

PERSON COUNTY
2013
PROPOSED
REAL PROPERTY APPRAISAL MANUAL
(RULES AND SCHEDULE OF VALUES)

**PRINCIPLES
OF
REAL PROPERTY
APPRAISAL**

FOREWORD

The ownership of land has always been one of the principal objectives of humanity. The desire for a home of one's own is a deep-rooted characteristic of American culture. To many people, property ownership represents financial stability and a sense of belonging to the community.

In the United States, property ownership is often referred to as a "Bundle of Rights". These rights are held to include possession, control, enjoyment, and disposition of the real estate. However, the Federal, state and local governments, subject to certain powers, or rights, holds the individual's ownership rights. These limitations on ownership of real estate are for the general welfare of the community and include, taxation, police power, eminent domain, and escheat.

This publication will concern itself with only the right of the government to taxation.

Taxation is a charge, by the government, on real estate to raise funds to meet the public needs of a community. In general, taxes are levied by various taxing bodies such as states, cities, villages, counties, or school districts, to raise revenue needed for the performance of various public functions, such as maintaining roads, schools, parks, police departments, county hospitals, and mental institutions. The tax on real estate is one of the most important sources of this revenue. Although this tax is encountered in most, if not all, states, laws regarding levy, assessment, and collection of the tax vary considerably.

In North Carolina laws and procedural requirements, such as time for general reappraisal, are set forth in The Machinery Act of North Carolina.

105-283. UNIFORM APPRAISAL STANDARD

Except as otherwise provided in this section, all property, real and personal shall be assessed for taxation at its true value or use value as determined under G.S. 105-277.6, and taxes levied by all counties and municipalities shall be levied uniformly on assessments determined in accordance with this section.

Therefore, the Machinery Act should be considered, as incorporated into, and a part of this manual.

Various constitutional provisions, as well as the Machinery Act, require that taxation of property be equal and uniform, so that taxpayers owning tracts of substantially equal value will pay substantially the same amount of taxes. It therefore becomes imperative that standard guidelines and procedures for assessment, be developed.

It is the purpose of this Person County Real Property Appraisal Manual, to set forth those guidelines and procedures.

APPRAISING

Appraising is the establishment and use of systematized facts, principals, and methods, derived from experimentation, observation and study of the real estate market to achieve an estimate of value. The accuracy or quality of that estimate is entirely dependent upon the appraisers' ability to exercise good reasoning and sound judgment in the use of these principles and methods.

VALUE

Value is an abstract word with many acceptable definitions. In a broad sense, value may be defined as the relationship between a covenant owner and the desire of a potential purchaser. It is the power of a good or service to command other goods or services in exchange. In terms of appraisal, value may be described as the present worth of future benefits arising from the ownership of real property.

For a property to have value in the real estate market, it must have four characteristics:

1. Utility: The capacity to satisfy human needs and desires.
2. Scarcity: A demand that is greater than the supply.
3. Effective demand: The need or desire for possession or ownership backed up by the financial means to satisfy that need. (Note: When the word demand is used in economics, effective demand is usually assumed.)
4. Transferability: The transfer of rights of ownership from one person to another with relative ease.

KINDS OF VALUE

A given piece of real estate may have many different values at the same time, some of which are listed below.

market value	salvage value
insured value	book value
assessed value	depreciated value
mortgage value	condemnation value

FOR ASSESSMENT

The goal of an appraiser is market value. The market value of real estate is the highest price, in terms of money, which a property will bring in a competitive and open market, allowing a reasonable time to find a purchaser, who buys the property with knowledge of all the uses to which it is adapted and for which it is capable of being used.

Included in this definition are the following key points:

1. Market value is the highest price a property will bring-not the average price or the lowest price.
2. Payment must be made in cash or its equivalent.
3. Both buyer and seller must act without undue pressure.
4. A reasonable length of time must be allowed for the property to be exposed in the open market.
5. Both buyer and seller must be well informed or well advised.
6. The potential use of the property as well as its present use must be recognized.

MARKET VALUE VERSUS MARKET PRICE

Market value is an estimated price based on an analysis of comparable sales and other pertinent market data. Market price, on the other hand, is what a property actually sells for-its selling price. Theoretically, the ideal market price would be the same as the market value; however, there are circumstances under which a property may be sold at below or above market value, such as when a seller is forced to sell quickly or when a sale is arranged between relatives. Thus, a market price can be taken as accurate evidence of market value only after considering the relationship of the buyer and the seller, the terms and conditions of the market, and the effect of the passage of time since the sale was made.

MARKET VALUE VERSUS COST

It is also important to distinguish between market value and cost. One of the most common errors made in valuing property is the assumption that cost represents market value. Cost and market value may be equal, and often are, when the improvements on a property are new and represent the highest and best use of the land.

However, more often, cost does not equal market value. For example, two homes are identical in every respect except that one is located on a street with heavy traffic and the other is on a quiet, residential street. The value of the former may be less than the latter, although the improvement cost of each may be exactly the same. Another example would be a situation in which the demand for homes greatly exceeds the available supply to such an extent that buyers actually pay more than the improvement cost of such homes in order to secure housing without long delay. In this instance, market value could easily exceed cost.

VALUE IN USE VERSUS VALUE IN EXCHANGE

We have defined market value as justifiable price -which buyers; in general will pay in the market. The question arises then as to the value of property that by nature of its special and highly unique design is useful to the present owner but relatively less useful to buyers in the market. One can readily see that such a property's utility value may differ greatly from its potential sales price. It is even possible that no market for such a property exists. Such a property is said to have value in use, which refers to the actual value of a commodity to a specific person, as opposed to value in ex-change which aligns itself with market value, referring to the dollar-value of a commodity to buyers in general.

BASIC VALUE PRINCIPLES

Whether an appraisal specifically mentions them or not, there are always a number of economic principles at work which affect the value of real estate. The more important of these principles are defined below.

Highest and Best Use - The highest and best use for a property is that use which will produce the highest net return to the land for a given period of time within the limits of those uses which are economically feasible, probable and legally permissible.

In appraising a residential location, the determination of highest and best use may not involve just the income available in money. Amenities or owner satisfaction, such as an unusual view of the mountains, may be a key factor, and highest and best use today is not necessarily the highest and best use tomorrow. The highest and best use of the land often lies in a succession of uses. A declining single-family residential neighborhood may be ripe for multi-family, commercial or industrial development. Whether it is or not depends upon the relationship of present or anticipated future demand with existing supply.

In estimating value, the appraiser is obligated to reasonably anticipate the future benefits, as well as the present benefits derived from ownership and to evaluate the property in light of the quality, quantity, and duration of these benefits. It should be noted here that the benefits referred to are likely benefits based on actual data as opposed to highly speculative or potential benefits, which are unlikely to occur.

Substitution - This appraisal principle states that the maximum value of a property tends to be set by the cost of purchasing an equally desirable and valuable substitute property, assuming that no costly delay is encountered in making the substitution. For example, if there are two similar houses for sale in an area, the one with the lowest asking price would normally be purchased first.

Supply and Demand - This principle states that the value of a property will increase if the supply decreases and the demand either increases or remains constant--and vice versa. For example, the last lot to be sold in a residential area where the demand for homes is high would probably be worth more than the first lot that was sold in the area.

Conformity - This principle holds that a stable and uniform value is real, use of land conforms to existing neighborhood standards. There should be a reasonable degree of

conformity along social and economic lines. In residential areas of single-family houses, for example, buildings should be similar in construction, quality, size, and age to other buildings in the neighborhood, and they should house families of similar social and economic status.

Anticipation - This principle holds that value can increase or decrease in anticipation of some future benefit or detriment affecting the property. For example, the value of a house may be affected if there are rumors that the block on which the house is located may be converted to commercial use in the near future.

Increasing and Decreasing Returns - This principle holds that improvements to land and structures will eventually reach a point at which they will have no effect on property values. If money spent on such improvements produces an increase in income or value, the law of increasing returns is applicable. But at the point where additional improvements will not produce a proportionate increase in income or value, the law of decreasing returns applies.

Contribution - This principle holds that the value of any component of a property consists of what its addition contributes to the value of the whole or what its absence detracts from that value. For example, the cost of installing an air conditioning system and remodeling an older office building may be greater than is justified by the rental increase that may result from the improvement to the property.

Competition - This principle holds that excess profits attract competition and that competition often destroys profits. For example, the success of a retail store may attract investors to open similar stores in the area. This tends to mean less profit for all stores concerned unless the purchasing power in the area increases substantially.

The Principle of Change - The impact of change on the value of real property manifests itself in the life cycle of a neighborhood. The cycle is characterized by three stages of evolution; the development and growth evidenced by improving values; the leveling off stage evidenced by static values; and finally the stage of infiltration and decay evidenced by declining values.

APPRAISAL METHODS

THE THREE APPROACHES TO VALUE

In order to arrive at an accurate estimate of value, three basic approaches, or techniques, are traditionally used by appraisers: the market data approach, the cost approach, and the income approach. Each method serves as a check against the others and narrows the range within which the final estimate of value will fall.

The Market Data, or Sales Comparison, Approach to Value. In the market data approach, an estimate of value is obtained by comparing the subject property (the property under appraisal) with recent sales of generally comparable properties (properties similar to the subject). Since no two parcels of real estate are exactly alike, each such property must be compared to the subject property and the sales prices adjusted for any dissimilar features. After careful analysis of the differences between comparable properties and the Subject property, the appraiser assigns either a dollar or a percentage value to these differences.

The principal factors for which adjustments must be made fall into four basic categories:

1. Date of sale: An adjustment must be made if economic changes occur between the date of sale of the comparable property and the date of the appraisal.
2. Location: An adjustment may be necessary to compensate for location differences. For example, similar properties might differ in price from neighborhood to neighborhood, or even in more desirable locations within the same neighborhood.
3. Physical features: Physical features which may cause adjustments include age, size of lot, landscaping, type and quality of construction, number of rooms, square feet of living space, interior and exterior condition, presence or absence of a garage, fireplace, air conditioner, and so forth.
4. Terms and conditions of sale: This consideration becomes important if a sale is not financed by a present standard financing procedure.

The market data approach is considered essential in almost every appraisal of real estate. It is considered the most reliable of the three approaches in appraising residential property, where the amenities (the intangible benefits) are so difficult to measure.

The Cost Approach to Value - The cost approach is based on the principle of substitution, which states that the maximum value of a property tends to be set by the cost of acquiring an equally desirable and valuable substitute property, assuming that no costly delay is encountered in making the substitution.

The cost approach consists of five steps:

1. Estimate the value of the land as if it were vacant and available to be put to its highest and best use.

2. Estimate the current cost of constructing the building(s) and site improvements.
3. Estimate the amount of accrued depreciation resulting from physical deterioration, functional obsolescence, and/or economic obsolescence.
4. Deduct accrued depreciation from the estimated construction cost of new building(s) and site improvements.
5. Add the estimated land value to the depreciated cost of the building(s) and site improvements to arrive at the total property value.

Land value (step 1) is estimated by using the market data approach: that is, the location, conditions and improvements of the subject site are compared to those of similar sites, and adjustments are made for significant differences.

There are two ways to look at the construction cost of a building for appraisal purposes (step 2): reproduction cost and replacement cost. Reproduction cost is the dollar amount required to construct an exact duplicate of material and construction practices of the subject building at current prices. Replacement cost would be the construction cost at current prices of the subject building using present day materials and construction practices that produces a very similar although not exact duplicate and serves the same purpose or function as the original. Replacement cost is most often used in assessing, since it eliminates obsolete materials and takes advantage of current construction techniques. Either the reproduction or the replacement cost of a building is usually estimated by measuring the number of square feet or cubic feet contained in the structure and multiplying by the current cost per square or cubic foot to construct a similar building. From the reproduction or replacement cost so produced, the appraiser deducts depreciation, which is the loss of value from any cause.

The Income Approach to Value - The income approach measures the present worth of the future benefits of a property by the capitalization of the net income stream over the estimated remaining economic life of the property. The approach involves making an estimate of the effective gross income of a property, derived by deducting the appropriate vacancy and collection losses from its estimated gross market rent, as evidenced by the present market yield of comparable properties. From this figure then is deducted applicable operating expenses, the cost of taxes and insurance, and reserve allowances for replacements resulting in an estimate of net income, which may then be capitalized into an indication of value.

This approach obviously has its basic application in the appraisals of properties universally bought and sold on their ability to generate and maintain a stream of income for their owners. The effectiveness of the approach lies in the appraisers ability to relate to the changing economic environment and to analyze income yields in terms of their relative quality and durability.

Reconciliation - If the three approaches are applied to the same property, they will normally produce three separate indications of value. Reconciliation is the art of

analyzing and effectively weighing the findings from the three approaches. Reconciliation was formerly called correlation by the appraisers.

Although each approach may serve as an independent guide to value, whenever possible, all three approaches should be used as a check on the final estimate of value. The process of reconciliation is more complicated than simply taking the average of the three value estimates. An average implies that the data and logic applied in each of the approaches are equally valid and reliable and should therefore be given equal weight. In fact, however, certain approaches are more valid and reliable with some kinds of properties than with others. For example, in appraising a home, the income approach is rarely used, and the cost approach is of limited value unless the home is relatively new; therefore, the market data approach is usually given greatest weight in valuing single-family residences. In the appraisal of income or investment property, the income approach would normally be given the greatest weight. In the appraisal of churches, libraries, museums, schools, and other special-use properties where there is seldom an income and few sales, if any, the cost approach would usually be assigned the greatest weight. From this analysis, or reconciliation, a single estimate of market value is produced.

APPLYING THE COST APPROACH

Since estimating the land value is covered in a separate section, this section will address itself to the two remaining elements - Cost and Depreciation of Improvements.

Estimating Cost

Cost includes the total cost of construction incurred by the builder whether preliminary to, during the course of, or after completion of the construction of a particular improvement. Among these are material, labor, all subcontracts, contractor's overhead and profit, architectural and engineering fees, consultation fees, survey and permit fees, legal fees, taxes, insurance, and the cost of interim financing.

There are various methods that may be employed to estimate cost. The methods widely used in the appraisal field are the quantity-survey method, the unit-in-place or component part-in-place method, and the model method.

The Quantity-Survey Method involves a detailed itemized estimate of the quantities of various materials used, labor and equipment requirements, architect and engineering fees, contractors' overhead and profit, and other related costs. Contractors and cost estimators primarily employ this method for bidding and budgetary purposes and are much too laborious and costly to be effective in everyday appraisal work, especially in the mass appraisal field. The method, however, does have its place in that it is used to develop certain unit-in-place costs that can be more readily applied to estimating for appraisal purposes.

The Unit-In-Place Method is employed using in-place cost estimates (including material, labor, overhead and profit) for various structural components. The prices established for the specified components are related to their most common units of measurement such as cost per yard of excavation, cost per linear foot of footings, and cost per foot of floor covering.

The unit prices can then be multiplied by the respective quantities of each as they are found in the composition of the subject building to derive the whole dollar component cost, the sum of which is equal to the estimated cost of the entire building, providing, of course, that due consideration is given to all other indirect costs which may be applicable. This method of using basic units can also be extended to establish prices for larger components in-place such as complete structural floors (including the finish flooring, sub-floor, joists, and framing), which are likely to reoccur repeatedly in a number of buildings.

The Model Method is still a further extension in that unit-in-place costs used to develop base unit square foot or cubic foot costs for total specified representative structures in place, which may then serve as "models" to derive the base unit cost of comparable structures to be appraised. The base unit cost of the model most representative of the subject building is applied to the subject building and appropriate tables of additions and deductions are used to adjust the base cost of the subject building to account for any significant variations between it and the model.

**APPLYING
THE
APPRAISAL METHODS**

APPLYING THE MARKET DATA APPROACH

An indication of the value of a property can be derived from analyzing the selling prices of comparable properties. The use of this technique often referred to as the "comparison approach" or "comparable sales approach" involves the selection of a sufficient number of valid comparable sales and the adjustment of each sale to the subject property to account for variations in time, location, and site and structural characteristics.

Selecting Valid Comparables

Since market value has been defined as the price which an informed and intelligent buyer, fully aware of the existence of competing properties and not being compelled to act is justified in paying for a particular property, it follows that if market value is to be derived from analyzing comparable sales, that the sales must represent valid "arms length" transactions. Due consideration must be given to the conditions and circumstances of each sale before selecting the sales for analysis. Some examples of sales, which do not normally reflect valid market conditions, are as follows:

- Sales in connection with foreclosures, bankruptcies, condemnations and other legal action.

- Sales to or by federal, state, county and local governmental agencies.

- Sales to or by religious, charitable or benevolent tax exempt agencies.

- Sales involving family transfers, or "love and affection".

- Sales involving intra-corporate affiliations.

- Sales involving the retention of life interests.

- Sales involving cemetery lots.

- Sales involving mineral or timber rights, and access or drainage rights.

- Sales involving the transfer of part interests.

- Sales made at public or private auction.

In addition to selecting valid market transactions, it is equally important to select properties, which are truly comparable to the property under appraisal. For instance, sales involving both real property and personal property or chattels may not be used unless the sale can, with reliable facts, be adjusted to reflect only the real property transaction, nor can sales of non-operating or deficient industrial plants be validly

compared with operating or non-deficient plants. The comparables and subject properties must exhibit the same use, and the site and structural characteristics must exhibit an acceptable degree of comparability.

Processing Comparable Sales

All comparables must be adjusted to the subject property to account for variations in time and location. The other major elements of comparison will differ depending upon the type of property under appraisal. In selecting these elements, the appraiser must give prime consideration to the same factors which influence the prospective buyers of particular types of properties.

The typical homebuyer is interested in the property's capacity to provide himself and his family a place to live. He is primarily concerned with the living area, utility area, number of rooms, number of baths, age, structural quality and condition, and the modern kitchen and recreational conveniences of the house. He is equally concerned with the location and neighborhood, including the proximity to and the quality of schools, public transportation, and recreational and shopping facilities.

In addition to the residential amenities, the buyer of agricultural property is primarily interested in the productive capacity of the land, the accessibility to the market place, and the condition and utility value of the farm buildings and structures on the land.

The typical buyer of commercial property including warehousing and certain light industrial plants is primarily concerned with its capacity to produce rent. He will be especially interested in the age, design and structural quality and condition of the improvements, the parking facilities, and the location relative to transportation, labor markets, material source, material market and trade centers.

In applying the market data approach to commercial/industrial property, the appraiser will generally find it difficult to locate a sufficient number of comparable sales, especially of properties that are truly comparable in their entirety. He will, therefore, generally find it necessary to select smaller units of comparison such as price per square foot, per unit, per room, etc. In doing so he must exercise great care in selecting a unit of comparison that represents a logical common denominator for the properties being compared. A unit of comparison, which is commonly used and proven to be fairly effective, is the Gross Rent Multiplier, generally referred to as G.R.M., which is derived by dividing the gross annual income into the sales price. Using such units of comparison enables the appraiser to compare two properties, which are similar in use and structural features, but differ significantly in size and other characteristics.

Having selected the major factors of comparison, it remains for the appraiser to adjust each of the factors to the subject property. In comparing the site he must make adjustments for significant variations in size, shape, topography and land improvements. In comparing the structures, he must make similar adjustments for size, quality, design, condition, and significant structural and mechanical components. The adjusted selling

prices of the comparable properties will establish a range in value in which the value of the subject property will fall. Further analysis of the factors should enable the appraiser to narrow the range down to the value level which is most applicable to the subject property.

Developed and applied properly, these pricing techniques will assist the appraiser in arriving at valid and accurate estimates of cost as of a given time. That cost generally represents the upper limit of value of a structure. The difference between its cost new and its present value is depreciation. The final step in completing the Cost Approach then is to estimate the amount of depreciation and deduct said amount from the cost new.

Depreciation

Simply stated, depreciation can be defined as "a loss in value from all causes. As applied to real estate, it represents the loss in value between its present value and the sum of the cost new as of a given time. The causes for the loss may be divided into three broad classifications: Physical Deterioration, Functional Obsolescence, and Economic Obsolescence.

Physical Deterioration pertains to the wearing out of the various improvement components, through the action of the elements, weather and use. The condition may be considered either "curable" or "incurable," depending upon whether it may or may not be practical and economically feasible to cure the deficiency by repair and replacement.

Functional Obsolescence is a condition caused by either inadequacies or over-adequacies in design, style, composition, or arrangement inherent to the structure itself, which tend to lessen its usefulness as related to present day desires. Like physical deterioration, the condition may be considered either curable or incurable. Some of the more common examples of functional obsolescence are excessive wall and ceiling heights, excessive structural construction, surplus capacity, ineffective layouts, and inadequate building services.

Economic Obsolescence is a condition caused by factors unrelated to the property itself, such as changes in population characteristics and economic trends, encroachment of inharmonious property uses, excessive taxes, and governmental restrictions. The condition is generally incurable in that the causes lie outside the property owner's realm of control.

Estimating Depreciation

An estimate of depreciation represents an opinion of the appraiser as to the degree that the present and future appeal of a property has been diminished by deterioration and obsolescence. Of the three estimates necessary to the cost approach, it is the one most difficult to make. The accuracy of the estimate will be a product of the appraiser's

experience in recognizing the symptoms of deterioration and obsolescence and his ability to exercise sound judgment in equating his observations to the proper monetary allowance to be deducted from the cost new. There are several acceptable guidelines which may be employed:

Physical deterioration, functional, and economic obsolescence can be observed by comparing the physical condition, functional deficiencies and the economic status of the subject property as of a given time with either an actual or hypothetical, comparable, new and properly planned structure.

Curable physical deterioration and functional obsolescence can be measured by estimating the cost of restoring each item of depreciation to a physical condition as good as new, or estimating the cost of eliminating the functional deficiency.

Economical obsolescence generally being an incurable and immeasurable by standards of restoration will best be measured by extrapolating its observed loss from the market place.

Physical, functional and economic obsolescence may also be measured by capitalizing the estimated loss in rental due to the deficiency.

Total accrued depreciation may be estimated by first estimating the total useful life of a structure and then translating its present condition (physical), usefulness (functional), and desirability (economic), into an effective useful life which when weighed would represent that portion of its total life (percentage) which has been used up.

APPLYING THE INCOME APPROACH

Since the justified price paid for income producing property is no more than the amount of investment required to produce a comparably desirable return, and since the market can be analyzed in order to determine the net return actually anticipated by investors, it follows that the value of income producing property can be derived from the income which it is capable of producing. What is involved is an estimate of income through the collection and analysis of available economic data; the development of a proper capitalization rate; and the processing of the net income into an indication of value by employing one or more of the acceptable capitalization methods and techniques.

The Principles of Capitalization

Capitalization is the mathematical process for converting the net income produced by property into an indication of value. The process evolves out of the principles of perpetuity and termination. Perpetuity affirms that the net income produced by land will continue for an infinite period of time. Termination affirms that the net income produced by a building (assuming normal repairs and maintenance) will stop after a certain number of years... this in effect is to say that all buildings at some time in the future will cease to have economic value.

If the income flow produced by a building will terminate in the future, it is reasonable to suggest that the investor in buildings is entitled to the return of his investment as well as a return on his investment. In the capitalization process, this recovery of the investment is referred to as recapture. Theoretically, the recovered capital would be used to replace the present structure when it ceases to have value. In actual practice, however, the investor usually uses the return capital for debt service or for reinvestment in other projects.

Several methods of capitalization are currently employed by appraisers. All the methods recognize that the investor is entitled to both a return on and the recapture of his investment.

Exploring the Rental Market

The starting point for the appraiser is an investigation of current market rent in a specific area in order to establish a sound basis for estimating the gross income which should be returned from competitive properties. The appraiser must make a distinction between market rent being the rent which property is normally expected to bring in the open market, as opposed to contract rent or the rent which the property is actually realizing at the time of the appraisal due to lease terms established some time in the past.

The first step then is to obtain specific income and expense data on properties which best typify normal market activity. The data is necessary to develop local guidelines for establishing the market rent and related expenses for various types of properties.

The next step is to similarly collect income and expense data on individual properties, and to evaluate the data against the established guidelines. The collection of income and expense data is an essential phase in the valuation of commercial properties. The appraiser is primarily concerned with the potential earning power of a property. His objective is to estimate its expected net income. Income and Expense Statements of past years are valuable only to the extent which they serve this end. The statements must not only be complete and accurate, but must also stand the test of market validity. Consideration of the following factors should assist the appraiser in evaluating the data in order to arrive at an accurate and realistic estimate of net income.

Questions Relating to Income Data

Was the reported income produced entirely by the subject property? Very often the rental will include an amount attributable to one or more additional parcels of real estate. In this case, it would be necessary to obtain the proper allocations of rent.

Was the income attributable to the subject property as it physically existed at the time of listing, or did the property include the value of leasehold improvements and remodeling for which the tenant paid in addition to rent? If so, it may be necessary to adjust the income to reflect the proper rent.

Does the reported income represent a full year's return? It is often advisable to obtain both monthly and annual amounts as a cross-check.

Does the income reflect current market rent? Is either part or all of the income predicated on old leases? If so, what are the provisions for renewal options and rates?

Does the reported income reflect 100% occupancy? What percentage of occupancy does it reflect? Is this percentage typical of this type of property, or is it due to special non-recurring causes?

Does the income include rental for all marketable space? Does it include an allowance for space, if any, which is either owner-or manager-occupied? Is the allowance realistic?

Is the income attributable directly to the real estate and conventional amenities. Is some of the income derived from furniture and appliances? If so, it will be necessary to adjust the income or make provisions for reserves to eventually replace them, whichever local custom dictates.

In many properties an actual rental does not exist because the real estate is owner-occupied. In this event, it is necessary to obtain other information to provide a basis to estimate market rent. The information required pertains to the business operation using the property. Proper analysis of the annual operating statement of the business including gross sales or receipts can provide an accurate estimate of market rent.

Analysis of Expense Data

The appraiser must consider only those expenses which are applicable to the cost of ownership. Any portion of the expenses incurred either directly or indirectly by the tenant need not be considered. Reimbursed expenses can only be considered when the amount of reimbursement is included as income. Each expense item must stand the test of both legitimacy and accuracy. How do they compare with the established guidelines and norms? Are they consistent with the expenses incurred by comparable properties?

Management refers to the cost of administration. These charges should realistically reflect what a real estate management company would actually charge to manage the property. If no management fee is shown on the statement, a proper allowance must be made by the appraiser. On the other hand, if excessive management charges are reported, as is often the case, the appraiser must disregard the reported charges and use an amount which he deems appropriate and consistent with comparable type properties. The cost of management bears a relationship with the risk of ownership and will generally range between 1 to 10% of the gross income.

General expenses includes such items as the cost of services and supplies not charged to a particular category, unemployment and F.I.C.A. taxes, Workmen's Compensation, and other employee insurance plans are legitimate deductions.

Miscellaneous expenses is the "catch-all" category for incidentals. This item should reflect a very nominal percentage of the income. If the expenses reported seem to be excessive, the appraiser must examine the figures carefully in order to determine if they are legitimate expenses and, if so, to allocate them to their proper category.

Cleaning expenses are legitimate charges. They are for such items as general housekeeping and maid service and include the total cost of labor and related supplies. All or a portion of the cleaning services may be provided by outside firms working on a "contract" basis. Cleaning expenses vary considerably and are particularly significant in operations such as offices and hotels. "Rule of the thumb" norms for various operations are made available through national management associations. The appraiser should have little difficulty in establishing local guidelines.

Utilities are generally legitimate expenses and, if reported accurately, need very little reconstruction by the appraiser other than to determine if the charges are consistent with comparable properties. Local utility companies can provide the appraiser with definite guidelines.

Heat and Air Conditioning costs are often reported separately and in addition to utilities. The expenses would include the cost of fuel other than the above-mentioned utilities and may include, especially in large installations, the fireman's wages, the cost of related supplies, inspection fees, and maintenance charges. These are generally legitimate costs and the same precautions prescribed for "utilities" are in order. Elevator expenses, including the wages and uniforms of elevator attendants and the cost of repairs and services, are legitimate deductions. Repairs and services are generally handled through service contracts and can be regarded as fairly stable annual recurring expenses.

Decorating and minor alterations are necessary to maintain the income stream of many commercial properties. In this respect, they are legitimate expenses. However, careful scrutiny of these figures is required. Owners tend to include the cost of major alterations and remodeling which are, in fact, capital expenditures and as such are not legitimate operating expenses.

Repairs and Maintenance expenses reported for any given year may not necessarily be a true indication of the average or typical annual expense for these items. For example, a statement could reflect a substantial expenditure for a specific year (possibly because the roof was replaced and/or several items of deferred maintenance were corrected); yet the statement for the following year may indicate that repairs and maintenance charges were practically nil. It is necessary for the appraiser to either obtain complete economic history on each property in order to make a proper judgment as to the average annual expenses for these items or include a proper allowance in the building capitalization rate to cover these annual expenses. Since it is neither possible nor practical to obtain enough economic history on every property, the latter method is generally used and the amounts reported for repairs and maintenance are not deducted as an expense item. Careful consideration must be given to the allowance used in the building capitalization rate as the cost of repairs and maintenance for commercial buildings will vary considerably depending on age, condition, the general quality of construction, and labor costs.

Note that custodian charges such as wages of janitors, watchmen, doormen, porters, etc., must always be analyzed to determine if they are consistent with current wages. Consideration has to be given to the living quarters occupied by such employees. The economic rent attributable to the space should be included in the income estimate. The costs incurred in providing this space and other remunerations should be deducted as an expense item.

Fixed expenses include those items which show no, or very little, variation from year to year. It is practical to treat these items individually.

Insurance. As was the case of some other expense items, the amount reported for insurance in any given year may not be indicative of the actual annual expense. Many owners obtain the more economical 3-year coverage plans and expense the entire premium in one year. Furthermore, many owners obtain "blanket" coverage for more than one building and fail to make the proper allocations of cost. It is generally more effective for the appraiser to establish his own guide lines. He must be careful to include only items applicable to real estate. Fire extended coverage and owner's liability are the main insurance expense items. Separate coverage's on different components of the building, such as elevators and plate glass, are also legitimate expenses. This factor is usually built into the building capitalization rate; however, in some instances, it will be necessary to adjust the rate to reflect unusual conditions related to specific properties.

Real Estate Taxes. In making appraisals for tax purposes, the appraiser will find it more convenient to exclude the actual amount reported for real estate taxes. Since future taxes will be based upon his appraised value, he can readily provide for this expense item by including it in his capitalization rate.

Other Taxes. Expenses reported in this category, such as income taxes, corporate taxes and franchise taxes, usually do not pertain to the real estate and should, therefore, be disregarded.

Depreciation. The appraiser provides for this expense by the recapture rate which he includes in his building capitalization rate. The amount reported for depreciation is a "bookkeeping figure" which the owner uses for Internal Revenue Purposes and should not be considered in the income approach. In newer properties, this figure may provide an accurate indication of the original cost.

Interest. Interest on borrowed capital is not a legitimate expense. All property is appraised as if it were "free and clear." It makes no difference to the appraiser whose money is used for purchasing the property. If a portion of the investment is borrowed capital, the owner of the fee (the property) is entitled only to a return on that portion of the property he owns, while the return on the balance of the investment is assigned to the holder of the mortgage. Interest paid for borrowed capital is not a deductible expense since interest on the total investment, as normal return, is considered in the capitalization rate.

Land Rent. Land rent is paid in lieu of purchasing the land and is generally not considered an expense item in the capitalization process. It is, however a significant item in that it may have a direct bearing upon the market value of a property. Land leases have the tendency to influence value of property upward or downward depending upon whether or not they are favorable or unfavorable to a prospective buyer. It is, therefore, advisable to obtain the amount and terms of all leases whenever possible.

It is evident at this point that there are some expense items listed above which the appraiser should disregard. The question may come up, then, why ask for the information if we do not intend to use it? The answer is that expense forms should be designed to accommodate property owners and/or accountants. Their records include these categories, and if space is not provided to enter these items on the form, they have the tendency to either lump all of them under "Miscellaneous" or to include them in other categories, making it very difficult for the appraiser to abstract the legitimate deductions.

Developing Capitalization Rates

It is virtually impossible and certainly not practical to obtain a complete economic history on every commercial property we appraise. On many properties, however, we do obtain detailed economic information through the use of Income and Expense forms. We must realistically recognize the fact that the data obtainable on some properties is definitely limited.

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

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

1. Recapture... or the annual rate of return of the depreciable items of a real estate investment.
2. Interest Rate or Discount Rate.. the annual rate of return on a real estate investment.
3. Tax, Insurance, and Maintenance Rates... or the annual rate of return on the total real estate investment required to pay the annual cost of each of these expenses.
4. Contingency Rate... or the annual rate of return on the total real estate investment required to pay the annual cost of unusual and unanticipated expenses.

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

Examples:

50 years remaining; $100\%/50\text{yrs} = 2.0\%$ per year
40 years remaining; $100\%/40\text{yrs} = 2.5\%$ per year
25 years remaining; $100\%/25\text{yrs} = 4.0\%$ per year

INTEREST or DISCOUNT RATE - There are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors. The Band of Investment Method and the Direct Comparison Method are considered below. Repeating these procedures on an adequate representative sampling should provide the appraiser with a pattern from which he would be able to select the most appropriate indicated rate of interest.

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

Equity Rate 12% - Mortgage Rate 8%
Amount of Equity..... $20\% \times 12\% = 2.4\%$
+Amount of Mortgage ... $80\% \times 8\% = 6.4\%$
=Indicated Rate of Return..... $= 8.8\%$

Equity Rate 15% - Mortgage Rate 8%
Amount of Equity..... $25\% \times 15\% = 3.75\%$
+Amount of Mortgage .. $75\% \times 8\% = 6.00\%$
=Indicated Rate of Return..... $= 9.75\%$

In the Direct Comparison Method, the appraiser extracts the rate of return directly from actual market data; for it can be reasonably assumed that in-formed investors fully aware of the existence of comparable properties will invest in those properties which are able to produce the required and desirable net return.

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

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

2. Allocate the proper amounts of the total sales price to land and buildings.
3. Estimate the remaining economic life of the building and compute the amount of return required annually for the recapture of the investment to the building.
4. Determine the net income before recapture.
5. Deduct the amount required for recapture from the net income. The residual amount represents the actual amount of interest.
6. Divide the actual amount of interest by the sales price to convert it into a percentage rate of return.

Example A:

1. Sale Price = \$165,000.00
2. Amount allocated to land = \$64,000.00; to building = \$101,000.00
3. Remaining Life = 20 years
 Annual Rate of Recapture = $100\% / 20 \text{ years} = 5\% \text{ per year}$
 Amount required annually = $\$101,000.00 \times 5\% = \$5,050.00 \text{ per year}$
4. Net Income before Recapture..... \$20,345.00
5. Less Recapture.....-5,050.00
 Discount.....\$15,295.00
6. Indicated Rate of Return = $\$15,295.00 / \$165,000.00 = 9.27\%$

Example B:

1. Sale Price = \$135,000.00
2. Amount allocated to land = \$50,000.00; to building = \$85,000.00
3. Remaining Life = 25 years
 Annual Rate of Recapture = $100\% / 25 \text{ years} = 4\% \text{ per year}$
 Amount required annually = $\$85,000.00 \times 4\% = \$3,400.00 \text{ per year}$
4. Net Income before Recapture.....= \$16,000.00
5. Less Recapture.....-3,400.00
 Interest.....= \$12,600.00
6. Indicated Rate of Return = $\$12,600 / \$135,000.00 = 9.33\%$

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

1. The tax rate for assessed valuation; and
2. The percentage of the appraised value to be used for assessment purposes.

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

Examples:

	A	B	C
Tax Rate per \$100.00 Assessment:....	.50	.75	1.00
x Percentage Level of Assessment	<u>85%</u>	<u>85%</u>	<u>85%</u>
=Required	.43	.64	.85

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

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

- A. Arriving at a proper market value based on the individual project requirements.
- B. Providing some consideration for unusual expenses that may occur on properties appraised without the benefit of a detailed operating statement.

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

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

Since it's the appraiser's job to interpret the local real estate market, it's quite obvious that the capitalization rates he uses must also reflect the actions of local investors.

Capitalization Methods

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

$$\text{VALUE} = \text{NET INCOME} / \text{CAPITALIZATION RATE}$$

In Direct Capitalization the appraiser determines a single "over-all" capitalization rate. This is done by analyzing actual market sales of similar types of properties. He develops the net income for each property and divides the net income by the sales price to arrive at an over-all rate of return. The net income of the subject property is then divided by the appropriate overall rate to provide an indication of value.

The big disadvantage of this method is that it does not provide for using separate rates for land and buildings. It therefore calls for a highly subjective judgment on the part of the appraiser in applying an over-all rate to properties having different land-to-building ratios.

The statement that Mortgage-Equity Capitalization is a sophisticated form of direct capitalization may perhaps be an over-simplification, but is never-the-less true. The major difference in the two approaches is in the development of the over all rate.

In this method, equity yields and mortgage terms are considered influencing factors in construction of the lease rate. In addition, a plus or minus adjustment is required to compensate for anticipated depreciation or appreciation. This adjustment can be related to the recapture provisions used in other capitalization methods and techniques.

The Straight Line and Sinking Fund methods are both actually forms of Direct Capitalization with one using Straight Line recapture and the other using Sinking Fund recapture, differing only in that they provide for separate capitalization rates for land and buildings; the building rate differing from the land rate in that it includes an allowance for recapture.

Straight Line recapture calls for the return of investment capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building.

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

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

Residual Techniques

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

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

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

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

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

PROPERTY RESIDUAL TECHNIQUE

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

Net Income..... = \$10,000.00
Property Value = Net Income / Capitalization
Rate = \$10,000.00 / 11%..... = \$90,900.00

BUILDING RESIDUAL TECHNIQUE (Straight-Line Recapture)

Land Value = \$20,000.00
Recapture Rate = 100% / 25 years = 4%
Land Capitalization Rate = 8% (7% Discount Rate + 1% Effective Tax Rate)
Building Capitalization Rate = 12% (7% Discount Rate + 4% Recapture Rate + 1% Effective Tax Rate)

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

Building Value = Net Income / Capitalization
Rate = \$8,400.00 / 12%..... = \$70,000.00
Land Value..... = \$20,000.00
Property Value..... = \$90,000.00

LAND RESIDUAL TECHNIQUE (Straight-Line Recapture)

Building Value = \$70,000.00
Recapture Rate = 100% / 25 years = 4%
Land Capitalization Rate = 8% (7% Discount Rate + 1% Effective Tax Rate)
Building Capitalization Rate = 12% (7% Discount Rate + 4% Recapture Rate + 1% Effective Tax Rate)

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

Land Value = Net Income / Capitalization
Rate = \$1,600.00 / 8%..... = \$20,000.00
Building Value..... = \$70,000.00
Property Value..... = \$90,000.00

GROSS RENT MULTIPLIER (GRM) METHOD

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

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

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

Formula for GRM is sales price divided by annual gross income.

**INCOME APPROACH
TO COMMERCIAL AND
INDUSTRIAL INCOME PRODUCING
PROPERTY**

Income Approach To Commercial Income Producing Property

The income approach is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its life. That is, value is the estimated present value of future benefits (chiefly income and proceeds from the sale of the property).

First, gross annual rent, from comparable rental real estate is examined, and this is used to determine what the subject property should earn (potential gross rent). There must be a distinction made between market rent or the rent that the property is expected to produce on the open market, and contract rent or rent which property is actually realizing at the time of the appraisal due to lease terms established some time in the past. From this is subtracted a reasonable vacancy and collection loss as well as expenses required to operate the property, except ad valorem taxes, and adds any other or miscellaneous income. The result is net operating income, an estimate of the property's earning capacity free from debt and before income taxes.

Estimating the value of an income producing property is done by capitalization. In the simplest form, capitalization, which includes a percentage for ad valorem taxes, is the division of a present income by the appropriate rate of return to estimate the value of the income stream. The model used to estimate the value of income expected in the future is known as the IRV formula.

$$\text{Value} = \text{Income}/\text{Rate} \quad V = I/R$$

The IRV formula is the general model used as the basis for all applications of the income approach. To use the model to estimate value, however, income and the rate must be estimated. Income is the annual net operating income expected for the property being valued. The rate is the capitalization rate appropriate for the subject property as of the appraisal date. Direct Capitalization is considered the most appropriate here and uses only two numbers - annual income and the capitalization rate.

Application of Economic and Appraisal Principles

1. Supply and Demand - over supply will bring prices down and high demand will bring prices up.

Anticipation - future benefits are an important determinate to demand. Substitution - the price of substitutes also determine demand.

3. Competition - the attempt of two or more buyers to buy or sell similar commodities, influences the rate of return on invested capital.

An Overview of the Commercial Income Model Approach

Apartments

Hotel/Motels

Office/Retail/Warehouse

Income and expense models are developed for each property group to cover the range of income producing properties for present or future in Person County.

Market income is developed on a net square foot or unit basis. Potential gross income is adjusted for market vacancy and collection loss to produce an effective gross income. Income and vacancy factors may be adjusted for exceptional properties on an individual basis.

Market operating expenses are those that would be normal and do not include one time exceptions. They include fixed expenses, such as insurance but, will not include real estate taxes, in that these estimates of value are for ad valorem purposes. The variable expenses are for management, administration/legal/accounting, payroll, utilities, janitorial, common area maintenance, normal repair and maintenance, garbage collection, supplies and sundries, other miscellaneous expenses and reserves for replacement.

The capitalization rates were derived from the Market Extraction technique and supported by the Band of Investments technique. These methods are commonly used to select an appropriate capitalization rate, depending on the availability and applicability of market data and investment parameters. The effective tax rates will be added to the capitalization rates in order to produce an overall rate, in that the expenses did not include real estate taxes.

APARTMENT INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$5.00 - \$19.00	1%-15%	20%-60%	2%-5%	.0500-.1200

HOTEL/MOTEL FULL FACILITY INCOME MODEL

Average Daily Rate	Food Beverage Ratio	Misc. Income	Vacancy	Operating Expenses	Departmental Expenses	Reserves	Direct Capitalization Rate
\$60.00-\$110.00	15%-35%	5%-20%	20%-60%	20%-30%	30%-50%	2%-5%	.0700-.1200

HOTEL/MOTEL LIMITED FACILITY INCOME MODEL

Average Daily Rate	Food Beverage Ratio	Misc. Income	Vacancy	Operating Expenses	Departmental Expenses	Reserves	Direct Capitalization Rate
\$50.00-\$95.00	0%	4%-10%	20%-50%	20%-40%	20%-40%	2%-5%	.0700-.1200

MOTEL-EXTENDED STAY INCOME MODEL

Average Daily Rate	Food Beverage Ratio	Misc. Income	Vacancy	Operating Expenses	Departmental Expenses	Reserves	Direct Capitalization Rate
\$25.00-\$75.00	0%	4%-10%	20%-50%	15%-50%	15%-50%	2%-5%	.0700-.1200

MOTEL-INDEPENDENT INCOME MODEL

Average Daily Rate	Food Beverage Ratio	Misc. Income	Vacancy	Operating Expenses	Departmental Expenses	Reserves	Direct Capitalization Rate
\$25.00-\$80.00	0%	1%-10%	10%-50%	20%-50%	2%-5%	2%-5%	.0700-.1200

HOTEL-HIGH RISE INCOME MODEL

Average Daily Rate	Food Beverage Ratio	Misc. Income	Vacancy	Operating Expenses	Departmental Expenses	Reserves	Direct Capitalization Rate
\$65.00-\$140.00	15%-40%	10%-30%	15%-55%	20%-40%	30%-60%	2%-5%	.0700-.1200

GENERAL RETAIL INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$5.00-\$20.00	1%-15%	10%-30%	2%-5%	.0500-.1200

SUPER REGIONAL MALL INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$5.00-\$40.00	1%-20%	10%-30%	2%-5%	.0500-.1200

COMMUNITY SHOPPING CENTER INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$8.00-\$20.00	1%-20%	10%-25%	2%-5%	.0500-.1200

NEIGHBORHOOD SHOPPING CENTER INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$8.00-\$20.00	1%-20%	10%-25%	2%-5%	.0500-.1200

MULTI-TENANT SHOPS INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$8.00-\$20.00	1%-20%	15%-35%	2%-5%	.0500-.1200

DEPARTMENT STORE INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$1.00-\$8.00	1%-5%	15%-40%	2%-5%	.0500-.1200

DISCOUNT STORE INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$3.00-\$9.50	2%-15%	10%-35%	2%-5%	.0500-.1200

SUPERMARKET INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$3.00-\$9.50	2%-15%	10%-35%	2%-5%	.0500-.1200

JUNIOR ANCHOR INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$2.00-\$9.50	2%-5%	20%-40%	2%-5%	.0500-.1200

JUNIOR DEPARTMENT STORE INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$2.00-\$9.50	2%-5%	20%-40%	2%-5%	.0500-.1200

BULK RETAIL INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$2.00-\$9.50	2%-5%	20%-40%	2%-5%	.0500-.1200

GENERAL OFFICE INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$5.00-\$25.00	2%-20%	20%-40%	2%-5%	.0500-.1200

MEDICAL OFFICE INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$5.00-\$30.00	2%-20%	20%-50%	2%-5%	.0500-.1200

GENERAL WAREHOUSE INCOME MODEL

Annual Income Per Sq Ft	Interior Finish Per Sq Ft	Air Conditioning Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$1.00-\$6.00	\$1.00-\$5.00	\$.50-\$2.00	1%-20%	2%-10%	2%-5%	.0500-.1200

BULK/DISTRIBUTION WAREHOUSE INCOME MODEL

Annual Income Per Sq Ft	Interior Finish Per Sq Ft	Air Conditioning Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$1.00-\$5.00	\$1.00-\$5.00	\$.50-\$2.00	1%-20%	2%-10%	2%-5%	.0500-.1200

FLEX WAREHOUSE INCOME MODEL

Annual Income Per Sq Ft	Interior Finish Per Sq Ft	Air Conditioning Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$2.00-\$9.50	\$1.00-\$5.00	\$.50-\$2.00	5%-30%	2%-10%	2%-5%	.0500-.1200

MINI-WAREHOUSE INCOME MODEL

Annual Income Per Sq Ft	Vacancy	Operating Expenses	Reserves	Direct Capitalization Rate
\$5.00-\$10.00	2%-5%	20%-40%	2%-5%	.0500-.1200

**EXAMPLE OF
COMMERCIAL
INCOME
MODEL**

COMMUNITY SHOPPING MODEL

EFYR: 1996
 Lease Type: Net
 Gross Sq. Ft.: 17,500
 Net Leasable Sq. Ft.: 17,500
 Rent Per Sq. Ft.: \$16.25

	Percentage	Dollar Amount	Per Sq. Ft.	Totals
Potential Gross Income	100.00%	\$284,375	\$16.25	
Vacancy % Collection Loss	<u>3.0%</u>	<u>\$(7,613)</u>	<u>\$(0.44)</u>	
Effective Gross Income	97.0%	\$276,762	\$15.81	\$276,762
Operating Expenses:				
Fixed Expenses	(2.0%)	\$(5,535)	\$(0.32)	
Variable Expenses	(15.0%)	\$(41,514)	\$(2.37)	
Reserves for Replacement Allowance	(2.0%)	\$(5,535)	\$(0.32)	
Total Operating Expense	<u>(19.0%)</u>	<u>\$(52,584)</u>	<u>\$(3.01)</u>	<u>\$(52,584)</u>
Net Operating Income	81.0%	\$224,178	\$12.80	\$224,178

		Overall	
Direct Cap Rate:	0.08000	Net Operating Income / Cap Rate	Indicated Value
Effective Tax Rate:	<u>0.00930</u>	\$224,178 / 0.08930	= \$2,510,392
Overall Cap Rate:	0.08930	Residual Land Value =	0
		Total Indicated Value	\$2,510,392

**MULTI-FAMILY RENTAL PROPERTIES'
GROSS MONTHLY
RENT MULTIPLIER
RANGE**

GROSS MONTHLY RENT MULTIPLIER (GRM)

The gross monthly rent multiplier (GMRM) is used to convert the gross potential monthly rent into an indication of value. To derive a gross monthly rent multiplier from the market data, sales of properties that were rented at the time of sale or were anticipated to be rented within a short time must be available. The ratio of sale price to the monthly gross rent at the time of sale or projected over the first year or several years of ownership is the gross monthly rent multiplier (GMRM).

An example, for demonstration purposes, is the following:

$$\frac{\text{Sale Price}}{\text{Gross Monthly Rent}} = \text{GMRM}$$

$$\frac{\$368,500}{\$7,092} = 51.96$$

MASS

APPRAISAL

PSYCHOLOGY

MASS APPRAISAL PSYCHOLOGY

In preceding sections, we have outlined the fundamental concepts, principles, and valuation techniques underlying the Appraisal Process. It now behooves us to attack the problem at hand... the revaluation of property within a total taxing jurisdiction, be it an entire state, county, or any subdivision thereof... and to structure a systematic mass appraisal program to effect the appraisal of said properties in such a way as to yield valid, accurate, and equitable property valuations at a reasonable cost dictated by budgetary limitations, and within a time span totally compatible with assessing administration needs.

