MAD
M	OP	OPEN PORCH	*	P	25	MAD
M	OP10	OPEN PORCH	*	P	25	MAD

M	OP25	OPEN PORCH	*	P	25	MAD
M	PA	PORCH AREA	*	P	25	MAD
M	PA25	PORCH AREA	*	P	25	MAD
M	PA66	PORCH AREA	*	P	25	MAD
M	SA	STORAGE AREA	*	P	50	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>2024 deprec year pct</i>	<i>deprec_cd</i>						
<i>deprec_year_ma x</i>	MH20	MH25	MH30	MH35	MH40	MH45	
1	97	97	98	98	99	99	
2	93	94	96	96	97	98	
3	89	91	94	95	96	97	
4	85	88	91	93	95	96	
5	80	85	88	91	93	94	
6	76	82	86	89	91	93	
7	72	78	83	87	90	92	
8	67	75	81	85	88	90	
9	62	71	78	83	86	89	
10	57	68	75	80	84	87	
12	47	60	69	76	80	85	
14	39	52	63	71	76	81	
16	30	45	57	66	72	77	
18	24	37	50	60	68	73	
20	21	29	44	55	63	70	
22	20	24	38	49	58	66	
24		21	32	43	53	62	
26		20	26	38	48	57	
28			23	32	43	53	
30			21	29	38	48	
32			20	26	33	44	
34				23	29	40	
36				21	26	35	
38				20	23	31	
40					21	28	
42					20	25	
44						23	
46						21	
48						20	
199	20	20	20	20	20	20	20

SUM of deprec_year_pct	deprec_cd											
2024 deprec year max	MD1	MD2	MD3	MD4	MD5	MD6	MS1	MS2	MS3	MS4	MS5	MS6
1	98	98	99	99	99	99	98	98	99	99	98	99
2	96	96	98	98	97	98	96	96	97	98	96	97
3	94	93	97	97	96	97	94	93	95	97	95	96
4	91	92	95	96	95	96	91	91	93	96	93	95
5	87	88	93	93	93	94	86	87	90	92	91	93
6	83	84	90	91	91	93	81	83	88	88	89	91
7	79	80	88	89	90	92	76	79	85	83	87	90
8	75	77	85	87	88	90	71	75	77	80	85	88
9	72	73	83	84	86	89	68	72	73	77	83	86
10	69	70	80	82	84	87	63	69	70	74	80	84
11	65	67	78	80			58	65	67	71		
12	62	64	75	78	80	85	54	62	64	68	76	80
13	59	60	73	76			49	59	60	65		
14	55	56	70	73	76	81	45	55	56	62	71	76
15	53	51	68	71			41	53	54	59		
16	50	51	65	69	72	77	39	50	51	57	66	72
17	48	48	63	67			38	48	48	55		
18	46	47	60	62	68	73	36	46	46	53	60	68
19	43	46	58	60			34	43	43	51		
20	40	44	55	58	63	70	31	40	40	49	55	63
21	38	42	53	56			29	38	38	47		
22	37	40	50	56	58	66	27	37	37	44	49	58
23	36	38	48	53			26	36	36	42		
24	34	36	45	51	53	62	25	34	34	40	43	53
25	34	34	43	49			25	34	34	39		
26	32	33	40	47	48	57	24	32	32	38	38	48
27	31	32	36	44			23	31	31	38		
28	30	31	37	42	43	53	22	30	30	37	32	43
29	29	31	36	40			21	29	29	36		

30	28	30	35	38	38	48	21	28	28	36	29	38
31	28	29	34	36			20	28	28	34		
32	28	29	33	34	33	44	20	28	28	34	26	33
33	27	28	32	34			19	27	27	33		
34	26	28	32	33	29	40	19	26	26	32	23	29
35	25	27	31	32			18	25	25	31		
36	25	26	30	31	26	35	18	25	25	31	21	26
37	25	26	30	30			17	25	25	31		
38	25	25	25	25	23	31	17	25	25	25	20	23
39	20	20	20	20			17	20	20	20		
40	15	15	15	15	21	28	15	15	15	15		21
41	15	15	15	15			15	15	15			
42	15	15	15	15	20	25	15	15	15	15		20
43	15	15	15	15			15	15	15	15		
44	15	15	15	15		23	15	15	15	15		
45	15	15	15	15			15	15	15	15		
46	15	15	15	15		21	15	15	15	15		
47	15	15	15	15			15	15	15	15		
48	15	15	15	15		20	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		
190					20	20					20	20
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
HS015	HOTEL - SUITES EXTENDED STAY
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 - SUBSIDISED
MF016	APARTMENTS & RETAIL
MF020	MOBILE HOME PARK

MF021	RV 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 SUB STATION
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

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

CLASS 490, 500 HOSPITAL

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

Base price includes normal hospital features: Plumbing and Electrical additions

CLASS 490

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

CLASS 500

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

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

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

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

CLASS 510

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

CLASS 520

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

CLASS 530E

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

CLASS 530G

EXTERIOR: Good quality construction 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.

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

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

CLASS 570, 580, 590 AUTOMOTIVE CENTER

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

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

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

CLASS 570

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

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

MECHANICALS: Minimum outlets and fixtures.

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

DOORS: Overhead.

CLASS 580

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

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

MECHANICALS: Adequate outlets and fixtures.

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

DOORS: Overhead.

CLASS 590

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

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

MECHANICALS: Adequate outlets and fixtures.

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

DOORS: Overhead.

CLASS 595 MINI-LUBE GARAGES

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

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

CLASS 595L

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

CLASS 595A

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

CLASS 595G

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

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

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

CLASS 610 AUTOMOTIVE SALES & SERVICE SPECIFICATIONS

CLASS 611A, G

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

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

SPECIFICATIONS

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

CLASS 700, 710 SHOPPING MALL

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

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

CLASS 700

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

CLASS 710

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

CLASS 720 & 730 ELEVATORS

CLASS 720 FREIGHT ELEVATOR

CLASS 730 PASSENGER ELEVATOR

CLASS 800 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

Industrial Buildings include those structures designed for manufacturing processes. They have the same structural shell as warehouses, but with better lighting, plumbing, and an enlarged office space. Each class differs only in structure and exterior 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

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

CLASS 830 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

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

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

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

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

SPECIFICATIONS

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

CLASS 840 INDUSTRIAL BUILDING

(AVERAGE, GOOD, BEST)

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

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

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

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

SPECIFICATIONS

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

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

CLASS 910 WAREHOUSE

(AVERAGE, GOOD, BEST)

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

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

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

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

Add \$15.00 for any cold storage facility area.

SPECIFICATIONS

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

CLASS 920 WAREHOUSE

(AVERAGE, GOOD, BEST)

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

Add \$5.00 with central air conditioning.

Add \$2.00 for sprinklers.

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

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

SPECIFICATIONS

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

CLASS 930 WAREHOUSE

(LOW, AVERAGE, GOOD, BEST)

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

ADD \$.20 for 5" concrete slab.

ADD \$5,000 for pit.

ADD \$5.00 for central air conditioning

SPECIFICATIONS

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

FOUNDATION: 4" Concrete slab.

EXTERIOR: Basic metal warehouse.

INTERIOR: No insulation.

CLASS 940 WAREHOUSE

(LOW, AVERAGE, GOOD, BEST)

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

Add \$.20 for 5" concrete slab.

Add \$5,000 for the pit.

Add \$5.00 for central air conditioning

SPECIFICATIONS

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

FOUNDATION: 4" Concrete slab.

EXTERIOR: Basic metal warehouse.

INTERIOR: Insulated.

CLASS 950, 960, 970 MINI-WAREHOUSE

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

CLASS 950

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

CLASS 960

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

Add \$5.00 for CHCA

CLASS 970

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

Add \$5.00 for CHCA

CLASS 1000, 1002, 1003 CAR WASH

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

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

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

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

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

Automatic Car Wash. Full service car wash buildings include 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.

TYPE: Good

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

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

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

HEAT: Warm and cool air (zoned).

TYPE: Best

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

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

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

HEAT: Warm and cool air (zoned).

CLASS 1075 NOTES:

Deduct \$2.50 without sprinklers.

CLASS 1100, 1110 THEATERS

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

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

Deduct \$1.00 without sprinklers.

CLASS 1100

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

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

MECHANICAL: Minimum for theater 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

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

CLASS 1210 COMMUNICATIONS EQUIPMENT BUILDING

SPECIFICATIONS

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

FOUNDATION: Slab.

EXTERIOR: Masonry

INTERIOR: Sprayed in Insulation CH/CA

CLASS 1300, 1310, 1320 FUNERAL HOME

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

Deduct \$2.15 without central air conditioning.

CLASS 1300

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

CLASS 1310

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

CLASS 1320

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

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

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

CLASS 1400

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

CLASS 1410

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

CLASS 1420

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

CLASS 1500, 1501 PARKING GARAGE

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

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

CLASS 1600, 1610, 1620, 1630 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

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

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

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

LOW	Steel siding, some wainscot Minimum facility, some flooring Minimum services No HVAC
AVERAGE	Good metal panels and roof, some interior finish Unfinished arena area, floors in feed/tack and washrooms Adequate lighting and water service No HVAC
GOOD	Good siding or stucco on wood or steel frame, small entrance Finished stalls, good floors, feed/tack room, good quality throughout Good lighting and water outlets, restrooms No HVAC
EXCELLENT	Glulam (glued laminated timber) or steel frame, good veneer, siding, good entrance Finished stalls, lounge, viewing area, quality finishes High – level electrical service, good restrooms and kitchen No HVAC

CLASS 1771 ARENAS (Masonry Bearing Walls)

Specifications:

LOW	Concrete block, some wainscot Minimum facility, some flooring Minimum services No HVAC
AVERAGE	Block or tilt-up, very plain, some interior finish Unfinished arena area, floors in feed/tack and washrooms Adequate lighting and water service No HVAC
GOOD	Steel or wood frame, block or tilt-up, small entrance Finished stalls, good floors, feed/tack room, good quality throughout Good lighting and water outlets, restrooms No HVAC
EXCELLENT	Steel frame, good block or concrete panels, good entrance Finished stalls, lounge, viewing area, quality finishes High - level electrical service, good restrooms and kitchen No HVAC

CLASS 1790, 1800, 1810 COUNTRY CLUB

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

Deduct \$2.15 without Central Air Conditioning.

CLASS 1790

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

CLASS 1800

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

CLASS 1810

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

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

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

CLASS 1900

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

CLASS 1910

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

CLASS 1920

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

CLASS 1930

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

CLASS 1940

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

CLASS 2000, 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	range_adj_price
C	DK	WOD	WOD - WOOD	0	\$9.15
C	DK	WOD	WOD - WOOD	999999999999	\$9.15
C	FN	C04	C04 - 4 FT CHAIN LINK FENCE	0	\$7.45
C	FN	C04	C04 - 4 FT CHAIN LINK FENCE	999999999999	\$7.45
C	FN	C06	C06 - 6 FT CHAIN LINK FENCE	0	\$10.75
C	FN	C06	C06 - 6 FT CHAIN LINK FENCE	999999999999	\$10.75
C	FN	C08	C08 - 8 FT CHAIN LINK FENCE	0	\$14.15
C	FN	C08	C08 - 8 FT CHAIN LINK FENCE	999999999999	\$14.15
C	FN	C10	C10 - 10 FOOT CHAIN LINK FENCE	0	\$17.45
C	FN	C10	C10 - 10 FOOT CHAIN LINK FENCE	999999999999	\$17.45
C	FN	MASN	MASONARY FENCE	0	\$7.55
C	FN	MASN	MASONARY FENCE	9999999	\$7.55
C	FN	WOD	WOD - WOOD	0	\$11.00
C	FN	WOD	WOD - WOOD	999999999999	\$11.00
C	MA	120	APARTMENTS	10999	\$65.56
C	MA	120	APARTMENTS	11999	\$65.15
C	MA	120	APARTMENTS	12999	\$64.78
C	MA	120	APARTMENTS	13999	\$64.42
C	MA	120	APARTMENTS	14999	\$64.09
C	MA	120	APARTMENTS	15999	\$63.79
C	MA	120	APARTMENTS	16999	\$63.54
C	MA	120	APARTMENTS	17999	\$63.31
C	MA	120	APARTMENTS	19999	\$63.11
C	MA	120	APARTMENTS	39999	\$62.72
C	MA	120	APARTMENTS	59999	\$60.64
C	MA	120	APARTMENTS	79999	\$59.76
C	MA	120	APARTMENTS	99999	\$58.78
C	MA	120	APARTMENTS	99999999	\$58.63
C	MA	130	APARTMENTS	10999	\$92.30
C	MA	130	APARTMENTS	11999	\$91.51
C	MA	130	APARTMENTS	12999	\$90.78
C	MA	130	APARTMENTS	13999	\$90.06
C	MA	130	APARTMENTS	14999	\$89.46
C	MA	130	APARTMENTS	15999	\$88.98
C	MA	130	APARTMENTS	16999	\$88.52
C	MA	130	APARTMENTS	17999	\$88.08
C	MA	130	APARTMENTS	19999	\$87.70
C	MA	130	APARTMENTS	39999	\$87.08

C	MA	130	APARTMENTS	59999	\$83.38
C	MA	130	APARTMENTS	79999	\$81.85
C	MA	130	APARTMENTS	99999	\$80.86
C	MA	130	APARTMENTS	124999	\$80.21
C	MA	130	APARTMENTS	149999	\$79.63
C	MA	130	APARTMENTS	174999	\$79.12
C	MA	130	APARTMENTS	199999	\$78.78
C	MA	130	APARTMENTS	99999999	\$78.58
C	MA	140	APARTMENTS	10999	\$131.04
C	MA	140	APARTMENTS	11999	\$129.92
C	MA	140	APARTMENTS	12999	\$128.87
C	MA	140	APARTMENTS	13999	\$127.86
C	MA	140	APARTMENTS	14999	\$127.01
C	MA	140	APARTMENTS	15999	\$126.34
C	MA	140	APARTMENTS	16999	\$125.70
C	MA	140	APARTMENTS	17999	\$125.08
C	MA	140	APARTMENTS	19999	\$124.51
C	MA	140	APARTMENTS	39999	\$123.66
C	MA	140	APARTMENTS	59999	\$118.42
C	MA	140	APARTMENTS	79999	\$116.27
C	MA	140	APARTMENTS	99999	\$114.88
C	MA	140	APARTMENTS	124999	\$113.95
C	MA	140	APARTMENTS	149999	\$113.14
C	MA	140	APARTMENTS	174999	\$112.40
C	MA	140	APARTMENTS	199999	\$111.91
C	MA	140	APARTMENTS	99999999	\$111.64
C	MA	141	APARTMENTS	24999	\$112.34
C	MA	141	APARTMENTS	29999	\$110.14
C	MA	141	APARTMENTS	34999	\$108.68
C	MA	141	APARTMENTS	39999	\$107.42
C	MA	141	APARTMENTS	59999	\$106.50
C	MA	141	APARTMENTS	79999	\$103.82
C	MA	141	APARTMENTS	99999	\$102.31
C	MA	141	APARTMENTS	124999	\$101.22
C	MA	141	APARTMENTS	149999	\$100.21
C	MA	141	APARTMENTS	174999	\$99.48
C	MA	141	APARTMENTS	199999	\$98.89
C	MA	141	APARTMENTS	224999	\$98.51
C	MA	141	APARTMENTS	249999	\$98.09
C	MA	141	APARTMENTS	274999	\$97.76
C	MA	141	APARTMENTS	299999	\$97.40

C	MA	141	APARTMENTS	99999999	\$97.22
C	MA	142	RETAIL/APARTMENTS	11999	\$105.70
C	MA	142	RETAIL/APARTMENTS	13999	\$102.77
C	MA	142	RETAIL/APARTMENTS	15999	\$101.02
C	MA	142	RETAIL/APARTMENTS	17999	\$99.30
C	MA	142	RETAIL/APARTMENTS	19999	\$98.00
C	MA	142	RETAIL/APARTMENTS	39999	\$96.91
C	MA	142	RETAIL/APARTMENTS	59999	\$90.36
C	MA	142	RETAIL/APARTMENTS	79999	\$87.32
C	MA	142	RETAIL/APARTMENTS	99999	\$85.61
C	MA	142	RETAIL/APARTMENTS	124999	\$84.48
C	MA	142	RETAIL/APARTMENTS	149999	\$83.29
C	MA	142	RETAIL/APARTMENTS	174999	\$82.48
C	MA	142	RETAIL/APARTMENTS	199999	\$81.71
C	MA	142	RETAIL/APARTMENTS	249999	\$81.25
C	MA	142	RETAIL/APARTMENTS	299999	\$80.39
C	MA	142	RETAIL/APARTMENTS	99999999	\$79.82
C	MA	150	MOTELS	14999	\$88.86
C	MA	150	MOTELS	19999	\$86.53
C	MA	150	MOTELS	24999	\$85.08
C	MA	150	MOTELS	29999	\$84.00
C	MA	150	MOTELS	34999	\$83.32
C	MA	150	MOTELS	39999	\$82.73
C	MA	150	MOTELS	44999	\$82.27
C	MA	150	MOTELS	49999	\$81.84
C	MA	150	MOTELS	54999	\$81.52
C	MA	150	MOTELS	59999	\$81.24
C	MA	150	MOTELS	79999	\$81.02
C	MA	150	MOTELS	99999	\$80.22
C	MA	150	MOTELS	99999999	\$79.68
C	MA	160	MOTELS	14999	\$118.63
C	MA	160	MOTELS	19999	\$115.62
C	MA	160	MOTELS	24999	\$113.77
C	MA	160	MOTELS	29999	\$112.38
C	MA	160	MOTELS	34999	\$111.50
C	MA	160	MOTELS	39999	\$110.74
C	MA	160	MOTELS	44999	\$110.15
C	MA	160	MOTELS	49999	\$109.60
C	MA	160	MOTELS	54999	\$109.18
C	MA	160	MOTELS	59999	\$108.82
C	MA	160	MOTELS	79999	\$108.55