The key elements of the program are validity, accuracy, equity, economy, and efficiency. To be effective the program must...

- ... incorporate the application of proven and professionally acceptable techniques and procedures;

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

- ... provide the necessary standardization measures and quality controls essential to promoting and maintaining uniformity throughout the jurisdiction;

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

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

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

PRINCIPALS OF UNIFORM ASSESSMENT-

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

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

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

A prospective purchaser of a residential property is primarily interested in its capacity to render service to himself and his family as a place to live. Its location, size, quality, design, age, condition, desirability and usefulness are the primary factors to be considered in making his selection. He will rely heavily upon his powers of observation and his inherent intelligence, knowing what he can afford and simply comparing what is available. One property will eventually stand out to be more appealing than another. So it is likewise the job of appraisers for tax purposes, to evaluate the relative degree of appeal of one property to another.

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

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

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

Any effective approach to valuations for tax purposes must be patterned in such a way as to reflect the "modus operandi" of buyers in the market place. As indicated above, the motives influencing prospective buyers tend to differ depending upon the type of

property involved. It follows, that the appraiser's approach to value must differ accordingly.

The residential appraiser must rely heavily upon the market-data approach. The farm appraiser must likewise rely primarily upon the market-data approach to value, but in addition to analyzing the selling prices of comparable properties, it may also be necessary to effectively analyze the farm's productive potential.

Rural dwellings are similar to urban dwellings in that their primary purpose is to provide a family with a home; as such, the appraiser should value them in the same manner as he values any other residence. His approach to farm buildings, however, must be somewhat different. Here, his primary objective is to arrive at that value which their presence adds to the productivity of the land... their degree of utility or usefulness. In determining the reproductive capabilities of the land, he will find it necessary to divide the land into various soil classifications utilizing all soil and land maps available through agriculture extension services, and the state university. He must similarly give equal consideration to all other factors affecting the value of the property, such as its location relative to the market place, its relative accessibility, the shape and size of the fields, the extent and condition of the fences, drainage, water supply, etc.

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

The industrial appraiser will not be able to rely on the market-data approach because of the absence of comparable sales; each sale generally reflecting different circumstances and conditions. Nor will he be able to rely upon the income approach, again, because of the absence of comparable investments, but also because of the inability to accurately determine the contribution of each unit of production to the overall income produced. He must, therefore, rely heavily on the cost approach to value... determining the upper limit or replacement cost new of each improvement and the subsequent loss of value resulting overall from physical, functional and economic factors.

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

a way as to produce values which are not only valid and accurate, but are also equitable. The same "yardstick" of values must be applied to all properties, and must be applied by systematic and uniform procedures.

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

Each property must be given individual treatment, but the treatment must be uniform and standardized, and essentially no different than that given to any other property. All the factors affecting value must be analyzed and evaluated for each and every property within the entire political unit. It is only by doing this that equalization between properties and between classes of properties can be ultimately effected.

All this, at best, is an oversimplification of the equalization process underlying the entire Mass Appraisal Program. The program itself consists of various operational phases, and its success depends primarily upon the systematic coordination of collecting and recording data, analyzing the data and processing the data to achieve an estimate of value.

**THE
MASS
APPRAISAL
PROCESS**

OUTLINE OF THE APPRAISAL PROCESS

The key to an accurate appraisal lies in the methodical collection of data. The appraisal process is an orderly set of procedures used to collect and analyze all data in order to arrive at an ultimate value conclusion. Such data is divided into two basic classes:

1. Specific data, covering details of the subject property, as well as comparative data relating to costs, sales, and income and expenses of properties similar to and competitive with the subject property.
2. General data, covering the nation, region, state, city, and neighborhood. Of particular importance is the neighborhood, where an appraiser finds the physical, economic, social, and political influences that directly affect the value and potential of the subject property.

The flow chart on the following page outlines the steps an appraiser takes in carrying out an appraisal assignment. The numbers in the following list correspond to the numbers on the flow chart.

1. State the problem: The kind of value to be estimated must be specified and the valuation approach most valid and reliable for the kind of property under appraisal must be selected.
2. List the data needed and their sources: Based on the approach the appraiser will be using, the types of data needed and the sources to be consulted are listed.
3. Gather, record, and verify the general data: Detailed information concerning the economic, political, and social conditions and comments on the effect of this data on the subject property must be obtained.
4. Gather, record, and verify the specific data on the subject property: Specific data include information about the subject site and improvements.
5. Gather, record, and verify the data for the valuation approach used: Depending upon the approach used, comparative information relating to sales, income and expenses, and construction cost of comparable properties must be collected. As with steps 3 and 4, all data should be verified, usually by checking the same information against two different sources. In the case of sales data, one source should be a person directly involved in the transaction.
6. Analyze and interpret the data: All information collected must be reviewed to be sure that all relevant facts have been considered and handled properly and that no errors have been made in calculations.
7. Reconcile data for final value estimate: The appraiser finally makes a definite statement of conclusions reached. This is stated in terms of a value estimate of the property.

THE MASS APPRAISAL PROCESS

1 STATE THE PROBLEM

2 LIST THE DATA NEEDED AND THE SOURCES

3 GATHER, RECORD, AND VERIFY THE GENERAL DATA
NATION, REGION, CITY, NEIGHBORHOOD

4 GATHER, RECORD, AND VERIFY THE SPECIFIC DATA
SUBJECT, SITE, IMPROVEMENTS

5 GATHER, RECORD, AND VERIFY THE DATA FOR EACH APPROACH

5a MARKET DATA APPROACH SALES DATA	5b COST APPROACH COST DATA	5c INCOME APPROACH INCOME & EXPENSE DATA
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6 ANALYZE AND INTERPRET THE DATA

7 CORRELATE DATA FOR FINAL VALUE ESTIMATE

DATA INVENTORY

Basic to the appraisal process is the collecting and recording of pertinent data. The data will consist of general supporting data referring to the data required to develop the elements essential to the valuation process, neighborhood data referring to information regarding a delineated neighborhood unit, and specific property data referring to the data compiled for each parcel of property to process into an indication of value by the cost, market and/or income approach.

The data must be comprehensive enough to allow for the adequate consideration of all factors, which significantly affect property values. In keeping with the economics of a mass appraisal program, it is costly and impractical to collect, maintain, and process data of no or marginal contribution to the desired objectives. The axiom "too much data is better than insufficient data" does not apply. What does apply is the proper amount of data, no more or no less, which is necessary to provide the database required to generate the desired output.

General Supporting Data. The appraisal staff will primarily be concerned with cost, sales and income data, but they will also find it necessary to research and compile general socioeconomic information pertaining to the entire political unit under appraisal. The information will serve to assist the staff during the analytical phase of the operation and should include, but not necessarily be limited to, population trends, prevailing geographical factors, primary transportation facilities, primary income sources, unemployment and income levels, institutional influences, the annual volume of new construction and ownership transfers, availability of vacant land, construction labor and material costs, preponderance of residential rentals, and the amount of residential vacancies.

Cost data must be sufficient enough to develop and/or select, and validate the pricing schedules and cost tables required to compute the replacement cost new of improvements needed to apply the cost approach to value.

All data pertaining to the cost of total buildings in place should include the parcel identification number, property address, and date of completion, construction cost, name of builder, source of information, structural characteristics, and other information pertinent to analysis.

Cost information may be recorded on the same form used to record specific property data.

The principle source for obtaining cost data is Marshall and Swift's **Marshall Valuation Service**. A second source is local builders and developers, and it is generally advisable to collect cost data in conjunction with new construction.

Sales data must be sufficient enough to provide a representative sampling of comparable sales needed to apply the market data approach, to derive unit land

values and depreciation indicators needed to apply the cost approach, and to derive gross rent multipliers and elements of the capitalization rate needed to apply the income approach.

All sales data should include the parcel identification number, property classification code, month and year of sale, selling price, assessed value (land and total) as of the date of sale, source of information, i.e. buyer, seller, agent, or other, and a reliable judgment as to whether or not the sale is representative of a true arms length transaction.

Sales data should be recorded on the same form used to record specific property data, and verified during the property data collection phase.

The principle source for obtaining sales data is from the County Records. Other sources may include developers, Realtors, lending institutions, and individual property owners during the data collection phase of the operation.

Income and expense data must be sufficient enough to derive capitalization rates, and accurate estimates of net income needed to apply the income approach.

Income and expense data should include both general data regarding existing financial attitudes and practices, and specific data regarding the actual incomes and expenses realized by specific properties.

The general data should include such information as equity return expectations, gross rentals, vacancy and operating cost expectations and trends, prevailing property management costs, and prevailing mortgage terms.

Specific data should include the parcel identification number, property address (or building ID), source of information, the amount of equity, the mortgage and lease terms, and an itemized account of the annual gross income, vacancy loss, and operating expenses for the most recent three year period.

The general data should be documented in conjunction with the development of capitalization procedural guidelines. The specific data, being that it is often considered confidential and not subject to public access, may be recorded on special forms, designed in such a way as to accommodate the property owner or agent thereof in submitting the required information. The forms should also have space reserved for the appraiser's analysis and calculations.

The principle sources for obtaining the general financial data are investors, lending institutions, and property managers. The primary sources for obtaining specific data are the individual property owners and/or tenants during the data collection phase of the operation.

Neighborhood data. At earliest feasible time during the data inventory phase of the operation, and after a thorough consideration of the living environment and economic characteristics of the overall County, or any political sub-division thereof, the appraisal staff should delineate the larger jurisdictions into smaller "neighborhood units", each exhibiting a high degree of homogeneity in residential amenities, land use, economic and social trends, and housing characteristics such as structural quality, age, and condition. The neighborhood delineation should be outlined on a map and each assigned an arbitrary Neighborhood Identification Code which, when combined with the parcel identification numbering system, will serve to uniquely identify it from other neighborhoods.

Neighborhood data must be comprehensive enough to permit the adequate consideration of value influencing factors to determine the variations in selling prices and income yields attributable to benefits arising from the location of one specific property as compared to another. The data should include the taxing district, the school district, the neighborhood identification code, special reasons for delineation (other than obvious physical and economic boundaries) and various neighborhood characteristics such as the type (urban, suburban, etc.), the predominant class (residential, commercial, etc.), the trend (whether it is declining, improving or relatively stable), its accessibility to the central business district, shopping centers, interstate highways and primary transportation terminals, its housing characteristics, the estimated range of selling prices for residentially improved properties, and a rating of its relative desirability.

All neighborhood data should be recorded on a specially designed form during the delineation phase. (An addendum to this manual will be a complete neighborhood listing once this project is complete.)

Specific property data must be comprehensive enough to provide the data base needed to process each parcel of property to an indication of value, to generate the tax roll and related tax accounting output, to generate other specified output, and to provide the assessing officials with a permanent record to facilitate maintenance functions and to administer taxpayer assistance and grievance proceedings.

The data should include the parcel identification number, ownership and mailing address, legal description, property address, property classification code, local zoning code, neighborhood identification code, site characteristics, and structural characteristics.

All the data should be recorded on a single specially designed property record card customized to meet individual assessing needs. Each card should be designed and formatted in such a way as to accommodate the data collection of information and to facilitate data processing. In addition to the property data items noted above, space should be considered for a building sketch, land and building computations, summarizations, and memoranda. In keeping with the economy and efficiency of a mass appraisal program, the card should be formatted to minimize writing by including a sufficient amount of site and structural descriptive data, which can be checked and/or circled.

The specific property data may be compiled from existing assessing records, field inspections or combination of both IE: The parcel identification number, ownership, mailing address, and legal description may be obtained from existing tax rolls. Property classification codes may also be obtained from existing tax rolls (whenever available) and verified in the field. Local zoning codes may be obtained from existing zoning maps. Neighborhood identification codes may be obtained from the neighborhood delineation maps. Lot sizes and acreage may be obtained from existing tax maps. The property address, and site characteristics may be obtained, by making a physical inspection of each property.

In computing lot sizes from the tax maps on to the property record cards, the person performing the tasks must be specially trained in the use of standardized lot sizing techniques and tables, which are necessary to adjust irregular shaped lots and abnormal depths to account for variations from pre-determined norms. In regard to acreage, the total acreage may be transferred, but the acreage breakdowns required effecting the valuation of agricultural, commercial, and industrial properties frequently must be obtained in the field from the property owner and verified by personal observation and aerial photographs if available.

Qualified data collectors under the close supervision of the appraisal staff must conduct field inspections. During this phase of the operation, the data collector must visit each property and make personal contact with the occupant. In the course of his or her inspection, he or she must...

identify himself or herself.

verify the ownership (recording any transfers which may have occurred).

record or verify the property address.

verify or record the property classification.

interview the occupant of the building and record all pertinent data, an interior inspection may be necessary.

measure or verify measurements and inspect the exterior of the building, as well as all other improvements on the property. Collect or verify the story height, the dimensions, and/or the size of each.

verify and/or record the sketch of the principal building (s), consisting of a plan view showing the main portion of the structure along with any attached exterior features, such as porches, etc. All components must be identified and the exterior dimensions shown for each.

select and record the proper quality factor of the improvements.

select and record the proper replacement costs or replacement cost adjustments for all field priced items.

review the property record card for completeness and accuracy.

After the field inspection is completed, the property record cards must be submitted to clerical personnel to review the cards for completeness, and make any necessary mathematical extensions.

Complete and accurate data are essential to the program. Definite standardized data collection and recording procedures must be developed and followed if these objectives are to be met.

PROCESSING THE DATA

This phase of the operation involves the analysis of data compiled during the data inventory phase and the processing of that data to an indication of value.

During the analytical phase, it will be necessary to analyze cost, market and income data in order to provide a basis for validating the appropriate cost schedules and tables required to compute the replacement cost new of all buildings and structures, for establishing comparative unit land values for each class of property, for establishing the appropriate depreciation tables and guidelines for each class of property, and for developing gross rent multipliers, economic rent and operating expense norms, capitalization rate tables and other related standards and norms required to effect the mass appraisal of all the property within an entire political unit on an equitable basis.

After establishing the appropriate standards and norms, it remains to analyze the specific data compiled for each property by giving due consideration to the factors influencing the value of that particular property as compared to another, and then to process the data into an indication of value by employing the techniques described in the section of the manual dealing with the application of the traditional approaches to value.

Of the three approaches, the cost approach is the one, which tends to lend itself best to property valuations for tax purposes. The two principle reasons for this are that appraisals for Ad Valorem taxes generally require separate land value estimates, and secondly, the cost approach is the one approach which can reasonably be applied to all classes of property rather than to only those having a sufficient number of comparable sales, or to those typically producing an income. The use of one approach to the exclusion of the others is contrary to the appraisal process. The approach to be taken, then, is an integrated one, starting with the cost approach, but incorporating the market data and income approaches whenever feasible and appropriate.

Any one, or all three, of the approaches, if applied properly, should lead to an indication of market value; of primary concern is to apply the approaches on an equitable basis. This will require the coordinated effort of a number of individual appraisers, each appraiser acting as a member of a team, with the team effort directed toward a valid, accurate and equitable appraisal of each property within the political unit.

Once the final value has been established for each property, it still remains to evaluate the entire program in terms of its primary objectives. Do the values approximate a satisfactory level of market value, and importantly, are the values equalized? Satisfactory answers to these questions can best be obtained through a statistical analysis of recent sales in an appraisal-to-sale ratio study.

To perform the study, it is necessary to take a representative sampling of recent valid sales from each individual taxing jurisdiction and to compute the appraisal to sale ratio for each of the sales. If the sample is representative, the computed median or mean appraisal to sale ratio will give you an indication of how close the appraisals within each district approximate market value. This is providing, of course, that the sales included represent true market transactions. It is then necessary to determine the deviation of each individual appraisal-to-sale ratio from the median or mean ratio, and to compute either the average or the standard deviation, which will give you an indication of the degree of equalization within each individual district. What remains then, is to compare the statistical measures across districts and property classes in order to determine those areas, if any, which need to be further investigated, revising the appraisals, if necessary, to attain a satisfactory level of value and equalization throughout the entire jurisdiction.

The techniques and procedures set forth herein, if applied skillfully, should yield highly accurate and equitable property valuations, and should provide you with a sound property tax base. It should be noted, however, that no program, regardless of how skillfully administered, can ever be expected to be error free. The appraisal must be fine-tuned and giving the taxpayer an opportunity to question the value placed upon his property and to produce evidence that the value is inaccurate or inequitable can best do this. During this time, the significant errors will be brought to light, and taking the proper corrective action will serve to further the objectives of the program. What's important in the final analysis is to use all these measures as well as any other resources available to you to affect the highest degree of accuracy and equity possible.

**DATA
COLLECTION**

GENERAL AND LOCAL DATA

Since this manual deals with the appraisal of an entire County rather than a single parcel of property, the sheer volume of general and local data needed prohibits inclusion with the manual. However, the use of this information is a vital part of the appraisal program, and all such information and material should be considered as incorporated into and a part of this manual.

A partial listing of the information and material used in this appraisal program is as follows:

- County tax maps and property records
- Zoning maps and Ordinances
- Maps and records of land use planning
- Utility districts
- School districts
- Fire districts
- Population reports and trends
- Economy and employment reports
- Aerial photos
- Government statistics
- Soil surveys

SPECIFIC PROPERTY DATA

The instructions on the following pages are designed to serve as a guide for data collection. The information recorded on the property card is extremely important and great care must be used in recording or verifying information accurately and completely.

Although this work is not the complete appraisal, it is, nevertheless, a vital part of the appraisal for each individual piece of property. This work represents the foundation of the appraisal, and a job that isn't started properly cannot end properly. Each property should be approached as an individual problem and given undivided attention.

STANDARD DATA COLLECTION

Approach

While approaching the house, mentally determine a "first impression" quality factor for the house. At the same time check the exterior features (foundation, walls, and roof etc.).

Contact

Greet the occupant, display proper identification, and explain the purpose of the visit in a brief but courteous manner. Example, "Good morning, are you Mrs. Jones? I'm from the appraisal company conducting Person County's reappraisal of property. I would like to ask a few questions about your property."

Interior Inspection

Normal policy is not to enter a dwelling unless the taxpayer invites you to or there is an appeal of value and you are trying to make sure the data is correct. If it is necessary to do an interior inspection use this as a guide. A good opening remark is to inquire as to the age of the house. If not known) estimate the date of construction and note as such, i.e. "1940 + or -". Mentally note the features that indicate the quality of construction - interior finish, the kinds of floors, etc. Also observe the general condition of the house for determination of depreciation (such as evidence of recent remodeling and presence of cracked plaster). Inquire about the number of rooms, the number of baths, type of heating, and number of fireplaces. If a basement exists, determine the basement size. Inspect any improvements in the basement, such as extra plumbing or a recreation room. Inquire about the presence of an attic. If a finished attic exists, ascertain if full or partially finished. It may be necessary to inspect the attic in order to determine accurately the portion finished. In any case, if invited to do so, inspect the entire house in order to satisfy the property owner with the thoroughness of the inspection.

Market Information

If the owner has purchased the property within the last three years, inquire as to the purchase price, validity of the transaction, and any remodeling since the purchase.

Conclusion

Now if there are no further questions to ask the occupant, thank he or she for their time and trouble and leave. DO NOT TARRY AT THIS POINT. Explain that it is necessary to inspect the structure's exterior and check the measurements and all improvements on the property.

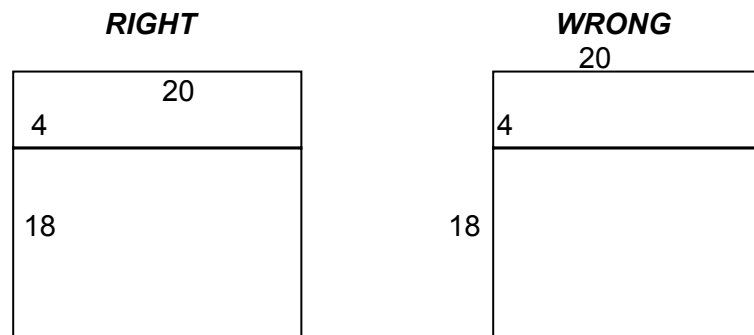
STANDARD MEASURING PROCEDURE

Exterior Inspection

Upon leaving the house pause and post on the card the interior features observed and sales information obtained. Be certain to make a note on the card of unusual conditions or features observed, not visible from the outside, i.e. cathedral ceilings.

Measuring and Computing Areas

After completing the interior check off, measure or verify the measurements of the dwelling. Be sure that the measurements are COMPLETE AND ACCURATE. Walk completely around the house so that no offsets or additions escape notice. Measurements should be written in horizontally opposite the line representing the measurement. Don't show measurements opposite a line where it can be mistaken for the overall measurement of two lines. See following illustration:



Check the sum of the overall measurements along the front of the house against the overall measurements of the rear; also, the measurements along one side with those of the other. Separate story heights and additions, taking care to downgrade or upgrade additions, which are not of the same quality as the house.

Exterior Features

Attached garages, porches, etc. are to be included with the sketch of the main building. Appropriate construction, story height, and other information should be indicated.

Yard Improvements

Detached garages and other auxiliary improvements along with related information should be entered in the yard improvements field.

Quality Factor and Design Factor

After you have thoroughly completed the exterior inspection, walk back to a position in the front where you can get a good overall view of the house. Determine its final Quality Factor, and Design Factor if needed, taking into consideration your "first impression," the interior and exterior features you have observed and the overall QUALITY OF CONSTRUCTION.

Depreciation

Estimate and post the difference between the replacement cost and the present value of the improvements. The primary judgments involved in estimating depreciation are condition and desirability, functional obsolescence or depreciation.

Though condition, as previously established, can be physically viewed, desirability can only be observed in local market activity. All factors or characteristics, which can be interpreted as either benefits or liabilities (location, market demand, etc.), should be given careful consideration.

Additional Dwellings

If two houses are on a lot, process the second house on a separate card, which will be identified in the upper right hand corner as a 2 of 2 card. Also, insert on the face of the card, the owner's name, parcel number, map number and any other necessary data for proper identification.

CHECK CARD (S) FOR COMPLETENESS AND ACCURACY.

Do's and Don'ts of Good Data Collection

Don't:

Don't discuss taxes, property values, or rentals.

Don't argue with anyone ABOUT ANY ISSUE.

Don't joke with or tease the people - the world is full of cranks and crackpots.

Don't check or fill in cards while in the house.

Don't linger in the house. Get in, inspect, and get out.

Don't estimate measurements, if there appears to be an error, measure again.

Do:

Be courteous and respectful at all times.

Show identification card.

Draw corrections to the sketch in approximate proportions.

Make sure the dimensions of opposite sides balance.

Recheck the card after completing the data collection.

Keep cards neat and clean.

Consult supervisor about any problems encountered.

Refused Admittance

In the rare case where the occupant refuses admittance to the property, DON'T ARGUE. Leave immediately and estimate the property noting as such on the card. ("Estimated-Refused Information" - 8-9-11-9:45 A.M.).

**COMPUTER
CODE
CHANGES**

COMPUTER CODE CHANGES

Land Codes were completely revamped to make them more user friendly.

1. Building sites are now BUILDING SITE 1, LCLS: 11; BUILDING SITE 2, LCLS: 12; and BUILDING SITE 3, LCLS: 13; with values ascending in each table. Priced using acre rate. Land Grades are A-X.
2. Cleared land is now CLEARED 1, LCLS: 21; CLEARED 2, LCLS: 22; and CLEARED 3, LCLS: 23; with values ascending in each table. Priced using acre rate. Land Grades are A-X.
3. Wood land is now WOOD 1, LCLS: 31; WOOD 2, LCLS: 32; and WOOD 3, LCLS: 33; with values ascending in each table. Priced using acre rate. Land Grades are A-X.
4. Residual or mixed land is now RESIDUAL 1, LCLS: 41; RESIDUAL 2, LCLS: 42; and RESIDUAL 3, LCLS: 43; with values ascending in each table. Priced using acre rate. Land Grades are A-X.
5. Water front land is now WATERVIEW 1, LCLS: 51; WATERVIEW 2, LCLS: 52; WATERVIEW 3, LCLS: 53; and WATERVIEW 4, LCLS 54; with values ascending in each table. Can be priced using the acre rate, front foot rate, or by the lot. Land Grades are A-X.
6. Residential land is now FF RESIDENTIAL 1, LCLS: 01; FF RESIDENTIAL 2, LCLS: 02; and FF RESIDENTIAL 3, LCLS: 03; with values ascending in each table. Can be priced using the acre rate, front foot rate, or square foot rate. Land Grades are A-X.
7. Lot priced land is now LOTS 1, LCLS: 61; LOTS 2, LCLS: 62; and LOTS 3, LCLS: 63; with values ascending in each table. Can be priced using the acre rate or lot rate. Land Grades are A-X.
8. Commercial land is now FF COMMERCIAL 1, LCLS: 71; FF COMMERCIAL 2, LCLS: 72; and FF COMMERCIAL 3, LCLS: 73; with values ascending in each table. Can be priced using the acre rate, front foot rate, or square foot rate. Land Grades are A-X.
9. Industrial land is now FF INDUSTRIAL 1, LCLS: 81; FF INDUSTRIAL 2, LCLS: 82; and FF INDUSTRIAL 3, LCLS: 83; with values ascending in each table. Can be priced using the acre rate, front foot rate, or square foot rate. Land Grades are A-X.
10. Miscellaneous categories are; POND/LAKE 1, LCLS: 91; POND/LAKE 2, LCLS 92; POND/LAKE 3, LCLS 93; WASTE, LCLS: 94; CEMETERY, LCLS: 95;

SCLS Changes

1. SCLS 63 From LAB To HIGH TECH INDUSTRIAL
2. SCLS 99 From OTHER To TERRACE
3. SCLS: 87 (ADDITION) Change to SCLS 01 (SINGLE FAMILY) This will allow the system to count the heated sq. ft. and add value for heat & air and siding.
4. SCLS: 97 (FINISHED ATTIC) change to SCLS 01 (SINGLE FAMILY) with the correct story height. This will allow the system to count the heated sq. ft. and add value for heat & air and siding.

Heating System Type

1. HTAC: 21 From FHA To PREFAB
Gas logs and prefab fireplaces are in this category. Value depends on size and grade of structure. This should be placed as second item under HTAC.

Floor Finish Change

1. FLFN:06 From UNFINISHED to VINYL
2. FLFN:07 To UNFINISHED

OCLS Changes

1. OCLS: 60 New code for BTHSEOFF (BOAT HOUSE OPEN FRAME PORCH)
2. OCLS: 62 New code for BTHSESTG (BOAT HOUSE STORAGE)
3. OCLS: 63 New code for BTHSESP (BOAT HOUSE SCREEN PORCH)
4. OCLS: 64 New code for BTHSEEFPP (BOAT HOUSE ENCLOSED FRAME PORCH)
5. OCLS: 96 New code for UNFUPPER (UNFINISHED UPPER)
6. OCLS: 97 New code for FINUPPER (FINISHED UPPER)

Alternate Depreciation Tables

1. DPRT: 00 From STANDARD DEPRECIATION TABLE TO RES AVG (RESIDENTIAL AVERAGE)
2. DPRT: 03 From RES AVERAGE (RESIDENTIAL AVERAGE) To RES FAIR (RESIDENTIAL FAIR)
3. DPRT: 04 From RES FAIR (RESIDENTIAL FAIR) To RES POOR (RESIDENTIAL POOR)
4. DPRT: 05 From RES POOR (RESIDENTIAL POOR) To COMMGOOD (COMMERCIAL GOOD)
5. DPRT: 06 From COMMGOOD (COMMERCIAL GOOD) To COMM AVG (COMMERCIAL AVERAGE)
6. DPRT: 07 From COMM AVG (COMMERCIAL AVERAGE) To COMMPOOR (COMMERCIAL POOR)
7. DPRT: 08 From COMMPOOR (COMMERCIAL POOR) To MANF DW (MANUFACTURED DOUBLEWIDE)
8. DPRT: 09 From MOBIL HM (MOBILE HOME) To MANF SW (MANUFACTURED SINGLEWIDE)

Appeal Codes

1. Add INTC: 01 (INFORMAL APPEAL CHANGE)
2. Add INTC: 02 (INFORMAL APPEAL NO CHANGE)
3. Add APLC: 01 (FORMAL APPEAL CHANGE)
4. Add APLC: 02 (FORMAL APPEAL NO CHANGE)

PROPERTY

RECORD

CARD DEFINED

PROPERTY RECORD CARD LAYOUT

This is an example of the Property Record Card, a step by step guide to help the Appraiser understand and uniformly complete the Property Record Card (PRC).

OWNERSHIP **1** PROPERTY DESC **2** TAX SUB **3** MAP NO **4** CARD NO **5**
 RECORD NUMBER **6**
 ROUTE **7**
 LISTER **8**
 REVIEW **9**

 TOPO **10** STREET **11** UTILITY **12** ZONING **13** ACRES **14** AFCT **15** NBHD **16**
 NOTES: **17**

29

1/ST FR

38 38

29

LND# LAND CLASS SIZE BASERATE FRNT DPTH ADJ ADJRATE UNIT LNDVAL
18 19 20 21 22 23 24 25 26 27
 LAND VALUE: **28**

 OFB# OTHER FEAT SIZE BASERATE COND ADJRATE UNITS OFB VALUE
29 30 31 32 33 34 35 36
 OTHER VALUE: **37**

 FNDATION XTRFNISH ROOFTYPE ROOFMTRL SIZE/QTY DPRT
38 39 40 41 42 43
48 BDRM
49 ROOM
50 WALL HEIGHT

8 15

OFF

 IMPR CNST GRDE ERYR RMYR EFYR PHCO
51 52 53 54 55 56 57

Dimensions **59a**

 SCLS SK-SF STHT AREA RATE GRDF HEAT EXWL WLHT ARAT AREA RPCN DEPF CNDF STVAL
58 59 60 61 62 63 64 65 66 67 68 69 70 71 72
 BATH **73** HBTH **74** ADFX **75**
 FRPL **76** STAK **77**
 BSMP **78** BSFP **79** BSRP **80**
 BLD# **81**
 CLS# **82**

STRUCTURE: **83**

 VALUATION VALUE PREV-VAL P-N% SALE S-N% TOTAL V ALUE **84**

 LAND **85** **89** **93** **94** **95**
 OTHERFEAT **86** **90**
 STRUCTURE **87** **91**
 TOTAL **88** **92**

 APPRAISED VALUE: **96**

PROPERTY RECORD CARD AND REVALUATION CODES

1. OWNERSHIP - Name and address of property owner. Also can contain deed book and page information.
2. PROPERTY DESCRIPTION - Descriptive information about property that is entered on line 1 by tax office from ABU.
 - DES1 - Line available to list further descriptive information about property.
 - DES2 - Line available to list further descriptive information about property.
 - DES3 - Line available to list further descriptive information about property.
 - DES4 - Line available to list road or street name.
DES4 is a testable line and the road name should be entered properly. For instance, 1450 Boston Rd should be entered as Boston Rd 1450 and 210 Main St. should be entered Main St 210 (Tax Situs Address).
3. TAX SUBDIVISION - Township name, Fire District, City and Tax Class.
 - TNSH – Township, data entered in ABU.
 - FIRD – Fire District, data entered in ABU.
 - CTYC – City, data entered in ABU.
 - TCLS – Tax Class, data entered in APU.
4. MAP NUMBER - Map and parcel number assigned by tax office.
 - MAPN – Map Number
5. CARD NO - Page number for parcels that have multiple pages.
 - CRDN- Card number
6. RECORD NUMBER - Number assigned by tax office to each individual parcel. This is a permanent number and follows the parcel even if it is transferred to another party.
 - RECN- Record number
7. ROUTE – Used for the computerized routing of parcels during the revaluation.
 - ROUT- Route number
8. LISTER – Lister's initials and date listed. Property listed by James D Jones on January 31, 2008 would be JDJ013108.
 - LISD – Lister and Date
9. REVIEW - Review appraiser's initials and date reviewed. Property reviewed by James D Jones on January 31, 2008 would be JDJ013108.
 - RVWD- Reviewer and date

10. TOPO - Description of property's topography.

TOPO- Topography codes:

01 - Level	03 - Below Street	05 - Steep	07 - Swampy
02 - Above Street	04 - Rolling	06-Low	08 - Rough

11. STRT - Describes the road surface, traffic patterns, and street characteristics.

STRT- Street codes:

01 - Paved	05 - Curb & Gutter	12 - Nooutlet	16 - Dirt Road
02 - Unpaved	06 - Sidewalk	13 - Low Traffic	17 - Rock
03 - Proposed	07 - Alley	14 - Med Traffic	
04 - None	11 - None	15 - Heavy Traffic	

12. UTIL - Utilities a given parcel has.

UTIL- Utility codes:

01 - All Public	04 - Gas	07 - Stormsewer
02 - Pubwater	05 - Well	08 - Electric
03 - All Rural	06 - Septic	09 - None

13. ZONE - Zoning is used for specific areas in the governmental unit town for different purposes.

14. ACRES - Number of acres of a given parcel. TRAC is used to adjust parcels of land that have acreage within a special district, for example a 100 acre tract of which 40 acres lies outside the city limits and 60 acres inside, enter TRAC 100 on both parcels.

15. AFCT/FRFT - Acreage Factor Table or Front Foot Table used for the parcel. If the Standard Table is used this area will be blank.

AFCT CODES:

00 - Average	05 - Nominal
01 - Excellent	06 - Homesite
02 - Good	07 - Commercial
03 - Fair	08 - Industrial
04 - Poor	09 - Blank- (For Land Use Purpose)

FRFT CODES:

00 - Standard
01 - Commercial
09 - Blank- (For Land Use Purpose)

Acreage Factor Tables are designed to assist appraisers adjust for frontage, depth, size, location, or any other factor that can lead to a more realistic and equitable appraisal.

16. NBHD - Neighborhood Code. Neighborhood factors enable the appraiser to break the county down by specific areas. These may be defined as a certain geographic

area (subdivision) or a certain economic area. Once the area is defined a neighborhood code is assigned.

Neighborhoods are first determined by township (geographic area). Neighborhoods are broken down into smaller neighborhoods as to subdivision, commercial zone, industrial zone, and location. If a parcel does not meet the criteria for being placed in a smaller neighborhood it will be placed in the neighborhood for that township it is located in, i.e. 100 for Roxboro Township.

TOWNSHIP	NBHD	Township Code
Roxboro	100 – 199	101
Allensville	200 – 299	102
Bushy Fork	300 – 399	103
Cunningham	400 – 499	104
Flat River	500 – 599	105
Holloway	600 – 699	106
Mt Tirzah	700 – 799	107
Olive Hill	800 – 899	108
Woodsdale	900 – 999	109
Roxboro City	1000 – 1999	
Hyc0 Lake	2000 – 2999	
Mayo Lake	3000 – 3999	
Special Use	1 – 99	

A listing of all Neighborhoods will be posted as an addendum to this manual at the completion of the revaluation program.

17. NOT1/NOT2 - Section for making miscellaneous notes about the parcel.
18. LND1/2/3/4/5/6 - Six land segments are available for use with the rules and schedules outlined in the Land Schedules Chapter.
19. LCLS - Land Class and LGRD – Land Grade.

 LTYP - Indicates code for Land Type pricing

 LAND TYPE CODES:

 LTYP - A - Acreage "A"
 LTYP - F - Front Foot "F"
 LTYP - L - Lot Price "L"
 LTYP - N - No Land "N"
 LTYP - S - Square Foot "S"
 LTYP - V - Sound Value "V"
20. SIZE - Indicates size of each land segment for acreage tracts.
21. BASERATE - The unadjusted amount for each land segment.
22. FRNT - Frontage is dimension of property laying on a street. An adjustment is made for irregular shaped lots. Data entry is LAR1.
23. DPTH - Depth of a particular parcel. An adjustment is made for irregular shaped lots. Data entry is LDEP.
24. ADJ - Adjustment made after size or frontage factor has been applied and further factors indicate a plus or negative factor is needed, i.e. adjustment for corner influence or an adjustment for topography. Building sites or lots that do not percolate should have a 50% adjustment. Data entry is LADJ.
25. ADJRATE - the final adjusted rate after all factors have been applied.
26. UNITS - The number of acres or front feet in a particular land segment.
27. LNDVAL - The total value of a particular land segment
28. LAND VALUE - The total value of land for a particular parcel
29. OFB# - Eight lines are available per page for other features
30. OTHER FEAT - Other Features are defined as outbuildings and other improvements that add value to the property. These are coded as OCLS and are listed as 01 through 99. For a list of all of the outbuildings see the Other Features and Outbuildings (OCLS) Schedules and Specifications chapter.

 OFB1-OFB8 – Eight outbuildings or other features per parcel card.

OGRD - Indicated grade of OCLS.

31. SIZE - The size or number of units for each outbuilding or feature.
OLNG - Length of OCLS
OWID - Width of OCLS
32. BASERATE – The non-adjusted rate for each OCLS.
33. COND - Adjustment factor applied based on condition of OCLS.
OCND - Condition Factor
34. ADJRATE - Rate after depreciation factor is applied.
35. UNITS - Total square footage or total units to be multiplied by the adjusted rate.
36. OFB-VALUE - Total value for each OCLS.
37. OTHER VALUE - Total value of all OCLS's.
38. FNDATION - Underlying base or support; *especially*: the whole masonry substructure of a building. It may be in many forms, but for use with this system applies only to the following:

FNDT- Foundation codes: (Does Not Add Value)

01-Concrete Slab

02-Concrete Block

03-Brick

04-Stone

05-Frame

11-Continuous Wall- meaning that the foundation whether it be masonry or wood, continues around the perimeter of the building. Often instead of showing continuous wall we will use the term Brick, Stone, Concrete Block or Frame to more specifically describe the construction of foundation.

12-Pier

39. XTRFNISH - Exterior finish. Exterior walls are defined as the materials involved in the walls or external vertical perimeter of a structure.

XTFN- Exterior finish codes & definitions: (Affects value in line 1 only)

01-FRAME- Wood frame siding denotes any type of wood framing with or without sheathing and wood siding. No value added.

02-BRICK- Used on exposed parts of a building and is usually color treated and finished. Adds value.

03-FR & MAS- A combination of frame and masonry. Adds value.

- 04-C BLOCK- Concrete or cinder block can range in size from 8 to 26 inches. Subtracts value.
- 05-STUCCO- Stucco is a cement coating used to cover walls and is put on wet, but dries exceedingly hard and durable. Tile stucco is terra cotta tile with cement stucco applied to the exterior. Wood frame stucco is a type of wall that is formed by applying cement stucco to a frame-work of wood with wire or wood lath. A concrete block stucco is a wall of concrete block with cement stucco applied to the exterior creating a textured surface. Adds value.
- 06-BD&BATEN- Board and batten is sheathing placed on walls in a vertical position with the joints covered by narrow strips called batten. With 12 inch boards nailed to sheathing in a vertical position and the joints covered by battens. Usually above average type of construction. No value added.
- 07-CEDAR- Either horizontal lap siding or vertical panels of cedar, cypress, redwood, or rough fir normally unfinished or naturally stained and is desirable because of color and maintenance free characteristics. Usually the lap siding has above average type of construction. Adds Value.
- 08-SID/SHEA- Siding or sheathing usually in the form of 4x8 panels positioned vertically over sheathing. Example (T1-II) No value added.
- 09-METL/GLS- Glass/thermopane is a glass sandwich designed for use on exterior walls. Usually tinted and with an aluminum or metal framing system. Is typically on large commercial office buildings. Adds value.
- 10-TILE- Terra cotta tile (8 inch) with cement stucco applied to the exterior. Terra cotta tile is a baked clay product sometimes called hollow tile. Adds Value.
- 11-AL/VIN- Flat or corrugated aluminum, vinyl, or steel sheets fastened to a wood or metal frame as a direct replacement or cover for horizontal wood or sheathing. No value added.
- 12-ASBESTOS- Asbestos shingles are laid over wood frame with sheathing. The principle composition of shingles is asbestos that is a mineral fiber. It is incombustible, non-conducting and chemically resistant. Typically these shingles are hard and brittle in nature with a noticeable grain or texture. Subtracts value.
- 13-CMP/SGL- Composition or wall-board is composition siding that comes in varied thickness and rolls usually fastened over wood framing by nailing. Can be any of the various man-made materials on wood or metal framing such as "Homosote", or "Celotex", or other trades name products. These must be treated or painted to withstand weather and is inexpensive construction. Can also be made of asphalt shingle type material and is often made to resemble brick. Deducts value

14-WDSHG- Wood shingles are usually cedar or redwood and usually appear on expensive homes - the irregular shaped cedar shakes being the most expensive. Adds value.

15-LOGS- Solid wall construction using 5" to 6" diameter logs with tongue and groove, peeled to a clean wood finish, and spiked or doweled using weather sealant or caulking. Logs are usually pretreated with a preservative. Interior walls are often constructed of conventional materials while the interior perimeter wall is the same as exterior. Adds value.

16-PERM/ST- Perma Stone Older faux stone siding. No value added.

17-MASONITE- Wood like in appearance usually lapped over sheathing made of compressed wood or fibers. Hardboard siding is usually 6 to 12 inches wide. No value added.

18-CEMENT BOARD- Cement fiber board or Hardy board is usually found on the more expensive houses. Adds value.

19-BRICK/LC-Low cost brick. Adds approximately 1/4th the value of regular brick.

20-BRICK/JB-Jumbo brick. A larger than average brick. Adds more value than regular brick

21-STONE- Good stone or stone veneers, on wood or wood sheathing. No added value.

22-METAL- Modular metal walls used in mobile home construction and other similar prefab metal walls. No added value.

40. ROOFTYPE - Roof type is the style of framing involved.

RFTY- Roof type codes & definitions: (Does not affect value)

01-GABLE- A gable roof is pitched (pitch is the slope of the roof) in two directions, as an inverted V.

02-HIP- The hip roof is usually pitched in four directions.

03-GAMBREL- A type of roof which has its slope broken by an obtuse angle, so that the lower slope is steeper than the upper slope; a roof with two pitches such as is common on a barn.

04-MANSARD- A mansard roof has two slopes on all four sides, the lower slope very steep, the upper slope almost flat.

05-FLAT- A flat roof refers to a structural material which spans a horizontal or nearly horizontal position from wall-to-wall or beam-to-beam.

06-SPECIAL- Any of a variety of unusual slopes which do not have the same size rise per foot run throughout.

41. ROOFMTRL - Roof materials may be better called "roofing", since this is the finished or wearing surface of a roof.

RFMT- Roof material codes & definitions: (does not add value)

01-ASPHSHNG- Asphalt or fiberglass shingles are made from asbestos felt saturated with asphalt. These are pliable shingles, which are fastened down by nailing to some type of sheathing.

02-ASBESHNG- Asbestos shingles are made of rigid, fireproof asbestos products which come in individual shingles and are fastened down in the same manner as wood or composition.

03-TILE- Tile (terra cotta or concrete) is a cement product in either flat or half-round form which is laid over a built up surface, and painted.

04-METAL- This refers to V crimped or enamel shingles. Enamel shingles are metal shingles coated with enamel. This type of shingle is usually predrilled and fastened down by nailing to some type of sheathing or strips.

05-WDSHINGL- Wood shingles are usually cedar or redwood shingles and usually appear on expensive homes.

06-SLATE- Shingles made of slate fastened down to sheathing or strips.

07-ROLLROOF- A roofing consisting of asbestos, felt saturated with asphalt and assembled with asphalt cement, which comes in rolls and is fastened down to a wood, composition or gypsum decking with tar and nails.

08-BUILT UP- Gravel embedded in tar is hot mopped over various types of composition, concrete, metal or gypsum roofing. This product requires a very low pitched or flat shape. Built up refers to the building up of waterproof layers with mopped tar.

42. SIZE/QTY Specifies story height and wall height if applicable.

43. DPRT - The depreciation table and table's description. For example, DPRT1-RES EXCELLENT. Blank area indicates use of standard depreciation schedule.

DPRT- Depreciation codes: (Affects value of structure)

DPRT-00-STANDARD DEPRECIATION TABLE - RES AVERAGE

DPRT-01-RES EXCELLENT

DPRT-02-RES GOOD

DPRT-03-RES FAIR

DPRT-04-RES POOR

DPRT-05-COMMGOOD(Commercial good)

DPRT-06-COMM AVG (Commercial average)

DPRT-07-COMMPOOR (Commercial poor)

DPRT-08-MANF DW (Manufactured home doublewide)

DPRT-09-MANF SW (Manufactured home singlewide)

DEPR - Depreciation override for physical depreciation. The depreciation codes above work in conjunction with effective age tables, to assist the appraiser in arriving at equitable depreciation levels for each improvement being appraised. These codes only apply to sketched improvements. Outbuildings are depreciated according to physical condition and any types of functional or economic obsolescence. The appraiser is responsible for assigning a fair depreciation or percentage of loss in value considering the above factors.

44. WALLFNSH – Materials used to finish the interior perimeter walls and to form inner partitions.

WLFN- Wall finish codes & definitions: (Does not add value)

01-DRY WALL- Drywall is a product of plaster with paper surfaces. It is fastened to studding or furring strips and requires a seal where joints occur, and only paint as a finish. It has become popular due to ease of installation and also due to the fact that no plastering, as such, is necessary.

02-PANEL Panel (wood) is a very high grade plywood veneers or solid hardwoods in tongue and groove which are interior finishes.

03-PLASTER- Portland cement mixed with sand and water to form a mortar-like consistency used for covering walls and ceilings of a building.

A. PLASTER, NO FURRING- This refers to plaster on lath in wood frame structure or plaster applied directly to the interior of masonry walls.

B. PLASTER, FURRED- Means the application of plaster to various types of lath which, in turn, is fastened to "furring strips"; these are usually treated lumber which are fastened to masonry walls. This forms a moisture barrier to prevent dampness in masonry structures.

04-FIBR BRD- Fiberboard is a general term applied to sheets of material made from wood or other vegetable fiber, having some insulating qualities and usually used as roof or wall sheathing.

05-ACOUSTIC- A ceiling designed to lessen sound reverberations: by absorption, blocking, or muffling. In construction, the most common materials are acoustical tile and acoustical plaster.

06-UNFINISH- Unfinished means that either no product is used or that the interior or exterior walls are painted only and no partition work exists.

45. FLOORS - Floor finish materials include both the sub-flooring (if any) and the finished floor or wearing surface.

FLFN- Floor finish codes & definitions: (Does not add value)

01-SOFTWOOD- Floor finish of pine or other similar softwood.

02-HARDWOOD- Is hardwood usually over sub flooring. The hardwood may be D&M in planks or made up of small pieces in patterns or designs (parquet).

03-CONCRETE- Concrete either plain or reinforced poured on tamped fill or on the ground.

04-TILE- Quarry or machine made and unglazed.

05-CARPET- Carpeting is floor finish where the base is prepared and the carpet acts as the finish, and includes the underlay. Carpet is fastened to the floor.

06- VINYL- Either vinyl asbestos or linoleum floor covering

07- UNFINISHED- No finished wearing surface installed.

46. HEAT&AIR - Types of heat and air conditioning are listed in this section. Three lines are available lines for heat and air with the first and second line affecting value.

HTAC-Heating and air conditioning codes & definitions:

01-NONE- No heating system. Subtracts value

02-UNITS- Stove or space heater either on the floor or suspended and can be removed without damage to the building. Subtracts value

03-CENTRAL- A heating system that circulates hot forced air through ductwork. The furnace may be oil, gas, or electric. No added value

04-HT PUMP- A combination heating and air conditioning unit. A heat pump is a reverse cycle refrigeration unit that can be used for heating or cooling. Two different heat pump systems with each using different sources for gathering and heating or cooling air are available. One uses water and the other uses air.
Adds Value

05-WINDUNIT- Window unit air conditioning No added value

- 06-SOLAR- A heating system using solar collectors, typically on the roof of the house, to heat water which is then used to heat the house. No added value
- 07-FLR/WALL- A metal, box-like, warm-air furnace that is installed either underneath the floor or in the wall having one grilled duct but not a ducted distribution system. No added value
- 08-ELECT-BB- A system that uses electric base board units to heat the structure. Subtracts value
- 09-CHWATER- Chilled water air conditioning system that utilizes a cooling tower as a heat exchanger and associated compressors with ducting. Usually found in commercial buildings. Adds value
- 10-STEAM- This heating system uses radiators in the rooms to be heated, the steam or vapor being delivered from the boiler to radiators through one of several arrangements of piping. The one-pipe gravity system is widely used for smaller installations. The two-pipe steam or vapor system is used for larger installations. Adds value
- 11-GASPACK- A gas-pack is a unit that combines an air conditioning unit with a gas heating unit. Adds value
- 12-WOOD- Wood heat from a wood stove or a fireplace. Subtracts value
- 13-RADIANT- Method of steam, electric, or hot water heating consisting of pipes that are concealed in floors, ceilings, or walls. Subtracts value
- 14-HOTWATER- A heating system consisting basically of a boiler, radiators, expansion tank, and interconnecting piping. The system is filled with water that circulates from the boiler through the pipes and radiators where its heat is liberated, the water returning to the boiler. Such heating units are classified as gravity or forced circulation systems, either of one or two pipes, and open or closed expansion tanks. Adds value
- 15-HOT AIR-Any other type of forced hot air system. Adds value
- 17-CENT-AC- A system designed to control room temperature and humidity by means of ventilation, air circulation, and air cleaning; the process of treating air for simultaneous control of temperature, humidity, cleanliness, and distribution by ductwork. Adds value
- 21-PREFAB- Prefabricated fireplace or gas logs for heat. Adds value

47. HEATFUEL - Indicates type of fuel for heat

FUEL CODES: (Does not add value)

01-GAS	03-OIL	05-SOLAR
02-ELECTRIC	04-COAL	06-WOOD

48. BDRM - Number of bedrooms.

49. ROOM - Number of rooms.

50. WLHT - Wall height is used for commercial structures. Value is adjusted up or down in accordance with the standard height for type of building.

51. IMPR - Type of improvement.

IMPR-Improvement Codes:

A - Apartment	I - Industrial
C - Commercial	O - Other
D - Dwelling	V - Vacant
E - Exempt	W - Waterfront

52. CNST - Style of construction.

CNST-Construction Codes: (Does not affect value)

1 Ranch	10 Modular	27 Office
2 B i Level	11 Doublewide	28 Restaurant
3 Split Level	12 Singlewide	29 Store
4 Conventional	21 Apartment	30 Shopping Center
5 Contemporary	22 Bank	31 Store Combination
6 Colonial	23 Service Garage	32 Commercial
7 Cape Cod	24 Service Station	33 Industrial
8 Row Type	25 Hotel	34 Conventional
9 English Tudor	26 Motel	

56. GRDE – Grade of structure. Grade is based on quality of construction. Grade affects the value of structure.

GRDE-Grade Codes:

A-Excellent	B-Good	C-Average	D-Fair	E-Poor
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GRDF-Grade Factor: Used by the appraiser to adjust the grade of structure by a plus factor or a minus factor.

- 54. ERYR – Actual year built determines the depreciation rate unless there is an effective year or DEPR override. This system does not allow an ERYR below 1901 so a structure built in 1890 would have to be entered ERYR 1901 with a note entered for the actual year built.
- 56. RMYR – Year structure was remodeled. This does not affect value.
- 57. EFYR – Effective year (override by appraisers to adjust depreciation to a level which should represent a realistic depreciation based on the physical condition of the structure) as opposed to the actual year the structure was built. This does affect value.
- 58. PHCO – The physical condition of the structure. This is descriptive only and does not affect the value of the structure.

PHCO-Physical Condition Codes:

E – Excellent	F – Fair
V – Very Good	P – Poor
G – Good	X – Very Poor
A – Average	U – Unsound

- 58. STRUCTURE - Structure classes (SCLS) are listed in this section. Each section of a structure is identified by a letter of the alphabet A through I (the system has room for only 9 sections, other sections are to be listed on a second page or in the OFB section). Section A would be entered as BLDA, section B would be entered as BLDB, and etc.. Section A is the main section and all other sections are driven by this section. A listing of all the structure classes can be found in the Structure Class Schedules chapter.
- 59. SKTCH-SF - Structure's square footage calculated from the data entered to sketch the structure.
- 59a.DIMENSIONS - Sketch vectors of each section of the structure that have been entered to draw the sketch are shown in this section. A 24'x40' house that has been labeled Section "A" would be entered as follows: SKVA <CR> CU40R24D40L24.
- 60. STHT - Story height. Computer code is STYH.
ATFP – Do not use finished attic, use percentage here or class by story height under each building section. Finish attic distorts heated square feet.

For example:

A 1 ½ story house with unfinished upstairs would be listed as
01 Single Family with a story height of 1.50 and an
SCND of .85

A 1 story house with a finished attic would be listed as

01 Single Family with a story height of 1.25 (or a decimal equivalent of the finished upstairs area)

Note: Finished attics or any fraction of a story can be calculated as a percentage of base area, see examples for basements (see section No. 80) and use same calculations

61. AREA - Square footage that is calculated by multiplying the sketched square footage by the story height.
62. RATE - The rate for each section before adjustments for heat, air conditioning, exterior walls, and grade factor is listed here. The rate is based on structure class and grade.
63. GRDF - Grade factor applied by the appraiser.
64. HEAT - Adjustment based on the type of heating and air conditioning system.
65. EXWL - Adjustment to base rate based on exterior walls
66. WLHT - Adjustment to base rate based on the wall height. This is used for commercial buildings only. Each structure has a standard wall height and an adjustment is made, either up or down, based on the subject's wall height.
67. ADJRAT - The adjusted rate is determined by applying the grade factor, heat adjustment, exterior wall adjustment, and wall height adjustment to the base rate.
68. AREA - Indicates square footage that is calculated by multiplying the sketched square footage by the story height.
69. RPCN - Replacement cost new of the structure is calculated by multiplying the adjusted rate by the area.
70. DEPF - The depreciation factor applied to the RPCN.
71. CNDF - Factor that is applied by the appraiser for both economic and functional obsolescence. The computer code for data entry is SCND. To apply both economic and functional obsolescence to the same appraisal it is necessary to add the two together and enter this under the SCND code.

Example: Functional -15%, economic -20%, enter under SCND-35.

- 72. STR-VALUE- Structure value for individual sections and features of a building.
- 73. BATH - Number of baths, if any.
- 74. HBTH - Number of half-baths, if any.
- 75. ADFX - Additional plumbing fixtures if any.
- 76. FRPL - Number of fireplaces, if any. Do not enter prefab fireplaces here. Use HTAC 21 for prefabs.
- 77. STAK - Number of chimneys, if any. Flues are not considered chimneys.
- 78. BSMP - Unfinished basement percentage, if any. Do not exceed 255 percent of base area.

Note: When structure class additions have unfinished basement areas it is necessary to calculate total unfinished square footage area and divide by the number of square footage in the main area (section A) of structure class in order to get the actual percentage.

- 79. BSRP - Basement used as recreational room percentage, if any. Do not exceed 255 percent of base area.

Note: When structure class additions have recreational finished basement areas it is necessary to calculate total recreational finished square footage area and divide by the number of square footage in the main area (section A) of structure class in order to get the actual percentage.

- 80. BSFP - Basement finished living area percentage, if any. Do not exceed 255 percent of base area.

Note: When structure class additions have finished basement areas it is necessary to calculate total finished square footage area and divide by the number of square footage in the main area (section A) of structure class in order to get the actual percentage.

Example 1: Main area 1,000 square feet of unfinished basement, additions 600 square feet of unfinished basement. Total unfinished basement 1600 square feet and divide by 1,000 square feet equals 160 percent.

- 81. BLD# - Identifies structure sections.

82. CLS# - Identifies structure sections that are over or under another section, i.e. deck over patio.
83. STRUCTURE VALUE - The total value of the structure.
84. TOTAL VALUE - Total of land and improvements.
85. CAVL - Current value of land
86. CAVO - Current value of other features and outbuildings
87. CAVB - Current value of main structure
88. TAVL - Current total value
89. PAVL - Previous value of land
90. PAVO - Previous value of other features and outbuildings
91. PAVB - Previous value of main structure
92. PVAL - Previous total value
93. P-N - Percent of previous value to current value
94. SALE - Information listed is date of sale, deed book and page, sales price, and deed code describing type of sale.

COMPUTER CODES FOR SALE INFORMATION

SALE-Sales price DEED-Book and page number SDAT-Sales Date

DCOD-Sales Source Codes:

DCOD - 32 - Blank

DCOD - A - Pearson's selected
 DCOD - D - Deed
 DCOD - B - Raw sales
 DCOD - M - Multiple parcels
 DCOD - P - Public auction
 DCOD - Q - Qualified sales
 DCOD - R - Realtor
 DCOD - S - Deed stamps
 DCOD - N - Unqualified

95. S-N - Percent of current appraised value to sales price.

96. APPRAISED VALUE - Current appraised value of parcel.

ADDITIONAL COMPUTER CODES

LADJ - Land adjustment for topography, percolation problems, and corner influence.

LRAT - Land rate override to be applied at the appraiser's discretion to sound value land.

ORAT - Outbuilding rate override to be used by the appraiser to sound value structures.

PCTC - This is designed to assist the assessor when appraising a partially complete building in structure class SCLS under construction. Simply enter the code PCTC and the percentage of completion. This will calculate the total value of the structure and multiply this by the percentage complete.

It is important to note that the percentage used in PCTC affects the entire structure. It is not practical to use this on additions to existing sketched buildings because the percentage used would not only affect the addition but the entire sketched structure.

Note: Another option would be to apply an adjustment under SCND but the appraiser must remember the percentage under SCND when the addition is completed.

RVDT - Enter a date after this code so that all new construction appraisals that are incomplete can be rechecked at a future time to assure that all appraisals will be updated as the new construction is completed.

UPCT - Undivided interest percentage.

CPCT - Percentage interest common area.

LAND SCHEDULE

LAND VALUATION METHOD

A. Open land is valued by the Market Data approach.

B. Woodland is valued by the Market Data approach.

C. Roads are defined as follows:

Paved means covered by asphalt or concrete or some other type of permanent surfacing.

Unpaved means right-of-way of adequate width, ditched, and normally an all weather road that is maintained. Base may be sand, soil, gravel, or stone and has no permanent type surface.

None means private right-of-way (path or lane) that is open but is not normally maintained, or means right-of-way which is not open for normal road use, or means property without access, such as right-of-way or easement.

E. In areas of commercial or industrial sites, tracts for residential development, excessive road frontage, useable water frontage, and well located small tracts, or any other factor that influences land value pricing will be adjusted by Market Adjustment. Likewise, factors that affect tracts located in areas that make them unfeasible to manage and practically inaccessible will cause reduction in price to reflect the proper value.

F. Acreage tracts will be appraised using the Land Class, Grade, and Acreage Factor that is based on location, and tract size.

ADDITIONAL LAND ADJUSTMENTS

TOPOGRAPHY

Land considered to be usable but suffering from rough topography may need further adjustment to achieve market value. Rough topography increases the development and building cost required to gain the optimum use from a parcel of land. The usable land on each parcel must be looked at as a whole and adjustments applied as indicated by comparable sales.

PERCOLATION PROBLEMS

Adjustments will be made to parcels of land that have been inspected by the Health Department and have been rejected because the soil will not percolate (unsuitable for a septic tank). Documentation must accompany any request for adjustments because of percolation problems. The adjustment is 50% off on the building site.

Class 1 FF Residential 1 FF RES 1 Grades A-X
 Class 2 FF Residential 2 FF RES 2 Grades A-X

TYPE/ NUMBER	FF RESIDENTIAL 1			FF RESIDENTIAL 2		
	1			2		
METHO D	FRT FT RT	SQ FT RATE	ACRE RATE	FRT FT RT	SQ FT RATE	ACRE RATE
GRADE						
A	20.00	0.09	4000	180.00	0.83	36000
B	25.00	0.11	5000	190.00	0.87	38000
C	30.00	0.13	6000	200.00	0.92	40000
D	35.00	0.16	7000	210.00	0.96	42000
E	40.00	0.18	8000	220.00	1.01	44000
F	45.00	0.20	9000	230.00	1.06	46000
G	50.00	0.23	10000	240.00	1.10	48000
H	55.00	0.25	11000	250.00	1.15	50000
I	60.00	0.28	12000	260.00	1.19	52000
J	65.00	0.30	13000	270.00	1.24	54000
K	70.00	0.32	14000	280.00	1.29	56000
L	75.00	0.34	15000	290.00	1.33	58000
M	80.00	0.36	16000	300.00	1.38	60000
N	85.00	0.39	17000	310.00	1.42	62000
O	90.00	0.41	18000	320.00	1.47	64000
P	95.00	0.44	19000	330.00	1.52	66000
Q	100.00	0.46	20000	340.00	1.56	68000
R	110.00	0.51	22000	350.00	1.61	70000
S	120.00	0.55	24000	360.00	1.65	72000
T	130.00	0.60	26000	370.00	1.70	74000
U	140.00	0.64	28000	380.00	1.74	76000
V	150.00	0.69	30000	400.00	1.84	80000
W	160.00	0.73	32000	425.00	1.95	85000
X	170.00	0.78	34000	450.00	2.07	90000

Class 3

FF Residential 3

FF RES 3

Grades A-X

TYPE/ NUMBER	FF RESIDENTIAL 3		
METHOD	3		
	FRT FT RT	SQ FT RATE	ACRE RATE
GRADE			
A	475.00	2.18	95000
B	500.00	2.30	100000
C	525.00	2.41	105000
D	550.00	2.53	110000
E	575.00	2.64	115000
F	600.00	2.75	120000
G	625.00	2.87	125000
H	650.00	2.98	130000
I	675.00	3.10	135000
J	700.00	3.21	140000
K	725.00	3.33	145000
L	750.00	3.44	150000
M	775.00	3.56	155000
N	800.00	3.67	160000
O	825.00	3.78	165000
P	850.00	3.90	170000
Q	875.00	4.02	175000
R	900.00	4.13	180000
S	925.00	4.25	185000
T	950.00	4.36	190000
U	975.00	4.48	195000
V	1000.00	4.59	200000
W	1100.00	5.05	220000
X	1200.00	5.51	240000

Class 11 Building Site 1 BLDGSIT1 Grades A-X
 Class 21 Cleared Land 1 CLEARED1 Grades A-X
 Class 31 Wood Land 1 WOODED 1 Grades A-X
 Class 41 Residual Land 1 RESID 1 Grades A-X

The appraiser should use the same land grade (LGRD) for all land segments, i.e. a 30 acre tract that has a house, 10 acres cleared, and 19 acres wood land. Sales indicate the building site is worth \$15,000. The tract land segments are BUILDGSIT1 **11X** 1.00 acre, CLEARED1 **21X** 10.00 acre, and WOOD 1 **31X** 20.00.

TYPE/ NUMBER	BUILDING SITE 1	CLEARED 1	WOODED 1	RESIDUAL 1
	11	21	31	41
METHOD	ACRE RATE	ACRE RATE	ACRE RATE	ACRE RATE
GRADE				
A	3000	675	338	608
B	3500	788	394	709
C	4000	900	450	810
D	4500	1013	506	911
E	5000	1125	563	1013
F	5500	1238	619	1114
G	6000	1350	675	1215
H	6500	1463	731	1316
I	7000	1575	788	1418
J	7500	1688	844	1519
K	8000	1800	900	1620
L	8500	1913	956	1721
M	9000	2025	1013	1823
N	9500	2138	1069	1924
O	10000	2250	1125	2025
P	10500	2363	1181	2126
Q	11000	2475	1238	2228
R	11500	2588	1294	2329
S	12000	2700	1350	2430
T	12500	2813	1406	2531
U	13000	2925	1463	2633
V	13500	3038	1519	2734
W	14000	3150	1575	2835
X	15000	3375	1688	3038

Class 12 Building Site 2 BLDGSIT2 Grades A-X
 Class 22 Cleared Land 2 CLEARED2 Grades A-X
 Class 32 Wood Land 2 WOODED 2 Grades A-X
 Class 42 Residual Land 2 RESID 2 Grades A-X

The appraiser should use the same land grade (LGRD) for all land segments, i.e. a 30 acre tract that has a house, 10 acres cleared, and 19 acres wood land. Sales indicate the building site is worth \$16,000. The tract land segments are BUILDGSIT2 **12A** 1.00 acre, CLEARED2 **22A** 10.00 acre, and WOOD 2 **32A** 20.00.

TYPE/ NUMBER	BUILDING SITE 2	CLEARED 2	WOODED 2	RESIDUAL 2
	12	22	32	42
METHOD	ACRE RATE	ACRE RATE	ACRE RATE	ACRE RATE
GRADE				
A	16000	3600	1800	3240
B	17000	3825	1913	3443
C	18000	4050	2025	3645
D	19000	4275	2138	3848
E	20000	4500	2250	4050
F	21000	4725	2363	4253
G	22000	4950	2475	4455
H	23000	5175	2588	4658
I	24000	5400	2700	4860
J	25000	5625	2813	5063
K	26000	5850	2925	5265
L	27000	6075	3038	5468
M	28000	6300	3150	5670
N	29000	6525	3263	5873
O	30000	6750	3375	6075
P	32000	7200	3600	6480
Q	34000	7650	3825	6885
R	36000	8100	4050	7290
S	38000	8550	4275	7695
T	40000	9000	4500	8100
U	42500	9563	4781	8606
V	45000	10125	5063	9113
W	47500	10688	5344	9619
X	50000	11250	5625	10125

Class 13 Building Site 3 BLDGSIT3 Grades A-X
 Class 23 Cleared Land 3 CLEARED3 Grades A-X
 Class 33 Wood Land 3 WOODED 3 Grades A-X
 Class 43 Residual Land 3 RESID 3 Grades A-X

The appraiser should use the same land grade (LGRD) for all land segments, i.e. a 30 acre tract that has a house, 10 acres cleared, and 19 acres wood land. Sales indicate the building site is worth \$60,000. The tract land segments are BUILDGSIT2 **13D** 1.00 acre, CLEARED2 **23D** 10.00 acre, and WOOD 2 **33D** 20.00.

TYPE/ NUMBER	BUILDING SITE 3 13	CLEARED 3 23	WOODED 3 33	RESIDUAL 3 43
METHOD	ACRE RATE	ACRE RATE	ACRE RATE	ACRE RATE
GRADE				
A	52500	11813	5906	10631
B	55000	12375	6188	11138
C	57500	12938	6469	11644
D	60000	13500	6750	12150
E	62500	14063	7031	12656
F	65000	14625	7313	13163
G	67500	15188	7594	13669
H	70000	15750	7875	14175
I	75000	16875	8438	15188
J	80000	18000	9000	16200
K	85000	19125	9563	17213
L	90000	20250	10125	18225
M	95000	21375	10688	19238
N	100000	22500	11250	20250
O	105000	23625	11813	21263
P	110000	24750	12375	22275
Q	115000	25875	12938	23288
R	120000	27000	13500	24300
S	125000	28125	14063	25313
T	130000	29250	14625	26325
U	135000	30375	15188	27338
V	140000	31500	15750	28350
W	145000	32625	16313	29363
X	150000	33750	16875	30375

Class 91 Ponds and Lakes POND 1 Grades A-X
 Class 92 Ponds and Lakes POND 2 Grades A-X
 Class 93 Ponds and Lakes POND 3 Grades A-X
 Class 94 Waste WASTE Grades A-X
 Class 95 Cemetery CEMETERY Grades A-X

TYPE/ NUMBER	POND/LAKE1 91	POND/LAKE2 92	POND/LAKE3 93	WASTE 94	CEME TERY 95
METHOD	ACRE RATE	ACRE RATE	ACRE RATE	ACRE RATE	ACRE RATE
GRADE					
A	675	3600	11813	50	1700
B	788	3825	12375	60	2100
C	900	4050	12938	70	2600
D	1013	4275	13500	80	3000
E	1125	4500	14063	90	3400
F	1238	4725	14625	100	3900
G	1350	4950	15188	125	4300
H	1463	5175	15750	150	4700
I	1575	5400	16875	175	5200
J	1688	5625	18000	200	5600
K	1800	5850	19125	225	6000
L	1913	6075	20250	250	6500
M	2025	6300	21375	275	6900
N	2138	6525	22500	300	7700
O	2250	6750	23625	325	8600
P	2363	7200	24750	350	9400
Q	2475	7650	25875	375	10750
R	2588	8100	27000	400	12000
S	2700	8550	28125	450	12900
T	2813	9000	29250	500	13800
U	2925	9563	30375	550	15000
V	3038	10125	31500	600	17200
W	3150	10688	32625	650	21500
X	3375	11250	33750	700	25800

Class 51 Waterview 1 WTRVIEW1 Grades A-X
 Class 52 Waterview 2 WTRVIEW2 Grades A-X

TYPE/ NUMBER	WATERVIEW 1			WATERVIEW 2		
	51			52		
METHO D	FRT FT RT	LOT RATE	ACRE RATE	FRT FT RT	LOT RATE	ACRE RATE
GRADE						
A	15.00	3000	3000	170.00	34000	34000
B	20.00	4000	4000	180.00	36000	36000
C	25.00	5000	5000	190.00	38000	38000
D	30.00	6000	6000	200.00	40000	40000
E	35.00	7000	7000	210.00	42000	42000
F	40.00	8000	8000	220.00	44000	44000
G	45.00	9000	9000	230.00	46000	46000
H	50.00	10000	10000	240.00	48000	48000
I	55.00	11000	11000	250.00	50000	50000
J	60.00	12000	12000	260.00	52000	52000
K	65.00	13000	13000	270.00	54000	54000
L	70.00	14000	14000	280.00	56000	56000
M	75.00	15000	15000	290.00	58000	58000
N	80.00	16000	16000	300.00	60000	60000
O	85.00	17000	17000	325.00	65000	65000
P	90.00	18000	18000	350.00	70000	70000
Q	95.00	19000	19000	375.00	75000	75000
R	100.00	20000	20000	400.00	80000	80000
S	110.00	22000	22000	425.00	85000	85000
T	120.00	24000	24000	450.00	90000	90000
U	130.00	26000	26000	475.00	95000	95000
V	140.00	28000	28000	500.00	100000	100000
W	150.00	30000	30000	525.00	105000	105000
X	160.00	32000	32000	550.00	110000	110000

Class 53 Waterview 3 WTRVIEW3 Grades A-X
 Class 54 Waterview 4 WTRVIEW4 Grades A-X

TYPE/ NUMBER	WATERVIEW 3			WATERVIEW 4		
METHOD	53			54		
GRADE	FRT FT RT	LOT RATE	ACRE RATE	FRT FT RT	LOT RATE	ACRE RATE
A	575.00	115000	115000	2300.00	460000	460000
B	600.00	120000	120000	2400.00	480000	480000
C	625.00	125000	125000	2500.00	500000	500000
D	650.00	130000	130000	2600.00	520000	520000
E	675.00	135000	135000	2700.00	540000	540000
F	700.00	140000	140000	2800.00	560000	560000
G	750.00	150000	150000	2900.00	580000	580000
H	800.00	160000	160000	3000.00	600000	600000
I	850.00	170000	170000	3100.00	620000	620000
J	900.00	180000	180000	3200.00	640000	640000
K	950.00	190000	190000	3300.00	660000	660000
L	1000.00	200000	200000	3400.00	680000	680000
M	1100.00	220000	220000	3500.00	700000	700000
N	1200.00	240000	240000	3600.00	720000	720000
O	1300.00	260000	260000	3700.00	740000	740000
P	1400.00	280000	280000	3800.00	760000	760000
Q	1500.00	300000	300000	3900.00	780000	780000
R	1600.00	320000	320000	4000.00	800000	800000
S	1700.00	340000	340000	4100.00	820000	820000
T	1800.00	360000	360000	4200.00	840000	840000
U	1900.00	380000	380000	4300.00	860000	860000
V	2000.00	400000	400000	4400.00	880000	880000
W	2100.00	420000	420000	4500.00	900000	900000
X	2200.00	440000	440000	4600.00	920000	920000

Class 61 Lot Rate 1 LOTS 1 Grades A-X
 Class 62 Lot Rate 2 LOTS 2 Grades A-X
 Class 63 Lot Rate 3 LOTS 3 Grades A-X

TYPE/ NUMBER	LOTS 61		LOTS 62		LOTS 63	
GRADE	LOT RATE	ACRE RATE	LOT RATE	ACRE RATE	LOT RATE	ACRE RATE
A	800	800	8500	8500	55000	55000
B	1000	1000	9000	9000	57500	57500
C	1200	1200	9500	9500	60000	60000
D	1400	1400	10000	10000	62500	62500
E	1500	1500	10500	10500	65000	65000
F	1600	1600	11000	11000	67500	67500
G	1800	1800	12000	12000	70000	70000
H	2000	2000	13500	13500	72500	72500
I	2200	2200	15000	15000	75000	75000
J	2500	2500	17500	17500	77500	77500
K	2700	2700	20000	20000	80000	80000
L	3000	3000	22500	22500	82500	82500
M	3200	3200	25000	25000	85000	85000
N	3500	3500	27500	27500	87500	87500
O	3700	3700	30000	30000	90000	90000
P	4000	4000	32500	32500	92500	92500
Q	4500	4500	35000	35000	95000	95000
R	5000	5000	37500	37500	97500	97500
S	5500	5500	40000	40000	100000	100000
T	6000	6000	42500	42500	105000	105000
U	6500	6500	45000	45000	110000	110000
V	7000	7000	47500	47500	115000	115000
W	7500	7500	50000	50000	120000	120000
X	8000	8000	52500	52500	125000	125000

Class 71 FF Commercial 1 FFCOMM1 Grades A-X
 Class 72 FF Commercial 2 FFCOMM2 Grades A-X

TYPE/ NUMBER	FF COMMERCIAL 1 71			FF COMMERCIAL 2 72		
METHOD	FRT FT RT	SQ FT RATE	ACRE RATE	FRT FT RT	SQ FT RATE	ACRE RATE
GRADE						
A	40.00	0.19	8280	525.00	2.49	108675
B	50.00	0.24	10350	550.00	2.61	113850
C	60.00	0.29	12420	575.00	2.73	119025
D	70.00	0.33	14490	600.00	2.85	124200
E	80.00	0.38	16560	625.00	2.97	129375
F	90.00	0.43	18630	650.00	3.09	134550
G	100.00	0.48	20700	675.00	3.21	139725
H	120.00	0.57	24840	700.00	3.33	144900
I	140.00	0.67	28980	725.00	3.45	150075
J	160.00	0.76	33120	750.00	3.56	155250
K	180.00	0.86	37260	775.00	3.68	160425
L	200.00	0.95	41400	800.00	3.80	165600
M	225.00	1.07	46575	825.00	3.92	170775
N	250.00	1.19	51750	850.00	4.04	175950
O	275.00	1.31	56925	875.00	4.16	181125
P	300.00	1.43	62100	900.00	4.28	186300
Q	325.00	1.54	67275	950.00	4.51	196650
R	350.00	1.66	72450	1000.00	4.75	207000
S	375.00	1.78	77625	1100.00	5.23	227700
T	400.00	1.90	82800	1200.00	5.70	248400
U	425.00	2.02	87975	1300.00	6.18	269100
V	450.00	2.14	93150	1400.00	6.65	289800
W	475.00	2.26	98325	1500.00	7.13	310500
X	500.00	2.38	103500	1600.00	7.60	331200

Class 73 FF Commercial 3 FFCOMM3 Grades A-X

TYPE/ NUMBER	FF COMMERCIAL 3		
	73		
METHOD	FRT FT RT	SQ FT RATE	ACRE RATE
GRADE			
A	1700.00	8.08	351900
B	1800.00	8.55	372600
C	1900.00	9.03	393300
D	2000.00	9.50	414000
E	2100.00	9.98	434700
F	2200.00	10.45	455400
G	2300.00	10.93	476100
H	2400.00	11.40	496800
I	2500.00	11.88	517500
J	2600.00	12.36	539200
K	2700.00	12.83	558900
L	2800.00	13.31	579600
M	2900.00	13.78	600300
N	3000.00	14.26	621000
O	3100.00	14.73	641700
P	3200.00	15.21	662400
Q	3300.00	15.68	683100
R	3400.00	16.16	703800
S	3500.00	16.63	724500
T	3600.00	17.11	745200
U	3700.00	17.58	765900
V	3800.00	18.06	786600
W	3900.00	18.53	807300
X	4000.00	19.01	828000

Class 81 FF Industrial 1 FFINDUS1 Grades A-X
Class 82 FF Industrial 2 FFINDUS2 Grades A-X

TYPE/ NUMBER	FF INDUSTRIAL 1			FF INDUSTRIAL 2		
METHOD	81			82		
GRADE	FRT FT RT	SQ FT RATE	ACRE RATE	FRT FT RT	SQ FT RATE	ACRE RATE
A	40.00	0.19	8280	525.00	2.49	108675
B	50.00	0.24	10350	550.00	2.61	113850
C	60.00	0.29	12420	575.00	2.73	119025
D	70.00	0.33	14490	600.00	2.85	124200
E	80.00	0.38	16560	625.00	2.97	129375
F	90.00	0.43	18630	650.00	3.09	134550
G	100.00	0.48	20700	675.00	3.21	139725
H	120.00	0.57	24840	700.00	3.33	144900
I	140.00	0.67	28980	725.00	3.45	150075
J	160.00	0.76	33120	750.00	3.56	155250
K	180.00	0.86	37260	775.00	3.68	160425
L	200.00	0.95	41400	800.00	3.80	165600
M	225.00	1.07	46575	825.00	3.92	170775
N	250.00	1.19	51750	850.00	4.04	175950
O	275.00	1.31	56925	875.00	4.16	181125
P	300.00	1.43	62100	900.00	4.28	186300
Q	325.00	1.54	67275	950.00	4.51	196650
R	350.00	1.66	72450	1000.00	4.75	207000
S	375.00	1.78	77625	1100.00	5.23	227700
T	400.00	1.90	82800	1200.00	5.70	248400
U	425.00	2.02	87975	1300.00	6.18	269100
V	450.00	2.14	93150	1400.00	6.65	289800
W	475.00	2.26	98325	1500.00	7.13	310500
X	500.00	2.38	103500	1600.00	7.60	331200

Class 83 FF Industrial 3 FFINDUS3 Grades A-X

TYPE/ NUMBER	FF INDUSTRIAL 3		
METHOD	83		
GRADE	FRT FT RT	SQ FT RATE	ACRE RATE
A	1700.00	8.08	351900
B	1800.00	8.55	372600
C	1900.00	9.03	393300
D	2000.00	9.50	414000
E	2100.00	9.98	434700
F	2200.00	10.45	455400
G	2300.00	10.93	476100
H	2400.00	11.40	496800
I	2500.00	11.88	517500
J	2600.00	12.36	539200
K	2700.00	12.83	558900
L	2800.00	13.31	579600
M	2900.00	13.78	600300
N	3000.00	14.26	621000
O	3100.00	14.73	641700
P	3200.00	15.21	662400
Q	3300.00	15.68	683100
R	3400.00	16.16	703800
S	3500.00	16.63	724500
T	3600.00	17.11	745200
U	3700.00	17.58	765900
V	3800.00	18.06	786600
W	3900.00	18.53	807300
X	4000.00	19.01	828000

**LAND
FACTOR
TABLES**

LAND FACTOR TABLES

Land factor tables are used to make adjustments to land because, of size, location, and use of land. These tables consist of acreage factor tables, residential depth factor tables, residential frontage tables, commercial depth tables, and commercial frontage tables. There are 9 acreage factor tables.

ACREAGE FACTOR TABLES DESCRIPTION

TABLE	TYPE	COMMENTS	Land Class
Standard	Average	System default	All
1	Excellent	Location	All
2	Good	Location	All
3	Fair	Fair	All
4	Poor	Poor	All
5	Nominal	Very poor	All
6	Home site	Usually less than 10.0 acres	11, 12, 13, 41, 42, 43, 51, 52, 53, 54
7	Commercial	Use	71, 72, 73
8	Industrial	Use	81, 82, 83

LAND FACTOR TABLES
00=Standard

TYPE	AVG	EXCL	GOOD	FAIR	POOR	NOM	HOME		COMM		INDUST	
TABLE	00	1	2	3	4	5	6		7		8	
Acres							Acres		Acres		Acres	
0.01	2.950	5.250	4.200	2.800	1.950	1.000	0.01	1.750	0.01	1.99	0.01	4.000
0.60	2.900	5.000	4.000	2.600	1.900	1.000	0.35	1.700	0.35	1.95	0.35	3.900
0.70	2.800	4.800	3.850	2.450	1.850	1.000	0.40	1.650	0.40	1.89	0.40	3.750
0.80	2.650	4.600	3.700	2.300	1.800	1.000	0.45	1.600	0.45	1.85	0.45	3.600
0.90	2.500	4.400	3.550	2.150	1.750	1.000	0.50	1.550	0.50	1.80	0.50	3.550
1.00	2.400	4.200	3.400	2.000	1.700	1.000	0.60	1.370	0.60	1.77	0.60	3.520
2.00	2.300	4.000	3.150	1.920	1.650	1.000	0.65	1.300	0.65	1.70	0.65	3.400
3.00	2.200	3.850	2.950	1.840	1.600	1.000	0.70	1.230	0.70	1.60	0.70	3.230
4.00	2.100	3.600	2.750	1.750	1.520	1.000	0.75	1.180	0.75	1.58	0.75	3.180
5.00	2.000	3.450	2.600	1.670	1.450	1.000	0.80	1.140	0.80	1.54	0.80	3.000
6.00	1.900	3.300	2.450	1.590	1.380	1.000	0.85	1.100	0.85	1.50	0.85	2.880
7.00	1.800	3.150	2.300	1.520	1.380	1.000	0.90	1.060	0.90	1.40	0.90	2.710
8.00	1.700	3.000	2.150	1.450	1.270	1.000	0.95	1.030	0.95	1.30	0.95	2.630
9.00	1.600	2.850	2.050	1.380	1.210	1.000	1.00	1.000	1.00	1.25	1.00	2.500
10.00	1.550	2.600	1.950	1.330	1.170	1.000	1.25	0.980	1.10	1.20	1.10	2.100
11.00	1.500	2.450	1.900	1.300	1.140	1.000	1.50	0.960	1.20	1.18	1.20	2.000
12.00	1.450	2.350	1.850	1.270	1.120	1.000	1.75	0.940	1.30	1.16	1.30	1.990
13.00	1.400	2.250	1.800	1.240	1.090	1.000	2.00	0.920	1.35	1.13	1.35	1.980
14.00	1.350	2.150	1.750	1.210	1.070	1.000	2.25	0.900	1.40	1.12	1.40	1.900
15.00	1.300	2.050	1.700	1.180	1.050	1.000	2.50	0.880	1.50	1.10	1.50	1.880
16.00	1.260	2.000	1.650	1.150	1.030	1.000	2.75	0.860	1.75	1.07	1.75	1.750
18.00	1.220	1.950	1.600	1.120	1.010	1.000	3.00	0.840	2.00	1.05	2.00	1.670
20.00	1.180	1.900	1.550	1.100	1.000	1.000	4.00	0.820	2.50	1.01	2.50	1.500
22.00	1.140	1.850	1.500	1.050	0.970	0.970	5.00	0.800	3.00	1.00	3.00	1.350
24.00	1.100	1.800	1.450	1.010	0.940	0.940	6.00	0.780	4.00	0.95	3.50	1.330
26.00	1.060	1.750	1.400	1.000	0.910	0.910	7.00	0.760	5.00	0.92	4.00	1.250
28.00	1.030	1.700	1.350	0.960	0.880	0.880	8.00	0.740	6.00	0.90	4.50	1.200
30.00	1.000	1.650	1.300	0.930	0.860	0.860	9.00	0.720	10.00	0.85	5.00	1.100

LAND FACTOR TABLES continued
00=Standard

34.00	0.990	1.600	1.250	0.925	0.850	0.850	10.00	0.700	XXX	XXX	6.00	1.070
38.00	0.990	1.560	1.220	0.920	0.845	0.845	XXX	XXX	XXX	XXX	7.00	1.050
42.00	0.980	1.520	1.190	0.915	0.840	0.840	XXX	XXX	XXX	XXX	8.00	1.040
46.00	0.980	1.480	1.160	0.910	0.837	0.837	XXX	XXX	XXX	XXX	10.00	1.020
50.00	0.970	1.440	1.140	0.905	0.833	0.833	XXX	XXX	XXX	XXX	11.00	1.010
58.00	0.970	1.400	1.120	0.900	0.831	0.831	XXX	XXX	XXX	XXX	12.00	1.000
64.00	0.960	1.360	1.110	0.895	0.825	0.825	XXX	XXX	XXX	XXX	15.00	0.990
72.00	0.960	1.330	1.100	0.890	0.822	0.822	XXX	XXX	XXX	XXX	20.00	0.950
80.00	0.950	1.300	1.090	0.880	0.815	0.820	XXX	XXX	XXX	XXX	25.00	0.920
88.00	0.950	1.270	1.080	0.880	0.815	0.815	XXX	XXX	XXX	XXX	26.00	0.900
96.00	0.940	1.240	1.070	0.875	0.813	0.813	XXX	XXX	XXX	XXX	50.00	0.880
104.0	0.940	1.210	1.060	0.870	0.805	0.805	XXX	XXX	XXX	XXX	75.00	0.870
112.0	0.930	1.180	1.050	0.865	0.803	0.803	XXX	XXX	XXX	XXX	100.0	0.850
120.0	0.930	1.160	1.040	0.860	0.800	0.800	XXX	XXX	XXX	XXX	125.0	0.800
130.0	0.920	1.140	1.030	0.855	0.795	0.795	XXX	XXX	XXX	XXX	150.0	0.750
140.0	0.920	1.120	1.020	0.850	0.793	0.793	XXX	XXX	XXX	XXX	200.0	0.700
150.0	0.910	1.110	1.010	0.845	0.790	0.790	XXX	XXX	XXX	XXX	300.0	0.600
160.0	0.910	1.110	1.000	0.840	0.788	0.788	XXX	XXX	XXX	XXX	400.0	0.520
170.0	0.900	1.090	0.990	0.835	0.785	0.785	XXX	XXX	XXX	XXX	500.0	0.500
180.0	0.900	1.080	0.980	0.830	0.783	0.783	XXX	XXX	XXX	XXX	XXX	XXX
190.0	0.890	1.070	0.970	0.825	0.781	0.781	XXX	XXX	XXX	XXX	XXX	XXX
200.0	0.890	1.060	0.960	0.820	0.777	0.777	XXX	XXX	XXX	XXX	XXX	XXX
220.0	0.880	1.050	0.950	0.812	0.770	0.770	XXX	XXX	XXX	XXX	XXX	XXX
240.0	0.880	1.040	0.940	0.810	0.765	0.765	XXX	XXX	XXX	XXX	XXX	XXX
260.0	0.870	1.030	0.930	0.805	0.760	0.760	XXX	XXX	XXX	XXX	XXX	XXX
280.0	0.870	1.020	0.920	0.800	0.755	0.755	XXX	XXX	XXX	XXX	XXX	XXX
300.0	0.860	1.010	0.910	0.795	0.750	0.750	XXX	XXX	XXX	XXX	XXX	XXX
325.0	0.850	1.000	0.900	0.790	0.745	0.745	XXX	XXX	XXX	XXX	XXX	XXX
350.0	0.840	0.990	0.890	0.785	0.740	0.740	XXX	XXX	XXX	XXX	XXX	XXX
375.0	0.830	0.980	0.880	0.780	0.735	0.735	XXX	XXX	XXX	XXX	XXX	XXX
400.0	0.820	0.970	0.870	0.775	0.730	0.730	XXX	XXX	XXX	XXX	XXX	XXX
450.0	0.810	0.960	0.860	0.770	0.725	0.725	XXX	XXX	XXX	XXX	XXX	XXX
500.0	0.800	0.950	0.850	0.760	0.720	0.720	XXX	XXX	XXX	XXX	XXX	XXX
600.0	0.780	0.940	0.840	0.740	0.715	0.715	XXX	XXX	XXX	XXX	XXX	XXX
700.0	0.760	0.930	0.830	0.730	0.710	0.710	XXX	XXX	XXX	XXX	XXX	XXX
800.0	0.740	0.920	0.820	0.720	0.700	0.700	XXX	XXX	XXX	XXX	XXX	XXX

DEPTH FACTOR TABLES DESCRIPTION

TABLE	TYPE	Land Class
Standard	Average	1, 2, 3
1	Commercial/Industrial	71, 72, 73, 81, 82, 83

FRONTAGE FACTOR TABLES DESCRIPTION

TABLE	TYPE	Land Class
Standard	Average	1, 2, 3
1	Commercial/Industrial	71, 72, 73, 81, 82, 83

DEPTH FACTOR TABLES

AVERAGE STANDARD		COMMERCIAL TABLE 1	
DEPTH	FACTOR	DEPTH	FACTOR
5	0.08	5	0.15
10	0.15	10	0.25
15	0.22	15	0.35
20	0.28	20	0.43
25	0.34	25	0.50
30	0.39	30	0.55
35	0.43	35	0.60
40	0.48	40	0.65
45	0.52	45	0.69
50	0.56	50	0.73
55	0.59	55	0.77
60	0.62	60	0.80
65	0.65	65	0.83
70	0.68	70	0.86
75	0.70	75	0.89
80	0.72	80	0.91
85	0.75	85	0.94
90	0.78	90	0.96
95	0.80	95	0.98
100	0.82	100	1.00
110	0.86	110	1.03
120	0.90	120	1.06
130	0.94	130	1.09
140	0.97	140	1.12
150	1.00	150	1.14
160	1.03	160	1.16
170	1.06	170	1.18
180	1.08	180	1.19
190	1.10	190	1.20
200	1.11	200	1.21
220	1.12	220	1.22
240	1.13	240	1.23
260	1.14	260	1.24
280	1.15	280	1.25
300	1.16	300	1.26
320	1.17	320	1.27
340	1.18	340	1.28
360	1.19	360	1.29
380	1.20	380	1.30
400	1.21	400	1.31
500	1.23	450	1.32
600	1.24	500	1.33
700	1.25	600	1.34
800	1.26		
900	1.27		
1000	1.28		

FRONTAGE FACTOR TABLES

AVERAGE STANDARD		COMMERCIAL TABLE 1	
FRTG	FACTOR	FRTG	FACTOR
1	1.000	1	1.000
100	1.000	100	1.000
999	1.000	999	1.000

PARCEL SIZING: COMMERCIAL AND INDUSTRIAL PROPERTIES

Commercial and industrial properties, to operate efficiently and profitably, must have a certain amount of land. Minimum and/or maximum land amount to building size ratios to operate efficiently have been developed. Applying the ratio to a parcel of land is parcel sizing. For example, a shopping center needs a certain amount of open space for customer parking, employee parking, vendor parking, etc., in addition to land for the building. The total land area needed is calculated by multiplying the building size/square footage by the industry standard ratio. The industry standard ratio for shopping centers is 7 to 1 or for one square foot of building area there should be 7 square feet of land. Thus a 50,000 square foot building should have 350,000 square feet of land area or 8.03 acres.

Generally, parcel sizing should be used to help the appraiser arrive at a "land" value for a parcel more relative of its "true" market value. If the above shopping center had only 5 acres of land it would have less than its optimum size, 8 acres. Thus, the entire 5 acres is "primary" to its use. If the shopping center had 15 acres, it would have 8 acres of "primary" land and 7 acres excess that could be considered as both "secondary" and "residual".

In most cases the "secondary" land rate is approximately 53.2% of the "primary-rate and the "excess" rate is approximately 26.8% of the "primary" rate. For instance, a parcel with a "primary" rate of \$10,000 per acre would have a rate of \$5,300 per acre for the "secondary" acreage and the "excess" acreage would have a rate of \$2700 per acre. The ratio of secondary to residual will typically be 1:1, however, the appraiser must judge each case on its own merit. The appraiser must always apply "common sense" to any value estimate. There is little point in dividing a lot/tract of one acre into 3 sections.

LAND TO BUILDING SIZE RATIO

RATIO	TYPE OF BUILDING
1 1/2 - 2 : 1	Industrial-Warehouse
3 : 1	Industrial-Manufacturing
5 - 6 : 1	General Retail
5 : 1	Retail office
2 - 4 : 1	Office - Services
7 : 1	Shopping Center

CALCULATING THE PRIMARY AREA

Appraising by Square Foot Method:

Multiply the total square feet of the building, including appendages, by the ratio for that particular type of structure.

Example: An industrial-manufacturing facility with a total of 93,500 square feet for buildings and appendages and 350,000 square feet of land would be computed as follows:

1. Determine what ratio to use. The ratio for industrial-manufacturing is 3:1.
2. Multiply the square footage of building and appendages by the ratio to ascertain size of the primary area. $93,500 \times 3 = 280,500$
3. Subtract primary square footage from total land square footage to determine secondary and residual area. $350,000 - 280,500 = 69,500$
4. Multiply excess square footage by .50 to split into secondary and residual area. $69,500 \times .50 = 34,750$
5. Apply the land rate to each of the areas to determine total value of land.

Appraising by Acreage Method:

Multiply the total square feet of the building, including appendages, by the ratio for that particular type of structure and divide by 43,560.

Example: An industrial-manufacturing facility with a total of 93,500 square feet for buildings and appendages and 18.03 acres of land would be computed as follows:

1. Determine what ratio to use. The ratio for industrial- manufacturing is 3:1.
2. Multiply the square footage of building and appendages by the ratio to ascertain size of the primary area. Convert the total square footage into acres by dividing by 43,560.
 $93,500 \times 3 = 280,500$ $280,500 / 43,560 = 6.43$ acres
3. Subtract primary acreage from total land acreage to determine secondary and residual area. $18.03 - 6.43 = 11.60$
4. Multiply excess acreage by .50 to split into secondary and residual area. $11.60 \times .50 = 5.80$
5. Apply the land rate to each of the areas to determine total value of land.

**PRESENT (LAND)
USE-VALUE SCHEDULE**

**2013 PRESENT (LAND) USE-VALUE SCHEDULE
 NORTH CAROLINA USE-VALUE ADVISORY BOARD
 NORTH CAROLINA DEPARTMENT OF REVENUE**

AGRICULTURE

	CLASS I	CLASS II	CLASS III
MLRA 136	\$865	\$590	\$385

Note: All Class IV or Non-Productive Land will be appraised at \$40.00 per acre.

HORTICULTURE

	CLASS I	CLASS II	CLASS III
MLRA 136	\$1250	\$810	\$560

Note: All Class IV or Non-Productive Land will be appraised at \$40.00 per acre.

FORESTRY

	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V
MLRA 136	\$415	\$270	\$230	\$130	\$105

Note: All Class VI or Non-Productive Land will be appraised at \$40.00 per acre.

RESIDENTIAL SPECIFICATIONS

CLASS SPECIFICATIONS

MANSION - SPECIAL DWELLINGS

Dwellings generally have an outstanding architectural style and design constructed with the finest quality materials and workmanship throughout; superior quality interior finish with extensive built-in features; deluxe heating system and high grade lighting and plumbing fixtures. Architect designed and supervised homes generally fall into this grade classification with mansion and special type homes.

FOUNDATION - 10" To 12" masonry walls, waterproofed; heavy concrete footings, drain tile.

EXTERIOR WALLS - Shake shingles, 3/4"to 1" beveled wood siding, stucco and lath, or high quality aluminum siding, face brick or native stone; 1" D&M or 3/4" to 1" plywood sheathing; 1" & 3/4" wood doors and windows, weather-stripped; 3 coats oil painting.

GROUND SLAB - 4" to 6" concrete on gravel base.

STRUCTURAL FLOORS - 1" D&M or 5/8" to 3/4" plywood sub-floor on 2"x12" wood joists 12" to 16" O.C. steel beams and column supports.

ROOF - Multi-gable, hipped or gambrel design with stained wood, slate tile or heavy asphalt shingles, 1" D&M or 5/8" to 3/4" plywood sheathing, 2"x8" to 2"x 10" wood rafters or 2"x6" to 2"x8" wood trussed 16" O.C.; insulation; high grade boxed cornice, copper flashing, gutters and conductors.

INTERIOR FINISH - Select hardwood flooring or equally high quality carpeting with vinyl or tiled kitchen; lath and three coats plaster or laminated dry wall finish in ornamental decor with high grade wall covering; hardwood trim and cabinets with high quality finish; ceramic tiled bathroom, Formica vanity tops.

ELECTRIC - Ample service, wiring in conduit pipe, abundant outlets and high grade fixtures throughout.

***HEATING** - Central forced warm air, steam, vapor, hot water or radiant (or equal) automatic fired system with zoned thermostatic controls.

***PLUMBING** - High grade vitreous fixtures, copper piping, kitchen sink, water heater, and laundry tubs.

*In modern homes today plumbing and heating are standard features, but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

CLASS A - DWELLING

Dwellings having quality architectural style and design are characterized by the high quality of workmanship, finishes, and appointments with considerable attention given to detail.

Although residences at this quality level are inclusive of high quality material and workmanship, and are somewhat unique in their design, these costs do not represent the highest cost in residential construction.

FOUNDATION - 10" average masonry walls, waterproofed; concrete footings, drain tile.

EXTERIOR WALLS - Fenestration is well designed with high quality sash. Custom ornamentation and trim is used. Best brick, cut stone, half-timber, etc.

GROUND SLAB - 4" to 6" concrete on gravel base.