C	MA	160	MOTELS	99999	\$107.51
C	MA	160	MOTELS	99999999	\$106.80
C	MA	170	MOTELS	14999	\$161.88
C	MA	170	MOTELS	19999	\$157.96
C	MA	170	MOTELS	24999	\$155.53
C	MA	170	MOTELS	29999	\$153.72
C	MA	170	MOTELS	34999	\$152.58
C	MA	170	MOTELS	39999	\$151.57
C	MA	170	MOTELS	44999	\$150.82
C	MA	170	MOTELS	49999	\$150.11
C	MA	170	MOTELS	54999	\$149.56
C	MA	170	MOTELS	59999	\$149.09
C	MA	170	MOTELS	79999	\$148.74
C	MA	170	MOTELS	99999	\$147.38
C	MA	170	MOTELS	99999999	\$146.46
C	MA	180	HOTELS	99999	\$113.64
C	MA	180	HOTELS	149999	\$109.51
C	MA	180	HOTELS	199999	\$108.42
C	MA	180	HOTELS	249999	\$107.70
C	MA	180	HOTELS	299999	\$107.20
C	MA	180	HOTELS	99999999	\$107.11
C	MA	190	HOTELS	99999	\$132.04
C	MA	190	HOTELS	149999	\$128.60
C	MA	190	HOTELS	199999	\$126.92
C	MA	190	HOTELS	249999	\$126.00
C	MA	190	HOTELS	299999	\$125.36
C	MA	190	HOTELS	99999999	\$124.84
C	MA	191	HOTELS	99999	\$172.99
C	MA	191	HOTELS	149999	\$168.78
C	MA	191	HOTELS	199999	\$166.70
C	MA	191	HOTELS	249999	\$165.59
C	MA	191	HOTELS	299999	\$164.80
C	MA	191	HOTELS	99999999	\$164.15
C	MA	200	DEPARTMENT STORES	30000	\$113.31
C	MA	200	DEPARTMENT STORES	40000	\$111.28
C	MA	200	DEPARTMENT STORES	50000	\$109.63
C	MA	200	DEPARTMENT STORES	60000	\$108.54
C	MA	200	DEPARTMENT STORES	70000	\$107.53
C	MA	200	DEPARTMENT STORES	80000	\$106.86
C	MA	200	DEPARTMENT STORES	90000	\$106.16
C	MA	200	DEPARTMENT STORES	100000	\$105.67

C	MA	200	DEPARTMENT STORES	150000	\$103.90
C	MA	200	DEPARTMENT STORES	200000	\$102.49
C	MA	200	DEPARTMENT STORES	99999999	\$102.49
C	MA	210	DEPARTMENT STORES	30000	\$142.18
C	MA	210	DEPARTMENT STORES	40000	\$139.61
C	MA	210	DEPARTMENT STORES	50000	\$137.54
C	MA	210	DEPARTMENT STORES	60000	\$136.17
C	MA	210	DEPARTMENT STORES	70000	\$134.88
C	MA	210	DEPARTMENT STORES	80000	\$134.02
C	MA	210	DEPARTMENT STORES	90000	\$133.15
C	MA	210	DEPARTMENT STORES	100000	\$132.54
C	MA	210	DEPARTMENT STORES	150000	\$130.31
C	MA	210	DEPARTMENT STORES	200000	\$128.54
C	MA	210	DEPARTMENT STORES	99999999	\$128.54
C	MA	220	RETAIL	2999	\$76.54
C	MA	220	RETAIL	3999	\$71.63
C	MA	220	RETAIL	4999	\$68.69
C	MA	220	RETAIL	7499	\$66.69
C	MA	220	RETAIL	9999	\$63.32
C	MA	220	RETAIL	12499	\$61.41
C	MA	220	RETAIL	14999	\$59.78
C	MA	220	RETAIL	16999	\$58.83
C	MA	220	RETAIL	19999	\$57.82
C	MA	220	RETAIL	99999999	\$57.26
C	MA	230	RETAIL	2999	\$106.39
C	MA	230	RETAIL	3999	\$99.57
C	MA	230	RETAIL	4999	\$95.42
C	MA	230	RETAIL	7499	\$92.70
C	MA	230	RETAIL	9999	\$88.01
C	MA	230	RETAIL	12499	\$85.36
C	MA	230	RETAIL	14999	\$83.09
C	MA	230	RETAIL	16999	\$81.77
C	MA	230	RETAIL	19999	\$80.37
C	MA	230	RETAIL	99999999	\$79.59
C	MA	240	240 RETAIL	2999	\$140.07
C	MA	240	240 RETAIL	3999	\$131.08
C	MA	240	240 RETAIL	4999	\$125.63
C	MA	240	240 RETAIL	7499	\$122.04
C	MA	240	240 RETAIL	9999	\$115.88
C	MA	240	240 RETAIL	12499	\$112.38
C	MA	240	240 RETAIL	14999	\$109.40

C	MA	240	240 RETAIL	16999	\$107.66
C	MA	240	240 RETAIL	19999	\$105.81
C	MA	240	240 RETAIL	99999999	\$104.79
C	MA	250	SUPER MARKET	14999	\$86.71
C	MA	250	SUPER MARKET	19999	\$83.10
C	MA	250	SUPER MARKET	24999	\$80.90
C	MA	250	SUPER MARKET	29999	\$79.34
C	MA	250	SUPER MARKET	34999	\$78.39
C	MA	250	SUPER MARKET	39999	\$77.55
C	MA	250	SUPER MARKET	49999	\$76.96
C	MA	250	SUPER MARKET	59999	\$75.83
C	MA	250	SUPER MARKET	69999	\$75.07
C	MA	250	SUPER MARKET	99999999	\$74.36
C	MA	260	SUPER MARKET	14999	\$103.53
C	MA	260	SUPER MARKET	19999	\$99.21
C	MA	260	SUPER MARKET	24999	\$96.55
C	MA	260	SUPER MARKET	29999	\$94.68
C	MA	260	SUPER MARKET	34999	\$93.53
C	MA	260	SUPER MARKET	39999	\$92.53
C	MA	260	SUPER MARKET	49999	\$91.82
C	MA	260	SUPER MARKET	59999	\$90.44
C	MA	260	SUPER MARKET	69999	\$89.55
C	MA	260	SUPER MARKET	99999999	\$88.69
C	MA	270	SUPER MARKET	14999	\$127.03
C	MA	270	SUPER MARKET	19999	\$121.69
C	MA	270	SUPER MARKET	24999	\$118.42
C	MA	270	SUPER MARKET	29999	\$116.09
C	MA	270	SUPER MARKET	34999	\$114.69
C	MA	270	SUPER MARKET	39999	\$113.44
C	MA	270	SUPER MARKET	49999	\$112.57
C	MA	270	SUPER MARKET	59999	\$110.90
C	MA	270	SUPER MARKET	69999	\$109.77
C	MA	270	SUPER MARKET	99999999	\$108.70
C	MA	280	DISCOUNT STORE	30000	\$56.22
C	MA	280	DISCOUNT STORE	40000	\$55.19
C	MA	280	DISCOUNT STORE	50000	\$54.36
C	MA	280	DISCOUNT STORE	60000	\$53.81
C	MA	280	DISCOUNT STORE	70000	\$53.28
C	MA	280	DISCOUNT STORE	80000	\$52.95
C	MA	280	DISCOUNT STORE	90000	\$52.57
C	MA	280	DISCOUNT STORE	100000	\$52.34

C	MA	280	DISCOUNT STORE	150000	\$51.45
C	MA	280	DISCOUNT STORE	200000	\$50.71
C	MA	280	DISCOUNT STORE	99999999	\$50.71
C	MA	290	DISCOUNT STORE	30000	\$73.11
C	MA	290	DISCOUNT STORE	40000	\$71.76
C	MA	290	DISCOUNT STORE	50000	\$70.67
C	MA	290	DISCOUNT STORE	60000	\$69.95
C	MA	290	DISCOUNT STORE	70000	\$69.27
C	MA	290	DISCOUNT STORE	80000	\$68.83
C	MA	290	DISCOUNT STORE	90000	\$68.34
C	MA	290	DISCOUNT STORE	100000	\$68.04
C	MA	290	DISCOUNT STORE	150000	\$66.85
C	MA	290	DISCOUNT STORE	200000	\$65.91
C	MA	290	DISCOUNT STORE	99999999	\$65.91
C	MA	300	DISCOUNT STORE	30000	\$92.02
C	MA	300	DISCOUNT STORE	40000	\$90.30
C	MA	300	DISCOUNT STORE	50000	\$88.94
C	MA	300	DISCOUNT STORE	60000	\$88.01
C	MA	300	DISCOUNT STORE	70000	\$87.14
C	MA	300	DISCOUNT STORE	80000	\$86.59
C	MA	300	DISCOUNT STORE	90000	\$85.98
C	MA	300	DISCOUNT STORE	100000	\$85.59
C	MA	300	DISCOUNT STORE	150000	\$84.09
C	MA	300	DISCOUNT STORE	200000	\$82.90
C	MA	300	DISCOUNT STORE	99999999	\$82.90
C	MA	310	SHOPPING CENTER	4999	\$90.10
C	MA	310	SHOPPING CENTER	7499	\$81.95
C	MA	310	SHOPPING CENTER	9999	\$78.36
C	MA	310	SHOPPING CENTER	14999	\$75.90
C	MA	310	SHOPPING CENTER	19999	\$73.04
C	MA	310	SHOPPING CENTER	24999	\$71.35
C	MA	310	SHOPPING CENTER	29999	\$70.26
C	MA	310	SHOPPING CENTER	39999	\$69.50
C	MA	310	SHOPPING CENTER	49999	\$68.24
C	MA	310	SHOPPING CENTER	59999	\$67.48
C	MA	310	SHOPPING CENTER	69999	\$66.82
C	MA	310	SHOPPING CENTER	79999	\$66.34
C	MA	310	SHOPPING CENTER	89999	\$65.92
C	MA	310	SHOPPING CENTER	99999	\$65.63
C	MA	310	SHOPPING CENTER	124999	\$65.38
C	MA	310	SHOPPING CENTER	149999	\$64.79

C	MA	310	SHOPPING CENTER	174999	\$64.25
C	MA	310	SHOPPING CENTER	199999	\$63.88
C	MA	310	SHOPPING CENTER	99999999	\$63.55
C	MA	320	SHOPPING CENTER	4999	\$113.10
C	MA	320	SHOPPING CENTER	7499	\$102.80
C	MA	320	SHOPPING CENTER	9999	\$98.22
C	MA	320	SHOPPING CENTER	14999	\$95.06
C	MA	320	SHOPPING CENTER	19999	\$91.39
C	MA	320	SHOPPING CENTER	24999	\$89.21
C	MA	320	SHOPPING CENTER	29999	\$87.67
C	MA	320	SHOPPING CENTER	39999	\$69.50
C	MA	320	SHOPPING CENTER	49999	\$68.24
C	MA	320	SHOPPING CENTER	59999	\$84.07
C	MA	320	SHOPPING CENTER	69999	\$83.18
C	MA	320	SHOPPING CENTER	79999	\$82.51
C	MA	320	SHOPPING CENTER	89999	\$81.96
C	MA	320	SHOPPING CENTER	99999	\$81.55
C	MA	320	SHOPPING CENTER	124999	\$81.24
C	MA	320	SHOPPING CENTER	149999	\$80.44
C	MA	320	SHOPPING CENTER	174999	\$79.72
C	MA	320	SHOPPING CENTER	199999	\$79.14
C	MA	320	SHOPPING CENTER	99999999	\$78.78
C	MA	330	SHOPPING CENTER	4999	\$141.74
C	MA	330	SHOPPING CENTER	7499	\$128.81
C	MA	330	SHOPPING CENTER	9999	\$123.05
C	MA	330	SHOPPING CENTER	14999	\$119.10
C	MA	330	SHOPPING CENTER	19999	\$114.49
C	MA	330	SHOPPING CENTER	24999	\$111.77
C	MA	330	SHOPPING CENTER	29999	\$109.84
C	MA	330	SHOPPING CENTER	39999	\$108.72
C	MA	330	SHOPPING CENTER	49999	\$106.64
C	MA	330	SHOPPING CENTER	59999	\$105.32
C	MA	330	SHOPPING CENTER	69999	\$104.22
C	MA	330	SHOPPING CENTER	79999	\$103.37
C	MA	330	SHOPPING CENTER	89999	\$102.70
C	MA	330	SHOPPING CENTER	99999	\$102.14
C	MA	330	SHOPPING CENTER	124999	\$101.76
C	MA	330	SHOPPING CENTER	149999	\$100.78
C	MA	330	SHOPPING CENTER	174999	\$99.89
C	MA	330	SHOPPING CENTER	199999	\$99.18
C	MA	330	SHOPPING CENTER	99999999	\$98.70

C	MA	331	SHOPPING CENTER	4999	\$173.76
C	MA	331	SHOPPING CENTER	7499	\$157.88
C	MA	331	SHOPPING CENTER	9999	\$150.82
C	MA	331	SHOPPING CENTER	14999	\$145.96
C	MA	331	SHOPPING CENTER	19999	\$140.32
C	MA	331	SHOPPING CENTER	24999	\$136.97
C	MA	331	SHOPPING CENTER	29999	\$134.62
C	MA	331	SHOPPING CENTER	39999	\$133.22
C	MA	331	SHOPPING CENTER	49999	\$130.66
C	MA	331	SHOPPING CENTER	59999	\$129.06
C	MA	331	SHOPPING CENTER	69999	\$127.70
C	MA	331	SHOPPING CENTER	79999	\$126.67
C	MA	331	SHOPPING CENTER	89999	\$125.83
C	MA	331	SHOPPING CENTER	99999	\$125.17
C	MA	331	SHOPPING CENTER	124999	\$124.70
C	MA	331	SHOPPING CENTER	149999	\$123.49
C	MA	331	SHOPPING CENTER	174999	\$122.40
C	MA	331	SHOPPING CENTER	199999	\$121.52
C	MA	331	SHOPPING CENTER	99999999	\$120.95
C	MA	332	SHOPPING CENTER	4999	\$202.67
C	MA	332	SHOPPING CENTER	7499	\$182.26
C	MA	332	SHOPPING CENTER	9999	\$173.04
C	MA	332	SHOPPING CENTER	14999	\$167.81
C	MA	332	SHOPPING CENTER	19999	\$160.78
C	MA	332	SHOPPING CENTER	24999	\$156.49
C	MA	332	SHOPPING CENTER	29999	\$153.46
C	MA	332	SHOPPING CENTER	39999	\$151.58
C	MA	332	SHOPPING CENTER	49999	\$148.81
C	MA	332	SHOPPING CENTER	59999	\$146.60
C	MA	332	SHOPPING CENTER	69999	\$145.15
C	MA	332	SHOPPING CENTER	79999	\$143.78
C	MA	332	SHOPPING CENTER	89999	\$142.87
C	MA	332	SHOPPING CENTER	99999	\$141.91
C	MA	332	SHOPPING CENTER	124999	\$141.26
C	MA	332	SHOPPING CENTER	149999	\$140.00
C	MA	332	SHOPPING CENTER	174999	\$138.89
C	MA	332	SHOPPING CENTER	199999	\$137.81
C	MA	332	SHOPPING CENTER	99999999	\$136.99
C	MA	340	RESTAURANTS (FAST FOOD)	1199	\$181.19
C	MA	340	RESTAURANTS (FAST FOOD)	1399	\$173.48
C	MA	340	RESTAURANTS (FAST FOOD)	1599	\$168.97

C	MA	340	RESTAURANTS (FAST FOOD)	1799	\$164.81
C	MA	340	RESTAURANTS (FAST FOOD)	1999	\$160.88
C	MA	340	RESTAURANTS (FAST FOOD)	2199	\$157.49
C	MA	340	RESTAURANTS (FAST FOOD)	2399	\$155.31
C	MA	340	RESTAURANTS (FAST FOOD)	2599	\$153.22
C	MA	340	RESTAURANTS (FAST FOOD)	2799	\$151.04
C	MA	340	RESTAURANTS (FAST FOOD)	2999	\$149.12
C	MA	340	RESTAURANTS (FAST FOOD)	3499	\$144.31
C	MA	340	RESTAURANTS (FAST FOOD)	3999	\$143.80
C	MA	340	RESTAURANTS (FAST FOOD)	4499	\$141.20
C	MA	340	RESTAURANTS (FAST FOOD)	4999	\$138.85
C	MA	340	RESTAURANTS (FAST FOOD)	5499	\$137.08
C	MA	340	RESTAURANTS (FAST FOOD)	5999	\$135.05
C	MA	340	RESTAURANTS (FAST FOOD)	6499	\$133.45
C	MA	340	RESTAURANTS (FAST FOOD)	6999	\$132.31
C	MA	340	RESTAURANTS (FAST FOOD)	7499	\$131.22
C	MA	340	RESTAURANTS (FAST FOOD)	7999	\$130.16
C	MA	340	RESTAURANTS (FAST FOOD)	99999999	\$129.00
C	MA	350	RESTAURANTS (FAST FOOD)	1199	\$235.40
C	MA	350	RESTAURANTS (FAST FOOD)	1399	\$225.44
C	MA	350	RESTAURANTS (FAST FOOD)	1599	\$219.55
C	MA	350	RESTAURANTS (FAST FOOD)	1799	\$214.13
C	MA	350	RESTAURANTS (FAST FOOD)	1999	\$208.89
C	MA	350	RESTAURANTS (FAST FOOD)	2199	\$204.59
C	MA	350	RESTAURANTS (FAST FOOD)	2399	\$201.76
C	MA	350	RESTAURANTS (FAST FOOD)	2599	\$199.01
C	MA	350	RESTAURANTS (FAST FOOD)	2799	\$196.20
C	MA	350	RESTAURANTS (FAST FOOD)	2999	\$193.67
C	MA	350	RESTAURANTS (FAST FOOD)	3499	\$187.42
C	MA	350	RESTAURANTS (FAST FOOD)	3999	\$186.77
C	MA	350	RESTAURANTS (FAST FOOD)	4499	\$183.37
C	MA	350	RESTAURANTS (FAST FOOD)	4999	\$180.33
C	MA	350	RESTAURANTS (FAST FOOD)	5499	\$178.01
C	MA	350	RESTAURANTS (FAST FOOD)	5999	\$175.39
C	MA	350	RESTAURANTS (FAST FOOD)	6499	\$173.31
C	MA	350	RESTAURANTS (FAST FOOD)	6999	\$171.85
C	MA	350	RESTAURANTS (FAST FOOD)	7499	\$170.39
C	MA	350	RESTAURANTS (FAST FOOD)	7999	\$169.02
C	MA	350	RESTAURANTS (FAST FOOD)	99999999	\$167.53
C	MA	360	RESTAURANTS (FAST FOOD)	1199	\$308.07
C	MA	360	RESTAURANTS (FAST FOOD)	1399	\$295.04