STRUCTURAL FLOORS - 1" D&M or 5/8" to 3/4" plywood sub-floor on 2"x12" wood joists 12" to 16" O.C. steel beams and column supports.

ROOF - Heavy wood rafters and sheathing. Clay tile, heavy asphalt shingles or slate cover. Roof slope averages 6 in 12. Large eaves with high quality gutters and downspouts..

INTERIOR FINISH - High quality carpet or hardwood, parquet or plank, terrazzo, or best vinyl sheet or ceramic or quarry tile floor coverings are used. Walls are taped and painted dry wall with high grade paper or vinyl wall covering, hardwood paneling or ceramic tiles. Kitchen and baths have enamel painted walls and ceilings. High quality Pullman or vanity cabinets in bath and laminated plastic counter tops and splash. Spacious walk-in closets or wardrobes with built-in features. Large linen storage closets and pantry are fully shelved.

ELECTRIC - Many well positioned outlets. High quality fixtures throughout. Large luminous fixtures in kitchen, bath, and dressing areas

***HEATING** - Central forced warm air, steam, vapor, hot water or radiant (or equal) automatic fired system with zoned thermostatic controls.

***PLUMBING** - High grade fixtures, copper piping, kitchen sink, water heater, and laundry tubs.

*In modern homes today plumbing and heating are standard features, but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value... .

CLASS SPECIFICATIONS

CLASS B - DWELLING

Architecturally attractive dwellings constructed with good quality materials and workmanship throughout; high quality interior finish with abundant built-in features; custom heating system and very good lighting and plumbing fixtures. Custom -built homes generally fall into this grade classification.

FOUNDATION - 8" to 10" concrete block (or equal) walls, concrete footings, and drain tile.

EXTERIOR WALLS - 5/8" beveled wood, stucco, wood shingles, or siding, face brick or stone veneer; 1" D&M of 1/2" plywood or 25/32" insulation board sheathing; 2"x4" wood studs 16" O.C. ; batt insulation; 1-3/4" wood doors and 1-3/8" double hung or casement windows; two coats oil paint.

GROUND SLAB - 4" concrete on gravel base.

STRUCTURAL FLOORS - 5/8" plywood (or equal) sub-floor on 2"x10" wood joists 16" O.C. laminated or steel beams and pipe column supports.

ROOF - Gable, hipped or gambrel type; wood, heavy asphalt, slate, or asbestos shingles; 1" D&M or 5/8" plywood sheathing, 2"x6" rafters 16" O.C.; insulation; plain cornice, and galvanized flashing, gutters and conductors.

INTERIOR FINISH - 1" select oak, sanded and varnished flooring or good quality carpeting and kitchen tiling; metal lath and plaster or 5/8" dry wall finish with paint or good grade wall covering; hardwood or good quality kitchen cabinets; tiled bathrooms, with Formica vanity top.

ELECTRIC - Ample service, BX or non-metallic cable wiring, abundant outlets and good grade fixtures throughout.

***HEATING** - Central forced warm air, steam, vapor, hot water or radiant (or equal) automatic fired system with zoned thermostatic controls.

***PLUMBING** - Good grade fixtures, copper piping, kitchen sink, water heater, and laundry tubs.

*In modern homes today plumbing and heating are standard features, but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

CLASS C - DWELLING

Moderately attractive dwellings constructed with average quality materials and workmanship throughout; minimal to moderate architectural treatment; average quality interior finish with adequate built-in features; minimal code, standard grade mechanical features and fixtures. Typical modern day subdivision homes where in a limited number of pre-designed models and feature options are offered by the developer, as well as multi-family residential complexes, generally fall into this grade of classification.

FOUNDATION - 8" to 10" concrete block (or equal) walls, concrete footings, and drain tile.

EXTERIOR WALLS - 5/8" beveled wood, stucco, wood shingles, composition board, or standard grade aluminum or vinyl siding, face brick or split rock veneer; 1" D&M of 1/2" plywood or 25/32" insulation board sheathing; 2"x4" wood studs 16" O.C.; batt insulation; 1-3/4" wood doors and 1-3/8" double hung or casement windows; two coats oil paint.

GROUND SLAB - 4" concrete on gravel base.

STRUCTURAL FLOORS - 1" wood subfloor or 1/2" plywood (or equal) subfloor on 2"x8" wood joists 16" O.C. laminated or steel beams and pipe column supports.

ROOF - Gable, hipped or gambrel type; asphalt or asbestos shingles; 1" wood or 1/2" plywood sheathing, 2"x6" rafters or trusses 24" O.C.; plain cornice, and galvanized metal flashing, gutters and conductors.

INTERIOR FINISH - Average quality carpeting (or comparable wood flooring) and kitchen tiling; rock lath and plaster or 1/2" dry wall finish with paint or standard grade wall covering; pine doors and trim throughout and average quality cabinets and built-ins.

ELECTRIC - Standard service, non-metallic cable wiring, adequate outlets and average grade fixtures throughout.

***HEATING** - Central forced warm air, steam, vapor, hot water or radiant (or equal) automatic fired system with zoned thermostatic controls.

***PLUMBING** - Average grade fixtures, copper piping, kitchen sink, water heater, and laundry tubs.

*In modern homes today plumbing and heating are standard features, but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value."

CLASS SPECIFICATIONS

CLASS D - DWELLING

Dwellings constructed with economy quality materials and fair workmanship throughout; void of architectural treatment; cheap quality interior finish with minimal built-in features; minimum code, standard grade mechanical features and fixtures. Typical low-cost tract-type housing characterized by homogeneous styling and designed to meet minimal building codes generally fall into this grade of classification.

FOUNDATION - 8" concrete block walls, concrete footings.

EXTERIOR WALLS - 1/2" beveled or comparable wood, asbestos, aluminum or vinyl siding, 4" brick veneer; 1/2" insulation board; 2"x4" wood studs 16" O.C.; 1-3/8" wood doors and double hung sash (or equal) windows; two coats exterior paint.

GROUND SLAB - 3" to 4" concrete on compact earth.

STRUCTURAL FLOORS - 2"x8" wood joists 16" O.C." wood beam girder and column supports. Attic floor and stairs not included in base price.

ROOF - Gable type; asphalt shingles; 3/8" plywood sheathing, 2"x4" rafters 24" O.C.; wood cornice, and galvanized metal flashing, gutters and conductors.

INTERIOR FINISH - 1" D&M softwood, tile, or comparable flooring; 3/8" dry wall finish; pine doors and trim throughout; low cost kitchen cabinets.

ELECTRIC - Minimum service, non-metallic cable wiring, scarcity of outlets and low cost fixtures throughout.

***HEATING** - Central forced warm air system (or equal)

***PLUMBING** - Low costs fixtures, sink, water heater, galvanized iron piping, kitchen

*In modern homes today plumbing and heating are standard features, but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

CLASS E - DWELLING

Dwellings constructed with very cheap grade of materials, usually "culls" and "seconds" and very poor quality workmanship resulting from unskilled, inexperienced, "do-it-yourself" type of labor. Minimal code, low grade mechanical features and fixtures.

FOUNDATION - 8" concrete block walls or piers, concrete footings

EXTERIOR WALLS - Drop siding or beveled wood siding without sheathing, or asphalt siding or composition roll siding on 1/2" insulation board; 2"x4" wood studs 24" O.C.; 1-3/8" wood doors and double hung sash (or equal) windows; painted exterior.

GROUND SLAB - 2" to 3" concrete on compact earth

STRUCTURAL FLOORS - 2"x6" wood joists 16" O-C to 2"x8" wood joists 20" O.C., wood beam and column supports.

ROOF - Low gable or shed type; roll roofing or cheap asphalt shingles or metal; plywood sheathing; 2"x4" rafters 24" O.C., no cornice, gutters or conductors.

INTERIOR FINISH - Softwood or asphalt tile flooring; painted plaster board finish; cheap pine doors and trim throughout, cheap kitchen cabinets.

ELECTRIC - Poor service, non-metallic cable wiring, scant outlets and cheap fixtures throughout.

*HEATING - Warm air system (or equal).

*PLUMBING - Cheap fixtures, poor quality piping, kitchen sink, water heater.

*In modern homes today plumbing and heating are standard features, but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

STRUCTURE CLASS (SCLS) SCHEDULES

STRUCTURE CLASS: 1-SINGLE FAMILY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	122.61	800	99.72	800	81.74	800	67.03	800	40.87
1000	117.58	1000	95.63	1000	78.39	1000	64.28	1000	39.19
1200	113.59	1200	92.38	1200	75.72	1200	62.09	1200	37.86
1500	108.93	1500	88.59	1500	72.62	1500	59.55	1500	36.31
1800	105.22	1800	85.58	1800	70.15	1800	57.52	1800	35.07
2100	102.17	2100	83.10	2100	68.12	2100	55.85	2100	34.06
2600	98.19	2600	79.86	2600	65.46	2600	53.68	2600	32.73
4000	93.97	4000	76.43	4000	62.64	4000	51.37	4000	31.32

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 75
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	200
10-STEAM	200	11-GASPACK	250	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	200	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	250	18-*BADCODE	0
19-*BADCODE	0	21-PREFABFP	75		

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.94	0.94	0.95	0.95

STRUCTURE CLASS: 2-TWO FAMILY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	122.61	800	99.72	800	81.74	800	67.03	800	40.87
1000	117.58	1000	95.63	1000	78.39	1000	64.28	1000	39.19
1200	113.59	1200	92.38	1200	75.72	1200	62.09	1200	37.86
1500	108.93	1500	88.59	1500	72.62	1500	59.55	1500	36.31
1800	105.22	1800	85.58	1800	70.15	1800	57.52	1800	35.07
2100	102.17	2100	83.10	2100	68.12	2100	55.85	2100	34.06
2600	98.19	2600	79.86	2600	65.46	2600	53.68	2600	32.73
4000	93.97	4000	76.43	4000	62.64	4000	51.37	4000	31.32

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	200
10-STEAM	200	11-GASPACK	250	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	200	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	250	21-PREFABFP	75

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.94	0.94	0.95	0.95

STRUCTURE CLASS: 3-MULTI FAMILY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	122.61	800	99.72	800	81.74	800	67.03	800	40.87
1000	117.58	1000	95.63	1000	78.39	1000	64.28	1000	39.19
1200	113.59	1200	92.38	1200	75.72	1200	62.09	1200	37.86
1500	108.93	1500	88.59	1500	72.62	1500	59.55	1500	36.31
1800	105.22	1800	85.58	1800	70.15	1800	57.52	1800	35.07
2100	102.17	2100	83.10	2100	68.12	2100	55.85	2100	34.06
2600	98.19	2600	79.86	2600	65.46	2600	53.68	2600	32.73
4000	93.97	4000	76.43	4000	62.64	4000	51.37	4000	31.32

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	200
10-STEAM	200	11-GASPACK	250	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	200	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	250	21-PREFABFP	75

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.94	0.94	0.95	0.95

STRUCTURE CLASS: 4-TOWNHOME

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
400	151.73	400	123.40	400	101.15	400	82.94	400	50.58
1000	102.30	1000	83.20	1000	68.20	1000	55.92	1000	34.10
1500	91.31	1500	74.26	1500	60.87	1500	49.91	1500	30.44
2000	85.83	2000	69.81	2000	57.22	2000	46.92	2000	28.61
2500	82.53	2500	67.12	2500	55.02	2500	45.12	2500	27.51
3000	80.34	3000	65.34	3000	53.56	3000	43.92	3000	26.78
3500	78.77	3500	64.06	3500	52.51	3500	43.06	3500	26.26
4000	77.60	4000	63.11	4000	51.73	4000	42.42	4000	25.87

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 75
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-150	9-CHWATER	200
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-150	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	300	21-PREFABFP	75

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.94	0.94	0.95	0.95

STRUCTURE CLASS: 5-GARDEN APARTMENT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	115.11	1000	93.62	1000	76.74	1000	62.93	1000	38.37
1500	109.98	1500	89.45	1500	73.32	1500	60.12	1500	36.66
2000	106.29	2000	86.45	2000	70.86	2000	58.11	2000	35.43
2500	103.49	2500	84.17	2500	68.99	2500	56.57	2500	34.50
3000	101.03	3000	82.17	3000	67.35	3000	55.23	3000	33.68
3500	97.53	3500	79.32	3500	65.02	3500	53.32	3500	32.51
6000	92.28	6000	75.05	6000	61.52	6000	50.45	6000	30.76
8500	85.56	8500	69.59	8500	57.04	8500	46.77	8500	28.52

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-150	9-CHWATER	200
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-150	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	300	21-PREFABFP	75

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.992	0.947	0.973	1.000	1.027	1.055	1.084	1.114
STORY HGTS:	1.00	2.00	3.00	4.00	5.00	6.00	7.00	0.00
FACTORS:	1.00	0.95	0.95	0.98	1.00	1.03	1.04	0.00

STRUCTURE CLASS: 6-WALKUP APARTMENT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	89.70	2000	72.96	2000	59.80	2000	49.04	2000	29.90
4000	77.60	4000	63.11	4000	51.73	4000	42.42	4000	25.87
6000	74.85	6000	60.88	6000	49.90	6000	40.92	6000	24.95
8000	73.47	8000	59.76	8000	48.98	8000	40.16	8000	24.49
10000	72.65	10000	59.08	10000	48.43	10000	39.71	10000	24.22
12000	72.11	12000	58.65	12000	48.07	12000	39.42	12000	24.04
14000	71.72	14000	58.33	14000	47.81	14000	39.20	14000	23.91
16000	71.42	16000	58.08	16000	47.61	16000	39.04	16000	23.81

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-150	9-CHWATER	200
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-150	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	300	21-PREFABFP	75

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.922	0.947	0.973	1.000	1.027	1.055	1.084	1.114
STORY HGTS:	1.00	2.00	3.00	4.00	5.00	6.00	7.00	0.00
FACTORS:	1.00	0.95	0.95	0.98	1.00	1.03	1.04	0.00

STRUCTURE CLASS: 7-MODULAR HOME

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	122.61	800	99.72	800	81.74	800	67.03	800	40.87
1000	117.58	1000	95.63	1000	78.39	1000	64.28	1000	39.19
1200	113.59	1200	92.38	1200	75.72	1200	62.09	1200	37.86
1500	108.93	1500	88.59	1500	72.62	1500	59.55	1500	36.31
1800	105.22	1800	85.58	1800	70.15	1800	57.52	1800	35.07
2100	102.17	2100	83.10	2100	68.12	2100	55.85	2100	34.06
2600	98.19	2600	79.86	2600	65.46	2600	53.68	2600	32.73
4000	93.97	4000	76.43	4000	62.64	4000	51.37	4000	31.32

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 75
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	200
10-STEAM	200	11-GASPACK	250	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	200	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	250	21-PREFABFP	75

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.94	0.94	0.95	0.95

STRUCTURE CLASS: 8-BANK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	184.73	1000	150.24	1000	123.15	1000	100.98	1000	61.58
2800	175.92	2800	143.08	2800	117.28	2800	96.17	2800	58.64
5200	167.54	5200	136.26	5200	111.69	5200	91.59	5200	55.85
7200	159.56	7200	129.77	7200	106.37	7200	87.22	7200	53.19
9200	151.97	9200	123.60	9200	101.31	9200	83.07	9200	50.66
11500	148.92	11500	121.12	11500	99.28	11500	81.41	11500	49.64
13500	146.69	13500	119.30	13500	97.79	13500	80.19	13500	48.90
14000	144.50	14000	117.52	14000	96.33	14000	78.99	14000	48.17

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

HALF BATHRATES:

0 0 0 0 0

FIXTURE RATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 55
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-250	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-250	5-STUCCO	-200	6-BD&BATEN	-250
7-CEDAR	-150	8-SID/SHEA	-250	9-METL/GLS	0
10-TILE	-150	11-AL/VYN	-250	12-ASB/SD	-350
13-CMP/SGL	-350	14-WD SHG	-250	15-LOGS	0
16-PERM/ST	0	17-MASONITE	-250	18-CEMBOARD	-50
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-150	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-200	6-SOLAR	0
7-FLR/WALL	-150	8-ELECT-BB	-150	9-CHWATER	0
10-STEAM	0	11-GASPACK	0	12-WOOD	-250
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS: 8 9 10 11 12 13 14 15
 FACTORS: 0.900 0.928 0.953 0.977 1.000 1.023 1.046 1.069

STORY HGTS: 1.00 1.10 1.25 1.50 1.75 2.00 2.50 3.00
 FACTORS: 1.00 1.00 1.00 0.94 0.94 0.95 0.94 0.95

STRUCTURE CLASS: 9-FAST FOOD RESTAURANT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	172.86	800	133.10	800	106.16	800	87.81	800	73.29
1300	168.54	1300	129.77	1300	103.07	1300	85.62	1300	71.46
1800	164.33	1800	126.53	1800	101.05	1800	83.48	1800	69.67
2800	160.22	2800	123.37	2800	99.07	2800	81.39	2800	67.93
3800	156.21	3800	120.28	3800	98.56	3800	79.36	3800	66.23
4800	152.31	4800	117.28	4800	97.57	4800	77.37	4800	64.58
6000	148.50	6000	114.34	6000	96.59	6000	75.44	6000	62.96
8000	144.79	8000	111.49	8000	94.66	8000	73.55	8000	61.39

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

0	0	0	0	0
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HALF BATHRATES:

0	0	0	0	0
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FIXTURE RATES:

0	0	0	0	0
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 45
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	75
10-TILE	0	11-AL/VYN	-100	12-ASB/SD	-200
13-CMP/SGL	-300	14-WD SHG	150	15-LOGS	0
16-PERM/ST	0	17-MASONITE	-100	18-CEMBOARD	0
19-BRICK/LC	-150	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-150	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-150	6-SOLAR	150
7-FLR/WALL	-100	8-ELECT-BB	-75	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	0
13-RADIANT	-100	14-HOTWATER	75	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	0

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.979	1.000	1.021	1.042	1.064	1.085	1.127	0.751

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 10-RESTAURANT LOUNGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	110.03	800	89.49	800	73.35	800	60.15	800	36.68
1300	107.85	1300	87.72	1300	71.90	1300	58.96	1300	35.95
1800	106.26	1800	86.42	1800	70.84	1800	58.09	1800	35.42
2400	105.21	2400	85.57	2400	70.14	2400	57.51	2400	35.07
3400	103.95	3400	84.55	3400	69.30	3400	56.83	3400	34.65
4600	101.76	4600	82.76	4600	67.84	4600	55.63	4600	33.92
6000	99.14	6000	80.63	6000	66.09	6000	54.19	6000	33.05
8000	97.16	8000	79.02	8000	64.77	8000	53.11	8000	32.39

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	75
10-TILE	0	11-AL/VYN	-100	12-ASB/SD	-200
13-CMP/SGL	-300	14-WD SHG	150	15-LOGS	0
16-PERM/ST	0	17-MASONITE	-100	18-CEMBOARD	0
19-BRICK/LC	-150	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-150	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-150	6-SOLAR	150
7-FLR/WALL	-100	8-ELECT-BB	-75	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	0
13-RADIANT	-100	14-HOTWATER	75	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 11-MOTEL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	93.00	2000	75.64	2000	62.00	2000	50.84	2000	31.00
4500	90.29	4500	73.43	4500	60.19	4500	49.36	4500	30.10
7000	87.65	7000	71.28	7000	58.43	7000	47.91	7000	29.22
9500	85.11	9500	69.22	9500	56.74	9500	46.53	9500	28.37
12000	83.39	12000	67.82	12000	55.59	12000	45.58	12000	27.80
16000	81.72	16000	66.47	16000	54.48	16000	44.67	16000	27.24
19000	80.09	19000	65.14	19000	53.39	19000	43.78	19000	26.70
23000	78.50	23000	63.84	23000	52.33	23000	42.91	23000	26.17

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

0	0	0	0	0
HALF BATHRATES:				
0	0	0	0	0
FIXTURE RATES:				
0	0	0	0	0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-100	5-STUCCO	100	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	-150	9-METL/GLS	0
10-TILE	-100	11-AL/VYN	0	12-ASB/SD	-250
13-CMP/SGL	-250	14-WD SHG	200	15-LOGS	-100
16-PERM/ST	250	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-100	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-250	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-150	6-SOLAR	0
7-FLR/WALL	-250	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	0	11-GASPACK	0	12-WOOD	-250
13-RADIANT	-150	14-HOTWATER	100	15-HOT-AIR	100
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.961	1.000	1.041	1.086	1.113	1.181

STORY HGTS:	1.00	1.50	2.00	2.50	3.00	3.50	4.00	5.00
FACTORS:	1.00	0.95	0.90	0.92	0.95	0.97	0.99	1.00

STRUCTURE CLASS: 12-AUDITORIUM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	104.78	2000	85.22	2000	69.85	2000	57.28	2000	34.93
4000	102.72	4000	83.55	4000	68.48	4000	56.15	4000	34.24
6000	100.70	6000	81.90	6000	67.13	6000	55.05	6000	33.57
8000	95.91	8000	78.01	8000	63.94	8000	52.43	8000	31.97
10000	91.35	10000	74.30	10000	60.90	10000	49.94	10000	30.45
12000	86.78	12000	70.58	12000	57.85	12000	47.44	12000	28.93
14000	82.44	14000	67.05	14000	54.96	14000	45.07	14000	27.48
16000	78.33	16000	63.71	16000	52.22	16000	42.82	16000	26.11

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 45
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	100
7-CEDAR	175	8-SID/SHEA	-100	9-METL/GLS	150
10-TILE	90	11-AL/VYN	0	12-ASB/SD	-100
13-CMP/SGL	-150	14-WD SHG	150	15-LOGS	100
16-PERM/ST	150	17-MASONITE	-100	18-CEMBOARD	0
19-BRICK/LC	-100	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-150	2-UNITS	-75	3-CENTRAL	0
4-HT PUMP	125	5-WINDUNIT	-150	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	-150	9-CHWATER	300
10-STEAM	200	11-GASPACK	100	12-WOOD	0
13-RADIANT	90	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	100	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.776	0.833	0.889	0.945	1.000	1.054	1.106	1.150
STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 13-BEAUTY SHOP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	80.18	200	65.21	200	53.45	200	43.83	200	26.73
400	78.14	400	63.55	400	52.09	400	42.71	400	26.05
800	76.08	800	61.88	800	50.72	800	41.59	800	25.36
1000	74.06	1000	60.23	1000	49.37	1000	40.48	1000	24.69
1200	70.28	1200	57.16	1200	46.85	1200	38.42	1200	23.43
1500	63.38	1500	51.55	1500	42.25	1500	34.65	1500	21.13
2000	61.34	2000	49.89	2000	40.89	2000	33.53	2000	20.45
3000	60.23	3000	48.98	3000	40.15	3000	32.92	3000	20.08

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	150
4-C. BLOCK	-50	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-150
13-CMP/SGL	-200	14-WD SHG	150	15-LOGS	100
16-PERM/ST	300	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	-100	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-200	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	185	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.95	0.95	0.95	0.95

STRUCTURE CLASS: 14-CAR WASH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	99.68	200	81.07	200	66.45	200	54.49	200	33.23
600	94.74	600	77.06	600	63.16	600	51.79	600	31.58
1000	89.96	1000	73.16	1000	59.97	1000	49.18	1000	29.99
1400	80.96	1400	65.84	1400	53.97	1400	44.26	1400	26.99
1800	72.87	1800	59.27	1800	48.58	1800	39.84	1800	24.29
2200	65.57	2200	53.33	2200	43.71	2200	35.84	2200	21.86
2600	58.91	2600	47.91	2600	39.27	2600	32.20	2600	19.64
3000	53.12	3000	43.20	3000	35.41	3000	29.04	3000	17.71

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

0	0	0	0	0
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HALF BATHRATES:

0	0	0	0	0
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FIXTURE RATES:

0	0	0	0	0
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE:	0
BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE:	0
BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE:	0
BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE:	0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	0
7-CEDAR	0	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	0	11-AL/VYN	0	12-ASB/SD	0
13-CMP/SGL	0	14-WD SHG	0	15-LOGS	0
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	1-NONE	0	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	0	12-WOOD	0
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	21-PREFABFP	0		

WALL HEIGHTS:	8	9	10	12	13	14	15	0
FACTORS:	0.900	0.928	0.953	1.000	1.023	1.046	1.069	0.000

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 15-AUTOMOTIVE GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	75.08	800	61.06	800	50.05	800	41.04	800	25.03
2000	60.51	2000	49.21	2000	40.34	2000	33.08	2000	20.17
4500	51.65	4500	42.00	4500	34.43	4500	28.23	4500	17.22
7000	46.78	7000	38.05	7000	31.19	7000	25.57	7000	15.59
9000	44.27	9000	36.01	9000	29.51	9000	24.20	9000	14.76
11000	43.81	11000	35.63	11000	29.21	11000	23.95	11000	14.60
14000	43.54	14000	35.42	14000	29.03	14000	23.80	14000	14.51
17000	42.49	17000	34.56	17000	28.83	17000	23.23	17000	14.16

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

0	0	0	0	0
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HALF BATHRATES:

0	0	0	0	0
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FIXTURE RATES:

0	0	0	0	0
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-150
13-CMP/SGL	-150	14-WD SHG	150	15-LOGS	100
16-PERM/ST	250	17-MASONITE	0	18-CEMBOARD	200
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	175
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	-100	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	275	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.961	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 16-AUTOMOTIVE SHOWROOM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	96.94	800	78.84	800	64.63	800	52.99	800	32.31
1100	95.04	1100	77.30	1100	63.36	1100	51.96	1100	31.68
1800	93.18	1800	75.78	1800	62.12	1800	50.94	1800	31.06
3000	91.34	3000	74.29	3000	60.90	3000	49.93	3000	30.45
5000	89.56	5000	72.84	5000	59.71	5000	48.96	5000	29.85
6500	87.76	6500	71.38	6500	58.51	6500	47.98	6500	29.25
9000	86.01	9000	69.96	9000	57.34	9000	47.02	9000	28.67
12000	84.28	12000	68.55	12000	56.19	12000	46.07	12000	28.09

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-150
13-CMP/SGL	-150	14-WD SHG	150	15-LOGS	100
16-PERM/ST	250	17-MASONITE	0	18-CEMBOARD	200
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	175
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	-100	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	275	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.961	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 17-BOWLING ALLEY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	78.74	2000	64.04	2000	52.49	2000	43.04	2000	26.25
4000	76.43	4000	62.16	4000	50.95	4000	41.78	4000	25.48
6000	74.22	6000	60.36	6000	49.48	6000	40.57	6000	24.74
8000	72.06	8000	58.61	8000	48.04	8000	39.39	8000	24.02
10000	70.60	10000	57.42	10000	47.07	10000	38.60	10000	23.53
12000	69.20	12000	56.28	12000	46.13	12000	37.83	12000	23.07
14000	67.82	14000	55.16	14000	45.21	14000	37.07	14000	22.61
16000	66.45	16000	54.04	16000	44.30	16000	36.32	16000	22.15

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	100	3-FR & MAS	50
4-C. BLOCK	-50	5-STUCCO	-50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	100	15-LOGS	100
16-PERM/ST	250	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	175
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	-100	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	275	21-PREFABFP	0

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 18-COUNTRY CLUB

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	124.64	2000	101.37	2000	83.09	2000	68.14	2000	41.55
4000	122.20	4000	99.39	4000	81.47	4000	66.80	4000	40.73
6000	119.79	6000	97.43	6000	79.86	6000	65.49	6000	39.93
8000	118.62	8000	96.48	8000	79.08	8000	64.84	8000	39.54
10000	118.37	10000	96.28	10000	78.91	10000	64.71	10000	39.46
12000	117.91	12000	95.90	12000	78.61	12000	64.46	12000	39.30
14000	117.20	14000	95.32	14000	78.13	14000	64.07	14000	39.07
16000	116.03	16000	94.37	16000	77.35	16000	63.43	16000	38.68

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	-100	5-STUCCO	0	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	250
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-225
13-CMP/SGL	-275	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-350	2-UNITS	-250	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-350
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.922	0.947	0.973	1.000	1.027	1.055	1.084	1.114
STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.95	0.95	0.95	0.95

STRUCTURE CLASS: 19-COMM DOWNTOWN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	59.05	1000	48.03	1000	39.37	1000	32.28	1000	19.68
3000	55.24	3000	44.93	3000	36.83	3000	30.20	3000	18.41
4000	51.81	4000	42.14	4000	34.54	4000	28.32	4000	17.27
5000	48.84	5000	39.72	5000	32.56	5000	26.70	5000	16.28
6000	48.18	6000	39.19	6000	32.12	6000	26.34	6000	16.06
7000	46.81	7000	38.07	7000	31.21	7000	25.59	7000	15.60
8000	45.23	8000	36.78	8000	30.15	8000	24.72	8000	15.08
9000	42.95	9000	34.93	9000	28.63	9000	23.48	9000	14.32

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES: 3900	3172	2600	2132	1300
FIXTURE RATES: 1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	250
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	100	15-LOGS	100
16-PERM/ST	100	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	100	8-ELECT-BB	0	9-CHWATER	250
10-STEAM	150	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	200	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	1.00	1.50	2.00	2.50	3.00	4.00	5.00	6.00
FACTORS:	1.00	0.95	0.90	0.92	0.95	0.99	1.00	1.00

STRUCTURE CLASS: 20-INDUSTRIAL RESEARCH & ENGINEERING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	101.29	2000	82.38	2000	67.53	2000	55.37	2000	33.76
4000	99.99	4000	81.32	4000	66.66	4000	54.66	4000	33.33
6000	87.81	6000	71.42	6000	58.54	6000	48.01	6000	29.27
8000	77.56	8000	63.08	8000	51.70	8000	42.40	8000	25.85
10000	76.25	10000	62.02	10000	50.84	10000	41.69	10000	25.42
12000	73.88	12000	60.09	12000	49.25	12000	40.39	12000	24.63
14000	72.35	14000	58.84	14000	48.23	14000	39.55	14000	24.12
16000	71.12	16000	57.85	16000	47.42	16000	38.88	16000	23.71

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES: 3900	3172	2600	2132	1300
FIXTURE RATES: 1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 75
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	100
7-CEDAR	175	8-SID/SHEA	0	9-METL/GLS	175
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-50
13-CMP/SGL	-100	14-WD SHG	150	15-LOGS	100
16-PERM/ST	100	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	0	20-BRICK/JB	300		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-300	2-UNITS	0	3-CENTRAL	120
4-HT PUMP	200	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	50	8-ELECT-BB	0	9-CHWATER	400
10-STEAM	170	11-GASPACK	125	12-WOOD	-300
13-RADIANT	60	14-HOTWATER	170	15-HOT-AIR	150
16-*BADCODE	0	17-CENT-A/C	100	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 21-COTTAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
250	67.37	250	55.67	250	43.97	250	40.00	250	36.03
300	63.45	300	53.49	300	43.53	300	38.21	300	32.90
350	60.76	350	51.92	350	43.09	350	36.82	350	30.55
400	59.63	400	51.31	400	43.00	400	36.33	400	29.67
500	58.28	500	49.99	500	41.70	500	35.19	500	28.67
600	56.99	600	48.72	600	40.45	600	34.03	600	27.61
800	54.93	800	46.87	800	38.82	800	32.59	800	26.37
1200	53.46	1200	42.36	1200	37.27	1200	31.44	1200	25.61

FIREPLACE RATES:

3750.00	3050.00	2500.00	2050.00	1250.00
CHIMNEY RATES:				
1312.50	1067.50	875.00	717.50	437.50

FULL BATHRATES:

3750	3050	2500	2050	1250
HALF BATHRATES:				
2437	1982	1625	1332	812
FIXTURE RATES:				
1238	1007	825	677	413

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	165	3-FR & MAS	100
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	175	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	50	12-ASB/SD	-50
13-CMP/SGL	-100	14-WD SHG	100	15-LOGS	100
16-PERM/ST	100	17-MASONITE	0	18-CEMBOARD	125
19-BRICK/LC	70	20-BRICK/JB	225		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-90	2-UNITS	30	3-CENTRAL	125
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	150
7-FLR/WALL	50	8-ELECT-BB	50	9-CHWATER	300
10-STEAM	200	11-GASPACK	250	12-WOOD	0
13-RADIANT	90	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	100	21-PREFABFP	75

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	0.96	0.94	0.92	0.82	0.85	0.88	0.91

STRUCTURE CLASS: 22-TYPICAL OFFICE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	105.35	1000	85.69	1000	70.24	1000	57.59	1000	35.12
1800	93.60	1800	76.13	1800	62.40	1800	51.17	1800	31.20
2800	83.54	2800	67.95	2800	55.69	2800	45.67	2800	27.85
3800	81.46	3800	66.25	3800	54.31	3800	44.53	3800	27.15
5200	80.98	5200	65.87	5200	53.99	5200	44.27	5200	26.99
6800	80.17	6800	65.21	6800	53.45	6800	43.88	6800	26.72
8400	79.05	8400	64.30	8400	52.70	8400	43.21	8400	26.35
10400	77.50	10400	63.03	10400	51.67	10400	42.37	10400	25.83

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	250
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-225
13-CMP/SGL	-275	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	-25	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-350	2-UNITS	-250	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-350
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	1.00	0.94	0.94	0.95	0.95	0.95

STRUCTURE CLASS: 23-BARBER SHOP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	80.18	200	65.21	200	53.45	200	43.83	200	26.73
400	78.14	400	63.55	400	52.09	400	42.71	400	26.05
800	76.08	800	61.88	800	50.72	800	41.59	800	25.36
1000	74.06	1000	60.23	1000	49.37	1000	40.48	1000	24.69
1200	70.28	1200	57.16	1200	46.85	1200	38.42	1200	23.43
1500	63.38	1500	51.55	1500	42.25	1500	34.65	1500	21.13
2000	61.34	2000	49.89	2000	40.89	2000	33.53	2000	20.45
3000	60.23	3000	48.98	3000	40.15	3000	32.92	3000	20.08

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	150
4-C. BLOCK	-50	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-150
13-CMP/SGL	-200	14-WD SHG	150	15-LOGS	100
16-PERM/ST	300	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	-100	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-200	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	50
7-FLR/WALL	-100	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	185	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.95	0.95	0.95	0.95

STRUCTURE CLASS: 24-MEDICAL OFFICE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	134.61	1000	109.48	1000	89.74	1000	73.59	1000	44.87
2000	131.97	2000	107.33	2000	87.98	2000	72.14	2000	43.99
3000	129.38	3000	105.23	3000	86.25	3000	70.73	3000	43.13
4500	126.84	4500	103.16	4500	84.56	4500	69.34	4500	42.28
6500	124.36	6500	101.15	6500	82.91	6500	67.98	6500	41.45
8500	120.62	8500	98.10	8500	80.41	8500	65.94	8500	40.21
11000	115.78	11000	94.17	11000	77.19	11000	63.29	11000	38.59
13000	109.99	13000	89.46	13000	73.33	13000	60.13	13000	36.66

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	125
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	250
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-225
13-CMP/SGL	-275	14-WD SHG	150	15-LOGS	100
16-PERM/ST	-225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-350	2-UNITS	-250	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-350
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.95	0.95	0.95	0.95

STRUCTURE CLASS: 25-FRATERNAL BUILDING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	117.89	500	95.89	500	78.60	500	64.45	500	39.30
1000	112.23	1000	91.28	1000	74.82	1000	61.35	1000	37.41
2000	106.92	2000	86.96	2000	71.28	2000	58.45	2000	35.64
3000	101.56	3000	82.60	3000	67.71	3000	55.52	3000	33.85
4000	96.46	4000	78.45	4000	64.31	4000	52.73	4000	32.15
5000	91.67	5000	74.56	5000	61.12	5000	50.12	5000	30.56
6000	88.89	6000	72.29	6000	59.26	6000	48.59	6000	29.63
7000	86.20	7000	70.11	7000	57.46	7000	47.12	7000	28.73

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 55
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	250
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-225
13-CMP/SGL	-275	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	0	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-350	2-UNITS	-250	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-350
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.776	0.833	0.889	0.945	1.000	1.054	1.106	1.158
STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.95	0.95	0.95	0.95

STRUCTURE CLASS: 26-SERVICE GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	58.33	2000	47.44	2000	38.88	2000	31.89	2000	19.44
4000	56.63	4000	46.06	4000	37.75	4000	30.96	4000	18.88
6000	54.98	6000	44.72	6000	36.65	6000	30.05	6000	18.33
8000	53.91	8000	43.84	8000	35.94	8000	29.47	8000	17.97
10000	52.85	10000	42.98	10000	35.23	10000	28.89	10000	17.62
12000	51.78	12000	42.11	12000	34.52	12000	28.30	12000	17.26
14000	50.23	14000	40.85	14000	33.48	14000	27.46	14000	16.74
16000	48.21	16000	39.21	16000	32.14	16000	26.36	16000	16.07

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES: 3900	3172	2600	2132	1300
FIXTURE RATES: 1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-150
13-CMP/SGL	-150	14-WD SHG	150	15-LOGS	100
16-PERM/ST	250	17-MASONITE	0	18-CEMBOARD	200
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	175
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	-100	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	275	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 27-FOOD MART (MINI)

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	139.13	500	113.16	500	92.75	500	76.06	500	46.38
1000	136.42	1000	110.96	1000	90.95	1000	74.58	1000	45.47
1500	133.72	1500	108.76	1500	89.14	1500	73.10	1500	44.57
2000	131.09	2000	106.62	2000	87.40	2000	71.66	2000	43.70
2500	128.54	2500	104.54	2500	85.69	2500	70.27	2500	42.85
3000	125.96	3000	102.45	3000	83.97	3000	68.86	3000	41.99
5000	123.44	5000	100.40	5000	82.29	5000	67.48	5000	41.15
7000	120.96	7000	98.38	7000	80.64	7000	66.13	7000	40.32

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 55
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-100	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 28-RETAIL STORE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	93.36	500	75.93	500	62.24	500	51.04	500	31.12
1000	88.90	1000	72.31	1000	59.27	1000	48.60	1000	29.63
1500	84.68	1500	68.87	1500	56.45	1500	46.29	1500	28.23
2000	80.64	2000	65.58	2000	53.76	2000	44.08	2000	26.88
2500	76.81	2500	62.47	2500	51.21	2500	41.99	2500	25.60
3000	75.26	3000	61.21	3000	50.17	3000	41.14	3000	25.09
5000	73.76	5000	59.99	5000	49.17	5000	40.32	5000	24.59
7000	72.29	7000	58.79	7000	48.19	7000	39.52	7000	24.10

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	100	15-LOGS	100
16-PERM/ST	100	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-100	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	100	8-ELECT-BB	0	9-CHWATER	250
10-STEAM	150	11-GASPACK	300	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	200	21-PREFABFP	75

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 29-STORAGE GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	41.65	2000	33.87	2000	27.76	2000	22.77	2000	13.88
4000	37.72	4000	30.68	4000	25.15	4000	20.62	4000	12.57
6000	36.43	6000	29.63	6000	24.29	6000	19.92	6000	12.14
8000	35.48	8000	28.85	8000	23.65	8000	19.39	8000	11.83
10000	34.65	10000	28.18	10000	23.10	10000	18.94	10000	11.55
12000	34.30	12000	27.90	12000	22.87	12000	18.75	12000	11.43
14000	33.59	14000	27.32	14000	22.40	14000	18.36	14000	11.20
16000	33.00	16000	26.84	16000	22.00	16000	18.04	16000	11.00

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	75
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	100
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-150
13-CMP/SGL	-200	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	-100	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	100	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	0
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 30-FEED MILL COMM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
400	22.64	400	18.41	400	15.09	400	12.38	400	7.55
600	22.41	600	18.22	600	14.94	600	12.25	600	7.47
1000	21.96	1000	17.86	1000	14.64	1000	12.01	1000	7.32
1400	21.55	1400	17.53	1400	14.37	1400	11.78	1400	7.18
1800	21.32	1800	17.34	1800	14.21	1800	11.65	1800	7.11
2500	20.64	2500	16.79	2500	13.76	2500	11.28	2500	6.88
3500	20.26	3500	16.48	3500	13.51	3500	11.08	3500	6.75
5500	19.40	5500	15.78	5500	12.94	5500	10.61	5500	6.47

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	175	8-SID/SHEA	0	9-METL/GLS	250
10-TILE	100	11-AL/VYN	50	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	100	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	70	20-BRICK/JB	300		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	30	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	0
13-RADIANT	0	14-HOTWATER	200	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	0

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.922	0.947	0.973	1.000	1.027	1.055	1.084	1.114

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 31-CONVENIENCE MARKET

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	90.67	500	73.74	500	60.45	500	49.56	500	30.22
1000	86.36	1000	70.24	1000	57.57	1000	47.21	1000	28.79
1500	83.84	1500	68.19	1500	55.89	1500	45.83	1500	27.95
2000	81.39	2000	66.20	2000	54.26	2000	44.50	2000	27.13
2500	79.04	2500	64.28	2500	52.69	2500	43.21	2500	26.35
3000	78.24	3000	63.64	3000	52.16	3000	42.77	3000	26.08
5000	76.68	5000	62.36	5000	51.12	5000	41.92	5000	25.56
7000	75.14	7000	61.11	7000	50.09	7000	41.08	7000	25.05

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-100	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 32-DISCOUNT STORE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	69.83	2000	56.79	2000	46.55	2000	38.17	2000	23.28
4000	67.14	4000	54.61	4000	44.76	4000	36.70	4000	22.38
7000	64.56	7000	52.51	7000	43.04	7000	35.30	7000	21.52
10000	62.07	10000	50.49	10000	41.38	10000	33.93	10000	20.69
16000	59.70	16000	48.55	16000	39.80	16000	32.63	16000	19.90
20000	56.71	20000	46.12	20000	37.81	20000	31.00	20000	18.90
24000	53.87	24000	43.82	24000	35.92	24000	29.45	24000	17.96
40000	42.00	40000	33.44	40000	32.32	40000	21.08	40000	13.86

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	0
10-TILE	150	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	200	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	0

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 33-SUPER MARKET

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
8000	82.34	8000	66.97	8000	54.89	8000	45.01	8000	27.45
10500	81.54	10500	66.32	10500	54.36	10500	44.58	10500	27.18
13000	80.73	13000	65.66	13000	53.82	13000	44.13	13000	26.91
19000	79.94	19000	65.02	19000	53.30	19000	43.70	19000	26.65
30000	76.74	30000	62.42	30000	51.16	30000	41.95	30000	25.58
41000	70.34	41000	57.21	41000	46.89	41000	38.45	41000	23.45
65000	61.55	65000	50.06	65000	41.03	65000	33.64	65000	20.52
75000	60.31	75000	49.05	75000	40.21	75000	32.97	75000	20.10

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES: 3900	3172	2600	2132	1300
FIXTURE RATES: 1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	0
10-TILE	150	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	100	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	18-*BADCODE	0
19-*BADCODE	0	21-PREFABFP	0		

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 34-COMMERCIAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	37.97	500	30.88	500	25.31	500	20.76	500	12.66
1400	34.55	1400	28.10	1400	23.03	1400	18.89	1400	11.52
2600	31.99	2600	26.02	2600	21.33	2600	17.49	2600	10.66
4600	28.71	4600	23.35	4600	19.14	4600	15.69	4600	9.57
7000	26.38	7000	21.46	7000	17.59	7000	14.42	7000	8.79
10000	23.96	10000	19.49	10000	15.97	10000	13.10	10000	7.99
15000	22.41	15000	18.22	15000	14.94	15000	12.25	15000	7.47
20000	21.38	20000	17.39	20000	14.26	20000	11.69	20000	7.13

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	250
10-TILE	150	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	50	3-CENTRAL	150
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	250	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75
19-*BADCODE	0	20-*BADCODE	0		

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181
STORY HGTS:	1.00	1.50	2.00	2.50	3.00	4.00	5.00	6.00
FACTORS:	1.00	0.95	0.90	0.92	0.94	0.96	0.98	1.00

STRUCTURE CLASS: 35-MINI WAREHOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	36.98	800	30.07	800	24.65	800	20.21	800	12.33
1100	36.25	1100	29.48	1100	24.17	1100	19.82	1100	12.08
1350	35.54	1350	28.91	1350	23.69	1350	19.43	1350	11.85
1800	34.85	1800	28.34	1800	23.23	1800	19.05	1800	11.62
2300	34.17	2300	27.79	2300	22.78	2300	18.68	2300	11.39
3000	33.83	3000	27.51	3000	22.55	3000	18.49	3000	11.28
4000	33.48	4000	27.23	4000	22.32	4000	18.30	4000	11.16
5000	32.82	5000	26.69	5000	21.88	5000	17.94	5000	10.94

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES: 3900	3172	2600	2132	1300
FIXTURE RATES: 1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	100	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	250
10-TILE	150	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	30	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	0
13-RADIANT	100	14-HOTWATER	200	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	0
19-*BADCODE	0	20-*BADCODE	0		

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.922	0.947	0.973	1.000	1.027	1.055	1.084	1.114

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 36-NEIGHBORHOOD SHOPPING CENTER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	87.15	2000	70.88	2000	58.10	2000	47.64	2000	29.05
4000	85.44	4000	69.49	4000	56.96	4000	46.71	4000	28.48
6000	83.77	6000	68.13	6000	55.85	6000	45.79	6000	27.92
8000	82.10	8000	66.78	8000	54.74	8000	44.88	8000	27.37
10000	80.52	10000	65.49	10000	53.68	10000	44.02	10000	26.84
14000	77.29	14000	62.86	14000	51.52	14000	42.25	14000	25.76
16000	74.20	16000	60.35	16000	49.47	16000	40.56	16000	24.73
18000	71.23	18000	57.93	18000	47.49	18000	38.94	18000	23.74

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	0
10-TILE	150	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	100	15-LOGS	225
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	-50
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	0	12-WOOD	-250
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	0

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 37-WAREHOUSE STORAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	38.86	5000	31.60	5000	25.91	5000	21.24	5000	12.95
10000	38.10	10000	30.99	10000	25.40	10000	20.83	10000	12.70
15000	37.36	15000	30.38	15000	24.90	15000	20.42	15000	12.45
20000	36.63	20000	29.79	20000	24.42	20000	20.02	20000	12.21
25000	35.90	25000	29.20	25000	23.94	25000	19.63	25000	11.97
30000	34.11	30000	27.74	30000	22.74	30000	18.64	30000	11.37
40000	32.39	40000	26.34	40000	21.59	40000	17.71	40000	10.80
50000	30.77	50000	25.03	50000	20.52	50000	16.82	50000	10.26

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	150
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	100	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-25	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	50	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	50	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	0
13-RADIANT	90	14-HOTWATER	200	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	175	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 38-WAREHOUSE TRANSIT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	48.69	5000	39.60	5000	32.46	5000	26.62	5000	16.23
6000	47.73	6000	38.82	6000	31.82	6000	26.09	6000	15.91
8000	47.03	8000	38.25	8000	31.35	8000	25.71	8000	15.68
10000	46.41	10000	37.75	10000	30.94	10000	25.37	10000	15.47
12000	45.05	12000	36.64	12000	30.03	12000	24.62	12000	15.02
15000	42.62	15000	34.66	15000	28.41	15000	23.30	15000	14.21
20000	39.32	20000	31.98	20000	26.21	20000	21.49	20000	13.11
25000	35.36	25000	28.76	25000	23.57	25000	19.33	25000	11.79

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 55
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	150
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	100	12-ASB/SD	-200
13-CMP/SGL	-250	15-LOGS	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-25	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	50	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	50	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	13-RADIANT	90
14-HOTWATER	200	17-CENT-A/C	175	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 39-WAREHOUSE DISTRIBUTION

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	39.52	5000	32.14	5000	26.35	5000	21.60	5000	13.17
6000	38.00	6000	30.91	6000	25.33	6000	20.77	6000	12.67
8000	36.55	8000	29.73	8000	24.37	8000	19.98	8000	12.18
10000	35.15	10000	28.58	10000	23.43	10000	19.21	10000	11.72
12000	34.44	12000	28.01	12000	22.96	12000	18.82	12000	11.48
15000	33.40	15000	27.16	15000	22.26	15000	18.26	15000	11.13
20000	32.06	20000	26.08	20000	21.37	20000	17.53	20000	10.69
25000	30.46	25000	24.77	25000	20.31	25000	16.65	25000	10.15

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 55
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	150
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	100	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-25	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	50	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	50	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	0
13-RADIANT	90	14-HOTWATER	200	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	175	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 40-WAREHOUSE TOBACCO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10000	25.13	10000	20.44	10000	16.75	10000	13.74	10000	8.38
20000	24.12	20000	19.62	20000	16.08	20000	13.19	20000	8.04
30000	23.17	30000	18.84	30000	15.44	30000	12.66	30000	7.72
40000	22.23	40000	18.08	40000	14.82	40000	12.15	40000	7.41
50000	21.33	50000	17.35	50000	14.22	50000	11.66	50000	7.11
60000	20.26	60000	16.48	60000	13.51	60000	11.08	60000	6.75
70000	19.26	70000	15.66	70000	12.84	70000	10.53	70000	6.42
80000	18.30	80000	14.88	80000	12.20	80000	10.00	80000	6.10