C	MA	360	RESTAURANTS (FAST FOOD)	1599	\$287.31
C	MA	360	RESTAURANTS (FAST FOOD)	1799	\$280.21
C	MA	360	RESTAURANTS (FAST FOOD)	1999	\$273.45
C	MA	360	RESTAURANTS (FAST FOOD)	2199	\$267.67
C	MA	360	RESTAURANTS (FAST FOOD)	2399	\$263.94
C	MA	360	RESTAURANTS (FAST FOOD)	2599	\$260.36
C	MA	360	RESTAURANTS (FAST FOOD)	2799	\$256.67
C	MA	360	RESTAURANTS (FAST FOOD)	2999	\$253.36
C	MA	360	RESTAURANTS (FAST FOOD)	3499	\$245.17
C	MA	360	RESTAURANTS (FAST FOOD)	3999	\$244.35
C	MA	360	RESTAURANTS (FAST FOOD)	4499	\$239.88
C	MA	360	RESTAURANTS (FAST FOOD)	4999	\$235.89
C	MA	360	RESTAURANTS (FAST FOOD)	5499	\$232.86
C	MA	360	RESTAURANTS (FAST FOOD)	5999	\$229.45
C	MA	360	RESTAURANTS (FAST FOOD)	6499	\$226.72
C	MA	360	RESTAURANTS (FAST FOOD)	6999	\$224.78
C	MA	360	RESTAURANTS (FAST FOOD)	7499	\$222.89
C	MA	360	RESTAURANTS (FAST FOOD)	7999	\$221.09
C	MA	360	RESTAURANTS (FAST FOOD)	99999999	\$219.19
C	MA	370	RESTAURANTS	2499	\$132.86
C	MA	370	RESTAURANTS	2999	\$128.54
C	MA	370	RESTAURANTS	3499	\$125.60
C	MA	370	RESTAURANTS	3999	\$123.32
C	MA	370	RESTAURANTS	4499	\$121.25
C	MA	370	RESTAURANTS	4999	\$119.71
C	MA	370	RESTAURANTS	5999	\$116.56
C	MA	370	RESTAURANTS	6999	\$114.61
C	MA	370	RESTAURANTS	7999	\$112.69
C	MA	370	RESTAURANTS	8999	\$111.45
C	MA	370	RESTAURANTS	9999	\$110.28
C	MA	370	RESTAURANTS	12499	\$107.44
C	MA	370	RESTAURANTS	14999	\$105.70
C	MA	370	RESTAURANTS	99999999	\$102.91
C	MA	380	RESTAURANTS	2499	\$174.05
C	MA	380	RESTAURANTS	2999	\$168.39
C	MA	380	RESTAURANTS	3499	\$164.54
C	MA	380	RESTAURANTS	3999	\$161.55
C	MA	380	RESTAURANTS	4499	\$158.84
C	MA	380	RESTAURANTS	4999	\$156.82
C	MA	380	RESTAURANTS	5999	\$152.69
C	MA	380	RESTAURANTS	6999	\$150.14

C	MA	380	RESTAURANTS	7999	\$147.62
C	MA	380	RESTAURANTS	8999	\$146.00
C	MA	380	RESTAURANTS	9999	\$144.47
C	MA	380	RESTAURANTS	12499	\$140.75
C	MA	380	RESTAURANTS	14999	\$138.47
C	MA	380	RESTAURANTS	99999999	\$134.81
C	MA	390	RESTAURANTS	2499	\$225.86
C	MA	390	RESTAURANTS	2999	\$218.52
C	MA	390	RESTAURANTS	3499	\$213.52
C	MA	390	RESTAURANTS	3999	\$209.64
C	MA	390	RESTAURANTS	4499	\$206.13
C	MA	390	RESTAURANTS	4999	\$203.51
C	MA	390	RESTAURANTS	5999	\$198.15
C	MA	390	RESTAURANTS	6999	\$194.84
C	MA	390	RESTAURANTS	7999	\$191.57
C	MA	390	RESTAURANTS	8999	\$189.47
C	MA	390	RESTAURANTS	9999	\$187.48
C	MA	390	RESTAURANTS	12499	\$182.65
C	MA	390	RESTAURANTS	14999	\$179.69
C	MA	390	RESTAURANTS	99999999	\$174.95
C	MA	397	DAY CARE CENTER	2999	\$104.86
C	MA	397	DAY CARE CENTER	3999	\$102.10
C	MA	397	DAY CARE CENTER	4999	\$100.52
C	MA	397	DAY CARE CENTER	5999	\$99.00
C	MA	397	DAY CARE CENTER	6999	\$98.23
C	MA	397	DAY CARE CENTER	7999	\$97.31
C	MA	397	DAY CARE CENTER	8999	\$96.86
C	MA	397	DAY CARE CENTER	9999	\$96.42
C	MA	397	DAY CARE CENTER	10999	\$95.80
C	MA	397	DAY CARE CENTER	11999	\$95.42
C	MA	397	DAY CARE CENTER	12999	\$94.76
C	MA	397	DAY CARE CENTER	13999	\$94.64
C	MA	397	DAY CARE CENTER	14999	\$94.43
C	MA	397	DAY CARE CENTER	99999999	\$94.43
C	MA	398	DAY CARE CENTER	2999	\$143.05
C	MA	398	DAY CARE CENTER	3999	\$139.25
C	MA	398	DAY CARE CENTER	4999	\$137.09
C	MA	398	DAY CARE CENTER	5999	\$137.09
C	MA	398	DAY CARE CENTER	6999	\$135.03
C	MA	398	DAY CARE CENTER	7999	\$133.97
C	MA	398	DAY CARE CENTER	8999	\$132.71

C	MA	398	DAY CARE CENTER	9999	\$132.09
C	MA	398	DAY CARE CENTER	10999	\$131.50
C	MA	398	DAY CARE CENTER	11999	\$130.65
C	MA	398	DAY CARE CENTER	12999	\$129.22
C	MA	398	DAY CARE CENTER	13999	\$129.06
C	MA	398	DAY CARE CENTER	14999	\$128.77
C	MA	398	DAY CARE CENTER	99999999	\$128.77
C	MA	399	DAY CARE CENTER	2999	\$224.86
C	MA	399	DAY CARE CENTER	3999	\$218.84
C	MA	399	DAY CARE CENTER	4999	\$215.45
C	MA	399	DAY CARE CENTER	5999	\$212.18
C	MA	399	DAY CARE CENTER	6999	\$210.52
C	MA	399	DAY CARE CENTER	7999	\$208.52
C	MA	399	DAY CARE CENTER	8999	\$207.53
C	MA	399	DAY CARE CENTER	9999	\$206.60
C	MA	399	DAY CARE CENTER	10999	\$205.27
C	MA	399	DAY CARE CENTER	11999	\$204.46
C	MA	399	DAY CARE CENTER	12999	\$203.03
C	MA	399	DAY CARE CENTER	13999	\$202.78
C	MA	399	DAY CARE CENTER	14999	\$202.33
C	MA	399	DAY CARE CENTER	99999999	\$202.33
C	MA	400	OFFICE BUILDING	2000	\$87.81
C	MA	400	OFFICE BUILDING	5000	\$80.15
C	MA	400	OFFICE BUILDING	10000	\$76.19
C	MA	400	OFFICE BUILDING	20000	\$73.25
C	MA	400	OFFICE BUILDING	40000	\$71.20
C	MA	400	OFFICE BUILDING	60000	\$70.26
C	MA	400	OFFICE BUILDING	80000	\$69.67
C	MA	400	OFFICE BUILDING	100000	\$69.18
C	MA	400	OFFICE BUILDING	150000	\$68.53
C	MA	400	OFFICE BUILDING	200000	\$68.13
C	MA	400	OFFICE BUILDING	250000	\$68.06
C	MA	400	OFFICE BUILDING	99999999	\$68.06
C	MA	410	OFFICE BUILDING	1999	\$127.52
C	MA	410	OFFICE BUILDING	4999	\$116.39
C	MA	410	OFFICE BUILDING	9999	\$110.64
C	MA	410	OFFICE BUILDING	19999	\$106.41
C	MA	410	OFFICE BUILDING	39999	\$103.45
C	MA	410	OFFICE BUILDING	59999	\$102.09
C	MA	410	OFFICE BUILDING	79999	\$101.25
C	MA	410	OFFICE BUILDING	99999	\$100.53

C	MA	410	OFFICE BUILDING	149999	\$99.61
C	MA	410	OFFICE BUILDING	199999	\$99.04
C	MA	410	OFFICE BUILDING	249999	\$98.93
C	MA	410	OFFICE BUILDING	99999999	\$98.93
C	MA	420	OFFICE BUILDING	1999	\$153.05
C	MA	420	OFFICE BUILDING	4999	\$139.62
C	MA	420	OFFICE BUILDING	9999	\$132.72
C	MA	420	OFFICE BUILDING	19999	\$127.64
C	MA	420	OFFICE BUILDING	39999	\$124.10
C	MA	420	OFFICE BUILDING	59999	\$122.47
C	MA	420	OFFICE BUILDING	79999	\$121.47
C	MA	420	OFFICE BUILDING	99999	\$120.61
C	MA	420	OFFICE BUILDING	149999	\$119.51
C	MA	420	OFFICE BUILDING	199999	\$118.83
C	MA	420	OFFICE BUILDING	249999	\$118.71
C	MA	420	OFFICE BUILDING	99999999	\$118.71
C	MA	430	OFFICE BUILDING	1999	\$178.53
C	MA	430	OFFICE BUILDING	4999	\$162.84
C	MA	430	OFFICE BUILDING	9999	\$154.79
C	MA	430	OFFICE BUILDING	19999	\$148.86
C	MA	430	OFFICE BUILDING	39999	\$144.74
C	MA	430	OFFICE BUILDING	59999	\$142.85
C	MA	430	OFFICE BUILDING	79999	\$141.69
C	MA	430	OFFICE BUILDING	99999	\$140.69
C	MA	430	OFFICE BUILDING	149999	\$139.41
C	MA	430	OFFICE BUILDING	199999	\$138.61
C	MA	430	OFFICE BUILDING	249999	\$138.48
C	MA	430	OFFICE BUILDING	99999999	\$138.48
C	MA	431	OFFICE BUILDING	1999	\$216.22
C	MA	431	OFFICE BUILDING	4999	\$197.21
C	MA	431	OFFICE BUILDING	9999	\$187.46
C	MA	431	OFFICE BUILDING	19999	\$180.29
C	MA	431	OFFICE BUILDING	39999	\$175.31
C	MA	431	OFFICE BUILDING	59999	\$173.03
C	MA	431	OFFICE BUILDING	79999	\$171.63
C	MA	431	OFFICE BUILDING	99999	\$170.43
C	MA	431	OFFICE BUILDING	149999	\$168.89
C	MA	431	OFFICE BUILDING	199999	\$167.93
C	MA	431	OFFICE BUILDING	249999	\$167.78
C	MA	431	OFFICE BUILDING	99999999	\$167.78
C	MA	432	OFFICE BUILDING	1999	\$253.91

C	MA	432	OFFICE BUILDING	4999	\$231.57
C	MA	432	OFFICE BUILDING	9999	\$220.13
C	MA	432	OFFICE BUILDING	19999	\$211.71
C	MA	432	OFFICE BUILDING	39999	\$205.87
C	MA	432	OFFICE BUILDING	59999	\$203.20
C	MA	432	OFFICE BUILDING	79999	\$201.57
C	MA	432	OFFICE BUILDING	99999	\$200.17
C	MA	432	OFFICE BUILDING	149999	\$198.37
C	MA	432	OFFICE BUILDING	199999	\$197.25
C	MA	432	OFFICE BUILDING	249999	\$197.08
C	MA	432	OFFICE BUILDING	99999999	\$197.08
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	2999	\$171.59
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	3999	\$164.39
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	4999	\$160.14
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	5999	\$156.66
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	6999	\$154.41
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	7999	\$152.80
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	8999	\$151.22
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	9999	\$150.15
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	12499	\$149.14
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	14999	\$147.02
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	19999	\$145.73
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	24999	\$143.62
C	MA	440	BANK-SAVINGS AND LOAN-CREDIT UNION	99999999	\$142.27
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	2999	\$218.49
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	3999	\$212.84
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	4999	\$208.21
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	5999	\$205.18
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	6999	\$203.04
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	7999	\$200.92
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	8999	\$199.52
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	9999	\$198.16
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	14999	\$193.65
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	19999	\$190.84
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	24999	\$189.04
C	MA	450	BANK-SAVINGS AND LOAN-CREDIT UNION	99999999	\$189.04
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	2999	\$301.61
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	3999	\$293.77
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	4999	\$287.38
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	5999	\$283.20
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	6999	\$280.27

C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	7999	\$277.34
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	8999	\$275.38
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	9999	\$273.51
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	14999	\$267.28
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	19999	\$263.39
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	24999	\$260.93
C	MA	460	BANK-SAVINGS AND LOAN-CREDIT UNION	99999999	\$260.93
C	MA	470	NURSING HOME/CONVALESCENT HOME	10000	\$115.91
C	MA	470	NURSING HOME/CONVALESCENT HOME	15000	\$113.24
C	MA	470	NURSING HOME/CONVALESCENT HOME	20000	\$111.57
C	MA	470	NURSING HOME/CONVALESCENT HOME	25000	\$110.48
C	MA	470	NURSING HOME/CONVALESCENT HOME	30000	\$109.68
C	MA	470	NURSING HOME/CONVALESCENT HOME	35000	\$109.01
C	MA	470	NURSING HOME/CONVALESCENT HOME	40000	\$108.56
C	MA	470	NURSING HOME/CONVALESCENT HOME	50000	\$107.69
C	MA	470	NURSING HOME/CONVALESCENT HOME	60000	\$107.21
C	MA	470	NURSING HOME/CONVALESCENT HOME	70000	\$106.75
C	MA	470	NURSING HOME/CONVALESCENT HOME	99999999	\$106.75
C	MA	480	NURSING HOME/CONVALESCENT HOME	10000	\$151.15
C	MA	480	NURSING HOME/CONVALESCENT HOME	15000	\$147.67
C	MA	480	NURSING HOME/CONVALESCENT HOME	20000	\$145.50
C	MA	480	NURSING HOME/CONVALESCENT HOME	25000	\$144.08
C	MA	480	NURSING HOME/CONVALESCENT HOME	30000	\$143.03
C	MA	480	NURSING HOME/CONVALESCENT HOME	35000	\$142.14
C	MA	480	NURSING HOME/CONVALESCENT HOME	40000	\$141.56
C	MA	480	NURSING HOME/CONVALESCENT HOME	50000	\$140.41
C	MA	480	NURSING HOME/CONVALESCENT HOME	60000	\$139.78
C	MA	480	NURSING HOME/CONVALESCENT HOME	70000	\$139.17
C	MA	480	NURSING HOME/CONVALESCENT HOME	99999999	\$139.17
C	MA	485	NURSING HOME/CONVALESCENT HOME	10000	\$254.45
C	MA	485	NURSING HOME/CONVALESCENT HOME	15000	\$248.52
C	MA	485	NURSING HOME/CONVALESCENT HOME	20000	\$244.81
C	MA	485	NURSING HOME/CONVALESCENT HOME	25000	\$242.40
C	MA	485	NURSING HOME/CONVALESCENT HOME	30000	\$240.64
C	MA	485	NURSING HOME/CONVALESCENT HOME	35000	\$239.13
C	MA	485	NURSING HOME/CONVALESCENT HOME	40000	\$238.16
C	MA	485	NURSING HOME/CONVALESCENT HOME	50000	\$236.23
C	MA	485	NURSING HOME/CONVALESCENT HOME	60000	\$235.14
C	MA	485	NURSING HOME/CONVALESCENT HOME	70000	\$234.10
C	MA	485	NURSING HOME/CONVALESCENT HOME	99999999	\$234.10
C	MA	490	HOSPITAL	49999	\$298.60

C	MA	490	HOSPITAL	74999	\$289.28
C	MA	490	HOSPITAL	99999	\$284.90
C	MA	490	HOSPITAL	124999	\$282.11
C	MA	490	HOSPITAL	149999	\$280.68
C	MA	490	HOSPITAL	199999	\$279.37
C	MA	490	HOSPITAL	249999	\$277.10
C	MA	490	HOSPITAL	299999	\$275.72
C	MA	490	HOSPITAL	349999	\$274.91
C	MA	490	HOSPITAL	99999999	\$274.10
C	MA	500	HOSPITAL	49999	\$401.54
C	MA	500	HOSPITAL	74999	\$389.04
C	MA	500	HOSPITAL	99999	\$383.15
C	MA	500	HOSPITAL	124999	\$379.42
C	MA	500	HOSPITAL	149999	\$377.48
C	MA	500	HOSPITAL	199999	\$375.78
C	MA	500	HOSPITAL	249999	\$372.73
C	MA	500	HOSPITAL	299999	\$370.90
C	MA	500	HOSPITAL	349999	\$369.78
C	MA	500	HOSPITAL	99999999	\$368.72
C	MA	510	CLINIC	3999	\$116.04
C	MA	510	CLINIC	4999	\$113.54
C	MA	510	CLINIC	5999	\$111.85
C	MA	510	CLINIC	6999	\$110.71
C	MA	510	CLINIC	7999	\$109.52
C	MA	510	CLINIC	8999	\$108.76
C	MA	510	CLINIC	9999	\$108.03
C	MA	510	CLINIC	11999	\$106.64
C	MA	510	CLINIC	13999	\$105.89
C	MA	510	CLINIC	15999	\$105.07
C	MA	510	CLINIC	17999	\$104.51
C	MA	510	CLINIC	19999	\$103.97
C	MA	510	CLINIC	99999999	\$103.97
C	MA	520	CLINIC	3999	\$149.64
C	MA	520	CLINIC	4999	\$146.41
C	MA	520	CLINIC	5999	\$144.20
C	MA	520	CLINIC	6999	\$142.72
C	MA	520	CLINIC	7999	\$141.17
C	MA	520	CLINIC	8999	\$140.18
C	MA	520	CLINIC	9999	\$139.25
C	MA	520	CLINIC	11999	\$137.46
C	MA	520	CLINIC	13999	\$136.48

C	MA	520	CLINIC	15999	\$135.43
C	MA	520	CLINIC	17999	\$134.70
C	MA	520	CLINIC	19999	\$134.01
C	MA	520	CLINIC	99999999	\$134.01
C	MA	530	CLINIC	3999	\$196.49
C	MA	530	CLINIC	4999	\$192.26
C	MA	530	CLINIC	5999	\$189.35
C	MA	530	CLINIC	6999	\$187.40
C	MA	530	CLINIC	7999	\$185.37
C	MA	530	CLINIC	8999	\$184.06
C	MA	530	CLINIC	9999	\$182.83
C	MA	530	CLINIC	11999	\$180.45
C	MA	530	CLINIC	13999	\$179.18
C	MA	530	CLINIC	15999	\$177.79
C	MA	530	CLINIC	17999	\$176.83
C	MA	530	CLINIC	19999	\$175.91
C	MA	530	CLINIC	99999999	\$175.91
C	MA	540	SERVICE STATION	999	\$107.82
C	MA	540	SERVICE STATION	1199	\$100.08
C	MA	540	SERVICE STATION	1399	\$94.20
C	MA	540	SERVICE STATION	1599	\$89.22
C	MA	540	SERVICE STATION	1799	\$85.32
C	MA	540	SERVICE STATION	1999	\$82.20
C	MA	540	SERVICE STATION	99999999	\$79.20
C	MA	550	SERVICE STATION	999	\$131.64
C	MA	550	SERVICE STATION	1199	\$122.22
C	MA	550	SERVICE STATION	1399	\$115.02
C	MA	550	SERVICE STATION	1599	\$109.02
C	MA	550	SERVICE STATION	1799	\$104.22
C	MA	550	SERVICE STATION	1999	\$100.38
C	MA	550	SERVICE STATION	99999999	\$96.72
C	MA	570	AUTOMOTIVE CENTER	2000	\$75.76
C	MA	570	AUTOMOTIVE CENTER	3000	\$71.13
C	MA	570	AUTOMOTIVE CENTER	4000	\$68.44
C	MA	570	AUTOMOTIVE CENTER	5000	\$66.63
C	MA	570	AUTOMOTIVE CENTER	6000	\$65.29
C	MA	570	AUTOMOTIVE CENTER	8000	\$63.00
C	MA	570	AUTOMOTIVE CENTER	10000	\$61.66
C	MA	570	AUTOMOTIVE CENTER	12000	\$60.55
C	MA	570	AUTOMOTIVE CENTER	15000	\$59.41
C	MA	570	AUTOMOTIVE CENTER	20000	\$58.08

C	MA	570	AUTOMOTIVE CENTER	25000	\$57.23
C	MA	570	AUTOMOTIVE CENTER	30000	\$56.40
C	MA	570	AUTOMOTIVE CENTER	99999999	\$56.40
C	MA	580	AUTOMOTIVE CENTER	2000	\$105.05
C	MA	580	AUTOMOTIVE CENTER	3000	\$98.63
C	MA	580	AUTOMOTIVE CENTER	4000	\$94.90
C	MA	580	AUTOMOTIVE CENTER	5000	\$92.39
C	MA	580	AUTOMOTIVE CENTER	6000	\$90.54
C	MA	580	AUTOMOTIVE CENTER	8000	\$87.35
C	MA	580	AUTOMOTIVE CENTER	10000	\$85.49
C	MA	580	AUTOMOTIVE CENTER	12000	\$83.96
C	MA	580	AUTOMOTIVE CENTER	15000	\$82.38
C	MA	580	AUTOMOTIVE CENTER	20000	\$80.55
C	MA	580	AUTOMOTIVE CENTER	25000	\$79.36
C	MA	580	AUTOMOTIVE CENTER	30000	\$78.22
C	MA	580	AUTOMOTIVE CENTER	99999999	\$78.22
C	MA	590	AUTOMOTIVE CENTER	2000	\$149.03
C	MA	590	AUTOMOTIVE CENTER	3000	\$139.92
C	MA	590	AUTOMOTIVE CENTER	4000	\$134.64
C	MA	590	AUTOMOTIVE CENTER	5000	\$131.07
C	MA	590	AUTOMOTIVE CENTER	6000	\$128.45
C	MA	590	AUTOMOTIVE CENTER	8000	\$123.92
C	MA	590	AUTOMOTIVE CENTER	10000	\$121.30
C	MA	590	AUTOMOTIVE CENTER	12000	\$119.11
C	MA	590	AUTOMOTIVE CENTER	15000	\$116.89
C	MA	590	AUTOMOTIVE CENTER	20000	\$114.27
C	MA	590	AUTOMOTIVE CENTER	25000	\$112.59
C	MA	590	AUTOMOTIVE CENTER	30000	\$110.96
C	MA	590	AUTOMOTIVE CENTER	99999999	\$110.96
C	MA	595	MINI-LUBE GARAGES	2999	\$114.03
C	MA	595	MINI-LUBE GARAGES	3999	\$107.19
C	MA	595	MINI-LUBE GARAGES	4999	\$103.01
C	MA	595	MINI-LUBE GARAGES	5999	\$100.37
C	MA	595	MINI-LUBE GARAGES	7999	\$98.22
C	MA	595	MINI-LUBE GARAGES	9999	\$94.74
C	MA	595	MINI-LUBE GARAGES	11999	\$92.79
C	MA	595	MINI-LUBE GARAGES	99999999	\$91.02
C	MA	600	AUTOMOTIVE SALES AND SERVICE	7999	\$93.30
C	MA	600	AUTOMOTIVE SALES AND SERVICE	9999	\$90.00
C	MA	600	AUTOMOTIVE SALES AND SERVICE	11999	\$88.14
C	MA	600	AUTOMOTIVE SALES AND SERVICE	14999	\$86.52

C	MA	600	AUTOMOTIVE SALES AND SERVICE	19999	\$84.90
C	MA	600	AUTOMOTIVE SALES AND SERVICE	24999	\$83.04
C	MA	600	AUTOMOTIVE SALES AND SERVICE	29999	\$81.78
C	MA	600	AUTOMOTIVE SALES AND SERVICE	34999	\$80.64
C	MA	600	AUTOMOTIVE SALES AND SERVICE	39999	\$79.92
C	MA	600	AUTOMOTIVE SALES AND SERVICE	49999	\$79.44
C	MA	600	AUTOMOTIVE SALES AND SERVICE	99999999	\$78.60
C	MA	601	AUTOMOTIVE SERVICE	7999	\$52.62
C	MA	601	AUTOMOTIVE SERVICE	9999	\$51.12
C	MA	601	AUTOMOTIVE SERVICE	11999	\$49.98
C	MA	601	AUTOMOTIVE SERVICE	14999	\$49.26
C	MA	601	AUTOMOTIVE SERVICE	19999	\$48.36
C	MA	601	AUTOMOTIVE SERVICE	24999	\$47.40
C	MA	601	AUTOMOTIVE SERVICE	29999	\$46.56
C	MA	601	AUTOMOTIVE SERVICE	34999	\$46.14
C	MA	601	AUTOMOTIVE SERVICE	39999	\$45.84
C	MA	601	AUTOMOTIVE SERVICE	49999	\$45.54
C	MA	601	AUTOMOTIVE SERVICE	99999999	\$45.18
C	MA	610	AUTOMOTIVE SALES AND SERVICE	7999	\$111.66
C	MA	610	AUTOMOTIVE SALES AND SERVICE	9999	\$107.76
C	MA	610	AUTOMOTIVE SALES AND SERVICE	11999	\$105.42
C	MA	610	AUTOMOTIVE SALES AND SERVICE	14999	\$103.56
C	MA	610	AUTOMOTIVE SALES AND SERVICE	19999	\$101.58
C	MA	610	AUTOMOTIVE SALES AND SERVICE	24999	\$99.36
C	MA	610	AUTOMOTIVE SALES AND SERVICE	29999	\$97.86
C	MA	610	AUTOMOTIVE SALES AND SERVICE	34999	\$96.48
C	MA	610	AUTOMOTIVE SALES AND SERVICE	39999	\$95.64
C	MA	610	AUTOMOTIVE SALES AND SERVICE	49999	\$95.10
C	MA	610	AUTOMOTIVE SALES AND SERVICE	99999999	\$94.08
C	MA	611	AUTOMOTIVE SERVICE	7999	\$62.46
C	MA	611	AUTOMOTIVE SERVICE	9999	\$60.24
C	MA	611	AUTOMOTIVE SERVICE	11999	\$58.98
C	MA	611	AUTOMOTIVE SERVICE	14999	\$57.90
C	MA	611	AUTOMOTIVE SERVICE	19999	\$56.82
C	MA	611	AUTOMOTIVE SERVICE	24999	\$55.56
C	MA	611	AUTOMOTIVE SERVICE	29999	\$54.72
C	MA	611	AUTOMOTIVE SERVICE	34999	\$53.94
C	MA	611	AUTOMOTIVE SERVICE	39999	\$53.46
C	MA	611	AUTOMOTIVE SERVICE	49999	\$53.16
C	MA	611	AUTOMOTIVE SERVICE	99999999	\$52.62
C	MA	700	SHOPPING MALLS	249999	\$114.30

C	MA	700	SHOPPING MALLS	299999	\$113.34
C	MA	700	SHOPPING MALLS	349999	\$112.44
C	MA	700	SHOPPING MALLS	399999	\$111.90
C	MA	700	SHOPPING MALLS	449999	\$111.54
C	MA	700	SHOPPING MALLS	99999999	\$111.12
C	MA	710	SHOPPING MALLS	249999	\$139.08
C	MA	710	SHOPPING MALLS	299999	\$137.64
C	MA	710	SHOPPING MALLS	349999	\$136.62
C	MA	710	SHOPPING MALLS	399999	\$135.66
C	MA	710	SHOPPING MALLS	449999	\$134.94
C	MA	710	SHOPPING MALLS	499999	\$134.10
C	MA	710	SHOPPING MALLS	549999	\$133.56
C	MA	710	SHOPPING MALLS	599999	\$133.02
C	MA	710	SHOPPING MALLS	649999	\$132.60
C	MA	710	SHOPPING MALLS	699999	\$132.12
C	MA	710	SHOPPING MALLS	99999999	\$131.70
C	MA	720	FREIGHT ELEVATOR	0	\$140,000.00
C	MA	720	FREIGHT ELEVATOR	999999999	\$140,000.00
C	MA	730	PASSENGER ELEVATOR	0	\$110,000.00
C	MA	730	PASSENGER ELEVATOR	999999999	\$110,000.00
C	MA	800	INDUSTRIAL BUILDING	4999	\$59.76
C	MA	800	INDUSTRIAL BUILDING	9999	\$55.98
C	MA	800	INDUSTRIAL BUILDING	19999	\$51.84
C	MA	800	INDUSTRIAL BUILDING	29999	\$48.84
C	MA	800	INDUSTRIAL BUILDING	39999	\$47.40
C	MA	800	INDUSTRIAL BUILDING	49999	\$46.74
C	MA	800	INDUSTRIAL BUILDING	74999	\$46.26
C	MA	800	INDUSTRIAL BUILDING	99999	\$45.54
C	MA	800	INDUSTRIAL BUILDING	124999	\$45.00
C	MA	800	INDUSTRIAL BUILDING	149999	\$44.70
C	MA	800	INDUSTRIAL BUILDING	99999999	\$44.46
C	MA	810	INDUSTRIAL BUILDING	4999	\$55.44
C	MA	810	INDUSTRIAL BUILDING	9999	\$52.14
C	MA	810	INDUSTRIAL BUILDING	19999	\$48.36
C	MA	810	INDUSTRIAL BUILDING	29999	\$45.84
C	MA	810	INDUSTRIAL BUILDING	39999	\$44.64
C	MA	810	INDUSTRIAL BUILDING	49999	\$44.04
C	MA	810	INDUSTRIAL BUILDING	74999	\$43.68
C	MA	810	INDUSTRIAL BUILDING	99999	\$43.02
C	MA	810	INDUSTRIAL BUILDING	124999	\$42.54
C	MA	810	INDUSTRIAL BUILDING	149999	\$42.24

C	MA	810	INDUSTRIAL BUILDING	99999999	\$42.00
C	MA	820	INDUSTRIAL BUILDING	4999	\$43.56
C	MA	820	INDUSTRIAL BUILDING	9999	\$40.80
C	MA	820	INDUSTRIAL BUILDING	19999	\$37.74
C	MA	820	INDUSTRIAL BUILDING	29999	\$35.58
C	MA	820	INDUSTRIAL BUILDING	39999	\$34.56
C	MA	820	INDUSTRIAL BUILDING	49999	\$34.08
C	MA	820	INDUSTRIAL BUILDING	74999	\$33.72
C	MA	820	INDUSTRIAL BUILDING	99999	\$33.18
C	MA	820	INDUSTRIAL BUILDING	124999	\$32.82
C	MA	820	INDUSTRIAL BUILDING	149999	\$32.52
C	MA	820	INDUSTRIAL BUILDING	99999999	\$32.40
C	MA	830	INDUSTRIAL BUILDING	4999	\$44.88
C	MA	830	INDUSTRIAL BUILDING	9999	\$42.06
C	MA	830	INDUSTRIAL BUILDING	19999	\$38.94
C	MA	830	INDUSTRIAL BUILDING	29999	\$36.66
C	MA	830	INDUSTRIAL BUILDING	39999	\$35.58
C	MA	830	INDUSTRIAL BUILDING	49999	\$35.10
C	MA	830	INDUSTRIAL BUILDING	74999	\$34.74
C	MA	830	INDUSTRIAL BUILDING	99999	\$34.20
C	MA	830	INDUSTRIAL BUILDING	124999	\$33.78
C	MA	830	INDUSTRIAL BUILDING	149999	\$33.54
C	MA	830	INDUSTRIAL BUILDING	99999999	\$33.36
C	MA	840	INDUSTRIAL BUILDING	4999	\$36.30
C	MA	840	INDUSTRIAL BUILDING	9999	\$34.02
C	MA	840	INDUSTRIAL BUILDING	19999	\$31.44
C	MA	840	INDUSTRIAL BUILDING	29999	\$29.64
C	MA	840	INDUSTRIAL BUILDING	39999	\$28.80
C	MA	840	INDUSTRIAL BUILDING	49999	\$28.38
C	MA	840	INDUSTRIAL BUILDING	74999	\$28.08
C	MA	840	INDUSTRIAL BUILDING	99999	\$27.66
C	MA	840	INDUSTRIAL BUILDING	124999	\$27.36
C	MA	840	INDUSTRIAL BUILDING	149999	\$27.12
C	MA	840	INDUSTRIAL BUILDING	99999999	\$26.94
C	MA	900	WAREHOUSE	4999	\$54.54
C	MA	900	WAREHOUSE	9999	\$51.06
C	MA	900	WAREHOUSE	19999	\$47.28
C	MA	900	WAREHOUSE	29999	\$44.52
C	MA	900	WAREHOUSE	39999	\$43.26
C	MA	900	WAREHOUSE	49999	\$42.60
C	MA	900	WAREHOUSE	74999	\$42.18

C	MA	900	WAREHOUSE	99999	\$41.58
C	MA	900	WAREHOUSE	124999	\$41.10
C	MA	900	WAREHOUSE	149999	\$40.74
C	MA	900	WAREHOUSE	199000	\$40.50
C	MA	900	WAREHOUSE	299000	\$40.14
C	MA	900	WAREHOUSE	399000	\$39.78
C	MA	900	WAREHOUSE	499000	\$39.54
C	MA	900	WAREHOUSE	99999999	\$39.42
C	MA	910	WAREHOUSE	40000	\$61.04
C	MA	910	WAREHOUSE	60000	\$60.01
C	MA	910	WAREHOUSE	80000	\$59.36
C	MA	910	WAREHOUSE	100000	\$58.82
C	MA	910	WAREHOUSE	125000	\$58.31
C	MA	910	WAREHOUSE	150000	\$58.01
C	MA	910	WAREHOUSE	200000	\$57.48
C	MA	910	WAREHOUSE	250000	\$57.16
C	MA	910	WAREHOUSE	350000	\$56.77
C	MA	910	WAREHOUSE	450000	\$56.50
C	MA	910	WAREHOUSE	650000	\$56.23
C	MA	910	WAREHOUSE	750000	\$56.09
C	MA	910	WAREHOUSE	1000000	\$55.84
C	MA	910	WAREHOUSE	99999999	\$55.84
C	MA	920	WAREHOUSE	1000	\$81.15
C	MA	920	WAREHOUSE	2000	\$70.83
C	MA	920	WAREHOUSE	5000	\$62.29
C	MA	920	WAREHOUSE	10000	\$57.64
C	MA	920	WAREHOUSE	20000	\$54.31
C	MA	920	WAREHOUSE	40000	\$51.97
C	MA	920	WAREHOUSE	60000	\$51.10
C	MA	920	WAREHOUSE	80000	\$50.54
C	MA	920	WAREHOUSE	100000	\$50.09
C	MA	920	WAREHOUSE	150000	\$49.39
C	MA	920	WAREHOUSE	999999999999	\$49.39
C	MA	930	WAREHOUSE	0	\$18.78
C	MA	930	WAREHOUSE	999999999	\$18.78
C	MA	940	WAREHOUSE	0	\$22.14
C	MA	940	WAREHOUSE	999999999	\$22.14
C	MA	950	MINI-WAREHOUSE	2000	\$34.66
C	MA	950	MINI-WAREHOUSE	5000	\$30.48
C	MA	950	MINI-WAREHOUSE	10000	\$28.20
C	MA	950	MINI-WAREHOUSE	20000	\$26.57

C	MA	950	MINI-WAREHOUSE	40000	\$25.43
C	MA	950	MINI-WAREHOUSE	60000	\$25.01
C	MA	950	MINI-WAREHOUSE	80000	\$24.72
C	MA	950	MINI-WAREHOUSE	100000	\$24.50
C	MA	950	MINI-WAREHOUSE	150000	\$24.16
C	MA	950	MINI-WAREHOUSE	200000	\$23.95
C	MA	950	MINI-WAREHOUSE	250000	\$23.82
C	MA	950	MINI-WAREHOUSE	300000	\$23.72
C	MA	950	MINI-WAREHOUSE	99999999999	\$23.72
C	MA	960	MINI-WAREHOUSE	2000	\$62.53
C	MA	960	MINI-WAREHOUSE	5000	\$55.00
C	MA	960	MINI-WAREHOUSE	10000	\$50.88
C	MA	960	MINI-WAREHOUSE	20000	\$47.94
C	MA	960	MINI-WAREHOUSE	40000	\$45.88
C	MA	960	MINI-WAREHOUSE	60000	\$45.12
C	MA	960	MINI-WAREHOUSE	80000	\$44.60
C	MA	960	MINI-WAREHOUSE	100000	\$44.21
C	MA	960	MINI-WAREHOUSE	150000	\$43.59
C	MA	960	MINI-WAREHOUSE	200000	\$43.21
C	MA	960	MINI-WAREHOUSE	250000	\$42.98
C	MA	960	MINI-WAREHOUSE	300000	\$42.79
C	MA	960	MINI-WAREHOUSE	99999999999	\$42.79
C	MA	970	MINI WAREHOUSE	2000	\$90.78
C	MA	970	MINI WAREHOUSE	5000	\$79.84
C	MA	970	MINI WAREHOUSE	10000	\$73.87
C	MA	970	MINI WAREHOUSE	20000	\$69.60
C	MA	970	MINI WAREHOUSE	40000	\$66.61
C	MA	970	MINI WAREHOUSE	60000	\$65.50
C	MA	970	MINI WAREHOUSE	80000	\$64.76
C	MA	970	MINI WAREHOUSE	100000	\$64.18
C	MA	970	MINI WAREHOUSE	150000	\$63.29
C	MA	970	MINI WAREHOUSE	200000	\$62.73
C	MA	970	MINI WAREHOUSE	250000	\$62.39
C	MA	970	MINI WAREHOUSE	300000	\$62.13
C	MA	970	MINI WAREHOUSE	99999999999	\$62.13
C	MA	1000	SELF SERVICE CAR WASH	1000	\$68.35
C	MA	1000	SELF SERVICE CAR WASH	1200	\$66.87
C	MA	1000	SELF SERVICE CAR WASH	1400	\$65.68
C	MA	1000	SELF SERVICE CAR WASH	1600	\$64.61
C	MA	1000	SELF SERVICE CAR WASH	1800	\$63.69
C	MA	1000	SELF SERVICE CAR WASH	2000	\$62.88