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES: 3900	3172	2600	2132	1300
FIXTURE RATES: 1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 55
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	75
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-25	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	50	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	50	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	0
13-RADIANT	90	14-HOTWATER	200	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	175	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 41-VETERINARY HOSPITAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	127.81	1000	103.95	1000	85.21	1000	69.87	1000	42.60
2000	125.30	2000	101.91	2000	83.53	2000	68.50	2000	41.77
3000	122.86	3000	99.93	3000	81.91	3000	67.16	3000	40.95
4000	120.45	4000	97.97	4000	80.30	4000	65.85	4000	40.15
5000	118.04	5000	96.01	5000	78.69	5000	64.53	5000	39.35
6000	115.67	6000	94.07	6000	77.11	6000	63.23	6000	38.56
7000	112.20	7000	91.26	7000	74.80	7000	61.34	7000	37.40
8000	108.85	8000	88.53	8000	72.57	8000	59.50	8000	36.28

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-50	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	18-*BADCODE	0
19-*BADCODE	0	21-PREFABFP	75		

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069
STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 42-POST OFFICE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	127.96	1000	104.07	1000	85.31	1000	69.95	1000	42.65
3500	127.05	3500	103.33	3500	84.70	3500	69.45	3500	42.35
6000	124.92	6000	101.60	6000	83.28	6000	68.29	6000	41.64
8500	121.18	8500	98.56	8500	80.78	8500	66.24	8500	40.39
11000	114.68	11000	93.27	11000	76.45	11000	62.69	11000	38.23
13500	105.24	13500	85.59	13500	70.16	13500	57.53	13500	35.08
16000	92.24	16000	75.02	16000	61.49	16000	50.42	16000	30.75
19000	78.77	19000	64.07	19000	52.51	19000	43.06	19000	26.26

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-200	2-BRICK	0	3-FR & MAS	75
4-C. BLOCK	-100	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	0	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-150	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-250
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	18-*BADCODE	0
19-*BADCODE	0	21-PREFABFP	0		

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 43-SOLARIUM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
40	144.77	40	130.32	40	108.60	40	86.88	40	71.68
90	142.17	90	127.99	90	106.66	90	85.32	90	70.39
140	134.52	140	121.10	140	100.91	140	80.73	140	66.60
200	123.45	200	111.13	200	92.61	200	74.09	200	61.12
300	108.21	300	97.42	300	81.18	300	64.94	300	53.58
450	92.44	450	83.21	450	69.34	450	55.48	450	45.77
700	76.94	700	69.26	700	57.72	700	46.17	700	38.09
1000	62.76	1000	56.50	1000	47.08	1000	37.66	1000	31.07

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT
0-	0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT
1-NONE	-200
2-UNITS	-150
3-CENTRAL	0
4-HT PUMP	0
5-WINDUNIT	-200
6-SOLAR	0
7-FLR/WALL	-100
8-ELECT-BB	0
9-CHWATER	300
10-STEAM	200
11-GASPACK	0
12-WOOD	0
13-RADIANT	-75
14-HOTWATER	75
15-HOT-AIR	0
21-PREFABFP	75

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 44-CLUB HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1500	101.05	1500	82.18	1500	67.36	1500	55.24	1500	33.68
2000	82.80	2000	67.34	2000	55.20	2000	45.26	2000	27.60
2500	76.03	2500	61.84	2500	50.69	2500	41.56	2500	25.34
3000	72.91	3000	59.30	3000	48.61	3000	39.86	3000	24.30
4000	71.09	4000	57.82	4000	47.39	4000	38.86	4000	23.70
5000	69.72	5000	56.71	5000	46.48	5000	38.11	5000	23.24
6000	68.88	6000	56.03	6000	45.92	6000	37.66	6000	22.96
7000	68.28	7000	55.53	7000	45.52	7000	37.32	7000	22.76

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	70	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	50	8-ELECT-BB	80	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	100	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	125	18-*BADCODE	0
19-*BADCODE	0	21-PREFABFP	75		

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.922	0.947	0.973	1.000	1.027	1.055	1.084	1.114

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	0.96	0.94	0.92	0.82	0.85	0.88	0.91

STRUCTURE CLASS: 45-CHURCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	131.84	2000	107.23	2000	87.89	2000	72.07	2000	43.95
3000	129.24	3000	105.12	3000	86.16	3000	70.65	3000	43.08
4000	126.72	4000	103.07	4000	84.48	4000	69.27	4000	42.24
6000	124.25	6000	101.05	6000	82.83	6000	67.92	6000	41.42
8000	121.80	8000	99.07	8000	81.20	8000	66.59	8000	40.60
10000	119.36	10000	97.08	10000	79.57	10000	65.25	10000	39.79
12000	116.97	12000	95.13	12000	77.98	12000	63.94	12000	38.99
14000	112.30	14000	91.34	14000	74.87	14000	61.39	14000	37.43

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-50	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	0	18-*BADCODE	0
19-*BADCODE	0	21-PREFABFP	75		

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.776	0.833	0.889	0.945	1.000	1.054	1.106	1.158

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	0.96	0.94	0.92	0.82	0.85	0.88	0.91

STRUCTURE CLASS: 46-NIGHT CLUB

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	83.86	500	67.80	500	55.57	500	45.57	500	27.79
800	82.37	800	66.99	800	54.91	800	45.03	800	27.46
1400	80.57	1400	65.53	1400	53.71	1400	44.04	1400	26.86
2400	76.92	2400	62.56	2400	51.28	2400	42.05	2400	25.64
3400	71.69	3400	58.31	3400	47.80	3400	39.19	3400	23.90
5000	64.47	5000	52.43	5000	42.98	5000	35.24	5000	21.49
7500	56.79	7500	46.19	7500	37.86	7500	31.05	7500	18.93
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
240.00	195.20	160.00	131.20	80.00

FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	100	3-FR & MAS	75
4-C. BLOCK	-50	5-STUCCO	0	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-75	9-METL/GLS	225
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-100
13-CMP/SGL	-200	14-WD SHG	200	15-LOGS	150
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-90	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-150	2-UNITS	-150	3-CENTRAL	0
4-HT PUMP	150	5-WINDUNIT	-150	6-SOLAR	-100
7-FLR/WALL	0	8-ELECT-BB	300	9-CHWATER	150
10-STEAM	100	11-GASPACK	200	12-WOOD	-150
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	25

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085
STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	0.96	0.94	0.92	0.82	0.85	0.88	0.91

STRUCTURE CLASS: 47-FIRE STATION (VOLUNTEER)

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	62.70	1000	51.00	1000	41.80	1000	34.28	1000	20.90
1500	61.45	1500	49.98	1500	40.96	1500	33.59	1500	20.48
2000	60.47	2000	49.18	2000	40.32	2000	33.06	2000	20.16
2500	59.78	2500	48.62	2500	39.85	2500	32.68	2500	19.93
3000	59.24	3000	48.18	3000	39.49	3000	32.38	3000	19.75
4000	58.15	4000	47.29	4000	38.76	4000	31.79	4000	19.38
5000	56.43	5000	45.90	5000	37.62	5000	30.85	5000	18.81
6000	54.09	6000	43.99	6000	36.06	6000	29.57	6000	18.03

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	200	11-GASPACK	300	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	225
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75
19-*BADCODE	0	20-*BADCODE	0		

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	10.690

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 48-GYMNAISIUM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	92.98	2000	75.62	2000	61.99	2000	50.83	2000	30.99
4000	92.07	4000	74.88	4000	61.38	4000	50.33	4000	30.69
6000	91.15	6000	74.13	6000	60.76	6000	49.83	6000	30.38
8000	90.26	8000	73.41	8000	60.17	8000	49.34	8000	30.09
10000	88.44	10000	71.93	10000	58.96	10000	48.35	10000	29.48
12000	85.78	12000	69.77	12000	57.19	12000	46.89	12000	28.59
14000	82.35	14000	66.98	14000	54.90	14000	45.02	14000	27.45
16000	78.24	16000	63.64	16000	52.16	16000	42.77	16000	26.08

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-50	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	175
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	0	3-CENTRAL	100
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	0	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	150	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	175	21-PREFABFP	75
19-*BADCODE	0	20-*BADCODE	0		

WALL HEIGHTS:	12	14	16	18	20	22	24	26
FACTORS:	0.889	0.945	1.000	1.054	1.106	1.158	1.210	1.262

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 49-HOSPITAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	202.17	5000	164.44	5000	134.78	5000	110.52	5000	67.39
5500	200.16	5500	162.80	5500	133.44	5500	109.42	5500	66.72
6000	198.18	6000	161.19	6000	132.12	6000	108.34	6000	66.06
8500	196.23	8500	159.60	8500	130.82	8500	107.27	8500	65.41
11000	194.29	11000	158.02	11000	129.53	11000	106.21	11000	64.76
13500	190.41	13500	154.87	13500	126.94	13500	104.09	13500	63.47
18000	182.79	18000	148.67	18000	121.86	18000	99.92	18000	60.93
25000	173.85	25000	141.23	25000	115.76	25000	94.93	25000	57.88

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-200	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-100	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	0	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	0	15-LOGS	0
16-PERM/ST	100	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	-50	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-250	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-200	6-SOLAR	0
7-FLR/WALL	-200	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	0	12-WOOD	-250
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	1.00	1.50	2.00	2.50	3.00	4.00	5.00	6.00
FACTORS:	1.00	0.95	0.90	0.92	0.94	0.96	0.98	1.00

STRUCTURE CLASS: 50-LIBRARY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	101.82	2000	82.81	2000	67.88	2000	55.66	2000	33.94
4000	100.30	4000	81.58	4000	66.87	4000	54.83	4000	33.43
6000	99.05	6000	80.56	6000	66.03	6000	54.15	6000	33.02
8000	98.09	8000	79.78	8000	65.40	8000	53.62	8000	32.70
10000	95.06	10000	77.31	10000	63.37	10000	51.96	10000	31.69
12000	94.78	12000	77.08	12000	63.18	12000	51.81	12000	31.59
14000	91.81	14000	74.67	14000	61.20	14000	50.19	14000	30.60
16000	87.90	16000	71.49	16000	58.60	16000	48.05	16000	29.30

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-90	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	175
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-120	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	150
7-FLR/WALL	-100	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	150	11-GASPACK	0	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 51-SERVICE STATION

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	112.84	500	91.78	500	75.23	500	61.69	500	37.61
750	108.49	750	88.24	750	72.33	750	59.31	750	36.16
1000	104.33	1000	84.85	1000	69.55	1000	57.03	1000	34.78
1250	100.30	1250	81.58	1250	66.87	1250	54.83	1250	33.43
1500	96.46	1500	78.45	1500	64.31	1500	52.73	1500	32.15
1750	92.60	1750	75.31	1750	61.73	1750	50.62	1750	30.87
2000	88.90	2000	72.31	2000	59.27	2000	48.60	2000	29.63
2250	85.34	2250	69.41	2250	56.89	2250	46.65	2250	28.45

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-200	2-BRICK	0	3-FR & MAS	75
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	150
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	175	11-GASPACK	300	12-WOOD	-100
13-RADIANT	0	14-HOTWATER	200	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	150	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 52-GOVERNMENT BUILDING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	128.07	2000	104.07	2000	85.38	2000	70.01	2000	42.69
4000	125.52	4000	102.09	4000	83.68	4000	68.62	4000	41.84
6000	122.63	6000	99.74	6000	81.75	6000	67.04	6000	40.88
8000	120.53	8000	98.03	8000	80.36	8000	65.89	8000	40.18
10000	118.12	10000	96.07	10000	78.75	10000	64.57	10000	39.37
15000	115.76	15000	94.15	15000	77.18	15000	63.28	15000	38.59
20000	113.44	20000	92.26	20000	75.63	20000	62.01	20000	37.81
25000	111.18	25000	90.42	25000	74.12	25000	60.78	25000	37.06

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-100	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	175
10-TILE	100	11-AL/VYN	-100	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	0	17-MASONITE	-100	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	175
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	150	11-GASPACK	0	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	150	15-HOT-AIR	225
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	1.00	1.50	2.00	2.50	3.00	4.00	5.00	6.00
FACTORS:	1.00	0.95	0.90	0.92	0.94	0.96	0.98	1.00

STRUCTURE CLASS: 53-NURSING HOME

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	131.49	5000	106.94	5000	87.66	5000	71.88	5000	43.83
7500	128.55	7500	104.56	7500	85.70	7500	70.27	7500	42.85
10500	126.32	10500	102.74	10500	84.22	10500	69.06	10500	42.11
13000	124.62	13000	101.36	13000	83.08	13000	68.13	13000	41.54
15500	123.34	15500	100.31	15500	82.23	15500	67.42	15500	41.11
18000	121.13	18000	98.52	18000	80.75	18000	66.22	18000	40.38
23000	116.82	23000	95.01	23000	77.88	23000	63.86	23000	38.94
28000	108.93	28000	88.60	28000	72.82	28000	59.55	28000	36.31

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-90	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	125
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	100
7-FLR/WALL	-100	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75
19-*BADCODE	0	20-*BADCODE	0		

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.947	0.973	1.000	1.027	1.055	1.084	1.114	1.144

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 54-POLICE STATION

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	160.62	2000	130.15	2000	106.68	2000	87.48	2000	53.34
4000	156.80	4000	127.53	4000	104.53	4000	85.72	4000	52.27
6000	153.68	6000	124.99	6000	102.45	6000	84.01	6000	51.23
8000	150.61	8000	122.50	8000	100.41	8000	82.33	8000	50.20
10000	143.07	10000	116.36	10000	95.38	10000	78.21	10000	47.69
12000	135.91	12000	110.54	12000	90.61	12000	74.30	12000	45.30
14000	129.11	14000	105.01	14000	86.08	14000	70.58	14000	43.04
16000	122.66	16000	99.76	16000	81.77	16000	67.05	16000	40.89

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-200	2-BRICK	0	3-FR & MAS	-150
4-C. BLOCK	-100	5-STUCCO	-100	6-BD&BATEN	-100
7-CEDAR	0	8-SID/SHEA	-200	9-METL/GLS	0
10-TILE	0	11-AL/VYN	-100	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	0	15-LOGS	0
16-PERM/ST	0	17-MASONITE	-150	18-CEMBOARD	0
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-150	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	-150	9-CHWATER	300
10-STEAM	50	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	1.00	1.50	2.00	2.50	3.00	4.00	5.00	6.00
FACTORS:	1.00	0.95	0.90	0.92	0.94	0.96	0.98	1.00

STRUCTURE CLASS: 55-REST HOME

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	108.76	5000	87.00	5000	76.19	5000	59.43	5000	36.23
7500	107.66	7500	86.13	7500	75.42	7500	58.82	7500	35.87
10500	106.60	10500	85.27	10500	74.67	10500	58.24	10500	35.51
13000	104.46	13000	83.56	13000	73.17	13000	57.07	13000	34.80
15500	102.39	15500	81.90	15500	71.72	15500	55.94	15500	34.11
18000	100.31	18000	80.25	18000	70.27	18000	54.81	18000	33.42
23000	98.30	23000	78.64	23000	68.86	23000	53.71	23000	32.75
28000	96.34	28000	77.07	28000	67.49	28000	52.64	28000	32.10

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-90	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	125
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	-100	6-SOLAR	100
7-FLR/WALL	-100	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.947	0.973	1.000	1.027	1.055	1.084	1.114	1.144

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 56-SCHOOL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10000	115.85	10000	94.22	10000	77.23	10000	63.33	10000	38.62
15000	113.52	15000	92.33	15000	75.68	15000	62.06	15000	37.84
20000	111.24	20000	90.48	20000	74.16	20000	60.81	20000	37.08
26000	107.89	26000	87.75	26000	71.93	26000	58.98	26000	35.96
36000	106.31	36000	86.47	36000	70.87	36000	58.12	36000	35.44
46000	101.52	46000	82.57	46000	67.68	46000	55.50	46000	33.84
56000	98.51	56000	80.12	56000	65.67	56000	53.85	56000	32.84
65000	95.54	65000	77.70	65000	63.69	65000	52.23	65000	31.85

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-200	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-150	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	-100	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	0	15-HOT-AIR	175
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.963	0.981	1.000	1.018	1.037	1.055	1.073	1.092

STORY HGTS:	1.00	1.50	2.00	2.50	3.00	3.50	4.00	5.00
FACTORS:	1.00	0.95	0.90	0.90	0.93	0.95	0.97	0.99

STRUCTURE CLASS: 57-TAVERN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	78.41	500	63.77	500	52.27	500	42.86	500	26.14
750	74.60	750	60.67	750	49.73	750	40.78	750	24.87
1000	72.77	1000	59.18	1000	48.51	1000	39.78	1000	24.26
1500	71.76	1500	58.36	1500	47.84	1500	39.23	1500	23.92
2000	69.35	2000	56.40	2000	46.23	2000	37.91	2000	23.12
2500	65.57	2500	53.33	2500	43.71	2500	35.85	2500	21.86
3000	60.52	3000	49.22	3000	40.35	3000	33.09	3000	20.17
3500	59.30	3500	48.23	3500	39.53	3500	32.42	3500	19.77

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	200
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	0-	-50	3-CENTRAL	150
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	-100	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	150	11-GASPACK	250	12-WOOD	-100
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	175
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	12	14	16	18	20	22	24	26
FACTORS:	0.889	0.945	1.000	1.054	1.106	1.158	1.210	1.262

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 58-LIGHT INDUSTRIAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	45.36	5000	36.89	5000	30.24	5000	24.80	5000	15.12
8000	44.47	8000	36.17	8000	29.65	8000	24.31	8000	14.82
10000	43.59	10000	35.46	10000	29.06	10000	23.83	10000	14.53
20000	42.74	20000	34.76	20000	28.49	20000	23.36	20000	14.25
30000	41.88	30000	34.06	30000	27.92	30000	22.89	30000	13.96
40000	41.04	40000	33.38	40000	27.36	40000	22.43	40000	13.68
50000	40.21	50000	32.70	50000	26.81	50000	21.98	50000	13.40
60000	38.61	60000	31.40	60000	25.74	60000	21.11	60000	12.87

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	100	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	300	12-WOOD	-100
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 59-MEDIUM INDUSTRIAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	51.00	5000	41.48	5000	34.00	5000	27.88	5000	17.00
8000	50.00	8000	40.66	8000	33.33	8000	27.33	8000	16.67
10000	48.13	10000	39.15	10000	32.09	10000	26.31	10000	16.04
20000	48.06	20000	39.09	20000	32.04	20000	26.28	20000	16.02
30000	47.09	30000	38.30	30000	31.39	30000	25.74	30000	15.70
40000	46.17	40000	37.55	40000	30.78	40000	25.24	40000	15.39
50000	45.24	50000	36.80	50000	30.16	50000	24.73	50000	15.08
60000	42.97	60000	34.95	60000	28.64	60000	23.49	60000	14.32

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	300	12-WOOD	-100
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 60-HEAVY INDUSTRIAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	78.34	5000	63.72	5000	52.23	5000	42.83	5000	26.11
8000	76.81	8000	62.47	8000	51.21	8000	41.99	8000	25.60
10000	75.31	10000	61.25	10000	50.20	10000	41.17	10000	25.10
20000	73.84	20000	60.05	20000	49.23	20000	40.36	20000	24.61
30000	72.37	30000	58.86	30000	48.25	30000	39.56	30000	24.12
40000	70.19	40000	57.09	40000	46.79	40000	38.37	40000	23.40
50000	67.37	50000	54.79	50000	44.91	50000	36.83	50000	22.46
60000	64.02	60000	52.07	60000	42.68	60000	35.00	60000	21.34

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	100	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	300	12-WOOD	-100
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 61-HOTEL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	98.54	2000	80.14	2000	65.69	2000	53.87	2000	32.85
4000	96.61	4000	78.57	4000	64.41	4000	52.81	4000	32.20
6000	94.73	6000	77.04	6000	63.15	6000	51.78	6000	31.58
8000	92.86	8000	75.53	8000	61.91	8000	50.76	8000	30.95
10000	91.05	10000	74.05	10000	60.70	10000	49.77	10000	30.35
12000	89.23	12000	72.58	12000	59.49	12000	48.78	12000	29.74
14000	86.54	14000	70.39	14000	57.70	14000	47.31	14000	28.85
16000	83.08	16000	67.57	16000	55.39	16000	45.42	16000	27.69

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-50	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	0
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	100	11-GASPACK	0	12-WOOD	-200
13-RADIANT	-100	14-HOTWATER	100	15-HOT-AIR	250
16-*BADCODE	0	21-PREFABFP	75		

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.922	0.947	0.973	1.000	1.027	1.055	1.084	1.114

STORY HGTS:	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
FACTORS:	1.00	1.03	1.03	1.04	1.04	1.04	1.04	1.04

STRUCTURE CLASS: 62-PRISON

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	142.53	2000	115.92	2000	95.02	2000	77.91	2000	47.51
4000	139.36	4000	113.35	4000	95.91	4000	76.18	4000	46.45
6000	136.93	6000	111.37	6000	91.29	6000	74.86	6000	45.64
8000	135.25	8000	110.00	8000	90.17	8000	73.94	8000	45.08
10000	133.62	10000	108.68	10000	89.08	10000	73.04	10000	44.54
12000	130.81	12000	106.39	12000	87.21	12000	71.51	12000	43.60
14000	127.45	14000	103.66	14000	84.96	14000	69.67	14000	42.48
16000	123.42	16000	100.38	16000	82.28	16000	67.47	16000	41.14

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
HALF BATHRATES:				
3900	3172	2600	2132	1300
FIXTURE RATES:				
1980	1610	1320	1082	660

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 45
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-90	9-METL/GLS	150
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-90
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	150	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	0	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-150	2-UNITS	0	3-CENTRAL	100
4-HT PUMP	220	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	400
10-STEAM	100	11-GASPACK	250	12-WOOD	-100
13-RADIANT	-100	14-HOTWATER	120	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	150	21-PREFABFP	0

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 63-HIGH TECH INDUSTRIAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	151.58	1000	123.28	1000	101.05	1000	82.86	1000	37.39
2000	136.82	2000	111.28	2000	91.21	2000	74.79	2000	33.75
3000	133.18	3000	108.32	3000	88.79	3000	72.81	3000	32.85
4000	130.67	4000	106.28	4000	87.11	4000	71.43	4000	32.23
6000	129.99	6000	105.73	6000	86.66	6000	71.06	6000	32.07
8000	127.69	8000	103.85	8000	85.13	8000	69.80	8000	31.50
10000	127.13	10000	103.40	10000	84.75	10000	69.50	10000	31.36
12000	125.76	12000	102.28	12000	83.84	12000	68.75	12000	31.02

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

0	0	0	0	0
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HALF BATHRATES:

0	0	0	0	0
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FIXTURE RATES:

0	0	0	0	0
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 70
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	250	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	0	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	0	11-AL/VYN	0	12-ASB/SD	-50
13-CMP/SGL	-100	14-WD SHG	0	15-LOGS	250
16-PERM/ST	250	17-MASONITE	0	18-CEMBOARD	200
19-BRICK/LC	0	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-300	2-UNITS	-300	3-CENTRAL	0
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	-250	8-ELECT-BB	-190	9-CHWATER	200
10-STEAM	0	11-GASPACK	300	13-RADIANT	-200
14-HOTWATER	0	17-CENT-A/C	300	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 64-BOTTLING PLANT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	45.42	2000	36.95	2000	30.28	2000	24.83	2000	15.14
4000	41.75	4000	33.95	4000	27.83	4000	22.82	4000	13.92
6000	38.28	6000	31.13	6000	25.52	6000	20.93	6000	12.76
8000	35.67	8000	29.01	8000	23.78	8000	19.50	8000	11.89
10000	34.04	10000	27.69	10000	22.69	10000	18.61	10000	11.35
12000	32.80	12000	26.68	12000	21.87	12000	17.93	12000	10.93
14000	32.09	14000	26.10	14000	21.40	14000	17.54	14000	10.70
16000	31.43	16000	25.57	16000	20.96	16000	17.18	16000	10.48

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-250	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
21-STONE	75	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	-100	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-100
13-RADIANT	-100	14-HOTWATER	200	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	125	21-PREFABFP	75
19-*BADCODE	0	20-*BADCODE	350		

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.181

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 65-CHEMICAL PLANT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	34.96	2000	29.14	2000	23.31	2000	18.65	2000	12.82
4000	32.14	4000	26.79	4000	21.43	4000	17.14	4000	11.79
6000	29.47	6000	24.56	6000	19.65	6000	15.72	6000	10.81
8000	27.47	8000	22.89	8000	18.32	8000	14.65	8000	10.07
10000	26.20	10000	21.84	10000	17.47	10000	13.97	10000	9.61
12000	25.25	12000	21.04	12000	16.83	12000	13.46	12000	9.26
14000	24.72	14000	20.60	14000	16.48	14000	13.18	14000	9.06
16000	24.21	16000	20.17	16000	16.14	16000	12.91	16000	8.88

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

3000	2440	2000	1640	1000
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HALF BATHRATES:

1950	1586	1300	1066	650
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FIXTURE RATES:

990	805	660	541	330
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 45
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	0
7-CEDAR	0	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	0	11-AL/VYN	0	12-ASB/SD	0
13-CMP/SGL	0	14-WD SHG	0	15-LOGS	0
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-30	2-UNITS	0	3-CENTRAL	120
4-HT PUMP	200	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	20	8-ELECT-BB	50	9-CHWATER	500
10-STEAM	170	11-GASPACK	200	13-RADIANT	60
14-HOTWATER	170	15-HOT-AIR	0	17-CENT-A/C	150
21-PREFABFP	0				

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.186

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 66-DAIRY PLANT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	34.96	2000	29.14	2000	23.31	2000	18.65	2000	12.82
4000	32.14	4000	26.79	4000	21.43	4000	17.14	4000	11.79
6000	29.47	6000	24.56	6000	19.65	6000	15.72	6000	10.81
8000	27.47	8000	22.89	8000	18.32	8000	14.65	8000	10.07
10000	26.20	10000	21.84	10000	17.47	10000	13.97	10000	9.61
12000	25.25	12000	21.04	12000	16.83	12000	13.46	12000	9.26
14000	24.72	14000	20.60	14000	16.48	14000	13.18	14000	9.06
16000	24.21	16000	20.17	16000	16.14	16000	12.91	16000	8.88

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

3000	2440	2000	1640	1000
HALF BATHRATES: 1950	1586	1300	1066	650
FIXTURE RATES: 990	805	660	541	330

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 45
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	0	6-BD&BATEN	0
7-CEDAR	0	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	0	11-AL/VYN	0	12-ASB/SD	0
13-CMP/SGL	0	14-WD SHG	0	15-LOGS	0
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-30	2-UNITS	0	3-CENTRAL	120
4-HT PUMP	200	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	20	8-ELECT-BB	50	9-CHWATER	500
10-STEAM	170	11-GASPACK	200	13-RADIANT	60
14-HOTWATER	170	17-CENT-A/C	150	21-PREFABFP	0

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.885	0.921	0.960	1.000	1.041	1.086	1.133	1.186
STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 67-DOUBLEWIDE/TRIPLEWIDE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	61.37	1000	54.57	1000	47.25	1000	42.52	1000	37.80
1200	61.10	1200	54.33	1200	47.04	1200	42.33	1200	37.63
1400	60.80	1400	54.06	1400	46.81	1400	42.12	1400	37.44
1600	60.24	1600	53.56	1600	46.38	1600	41.74	1600	37.10
1800	59.51	1800	52.92	1800	45.82	1800	41.23	1800	36.65
2000	56.83	2000	50.53	2000	43.75	2000	39.37	2000	35.00
2200	54.27	2200	48.25	2200	41.78	2200	37.60	2200	33.42
2400	54.01	2400	48.02	2400	41.58	2400	37.42	2400	33.26

FIREPLACE RATES:

3000.00	2440.00	2000.00	1640.00	1000.00
CHIMNEY RATES:				
1050.00	854.00	700.00	574.00	350.00

FULL BATHRATES:

3750	3050	2500	2050	1250
HALF BATHRATES:				
2437	1982	1625	1332	812
FIXTURE RATES:				
1238	1007	825	677	413

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	125
7-CEDAR	150	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	150
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	100
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	250	12-WOOD	-100
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	200	21-PREFABFP	75

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.94	0.94	0.95	0.95

STRUCTURE CLASS: 68-MANSION

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	160.29	500	130.37	500	106.86	500	87.63	500	53.43
1600	158.42	1600	128.84	1600	105.61	1600	86.60	1600	52.81
2100	155.55	2100	126.51	2100	103.70	2100	85.03	2100	51.85
3100	152.04	3100	123.66	3100	101.36	3100	83.12	3100	50.68
5000	146.00	5000	118.74	5000	97.33	5000	79.81	5000	48.67
6000	143.70	6000	116.88	6000	95.80	6000	78.56	6000	47.90
7000	134.40	7000	109.31	7000	89.60	7000	73.47	7000	44.80
8000	129.60	8000	105.41	8000	86.40	8000	70.85	8000	43.20

FIREPLACE RATES:

7500.00	6100.00	5000.00	4100.00	2500.00
CHIMNEY RATES:				
3750.00	3050.00	2500.00	2050.00	1250.00

FULL BATHRATES:

7500	6100	5000	4100	2500
HALF BATHRATES:				
4875	3965	3250	2665	1625
FIXTURE RATES:				
2475	2013	1650	1353	825

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 75
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-150	9-CHWATER	200
10-STEAM	200	11-GASPACK	300	13-RADIANT	90
12-WOOD	-200	14-HOTWATER	200	15-HOT-AIR	275
17-CENT-A/C	300	21-PREFABFP	75		

WALL HEIGHTS: 0 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 1.00 1.25 1.50 1.75 2.00 2.25 2.50 3.00
 FACTORS: 1.00 1.00 0.94 0.94 0.94 0.94 0.95 0.95

STRUCTURE CLASS: 69-LAUNDROMAT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	74.42	1000	60.52	1000	49.61	1000	40.68	1000	24.81
1250	72.96	1250	59.34	1250	48.64	1250	39.89	1250	24.32
1500	71.53	1500	58.18	1500	47.69	1500	39.10	1500	23.84
1750	70.13	1750	57.04	1750	46.75	1750	38.34	1750	23.38
2000	68.72	2000	55.89	2000	45.82	2000	37.57	2000	22.91
4500	67.35	4500	54.78	4500	44.90	4500	36.82	4500	22.45
7000	66.00	7000	53.68	7000	44.00	7000	36.08	7000	22.00
9500	63.36	9500	51.53	9500	42.24	9500	34.64	9500	21.12

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

4500	3660	3000	2460	1500
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HALF BATHRATES:

2925	2379	1950	1599	975
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FIXTURE RATES:

1485	1208	990	812	495
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 45
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-100	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	125
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-100
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	150	21-PREFABFP	0

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 70-SKATING RINK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	77.10	2000	62.71	2000	51.40	2000	42.15	2000	25.70
4000	75.55	4000	61.45	4000	50.37	4000	41.30	4000	25.18
6000	74.04	6000	60.22	6000	49.36	6000	40.47	6000	24.68
8000	72.57	8000	59.02	8000	48.38	8000	39.67	8000	24.19
10000	70.37	10000	57.24	10000	46.92	10000	38.47	10000	23.46
12000	67.57	12000	54.95	12000	45.05	12000	36.94	12000	22.52
14000	64.88	14000	52.75	14000	43.24	14000	35.46	14000	21.62
16000	61.61	16000	50.11	16000	41.07	16000	33.68	16000	20.54

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	50	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	225
16-*BADCODE	0	17-CENT-A/C	150	21-PREFABFP	75

WALL HEIGHTS:	8	10	12	14	16	18	20	22
FACTORS:	0.776	0.833	0.889	0.945	1.000	1.054	1.106	1.158

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 71-SINGLE-WIDE MOBILE HOME

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
560	48.43	560	43.06	560	37.28	560	33.55	560	29.82
720	42.94	720	38.18	720	33.06	720	29.75	720	26.44
860	40.64	860	36.13	860	31.28	860	28.16	860	25.03
1000	39.29	1000	34.94	1000	30.25	1000	27.23	1000	24.20
1150	38.18	1150	33.95	1150	29.39	1150	26.45	1150	23.51
1300	37.21	1300	33.08	1300	28.64	1300	25.78	1300	22.92
1370	36.78	1370	32.70	1370	28.31	1370	25.48	1370	22.65
1440	36.38	1440	32.35	1440	28.01	1440	25.21	1440	22.40

FIREPLACE RATES:

1540.00	1395.00	1200.00	1035.00	940.00
CHIMNEY RATES:				
539.00	488.25	420.00	362.25	329.00

FULL BATHRATES:

3000	2440	2000	1640	1000
HALF BATHRATES:				
1950	1586	1300	1066	650
FIXTURE RATES:				
990	805	660	541	330

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	100	3-FR & MAS	0
4-C. BLOCK	50	5-STUCCO	0	6-BD&BATEN	0
7-CEDAR	0	8-SID/SHEA	0	9-METL/GLS	0
10-TILE	0	11-AL/VYN	0	12-ASB/SD	0
13-CMP/SGL	0	14-WD SHG	0	15-LOGS	0
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	0
19-BRICK/LC	0	20-BRICK/JB	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	0	3-CENTRAL	100
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	250	12-WOOD	0
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	200	18-*BADCODE	0
19-*BADCODE	0	21-PREFABFP	75		

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 72-RURAL RETAIL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	53.76	1000	43.72	1000	35.84	1000	29.39	1000	17.92
1300	52.59	1300	42.77	1300	35.06	1300	28.75	1300	17.53
1800	51.68	1800	42.03	1800	34.45	1800	28.25	1800	17.23
3500	51.07	3500	41.53	3500	34.05	3500	27.92	3500	17.02
6000	49.53	6000	40.29	6000	33.02	6000	27.08	6000	16.51
8500	46.86	8500	38.11	8500	31.24	8500	25.62	8500	15.62
11000	43.26	11000	35.19	11000	28.84	11000	23.65	11000	14.42
13500	39.07	13500	31.78	13500	26.05	13500	21.36	13500	13.02

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	100
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	125
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	100
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-100	2-UNITS	0	3-CENTRAL	150
4-HT PUMP	300	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	300	12-WOOD	-100
13-RADIANT	0	14-HOTWATER	150	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	150	21-PREFABFP	75
19-*BADCODE	0	20-*BADCODE	0		

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 73-FAST FOOD CONVENIENCE STORE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1400	142.31	1400	115.75	1400	94.88	1400	77.80	1400	47.44
1900	131.47	1900	106.93	1900	87.65	1900	71.87	1900	43.82
2400	126.59	2400	102.96	2400	84.39	2400	69.20	2400	42.20
2900	118.37	2900	96.28	2900	78.91	2900	64.71	2900	39.46
3400	115.40	3400	93.86	3400	76.93	3400	63.09	3400	38.47
3900	113.65	3900	92.44	3900	75.77	3900	62.13	3900	37.88
4400	112.12	4400	91.19	4400	74.75	4400	61.29	4400	37.37
4750	111.31	4750	90.53	4750	74.21	4750	60.85	4750	37.10

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	-200	2-BRICK	0	3-FR & MAS	0
4-C. BLOCK	-100	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	-100	9-METL/GLS	100
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-100	3-CENTRAL	0
4-HT PUMP	275	5-WINDUNIT	-150	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	100	11-GASPACK	300	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	100	15-HOT-AIR	200
16-*BADCODE	0	17-CENT-A/C	150	18-*BADCODE	0
21-PREFABFP	75	20-*BADCODE	0		

WALL HEIGHTS:	8	10	11	12	13	14	15	16
FACTORS:	0.915	0.957	0.979	1.000	1.021	1.042	1.064	1.085

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 74-MORTUARY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	102.48	2000	83.35	2000	68.32	2000	56.02	2000	34.16
3000	100.47	3000	81.71	3000	66.98	3000	54.92	3000	33.49
4000	98.51	4000	80.12	4000	65.67	4000	53.85	4000	32.84
6000	96.57	6000	78.55	6000	64.38	6000	52.79	6000	32.19
8000	94.63	8000	76.96	8000	63.09	8000	51.73	8000	31.54
10000	92.75	10000	75.43	10000	61.83	10000	50.70	10000	30.92
12000	90.88	12000	73.92	12000	60.59	12000	49.68	12000	30.29
14500	86.34	14500	70.23	14500	57.56	14500	47.20	14500	28.78

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	150	3-FR & MAS	0
4-C. BLOCK	-50	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-150	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	100
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	300
10-STEAM	150	11-GASPACK	0	12-WOOD	-200
13-RADIANT	0	14-HOTWATER	175	15-HOT-AIR	250
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	75
19-*BADCODE	0	20-*BADCODE	0		

WALL HEIGHTS:	7	8	9	10	11	12	13	14
FACTORS:	0.922	0.947	0.973	1.000	1.027	1.055	1.084	1.114

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 75-DETACHED GARAGE UNFINISHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
300	39.08	300	31.79	300	26.05	300	21.36	300	13.03
420	37.13	420	30.20	420	24.75	420	20.30	420	12.38
550	35.26	550	28.68	550	23.51	550	19.28	550	11.75
670	33.13	670	26.94	670	22.08	670	18.11	670	11.04
800	29.83	800	24.26	800	19.89	800	16.31	800	9.94
920	26.84	920	21.83	920	17.89	920	14.67	920	8.95
1100	24.15	1100	19.64	1100	16.10	1100	13.20	1100	8.05
1350	21.74	1350	17.68	1350	14.49	1350	11.88	1350	7.25

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	50	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	0	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	0	12-WOOD	0
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	0

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 76-DETACHED GARAGE FINISHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
300	46.19	300	37.57	300	30.80	300	25.25	300	15.40
420	43.87	420	35.68	420	29.25	420	23.98	420	14.62
550	41.68	550	33.90	550	27.78	550	22.78	550	13.89
670	39.22	670	31.90	670	26.15	670	21.44	670	13.07
800	35.63	800	28.98	800	23.75	800	19.48	800	11.88
920	32.33	920	26.30	920	21.56	920	17.68	920	10.78
1100	29.39	1100	23.90	1100	19.59	1100	16.06	1100	9.80
1350	26.72	1350	21.73	1350	17.81	1350	14.60	1350	8.91

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	50	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	0	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	0	12-WOOD	0
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	0

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 77-ATTACHED GARAGE FINISHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
300	33.11	300	26.93	300	22.07	300	18.10	300	11.04
420	27.25	420	22.16	420	18.17	420	14.90	420	9.08
550	23.07	550	18.76	550	15.38	550	12.61	550	7.69
670	22.26	670	18.10	670	14.84	670	12.17	670	7.42
800	22.03	800	17.92	800	14.69	800	12.04	800	7.34
920	21.72	920	17.67	920	14.48	920	11.88	920	7.24
1100	21.34	1100	17.36	1100	14.23	1100	11.67	1100	7.11
1350	20.84	1350	16.95	1350	13.89	1350	11.39	1350	6.95

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27

BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35

BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60

BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT	CODE-ABREV.	AMOUNT	CODE-ABREV.	AMOUNT
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT	CODE-ABREV.	AMOUNT	CODE-ABREV.	AMOUNT
1-NONE	0	2-UNITS	0	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	0	12-WOOD	0
13-RADIANT	0	14-HOTWATER	0	15-HOT-AIR	0
16-*BADCODE	0	17-CENT-A/C	0	21-PREFABFP	0

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 78-ATTACHED GARAGE FINISHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
300	39.52	300	32.15	300	26.35	300	21.61	300	13.17
420	33.65	420	27.37	420	22.43	420	18.39	420	11.22
550	29.48	550	23.98	550	19.65	550	16.11	550	9.83
670	28.67	670	23.32	670	19.11	670	15.67	670	9.56
800	28.42	800	23.12	800	18.95	800	15.54	800	9.47
920	28.13	920	22.88	920	18.76	920	15.38	920	9.38
1100	27.74	1100	22.56	1100	18.49	1100	15.16	1100	9.25
1350	27.25	1350	22.16	1350	18.17	1350	14.90	1350	9.08

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
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FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 35
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 60
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	225	3-FR & MAS	150
4-C. BLOCK	0	5-STUCCO	50	6-BD&BATEN	100
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	150
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	150	15-LOGS	100
16-PERM/ST	225	17-MASONITE	0	18-CEMBOARD	150
19-BRICK/LC	-50	20-BRICK/JB	350		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	0	2-UNITS	0	3-CENTRAL	0
4-HT PUMP	0	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	0	9-CHWATER	0
10-STEAM	0	11-GASPACK	0	12-WOOD	0
13-RADIANT	0	45-*BADCODE	0	16-*BADCODE	0
17-CENT-A/C	0	21-PREFABFP	0		

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 79-PATIO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	5.34	50	4.35	50	3.56	50	2.92	50	1.78
150	5.15	150	4.19	150	3.43	150	2.82	150	1.72
250	4.96	250	4.04	250	3.31	250	2.71	250	1.65
350	4.81	350	3.91	350	3.21	350	2.63	350	1.60
450	4.66	450	3.79	450	3.10	450	2.55	450	1.55
500	4.58	500	3.72	500	3.05	500	2.50	500	1.53
550	4.50	550	3.66	550	3.00	550	2.46	550	1.50
600	4.35	600	3.54	600	2.90	600	2.38	600	1.45

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 80-PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	45.77	10	37.22	10	30.51	10	25.02	10	15.26
40	41.19	40	33.50	40	27.46	40	22.52	40	13.73
70	37.07	70	30.15	70	24.71	70	20.26	70	12.36
120	33.36	120	27.13	120	22.24	120	18.23	120	11.12
200	30.01	200	24.41	200	20.01	200	16.41	200	10.00
320	27.02	320	21.98	320	18.01	320	14.77	320	9.01
550	24.32	550	19.78	550	16.21	550	13.29	550	8.11
800	21.88	800	17.79	800	14.58	800	11.96	800	7.29

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 81-ENCLOSED PORCH

GRADE- A GRADE- B GRADE- C GRADE- D GRADE- E

AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	57.20	10	46.52	10	38.13	10	31.27	10	19.07
40	51.48	40	41.87	40	34.32	40	28.14	40	17.16
70	46.33	70	37.68	70	30.89	70	25.33	70	15.44
120	41.69	120	33.91	120	27.79	120	22.79	120	13.90
200	37.52	200	30.52	200	25.02	200	20.51	200	12.51
320	33.78	320	27.48	320	22.52	320	18.47	320	11.26
550	30.39	550	24.72	550	20.26	550	16.62	550	10.13
800	27.34	800	22.24	800	18.23	800	14.95	800	9.11

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 82-CAR PORT

GRADE- A	GRADE- B	GRADE- C	GRADE- D	GRADE- E					
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE

100	24.24	100	19.72	100	16.16	100	13.25	100	8.08
220	22.73	220	18.49	220	15.15	220	12.43	220	7.58
350	21.22	350	17.26	350	14.15	350	11.60	350	7.07
470	19.71	470	16.03	470	13.14	470	10.77	470	6.57
600	19.01	600	15.46	600	12.68	600	10.39	600	6.34
720	18.32	720	14.90	720	12.21	720	10.01	720	6.11
850	17.72	850	14.42	850	11.82	850	9.69	850	5.91
1000	17.13	1000	13.93	1000	11.42	1000	9.36	1000	5.71

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
 STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 83-CANOPY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	23.33	100	18.97	100	15.55	100	12.75	100	7.78

220	22.85	220	18.59	220	15.24	220	12.49	220	7.62
350	22.39	350	18.21	350	14.93	350	12.24	350	7.46
470	21.95	470	17.85	470	14.63	470	12.00	470	7.32
600	21.52	600	17.51	600	14.35	600	11.77	600	7.17
720	20.72	720	16.85	720	13.81	720	11.32	720	6.91
850	20.67	850	16.81	850	13.78	850	11.30	850	6.89
1000	18.61	1000	15.14	1000	12.41	1000	10.17	1000	6.20

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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FULL BATHRATES:

0	0	0	0	0
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS:	0	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 84-SCREEN PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	52.44	10	42.65	10	34.96	10	28.67	10	17.48
40	47.19	40	38.38	40	31.46	40	25.80	40	15.73

70	42.47	70	34.54	70	28.31	70	23.22	70	14.16
120	38.21	120	31.08	120	25.48	120	20.89	120	12.74
200	34.39	200	27.97	200	22.92	200	18.80	200	11.46
320	30.95	320	25.18	320	20.64	320	16.92	320	10.32
550	27.87	550	22.67	550	18.58	550	15.23	550	9.29
800	25.06	800	20.38	800	16.71	800	13.70	800	8.35

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 85-STOOP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	27.05	10	22.00	10	18.03	10	14.79	10	9.02
20	23.66	20	19.25	20	15.77	20	12.94	20	7.89
50	20.27	50	16.49	50	13.52	50	11.08	50	6.76
100	19.16	100	15.58	100	12.77	100	10.47	100	6.39
150	18.59	150	15.12	150	12.40	150	10.16	150	6.20
200	18.26	200	14.85	200	12.17	200	9.98	200	6.09
250	18.03	250	14.66	250	12.02	250	9.86	250	6.01
300	17.74	300	14.43	300	11.83	300	9.70	300	5.91

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 86-UTILITY ROOM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	47.12	50	38.32	50	31.41	50	25.76	50	15.71
100	40.38	100	32.85	100	26.92	100	22.08	100	13.46
150	38.14	150	31.02	150	25.42	150	20.85	150	12.71
200	37.03	200	30.11	200	24.68	200	20.24	200	12.34
250	36.35	250	29.56	250	24.23	250	19.87	250	12.12
300	35.90	300	29.20	300	23.93	300	19.63	300	11.97
350	35.58	350	28.94	350	23.72	350	19.45	350	11.86
400	35.33	400	28.74	400	23.56	400	19.32	400	11.78

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 87-ADDITION

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	83.78	100	68.14	100	55.85	100	45.80	100	27.93
170	83.35	170	67.79	170	55.57	170	45.57	170	27.78
300	82.62	300	67.20	300	55.08	300	45.16	300	27.54
450	81.63	450	66.39	450	54.42	450	44.62	450	27.21
600	80.42	600	65.41	600	53.61	600	43.96	600	26.81
750	78.34	750	63.72	750	52.23	750	42.83	750	26.11
900	76.01	900	61.82	900	50.67	900	41.55	900	25.34
1050	73.12	1050	59.47	1050	48.75	1050	39.97	1050	24.37

FIREPLACE RATES:

6000.00	4880.00	4000.00	3280.00	2000.00
CHIMNEY RATES:				
2100.00	1708.00	1400.00	1148.00	700.00

FULL BATHRATES:

6000	4880	4000	3280	2000
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HALF BATHRATES:

3900	3172	2600	2132	1300
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FIXTURE RATES:

1980	1610	1320	1082	660
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BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 27
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 40
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 75
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-FRAME	0	2-BRICK	275	3-FR & MAS	175
4-C. BLOCK	-15	5-STUCCO	50	6-BD&BATEN	0
7-CEDAR	100	8-SID/SHEA	0	9-METL/GLS	200
10-TILE	100	11-AL/VYN	0	12-ASB/SD	-200
13-CMP/SGL	-250	14-WD SHG	130	15-LOGS	250
16-PERM/ST	0	17-MASONITE	0	18-CEMBOARD	225
19-BRICK/LC	70	20-BRICK/JB	325		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV.	AMOUNT				
1-NONE	-200	2-UNITS	-200	3-CENTRAL	0
4-HT PUMP	250	5-WINDUNIT	0	6-SOLAR	0
7-FLR/WALL	0	8-ELECT-BB	-150	9-CHWATER	200
10-STEAM	200	11-GASPACK	250	12-WOOD	-200
13-RADIANT	-150	14-HOTWATER	200	15-HOT-AIR	275
16-*BADCODE	0	17-CENT-A/C	300		

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

STORY HGTS:	1.00	1.25	1.50	1.75	2.00	2.25	2.50	3.00
FACTORS:	1.00	1.00	0.94	0.94	0.94	0.94	0.95	0.95

STRUCTURE CLASS: 88-DECK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	19.23	50	15.64	50	12.82	50	10.52	50	6.41
100	18.87	100	15.35	100	12.58	100	10.31	100	6.29
150	18.69	150	15.20	150	12.46	150	10.21	150	6.23
270	17.53	270	14.25	270	11.68	270	9.58	270	5.84
400	16.99	400	13.82	400	11.33	400	9.29	400	5.66
520	16.46	520	13.38	520	10.97	520	9.00	520	5.49
650	15.97	650	12.99	650	10.65	650	8.73	650	5.32
800	14.96	800	12.17	800	9.97	800	8.18	800	4.99