C	MA	1000	SELF SERVICE CAR WASH	2200	\$62.19
C	MA	1000	SELF SERVICE CAR WASH	2400	\$61.52
C	MA	1000	SELF SERVICE CAR WASH	2600	\$60.95
C	MA	1000	SELF SERVICE CAR WASH	2800	\$60.38
C	MA	1000	SELF SERVICE CAR WASH	3000	\$59.90
C	MA	1000	SELF SERVICE CAR WASH	3500	\$58.76
C	MA	1000	SELF SERVICE CAR WASH	4000	\$57.83
C	MA	1000	SELF SERVICE CAR WASH	4500	\$57.02
C	MA	1000	SELF SERVICE CAR WASH	5000	\$56.27
C	MA	1000	SELF SERVICE CAR WASH	5500	\$55.62
C	MA	1000	SELF SERVICE CAR WASH	6000	\$55.03
C	MA	1000	SELF SERVICE CAR WASH	6500	\$54.50
C	MA	1000	SELF SERVICE CAR WASH	7000	\$54.01
C	MA	1000	SELF SERVICE CAR WASH	7500	\$53.89
C	MA	1000	SELF SERVICE CAR WASH	8000	\$53.76
C	MA	1000	SELF SERVICE CAR WASH	99999999	\$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	1000	\$107.20
C	MA	1002	DRIVE-THRU CAR WASH	1200	\$104.88
C	MA	1002	DRIVE-THRU CAR WASH	1400	\$103.00
C	MA	1002	DRIVE-THRU CAR WASH	1600	\$101.34
C	MA	1002	DRIVE-THRU CAR WASH	1800	\$99.88
C	MA	1002	DRIVE-THRU CAR WASH	2000	\$98.63
C	MA	1002	DRIVE-THRU CAR WASH	99999999	\$98.63
C	MA	1003	AUTOMATIC CAR WASH	1500	\$127.33
C	MA	1003	AUTOMATIC CAR WASH	2000	\$122.93
C	MA	1003	AUTOMATIC CAR WASH	2500	\$119.70
C	MA	1003	AUTOMATIC CAR WASH	3000	\$117.08
C	MA	1003	AUTOMATIC CAR WASH	3500	\$114.87
C	MA	1003	AUTOMATIC CAR WASH	4000	\$113.06
C	MA	1003	AUTOMATIC CAR WASH	4500	\$111.48
C	MA	1003	AUTOMATIC CAR WASH	5000	\$110.02
C	MA	1003	AUTOMATIC CAR WASH	5500	\$108.73
C	MA	1003	AUTOMATIC CAR WASH	6000	\$107.58
C	MA	1003	AUTOMATIC CAR WASH	6500	\$106.56
C	MA	1003	AUTOMATIC CAR WASH	7000	\$105.59
C	MA	1003	AUTOMATIC CAR WASH	7500	\$105.34
C	MA	1003	AUTOMATIC CAR WASH	8000	\$105.10
C	MA	1003	AUTOMATIC CAR WASH	9000	\$104.59

C	MA	1003	AUTOMATIC CAR WASH	10000	\$103.59
C	MA	1003	AUTOMATIC CAR WASH	999999999	\$103.59
C	MA	1010	AIRPLANE HANGER (CHEAP STORAGE)	0	\$26.94
C	MA	1010	AIRPLANE HANGER (CHEAP STORAGE)	999999999	\$26.94
C	MA	1020	AIRPLANE HANGAR	0	\$44.52
C	MA	1020	AIRPLANE HANGAR	999999999	\$44.52
C	MA	1030	AIRPLANE HANGAR	0	\$47.10
C	MA	1030	AIRPLANE HANGAR	999999999	\$47.10
C	MA	1031	AIRPLANE HANGAR	0	\$62.16
C	MA	1031	AIRPLANE HANGAR	999999999	\$62.16
C	MA	1040	COMMERCIAL GREENHOUSE	0	\$19.98
C	MA	1040	COMMERCIAL GREENHOUSE	999999999	\$19.98
C	MA	1050	COMMERCIAL GREENHOUSE	0	\$11.76
C	MA	1050	COMMERCIAL GREENHOUSE	999999999	\$11.76
C	MA	1060	COMMERCIAL GREENHOUSE	0	\$6.30
C	MA	1060	COMMERCIAL GREENHOUSE	999999999	\$6.30
C	MA	1070	RESIDENTIAL GREENHOUSE	0	\$2.50
C	MA	1070	RESIDENTIAL GREENHOUSE	999999999	\$2.50
C	MA	1075	FITNESS CENTER	9999	\$131.29
C	MA	1075	FITNESS CENTER	14999	\$128.81
C	MA	1075	FITNESS CENTER	19999	\$127.04
C	MA	1075	FITNESS CENTER	24999	\$125.57
C	MA	1075	FITNESS CENTER	29999	\$124.62
C	MA	1075	FITNESS CENTER	39999	\$123.06
C	MA	1075	FITNESS CENTER	49999	\$121.90
C	MA	1075	FITNESS CENTER	59999	\$121.03
C	MA	1075	FITNESS CENTER	69999	\$120.42
C	MA	1075	FITNESS CENTER	79999	\$120.02
C	MA	1075	FITNESS CENTER	99999	\$119.45
C	MA	1075	FITNESS CENTER	999999999	\$119.45
C	MA	1100	THEATER	9999	\$81.06
C	MA	1100	THEATER	12499	\$79.74
C	MA	1100	THEATER	14999	\$78.78
C	MA	1100	THEATER	19999	\$78.24
C	MA	1100	THEATER	24999	\$77.16
C	MA	1100	THEATER	29999	\$76.26
C	MA	1100	THEATER	34999	\$75.66
C	MA	1100	THEATER	39999	\$75.06
C	MA	1100	THEATER	999999999	\$74.70
C	MA	1110	THEATER	9999	\$110.58
C	MA	1110	THEATER	12499	\$108.72

C	MA	1110	THEATER	14999	\$107.40
C	MA	1110	THEATER	19999	\$106.62
C	MA	1110	THEATER	24999	\$105.18
C	MA	1110	THEATER	29999	\$103.92
C	MA	1110	THEATER	34999	\$103.14
C	MA	1110	THEATER	39999	\$102.36
C	MA	1110	THEATER	99999999	\$101.88
C	MA	1200	TELEPHONE EXCHANGE	4999	\$65.16
C	MA	1200	TELEPHONE EXCHANGE	9999	\$60.96
C	MA	1200	TELEPHONE EXCHANGE	14999	\$56.88
C	MA	1200	TELEPHONE EXCHANGE	19999	\$52.80
C	MA	1200	TELEPHONE EXCHANGE	24999	\$49.98
C	MA	1200	TELEPHONE EXCHANGE	99999999	\$47.16
C	MA	1210	COMMUNICATIONS EQUIPMENT BUILDING	0	\$43.20
C	MA	1210	COMMUNICATIONS EQUIPMENT BUILDING	999999999	\$43.20
C	MA	1300	FUNERAL HOME	2000	\$91.84
C	MA	1300	FUNERAL HOME	3000	\$88.11
C	MA	1300	FUNERAL HOME	4000	\$85.51
C	MA	1300	FUNERAL HOME	5000	\$83.99
C	MA	1300	FUNERAL HOME	7500	\$81.56
C	MA	1300	FUNERAL HOME	10000	\$80.07
C	MA	1300	FUNERAL HOME	12500	\$78.91
C	MA	1300	FUNERAL HOME	15000	\$78.24
C	MA	1300	FUNERAL HOME	99999999	\$78.24
C	MA	1310	FUNERAL HOME	2000	\$128.23
C	MA	1310	FUNERAL HOME	3000	\$122.99
C	MA	1310	FUNERAL HOME	4000	\$119.36
C	MA	1310	FUNERAL HOME	5000	\$117.23
C	MA	1310	FUNERAL HOME	7500	\$113.86
C	MA	1310	FUNERAL HOME	10000	\$111.75
C	MA	1310	FUNERAL HOME	12500	\$110.14
C	MA	1310	FUNERAL HOME	15000	\$109.19
C	MA	1310	FUNERAL HOME	99999999	\$109.19
C	MA	1320	FUNERAL HOME	2000	\$173.95
C	MA	1320	FUNERAL HOME	3000	\$166.84
C	MA	1320	FUNERAL HOME	4000	\$161.89
C	MA	1320	FUNERAL HOME	5000	\$159.00
C	MA	1320	FUNERAL HOME	7500	\$154.41
C	MA	1320	FUNERAL HOME	10000	\$151.55
C	MA	1320	FUNERAL HOME	12500	\$149.36
C	MA	1320	FUNERAL HOME	15000	\$148.06

C	MA	1320	FUNERAL HOME	99999999	\$148.06
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	13999	\$65.52
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	15999	\$65.04
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	17999	\$64.68
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	19999	\$64.38
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	24999	\$64.08
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	29999	\$63.42
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	34999	\$62.94
C	MA	1400	BOWLING ALLEY-ROLLER SKATING RINKS	99999999	\$62.58
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	13999	\$84.60
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	15999	\$84.06
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	17999	\$83.58
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	19999	\$83.10
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	24999	\$82.74
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	29999	\$81.96
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	34999	\$81.30
C	MA	1410	BOWLING ALLEY-ROLLER SKATING RINKS	99999999	\$80.76
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	13999	\$106.14
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	15999	\$105.48
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	17999	\$104.76
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	19999	\$104.22
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	24999	\$103.74
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	29999	\$102.48
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	34999	\$101.70
C	MA	1420	BOWLING ALLEY-ROLLER SKATING RINKS	99999999	\$100.92
C	MA	1500	PARKING GARAGES	25000	\$48.57
C	MA	1500	PARKING GARAGES	50000	\$46.57
C	MA	1500	PARKING GARAGES	75000	\$45.73
C	MA	1500	PARKING GARAGES	100000	\$45.12
C	MA	1500	PARKING GARAGES	125000	\$44.66
C	MA	1500	PARKING GARAGES	150000	\$44.37
C	MA	1500	PARKING GARAGES	200000	\$43.88
C	MA	1500	PARKING GARAGES	350000	\$43.12
C	MA	1500	PARKING GARAGES	500000	\$42.84
C	MA	1500	PARKING GARAGES	750000	\$42.42
C	MA	1500	PARKING GARAGES	99999999	\$42.42
C	MA	1501	PARKING GARAGES	25000	\$62.27
C	MA	1501	PARKING GARAGES	50000	\$59.65
C	MA	1501	PARKING GARAGES	75000	\$58.57
C	MA	1501	PARKING GARAGES	100000	\$57.78
C	MA	1501	PARKING GARAGES	125000	\$57.19

C	MA	1501	PARKING GARAGES	150000	\$56.80
C	MA	1501	PARKING GARAGES	200000	\$56.16
C	MA	1501	PARKING GARAGES	350000	\$55.18
C	MA	1501	PARKING GARAGES	500000	\$54.81
C	MA	1501	PARKING GARAGES	750000	\$54.26
C	MA	1501	PARKING GARAGES	99999999	\$54.26
C	MA	1640	KIOSK (PHOTO-MAT & CAR RENTALS	0	\$114.00
C	MA	1640	KIOSK (PHOTO-MAT & CAR RENTALS	999999999	\$114.00
C	MA	1680	STABLES	5999	\$19.02
C	MA	1680	STABLES	11999	\$17.76
C	MA	1680	STABLES	19999	\$16.68
C	MA	1680	STABLES	99999999	\$16.56
C	MA	1690	MARINA/BOATHOUSE/SLIPS	0	\$5,760.00
C	MA	1690	MARINA/BOATHOUSE/SLIPS	999999999	\$5,760.00
C	MA	1710	WATER TANKS	99999	\$0.66
C	MA	1710	WATER TANKS	149999	\$0.48
C	MA	1710	WATER TANKS	199999	\$0.44
C	MA	1710	WATER TANKS	299999	\$0.41
C	MA	1710	WATER TANKS	399999	\$0.35
C	MA	1710	WATER TANKS	499999	\$0.31
C	MA	1710	WATER TANKS	999999	\$0.29
C	MA	1710	WATER TANKS	1999999	\$0.23
C	MA	1710	WATER TANKS	99999999	\$0.18
C	MA	1720	PIPE RAIL/PIPE CABLE FENCE	0	\$0.00
C	MA	1720	PIPE RAIL/PIPE CABLE FENCE	999999999	\$0.00
C	MA	1730	PIPE & CABLE FENCE	0	\$0.00
C	MA	1730	PIPE & CABLE FENCE	999999999	\$0.00
C	MA	1760	WOOD DECK	0	\$4.40
C	MA	1760	WOOD DECK	999999999	\$4.40
C	MA	1770	ARENAS (METAL FRAME AND WALLS)	0	\$16.20
C	MA	1770	ARENAS (METAL FRAME AND WALLS)	999999999	\$16.20
C	MA	1771	ARENAS (MASONRY BEARING WALLS)	999999999	\$23.04
C	MA	1790	COUNTRY CLUB	4999	\$109.08
C	MA	1790	COUNTRY CLUB	7499	\$104.16
C	MA	1790	COUNTRY CLUB	9999	\$101.28
C	MA	1790	COUNTRY CLUB	12499	\$99.54
C	MA	1790	COUNTRY CLUB	14999	\$98.34
C	MA	1790	COUNTRY CLUB	17499	\$97.56
C	MA	1790	COUNTRY CLUB	19999	\$96.84
C	MA	1790	COUNTRY CLUB	22499	\$96.30
C	MA	1790	COUNTRY CLUB	24999	\$95.94

C	MA	1790	COUNTRY CLUB	27499	\$95.58
C	MA	1790	COUNTRY CLUB	29999	\$95.34
C	MA	1790	COUNTRY CLUB	99999999	\$95.04
C	MA	1800	COUNTRY CLUB	4999	\$153.90
C	MA	1800	COUNTRY CLUB	7499	\$146.76
C	MA	1800	COUNTRY CLUB	9999	\$142.56
C	MA	1800	COUNTRY CLUB	12499	\$139.98
C	MA	1800	COUNTRY CLUB	14999	\$138.06
C	MA	1800	COUNTRY CLUB	17499	\$136.86
C	MA	1800	COUNTRY CLUB	19999	\$135.78
C	MA	1800	COUNTRY CLUB	22499	\$134.94
C	MA	1800	COUNTRY CLUB	24999	\$134.10
C	MA	1800	COUNTRY CLUB	27499	\$133.50
C	MA	1800	COUNTRY CLUB	29999	\$133.08
C	MA	1800	COUNTRY CLUB	99999999	\$132.72
C	MA	1810	COUNTRY CLUB	4999	\$215.94
C	MA	1810	COUNTRY CLUB	7499	\$205.92
C	MA	1810	COUNTRY CLUB	9999	\$200.04
C	MA	1810	COUNTRY CLUB	12499	\$196.38
C	MA	1810	COUNTRY CLUB	14999	\$193.68
C	MA	1810	COUNTRY CLUB	17499	\$191.94
C	MA	1810	COUNTRY CLUB	19999	\$190.44
C	MA	1810	COUNTRY CLUB	22499	\$189.30
C	MA	1810	COUNTRY CLUB	24999	\$188.10
C	MA	1810	COUNTRY CLUB	27499	\$187.26
C	MA	1810	COUNTRY CLUB	29999	\$186.72
C	MA	1810	COUNTRY CLUB	99999999	\$186.18
C	MA	1900	GOLF COURSE	0	\$67,800.00
C	MA	1900	GOLF COURSE	99999999	\$67,800.00
C	MA	1910	GOLF COURSE	0	\$93,000.00
C	MA	1910	GOLF COURSE	99999999	\$93,000.00
C	MA	1920	GOLF COURSE	0	\$117,600.00
C	MA	1920	GOLF COURSE	99999999	\$117,600.00
C	MA	1930	GOLF COURSE	0	\$156,000.00
C	MA	1930	GOLF COURSE	99999999	\$156,000.00
C	MA	1935	GOLF COURSE	0	\$125,000.00
C	MA	1935	GOLF COURSE	99999999	\$125,000.00
C	MA	1940	GOLF COURSE	0	\$252,000.00
C	MA	1940	GOLF COURSE	99999999	\$252,000.00
C	MA	2000	MOBILE HOME PARK SPACES	0	\$12,000.00
C	MA	2000	MOBILE HOME PARK SPACES	99999999	\$12,000.00

C	MA	2010	MOBILE HOME PARK SPACES	0	\$18,000.00
C	MA	2010	MOBILE HOME PARK SPACES	999999999	\$18,000.00
C	MA	15E	NEW COMMERCIAL	9999	\$0.00
C	MA	15E	NEW COMMERCIAL	14999	\$0.00
C	MA	15E	NEW COMMERCIAL	19999	\$0.00
C	MA	15E	NEW COMMERCIAL	24999	\$0.00
C	MA	15E	NEW COMMERCIAL	29999	\$0.00
C	MA	15E	NEW COMMERCIAL	34999	\$0.00
C	MA	15E	NEW COMMERCIAL	39999	\$0.00
C	MA	15E	NEW COMMERCIAL	44999	\$0.00
C	MA	15E	NEW COMMERCIAL	49999	\$0.00
C	MA	15E	NEW COMMERCIAL	54999	\$0.00
C	MA	15E	NEW COMMERCIAL	59999	\$0.00
C	MA	15E	NEW COMMERCIAL	999999999	\$0.00
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	14999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	19999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	24999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	29999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	39999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	49999	\$7.08
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	74999	\$6.72
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	99999	\$6.12
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	149999	\$5.64
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	199999	\$5.16
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	249999	\$4.80
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	299999	\$4.56
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	399999	\$4.32
C	MA	1700C	GRAIN ELEVATORS (CONCRETE)	999999999	\$4.02
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	14999	\$1.26
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	19999	\$1.26
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	24999	\$1.20
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	29999	\$1.14
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	39999	\$1.14
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	49999	\$1.08
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	74999	\$1.08
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	99999	\$1.02
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	149999	\$0.96
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	199999	\$0.90
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	249999	\$0.84
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	299999	\$0.84
C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	399999	\$0.84