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 89-OPEN MASONRY PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	48.50	10	39.45	10	32.33	10	26.51	10	16.17
40	43.66	40	35.51	40	29.11	40	23.87	40	14.55
70	39.28	70	31.95	70	26.19	70	21.47	70	13.09
120	35.36	120	28.76	120	23.57	120	19.33	120	11.79
200	31.81	200	25.88	200	21.21	200	17.39	200	10.60
320	28.64	320	23.29	320	19.09	320	15.66	320	9.55
550	25.74	550	20.93	550	17.16	550	14.07	550	8.58
800	23.19	800	18.86	0	15.46	800	12.68	800	7.73

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 90-COVERED LOADING PLATFORM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	27.16	50	22.09	50	18.11	50	14.85	50	9.05
70	25.06	70	20.38	70	16.71	70	13.70	70	8.35
100	22.98	100	18.69	100	15.32	100	12.56	100	7.66
150	21.68	150	17.63	150	14.45	150	11.85	150	7.23
300	20.79	300	16.91	300	13.86	300	11.37	300	6.93
400	20.01	400	16.28	400	13.34	400	10.94	400	6.67
500	19.24	500	15.65	500	12.83	500	10.52	500	6.41
600	18.79	600	15.29	600	12.53	600	10.27	600	6.26

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATH RATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 91-OPEN LOADING PLATFORM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	18.79	50	15.29	50	12.53	50	10.27	50	6.26
70	18.36	70	14.94	70	12.24	70	10.04	70	6.12
100	17.49	100	14.23	100	11.66	100	9.56	100	5.83
150	17.23	150	14.01	150	11.48	150	9.42	150	5.74
300	16.50	300	13.42	300	11.00	300	9.02	300	5.50
400	14.93	400	12.15	400	9.96	400	8.16	400	4.98
500	14.52	500	11.81	500	9.68	500	7.94	500	4.84
600	13.58	600	11.04	600	9.05	600	7.42	600	4.53

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 92-COLD STORAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
20	244.10	20	198.54	20	162.73	20	133.44	20	81.37
40	174.19	40	141.67	40	116.13	40	95.22	40	58.06
70	143.34	70	116.58	70	95.56	70	78.36	70	47.78
110	122.96	110	100.01	110	81.97	110	67.22	110	40.99
160	100.86	160	82.04	160	67.24	160	55.14	160	33.62
220	87.10	220	70.84	220	58.07	220	47.62	220	29.03
400	78.33	400	63.70	400	52.22	400	42.82	400	26.11
650	68.31	650	55.56	650	45.54	650	37.34	650	22.77

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS:	8	9	10	11	12	13	14	15
FACTORS:	0.900	0.928	0.953	0.977	1.000	1.023	1.046	1.069
STORY HGTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

STRUCTURE CLASS: 93-OVERHANG

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
30	18.94	30	15.41	30	12.63	30	10.35	30	6.31
50	18.74	50	15.25	50	12.50	50	10.25	50	6.25
80	18.55	80	15.08	80	12.36	80	10.14	80	6.18
110	18.40	110	14.96	110	12.27	110	10.06	110	6.13
160	18.00	160	14.64	160	12.00	160	9.84	160	6.00
220	17.66	220	14.36	220	11.77	220	9.65	220	5.89
350	17.31	350	14.08	350	11.54	350	9.46	350	5.77
500	16.93	500	13.77	500	11.29	500	9.25	500	5.64

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 94-SHELTER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
40	11.53	40	9.38	40	7.69	40	6.30	40	3.84
60	10.20	60	8.29	60	6.80	60	5.57	60	3.40
90	9.01	90	7.33	90	6.01	90	4.92	90	3.00
130	8.45	130	6.87	130	5.63	130	4.62	130	2.82
180	7.46	180	6.07	180	4.97	180	4.08	180	2.49
270	6.02	270	4.90	270	4.02	270	3.29	270	2.01
400	5.92	400	4.82	400	3.95	400	3.24	400	1.97
550	5.84	550	4.75	550	3.89	550	3.19	550	1.95

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 95-MEZZANINE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
5000	22.42	5000	18.24	5000	14.95	5000	12.26	5000	7.47
7400	21.98	7400	17.88	7400	14.65	7400	12.01	7400	7.33
9600	21.55	9600	17.53	9600	14.37	9600	11.78	9600	7.18
20000	21.14	20000	17.19	20000	14.09	20000	11.55	20000	7.05
30000	20.59	30000	16.75	30000	13.73	30000	11.26	30000	6.86
40000	19.80	40000	16.10	40000	13.20	40000	10.82	40000	6.60
50000	18.78	50000	15.27	50000	12.52	50000	10.26	50000	6.26
60000	17.97	60000	14.61	60000	11.98	60000	9.82	60000	5.99

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 96-SPRINKLERS WET

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	3.04	1000	2.84	1000	2.59	1000	2.20	1000	1.81
10000	2.40	10000	2.24	10000	2.04	10000	1.73	10000	1.42
100000	1.62	100000	1.51	100000	1.38	100000	1.17	100000	0.96
150000	1.29	150000	1.21	150000	1.10	150000	0.94	150000	0.77
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATH RATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 97-ATTIC - FINISHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	32.84	800	26.71	800	21.89	800	17.95	800	10.95
1000	31.29	1000	25.45	1000	20.86	1000	17.11	1000	10.43
1200	29.80	1200	24.24	1200	19.87	1200	16.29	1200	9.93
1500	28.38	1500	23.08	1500	18.92	1500	15.51	1500	9.46
1800	27.02	1800	21.98	1800	18.01	1800	14.77	1800	9.01
2100	26.94	2100	21.91	2100	17.96	2100	14.73	2100	8.98
2600	26.73	2600	21.74	2600	17.82	2600	14.61	2600	8.91
4000	26.56	4000	21.60	4000	17.71	4000	14.52	4000	8.85

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 98-UNFINISHED ATTIC

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	16.74	800	13.61	800	11.16	800	9.15	800	5.58
1000	15.14	1000	12.31	1000	10.09	1000	8.28	1000	5.05
1200	14.07	1200	11.45	1200	9.38	1200	7.69	1200	4.69
1500	13.00	1500	10.58	1500	8.67	1500	7.11	1500	4.33
1800	12.30	1800	10.00	1800	8.20	1800	6.72	1800	4.10
2100	11.80	2100	9.59	2100	7.86	2100	6.45	2100	3.93
2600	11.21	2600	9.12	2600	7.48	2600	6.13	2600	3.74
4000	10.35	4000	8.42	4000	6.90	4000	5.66	4000	3.45

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATHRATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BEASMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BEASMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BEASMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

STRUCTURE CLASS: 99-TERRACE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
20	24.59	20	20.00	20	16.39	20	13.44	20	8.20
50	21.51	50	17.50	50	14.34	50	11.76	50	7.17
100	18.43	100	14.99	100	12.29	100	10.08	100	6.14
150	17.42	150	14.17	150	11.61	150	9.52	150	5.81
200	16.90	200	13.75	200	11.27	200	9.24	200	5.63
250	16.60	250	13.50	250	11.07	250	9.07	250	5.53
300	16.39	300	13.33	300	10.93	300	8.96	300	5.46
400	16.13	400	13.12	400	10.75	400	8.82	400	5.38

FIREPLACE RATES:

0.00 0.00 0.00 0.00 0.00

FULL BATH RATES:

0 0 0 0 0

BASE RATE PERCENTAGE ADJUSTMENT TO GET UNF-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET S/F-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FIN-BSMT RATE: 0
 BASE RATE PERCENTAGE ADJUSTMENT TO GET FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABREV. AMOUNT
 0- 0

WALL HEIGHTS: 0 0 0 0 0 0 0
 FACTORS: 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

STORY HGTS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00
 FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00

DEPRECIATION FACTOR TABLES

DEPRECIATION TABLES

AGE IN	ACTUAL	1	2	0	3	4	5	6	7	8	9
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YEARS	YEAR	EXCL	GOOD	AVG	FAIR	POOR	COMG	COMA	COMP	DW	SW
1	2008	0.995	0.990	0.990	0.980	0.900	0.990	0.980	0.960	0.980	0.980
2	2007	0.990	0.980	0.980	0.970	0.890	0.970	0.960	0.920	0.970	0.950
3	2006	0.985	0.975	0.970	0.960	0.870	0.960	0.940	0.900	0.960	0.920
4	2005	0.980	0.970	0.960	0.940	0.860	0.940	0.920	0.870	0.950	0.890
5	2004	0.975	0.960	0.950	0.930	0.850	0.930	0.900	0.840	0.930	0.860
6	2003	0.970	0.955	0.940	0.910	0.840	0.910	0.890	0.810	0.910	0.820
7	2002	0.965	0.950	0.930	0.900	0.830	0.900	0.870	0.780	0.900	0.780
8	2001	0.960	0.940	0.920	0.890	0.820	0.880	0.860	0.750	0.880	0.740
9	2000	0.955	0.935	0.910	0.880	0.800	0.870	0.840	0.730	0.860	0.700
10	1999	0.950	0.930	0.900	0.860	0.790	0.860	0.830	0.710	0.840	0.660
11	1998	0.945	0.920	0.890	0.850	0.780	0.850	0.810	0.690	0.820	0.620
12	1997	0.940	0.915	0.880	0.840	0.770	0.840	0.800	0.670	0.800	0.600
13	1996	0.935	0.910	0.870	0.820	0.750	0.820	0.780	0.650	0.780	0.580
14	1995	0.930	0.900	0.860	0.810	0.740	0.810	0.770	0.630	0.760	0.560
15	1994	0.925	0.895	0.850	0.800	0.720	0.800	0.750	0.610	0.740	0.540
16	1993	0.920	0.890	0.840	0.780	0.710	0.790	0.740	0.590	0.720	0.520
17	1992	0.915	0.880	0.830	0.770	0.700	0.780	0.720	0.570	0.700	0.500
18	1991	0.910	0.875	0.820	0.760	0.690	0.770	0.710	0.550	0.680	0.460
19	1990	0.905	0.870	0.810	0.740	0.670	0.750	0.690	0.530	0.660	0.420
20	1989	0.900	0.860	0.800	0.730	0.660	0.740	0.680	0.520	0.630	0.400
21	1988	0.895	0.855	0.790	0.720	0.650	0.730	0.660	0.510	0.610	0.380
22	1987	0.890	0.850	0.780	0.700	0.630	0.720	0.650	0.500	0.580	0.360
23	1986	0.885	0.840	0.770	0.690	0.620	0.710	0.630	0.490	0.560	0.340
24	1985	0.880	0.835	0.760	0.680	0.600	0.700	0.620	0.480	0.530	0.320
25	1984	0.875	0.830	0.750	0.670	0.590	0.690	0.600	0.470	0.500	0.300
26	1983	0.870	0.820	0.740	0.650	0.570	0.680	0.590	0.460	0.480	0.280
27	1982	0.865	0.815	0.730	0.640	0.560	0.670	0.580	0.450	0.450	0.260
28	1981	0.860	0.810	0.720	0.630	0.550	0.660	0.570	0.440	0.430	0.240
29	1980	0.855	0.800	0.710	0.610	0.530	0.650	0.560	0.430	0.410	0.220
30	1979	0.850	0.795	0.700	0.600	0.520	0.640	0.550	0.420	0.380	0.200
31	1978	0.845	0.790	0.690	0.590	0.510	0.630	0.540	0.410	0.360	0.180
32	1977	0.840	0.780	0.680	0.580	0.500	0.620	0.530	0.400	0.330	0.160
33	1976	0.835	0.775	0.670	0.570	0.490	0.610	0.520	0.390	0.310	0.140
34	1975	0.830	0.770	0.660	0.560	0.480	0.600	0.510	0.380	0.290	0.120
35	1974	0.825	0.760	0.650	0.550	0.470	0.590	0.500	0.370	0.280	0.100

DEPRECIATION TABLES (continued)

AGE IN	ACTUAL	1	2	0	3	4	5	6	7	8	9
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YEARS	YEAR	EXCL	GOOD	AVG	FAIR	POOR	COMG	COMA	COMP	DW	SW
36	1973	0.820	0.755	0.640	0.540	0.460	0.580	0.490	0.360	0.260	0.100
37	1972	0.815	0.750	0.630	0.530	0.450	0.570	0.480	0.350	0.250	0.100
38	1971	0.810	0.740	0.620	0.520	0.440	0.560	0.470	0.340	0.230	0.100
39	1970	0.805	0.735	0.610	0.510	0.430	0.550	0.460	0.330	0.220	0.100
40	1969	0.800	0.730	0.600	0.500	0.420	0.540	0.450	0.320	0.210	0.100
41	1968	0.795	0.720	0.590	0.490	0.415	0.530	0.440	0.310	0.210	0.100
42	1967	0.790	0.715	0.580	0.480	0.410	0.520	0.430	0.300	0.200	0.100
43	1966	0.785	0.710	0.570	0.470	0.400	0.510	0.420	0.290	0.200	0.100
44	1965	0.780	0.700	0.560	0.460	0.390	0.500	0.410	0.280	0.200	0.100
45	1964	0.775	0.695	0.550	0.450	0.380	0.490	0.400	0.270	0.200	0.100
46	1963	0.770	0.690	0.540	0.440	0.370	0.480	0.390	0.260	0.200	0.100
47	1962	0.765	0.685	0.530	0.430	0.360	0.470	0.380	0.250	0.200	0.100
48	1961	0.760	0.680	0.520	0.420	0.350	0.460	0.370	0.250	0.200	0.100
49	1960	0.755	0.670	0.510	0.410	0.340	0.450	0.360	0.250	0.200	0.100
50	1959	0.750	0.665	0.500	0.400	0.330	0.440	0.350	0.250	0.200	0.100
51	1958	0.745	0.660	0.490	0.390	0.320	0.430	0.340	0.250	0.200	
52	1957	0.740	0.655	0.480	0.380	0.310	0.420	0.330	0.250	0.200	
53	1956	0.735	0.650	0.470	0.370	0.300	0.410	0.320	0.250	0.200	
54	1955	0.730	0.640	0.460	0.360	0.290	0.400	0.310	0.250	0.200	
55	1954	0.725	0.635	0.450	0.350	0.280	0.400	0.300	0.250		
56	1953	0.720	0.630	0.440	0.340	0.270	0.400	0.300	0.250		
57	1952	0.715	0.625	0.430	0.330	0.260	0.400	0.300	0.250		
58	1951	0.710	0.620	0.420	0.320	0.250	0.400	0.300	0.250		
59	1950	0.705	0.610	0.410	0.310	0.240	0.400	0.300	0.250		
60	1949	0.700	0.605	0.400	0.300	0.230	0.400	0.300	0.250		
61	1948	0.695	0.600	0.390	0.290	0.220	0.400	0.300	0.250		
62	1947	0.690	0.595	0.380	0.280	0.210	0.400	0.300	0.250		
63	1946	0.685	0.590	0.370	0.270	0.200	0.400	0.300	0.250		
64	1945	0.680	0.580	0.360	0.260	0.200	0.400	0.300	0.250		
65	1944	0.675	0.575	0.350	0.250	0.200	0.400	0.300	0.250		
66	1943	0.670	0.570	0.340	0.240	0.200	0.400	0.300	0.250		
67	1942	0.665	0.565	0.330	0.230	0.200	0.400	0.300	0.250		
68	1941	0.660	0.560	0.320	0.220	0.200	0.400	0.300	0.250		
69	1940	0.655	0.550	0.310	0.210	0.200	0.400	0.300	0.250		
70	1939	0.650	0.545	0.300	0.200	0.200	0.400	0.300	0.250		

DEPRECIATION TABLES (continued)

AGE IN	ACTUAL	1	2	0	3	4	5	6	7	8	9
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YEARS	YEAR	EXCL	GOOD	AVG	FAIR	POOR	COMG	COMA	COMP	DW	SW
71	1938	0.645	0.540	0.290	0.200	0.200	0.400	0.300	0.250		
72	1937	0.640	0.535	0.280	0.200	0.200	0.400	0.300	0.250		
73	1936	0.635	0.530	0.270	0.200	0.200	0.400	0.300	0.250		
74	1935	0.630	0.520	0.260	0.200	0.200	0.400	0.300	0.250		
75	1934	0.625	0.515	0.250	0.200	0.200	0.400	0.300	0.250		
76	1933	0.620	0.510	0.240	0.200	0.200	0.400	0.300	0.250		
77	1932	0.615	0.505	0.230	0.200	0.200	0.400	0.300	0.250		
78	1931	0.610	0.500	0.220	0.200	0.200	0.400	0.300	0.250		
79	1930	0.605	0.490	0.210	0.200	0.200	0.400	0.300	0.250		
80	1929	0.600	0.480	0.200	0.200	0.200	0.400	0.300	0.250		
81	1928	0.595	0.470	0.200	0.200	0.200	0.400	0.300	0.250		
82	1927	0.590	0.460	0.200	0.200	0.200	0.400	0.300	0.250		
83	1926	0.585	0.450	0.200	0.200	0.200	0.400	0.300	0.250		
84	1925	0.580	0.440	0.200	0.200	0.200	0.400	0.300	0.250		
85	1924	0.575	0.430	0.200	0.200	0.200	0.400	0.300	0.250		
86	1923	0.570	0.420	0.200	0.200	0.200	0.400	0.300	0.250		
87	1922	0.565	0.410	0.200	0.200	0.200	0.400	0.300	0.250		
88	1921	0.560	0.400	0.200	0.200	0.200	0.400	0.300	0.250		
89	1920	0.555	0.390	0.200	0.200	0.200	0.400	0.300	0.250		
90	1919	0.550	0.380	0.200	0.200	0.200	0.400	0.300	0.250		
91	1918	0.545	0.370	0.200	0.200	0.200	0.400	0.300	0.250		
92	1917	0.540	0.360	0.200	0.200	0.200	0.400	0.300	0.250		
93	1916	0.535	0.350	0.200	0.200	0.200	0.400	0.300	0.250		
94	1915	0.530	0.340	0.200	0.200	0.200	0.400	0.300	0.250		
95	1914	0.525	0.330	0.200	0.200	0.200	0.400	0.300	0.250		
96	1913	0.520	0.320	0.200	0.200	0.200	0.400	0.300	0.250		
97	1912	0.515	0.310	0.200	0.200	0.200	0.400	0.300	0.250		
98	1911	0.510	0.300	0.200	0.200	0.200	0.400	0.300	0.250		
99	1910	0.505	0.290	0.200	0.200	0.200	0.400	0.300	0.250		
100	1909	0.500	0.280	0.200	0.200	0.200	0.400	0.300	0.250		

OTHER FEATURES AND OUTBUILDING (OCLS) SCHEDULES

OTHER FEATURE CLASS: 1-GARFNFRM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
300	42.24	300	34.36	300	28.16	300	23.09	300	14.08
420	40.13	420	32.64	420	26.75	420	21.94	420	13.38
550	38.12	550	31.00	550	26.41	550	20.84	550	12.71
670	35.81	670	29.12	670	23.87	670	19.57	670	11.94
800	32.24	800	26.22	800	21.49	800	17.63	800	10.75
920	29.01	920	23.59	920	19.34	920	15.86	920	9.67
1100	28.86	1100	23.47	1100	19.24	1100	15.78	1100	9.62
1350	28.71	1350	23.35	1350	19.14	1350	15.69	1350	9.57

OCLS 01 - UNFINISHED FRAME GARAGE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Concrete	Concrete	Concrete	Concrete	Earth
ROOF	Asphalt (hi pitch)	Asphalt	Asphalt	Asphalt or Metal	Metal
WALLS	Excellent Quality Siding	Good Quality Siding	Average Quality Siding	Fair Quality Siding	Poor Quality Siding
INTERIOR FINISH	None	None	None	None	None
OTHER	Electricity & Plumbing	Electricity	Electricity	Electricity	None

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 2-CARPORT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	26.20	100	21.31	100	17.47	100	14.32	100	8.73
220	24.57	220	19.98	220	16.38	220	13.43	220	8.19
350	22.94	350	18.65	350	15.29	350	12.54	350	7.65
470	21.30	470	17.33	470	14.20	470	11.64	470	7.10
600	20.56	600	16.72	600	13.71	600	11.24	600	6.85
720	19.80	720	16.10	720	13.20	720	10.82	720	6.60
850	19.16	850	15.58	850	12.77	850	10.47	850	6.39
1000	18.51	1000	15.06	1000	12.34	1000	10.12	1000	6.17

OCLS 02 - CARPORT SPECIFICATIONS

GRADE	A	B	C	D	E
FLOORS	Concrete	Concrete	Concrete/Earth	Earth	Earth
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
FRAMING	Steel	Good Quality	Average Quality	Fair Quality	Poor Quality

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size
- (4) Roof Style

Life Expectancy (EST) 10 years

OTHER FEATURE CLASS: 3-PATIO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	5.78	50	4.70	50	3.85	50	3.16	50	1.93
150	5.58	150	4.54	150	3.72	150	3.05	150	1.86
250	5.36	250	4.36	250	3.58	250	2.93	250	1.79
350	5.20	350	4.23	350	3.47	350	2.84	350	1.73
450	5.03	450	4.09	450	3.36	450	2.75	450	1.68
500	4.95	500	4.03	500	3.30	500	2.71	500	1.65
550	4.88	550	3.97	550	3.25	550	2.67	550	1.63
600	4.70	600	3.82	600	3.14	600	2.57	600	1.57

OCLS 03 - PATIO SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Flagstone in Concrete 4 Inches or Over	Tile in Concrete 3 Inches or Over	Concrete 4 Inches or Over	Concrete 3 to 4 Inches	Concrete 3 Inch or Less

Grade Factors

- (1) Quality of Construction
 - (2) Shape and Appearance
 - (3) Size
 - (4) Special Features
- Life Expectancy (EST) 10 years

OTHER FEATURE CLASS: 4-STORAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	19.14	100	15.57	100	12.76	100	10.46	100	6.38
200	17.57	200	14.29	200	11.72	200	9.61	200	5.86
250	16.01	250	13.02	250	10.67	250	8.75	250	5.34
300	15.30	300	12.45	300	10.20	300	8.37	300	5.10
350	14.60	350	11.88	350	9.74	350	7.98	350	4.87
400	14.26	400	11.59	400	9.50	400	7.79	400	4.75
450	13.91	450	11.31	450	9.27	450	7.60	450	4.64
500	13.20	500	10.74	500	8.80	500	7.22	500	4.40

OCLS 04 - SHED/STORAGE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Masonry	Masonry	Piers, Wood or Masonry	Piers, Wood or Masonry	Pier
FLOORS	Concrete or Wood	Concrete or Wood	Concrete or Wood	Concrete or Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt or Metal	Asphalt or Metal	Metal Roll Roof
WALLS	Brick or Equal	Block	Concrete Block or Siding	Drop Siding	Low Cost
INTERIOR FINISH	Minimal	Minimal	None	None	None
OTHER	Adequate	Minimal Wiring	Minimum Wiring	Minimal	None

Grade Factors

- (1) Quality of Construction
 - (2) Added features such as plumbing and good service wiring
 - (3) Overall design and size
- Life Expectancy (EST) 25 years
- Depreciation Factors
- (1) Physical and Functional condition

(2) Location

(3) Adaptability for other use

OTHER FEATURE CLASS: 5-RESIDENTIAL SWIMMING POOL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
150	40.24	150	32.73	150	26.83	150	22.00	150	13.41
200	37.70	200	30.66	200	25.14	200	20.61	200	12.57
300	35.16	300	28.60	300	23.44	300	19.22	300	11.72
400	32.60	400	26.52	400	21.74	400	17.82	400	10.87
500	30.34	500	24.68	500	20.23	500	16.59	500	10.11
600	28.17	600	22.91	600	18.78	600	15.40	600	9.39
700	26.00	700	21.15	700	17.34	700	14.22	700	8.67
900	22.84	900	18.57	900	15.22	900	12.48	900	7.61

OCLS 5 - RESIDENTIAL POOL SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Poured Concrete with part Tiling	Gunite and Fiberglass	Vinyl Lined and Supported	Poured Concrete and Concrete Block	Cinder Block (old style)

Grade Factors

(1) Filtration System

(2) Diving Board and Steps

(3) Chlorinator

Life Expectancy (EST) 10 to 20 years

OTHER FEATURE CLASS: 6-PACK BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
250	10.50	250	8.00	250	3.78	250	4.75	250	3.50
320	10.19	320	7.76	320	3.71	320	4.61	320	3.40
400	9.88	400	7.53	400	3.64	400	4.47	400	3.29
480	9.58	480	7.30	480	3.57	480	4.34	480	3.19
570	9.30	570	7.08	570	3.50	570	4.21	570	3.10
700	9.02	700	6.87	700	3.43	700	4.08	700	3.01
800	8.75	800	6.66	800	3.36	800	3.96	800	2.92
1000	8.48	1000	6.46	1000	3.29	1000	3.84	1000	2.83

OCLS 06 - PACKBARN SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
FLOORS	Concrete or Wood	Concrete or Wood	Concrete or Wood	Wood	Wood
ROOF	Metal or Asphalt	Metal or Asphalt	Metal or Asphalt	Metal or Asphalt	Metal Roll Roof
WALLS	Good Quality Siding	Good Quality Siding	Board or Comparable	Board or Equal	Metal Comp. Roll
INTER FINISH	Minimal	Minimal	Minimal	None	None
OTHER	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Minimal Electricity	None

Grade Factors

(1) Quality of Construction and Materials

(2) Overall Appearance

(3) Size

(4) Loft Area (added storage would increase grade)

Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 7-BATH HSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	31.58	100	25.69	100	21.05	100	17.26	100	10.53
200	30.90	200	25.14	200	20.60	200	16.89	200	10.30
300	30.24	300	24.60	300	20.16	300	16.53	300	10.08
400	28.79	400	23.42	400	19.20	400	15.74	400	9.60
500	27.27	500	22.18	500	18.18	500	14.91	500	9.09
600	25.84	600	21.02	600	17.23	600	14.13	600	8.61
700	24.62	700	20.02	700	16.41	700	13.46	700	8.21
800	23.36	800	19.00	800	15.58	800	12.77	800	7.79

OCLS 07 - BATH HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
FLOORS	Tile or Vinyl	Vinyl	Vinyl, Wood or Conc.	Wood or Concrete	Wood
ROOF	Asphalt	Asphalt	Asphalt or Metal	Asphalt or Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Low Quality Siding	Poor Siding
INTERIOR FINISH	Insulation & Finish	Insulation & Finish	Minimum Insulation & Finish	No Insulation	None
OTHER	Electricity & Plumbing	Electricity & Plumbing	Minimum Wiring & Plumbing	Elec. & Plumbing	Elec. & Plumbing

Grade Factors

- (1) Quality of Construction
- (2) Shape and Appearance
- (3) Size
- (4) Special Features

Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 8-SHELTER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	10.31	200	8.39	200	6.88	200	5.64	200	3.44
600	9.24	600	7.52	600	6.16	600	5.05	600	3.08
1000	8.66	1000	7.05	1000	5.78	1000	4.74	1000	2.89
1400	8.17	1400	6.64	1400	5.45	1400	4.46	1400	2.72
1800	7.67	1800	6.24	1800	5.12	1800	4.19	1800	2.56
3000	7.26	3000	5.90	3000	4.84	3000	3.97	3000	2.42
5000	6.93	5000	5.64	5000	4.62	5000	3.79	5000	2.31
6000	6.60	6000	5.37	6000	4.40	6000	3.61	6000	2.20

OCLS 08 - SHELTER SPECIFICATIONS

GRADE	A	B	C	D	E
SIDES	1 Or 2	1 Or 2	None	None	None
CNST/QUAL	Excellent	Good	Average	Low Cost	Poor
FLOOR	Concrete	Earth	Earth	Earth	Earth

Grade Factors

- (1) Quality of Construction
- (2) Special Features
- (3) Overall Appearance

Life Expectancy (EST) 10 to 20 years

OTHER FEATURE CLASS: 9-STABLE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	18.56	200	15.10	200	12.38	200	10.15	200	6.19
400	18.18	400	14.79	400	12.12	400	9.94	400	6.06
600	17.82	600	14.49	600	11.88	600	9.74	600	5.94
800	17.29	800	14.06	800	11.53	800	9.45	800	5.76
1000	16.76	1000	13.63	1000	11.18	1000	9.16	1000	5.59
1200	16.10	1200	13.10	1200	10.74	1200	8.80	1200	5.37
1400	15.44	1400	12.56	1400	10.30	1400	8.44	1400	5.15
1600	14.69	1600	11.94	1600	9.79	1600	8.03	1600	4.90

OCLS 09 - STABLE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Some Wood or Concrete	Some Wood or Concrete	Earth	Earth	Earth
ROOF	Asphalt or Metal	Asphalt or Metal	Asphalt or Metal	Metal	Metal
WALLS	Very Good	Good Quality	Average	Low	Poor
INTERIOR FIN	Quality Siding	Siding	Quality Siding	Quality Siding	Siding
OTHER	Minimum	None	None	None	None
OTHER	Electricity, Pbg.	Electricity, Pbg.	Min Elect, Pbg.	Elect or Pbg.	None

Grade Factors

- (1) Quality of Construction
 - (2) Shape and Appearance
 - (3) Size
 - (4) Special Features, Stalls
- Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 10-SUMMER KITCHEN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	13.80	100	11.22	100	9.20	100	7.54	100	4.60
200	12.75	200	10.37	200	8.50	200	6.97	200	4.25
300	12.00	300	9.76	300	8.00	300	6.56	300	4.00
400	11.55	400	9.39	400	7.70	400	6.31	400	3.85
600	10.88	600	8.85	600	7.25	600	5.95	600	3.63
700	10.58	700	8.60	700	7.05	700	5.78	700	3.53
800	10.28	800	8.36	800	6.85	800	5.62	800	3.43
1000	10.05	1000	8.17	1000	6.70	1000	5.49	1000	3.35

OCLS 10 - SUMMER KITCHEN SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
FLOORS	Tile or Vinyl	Vinyl	Vinyl, Wood or Concrete	Concrete or Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt or Metal	Asphalt or Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Low Quality Siding	Poor Siding
INTERIOR FINISH	Insulation & Finish	Insulation & Finish	Minimum Insulation & Finish	Finish	None
OTHER	Electricity & Plumbing	Electricity & Plumbing	Minimum Wiring & Pbg.	Elec. & Plumbing	Elec. & Plumbing

Grade Factors

- (1) Quality of Construction
 - (2) Shape and Appearance
 - (3) Size
 - (4) Special Features
- Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 11-WELL HSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	15.00	50	12.20	50	10.00	50	8.20	50	5.00
100	13.65	100	11.10	100	9.10	100	7.46	100	4.55
150	13.13	150	10.68	150	8.75	150	7.18	150	4.38
200	12.68	200	10.31	200	8.45	200	6.93	200	4.23
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 11- WELL HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid Concrete	Solid Concrete	Solid Concrete or Earth	Solid Earth	Earth
FLOORS	Asphalt	Asphalt	Asphalt or Metal	Asphalt or Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Low Quality Siding	Metal
INTERIOR FINISH	Insulation & Walls	Insulation & Walls	Minimum Insulation & Walls	Minimum	None
OTHER	Electricity & Plumbing	Electricity & Plumbing	Minimum Wiring & Plumbing	Electricity & Plumbing	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size

WELL HOUSE IS LARGER THAN A PUMP HOUSE. HAS WATER PUMP AND STORAGE
Life Expectancy (EST) 10 to 20 years

OTHER FEATURE CLASS: 12-ASPHALT PAVING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	3.25	100	2.64	100	2.17	100	1.78	100	1.08
1000	3.05	1000	2.48	1000	2.04	1000	1.67	1000	1.02
2500	2.84	2500	2.31	2500	1.89	2500	1.55	2500	0.95
5000	2.71	5000	2.20	5000	1.80	5000	1.48	5000	0.90
7500	2.66	7500	2.16	7500	1.77	7500	1.45	7500	0.89
10000	2.59	10000	2.11	10000	1.73	10000	1.42	10000	0.86
15000	2.54	15000	2.07	15000	1.69	15000	1.39	15000	0.85
25000	2.46	25000	2.00	25000	1.64	25000	1.34	25000	0.82

OCLS 12 - BT PAVING (ASPHALT) SPECIFICATIONS

GRADE	A	B	C	D	E
QUALITY	Same	Same	Same	Same	Same

Life Expectancy (EST) 10 years

OTHER FEATURE CLASS: 13-CONC PAVNG

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	4.62	100	3.76	100	3.08	100	2.53	100	1.54
1000	4.37	1000	3.56	1000	2.92	1000	2.39	1000	1.46
2500	4.13	2500	3.36	2500	2.75	2500	2.26	2500	1.38
5000	4.04	5000	3.29	5000	2.70	5000	2.21	5000	1.35
7500	3.96	7500	3.22	7500	2.64	7500	2.16	7500	1.32
10000	3.88	10000	3.15	10000	2.59	10000	2.12	10000	1.29
15000	3.80	15000	3.09	15000	2.53	15000	2.07	15000	1.27
25000	3.71	25000	3.02	25000	2.48	25000	2.03	25000	1.24

OCLS 13 - CONCRETE PAVING SPECIFICATIONS

GRADE	A	B	C	D	E
QUALITY	Same	Same	Same	Same	Same

Life Expectancy (EST) 10 to 15 years

OTHER FEATURE CLASS: 14-SHOP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	19.72	100	16.04	100	13.15	100	10.78	100	6.57
200	18.89	200	15.37	200	12.60	200	10.33	200	6.30
300	18.07	300	14.69	300	12.05	300	9.88	300	6.02
400	17.24	400	14.02	400	11.50	400	9.43	400	5.75
500	16.42	500	13.35	500	10.95	500	8.97	500	5.47
600	15.64	600	12.72	600	10.43	600	8.55	600	5.21
800	14.87	800	12.09	800	9.91	800	8.13	800	4.96
1000	14.09	1000	11.46	1000	9.39	1000	7.70	1000	4.70

OCLS 14 - SHOP SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid Concrete	Solid Concrete	Solid Concrete or Wood	Solid Concrete or Wood	Pier Concrete or Wood
FLOORS	Concrete	Concrete	Concrete or Wood	Concrete or Wood	Concrete or Wood
ROOF	Asphalt	Asphalt	Asphalt or Metal	Asphalt or Metal	Metal or Asphalt
WALLS	Brick	Good Quality Siding	Average Quality Siding	Low Quality Siding	Poor Siding
INTERIOR FINISH	Good	Standard	Minimum	None	None
OTHER	Electricity & Plumbing	Electricity	Electricity	Electricity	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 15-LUMBER STORAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	16.91	2000	13.75	2000	11.28	2000	9.25	2000	7.48
4000	14.85	4000	12.08	4000	9.90	4000	8.12	4000	6.56
6000	13.37	6000	10.87	6000	8.91	6000	7.31	6000	5.91
8000	12.62	8000	10.27	8000	8.42	8000	6.90	8000	5.58
10000	12.46	10000	10.13	10000	8.31	10000	6.81	10000	5.51
12000	12.38	12000	10.07	12000	8.25	12000	6.77	12000	5.47
14000	12.29	14000	10.00	14000	8.20	14000	6.72	14000	5.43
16000	12.05	16000	9.80	16000	8.03	16000	6.58	16000	5.32

OCLS 15 - LUMBER STORAGE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Post in Conc.
FLOORS	6 Inch Conc.	6 Inch Conc.	4-6 In. Conc.	4 Inch Conc.	Earth
FRAME	Heavy Steel	Structural Steel	Structural Steel	Light Steel	Wood
WALLS	Steel, Brick or Concrete Block	Steel	Steel	Steel or Wood Siding	Metal or Metal Siding
ROOF	Steel	Steel	Steel	Metal	Metal
OTHER	Wiring, Sliding Doors	Wiring, Sliding Doors	Minimal Wiring, Open One End	Minimal Wiring, Open 2 Sides	2 or More Sides

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 16-BOAT HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	48.11	200	39.13	200	32.08	200	26.30	200	16.04
300	47.54	300	38.66	300	31.69	300	25.99	300	15.85
400	46.61	400	37.91	400	31.08	400	25.48	400	15.54
600	45.01	600	36.61	600	30.01	600	24.61	600	15.00
800	43.16	800	35.11	800	28.78	800	23.60	800	14.39
1000	40.95	1000	33.31	1000	27.30	1000	22.39	1000	13.65
1500	38.49	1500	31.31	1500	25.66	1500	21.04	1500	12.83
2000	35.85	2000	29.16	2000	23.90	2000	19.60	2000	11.95

OCLS 16 - BOAT HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
ROOF	Treated Wood or Asphalt	Treated Wood or Asphalt	Treated Wood, Asphalt, Metal	Wood, Asphalt or Metal	Wood, Asphalt or Metal
ROOF STYLE	Gable, Flat with Sun Deck	Gable, Flat Sun Deck	Gable, Flat Sun Deck	Gable, Flat Sun Deck	Gable, Flat
RAILS	Yes	Yes	Yes	Yes	None
BENCHES	Yes	Yes	None	None	None
CONST/QUAL	Excellent	Good	Average	Low Cost	Poor

Grade Factors

- (1) Quality of Construction
- (2) Special Features

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 17-BULK BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.

OCLS 17 - BULK BARN

GRADE	A	B	C	D	E
Note: bulk barns are to priced as follows:					
retrofitted barn - \$2500					
non retrofitted barn - \$100					

OTHER FEATURE CLASS: 18-TOBACCO BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
220	100.00	220	100.00	220	100.00	220	100.00	220	100.00
230	100.00	230	100.00	230	100.00	230	100.00	230	100.00
250	100.00	250	100.00	250	100.00	250	100.00	250	100.00
290	100.00	290	100.00	290	100.00	290	100.00	290	100.00
320	100.00	320	100.00	320	100.00	320	100.00	320	100.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 18 - TOBACCO BARN SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Earth	Earth	Earth	Earth	Earth
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Bound Siding	Bound Siding	Bound Siding	Bound Siding	Bound Siding
INTERIOR	None	None	None	None	None
FINISH					

NOTE: Values assigned to tobacco barns are of a contributory value as opposed to actual replacement cost. A tobacco barn is a special designed structure and is not suited for any other practical use. If the structure has been remodeled to be used as a shop, storage building, etc., the classification should be changed to reflects its use. Depreciation on most barns is high because of economic trends and the very limited use of such improvements.

OTHER FEATURE CLASS: 19-PIERS <BOAT>

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	30.11	100	24.49	100	20.08	100	16.46	100	10.04
200	29.40	200	23.91	200	19.60	200	16.07	200	9.80
300	28.17	300	22.91	300	18.78	300	15.40	300	9.39
400	28.03	400	22.80	400	18.69	400	15.32	400	9.34
500	27.34	500	22.24	500	18.23	500	14.95	500	9.11
600	25.87	600	21.04	600	17.25	600	14.14	600	8.62
700	23.63	700	19.22	700	15.75	700	12.92	700	7.88
800	21.20	800	17.24	800	14.14	800	11.59	800	7.07

OCLS 19 - PIER SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
FLOORS	1"-2" Treated Wood Deck	1"-2" Treated Wood Deck	1" -2" Treated Wood Deck	1" Treated Deck	1" Treated Deck
OTHER	Rails and Benches	Rails and Benches	None	None	None

Grade Factors

- (1) Quality of Construction
- (2) Special Features
- (3) Size and Shape

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 20-POLE SHELTER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	7.71	200	6.27	200	5.14	200	4.22	200	2.57
600	6.53	600	5.31	600	4.36	600	3.57	600	2.18
1000	5.90	1000	4.80	1000	3.93	1000	3.22	1000	1.97
1400	5.35	1400	4.35	1400	3.57	1400	2.93	1400	1.78
1800	4.81	1800	3.91	1800	3.21	1800	2.63	1800	1.60
3000	4.36	3000	3.54	3000	2.90	3000	2.38	3000	1.45
6000	3.63	6000	2.95	6000	2.42	6000	1.98	6000	1.21
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 20 - POLE SHELTER SPECIFICATIONS

GRADE	A	B	C	D	E
SIDES	1 Or 2	1 Or 2	None	None	None
CNST/QUAL	Excellent	Good	Average	Low Cost	Poor
FLOOR	Concrete	Earth	Earth	Earth	Earth

Grade Factors

- (1) Quality of Construction
- (2) Special Features
- (3) Overall Appearance

Life Expectancy (EST) 10 to 20 years

OTHER FEATURE CLASS: 21-BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
400	15.00	400	12.00	400	11.88	400	8.00	400	6.00
600	14.55	600	11.64	600	11.66	600	7.76	600	5.82
800	14.11	800	11.29	800	11.50	800	7.53	800	5.65
1000	13.69	1000	10.95	1000	11.33	1000	7.30	1000	5.48
1200	13.28	1200	10.62	1200	11.17	1200	7.08	1200	5.31
1500	12.88	1500	10.30	1500	11.00	1500	6.87	1500	5.15
2000	12.49	2000	10.00	2000	10.78	2000	6.66	2000	5.00
3000	12.12	3000	9.70	3000	10.45	3000	6.46	3000	4.85

OCLS 21 - BARN SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid or Pier	Pier	Pier
FLOORS	Concrete or Wood	Concrete or Wood	Concrete or Wood	Wood	Wood or Earth
ROOF	Metal or Asphalt	Metal or Asphalt	Metal or Asphalt	Metal Asphalt	Metal Roll Roof
WALLS	Good Quality Siding	Good Quality Siding	Board or Comparable	Board or Equal	Metal Comp. Roll
INTERIOR FINISH	Insulation and Walls	Insulation and Walls	Minimal	None	None
OTHER	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Minimal. Electricity	None

Grade Factors

- (1) Quality of Construction and Materials
- (2) Overall Appearance
- (3) Size
- (4) Loft Area (added storage would increase grade)
- (5) Special Features such as stalls, etc.

Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 22-GAZEBO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	41.42	50	33.68	50	27.61	50	22.64	50	13.81
100	35.49	100	28.87	100	23.66	100	19.40	100	11.83
150	33.51	150	27.26	150	22.34	150	18.32	150	11.17
200	32.54	200	26.46	200	21.69	200	17.79	200	10.85
250	31.94	250	25.98	250	21.30	250	17.46	250	10.65
300	31.55	300	25.66	300	21.03	300	17.25	300	10.52
350	31.27	350	25.43	350	20.85	350	17.09	350	10.42
400	31.05	400	25.26	400	20.70	400	16.98	400	10.35

OCLS 22 - GAZEBO SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Masonry	Treated Wood	Treated Wood	Wood	Wood

Grade Factors

- (1) Quality of Construction
- (2) Special Features (rails, etc.,)
- (3) Size and Shape

Life Expectancy (EST) 10 years

OTHER FEATURE CLASS: 23-SERVICE STATION CANOPY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
400	20.46	400	16.64	400	13.64	400	11.18	400	6.82
450	20.25	450	16.47	450	13.50	450	11.07	450	6.75
500	20.03	500	16.29	500	13.35	500	10.95	500	6.68
600	19.83	600	16.13	600	13.22	600	10.84	600	6.61
800	19.47	800	15.84	800	12.98	800	10.64	800	6.49
1000	19.24	1000	15.65	1000	12.83	1000	10.52	1000	6.41
1200	19.11	1200	15.54	1200	12.74	1200	10.45	1200	6.37
1400	19.07	1400	15.51	1400	12.72	1400	10.43	1400	6.36

OCLS 23 - SERVICE STATION CANOPY SPECIFICATIONS

GRADE	A	B	C	D	E
ROOF	Steel Frame or Steel Reinforced Good Metal	Steel Frame or Steel Reinforced Good Metal	Enameled Steel or Metal	Wood Deck Flat or Pitch	Thin Metal, Cheap Wood Deck
OTHER	High Quality Steel Frame	Good Quality Steel Frame	Average Quality Steel Steel Frame	Average Quality Wood Frame	Cheap Wood Frame

NOTE: Lighting included in all but Grade "E"

OTHER FEATURE CLASS: 24-TENANT HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.
10	5000.	10	4000.	10	3000.	10	2000.	10	1000.

OCLS 24 - TENANT HOUSE SPECIFICATIONS

GRADE
A - Appraiser's Discretion.
B - Appraiser's Discretion
C - Appraiser's Discretion
D - Appraiser's Discretion
E - Appraiser's Discretion

Grade Factors
 (1) Quality and Appearance

NOTE: Tenant houses are priced by the unit. A "C" grade tenant house is entered 1 x 1.

OTHER FEATURE CLASS: 25-MOBILE HOME HOOK UP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.
10	3750.	10	3050.	10	2500.	10	2050.	10	1250.

OCLS 25 - MOBILE HOME HOOKUP SPECIFICATIONS

GRADE	A	B	C	D	E
Quality of park	Excellent	Good	Average	Fair	Poor

Life Expectancy (EST) 35 Years

Note: Use "C" grade for hookup on private property unless the hookup is of inferior quality. A mobile home does not have to be hooked up to charge for a hookup.

OTHER FEATURE CLASS: 26-MISCELLANEOUS BLDG

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00
10	400.00	10	300.00	10	200.00	10	100.00	10	75.00

OCLS 26 - MISCELLANEOUS BUILDINGS

GRADE	A	B	C	D	E
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Note: Appraisers Discretion. These are unidentifiable older buildings, typically on a farm. This type of a building is sound valued.

OTHER FEATURE CLASS: 27-STEEL PREFAB STEEL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
400	17.24	10	14.02	400	11.50	400	9.43	400	5.75
1600	15.77	0	12.83	1600	10.52	1600	8.62	1600	5.26
2800	14.44	10	11.74	2800	9.63	2800	7.89	2800	4.81
4000	13.46	80	10.95	4000	8.98	4000	7.36	4000	4.49
5200	12.67	10	10.31	5200	8.45	5200	6.93	5200	4.22
6400	11.93	70	9.70	6400	7.95	6400	6.52	6400	3.98
7600	11.22	10	9.13	7600	7.48	7600	6.13	7600	3.74
8400	10.77	90	8.76	8400	7.18	8400	5.89	8400	3.59

OCLS 27 - PREFAB STEEL BUILDING SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Post in Con
FLOORS	4-6 Inch Conc.	4 Inch Conc.	4 Inch Conc.	3 Inch Conc.	3 Inch Conc.
FRAME	Heavy Steel	Steel	Steel	Light Steel	Light Steel
WALLS	Metal	Metal	Metal	Metal	Metal
INTERIOR FINISH	Insulation	Insulation	Min. Insulation	None	None
OTHER	Wiring & Plbg.	Wiring & Plbg.	Minimal Wiring	Minimal Wiring	None

Grade Factors

- (1) Quality of Construction
- (2) Wall Height - 12' Average
- (3) Type of Doors
- (4) Amount of Interior Finish
- (5) Size
- (6) Type of Insulation
- (7) Open space over 50' is more expensive
- (8) Roof - Standing seam is more expensive

Life Expectancy (EST) 35 years

OTHER FEATURE CLASS: 28-OUTBUILDING ENCL FRAME PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	33.00	50	26.84	50	22.00	50	18.04	50	11.00
100	31.76	100	25.83	100	21.18	100	17.36	100	10.59
150	30.94	150	25.16	150	20.63	150	16.91	150	10.31
200	30.53	200	24.83	200	20.35	200	16.69	200	10.18
250	30.11	250	24.49	250	20.08	250	16.46	250	10.04
300	29.70	300	24.16	300	19.80	300	16.24	300	9.90
350	29.29	350	23.82	350	19.53	350	16.01	350	9.76
400	28.88	400	23.49	400	19.25	400	15.79	400	9.63

OCLS 28 - TRAILER ENCLOSED PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Concrete or Broken Tile	Concrete or Broken Tile	Concrete or Wood	Concrete or Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Fair Quality Siding	Poor Quality Siding
INTERIOR FINISH	Drywall or Panel	Some	Minimum	None	None
OTHER	Electricity	Electricity	Electricity	Electricity	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and Workmanship
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 29-OUTBUILDING OPEN FRAME PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	26.40	50	21.47	50	17.60	50	14.43	50	8.80
100	25.41	100	20.67	100	16.94	100	13.89	100	8.47
150	24.75	150	20.13	150	16.50	150	13.53	150	8.25
200	24.42	200	19.86	200	16.28	200	13.35	200	8.14
250	24.09	250	19.59	250	16.06	250	13.17	250	8.03
300	23.76	300	19.32	300	15.84	300	12.99	300	7.92
350	23.43	350	19.06	350	15.62	350	12.81	350	7.81
400	23.10	400	18.79	400	15.40	400	12.63	400	7.70

OCLS 29 - TRAILER OPEN FRAME PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid Or Pier	Pier	Pier
FLOORS	Concrete or Broken Tile	Concrete or Broken Tile	Concrete or Wood	Concrete or Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
OTHER	Electricity	Electricity	Electricity		

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and Workmanship
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 30-OUTBUILDING ENCL MASONRY PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	36.30	50	29.52	50	24.20	50	19.84	50	12.10
100	34.95	100	28.42	100	23.30	100	19.10	100	11.65
150	34.04	150	27.69	150	22.69	150	18.61	150	11.35
200	33.58	200	27.31	200	22.39	200	18.36	200	11.19
250	33.12	250	26.93	250	22.08	250	18.10	250	11.04
300	32.67	300	26.57	300	21.78	300	17.86	300	10.89
350	32.22	350	26.21	350	21.48	350	17.62	350	10.74
400	31.76	400	25.83	400	21.18	400	17.36	400	10.59

OCLS 30 - TRAILER ENCLOSED MASONRY PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Concrete or Broken Tile	Concrete or Broken Tile	Concrete	Concrete	Concrete
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Fair Quality Siding	Poor Quality Siding
INTERIOR FINISH	Drywall or Panel	Some	Minimum	None	None
OTHER	Electricity	Electricity	Electricity	Electricity	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and Workmanship
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 31-OUTBUILDING OPEN MASONRY PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	29.04	50	23.62	50	19.36	50	15.88	50	9.68
100	27.96	100	22.74	100	18.64	100	15.28	100	9.32
150	27.23	150	22.14	150	18.15	150	14.88	150	9.08
200	26.87	200	21.85	200	17.91	200	14.69	200	8.96
250	26.49	250	21.55	250	17.66	250	14.48	250	8.83
300	26.13	300	21.25	300	17.42	300	14.28	300	8.71
350	25.79	350	20.97	350	17.19	350	14.10	350	8.60
400	25.41	400	20.67	400	16.94	400	13.89	400	8.47

OCLS 31 - TRAILER OPEN MASONRY PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid Or Pier	Pier	Pier
FLOORS	Concrete	Concrete	Concrete	Concrete	Concrete
ROOF	or Broken Tile	or Broken Tile			
OTHER	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
	Electricity	Electricity	Electricity		

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and Workmanship
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 32-OUTBUILDING CONCRETE PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	9.90	100	8.05	100	6.60	100	5.41	100	3.30
350	8.91	350	7.25	350	5.94	350	4.87	350	2.97
600	8.33	600	6.78	600	5.56	600	4.56	600	2.78
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 31 - TRAILER CONCRETE PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid Or Pier	Pier	Pier
FLOORS	Concrete	Concrete	Concrete	Concrete	Concrete
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
OTHER	Electricity	Electricity	Electricity		

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and Workmanship
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 33-OUTBUILDING DECK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	20.79	50	16.91	50	13.86	50	11.37	50	6.93
100	20.39	100	16.59	100	13.60	100	11.15	100	6.80
150	20.20	150	16.43	150	13.46	150	11.04	150	6.73
270	18.94	270	15.41	270	12.63	270	10.35	270	6.31
400	18.36	400	14.94	400	12.24	400	10.04	400	6.12
520	17.79	520	14.47	520	11.86	520	9.72	520	5.93
650	17.26	650	14.04	650	11.51	650	9.43	650	5.75
800	16.17	800	13.15	800	10.78	800	8.84	800	5.39

OCLS 33 - TRAILER DECK

GRADE	A	B	C	D	E
MATERIALS	Excellent Quality	Good Quality	Average Quality	Fair Quality	Poor Quality
RAILS	Yes	Yes	Yes	Yes	Yes
LATTICE	Yes	Yes	Yes	None	None
BENCHES	Yes	Yes	None	None	None

Grade Factors

- (1) Quality of Construction
- (2) Shape and Appearance
- (3) Size
- (4) Special Features

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 34-OUTBUILDING UTILITY ROOM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	36.30	50	29.52	50	24.20	50	19.84	50	12.10
100	34.94	100	28.41	100	23.29	100	19.10	100	11.65
150	34.04	150	27.68	150	22.69	150	18.61	150	11.35
200	33.59	200	27.32	200	22.39	200	18.36	200	11.20
250	33.14	250	26.95	250	22.09	250	18.11	250	11.05
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 34 - TRAILER UTILITY ROOM SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid or Pier	Pier	Pier
FLOORS	Concrete	Concrete	Conc. Or Wood	Conc. Or Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
WALLS	Brick	Good	Average	Fair	Poor
		Quality Siding	Quality Siding	Quality Siding	Quality Siding
INTER FINISH	Drywall/Panel	Some	Minimum	None	None
OTHER	Electricity	Electricity	Electricity	Electricity	None

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and Workmanship
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 35-OUTBUILDING/1ST.BR.

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	49.80	50	40.50	50	33.20	50	27.22	50	16.60
100	47.32	100	38.49	100	31.55	100	25.87	100	15.77
150	44.93	150	36.54	150	29.95	150	24.56	150	14.98
200	42.69	200	34.72	200	28.46	200	23.33	200	14.23
250	40.57	250	33.00	250	27.05	250	22.18	250	13.52
300	38.53	300	31.34	300	25.69	300	21.06	300	12.84
350	36.61	350	29.78	350	24.41	350	20.02	350	12.20
400	34.78	400	28.29	400	23.19	400	19.01	400	11.59

OCLS 35 - TRAILER ADDITION 1 STORY BRICK SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid or Pier	Pier	Pier
FLOORS	Wood or Carpet	Wood or Carpet	Wood, Carpet or Vinyl	Wood, Carpet or Vinyl	Wood, Carpet or Vinyl
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
WALLS	Brick	Brick	Brick	Brick	Brick
INTER FINISH	Drywall	Drywall	Drywall/Panel	Drywall/Panel	Panel
OTHER	Electricity, Water & Insulation	Electricity, Water & Insulation	Electricity, & Insulation	Electricity, & Insulation	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Special Features

Life Expectancy (EST) 40 years

OTHER FEATURE CLASS: 36-OUTBUILDING/1ST FR

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	45.28	50	36.82	50	30.18	50	24.75	50	15.09
100	43.02	100	34.99	100	28.68	100	23.52	100	14.34
150	40.85	150	33.23	150	27.24	150	22.33	150	13.62
200	38.81	200	31.56	200	25.87	200	21.22	200	12.94
250	36.88	250	29.99	250	24.59	250	20.16	250	12.29
300	35.03	300	28.49	300	23.35	300	19.15	300	11.68
350	33.28	350	27.07	350	22.19	350	18.19	350	11.09
400	31.61	400	25.71	400	21.08	400	17.28	400	10.54

OCLS 36 - TRAILER ADDITION 1 STORY FRAME SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid or Pier	Pier	Pier
FLOORS	Wood or Carpet	Wood or Carpet	Wood, Carpet or Vinyl	Wood, Carpet or Vinyl	Wood, Carpet or Vinyl
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
WALLS	Excellent	Good	Average	Fair	Poor
	Quality Siding	Quality Siding	Quality Siding	Quality Siding	Quality Siding
INTER FINISH	Drywall	Drywall	Drywall/Panel	Drywall/Panel	Panel
OTHER	Electricity, Water & Insulation	Electricity, Water & Insulation	Electricity, & Insulation	Electricity, & Insulation	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Special Features

Life Expectancy (EST) 35 years

OTHER FEATURE CLASS: 37-LEAN TO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	4.22	100	3.05	100	2.48	100	2.00	100	1.25
120	4.09	120	2.96	120	2.44	120	1.94	120	1.21
140	3.97	140	2.87	140	2.42	140	1.88	140	1.18
160	3.85	160	2.78	160	2.40	160	1.83	160	1.14
180	3.74	180	2.70	180	2.38	180	1.77	180	1.11
200	3.62	200	2.62	200	2.34	200	1.72	200	1.07
220	3.52	220	2.54	220	2.32	220	1.67	220	1.04
240	3.41	240	2.46	240	2.31	240	1.62	240	1.01

OCLS 37 - LEAN-TO SPECIFICATIONS

GRADE	A	B	C	D	E
FLOORS	Concrete	Concrete	Earth	Earth	Earth
ROOF	Asphalt or Metal	Asphalt or Metal	Metal	Metal	Metal
OTHER	Electricity	Electricity			

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Special Features

Life Expectancy (EST) 30 years

NOTE: Lean-to's are generally graded the same as the building they are attached to.

OTHER FEATURE CLASS: 38-IMPLEMENT SHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	8.25	100	6.71	100	5.50	100	4.51	100	2.75
200	7.99	200	6.50	200	5.32	200	4.37	200	2.66
400	7.71	400	6.27	400	5.14	400	4.21	400	2.57
600	7.43	600	6.04	600	4.95	600	4.06	600	2.48
1000	7.34	1000	5.97	1000	4.90	1000	4.01	1000	2.45
1500	7.26	1500	5.90	1500	4.84	1500	3.97	1500	2.42
2000	7.01	2000	5.70	2000	4.68	2000	3.83	2000	2.34
2500	6.77	2500	5.50	2500	4.51	2500	3.70	2500	2.26

OCLS 38- IMPLEMENT SHED SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Earth	Earth	Earth	Earth	Earth
ROOF	Asphalt /Metal	Asphalt/Metal	Asphalt/Metal	Metal	Metal
WALLS	Good	Average	Metal	Metal	Metal
OTHER	Quality Siding	Quality Siding			
	Electricity	Electricity			

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Special Features
- (4) Number of Side Walls

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 39-QUONSET BLDG

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	16.81	200	13.67	200	11.21	200	9.19	200	5.60
600	16.48	600	13.41	600	10.99	600	9.01	600	5.49
1000	16.17	1000	13.15	1000	10.78	1000	8.84	1000	5.39
3000	15.84	3000	12.88	3000	10.56	3000	8.66	3000	5.28
5000	15.18	5000	12.35	5000	10.12	5000	8.30	5000	5.06
7000	14.44	7000	11.74	7000	9.63	7000	7.89	7000	4.81
9000	12.99	9000	10.56	9000	8.66	9000	7.10	9000	4.33
10000	11.70	10000	9.51	10000	7.80	10000	6.40	10000	3.90

OCLS 39 – QUONSET BUILDING SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOOR	4" – 6" Concrete	4" – 6" Concrete	4" Concrete	4" Concrete	3" – 4" Concrete
ROOF	Good laminated arch	Laminated arch	Arched frame	Arched frame	Light arch rib

Grade Factors

- (1) Quality of Construction
- (2) Shape and Appearance
- (3) Size
- (4) Special Features

Life Expectancy (EST) 40 years

OTHER FEATURE CLASS: 40-CHICKEN HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	5.60	1000	5.20	1000	4.80	1000	3.60	1000	2.80
2000	4.50	2000	4.20	2000	3.85	2000	2.90	2000	2.25
6000	3.60	6000	3.36	6000	3.08	6000	2.32	6000	1.80
12000	2.88	12000	2.64	12000	2.44	12000	1.84	12000	1.44
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 40 - CHICKEN HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Post in Concrete	Post in Concrete	Post	Post	Post
FLOORS	Earth	Earth	Earth	Earth	Earth
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Wood & Wire	Wood & Wire	Wood & Wire	Wood & Wire	Wood & Wire
INTERIOR	Some	Some	Some	Blown	None
FINISH	Insulation	Insulation	Insulation	Insulation	

OTHER SEE BELOW

In appraising Poultry Houses the equipment is considered as part of the Personal Property. Automatic waterers, wiring, fans, curtain sidewalls, brooders, and bulk tanks are considered as standard equipment.

Grade Factors

- (1) Quality of Construction
- (2) Quality of Equipment
- (3) Amount and Quality of Insulation
- (4) Extra features - Automatic curtains, cool cells, etc.

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 41-MODERN POULTRY HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	6.12	1000	4.98	1000	4.08	1000	3.35	1000	2.04
1600	5.94	1600	4.83	1600	3.96	1600	3.25	1600	1.98
2000	5.82	2000	4.73	2000	3.88	2000	3.18	2000	1.94
3500	5.66	3500	4.60	3500	3.77	3500	3.09	3500	1.89
7000	5.37	7000	4.37	7000	3.58	7000	2.94	7000	1.79
11000	5.16	11000	4.20	11000	3.44	11000	2.82	11000	1.72
14000	5.01	14000	4.07	14000	3.34	14000	2.74	14000	1.67
17000	4.82	17000	3.92	17000	3.21	17000	2.63	17000	1.61

OCLS 41 - MODERN POULTRY HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Post in Concrete	Post in Concrete	Post	Post	Post
FLOORS	Earth	Earth	Earth	Earth	Earth
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Wood & Wire	Wood & Wire	Wood & Wire	Wood & Wire	Wood & Wire
INTERIOR	Some	Some	Some	Blown	None
FINISH	Insulation	Insulation	Insulation	Insulation	

OTHER SEE BELOW

In appraising Poultry Houses the equipment is considered as part of the Personal Property. Automatic waterers, wiring, fans, curtain sidewalls, brooders, and bulk tanks are considered as standard equipment.

Grade Factors

- (1) Quality of Construction
- (2) Quality of Equipment
- (3) Amount and Quality of Insulation
- (4) Extra features - Automatic curtains, cool cells, etc.

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 42-HOG BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	16.00	200	15.00	200	14.00	200	10.00	200	6.00
600	12.80	600	12.00	600	11.20	600	8.00	600	4.80
1000	10.20	1000	9.60	1000	9.00	1000	6.40	1000	3.80
1400	8.20	1400	7.70	1400	7.20	1400	5.10	1400	3.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 42 - HOG BARN SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Slab	Slab	Slab	Post	Post
FLOORS	Concrete	Concrete	Concrete	Earth	Earth
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Wood or Block	Wood	Wood	Wood or Wire	Wire
INTER FINISH	Minimal	Minimal	Minimal	None	None
OTHER	Water & Electricity	Water & Electricity	Water & Electricity	Water & Electricity	None

Grade Factors

- (1) Quality of Construction and Materials
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 43-OTHER ANIMAL HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	15.23	500	12.38	500	10.15	500	8.32	500	5.08
1250	13.80	1250	11.22	1250	9.20	1250	7.54	1250	4.60
2050	12.75	2050	10.37	2050	8.50	2050	6.97	2050	4.25
5050	12.00	5050	9.76	5050	8.00	5050	6.56	5050	4.00
9050	11.06	9050	8.99	9050	7.37	9050	6.04	9050	3.69
12050	10.41	12050	8.47	12050	6.94	12050	5.69	12050	3.47
14050	10.01	14050	8.14	14050	6.67	14050	5.47	14050	3.34
16050	9.60	16050	7.81	16050	6.40	16050	5.25	16050	3.20

OCLS 43 - OTHER ANIMAL HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Slab	Slab	Slab	Post	Post
FLOORS	Concrete	Concrete	Concrete	Earth	Earth
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Wood or Block	Wood	Wood	Wood or Wire	Wire
INTER FINISH	Minimal	Minimal	Minimal	None	None
OTHER	Water & Electricity	Water & Electricity	Water & Electricity	Water & Electricity	None

Grade Factors

- (1) Quality of Construction and Materials
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 44-GRAIN ELEVATOR

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
40	135.00	40	110.00	40	90.00	40	74.00	40	45.00
60	135.00	60	110.00	60	90.00	60	74.00	60	45.00
80	135.00	80	110.00	80	90.00	80	74.00	80	45.00
100	135.00	100	110.00	100	90.00	100	74.00	100	45.00
120	135.00	120	110.00	120	90.00	120	74.00	120	45.00
140	135.00	140	110.00	140	90.00	140	74.00	140	45.00
160	135.00	160	110.00	160	90.00	160	74.00	160	45.00
180	135.00	180	110.00	180	90.00	180	74.00	180	45.00

OCLS 44 - GRAIN ELEVATOR SPECIFICATIONS

GRADE	A	B	C	D	E
CAPACITY	8,000 to	5,000 to	3,500 to	1,500 to	500 to
BU PER HOUR	10,000	7,500	5,000	3,000	1,000
	Bushels	Bushels	Bushels	Bushels	Bushels

Grade Factors

- (1) Capacity in bushels moved per hour
- (2) Discharge height

Life Expectancy (EST) 20 years

NOTE: Grain Elevators are priced by the linear foot. A grain elevator 40' high is entered 40 x 1.

OTHER FEATURE CLASS: 45-MILKHOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	22.20	50	18.06	50	14.80	50	12.14	50	7.40
100	21.53	100	17.52	100	14.36	100	11.78	100	7.18
200	20.89	200	16.99	200	13.93	200	11.42	200	6.96
300	20.26	300	16.48	300	13.51	300	11.08	300	6.75
500	19.65	500	15.99	500	13.10	500	10.75	500	6.55
750	19.06	750	15.51	750	12.71	750	10.43	750	6.35
1000	18.49	1000	15.04	1000	12.33	1000	10.11	1000	6.16
2000	17.94	2000	14.59	2000	11.96	2000	9.81	2000	5.98

OCLS 45 - MILK HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
FLOORS	Concrete	Concrete or Wood	Concrete or Wood	Wood	Wood
ROOF	Metal or Asphalt	Metal or Asphalt	Metal or Asphalt	Metal	Metal
WALLS	Block or Good Quality Siding	Block or Good Quality Siding	Block or Good Quality Siding	Asphalt Board or Equal	Roll Roof Metal
INTERIOR FINISH	Insulation and Walls	Insulation and Walls	Insulation and Walls	None	Comp. Roll
OTHER	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity

Grade Factors

- (1) Quality of Construction and Materials
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 46-MILK PARLOR

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	33.75	50	27.45	50	22.50	50	18.45	50	11.25
500	31.50	500	25.62	500	21.00	500	17.22	500	10.50
1000	30.00	1000	24.40	1000	20.00	1000	16.40	1000	10.00
2000	27.75	2000	22.57	2000	18.50	2000	15.17	2000	9.25
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 46 - MILK PARLOR SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
FLOORS	Concrete	Concrete or Wood	Concrete or Wood	Wood	Wood
ROOF	Metal or Asphalt	Metal or Asphalt	Metal or Asphalt	Metal	Metal
WALLS	Block or Good Quality Siding	Block or Good Quality Siding	Block or Good Quality Siding	Asphalt Board or Equal	Roll Roof Metal
INTERIOR FINISH	Insulation and Walls	Insulation and Walls	Insulation and Walls	None	Comp. Roll
OTHER	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity

Grade Factors

- (1) Quality of Construction and Materials
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 47-MILK PROCESSING BLDG.

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	26.25	50	21.35	500	17.50	50	14.35	50	8.75
500	23.25	500	18.91	500	15.50	500	12.71	500	7.75
1000	22.50	1000	18.30	1000	15.00	1000	12.30	1000	7.50
2000	21.75	2000	17.69	2000	14.50	2000	11.89	2000	7.25
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 47 - MILK PROCESSING BUILDING SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
FLOORS	Concrete	Concrete or Wood	Concrete or Wood	Wood	Wood
ROOF	Metal or Asphalt	Metal or Asphalt	Metal or Asphalt	Metal or Asphalt	Metal Roll Roof
WALLS	Block or Good Quality Siding	Good Quality Siding	Board or Comparable	Board or Equal	Metal Comp. Roll
INTERIOR FINISH	Insulation and Walls	Insulation and Walls	Minimal	None	None
OTHER	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity	Plumbing & Electricity

Grade Factors

(1) Quality of Construction and Materials

(2) Overall Appearance

(3) Size

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 48-TRUCK SCALES PER TON

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
20	1913.	20	1530.	20	1275.	20	1020.	20	829.
30	1481.	30	1184.	30	987.	30	790.	30	642.
40	1277.	40	1021.	40	851.	40	681.	40	553.
50	1154.	50	923.	50	769.	50	615.	50	500.
60	1085.	60	868.	60	723.	60	578.	60	470.
70	1077.	70	862.	70	718.	70	574.	70	467.
80	1046.	80	836.	80	697.	80	558.	80	453.
90	1014.	90	811.	90	676.	90	541.	90	439.

OCLS 48 - TRUCK SCALE SPECIFICATIONS PER TON

GRADE	A	B	C	D	E
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Appraiser's Discretion for all grades with features being the influencing factor, i.e. lcd read out, automatic etc.

Life Expectancy (EST) 30 years

OTHER FEATURE CLASS: 49-BULKHEAD

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	66.00	10	53.68	10	44.00	10	36.08	10	22.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 49 - BULKHEAD SPECIFICATIONS

GRADE	A	B	C	D	E
Appraisers					
Discretion					

OTHER FEATURE CLASS: 50-BOAT SHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	19.88	200	16.17	200	13.25	200	10.87	200	6.63
400	19.35	400	15.74	400	12.90	400	10.58	400	6.45
600	17.40	600	14.15	600	11.60	600	9.51	600	5.80
800	14.85	800	12.08	800	9.90	800	8.12	800	4.95
1000	13.35	1000	10.86	1000	8.90	1000	7.30	1000	4.45
1200	12.00	1200	9.76	1200	8.00	1200	6.56	1200	4.00
1400	10.80	1400	8.78	1400	7.20	1400	5.90	1400	3.60
1600	9.75	1600	7.93	1600	6.50	1600	5.33	1600	3.25

OCLS 50- BOAT SHED SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Earth	Earth	Earth	Earth	Earth
ROOF	Asphalt /Metal	Asphalt/Metal	Asphalt/Metal	Metal	Metal
WALLS	Good	Average	Metal	Metal	Metal
OTHER	Quality Siding	Quality Siding			
	Electricity	Electricity			

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Special Features
- (4) Number of Side Walls

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 51-CRIB

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	12.33	100	10.03	100	8.22	100	6.74	100	4.11
260	9.71	260	7.89	260	6.47	260	5.31	260	3.24
300	9.33	300	7.59	300	6.22	300	5.10	300	3.11
460	8.61	460	7.00	460	5.74	460	4.71	460	2.87
500	8.45	500	6.87	500	5.63	500	4.62	500	2.82
660	8.10	660	6.59	660	5.40	660	4.43	660	2.70
700	8.00	700	6.50	700	5.33	700	4.37	700	2.67
860	7.65	860	6.22	860	5.10	860	4.18	860	2.55

OCLS 51 - CRIB SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Masonry	Masonry	Piers, Wood or Masonry	Piers, Wood or Masonry	Pier
FLOORS	Concrete or Wood	Concrete or Wood	Concrete or Wood	Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt or Metal	Asphalt or Metal	Metal Roll Roof
WALLS	Brick or Equal	Block	Concrete Block or Siding	Drop Siding	Low Cost
Life Expectancy (EST) 25 years					

OTHER FEATURE CLASS: 52-CORNCRIB

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	12.21	100	9.93	100	8.14	100	6.67	100	4.07
300	10.25	300	8.33	300	6.83	300	5.60	300	3.42
500	9.27	500	7.54	500	6.18	500	5.07	500	3.09
700	8.79	700	7.15	700	5.86	700	4.81	700	2.93
900	8.30	900	6.75	900	5.53	900	4.53	900	2.77
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 52 - CORNCRIB SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Masonry	Masonry	Piers, Wood or Masonry	Piers, Wood or Masonry	Pier
FLOORS	Concrete or Wood	Concrete or Wood	Concrete or Wood	Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt or Metal	Asphalt or Metal	Metal Roll Roof
WALLS	Brick or Equal	Block	Concrete Block or Siding	Drop Siding	Low Cost
Life Expectancy (EST) 25 years					

OTHER FEATURE CLASS: 53-LOW COST CARPORT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	8.55	50	6.95	50	5.70	50	4.67	50	2.85
90	8.22	90	6.69	90	5.48	90	4.49	90	2.74
150	7.74	150	6.30	150	5.16	150	4.23	150	2.58
210	7.31	210	5.94	210	4.87	210	3.99	210	2.44
270	6.89	270	5.60	270	4.59	270	3.76	270	2.30
330	6.35	330	5.16	330	4.23	330	3.47	330	2.12
390	5.79	390	4.71	390	3.86	390	3.17	390	1.93
450	5.28	450	4.29	450	3.52	450	2.89	450	1.76

OCLS 53 - LOW COST CARPORT SPECIFICATIONS

GRADE	A	B	C	D	E
FLOORS	Concrete	Concrete	Concrete/Earth	Earth	Earth
ROOF	Asphalt	Asphalt	Asphalt/Metal	Asphalt/Metal	Metal
FRAMING	Steel	Good Quality	Average Quality	Fair Quality	Poor Quality

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size
- (4) Roof Style

Life Expectancy (EST) 10 years

OTHER FEATURE CLASS: 54-BOAT LIFT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	2400.	10	1952.	10	1600.	10	1312.	10	800.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 54 - BOAT LIFT SPECIFICATIONS

GRADE	A	B	C	D	E
TYPE	Electric lift Large boat up to 8000 lbs.	Electric lift Boat up to 6000 lbs.	Electric lift Medium boat up to 4000 lbs Floating PWC lift	Electric lift Small boat up to 3000 lbs or electric PWC lift	Manual PWC lift

OTHER FEATURE CLASS: 56-GRAIN BIN PER BUSHEL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
3000	2.39	3000	1.95	3000	1.60	3000	1.31	3000	0.80
5000	1.82	5000	1.48	5000	1.21	5000	0.99	5000	0.61
10000	1.68	10000	1.37	10000	1.12	10000	0.92	10000	0.56
20000	1.55	20000	1.26	20000	1.03	20000	0.85	20000	0.52
40000	1.40	40000	1.14	40000	0.94	40000	0.77	40000	0.47
60000	1.30	60000	1.06	60000	0.87	60000	0.71	60000	0.43
80000	1.24	80000	1.01	80000	0.83	80000	0.68	80000	0.41
100000	1.12	100000	0.91	100000	0.75	100000	0.61	100000	0.37

OCLS 56 - GRAIN BIN SPECIFICATIONS

GRADE	A	B	C	D	E
CRITERIA	Heat & Air System	Heat & Air System	No Heat & Air System	Poor Quality	Very Poor Quality

Life Expectancy (EST) 20 years

NOTE: For split systems, 2 bins having one heat and air system for both, price one as either "A" or "B" and the other as "C". Grain bins are priced by the bushel. A 3,000 bushel grain bin is entered 3000x1.

OTHER FEATURE CLASS: 59-TICKET OFFICE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	28.71	100	23.35	100	19.14	100	15.69	100	9.57
150	28.13	150	22.88	150	18.76	150	15.38	150	9.38
200	26.99	200	21.96	200	18.00	200	14.76	200	9.00
300	25.66	300	20.87	300	17.11	300	14.03	300	8.55
400	24.09	400	19.59	400	16.06	400	13.17	400	8.03
500	22.89	500	18.61	500	15.26	500	12.51	500	7.63
600	21.75	600	17.69	600	14.50	600	11.89	600	7.25
700	20.63	700	16.78	700	13.75	700	11.28	700	6.88

OCLS 59 - TICKET OFFICE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Concrete	Concrete	Concrete	Concrete	Concrete
	Covered Con	Covered Con	Covered Con		
ROOF	Asphalt	Asphalt	Asphalt	Asphalt/Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Fair Quality Siding	Poor Quality Siding
INT FINISH	Finished	Finished	Finish	Minimal	None
OTHER	Wiring, Plbg & Insulation	Wiring & Insulation	Wiring & Insulation	Wiring	Wiring

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and workmanship
- (2) Size

Life Expectancy (EST) 40 years

OTHER FEATURE CLASS: 60-BOAT HOUSE OPEN FRAME PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	48.11	200	39.13	200	32.08	200	26.30	200	16.04
300	47.54	300	38.66	300	31.69	300	25.99	300	15.85
400	46.61	400	37.91	400	31.08	400	25.48	400	15.54
600	45.01	600	36.61	600	30.01	600	24.61	600	15.00
800	43.16	800	35.11	800	28.78	800	23.60	800	14.39
1000	40.95	1000	33.31	1000	27.30	1000	22.39	1000	13.65
1500	38.49	1500	31.31	1500	25.66	1500	21.04	1500	12.83
2000	35.85	2000	29.16	2000	23.90	2000	19.60	2000	11.95

OCLS 60 - BOAT HOUSE OPEN FRAME PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
ROOF	Treated Wood or Asphalt	Treated Wood or Asphalt	Treated Wood, Asphalt, Metal	Wood, Asphalt or Metal	Wood, Asphalt or Metal
ROOF STYLE	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat
CONST/QUAL	Excellent	Good	Average	Low Cost	Poor

Grade Factors

- (1) Quality of Construction
- (2) Special Features

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 61-SILO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
660	20.66	660	17.72	660	16.04	660	11.81	660	7.38
720	19.65	720	16.86	720	15.26	720	11.23	720	7.02
780	18.69	780	16.03	780	14.51	780	10.69	780	6.68
850	17.78	850	15.25	850	13.81	850	10.16	850	6.35
960	16.91	960	14.51	960	13.13	960	9.67	960	6.04
1020	16.09	1020	13.80	1020	12.49	1020	9.20	1020	5.75
1100	15.30	1100	13.13	1100	11.88	1100	8.75	1100	5.47
1200	14.56	1200	12.49	1200	11.30	1200	8.32	1200	5.20

OCLS 61 - SILO SPECIFICATIONS

GRADE	A	B	C	D	E
Grade Factors					
(1) Quality of Construction					
(2) Special Features (roof, chute, etc.)					

Life Expectancy (EST) 40 years

OTHER FEATURE CLASS: 62-BOAT HOUSE STORAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	55.61	200	45.23	200	37.08	200	30.40	200	18.54
300	55.04	300	44.76	300	36.69	300	30.09	300	18.35
400	54.11	400	44.01	400	36.08	400	29.58	400	18.04
600	52.51	600	42.71	600	35.01	600	28.71	600	17.50
800	50.66	800	41.21	800	33.78	800	27.70	800	16.89
1000	48.45	1000	39.41	1000	32.30	1000	26.49	1000	16.15
1500	45.99	1500	37.41	1500	30.66	1500	25.14	1500	15.33
2000	43.35	2000	35.26	2000	28.90	2000	23.70	2000	14.45

OCLS 62 - BOAT HOUSE STORAGE BUILDING SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
ROOF	Treated Wood or Asphalt	Treated Wood or Asphalt	Treated Wood, Asphalt, Metal	Wood, Asphalt or Metal	Wood, Asphalt or Metal
ROOF STYLE	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat
SIDING	Good quality lap or vinyl	Good quality vinyl	Vinyl	Sheathing or low quality vinyl	Sheathing
CONST/QUAL	Excellent	Good	Average	Low Cost	Poor

Grade Factors

- (1) Quality of Construction
- (2) Special Features

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 63-BOAT HOUSE SCREEN PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	51.11	200	41.57	200	34.08	200	27.94	200	17.04
300	50.54	300	41.10	300	33.69	300	27.63	300	16.85
400	49.61	400	40.35	400	33.08	400	27.12	400	16.54
600	48.01	600	39.05	600	32.01	600	26.25	600	16.00
800	46.16	800	37.55	800	30.78	800	25.24	800	15.39
1000	43.95	1000	35.75	1000	29.30	1000	24.03	1000	14.65
1500	41.49	1500	33.75	1500	27.66	1500	22.68	1500	13.83
2000	38.85	2000	31.60	2000	25.90	2000	21.24	2000	12.95

OCLS 63 - BOAT HOUSE SCREEN PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
ROOF	Treated Wood or Asphalt	Treated Wood or Asphalt	Treated Wood, Asphalt, Metal	Wood, Asphalt or Metal	Wood, Asphalt or Metal
ROOF STYLE	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat
CONST/QUAL	Excellent	Good	Average	Low Cost	Poor

Grade Factors

- (1) Quality of Construction
- (2) Special Features

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 64-BOAT HOUSE ENCLOSED FRAME PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	64.61	200	52.55	200	43.08	200	35.32	200	21.54
300	64.04	300	52.08	300	42.69	300	35.01	300	21.35
400	63.11	400	51.33	400	42.08	400	34.50	400	21.04
600	61.51	600	50.03	600	41.01	600	33.63	600	20.50
800	59.66	800	48.53	800	39.78	800	32.62	800	19.89
1000	57.45	1000	46.73	1000	38.30	1000	31.41	1000	19.15
1500	54.99	1500	44.73	1500	36.66	1500	30.06	1500	18.33
2000	52.35	2000	42.58	2000	34.90	2000	28.62	2000	17.45

OCLS 64 - BOAT HOUSE ENCLOSED FRAME PORCH SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
ROOF	Treated Wood or Asphalt	Treated Wood or Asphalt	Treated Wood, Asphalt, Metal	Wood, Asphalt or Metal	Wood, Asphalt or Metal
ROOF STYLE	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat with Sun Deck	Gable, Flat
CONST/QUAL	Excellent	Good	Average	Low Cost	Poor

Grade Factors

- (1) Quality of Construction
- (2) Special Features

Life Expectancy (EST) 15 years

OTHER FEATURE CLASS: 65-SMOKEHOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
250	10.50	250	8.00	250	3.78	250	4.75	250	3.50
320	10.19	320	7.76	320	3.71	320	4.61	320	3.40
400	9.88	400	7.53	400	3.64	400	4.47	400	3.29
480	9.58	480	7.30	480	3.57	480	4.34	480	3.19
570	9.30	570	7.08	570	3.50	570	4.21	570	3.10
700	9.02	700	6.87	700	3.43	700	4.08	700	3.01
800	8.75	800	6.66	800	3.36	800	3.96	800	2.92
1000	8.48	1000	6.46	1000	3.29	1000	3.84	1000	2.83

OCLS 65 - SMOKE HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Concrete	Concrete	Concrete/Earth	Earth	Earth
ROOF	Asphalt	Asphalt/Metal	Asphalt	Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Fair Quality Siding	Poor Quality Siding
INT FINISH	Minimal	Minimal	None	None	None
OTHER	Electricity , Plbg	Electricity	Electricity	None	None

Grade Factors

- (1) Quality of Construction
- (2) Special Features (meat racks - etc.)
- (2) Size

Life Expectancy (EST) 25 years

OTHER FEATURE CLASS: 69-GOLFGREENS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.
10	100000.	10	75000.	10	50000.	10	40000.	10	25000.

OCLS 69 - GOLF GREEN SPECIFICATIONS

GRADE

- A - Championship - Features 160 to 200 acres, 6,700 to 7,000 yards long bunkered greens and fairways, large trees, driving range, name architect, and automatic sprinklers for greens and fairways.
- B - Private Club - Features 120 to 160 acres, 6,400 to 6,700 yards long fairways, some trees, bunkered greens, and sprinklers, either manual or automatic.
- C - Semi-private and Municipal Clubs - Features 100 to 200 acres, 6,000 to 6,400 yards long fairways, few bunkers, few trees, and greens are sprinkled.
- D - Simple designed courses of flat terrain, natural rough with few bunkers, small built up tees and greens with some small trees.
- E - Minimal quality, simple developed courses, open terrain and no bunkers.

OTHER FEATURE CLASS: 70-CABIN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
300	74.11	300	65.06	300	56.01	300	47.82	300	39.63
500	69.80	500	61.26	500	52.73	500	44.46	500	36.19
700	66.84	700	58.72	700	50.60	700	42.10	700	33.61
800	65.59	800	57.68	800	49.76	800	41.20	800	32.64
1000	64.11	1000	56.35	1000	48.60	1000	40.07	1000	31.54
1200	62.69	1200	55.04	1200	47.39	1200	38.88	1200	30.37
1600	60.42	1600	53.15	1600	45.88	1600	37.44	1600	29.01
2000	58.81	2000	51.77	2000	44.73	2000	36.45	2000	28.17

OCLS 70 - CABIN SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid or Pier	Solid or Pier	Pier
FLOORS	Wood or Carpet	Wood or Carpet	Wood or Carpet	Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt	Asphalt/Metal	Metal
WALLS	Good Quality Logs	Average Quality Logs	Average Quality Log or Wood	Wood	Wood
INTER FINISH	Drywall	Drywall /Panel	Drywall/Panel	Panel	Minimal
OTHER	Electric Water, Insulation & Sewage	Electric Water, Insulation, & Sewage	Electric Water, Insulation, & Sewage	Electric & Water	Electric & Water

Grade Factors

- (1) Quality of Construction
 - (2) Overall Appearance
 - (3) Special Features
- Life Expectancy (EST) 20 to 60 years

OTHER FEATURE CLASS: 71-RESIDENTIAL GREENHOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	12.00	100	9.76	100	8.00	100	6.40	100	4.00
300	11.64	300	9.47	300	7.76	300	6.21	300	3.88
500	11.29	500	9.18	500	7.53	500	6.02	500	3.76
700	10.95	700	8.91	700	7.30	700	5.84	700	3.65
900	10.62	900	8.64	900	7.08	900	5.67	900	3.54
1100	10.30	1100	8.38	1100	6.87	1100	5.50	1100	3.43
1300	10.00	1300	8.13	1300	6.66	1300	5.33	1300	3.33
1500	9.70	1500	7.89	1500	6.46	1500	5.17	1500	3.23

OCLS 71 - RESIDENTIAL GREENHOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Post	Post	Post	Post	Post
FLOORS	Earth	Earth	Earth	Earth	Earth
ROOF	Fiberglass	Fiberglass	Polyethylene	Polyethylene	Polyethylene
WALLS	Fiberglass	Low Cost	Low Cost	Polyethylene	Polyethylene
OTHER	Min Elect , Plbg	Wiring & Plbg.	Wiring & Plbg.	Minimal Plbg	None

Grade Factors

- (1) Quality of Construction
- (2) Size
- (3) Special Features
 - a. water systems
 - b. ventilation system
 - c. racks

Life Expectancy (EST) 10 to 15 years

OTHER FEATURE CLASS: 72-COMMERCIAL GREEN HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	24.00	50	19.52	50	16.00	50	13.12	50	8.00
150	21.60	150	17.57	150	14.40	150	11.81	150	7.20
250	18.24	250	14.84	250	12.16	250	9.97	250	6.08
500	15.36	500	12.49	500	10.24	500	8.40	500	5.12
1000	12.48	1000	10.15	1000	8.32	1000	6.82	1000	4.16
2000	10.58	2000	8.60	2000	7.05	2000	5.78	2000	3.53
5000	9.00	5000	7.32	5000	6.00	5000	4.92	5000	3.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 72 - COMMERCIAL GREENHOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Post	Post	Post	Post	Post
FLOORS	Earth	Earth	Earth	Earth	Earth
ROOF	Fiberglass	Fiberglass	Polyethylene	Polyethylene	Polyethylene
WALLS	Fiberglass	Low Cost	Low Cost	Polyethylene	Polyethylene
OTHER	Min Elect , Plbg	Wiring & Plbg.	Wiring & Plbg.	Minimal Plbg	None

Grade Factors

- (1) Quality of Construction
- (2) Size
- (3) Special Features
 - a. water systems
 - b. ventilation system
 - c. racks

Life Expectancy (EST) 10 to 15 years

OCLS 73-SVCOMBLD COMMERCIAL SOUND VALUE

AREA	A	B	C	D	E
OCLS 73 - COMMERCIAL BUILDING SOUND VALUE SPECIFICATIONS					
GRADE	A	B	C	D	E
FOUNDATION	Concrete heavy slab or Cont. Wall	Concrete heavy slab Cont. Wall	Slab or Cont. Wall	Slab or Cont. Wall	Slab
FLOORS	Concrete	Concrete	Wood or Conc.	Wood or Conc.	Wood or Conc.
ROOF	Concrete Deck	Concrete Deck, Gypsum/Steel	Wood or Steel Deck	Wood or Steel Deck	Rafter
WALLS	Structured Steel Fireproofed Frame	Reinforced Concrete Columns Frame	Masonry or Concrete Frame	Wood or Steel Studs Non-masonry Frame	Metal Frame Metal Skin Metal Skin

NOTE: Classification should be used sparingly; basically for non describe buildings (use not covered by main codes) which add little "market value" to the subject property due to physical or functional obsolescence.

Life Expectancy (EST) 10 to 15 years

OTHER FEATURE CLASS: 75-TENNIS COURT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
7200	3.41	7200	3.30	7200	3.08	7200	2.75	7200	2.48
7200	3.41	7200	3.30	7200	3.08	7200	2.75	7200	2.48
7200	3.41	7200	3.30	7200	3.08	7200	2.75	7200	2.48
7200	3.41	7200	3.30	7200	3.08	7200	2.75	7200	2.48
7200	3.41	7200	3.30	7200	3.08	7200	2.75	7200	2.48
7200	3.41	7200	3.30	7200	3.08	7200	2.75	7200	2.48
7200	3.41	7200	3.30	7200	3.08	7200	2.75	7200	2.48

OCLS 75 - TENNIS COURT SPECIFICATIONS

GRADE	A	B	C	D	E
COURT TYPE	Synthetic Surface	Concrete	Asphalt Good Quality	Asphalt Average	Clay

Life Expectancy (EST) 25 Years

NOTE: Standard Size 60' x 120' = 7,200 sq. ft.

OTHER FEATURE CLASS: 77-COMMERCIAL SWIMMING POOL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1500	46.20	1500	39.60	1500	33.00	1500	26.40	1500	19.80
2500	44.66	2500	38.28	2500	31.90	2500	25.52	2500	19.14
3500	43.12	3500	36.96	3500	30.80	3500	24.64	3500	18.48
5500	41.58	5500	35.64	5500	29.70	5500	23.76	5500	17.82
6500	40.43	6500	34.65	6500	28.88	6500	23.10	6500	17.33
7500	39.27	7500	33.66	7500	28.05	7500	22.44	7500	16.83
8500	37.27	8500	31.94	8500	26.62	8500	21.30	8500	15.97
9500	35.42	9500	30.36	9500	25.30	9500	20.24	9500	15.18

OCLS 77 - COMMERCIAL SWIMMING POOL SPECIFICATIONS

GRADE	A	B	C	D	E
FEATURES	High Quality Poured Olympic Style	Good Quality Poured Con Tiled Surface	Good Quality Poured Concrete	Gunite or Shotcret (blown Concrete	Low Quality Concrete

Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials
- Life Expectancy (EST) 20 Years

OTHER FEATURE CLASS: 79-LAND IMP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	16.40	100	16.40	100	16.40	100	16.40	100	16.40
1000	15.60	1000	15.60	1000	15.60	1000	15.60	1000	15.60
2000	14.80	2000	14.80	2000	14.80	2000	14.80	2000	14.80
3000	14.10	3000	14.10	3000	14.10	3000	14.10	3000	14.10
4000	13.40	4000	13.40	4000	13.40	4000	13.40	4000	13.40
6000	12.70	6000	12.70	6000	12.70	6000	12.70	6000	12.70
7000	12.10	7000	12.10	7000	12.10	7000	12.10	7000	12.10
8000	11.50	8000	11.50	8000	11.50	8000	11.50	8000	11.50

OTHER FEATURE CLASS: 80-BCONCPAV

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	3.95	100	3.21	100	2.63	100	2.16	100	1.32
1000	3.72	1000	3.03	1000	2.48	1000	2.03	1000	1.24
2500	3.48	2500	2.83	2500	2.32	2500	1.90	2500	1.16
5000	3.38	5000	2.75	5000	2.25	5000	1.85	5000	1.13
7500	3.32	7500	2.70	7500	2.21	7500	1.81	7500	1.11
10000	3.24	10000	2.64	10000	2.16	10000	1.77	10000	1.08
15000	3.17	15000	2.57	15000	2.11	15000	1.73	15000	1.06
25000	3.09	25000	2.51	25000	2.06	25000	1.69	25000	1.03

OCLS 80 - CONCRETE/BLACKTOP PAVING SPECIFICATIONS

GRADE	A	B	C	D	E
QUALITY	Same	Same	Same	Same	Same

Life Expectancy (EST) 10 to 15 years

OTHER FEATURE CLASS: 81-CHAIN LINK FENCE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	4.14	200	3.37	200	2.76	200	2.26	200	1.38
600	4.09	600	3.32	600	2.72	600	2.23	600	1.36
700	4.00	700	3.25	700	2.66	700	2.18	700	1.33
1340	3.96	1340	3.22	1340	2.64	1340	2.16	1340	1.32
1500	3.92	1500	3.19	1500	2.62	1500	2.15	1500	1.31
3900	3.89	3900	3.16	3900	2.59	3900	2.13	3900	1.30
4500	3.80	4500	3.09	4500	2.53	4500	2.08	4500	1.27
6500	3.74	6500	3.05	6500	2.50	6500	2.05	6500	1.25

OCLS 81 - CHAIN LINK FENCE SPECIFICATIONS

GRADE	A	B	C	D	E
HEIGHT	10' - 12'	10'	8'	6'	3' - 5'
BARB	Yes	None	None	None	Rail

FOR COMMERCIALS ONLY

NOTE: If fencing has 3 strand barbed line top, use next higher grade.

If fencing has privacy slats use 2 higher grades up to A. Chain link fence is priced by the linear foot. A 100' fence 4 feet high is entered as an "E" grade 100 x 1.

OTHER FEATURE CLASS: 82-WOOD FENCE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	2.81	200	2.28	200	1.87	200	1.54	200	0.94
600	2.57	600	2.09	600	1.72	600	1.41	600	0.86
700	2.29	700	1.86	700	1.52	700	1.25	700	0.76
1340	2.16	1340	1.76	1340	1.44	1340	1.18	1340	0.72
1500	2.07	1500	1.68	1500	1.38	1500	1.13	1500	0.69
3900	2.03	3900	1.65	3900	1.36	3900	1.11	3900	0.68
4500	1.89	4500	1.54	4500	1.26	4500	1.03	4500	0.63
6500	1.80	6500	1.46	6500	1.20	6500	0.98	6500	0.60

OCLS 82 - WOOD FENCE SPECIFICATIONS

GRADE

- A - Basket weave 5' - 6' high
- B - Solid board, vertical or horizontal 6' high
- C - Stockade style 6' high
- D - Split board or picket
- E - Split rail usually 3' - 4' high

Grade Factors

(1) Quality of Construction

(2) Quality of Materials

Life Expectancy (EST) 10 years

FOR COMMERCIAL USE ONLY

NOTE: Wood fence is priced by the linear foot. A 100' stockade fence 6 feet high is entered as an "C" grade 100 x 1.

OTHER FEATURE CLASS: 83-LIGHTING LIGHTS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	2000.	10	1500.	10	1000.	10	800.	10	400.
10	2000.	10	1500.	10	1000.	10	800.	10	400.
10	2000.	10	1500.	10	1000.	10	800.	10	400.
10	2000.	10	1500.	10	1000.	10	800.	10	400.
10	2000.	10	1500.	10	1000.	10	800.	10	400.
10	2000.	10	1500.	10	1000.	10	800.	10	400.
10	2000.	10	1500.	10	1000.	10	800.	10	400.
10	2000.	10	1500.	10	1000.	10	800.	10	400.

OCLS 83 - LIGHTING SPECIFICATIONS

GRADE

- A - High pressure sodium, top quality, decorative
- B - High pressure sodium
- C - Mercury vapor
- D - Fluorescent or quartz-iodine
- E - Incandescent

NOTE: Lights are priced by the unit. Four quartz lights on a pole is entered as a grade "D" 4 x 1.

OTHER FEATURE CLASS: 84-CANOPY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	23.93	100	19.46	100	15.95	100	13.08	100	7.98
250	22.72	250	18.48	250	15.15	250	12.42	250	7.57
350	21.58	350	17.55	350	14.39	350	11.80	350	7.19
500	19.44	500	15.81	500	12.96	500	10.63	500	6.48
600	17.47	600	14.21	600	11.65	600	9.55	600	5.82
700	15.74	700	12.80	700	10.49	700	8.61	700	5.25
800	14.16	800	11.51	800	9.44	800	7.74	800	4.72
1000	12.75	1000	10.37	1000	8.50	1000	6.97	1000	4.25

OCLS 84 - CANOPY SPECIFICATIONS

GRADE

- A - ROOF - Concrete
- OTHER - Steel frame, reinforced concrete
- B - ROOF - Metal cover, steel deck
- OTHER - Steel frame
- C - ROOF - Wood deck, gable or other raised design, shingle or tin covering
- OTHER - Wood or light steel frame
- D - ROOF - Wood deck, flat, frame or galvanized tin
- OTHER - Wood or pole frame
- E - ROOF - Fiberglass (on rafters)
- OTHER - Wood or pole frame

Grade Factors

(1) Quality of Materials

(2) Quality of Construction

Life Expectancy (EST) 15 to 25 years

OTHER FEATURE CLASS: 85-RAIL ROAD SIDING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	85.50	10	69.54	10	57.00	10	46.74	10	28.50
1000	85.50	1000	69.54	1000	57.00	1000	46.74	1000	28.50
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 85 - RAILROAD SIDING SPECIFICATIONS

GRADE	A	B	C	D	E
WEIGHT OF RAIL (LBS PER YARD)	130	115	110	80	60/40

OTHER FEATURE CLASS: 86-RESIDENTIAL REC BLDG

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	40.50	100	32.94	100	27.00	100	22.14	100	13.50
200	39.69	200	32.28	200	26.46	200	21.70	200	13.23
300	38.90	300	31.63	300	25.93	300	21.26	300	12.97
400	38.10	400	30.99	400	25.40	400	20.83	400	12.70
500	37.35	500	30.38	500	24.90	500	20.42	500	12.45
700	36.60	700	29.77	700	24.40	700	20.01	700	12.20
900	35.88	900	29.18	900	23.92	900	19.61	900	11.96
1200	35.15	1200	28.58	1200	23.43	1200	19.21	1200	11.72

OCLS 86 - RESIDENTIAL REC BUILDING SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Masonry	Masonry	Piers, Wood or Masonry	Piers, Wood or Masonry	Piers
FLOORS	Wood or Concrete	Wood or Concrete	Wood or Concrete	Wood or Concrete	Wood
ROOF	Asphalt	Asphalt/Metal	Asphalt/Metal	Asphalt/Metal	Metal/Roll Rf.
WALLS	Brick or Equal	Block	Concrete Block or Siding	Drop Siding	Low Cost
INTERIOR FINISH	Drywall or Plaster	Drywall or Plaster	Drywall or Plaster	Ceiling Board	Single Siding
OTHER	Electricity, & Plumbing	Electricity, & Plumbing	Electricity, & Plumbing	Electricity.	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Added features such as plumbing and good service wiring
- (3) Overall design and size

Depreciation Factors

- (1) Physical and Functional Condition
- (2) Location
- (3) Adaptability for other use

Life Expectancy (EST) 40 years

OTHER FEATURE CLASS: 87-TANK/ABV GRND (X 1000 GALS)

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	2.66	10	2.16	10	1.77	10	1.45	10	0.89
50	1.60	50	1.30	50	1.07	50	0.87	50	0.53
100	1.27	100	1.03	100	0.85	100	0.69	100	0.42
150	0.97	150	0.79	150	0.65	150	0.53	150	0.32
200	0.81	200	0.66	200	0.54	200	0.44	200	0.27
250	0.74	250	0.60	250	0.50	250	0.41	250	0.25
300	0.68	300	0.55	300	0.45	300	0.37	300	0.23
400	0.63	400	0.51	400	0.42	400	0.34	400	0.21

OCLS 87 - TANK ABOVE GROUND SPECIFICATIONS

GRADE	A	B	C	D	E
TOWER HGT					
HEIGHT	150'	100'	75'	50'	Ground Level

Steel Frame Frame

Life Expectancy (EST) 40 years

NOTE: Price quoted for 1,000 gallons. A 25,000 gallon tank on a 75 foot tower would be entered as a grade "C" 25 x 1.