C	MA	1700M	GRAIN ELEVATORS (LIGHT METAL)	99999999	\$0.78
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	14999	\$2.22
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	19999	\$2.22
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	24999	\$2.10
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	29999	\$1.98
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	39999	\$1.92
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	49999	\$1.92
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	74999	\$1.80
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	99999	\$1.74
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	149999	\$1.62
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	199999	\$1.50
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	249999	\$1.44
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	299999	\$1.44
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	399999	\$1.44
C	MA	1700S	GRAIN ELEVATORS (HEAVY STEEL)	99999999	\$1.44
C	MA	560A	SERVICE STATION FOOD BOOTHE	1199	\$194.82
C	MA	560A	SERVICE STATION FOOD BOOTHE	1399	\$190.62
C	MA	560A	SERVICE STATION FOOD BOOTHE	1599	\$187.08
C	MA	560A	SERVICE STATION FOOD BOOTHE	1799	\$184.08
C	MA	560A	SERVICE STATION FOOD BOOTHE	1999	\$181.50
C	MA	560A	SERVICE STATION FOOD BOOTHE	2199	\$179.16
C	MA	560A	SERVICE STATION FOOD BOOTHE	2399	\$177.18
C	MA	560A	SERVICE STATION FOOD BOOTHE	2599	\$175.26
C	MA	560A	SERVICE STATION FOOD BOOTHE	2799	\$173.58
C	MA	560A	SERVICE STATION FOOD BOOTHE	3199	\$172.02
C	MA	560A	SERVICE STATION FOOD BOOTHE	3599	\$169.26
C	MA	560A	SERVICE STATION FOOD BOOTHE	3999	\$166.92
C	MA	560A	SERVICE STATION FOOD BOOTHE	4399	\$164.76
C	MA	560A	SERVICE STATION FOOD BOOTHE	4799	\$162.78
C	MA	560A	SERVICE STATION FOOD BOOTHE	5199	\$161.10
C	MA	560A	SERVICE STATION FOOD BOOTHE	5599	\$159.54
C	MA	560A	SERVICE STATION FOOD BOOTHE	99999999	\$158.04
C	MA	560G	SERVICE STATION FOOD BOOTHE	1199	\$222.54
C	MA	560G	SERVICE STATION FOOD BOOTHE	1399	\$217.80
C	MA	560G	SERVICE STATION FOOD BOOTHE	1599	\$213.72
C	MA	560G	SERVICE STATION FOOD BOOTHE	1799	\$210.24
C	MA	560G	SERVICE STATION FOOD BOOTHE	1999	\$207.36
C	MA	560G	SERVICE STATION FOOD BOOTHE	2199	\$204.66
C	MA	560G	SERVICE STATION FOOD BOOTHE	2399	\$202.38
C	MA	560G	SERVICE STATION FOOD BOOTHE	2599	\$200.22
C	MA	560G	SERVICE STATION FOOD BOOTHE	2799	\$198.30

C	MA	560G	SERVICE STATION FOOD BOOTHE	3199	\$196.50
C	MA	560G	SERVICE STATION FOOD BOOTHE	3599	\$193.38
C	MA	560G	SERVICE STATION FOOD BOOTHE	3999	\$190.68
C	MA	560G	SERVICE STATION FOOD BOOTHE	4399	\$188.16
C	MA	560G	SERVICE STATION FOOD BOOTHE	4799	\$185.94
C	MA	560G	SERVICE STATION FOOD BOOTHE	5199	\$184.02
C	MA	560G	SERVICE STATION FOOD BOOTHE	5599	\$182.22
C	MA	560G	SERVICE STATION FOOD BOOTHE	99999999	\$180.60
C	MA	560L	SERVICE STATION BOOTHE	1199	\$170.64
C	MA	560L	SERVICE STATION BOOTHE	1399	\$166.98
C	MA	560L	SERVICE STATION BOOTHE	1599	\$163.86
C	MA	560L	SERVICE STATION BOOTHE	1799	\$161.22
C	MA	560L	SERVICE STATION BOOTHE	1999	\$159.00
C	MA	560L	SERVICE STATION BOOTHE	2199	\$156.96
C	MA	560L	SERVICE STATION BOOTHE	2399	\$155.22
C	MA	560L	SERVICE STATION BOOTHE	2599	\$153.54
C	MA	560L	SERVICE STATION BOOTHE	2799	\$152.10
C	MA	560L	SERVICE STATION BOOTHE	3199	\$150.66
C	MA	560L	SERVICE STATION BOOTHE	3599	\$148.26
C	MA	560L	SERVICE STATION BOOTHE	3999	\$146.22
C	MA	560L	SERVICE STATION BOOTHE	4399	\$144.30
C	MA	560L	SERVICE STATION BOOTHE	4799	\$142.62
C	MA	560L	SERVICE STATION BOOTHE	5199	\$141.12
C	MA	560L	SERVICE STATION BOOTHE	5599	\$139.74
C	MA	560L	SERVICE STATION BOOTHE	99999999	\$138.48
C	MA	MASN	MASONARY FENCE	0	\$7.55
C	MA	MASN	MASONARY FENCE	99999999	\$7.55
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	4999	\$296.16
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	9999	\$253.92
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	19999	\$233.54
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	39999	\$219.37
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	59999	\$209.04
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	79999	\$204.84
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	99999	\$202.16
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	149999	\$200.29
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	199999	\$197.39
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	249999	\$195.68
C	MA	X1	EX COMMERCIAL EXCELLENT QUALITY	99999999	\$194.58
C	MA	X2	EX COMMERCIAL BETTER QUALITY	4999	\$225.31
C	MA	X2	EX COMMERCIAL BETTER QUALITY	9999	\$205.64
C	MA	X2	EX COMMERCIAL BETTER QUALITY	19999	\$195.60

C	MA	X2	EX COMMERCIAL BETTER QUALITY	39999	\$188.29
C	MA	X2	EX COMMERCIAL BETTER QUALITY	59999	\$183.22
C	MA	X2	EX COMMERCIAL BETTER QUALITY	79999	\$180.95
C	MA	X2	EX COMMERCIAL BETTER QUALITY	99999	\$179.51
C	MA	X2	EX COMMERCIAL BETTER QUALITY	149999	\$178.30
C	MA	X2	EX COMMERCIAL BETTER QUALITY	199999	\$176.76
C	MA	X2	EX COMMERCIAL BETTER QUALITY	249999	\$175.81
C	MA	X2	EX COMMERCIAL BETTER QUALITY	99999999	\$175.68
C	MA	X3	EX COMMERCIAL GOOD QUALITY	4999	\$183.78
C	MA	X3	EX COMMERCIAL GOOD QUALITY	9999	\$167.74
C	MA	X3	EX COMMERCIAL GOOD QUALITY	19999	\$159.52
C	MA	X3	EX COMMERCIAL GOOD QUALITY	39999	\$153.50
C	MA	X3	EX COMMERCIAL GOOD QUALITY	59999	\$149.33
C	MA	X3	EX COMMERCIAL GOOD QUALITY	79999	\$147.46
C	MA	X3	EX COMMERCIAL GOOD QUALITY	99999	\$146.28
C	MA	X3	EX COMMERCIAL GOOD QUALITY	149999	\$145.27
C	MA	X3	EX COMMERCIAL GOOD QUALITY	199999	\$144.01
C	MA	X3	EX COMMERCIAL GOOD QUALITY	249999	\$143.22
C	MA	X3	EX COMMERCIAL GOOD QUALITY	99999999	\$143.11
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	4999	\$135.78
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	9999	\$123.91
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	19999	\$117.83
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	39999	\$113.35
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	59999	\$110.24
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	79999	\$108.82
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	99999	\$107.95
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	149999	\$107.20
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	199999	\$106.24
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	249999	\$105.65
C	MA	X4	EX COMMERCIAL AVERAGE QUALITY	99999999	\$105.56
C	PV	ASP	ASP - ASPHALT	63000	\$3.84
C	PV	ASP	ASP - ASPHALT	94500	\$3.65
C	PV	ASP	ASP - ASPHALT	126000	\$3.46
C	PV	ASP	ASP - ASPHALT	157500	\$3.26
C	PV	ASP	ASP - ASPHALT	189000	\$3.07
C	PV	ASP	ASP - ASPHALT	220500	\$2.88
C	PV	ASP	ASP - ASPHALT	999999999999	\$2.69
C	PV	CON	CON - CONCRETE	63000	\$5.40
C	PV	CON	CON - CONCRETE	94500	\$5.14
C	PV	CON	CON - CONCRETE	126000	\$4.86
C	PV	CON	CON - CONCRETE	157500	\$4.60

C	PV	CON	CON - CONCRETE	189000	\$4.32
C	PV	CON	CON - CONCRETE	220500	\$4.06
C	PV	CON	CON - CONCRETE	999999999999	\$3.78
C	PV	RAIL	RAILROAD SPURS	999999999	\$190.00
C	SP	COM	Pool Commercial	0	\$46.40
C	SP	COM	Pool Commercial	999999999999	\$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 QUARTER'S	*	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		120 R		C50
C	MA	MAIN AREA		130 R		C50
C	MA	MAIN AREA		140 R		C55
C	MA	MAIN AREA		141 R		C55
C	MA	MAIN AREA		142 R		C55
C	MA	MAIN AREA		150 R		C35
C	MA	MAIN AREA		160 R		C40
C	MA	MAIN AREA		170 R		C40
C	MA	MAIN AREA		180 R		C45
C	MA	MAIN AREA		190 R		C50

C	MA	MAIN AREA	191	R	C50
C	MA	MAIN AREA	200	R	C45
C	MA	MAIN AREA	210	R	C50
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	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	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	1200	R		C45
C	MA	MAIN AREA	1210	R		C45
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	1400	R		C40
C	MA	MAIN AREA	1410	R		C40
C	MA	MAIN AREA	1420	R		C45
C	MA	MAIN AREA	1500	R		C40
C	MA	MAIN AREA	1501	R		C45
C	MA	MAIN AREA	1640	R		C20
C	MA	MAIN AREA	1680	R		C40
C	MA	MAIN AREA	1690	R		
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	1800	R		C40
C	MA	MAIN AREA	1810	R		C45
C	MA	MAIN AREA	1900	R		
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	2000	R		
C	MA	MAIN AREA	2010	R		
C	MA	MAIN AREA	15E	R		
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	2100B	R		
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	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	\$0.00
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	\$0.00
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	\$0.00
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	\$52.50
C	141	MA	Condition	Good	\$22.50
C	142	MA	Condition	Average	\$19.00
C	142	MA	Condition	Good	\$43.00
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	\$0.00
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	-\$2.00
C	150	MA	Sprinkler System	Y	\$0.00
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	\$0.00
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	-\$2.00
C	160	MA	Sprinkler System	Y	\$0.00
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	\$0.00
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	-\$2.00
C	170	MA	Sprinkler System	Y	\$0.00
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	\$0.00
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	-\$2.00
C	180	MA	Sprinkler System	Y	\$0.00
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	\$0.00
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	-\$2.00
C	190	MA	Sprinkler System	Y	\$0.00
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	\$0.00
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	-\$2.00

C	191	MA	Sprinkler System	Y	\$0.00
C	200	MA	Heating/Cooling	0	-\$2.15
C	200	MA	Heating/Cooling	*	-\$2.15
C	200	MA	Heating/Cooling	CH	-\$2.15
C	200	MA	Heating/Cooling	CHCA	\$0.00
C	200	MA	Heating/Cooling	NONE	-\$2.15
C	200	MA	Sprinkler System	NONE	-\$2.00
C	200	MA	Sprinkler System	Y	\$0.00
C	210	MA	Heating/Cooling	0	-\$2.15
C	210	MA	Heating/Cooling	*	-\$2.15
C	210	MA	Heating/Cooling	CH	-\$2.15
C	210	MA	Heating/Cooling	CHCA	\$0.00
C	210	MA	Heating/Cooling	NONE	-\$2.15
C	210	MA	Sprinkler System	NONE	-\$2.00
C	210	MA	Sprinkler System	Y	\$0.00
C	220	MA	Heating/Cooling	0	-\$2.15
C	220	MA	Heating/Cooling	*	-\$2.15
C	220	MA	Heating/Cooling	CH	-\$2.15
C	220	MA	Heating/Cooling	CHCA	\$0.00
C	220	MA	Heating/Cooling	NONE	-\$2.15
C	230	MA	Heating/Cooling	0	-\$2.15
C	230	MA	Heating/Cooling	*	-\$2.15
C	230	MA	Heating/Cooling	CH	-\$2.15
C	230	MA	Heating/Cooling	CHCA	\$0.00
C	230	MA	Heating/Cooling	NONE	-\$2.15
C	240	MA	Condition	Excellent	\$38.80
C	240	MA	Heating/Cooling	0	-\$2.15
C	240	MA	Heating/Cooling	*	-\$2.15
C	240	MA	Heating/Cooling	CH	-\$2.15
C	240	MA	Heating/Cooling	CHCA	\$0.00
C	240	MA	Heating/Cooling	NONE	-\$2.15
C	250	MA	Heating/Cooling	0	-\$2.15
C	250	MA	Heating/Cooling	*	-\$2.15
C	250	MA	Heating/Cooling	CH	-\$2.15
C	250	MA	Heating/Cooling	CHCA	\$0.00
C	250	MA	Heating/Cooling	NONE	-\$2.15
C	260	MA	Heating/Cooling	0	-\$2.15
C	260	MA	Heating/Cooling	*	-\$2.15
C	260	MA	Heating/Cooling	CH	-\$2.15
C	260	MA	Heating/Cooling	CHCA	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
C	350	MA	Heating/Cooling	NONE	-\$2.15
C	360	MA	Condition	Excellent	\$178.82
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	\$0.00
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	\$0.00
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	\$0.00
C	380	MA	Heating/Cooling	NONE	-\$2.15
C	390	MA	Condition	Excellent	\$136.38
C	390	MA	Heating/Cooling	*	-\$2.15
C	390	MA	Heating/Cooling	CHCA	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
C	400	MA	Heating/Cooling	NONE	-\$2.15
C	400	MA	Sprinkler System	4	-\$2.00
C	400	MA	Sprinkler System	*	-\$2.00
C	400	MA	Sprinkler System	N	-\$2.00
C	400	MA	Sprinkler System	NONE	-\$2.00
C	400	MA	Sprinkler System	Y	\$0.00
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	\$0.00
C	410	MA	Heating/Cooling	NONE	-\$2.15
C	410	MA	Sprinkler System	4	-\$2.00
C	410	MA	Sprinkler System	*	-\$2.00
C	410	MA	Sprinkler System	N	-\$2.00
C	410	MA	Sprinkler System	NONE	-\$2.00
C	410	MA	Sprinkler System	Y	\$0.00

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	\$0.00
C	420	MA	Heating/Cooling	NONE	-\$2.15
C	420	MA	Sprinkler System	4	-\$2.00
C	420	MA	Sprinkler System	*	-\$2.00
C	420	MA	Sprinkler System	N	-\$2.00
C	420	MA	Sprinkler System	NONE	-\$2.00
C	420	MA	Sprinkler System	Y	\$0.00
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	\$0.00
C	430	MA	Heating/Cooling	NONE	-\$2.15
C	430	MA	Sprinkler System	4	-\$2.00
C	430	MA	Sprinkler System	*	-\$2.00
C	430	MA	Sprinkler System	N	-\$2.00
C	430	MA	Sprinkler System	NONE	-\$2.00
C	430	MA	Sprinkler System	Y	\$0.00
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	\$0.00
C	431	MA	Heating/Cooling	NONE	-\$2.15
C	431	MA	Sprinkler System	4	-\$2.00
C	431	MA	Sprinkler System	*	-\$2.00
C	431	MA	Sprinkler System	N	-\$2.00
C	431	MA	Sprinkler System	NONE	-\$2.00
C	431	MA	Sprinkler System	Y	\$0.00
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	\$0.00
C	432	MA	Heating/Cooling	NONE	-\$2.15
C	432	MA	Sprinkler System	4	-\$2.00
C	432	MA	Sprinkler System	*	-\$2.00
C	432	MA	Sprinkler System	N	-\$2.00
C	432	MA	Sprinkler System	NONE	-\$2.00
C	432	MA	Sprinkler System	Y	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
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	\$0.00
C	510	MA	Heating/Cooling	NONE	-\$2.15
C	510	MA	Sprinkler System	NONE	-\$2.00
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	\$0.00
C	520	MA	Heating/Cooling	NONE	-\$2.15
C	520	MA	Sprinkler System	NONE	-\$2.00

C	530	MA	Condition	Excellent	\$48.00
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	\$0.00
C	530	MA	Heating/Cooling	NONE	-\$2.15
C	530	MA	Sprinkler System	NONE	-\$2.00
C	540	MA	Heating/Cooling	CHCA	\$2.15
C	550	MA	Heating/Cooling	CHCA	\$2.15
C	570	MA	Heating/Cooling	CHCA	\$5.00
C	580	MA	Heating/Cooling	CHCA	\$5.00
C	590	MA	Heating/Cooling	CHCA	\$5.00
C	595	MA	Condition	Average	\$26.16
C	595	MA	Condition	Good	\$62.74
C	595	MA	Heating/Cooling	CHCA	\$5.00
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	\$0.00
C	600	MA	Heating/Cooling	NONE	-\$2.15
C	601	MA	Heating/Cooling	CHCA	\$2.15
C	610	MA	Condition	Excellent	\$50.00
C	610	MA	Condition	Good	\$28.00
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	\$0.00
C	610	MA	Heating/Cooling	NONE	-\$2.15
C	611	MA	Condition	Good	\$17.00
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	\$0.00
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	\$0.00
C	710	MA	Heating/Cooling	NONE	-\$2.15
C	800	MA	Ceiling	15	\$0.75

C	800	MA	Ceiling		16	\$1.50
C	800	MA	Ceiling		17	\$2.25
C	800	MA	Ceiling		18	\$3.00
C	800	MA	Ceiling		19	\$3.75
C	800	MA	Ceiling		20	\$4.50
C	800	MA	Ceiling		21	\$5.25
C	800	MA	Ceiling		22	\$6.00
C	800	MA	Ceiling		23	\$6.75
C	800	MA	Ceiling		24	\$7.50
C	800	MA	Ceiling		25	\$8.25
C	800	MA	Ceiling		26	\$9.00
C	800	MA	Ceiling		27	\$9.75
C	800	MA	Ceiling		28	\$10.50
C	800	MA	Ceiling		29	\$11.25
C	800	MA	Ceiling		30	\$12.00
C	800	MA	Ceiling		31	\$12.75
C	800	MA	Ceiling		32	\$13.50
C	800	MA	Ceiling		33	\$14.25
C	800	MA	Ceiling		34	\$15.00
C	800	MA	Ceiling		35	\$15.75
C	800	MA	Ceiling		36	\$16.50
C	800	MA	Ceiling		37	\$17.25
C	800	MA	Ceiling		38	\$18.00
C	800	MA	Ceiling		39	\$18.75
C	800	MA	Ceiling		40	\$19.50
C	800	MA	Ceiling		41	\$20.25
C	800	MA	Ceiling		42	\$21.00
C	800	MA	Ceiling		43	\$21.75
C	800	MA	Ceiling		44	\$22.50
C	800	MA	Ceiling		45	\$23.25
C	800	MA	Ceiling		46	\$24.00
C	800	MA	Ceiling		47	\$24.75
C	800	MA	Ceiling		48	\$25.50
C	800	MA	Ceiling		49	\$26.25
C	800	MA	Ceiling		50	\$27.00
C	800	MA	Ceiling		51	\$0.00
C	800	MA	Condition	Best		\$16.00
C	800	MA	Condition	Good		\$7.00
C	800	MA	Dock	Y		\$1.10
C	800	MA	Heating/Cooling	CHCA		\$5.00
C	800	MA	Sprinkler System	Y		\$2.00

C	810	MA	Ceiling		15	\$0.75
C	810	MA	Ceiling		16	\$1.50
C	810	MA	Ceiling		17	\$2.25
C	810	MA	Ceiling		18	\$3.00
C	810	MA	Ceiling		19	\$3.75
C	810	MA	Ceiling		20	\$4.50
C	810	MA	Ceiling		21	\$5.25
C	810	MA	Ceiling		22	\$6.00
C	810	MA	Ceiling		23	\$6.75
C	810	MA	Ceiling		24	\$7.50
C	810	MA	Ceiling		25	\$8.25
C	810	MA	Ceiling		26	\$9.00
C	810	MA	Ceiling		27	\$9.75
C	810	MA	Ceiling		28	\$10.50
C	810	MA	Ceiling		29	\$11.25
C	810	MA	Ceiling		30	\$12.00
C	810	MA	Ceiling		31	\$12.75
C	810	MA	Ceiling		32	\$13.50
C	810	MA	Ceiling		33	\$14.25
C	810	MA	Ceiling		34	\$15.00
C	810	MA	Ceiling		35	\$15.75
C	810	MA	Ceiling		36	\$16.50
C	810	MA	Ceiling		37	\$17.25
C	810	MA	Ceiling		38	\$18.00
C	810	MA	Ceiling		39	\$18.75
C	810	MA	Ceiling		40	\$19.50
C	810	MA	Ceiling		41	\$20.25
C	810	MA	Ceiling		42	\$21.00
C	810	MA	Ceiling		43	\$21.75
C	810	MA	Ceiling		44	\$22.50
C	810	MA	Ceiling		45	\$23.25
C	810	MA	Ceiling		46	\$24.00
C	810	MA	Ceiling		47	\$24.75
C	810	MA	Ceiling		48	\$25.50
C	810	MA	Ceiling		49	\$26.25
C	810	MA	Ceiling		50	\$27.00
C	810	MA	Condition	Best		\$16.00
C	810	MA	Condition	Good		\$7.00
C	810	MA	Dock	Y		\$1.10
C	810	MA	Heating/Cooling	CHCA		\$5.00
C	810	MA	Sprinkler System	Y		\$2.00

C	820	MA	Ceiling		15	\$0.50
C	820	MA	Ceiling		16	\$1.00
C	820	MA	Ceiling		17	\$1.50
C	820	MA	Ceiling		18	\$2.00
C	820	MA	Ceiling		19	\$2.50
C	820	MA	Ceiling		20	\$3.00
C	820	MA	Ceiling		21	\$3.50
C	820	MA	Ceiling		22	\$4.00
C	820	MA	Ceiling		23	\$4.50
C	820	MA	Ceiling		24	\$5.00
C	820	MA	Ceiling		25	\$5.50
C	820	MA	Ceiling		26	\$6.00
C	820	MA	Ceiling		27	\$6.50
C	820	MA	Ceiling		28	\$7.00
C	820	MA	Ceiling		29	\$7.50
C	820	MA	Ceiling		30	\$8.00
C	820	MA	Ceiling		31	\$8.50
C	820	MA	Ceiling		32	\$9.00
C	820	MA	Ceiling		33	\$9.50
C	820	MA	Ceiling		34	\$10.00
C	820	MA	Ceiling		35	\$10.50
C	820	MA	Ceiling		36	\$11.00
C	820	MA	Ceiling		37	\$11.50
C	820	MA	Ceiling		38	\$12.00
C	820	MA	Ceiling		39	\$12.50
C	820	MA	Ceiling		40	\$13.00
C	820	MA	Ceiling		41	\$13.50
C	820	MA	Ceiling		42	\$14.00
C	820	MA	Ceiling		43	\$14.50
C	820	MA	Ceiling		44	\$15.00
C	820	MA	Ceiling		45	\$15.50
C	820	MA	Ceiling		46	\$16.00
C	820	MA	Ceiling		47	\$16.50
C	820	MA	Ceiling		48	\$17.00
C	820	MA	Ceiling		49	\$17.50
C	820	MA	Ceiling		50	\$18.00
C	820	MA	Condition	Best		\$14.00
C	820	MA	Condition	Good		\$7.00
C	820	MA	Dock	Y		\$1.10
C	820	MA	Heating/Cooling	CHCA		\$5.00
C	820	MA	Sprinkler System	Y		\$2.00

C	830	MA	Ceiling		15	\$0.50
C	830	MA	Ceiling		16	\$1.00
C	830	MA	Ceiling		17	\$1.50
C	830	MA	Ceiling		18	\$2.00
C	830	MA	Ceiling		19	\$2.50
C	830	MA	Ceiling		20	\$3.00
C	830	MA	Ceiling		21	\$3.50
C	830	MA	Ceiling		22	\$4.00
C	830	MA	Ceiling		23	\$4.50
C	830	MA	Ceiling		24	\$5.00
C	830	MA	Ceiling		25	\$5.50
C	830	MA	Ceiling		26	\$6.00
C	830	MA	Ceiling		27	\$6.50
C	830	MA	Ceiling		28	\$7.00
C	830	MA	Ceiling		29	\$7.50
C	830	MA	Ceiling		30	\$8.00
C	830	MA	Ceiling		31	\$8.50
C	830	MA	Ceiling		32	\$9.00
C	830	MA	Ceiling		33	\$9.50
C	830	MA	Ceiling		34	\$10.00
C	830	MA	Ceiling		35	\$10.50
C	830	MA	Ceiling		36	\$11.00
C	830	MA	Ceiling		37	\$11.50
C	830	MA	Ceiling		38	\$12.00
C	830	MA	Ceiling		39	\$12.50
C	830	MA	Ceiling		40	\$13.00
C	830	MA	Ceiling		41	\$13.50
C	830	MA	Ceiling		42	\$14.00
C	830	MA	Ceiling		43	\$14.50
C	830	MA	Ceiling		44	\$15.00
C	830	MA	Ceiling		45	\$15.50
C	830	MA	Ceiling		46	\$16.00
C	830	MA	Ceiling		47	\$16.50
C	830	MA	Ceiling		48	\$17.00
C	830	MA	Ceiling		49	\$17.50
C	830	MA	Ceiling		50	\$18.00
C	830	MA	Condition	Best		\$12.00
C	830	MA	Condition	Good		\$6.00
C	830	MA	Dock	Y		\$1.10
C	830	MA	Heating/Cooling	CHCA		\$5.00
C	830	MA	Sprinkler System	Y		\$2.00

C	840	MA	Ceiling		15	\$0.50
C	840	MA	Ceiling		16	\$1.00
C	840	MA	Ceiling		17	\$1.50
C	840	MA	Ceiling		18	\$2.00
C	840	MA	Ceiling		19	\$2.50
C	840	MA	Ceiling		20	\$3.00
C	840	MA	Ceiling		21	\$3.50
C	840	MA	Ceiling		22	\$4.00
C	840	MA	Ceiling		23	\$4.50
C	840	MA	Ceiling		24	\$5.00
C	840	MA	Ceiling		25	\$5.50
C	840	MA	Ceiling		26	\$6.00
C	840	MA	Ceiling		27	\$6.00
C	840	MA	Ceiling		28	\$6.50
C	840	MA	Ceiling		29	\$7.00
C	840	MA	Ceiling		30	\$7.50
C	840	MA	Ceiling		31	\$8.00
C	840	MA	Ceiling		32	\$8.50
C	840	MA	Ceiling		33	\$9.00
C	840	MA	Ceiling		34	\$9.50
C	840	MA	Ceiling		35	\$10.00
C	840	MA	Ceiling		36	\$10.50
C	840	MA	Ceiling		37	\$11.00
C	840	MA	Ceiling		38	\$11.50
C	840	MA	Ceiling		39	\$12.00
C	840	MA	Ceiling		40	\$12.50
C	840	MA	Ceiling		41	\$13.00
C	840	MA	Ceiling		42	\$13.50
C	840	MA	Ceiling		43	\$14.00
C	840	MA	Ceiling		44	\$14.50
C	840	MA	Ceiling		45	\$15.00
C	840	MA	Ceiling		46	\$15.50
C	840	MA	Ceiling		47	\$16.00
C	840	MA	Ceiling		48	\$17.00
C	840	MA	Ceiling		49	\$17.50
C	840	MA	Ceiling		50	\$18.00
C	840	MA	Condition	Best		\$11.00
C	840	MA	Condition	Good		\$5.00
C	840	MA	Dock	Y		\$1.10
C	840	MA	Heating/Cooling	CHCA		\$5.00
C	840	MA	Sprinkler System	Y		\$2.00

C	900	MA	Ceiling	15	\$0.75
C	900	MA	Ceiling	16	\$1.50
C	900	MA	Ceiling	17	\$2.25
C	900	MA	Ceiling	18	\$3.00
C	900	MA	Ceiling	19	\$3.75
C	900	MA	Ceiling	20	\$4.50
C	900	MA	Ceiling	21	\$5.25
C	900	MA	Ceiling	22	\$6.00
C	900	MA	Ceiling	23	\$6.75
C	900	MA	Ceiling	24	\$7.50
C	900	MA	Ceiling	25	\$8.25
C	900	MA	Ceiling	26	\$9.00
C	900	MA	Ceiling	27	\$9.75
C	900	MA	Ceiling	28	\$10.50
C	900	MA	Ceiling	29	\$11.25
C	900	MA	Ceiling	30	\$12.00
C	900	MA	Ceiling	31	\$12.75
C	900	MA	Ceiling	32	\$13.50
C	900	MA	Ceiling	33	\$14.25
C	900	MA	Ceiling	34	\$15.00
C	900	MA	Ceiling	35	\$15.75
C	900	MA	Ceiling	36	\$16.50
C	900	MA	Ceiling	37	\$17.25
C	900	MA	Ceiling	38	\$18.00
C	900	MA	Ceiling	39	\$18.75
C	900	MA	Ceiling	40	\$19.50
C	900	MA	Ceiling	41	\$20.25
C	900	MA	Ceiling	42	\$21.00
C	900	MA	Ceiling	43	\$21.75
C	900	MA	Ceiling	44	\$22.50
C	900	MA	Ceiling	45	\$23.25
C	900	MA	Ceiling	46	\$24.00
C	900	MA	Ceiling	47	\$24.75
C	900	MA	Ceiling	48	\$25.50
C	900	MA	Ceiling	49	\$26.25
C	900	MA	Ceiling	50	\$27.00
C	900	MA	Condition	Best	\$17.00
C	900	MA	Condition	Good	\$7.00
C	900	MA	Dock	Y	\$1.10
C	900	MA	Heating/Cooling	CHCA	\$5.00
C	900	MA	Heating/Cooling	Cold Storage Facility	\$15.00

C	900	MA	Sprinkler System	Y		\$2.00
C	910	MA	Ceiling		15	\$0.75
C	910	MA	Ceiling		16	\$1.50
C	910	MA	Ceiling		17	\$2.25
C	910	MA	Ceiling		18	\$3.00
C	910	MA	Ceiling		19	\$3.75
C	910	MA	Ceiling		20	\$4.50
C	910	MA	Ceiling		21	\$5.25
C	910	MA	Ceiling		22	\$6.00
C	910	MA	Ceiling		23	\$6.75
C	910	MA	Ceiling		24	\$7.50
C	910	MA	Ceiling		25	\$8.25
C	910	MA	Ceiling		26	\$9.00
C	910	MA	Ceiling		27	\$9.75
C	910	MA	Ceiling		28	\$10.50
C	910	MA	Ceiling		29	\$11.25
C	910	MA	Ceiling		30	\$12.00
C	910	MA	Ceiling		31	\$12.75
C	910	MA	Ceiling		32	\$13.50
C	910	MA	Ceiling		33	\$14.25
C	910	MA	Ceiling		34	\$15.00
C	910	MA	Ceiling		35	\$15.75
C	910	MA	Ceiling		36	\$16.50
C	910	MA	Ceiling		37	\$17.25
C	910	MA	Ceiling		38	\$18.00
C	910	MA	Ceiling		39	\$18.75
C	910	MA	Ceiling		40	\$19.50
C	910	MA	Ceiling		41	\$20.25
C	910	MA	Ceiling		42	\$21.00
C	910	MA	Ceiling		43	\$21.75
C	910	MA	Ceiling		44	\$22.50
C	910	MA	Ceiling		45	\$23.25
C	910	MA	Ceiling		46	\$24.00
C	910	MA	Ceiling		47	\$24.75
C	910	MA	Ceiling		48	\$25.50
C	910	MA	Ceiling		49	\$26.25
C	910	MA	Ceiling		50	\$27.00
C	910	MA	Ceiling		51	\$27.75
C	910	MA	Ceiling		52	\$28.50
C	910	MA	Ceiling		53	\$29.25
C	910	MA	Ceiling		54	\$30.00

C	910	MA	Ceiling	55	\$30.75
C	910	MA	Ceiling	56	\$31.25
C	910	MA	Ceiling	60	\$32.00
C	910	MA	Condition	Best	\$64.25
C	910	MA	Condition	Good	\$26.00
C	910	MA	Dock	Y	\$1.10
C	910	MA	Heating/Cooling	CHCA	\$5.00
C	910	MA	Heating/Cooling	Cold Storage Facility	\$15.00
C	910	MA	Sprinkler System	Y	\$2.00
C	920	MA	Ceiling	15	\$0.50
C	920	MA	Ceiling	16	\$1.00
C	920	MA	Ceiling	17	\$1.50
C	920	MA	Ceiling	18	\$2.00
C	920	MA	Ceiling	19	\$2.50
C	920	MA	Ceiling	20	\$3.00
C	920	MA	Ceiling	21	\$3.50
C	920	MA	Ceiling	22	\$4.00
C	920	MA	Ceiling	23	\$4.50
C	920	MA	Ceiling	24	\$5.00
C	920	MA	Ceiling	25	\$5.50
C	920	MA	Ceiling	26	\$6.00
C	920	MA	Ceiling	27	\$6.50
C	920	MA	Ceiling	28	\$7.00
C	920	MA	Ceiling	29	\$7.50
C	920	MA	Ceiling	30	\$8.00
C	920	MA	Ceiling	31	\$8.50
C	920	MA	Ceiling	32	\$9.00
C	920	MA	Ceiling	33	\$9.50
C	920	MA	Ceiling	34	\$9.00
C	920	MA	Ceiling	35	\$9.50
C	920	MA	Ceiling	36	\$10.00
C	920	MA	Ceiling	37	\$10.50
C	920	MA	Ceiling	38	\$11.00
C	920	MA	Ceiling	39	\$11.50
C	920	MA	Ceiling	40	\$12.00
C	920	MA	Ceiling	41	\$12.50
C	920	MA	Ceiling	42	\$13.00
C	920	MA	Ceiling	43	\$13.50
C	920	MA	Ceiling	44	\$13.50
C	920	MA	Ceiling	45	\$14.00
C	920	MA	Ceiling	46	\$14.50

C	920	MA	Ceiling	47	\$15.00
C	920	MA	Ceiling	48	\$15.50
C	920	MA	Ceiling	49	\$16.00
C	920	MA	Ceiling	50	\$16.50
C	920	MA	Condition	Best	\$67.00
C	920	MA	Condition	Good	\$23.00
C	920	MA	Dock	Y	\$1.10
C	920	MA	Heating/Cooling	CHCA	\$5.00
C	920	MA	Sprinkler System	Y	\$2.00
C	930	MA	Condition	Best	\$11.50
C	930	MA	Condition	Good	\$5.00
C	930	MA	Condition	Low	-\$2.50
C	930	MA	Fireplace	1	\$5,000.00
C	930	MA	Foundation	SLAB	\$0.20
C	930	MA	Heating/Cooling	CHCA	\$5.00
C	940	MA	Condition	Best	\$12.00
C	940	MA	Condition	Good	\$5.00
C	940	MA	Condition	Low	-\$2.50
C	940	MA	Fireplace	1	\$5,000.00
C	940	MA	Foundation	SLAB	\$0.20
C	940	MA	Heating/Cooling	CHCA	\$5.00
C	960	MA	Heating/Cooling	CHCA	\$5.00
C	960	MA	Heating/Cooling	NONE	\$0.00
C	970	MA	Heating/Cooling	CHCA	\$5.00
C	970	MA	Heating/Cooling	NONE	\$0.00
C	1000	MA	Condition	Average	\$15.31
C	1000	MA	Condition	Good	\$37.05
C	1000	MA	Condition	Low	\$0.00
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	\$0.00
C	1075	MA	Condition	Good	\$50.15
C	1100	MA	Sprinkler System	N	-\$1.00
C	1100	MA	Sprinkler System	NONE	-\$1.00
C	1100	MA	Sprinkler System	Y	\$0.00
C	1110	MA	Sprinkler System	N	-\$1.00
C	1110	MA	Sprinkler System	NONE	-\$1.00
C	1110	MA	Sprinkler System	Y	\$0.00
C	1200	MA	Ceiling	15	\$0.20

C	1200	MA	Ceiling		16	\$0.40
C	1200	MA	Ceiling		17	\$0.60
C	1200	MA	Ceiling		18	\$0.80
C	1200	MA	Ceiling		19	\$1.00
C	1200	MA	Ceiling		20	\$1.20
C	1200	MA	Ceiling		21	\$1.40
C	1200	MA	Ceiling		22	\$1.60
C	1200	MA	Ceiling		23	\$1.80
C	1200	MA	Ceiling		24	\$2.00
C	1200	MA	Ceiling		25	\$2.20
C	1200	MA	Ceiling		26	\$2.40
C	1200	MA	Ceiling		27	\$2.60
C	1200	MA	Ceiling		28	\$2.80
C	1200	MA	Ceiling		29	\$3.00
C	1200	MA	Ceiling		30	\$3.20
C	1200	MA	Ceiling		31	\$3.40
C	1200	MA	Ceiling		32	\$3.60
C	1200	MA	Ceiling		33	\$3.80
C	1200	MA	Ceiling		34	\$4.00
C	1200	MA	Ceiling		35	\$4.20
C	1200	MA	Ceiling		36	\$4.40
C	1200	MA	Ceiling		37	\$4.60
C	1200	MA	Ceiling		38	\$4.80
C	1200	MA	Ceiling		39	\$5.00
C	1200	MA	Ceiling		40	\$5.20
C	1200	MA	Ceiling		41	\$5.40
C	1200	MA	Ceiling		42	\$5.60
C	1200	MA	Ceiling		43	\$5.80
C	1200	MA	Ceiling		44	\$6.00
C	1200	MA	Ceiling		45	\$6.20
C	1200	MA	Ceiling		47	\$6.60
C	1200	MA	Ceiling		48	\$6.80
C	1200	MA	Ceiling		49	\$7.00
C	1200	MA	Ceiling		50	\$7.20
C	1200	MA	Condition	Best		\$7.00
C	1200	MA	Condition	Good		\$2.00
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		\$0.00
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	\$1.00
C	1300	MA	Heating/Cooling	0	-\$2.15
C	1300	MA	Heating/Cooling	*	-\$2.15
C	1300	MA	Heating/Cooling	CH	\$0.00
C	1300	MA	Heating/Cooling	CHCA	\$0.00
C	1300	MA	Heating/Cooling	Cold Storage Facility	\$0.00
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	\$0.00
C	1310	MA	Heating/Cooling	Cold Storage Facility	\$0.00
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	\$0.00
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	\$11.00
C	1680	MA	Condition	Excellent	\$16.50
C	1680	MA	Condition	Good	\$5.50
C	1690	MA	Condition	Good	\$2,700.00
C	1690	MA	Condition	Low	-\$1,600.00
C	1790	MA	Heating/Cooling	CHCA	\$0.00
C	1790	MA	Heating/Cooling	NONE	-\$2.15
C	1800	MA	Heating/Cooling	CHCA	\$0.00
C	1800	MA	Heating/Cooling	NONE	-\$2.15
C	1810	MA	Heating/Cooling	CHCA	\$0.00
C	1810	MA	Heating/Cooling	NONE	-\$2.15
C	2010	MA	Condition	Excellent	\$5,000.00
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	\$0.00
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	\$0.00
C	X1	MA	Heating/Cooling	NONE	-\$2.15
C	X1	MA	Sprinkler System	4	-\$2.00
C	X1	MA	Sprinkler System	*	-\$2.00
C	X1	MA	Sprinkler System	N	-\$2.00
C	X1	MA	Sprinkler System	NONE	-\$2.00
C	X1	MA	Sprinkler System	Y	\$0.00
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	\$0.00
C	X2	MA	Heating/Cooling	NONE	-\$2.15

C	X2	MA	Sprinkler System	4	-\$2.00
C	X2	MA	Sprinkler System	*	-\$2.00
C	X2	MA	Sprinkler System	N	-\$2.00
C	X2	MA	Sprinkler System	NONE	-\$2.00
C	X2	MA	Sprinkler System	Y	\$0.00
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	\$0.00
C	X3	MA	Heating/Cooling	NONE	-\$2.15
C	X3	MA	Sprinkler System	4	-\$2.00
C	X3	MA	Sprinkler System	*	-\$2.00
C	X3	MA	Sprinkler System	N	-\$2.00
C	X3	MA	Sprinkler System	NONE	-\$2.00
C	X3	MA	Sprinkler System	Y	\$0.00
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	\$0.00
C	X4	MA	Heating/Cooling	NONE	-\$2.15
C	X4	MA	Sprinkler System	4	-\$2.00
C	X4	MA	Sprinkler System	*	-\$2.00
C	X4	MA	Sprinkler System	N	-\$2.00
C	X4	MA	Sprinkler System	NONE	-\$2.00
C	X4	MA	Sprinkler System	Y	\$0.00

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.

2024 Commercial											
<i>SUM of deprec year pct</i>	<i>Deprec cd</i>										
<i>Deprec year max</i>	C20	C25	C30	C35	C40	C45	C50	C55	C60	C70	
1	97	98	98	99	99	196	100	100	100	100	
2	93	95	97	98	98	99	99	99	99	99	100
3	90	93	95	96	97	98	99	99	99	99	100
4	86	90	93	95	96	97	98	99	99	99	99
5	82	87	91	94	95	96	97	98	99	99	99
6	78	84	89	92	94	96	97	98	98	98	99
7	74	81	86	90	93	95	96	97	98	98	99
8	70	78	84	89	92	94	95	97	98	98	99
9	65	75	82	87	90	93	95	96	97	97	98
10	60	71	79	85	89	92	94	96	97	97	98
11	55	68	76	83	87	91	93	95	96	96	98
12	50	64	74	81	86	90	92	94	96	96	98
13	45	60	71	78	84	88	91	94	95	95	98
14	40	56	68	76	82	87	90	93	95	95	97
15	35	52	65	74	80	86	89	92	94	94	97
16	31	48	61	72	78	84	88	91	93	93	97
17	27	44	58	69	76	82	87	90	93	93	96
18	24	40	54	66	74	81	86	89	92	92	96
19	22	36	51	64	72	79	84	88	91	91	96
20	21	32	47	61	70	77	83	87	91	91	95
21	20	29	43	58	68	75	82	86	90	90	95
22	20	27	40	55	65	73	80	85	89	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
199	20	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)

LOW	Steel siding, some wainscot Minimum facility, some flooring Minimum services No HVAC
AVERAGE	Good metal panels and roof, some interior finish Unfinished arena area, floors in feed/tack and washrooms Adequate lighting and water service No HVAC
GOOD	Good siding or stucco on wood or steel frame, small entrance Finished stalls, good floors, feed/tack room, good quality throughout Good lighting and water outlets, restrooms No HVAC
EXCELLENT	Glulam (glued laminated timber) or steel frame, good veneer, siding, good entrance Finished stalls, lounge, viewing area, quality finishes High – level electrical service, good restrooms and kitchen No HVAC

CLASS 1771 ARENAS (Masonry Bearing Walls)

Specifications:

LOW	Concrete block, some wainscot Minimum facility, some flooring Minimum services No HVAC
AVERAGE	Block or tilt-up, very plain, some interior finish Unfinished arena area, floors in feed/tack and washrooms Adequate lighting and water service No HVAC
GOOD	Steel or wood frame, block or tilt-up, small entrance Finished stalls, good floors, feed/tack room, good quality throughout Good lighting and water outlets, restrooms No HVAC
EXCELLENT	Steel frame, good block or concrete panels, good entrance Finished stalls, lounge, viewing area, quality finishes High - level electrical service, good restrooms and kitchen No HVAC

CLASS 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	range_adj_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)	999,999,999,999	\$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)	999,999,999,999	\$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	\$10.30
I	BARN	1600	BARNS	999	\$9.36
I	BARN	1600	BARNS	1,599	\$8.70
I	BARN	1600	BARNS	1,999	\$8.42
I	BARN	1600	BARNS	2,499	\$8.21
I	BARN	1600	BARNS	2,999	\$8.05
I	BARN	1600	BARNS	3,499	\$7.96
I	BARN	1600	BARNS	3,999	\$7.86
I	BARN	1600	BARNS	4,999	\$7.64
I	BARN	1600	BARNS	999,999,999,999	\$7.64
I	BARN	1610	BARNS	599	\$14.21
I	BARN	1610	BARNS	999	\$12.92
I	BARN	1610	BARNS	1,599	\$12.00
I	BARN	1610	BARNS	1,999	\$11.62
I	BARN	1610	BARNS	2,499	\$11.33

I	BARN	1610	BARNS	2,999	\$11.11
I	BARN	1610	BARNS	3,499	\$10.98
I	BARN	1610	BARNS	3,999	\$10.84
I	BARN	1610	BARNS	4,999	\$10.55
I	BARN	1610	BARNS	999,999,999,999	\$10.55
I	BARN	1620	BARNS	599	\$19.64
I	BARN	1620	BARNS	999	\$17.86
I	BARN	1620	BARNS	1,599	\$16.59
I	BARN	1620	BARNS	1,999	\$16.06
I	BARN	1620	BARNS	2,499	\$15.66
I	BARN	1620	BARNS	2,999	\$15.35
I	BARN	1620	BARNS	3,499	\$15.17
I	BARN	1620	BARNS	3,999	\$14.98
I	BARN	1620	BARNS	4,999	\$14.58
I	BARN	1620	BARNS	999,999,999,999	\$14.58
I	BARN	1630	BARNS	599	\$27.08
I	BARN	1630	BARNS	999	\$24.62
I	BARN	1630	BARNS	1,599	\$22.87
I	BARN	1630	BARNS	1,999	\$22.15
I	BARN	1630	BARNS	2,499	\$21.59
I	BARN	1630	BARNS	2,999	\$21.17
I	BARN	1630	BARNS	3,499	\$20.92
I	BARN	1630	BARNS	3,999	\$20.66
I	BARN	1630	BARNS	4,999	\$20.10
I	BARN	1630	BARNS	999,999,999,999	\$20.10
I	BARN2	1600	BARNS	599	\$10.30
I	BARN2	1600	BARNS	999	\$9.36
I	BARN2	1600	BARNS	1,599	\$8.70
I	BARN2	1600	BARNS	1,999	\$8.42
I	BARN2	1600	BARNS	2,499	\$8.21
I	BARN2	1600	BARNS	2,999	\$8.05
I	BARN2	1600	BARNS	3,499	\$7.96
I	BARN2	1600	BARNS	3,999	\$7.86
I	BARN2	1600	BARNS	4,999	\$7.64

I	BARN2	1600	BARNS	999,999,999,999	\$7.64
I	BARN2	1610	BARNS	599	\$14.21
I	BARN2	1610	BARNS	999	\$12.92
I	BARN2	1610	BARNS	1,599	\$12.00
I	BARN2	1610	BARNS	1,999	\$11.62
I	BARN2	1610	BARNS	2,499	\$11.33
I	BARN2	1610	BARNS	2,999	\$11.11
I	BARN2	1610	BARNS	3,499	\$10.98
I	BARN2	1610	BARNS	3,999	\$10.84
I	BARN2	1610	BARNS	4,999	\$10.55
I	BARN2	1610	BARNS	999,999,999,999	\$10.55
I	BARN2	1620	BARNS	599	\$19.64
I	BARN2	1620	BARNS	999	\$17.86
I	BARN2	1620	BARNS	1,599	\$16.59
I	BARN2	1620	BARNS	1,999	\$16.06
I	BARN2	1620	BARNS	2,499	\$15.66
I	BARN2	1620	BARNS	2,999	\$15.35
I	BARN2	1620	BARNS	3,499	\$15.17
I	BARN2	1620	BARNS	3,999	\$14.98
I	BARN2	1620	BARNS	4,999	\$14.58
I	BARN2	1620	BARNS	999,999,999,999	\$14.58
I	BARN2	1630	BARNS	599	\$27.08
I	BARN2	1630	BARNS	999	\$24.62
I	BARN2	1630	BARNS	1,599	\$22.87
I	BARN2	1630	BARNS	1,999	\$22.15
I	BARN2	1630	BARNS	2,499	\$21.59
I	BARN2	1630	BARNS	2,999	\$21.17
I	BARN2	1630	BARNS	3,499	\$20.92
I	BARN2	1630	BARNS	3,999	\$20.66
I	BARN2	1630	BARNS	4,999	\$20.10
I	BARN2	1630	BARNS	999,999,999,999	\$20.10
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	999,999,999,999	\$7.45

I	FN	C06	C06 - 6 FT CHAIN LINK FENCE	0	\$10.75
I	FN	C06	C06 - 6 FT CHAIN LINK FENCE	999,999,999,999	\$10.75
I	FN	C08	C08 - 8 FT CHAIN LINK FENCE	0	\$14.15
I	FN	C08	C08 - 8 FT CHAIN LINK FENCE	999,999,999,999	\$14.15
I	FN	WOD	WOD - WOOD	0	\$11.00
I	FN	WOD	WOD - WOOD	999,999,999,999	\$11.00
I	GR	1070	RESIDENTIAL GREENHOUSE	1	\$2.50
I	GR	1070	RESIDENTIAL GREENHOUSE	999,999,999,999	\$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	999,999,999,999	\$0.01
I	OP	1600	BARNS	999,999,999,999	\$1.00
I	OP	1610	BARNS	999,999,999,999	\$2.25
I	OP	1620	BARNS	999,999,999,999	\$1.25
I	OP	1630	BARNS	999,999,999,999	\$2.25
I	OP	1650	OUTBUILDING/STORAGE	999,999,999,999	\$1.50
I	OP	1660	OUTBUILDING/STORAGE	999,999,999,999	\$2.25
I	OP	1670	OUTBUILDING/STORAGE	999,999,999,999	\$3.00
I	OP	1680	STABLES	999,999,999,999	\$5.00
I	OP	1770	ARENAS (METAL FRAME AND WALLS)	999,999,999,999	\$5.00
I	OP	1771	ARENAS (MASONRY BEARING WALLS)	999,999,999,999	\$5.00
I	OP25	*	ALL CLASSES	999,999,999,999	\$2.25
I	PL	ACP	Amenity Center Pool	999,999,999,999	\$1.00
I	PV	ASP	ASP - ASPHALT	0	\$1.00
I	PV	ASP	ASP - ASPHALT	999,999,999,999	\$1.00
I	PV	CON	CON - CONCRETE	0	\$4.05
I	PV	CON	CON - CONCRETE	999,999,999,999	\$4.05
I	SP	COM	Pool Commercial	0	\$28.50
I	SP	COM	Pool Commercial	999,999,999,999	\$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	999,999,999,999	\$16.00
I	STABLES2	1680	STABLES	0	\$18.40
I	STABLES2	1680	STABLES	6,000	\$17.45
I	STABLES2	1680	STABLES	12,000	\$16.80
I	STABLES2	1680	STABLES	20,000	\$16.00
I	STABLES2	1680	STABLES	999,999,999,999	\$16.00
I	STORAGE	1650	OUTBUILDING/STORAGE	0	\$19.00
I	STORAGE	1650	OUTBUILDING/STORAGE	100	\$19.00
I	STORAGE	1650	OUTBUILDING/STORAGE	250	\$16.00
I	STORAGE	1650	OUTBUILDING/STORAGE	500	\$14.00
I	STORAGE	1650	OUTBUILDING/STORAGE	750	\$13.00
I	STORAGE	1650	OUTBUILDING/STORAGE	1,000	\$11.00
I	STORAGE	1650	OUTBUILDING/STORAGE	1,500	\$9.00
I	STORAGE	1650	OUTBUILDING/STORAGE	2,000	\$7.00
I	STORAGE	1650	OUTBUILDING/STORAGE	2,500	\$6.00
I	STORAGE	1650	OUTBUILDING/STORAGE	999,999,999,999	\$6.00
I	STORAGE	1660	OUTBUILDING/STORAGE	0	\$24.00
I	STORAGE	1660	OUTBUILDING/STORAGE	100	\$24.00
I	STORAGE	1660	OUTBUILDING/STORAGE	250	\$21.00
I	STORAGE	1660	OUTBUILDING/STORAGE	500	\$19.00
I	STORAGE	1660	OUTBUILDING/STORAGE	750	\$17.00
I	STORAGE	1660	OUTBUILDING/STORAGE	1,000	\$15.00
I	STORAGE	1660	OUTBUILDING/STORAGE	1,500	\$13.00
I	STORAGE	1660	OUTBUILDING/STORAGE	2,000	\$11.00
I	STORAGE	1660	OUTBUILDING/STORAGE	2,500	\$9.00
I	STORAGE	1660	OUTBUILDING/STORAGE	999,999,999,999	\$9.00
I	STORAGE	1670	OUTBUILDING/STORAGE	0	\$28.00
I	STORAGE	1670	OUTBUILDING/STORAGE	100	\$28.00
I	STORAGE	1670	OUTBUILDING/STORAGE	250	\$25.00
I	STORAGE	1670	OUTBUILDING/STORAGE	500	\$22.00

I	STORAGE	1670	OUTBUILDING/STORAGE	750	\$20.00
I	STORAGE	1670	OUTBUILDING/STORAGE	1,000	\$18.00
I	STORAGE	1670	OUTBUILDING/STORAGE	1,500	\$16.00
I	STORAGE	1670	OUTBUILDING/STORAGE	2,000	\$14.00
I	STORAGE	1670	OUTBUILDING/STORAGE	2,500	\$12.00
I	STORAGE	1670	OUTBUILDING/STORAGE	999,999,999,999	\$12.00
I	Storage2	1650	OUTBUILDING/STORAGE	999,999,999,999	\$6.00
I	Storage2	1660	OUTBUILDING/STORAGE	999,999,999,999	\$9.00
I	Storage2	1670	OUTBUILDING/STORAGE	999,999,999,999	\$12.00
I	TC	1740RA	TENNIS COURTS	999,999,999,999	\$5,000.00
I	TC	1740RB	TENNIS COURTS	999,999,999,999	\$3,000.00
I	TC	1740RE	TENNIS COURTS	999,999,999,999	\$10,000.00
I	TC	1740RG	TENNIS COURTS	999,999,999,999	\$8,000.00
I	TC	ACT	Amentity Center Tennis Court	999,999,999,999	\$1.00
I	TC	CON	CON - CONCRETE	999,999,999,999	\$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		C30
I	BARN	Barn 2023	1620	R		C35
I	BARN	Barn 2023	1630	R		C40
I	BARN2	Barn 2nd Floor 2023	1600	R		C25
I	BARN2	Barn 2nd Floor 2023	1610	R		C30
I	BARN2	Barn 2nd Floor 2023	1620	R		C35
I	BARN2	Barn 2nd Floor 2023	1630	R		C40
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	1760	R		
I	MA	MAIN AREA	1740A	R		
I	MA	MAIN AREA	1740B	R		
I	MA	MAIN AREA	AC	R		
I	MA2	SECOND FLOOR	*	P	92	MAD
I	MAAA	ATTACHED ADDITION	*	P	100	
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	OP	OPEN PORCH	*	P	33	C25
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		C30
I	STORAGE	Storage 2023	1670	R		C35
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	\$11.00
I	1680	STABLES	Condition	Excellent	\$16.50
I	1680	STABLES	Condition	Good	\$5.50
I	1680	STABLES2	Condition	Best	\$11.00
I	1680	STABLES2	Condition	Excellent	\$16.50
I	1680	STABLES2	Condition	Good	\$5.50
I	1770	ARENA	Condition	Best	\$15.25
I	1770	ARENA	Condition	Excellent	\$32.00
I	1770	ARENA	Condition	Good	\$5.70
I	1770	ARENA	Condition	Low	\$0.00
I	1770	ARENA2	Condition	Best	\$15.25
I	1770	ARENA2	Condition	Excellent	\$32.00
I	1770	ARENA2	Condition	Good	\$5.70
I	1770	ARENA2	Condition	Low	\$0.00
I	1771	ARENA	Condition	Excellent	\$23.70
I	1771	ARENA	Condition	Good	\$9.35
I	1771	ARENA	Condition	Low	-\$6.20
I	1771	ARENA2	Condition	Excellent	\$23.70
I	1771	ARENA2	Condition	Good	\$9.35
I	1771	ARENA2	Condition	Low	-\$6.20

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