OTHER FEATURE CLASS: 88-BULK STORAGE HORIZONTAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	2.25	1000	1.83	1000	1.50	1000	1.23	1000	0.75
2000	1.50	2000	1.22	2000	1.00	2000	0.82	2000	0.50
5000	0.99	5000	0.81	5000	0.66	5000	0.54	5000	0.33
10000	0.86	10000	0.70	10000	0.57	10000	0.47	10000	0.29
15000	0.80	15000	0.65	15000	0.53	15000	0.43	15000	0.27
20000	0.77	20000	0.62	20000	0.51	20000	0.42	20000	0.26
25000	0.75	25000	0.61	25000	0.50	25000	0.41	25000	0.25
30000	0.74	30000	0.60	30000	0.49	30000	0.40	30000	0.25

OTHER FEATURE CLASS: 89-BULK STORAGE - VERTICAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	2.18	2000	1.77	2000	1.45	2000	1.19	2000	0.73
5000	1.32	5000	1.07	5000	0.88	5000	0.72	5000	0.44
10000	1.02	10000	0.83	10000	0.68	10000	0.56	10000	0.34
20000	0.87	20000	0.71	20000	0.58	20000	0.48	20000	0.29
30000	0.84	30000	0.68	30000	0.56	30000	0.46	30000	0.28
40000	0.83	40000	0.67	40000	0.55	40000	0.45	40000	0.28
50000	0.80	50000	0.65	50000	0.53	50000	0.43	50000	0.27
60000	0.78	60000	0.63	60000	0.52	60000	0.43	60000	0.26

OTHER FEATURE CLASS: 90-ELEVATOR - FREIGHT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.
10	37500.	10	30500.	10	25000.	10	20500.	10	12500.

OCLS 90 - FREIGHT ELEVATOR SPECIFICATIONS

GRADE	A	B	C	D	E
TYPE	Electric	Electric	Electric	Hydraulic	Hydraulic
DOORS	Power	Power	Manual	Power	Manual

Grade Factors

- (1) Capacity
- (2) Speed (feet per minute)
- (3) Number of Stops
- (4) Special Features (rear doors, etc.)

Life Expectancy (EST) 50 years

NOTE: Freight elevators are priced by the unit and entered 1x1.

OTHER FEATURE CLASS: 91-ELEVATOR - PASSENGER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.
10	45210.	10	36771.	10	30140.	10	24715.	10	15070.

OCLS 55 - PASSENGER ELEVATOR SPECIFICATIONS

GRADE	A	B	C	D	E
TYPE	Electric	Electric	Electric	Hydraulic	Hydraulic
DOORS	Power	Power	Manual	Power	Manual

Grade Factors

- (1) Capacity
- (2) Speed (feet per minute)
- (3) Number of Stops
- (4) Special Features (rear doors, etc.)

Life Expectancy (EST) 50 years

NOTE: Passenger elevators are priced by the unit and entered 1x1.

OTHER FEATURE CLASS: 92-RET WALL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	12.71	200	9.63	200	5.50	200	4.82	200	4.13
520	10.67	520	8.09	520	4.62	520	4.05	520	3.47
600	10.16	600	7.70	600	4.40	600	3.85	600	3.30
920	8.33	920	6.31	920	3.61	920	3.16	920	2.71
1000	7.93	1000	6.01	1000	3.43	1000	3.01	1000	2.57
1400	6.58	1400	4.99	1400	2.85	1400	2.50	1400	2.14
1500	6.25	1500	4.74	1500	2.71	1500	2.37	1500	2.03
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 92 - WALL SPECIFICATIONS

GRADE	A	B	C	D	E
CRITERIA	Brick with Ornaments and Lights	Brick with Ornaments	Brick	Block	Wood

Grade Factors

(1) Quality of Construction

(2) Quality of Materials

Life Expectancy (EST) 10 to 20 years

NOTE: Walls are priced by the square foot. A wall 4 foot high and 100 feet long is entered 100 x 4.

OTHER FEATURE CLASS: 93-TOWERS RADIO/CELL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	310.20	50	282.00	50	253.80	50	225.60	50	197.40
70	401.06	70	368.95	70	336.83	70	304.72	70	272.60
100	477.05	100	441.22	100	405.38	100	369.54	100	333.70
150	614.13	150	571.83	150	529.53	150	487.23	150	444.93
200	732.02	200	687.96	200	643.90	200	599.84	200	555.78
250	854.46	250	799.71	250	744.95	250	690.20	250	635.44
300	957.23	300	901.23	300	845.22	300	789.21	300	733.20
400	1146.	400	1085.	400	1023.	400	962.	400	901.

OCLS 93 - RADIO AND TV TOWER SPECIFICATIONS

GRADE

- A - Self-supporting - Microwave, Cell & TV
- B - Microwave, Cell & TV
- C - Radio VHF and UHF
- D - Taxi, Police, Public Service
- E - Ham Radio

OTHER FEATURE CLASS: 95-MSCBLDGN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OCLS 95 - MISCELLANEOUS BUILDINGS SOUND VALUE SPECIFICATIONS

GRADE

- A - Appraiser's Discretion
- B - Appraiser's Discretion
- C - Appraiser's Discretion
- D - Appraiser's Discretion
- E - Appraiser's Discretion

Grade Factors

- (1) Quality and Appearance

NOTE: Building sound value are priced by the unit. They are entered 1 x 1.

OTHER FEATURE CLASS: 96-UNFINISHED UPPER STORY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	13.50	100	10.98	100	9.00	100	7.38	100	4.50
200	13.10	200	10.65	200	8.73	200	7.16	200	4.37
300	12.70	300	10.33	300	8.47	300	6.94	300	4.23
500	12.32	500	10.02	500	8.21	500	6.74	500	4.11
700	11.95	700	9.72	700	7.97	700	6.53	700	3.98
1000	11.59	1000	9.43	1000	7.73	1000	6.34	1000	3.86
2000	11.25	2000	9.15	2000	7.50	2000	6.15	2000	3.75
3000	10.91	3000	8.87	3000	7.27	3000	5.96	3000	3.64

OCLS 96 - UNFINISHED UPPER STORY SPECIFICATIONS

GRADE	A	B	C	D	E
FLOORS	Wood	Wood	Wood	Wood	Wood
ROOF	Asphalt	Asphalt	Asphalt	Asphalt/Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Low Quality Siding	Poor Quality Siding
INT. FINISH	Insulation	Insulation	None	None	None
OTHER	Electricity & Plumbing	Electricity & Plumbing	Electricity & Plumbing	Electricity & Plumbing	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (2) Size

Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 97-FINISHED UPPER STORY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	25.50	100	20.74	100	17.00	100	13.94	100	8.50
200	24.74	200	20.12	200	16.49	200	13.52	200	8.25
300	23.99	300	19.51	300	16.00	300	13.12	300	8.00
500	23.27	500	18.93	500	15.52	500	12.72	500	7.76
700	22.57	700	18.36	700	15.05	700	12.34	700	7.52
1000	21.90	1000	17.81	1000	14.60	1000	11.97	1000	7.30
2000	21.24	2000	17.28	2000	14.16	2000	11.61	2000	7.08
3000	20.60	3000	16.76	3000	13.74	3000	11.26	3000	6.87

OCLS 97 - FINISHED UPPER STORY SPECIFICATIONS

GRADE	A	B	C	D	E
FLOORS	Wood or Carpet	Wood or Carpet	Wood, Vinyl or Carpet	Wood, Vinyl or Carpet	Wood, Vinyl or Carpet
ROOF	Asphalt	Asphalt	Asphalt	Asphalt/Metal	Metal
WALLS	Brick	Good Quality Siding	Average Quality Siding	Fair Quality Siding	Poor Quality Siding
INT. FINISH	Insulation & Drywall	Insulation & Drywall	Insulation Drywall/Panel	Minimal Insulation & Drywall/Panel	Panel
OTHER	Electricity & Plumbing	Electricity & Plumbing	Electricity & Plumbing	Electricity & Plumbing	Electricity

Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (2) Size
- Life Expectancy (EST) 20 years

OTHER FEATURE CLASS: 99-TOBACCO ALLOT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	0.00	0	0.00	0	0.00	0	0.00	0	0.00

**TAXATION OF
LOW INCOME HOUSING PROPERTY**

In 2008 the General Assembly passed legislation that affects low income housing, more commonly known as section 42 housing. The new law requires the assessor to value these properties based on the income approach to value starting January 1st, 2009. The General Statute is quoted below in its entirety.

§ 105-277.16. Taxation of low-income housing property.

A North Carolina low-income housing development to which the North Carolina Housing Finance Agency allocated a federal tax credit under section 42 of the Code is designated a special class of property under Article V, Section 2(2) of the North Carolina Constitution and must be appraised, assessed, and taxed in accordance with this section. The assessor must use the income approach as the method of valuation for property classified under this section and must take rent restrictions that apply to the property into consideration in determining the income attributable to the property. The assessor may not consider income tax credits received under section 42 of the Code or under G.S. 105-129.42 in determining the income attributable to the property. (2008-146, s. 3.1; 2008-187, s. 47.6.)

**PERSON COUNTY
SYSTEM CODE ABBREVIATIONS
(CODE 50 SHEET)**

* BLDx - STRUCTURAL CLASSES	NON-HEATED AREA ADDITIONS OR DETACHED	DPRT:02-RES GOOD -RESIDENTIAL GOOD
RESIDENTIAL CLASSES	SCLS:75-DTGARAGE UNFINISHED GARAGE	DPRT:03-RES FAIR -RESIDENTIAL FAIR
SCLS:01-SNG FAML	SCLS:76-DETFGARG FINISHED	DPRT:04-RES POOR -RESIDENTIAL POOR
SCLS:02-TWO FAML	SCLS:77-ATGARAGE UNFINISHED	DPRT:05-COMMGOOD -COMMERCIAL GOOD
SCLS:03-MUL FAML	SCLS:78-ATTFGARG FINISHED	DPRT:06-COMM AVG -COMMERCIAL AVERAGE
SCLS:04-TOWNHOUSE	SCLS:79-PATIO	DPRT:07-COMMPOOR -COMMERCIAL POOR
SCLS:05-GARD APT	SCLS:80-PORCH	DPRT:08-MANF DW -MANUFACTURED DOUBLEWID
SCLS:06-WKUP APT	SCLS:81-ENCPORCH FINISHED PORCH	DPRT:09-MANF SW -MANUFACTURED SINGLEWID
SCLS:07-MODULAR HOME	SCLS:82-CAR PORT	=====
COMMERCIAL CLASSES	SCLS:83-CANOPY	* SFCC - SQUARE FOOTAGE TABLE LOOKUP
SCLS:08-BANKBLDG	SCLS:84-SCRNPRCH	COMPUTATION CODE
SCLS:09-FASTFOOD RESTAURANT	SCLS:85-STOOP	SFCC:00-BYHTSF -ALL HEATED AREAS TOTAL
SCLS:10-RESTARNT LOUNGE	SCLS:86-UTILROOM	TOTAL HTSF, EACH HEATED S
SCLS:11-MOTEL	SCLS:87-ADDITION	LOOKED UP BY HTSF
SCLS:12-AUDITORM	SCLS:88-DECK	SFCC:01-BYSEGMENT -EACH SEGMENT INDIVIDUA
SCLS:13-BEAUTYSH SHOP	SCLS:89-OM-PORCH	SFCC:02-BY-CLASS -ALL SEGS ADDED EACH CL
SCLS:14-CAR WASH	SCLS:90-CPLTFORM	=====
SCLS:15-AUTOGARG	SCLS:91-OPLTFORM	* FNDD - FOUNDATION MATERIALS
SCLS:16-AUTOSHRM	SCLS:92-COLDSTRG	FNDD:01-CONCSLAB
SCLS:17-BOWLALLY BOWLING ALLEY	SCLS:93-OVERHANG	FNDD:02-CONCLCK
SCLS:18-CNTRYCLB COUNTRY CLUB	SCLS:94-SHELTER	FNDD:03-BRICK
SCLS:19-COMDNTWN COMMERCIAL DOWNTOWN	SCLS:95-MEZZANINE	FNDD:04-STN
SCLS:20-INDENGR INDUSTRIAL ENGINEERING	SCLS:96-SPRINKLR - SPRINKLER SYSTEM	FNDD:05-FRAME
SCLS:21-COTTAGE	SCLS:97-ATTICFIN - FINISHED ATTIC	=====
SCLS:22-TYPOFFCE	SCLS:98-UNFATTIC UNFINISHED ATTIC	FOUNDATION TYPE
SCLS:23-BARBERSH SHOP	SCLS:99-TERRACE	FNDD:11-CW
SCLS:24-MED OFF	* CNST -CONSTRUCTION STYLE	FNDD:12-PIER
SCLS:25-FRATERNL	CNST:01-RANCH	=====
SCLS:26-SVCGARAG	CNST:02-BI-LEVEL	* XTFN - EXTERIOR WALL FINISH
SCLS:27-FDMTMINI FOOD MART MINI	CNST:03-SPLITLVL	XTFN:01-FRAME -SIDING, PLYWOOD, HARDBO
SCLS:28-RETSTORE	CNST:04-CONV.	BOARD&BATTEN, CEDAR/REDWOO
SCLS:29-STORGARG	CNST:05-CONTEMP	XTFN:02-BRICK -FACEBRICK, BRICK, 8" B
SCLS:30-FEEDMILL	CNST:06-COLONIAL	BRICK ON MASONRY, 12"BRIC
SCLS:31-CONV MKT CONVENIENCE MARKET	CNST:07-CAPE COD	XTFN:03-FR & MAS -FRAME & MASONRY COMBIN
SCLS:32-DISCOUNT STORE	CNST:08-ROW TYPE	XTFN:04-C. BLOCK -CONCRETE BLOCK PLAIN
SCLS:33-SUPERMKT SUPER MARKET	CNST:09-ENGTUDOR	XTFN:05-STUCCO -ALL FORMS OF STUCCO
SCLS:34-COMERCIL COMMERCIAL	CNST:10-MODULAR	XTFN:06-BD&BATEN -BOARD AND BATTEN
SCLS:35-MINIWHSE	CNST:11-DBLWIDE	XTFN:07-CEDAR
SCLS:36-SHOPCNTR NEIGHBORHOOD	CNST:12-SGLWIDE	XTFN:08-SID/SHEA -SIDING ON SHEATHING
SCLS:37-WAREHOUS	CNST:21-APARTMNT	XTFN:09-METL/GLS -METAL/GLASS
SCLS:38-WAREHOUS TRANSIT	CNST:22-BANK	XTFN:10-TILE
SCLS:39-WAREHOUS DISTRIBUTION	CNST:23-SVC GAR.	XTFN:11-AL/VYN -ALUMINUM&VINYL SIDING
SCLS:40-TOB WHSE	CNST:24-SVC STA.	XTFN:12-ASB/SD -WOOD FRAME ASBESTOS
SCLS:41-VETHOSPL VETERINARY HOSPITAL	CNST:25-HOTEL	XTFN:13-CMP/SGL -COMPOSITION, ASPHALT S
SCLS:42-POSTOFFC	CNST:26-MOTEL	XTFN:14-WD SHG -WOOD SHINGLE
SCLS:43-SOLARIUM	CNST:27-OFFICE	XTFN:15-LOGS
SCLS:44-CLUBHOUS	CNST:28-RESTARNT	XTFN:16-PERM/ST -PERMA STONE
SCLS:45-CHURCH	CNST:29-STORE	XTFN:17-MASONITE
SCLS:46-NIGHTCLB	CNST:30-SHOPCNTR	XTFN:18-CEMBOARD -CEMENT BOARD
SCLS:47-FIRE STA	CNST:31-STORCMBO	XTFN:19-BRICK/LC - LOW COST BRICK
SCLS:48-GYM	CNST:32-COMMRCIL	XTFN:20-BRICK/JB - JUMBO BRICK
SCLS:49-HOSPITAL	CNST:33-INDSTRIL	XTFN:21-STONE
SCLS:50-LIBRARY	CNST:34-CNVNTINL	XTFN:22-METAL
SCLS:51-SRVC STA	=====	XTFN:24-WIDESDNG - WIDE SIDING
SCLS:52-GOVTBLDG	* IMPR - IMPROVEMENT CODES	=====
SCLS:53-NURSE HM	IMPR:32- (BLANK)	* RFTY - ROOF TYPE
SCLS:54-POLICEST	IMPR: A-APARTMNT -A	RFTY:01-GABLE
SCLS:55-RESTHOME	IMPR: C-COMMRCIL -C	RFTY:02-HIP
SCLS:56-SCHOOL	IMPR: D-DWELLING -D	RFTY:03-GAMBREL
SCLS:57-TAVERN	IMPR: E-EXEMPT -E	RFTY:04-MANSARD
SCLS:58-LTINDUST	IMPR: I-INDUSTRIL -I	RFTY:05-FLAT
SCLS:59-MDINDUST	IMPR: O-OTHER -O	RFTY:06-SPECIAL
SCLS:60-HVINDUST	IMPR: V-VACANT -V	=====
SCLS:61-HOTEL	IMPR: W-WATFRFRNT -W	* RFMT - ROOF MATERIAL
SCLS:62-PRISON	=====	RFMT:01-ASPHSHNG
SCLS:63-HITECIND HIGH TECH INDUSTRIAL	* PHCO - CONDITION CODES	RFMT:02-ASBESHNG
SCLS:64-BOTTLING PLANT	PHCO: E-EXCELLENT	RFMT:03-TILE
SCLS:65-CHEMICAL PLANT	PHCO: V-VERYGOOD	RFMT:04-METAL
SCLS:66-DAIRY	PHCO: G-GOOD	RFMT:05-WDSHINGL
SCLS:67-DBL WIDE MOBILE HOME	PHCO: A-AVERAGE	RFMT:06-SLATE
SCLS:68-MANSION	PHCO: F-FAIR	RFMT:07-ROLLROOF
SCLS:69-LAUNDMAT	PHCO: P-POOR	RFMT:08-BUILT UP
SCLS:70-SKATERNK	PHCO: X-VERY POOR	=====
SCLS:71-SGN WIDE MOBILE HOME	PHCO: U-UN SOUND	* WLFN - INTERIOR WALL FINISH
SCLS:72-RURALRET	=====	WLFN:01-DRY WALL
SCLS:73-FFCONVST FAST FOOD CONV STORE	* DPRT - ALTERNATE DEPRECIATION TABLES	WLFN:02-PANEL
SCLS:74-MORTUARY	DPRT:00-RES AVG -DEFAULT RES AVERAGE	WLFN:03-PLASTER
-----	DPRT:01-RES EXCL -RESIDENTIAL EXCELLENT	WLFN:04-FIBR BRD
		WLFN:05-ACOUSTIC
		WLFN:06-UNFINISH

=====	=====	OCLS:85-RRSIDING
* FFLN - FLOOR FINISH/MATERIAL	* OFBx - OTHER FEATURES	OCLS:86-RESRECB - RESIDENTIAL RECREATIO
FFLN:01-SOFTWOOD	OTHER BUILDINGS	OCLS:87-TNKABVGN - ABOVE GROUND TANK
FFLN:02-HARDWOOD	OTHER "THINGS"	OCLS:88-BULKSTRH - BULK STORAGE HORIZONTAL
FFLN:03-CONCRETE	RESIDENTIAL OFB	OCLS:89-BULKSTRV - BULK STORAGE VERTICAL
FFLN:04-TILE	OCLS:01-GARAGE	OCLS:90-FRT ELEV - FREIGHT ELEVATOR
FFLN:05-CARPET	OCLS:02-CARPORT	OCLS:91-PAS ELEV - PASSENGER ELEVATOR
FFLN:06-VINYL	OCLS:03-PATIO	OCLS:92-RET WALL
FFLN:07-UNFINISHED	OCLS:04-STG.SHED	OCLS:93-TOWERRTM
=====	OCLS:05-POOL	OCLS:94-MSCBLDGSV
* HTAC - HEATING/AIR COND	OCLS:06-PACKBARN	OCLS:95-MSCBLDGN
HTAC:01-NONE	OCLS:07-BATH HSE	OCLS:96-UNF UPPER
HTAC:02-UNITS	OCLS:08-SHELTER	OCLS:97-FIN UPPER
HTAC:03-CENTRAL	OCLS:09-STABLE	OCLS:99-TOBALLOTM -TOBACCO ALLOTMENT
HTAC:04-HT PUMP - HEAT PUMP	OCLS:10-SMRKITCN	=====
HTAC:05-WINDUNIT - WINDOW UNIT	OCLS:11-WELL HSE	* LNDx - LAND PRICING TYPES
HTAC:06-SOLAR	OCLS:12-ASPH PAV	LTYP: A-ACREAGE "A"
HTAC:07-FLR/WALL	OCLS:13-CONC PAV	LTYP: F-FRNTFOOT "F"
HTAC:08-ELECT-BB	OCLS:14-SHOP	LTYP: L-LOTPRICE "L"
HTAC:09-CHWATER - CHILLED WATER	OCLS:15-LMWRSTRG	LTYP: N-NO LAND "N"
HTAC:10-STEAM	OCLS:16-BOAT HSE	LTYP: S-SQ. FOOT "S"
HTAC:11-GASPACK	OCLS:17-BULKBARN	LTYP: S-SNDVALUE "V"
HTAC:12-WOOD	OCLS:18-TOB. BARN	=====
HTAC:13-RADIANT	OCLS:19-PIERS	* LNDx - LAND CLASSIFICATION
HTAC:14-HOTWATER	OCLS:20-POLESHLT	LCLS:01-FF RES 1 FF RESIDENTIAL 1
HTAC:15-HOT-AIR	OCLS:21-BARN	LCLS:02-FF RES 2 FF RESIDENTIAL 2
HTAC:17-CENT-A/C	OCLS:22-GAZEBO	LCLS:03-FF RES 3 FF RESIDENTIAL 3
HTAC:21-PREFABFP	OCLS:23-SVCANOPY SERVICE STA CANOPY	LCLS:11-BLDGSIT1 BUILDING SITE 1
HEATING SYSTEM TYPE	OCLS:24-TENANTHS TENANT HOUSE	LCLS:12-BLDGSIT2 BUILDING SITE 2
HTAC:22-GHA	OCLS:25-MH HKUP MOBILE HOME HOOKUP	LCLS:13-BLDGSIT3 BUILDING SITE 3
HTAC:23-FLR FURN	OCLS:26-MISCBLDG	LCLS:21-CLEARED1
HTAC:24-EBB-CLG	OCLS:27-PF STEEL PREFAB STEEL	LCLS:22-CLEARED2
=====	OCLS:28-OFB/EPF	LCLS:23-CLEARED3
* FUEL - HEAT/AIR/PLANT FUEL	OCLS:29-OFB/OPF	LCLS:31-WOODED 1
FUEL:01-GAS	OCLS:30-OFB/EMP	LCLS:32-WOODED 2
FUEL:02-ELECTRIC	OCLS:31-OFB/OMP	LCLS:33-WOODED 3
FUEL:03-OIL	OCLS:32-OFB/CP	LCLS:41-RESID 1 RESIDUAL 1
FUEL:04-COAL	OCLS:33-OFB/DECK	LCLS:42-RESID 2 RESIDUAL 2
FUEL:05-SOLAR	OCLS:34-OFB/UTIL	LCLS:43-RESID 3 RESIDUAL 3
FUEL:06-WOOD	OCLS:35-OFB/BRAD	LCLS:51-WTRVIEW1 WATERVIEW 1
=====	OCLS:36-OFB/FRAD	LCLS:52-WTRVIEW2 WATERVIEW 2
* TOPO - TOPOGRAPHY CODES	OCLS:37-LEAN-TO	LCLS:53-WTRVIEW3 WATERVIEW 3
TOPO:01-LEVEL	OCLS:38-IMPLSHED	LCLS:54-WTRVIEW4 WATERVIEW 4
TOPO:02-ABOVSTRT	OCLS:39-QUONSET	LCLS:61-LOTS 1 LOT RATE 1
TOPO:03-BELWSTRT	OCLS:40-CHCKNHSE	LCLS:62-LOTS 2 LOT RATE 2
TOPO:04-ROLLING	OCLS:41-MODPLTHS - AUTOMATED POULTRY HOU	LCLS:63-LOTS 3 LOT RATE 3
TOPO:05-STEEP	OCLS:42-HOGHOUSE	LCLS:71-FF COMM1 FF COMMERCIAL 1
TOPO:06-LOW	OCLS:43-OTHANMLH - OTHER ANIMAL HOUSE	LCLS:72-FF COMM2 FF COMMERCIAL 2
TOPO:07-SWAMPY	OCLS:44-GRN ELEV - GRAIN ELEVATOR	LCLS:73-FF COMM3 FF COMMERCIAL 3
TOPO:08-ROUGH	OCLS:45-MILKHOUS	LCLS:81-FFINDUS1 FF INDUSTRIAL 1
TOPO:09-NONBUILD	OCLS:46-MILKPRLR - MILKING PARLOR	LCLS:82-FFINDUS2 FF INDUSTRIAL 2
=====	OCLS:47-MILKPROC - MILK PROCESSING BLDG	LCLS:83-FFINDUS3 FF INDUSTRIAL 3
* STRT - STREET TYPE/TRAFFIC	OCLS:48-TRKSCALE - TRUCK SCALE	LCLS:91-POND 1
STRT:01-PAVED	OCLS:49-BULKHEAD	LCLS:92-POND 2
STRT:02-UNPAVED	OCLS:50-BOATSHED	LCLS:93-POND 3
STRT:03-PROPOSED	OCLS:51-CRIB	LCLS:94-WASTE
- - - - -	OCLS:52-CORNCRIB	LCLS:95-CEMETERY
STREET CHARACTERISTICS	OCLS:53-CARPORT - LOW COST CARPORT	=====
STRT:04-NONE	OCLS:54-BOATLIFT	* AFCT - ACREAGE FACTOR TABLES
STRT:05-CURB>R	OCLS:56-GRAINBIN - GRAIN BIN	AFCT:00-STANDARD -STANDARD ACREAGE TABLE
STRT:06-SIDEWALK	OCLS:59-TICKETOF - TICKET OFFICE	AFCT:01-EXCELENT -EXCELLENT ACREAGE TABL
STRT:07-ALLEY	OCLS:60-BTHSEOPF BT HSE PORCH	AFCT:02-GOOD -GOOD ACREAGE TABLE
STRT:11-NONE	OCLS:61-SILO	AFCT:03-FAIR -FAIR ACREAGE TABLE
STRT:12-NOOUTLET - STREET	OCLS:62-BTHSESTG BT HSE STORAGE	AFCT:04-POOR -POOR ACREAGE TABLE
STRT:13-LOW TRFC - LOW TRAFFIC	OCLS:63-BTHSESP BT HSE SCREEN PORCH	AFCT:05-NOMINAL -NOMINAL ACREAGE TABLE
STRT:14-MED TRFC	OCLS:64-BTHSEFP BT HSE ENCLOSED PORCH	AFCT:06-HOMESITE -HOMESITE ACREAGE TABLE
STRT:15-HVY TRFC	OCLS:65-SMOKEHSE - SMOKE HOUSE	AFCT:07-COMM -COMMERCIAL ACREAGE TAB
STRT:16-DIRTRDAD	OCLS:69-GLFGREEN - GOLF GREEN	AFCT:08-INDUST -INDUSTRIAL ACREAGE TAB
STRT:17-ROCK	OCLS:70-CABIN	
=====	OCLS:71-RESGRNHS - RESIDENTIAL GREENHOUSE	AFCT:09-BLANKUSE -BLANK TABLE FOR LAND U
* UTIL - UTILITIES	OCLS:72-COMGRNHS - COMMERCIAL GREENHOUSE	=====
UTIL:01-ALL PUB -ALL PUBLIC UTILITIES	OCLS:73-SVCOMBLD - SOUND VALUED COMMERCIAL	* FRFT - ALTERNATE FRONT FOOT AND
UTIL:02-PUBWATER	OCLS:75-TENNISCT	DEPTH FACTOR TABLES
UTIL:03-ALLRURAL	OCLS:77-CMSWIMPL - COMMERCIAL SWIMMING P	FRFT:00-STANDARD -STANDARD FRONT FOOT /
UTIL:04-GAS	OCLS:79-LAND IMP	FRFT:01-COMERCIL -COMMERCIAL
UTIL:05-WELL	OCLS:80-BCONCPAV	FRFT:09-BLANKUSE -BLANK TABLE FOR LAND U
UTIL:06-SEPTIC	OCLS:81-CL FENCE	=====
UTIL:07-STRMSWR	OCLS:82-WD FENCE	
UTIL:08-ELECTRIC	OCLS:83-LIGHTING	
UTIL:09-NONE	OCLS:84-CANOPY	

```
| * SCOD D DEED  
| SCOD: -- SALES CODES  
| SCOD:32- -BLANK  
| SCOD: A-PAS -PEARSON SELECTED SAL  
| SCOD: D- DEED  
| SCOD: B-86RAWSAL -1986 RAW SALES  
| SCOD: M-MLTLSTNG -M MULTIPLE PARCELS  
| SCOD: P-PUBAUCTN -P PUBLIC AUCTION  
| SCOD: Q-QUALFIED -Q MEANS QUALIFIED SA  
| SCOD: R-REALTOR -R MEANS REALTOR  
| SCOD: S-STAMPS -S MEANS DEED STAMPS  
| SCOD: N-UNQUAL -N MEANS UNQUALIFIED  
|=====
```

```
| * DEED CODES *  
| SDC1:26-QUALIFIED IMPROVED AFTER SALE  
| SDC1:27-QUALIFIED DEED STAMPS  
| SDC1:28-QUALIFIED SOURCE DOCUMENT  
| SDC1:29-QUALIFIED MULTIP. TRACTS  
|=====
```

```
| * APPEAL CODES *  
| APLC:01-CHANGE  
| APLC:02-NO CHANGE  
|  
| INTC:01-CHANGE  
| INTC:02-NO CHANGE  
|=====
```

```
| * TAX CLASSES *  
| TCLS:71-SW PERS  
|=====
```

```
| * INCOME TABLES *  
| ITBL:01-SFR - SINGLE FAMILY RESIDEN  
| ITBL:02-APPTMNT - APPARTMENTS  
| ITBL:75-FOOBARS - FOR FUN OF IT  
|=====
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| * LINES WITHIN INCOME TABLES *  
| ICAP:01-RATE RET - RATE OF RETURN  
| ICAP:02-INSURANCE  
| ICAP:03-REPAIRS  
| ICAP:04-DEPRECTN - DEPRECIATION  
| ICAP:05-VACANCY  
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| * INCOME TAX DISTRICTS *  
| IDIS:01-BARRETT  
| IDIS:02-CHESTNUT  
| IDIS:03-COOLBAUGH  
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**PERSON COUNTY
COMPUTER CODES**

PERSON COUNTY COMPUTER CODES

CRDN	Card Number	XTFN	Exterior Wall Finishes
GRDE	Grade A B C D E etc.	GRDF	Grade Adjustment X X
FLAG	Flag Code	CLAS	Property Class
RMYR	Year Remodeled	ERYR	Year Erected
EFYR	Effective Yr. Built Ovrld.	RVWD	Date Visited by Reviewer
DEPR	Depreciation Factor	PHCO	Physical Cond EGAFPXUVCS
ZONE	Zoning Code	PCTC	Percentage Complete
SKVC	Sketch Vectors	NBHD	Neighborhood Code Number
TOPO	Topography	IMPR	Improvement Code ACEIOVW
STRT	Street Frontage Types	UTIL	Utilities
RFTY	Roof Type	RFMT	Roof Materials
RSMF	Basement Finishes	FNDT	Foundation Type
WLFN	Wall Finishes	FLFN	Floor Finishes
FUEL	HTAC Fuel Types	HTAC	Heat/Air Cond Types
BATH	No. Bathrooms/Fixtures	FRPL	Number of Fireplaces
NOT1	Notes Field Number 1	NOT2	Notes Field Number 2
DES1	Additional Desc 1	DES2	Additional Desc 2
DES3	Additional Desc 3	DES4	Additional Desc 4
SKCO	Sketch Comments	OMAP	Old Map Number
LISD	Date Visited by Lister	PAVL	Prev Assessed Value Land
PAVB	Prev Assessed Value Bldg	PAVO	Prev Assessed Value Other
GAFC	Geographic Adj Factor	AVAL	Adjusted Appraised Value
CAVL	Current Assessed Val Land	CAVB	Current Assessed Val Bldg
CAVO	Current Assessed Val Other	CVLM	Current Value Market
CVLM	Current Value Income	LTYP	Land Type A F L S V
LCLS	Land Classification	LGRD	Land Grade
LADJ	Land Adjustment Factor	LAR1	Land Area/Width
LDEP	Land Depth	LRAT	Land Rate Override
SCLS	Structure Classes	SGRD	Structure Grades
SGRF	Structure Grade Factors	SCND	Structure Condition EGAFP
SHGT	Structure Wall Height	STYH	Structure Story Heights
SARE	Structure Sketched Area	SRAT	Structure Rate Override
OCLS	OFB Classes	OLNG	OFBT Length/Areas
OWID	OFBT Widths	ORAT	OFBT Rate Override
OCND	OFBT Condition	CVDT	Computer Valuation Date
EDCK	Editing Clerk Initials	BDRM	Number of Bedrooms
ROOM	Number of Rooms	CNST	Construction Style Code
BSMP	Basement Area Percentage	BSFP	Finished Basement Percent
ATFP	Attic Finish Percentage	BSRP	Basement Rec Room Percentage
UPCT	Undivided Interest %	USEC	Parcel Use Codes Land Bldg
SALE	Sales Amount	SDAT	Sales Date
DCOD	Sales Validity/Type Code	OGRD	OFB Grade
ITBL	Income Approach Table No	IRNT	Income Rent Per Month
IDIS	Income Approach Tax Dist	BAPC	Basement and Attic %'s
DEED	Deed Book and Page	ACRE	Total Computed Acreage
TLVA	Total Heated Living Area	UPTR	Card1 Use Data Pointer
NPTR	Next Card Pointer	HOMR	Home Card Record Number
CMPS	Comparable Sales Record	CMPA	Comp Assessment Record
CVCK	Computer Valuation Clerk	EDDT	Last Edit Date
ROUT	Routing Number	RVDT	Scheduled Revisit Date
PFLG	Special Property Flag	CPCT	% Interest Common Area

PERSON COUNTY COMPUTER CODES (continued)

SCL2	Secondary Sketched Class	CLSA	Secondary Class Sketch A
CLSB	Secondary Class Sketch B	CLSC	Secondary Class Sketch C
CLSD	Secondary Class Sketch D	CLSE	Secondary Class Sketch E
CLSF	Secondary Class Sketch F	CLSG	Secondary Class Sketch G
CLSH	Secondary Class Sketch H	CLSI	Secondary Class Sketch I
DPRT	Alt Depreciation Table #	FRFT	Alt Frontage/Depth Table #
AFCT	Acre Size Adj Table #	SFCC	Sq Ft Table Lookup Number
VDFN	Video Disk Frame Number	INSP	Interior Inspection Code
PMTD	Permit Date Month/Year	PMTA	Permit Amount Thousands
PMTN	Permit Number	TRAC	Table Lookup Override Acre
TCLS	Property Tax Class Code	APLC	Appeal Code
APLD	Appeal Date	INTC	Interim Code
INTD	Interim Date	SOIT	Soil Type For Use Classes
SOIA	Soil Acreage For Use	CAVD	Deferred Valuation
PLTR	Alternate Reval Rec Flag	HBTH	Number of Half Baths
ADFX	Additional Plumbing Fixt	SHTA	Segment Heat Air
SDIX	Subdivision Index Number	SDC1	Sale Disqualification Code
PERC	Perimeter Class	PERI	Perimeter Footage
MSCD	Misc Structure Code	MSCQ	Misc Structure Qtys

**GENERAL CLASSIFICATION OF REAL AND TANGIBLE
PERSONAL PROPERTY**

GENERAL CLASSIFICATION OF REAL AND TANGIBLE PERSONAL PROPERTY

REAL	PERSONAL	DESCRIPTION
XX		AIR CONDITIONING - BUILDING
	XX	AIR CONDITIONING - MANUFACTURING/PRODUCT
	XX	AIR CONDITIONING - WINDOW UNITS
	XX	AIRPLANES
	XX	ALARM SYSTEMS (SECURITY OR FIRE) & WIRING
	XX	ASPHALT PLANTS
	XX	ATM - ALL EQUIPMENT
XX		ATM - SELF STANDING BOOTHS ATTACHED TO LAND
XX		AUTO EXHAUST SYSTEMS FOR BUILDING
	XX	AUTO EXHAUST SYSTEMS FOR EQUIPMENT
	XX	AWNINGS
	XX	BALERS (PAPER, CARDBOARD, ETC.)
	XX	BANK TELLER COUNTERS-SERVICE AREA & RELATED
	XX	BANK TELLER LOCKERS-MOVEABLE OR BUILT-IN
	XX	BAR AND BAR EQUIPMENT-MOVEABLE OR BUILT-IN
XX		BARNs
	XX	BILLBOARDS
	XX	BOATS AND MOTORS-ALL
XX		BOILER-FOR SERVICE OF BUILDING
	XX	BOILER-PRIMARILY FOR PROCESS
	XX	BOWLING ALLEY LANES
	XX	BROADCASTING EQUIPMENT
	XX	C-I-P EQUIPMENT
	XX	CABINETS
	XX	CABLE TV DISTRIBUTION SYSTEMS
	XX	CABLE TV EQUIPMENT & WIRING
	XX	CABLE TV SUBSCRIBER CONNECTIONS
	XX	CAMERA EQUIPMENT
	XX	CANOPIES-FABRIC, VINYL, PLASTIC
XX		CANOPIES-GENERAL
XX		CANOPY LIGHTING
	XX	CAR WASH-ALL EQUIPMENT, FILTERS & TANKS
XX		CARPET-INSTALLED
	XX	CATWALKS
	XX	CEMENT PLANTS
	XX	CHAIRS-ALL TYPES
	XX	CLOSED CIRCUIT TV
	XX	COLD STORAGE-EQUIPMENT, ROOMS, PARTITIONS
	XX	COMPRESSED AIR OR GAS SYSTEMS(OTHER THAN BLDG HEAT)
	XX	COMPUTER ROOM A/C
	XX	COMPUTER ROOM RAISED FLOOR
	XX	COMPUTER SCANNING EQUIPMENT
	XX	COMPUTERS AND DATA LINES
	XX	CONCRETE PLANTS
	XX	CONSTRUCTION AND GRADING EQUIPMENT
	XX	CONTROL SYSTEMS-BUILDING AND EQUIPMENT
	XX	CONVEYOR & MATERIAL HANDLING SYSTEMS
	XX	COOLERS-WALK-IN OR SELF-STANDING
XX		COOLING TOWERS-PRIMARY USE FOR BUILDING
	XX	COOLING TOWERS-PRIMARY USE IN MANUFACTURING
	XX	COUNTERS/RECEPTION DESKS-MOVEABLE OR BUILT-IN
	XX	DAIRY PROCESSING PLANTS-ALL PROCESS ITEMS, BINS, TANKS
	XX	DANCE FLOORS
	XX	DATA PROCESSING EQUIPMENT-ALL ITEMS
	XX	DELI EQUIPMENT
	XX	DESK-ALL

REAL	PERSONAL	DESCRIPTION
	XX	DIAGNOSTIC CENTER EQUIPMENT-MOVEABLE OR BUILT-IN
	XX	DISPLAY CASES-MOVEABLE OR BUILT-IN
	XX	DOCK LEVELERS
	XX	DRAPES & CURTAINS, BLINDS, ETC
	XX	DRINKING FOUNTAINS
	XX	DRIVE-THRU WINDOWS-ALL
	XX	DRYING SYSTEMS-PROCESS OR PRODUCT
	XX	DUMPSTERS
	XX	DUST CATCHERS, CONTROL SYSTEMS, ETC
	XX	ELECTRONIC CONTROL SYSTEMS
XX		ELEVATORS
XX		ESCALATORS
	XX	FARM EQUIPMENT-ALL
	XX	FENCING-INSIDE
XX		FENCING-OUTSIDE
	XX	FLAGPOLE
XX		FOUNDATIONS FOR MACHINERY AND EQUIPMENT
	XX	FREIGHT CHARGES
	XX	FUELS-NOT FOR SALE(LIST AS SUPPLIES)
	XX	FURNACES-STEEL MILL PROCESS, ETC
	XX	FURNITURE AND FIXTURES
XX		GAZEBOS
XX		GOLF COURSE AND IMPROVEMENTS(DRAINAGE/IRRIGATION)
XX		GRAIN BINS
	XX	GREENHOUSE BENCHES, HEATING SYSTEM, ETC
XX		GREENHOUSE-STRUCTURE IF PERM. AFFIXED
	XX	HEATING SYSTEMS, PROCESS
	XX	HOPPERS-METAL BIN TYPE
	XX	HOSPITAL SYSTEMS, EQUIPMENT & PIPING
	XX	HOT AIR BALLOONS
	XX	HOTEL/MOTEL TELEVISIONS & WIRING
	XX	HUMIDIFIERS-PROCESS
	XX	INCINERATORS-EQUIPMENT AND/OR MOVEABLE
	XX	INDUSTRIAL PIPING-PROCESS
	XX	INSTALLATION COST
	XX	IRRIGATION EQUIPMENT
	XX	KILN HEATING SYSTEM
	XX	KILNS-METAL TUNNEL OR MOVEALBE
	XX	LABORATORY EQUIPMENT
XX		LAGOONS/SETTLING PONDS
	XX	LAUNDRY BINS
	XX	LAW & PROFESSIONAL LIBRARIES
	XX	LEASED EQUIPMENT-LESSOR OR LESSEE POSSESSION
	XX	LEASEHOLD IMPROVEMENTS(LIST IN DETAIL YEARLY)
	XX	LIFTS-OTHER THAN ELEVATOR
	XX	LIGHTING-PORTABLE, MOVEALBE, SPECIAL
XX		LIGHTING-YARD LIGHTING
	XX	MACHINERY AND EQUIPMENT
	XX	MEDICAL EQUIPMENT
	XX	MILK HANDLING-MILKING, COOLING, PIPING, STORAGE
XX		MINERAL RIGHTS
	XX	MIRRORS(OTHER THAN BATHROOM)
	XX	MONITORING SYSTEMS BUILDING OR EQUIPMENT
	XX	NEWSPAPER STANDS
	XX	NIGHT DEPOSITORY
	XX	OFFICE EQUIPMENT-ALL
	XX	OFFICE SUPPLIES(LIST AS SUPPLIES)
	XX	OIL COMPANY EQUIPMENT-PUMPS, SUPPLIES, ETC.

REAL	PERSONAL	DESCRIPTION
	XX	OVENS-PROCESSING/MANUFACTURING
	XX	PACKAGE AND LABELING EQUIPMENT
	XX	PAGING SYSTEMS
	XX	PAINT SPRAY BOOTHS
		PAINTING-NO ADDED VALUE
XX	XX	PARTITIONS - MOVEABLE
		PAVING
	XX	PIPING SYSTEMS-PROCESS PIPING
	XX	PLAYGROUND EQUIPMENT-ALL
	XX	PNEUMATIC TUBE SYSTEMS
	XX	PORTABLE BUILDINGS
	XX	POWER GENERATOR SYSTEMS(AUXILLARY, EMERGENCY, ETC.)
	XX	POWER TRANSFORMERS-EQUIPMENT
	XX	PUBLIC ADDRESS SYSTEMS(INTERCOM, MUSIC, ETC)
	XX	RAILROAD SIDINGS(OTHER THAN RAILROAD-OWNED)
	XX	REFRIGERATION SYSTEMS-COMPRESSORS, ETC.
XX		REPAIRS-BUILDING
	XX	REPAIRS-EQUIPMENT (50% COST)
	XX	RESTAURANT FURNITURE (INCL. ATTACHED FLOOR OR BLDG.)
	XX	RESTAURANT/KITCHEN EQUIP. VENT HOODS, SINKS, ETC(COMMERCIAL)
	XX	RETURNABLE CONTAINERS
	XX	ROLL-UP DOORS(INSIDE WALL)
XX		ROLL-UP DOORS(OUTSIDE WALL)
XX		ROOFING
	XX	ROOM DIVDERS/PARTITIONS-MOVEABLE OR BUILT-IN
	XX	ROOMS SELF-CONTAINED OR SPECIAL PURPOSE(WALLS, CEILING, FLOOR)
	XX	SAFES WALL OR SELF-STANDING
	XX	SALES/USE TAX
	XX	SATELLITE DISHES(ALL WIRING & INSTALLATION TO TV & EQUIPMENT)
XX		SCALE HOUSES(UNLESS MOVEABLE)
	XX	SCALES
	XX	SECURITY SYSTEMS
	XX	SERVICE STATIONS EQUIPMENT-PUMPS, TANKS, LIFTS & RELATED
XX		SEWER SYSTEMS
	XX	SHELVING
	XX	SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING
XX		SINKS-BATHROOM
XX		SINKS-KITCHEN AREA
	XX	SOFTWARE-CAPITALIZED
	XX	SOUND SYSTEMS & PROJECTON EQUIPMENT
	XX	SPARE PARTS-LIST AS SUPLLIES
	XX	SPEAKERS-BUILT-IN OR FREESTANDING
	XX	SPRAY BOOTHS
	XX	SPRINKLER SYSTEM-ATTACHED TO PRODUCT STORAGE RACKS
XX		SPRINKLER SYSTEM-BUILDING
	XX	SUPPLIES(OFFICE & OTHER)
XX		SWIMMING POOLS
	XX	TANKS(ALL-ABOVE & BELOW GROUND)
	XX	TELEPHONE SYSTEMS & WIRING-PRIVATE
	XX	THEATRE SCREENS-INDOOR
XX		THEATRE SCREENS-OUTDOOR
XX		THEATRE SEATS
	XX	TOOLING, DIES, MOLDS
XX		TOWERS-MICROWAVE, EQUIPMENT, WIRING & FOUNDATION
XX		TOWERS-TV, RADIO, CATV, TWO-WAY RADIO, WIRING & FDN
	XX	TRANSPORTATON COST-ALL
XX		TUNNELS-UNLESS PART OF PROCESS SYSTEM

	XX	UPGRADES TO EQUIPMENT
	XX	VACUUM SYSTEM, PROCESS
XX		VAULT
REAL	PERSONAL	DESCRIPTION
	XX	VAULT DOOR, INNER GATES, VENTS & EQUIPMENT
	XX	VENDING MACHINES
	XX	VENT FANS
XX		VENTILATION SYSTEM-GENERAL BUILDING
	XX	VENTILATION SYSTEMS-NEEDED FOR MANUFACTURING, PROCESS
	XX	VIDEO TAPES/MOVIES/REEL MOVIES
XX		WALLCOVERING
	XX	WALLS-PARTITIONS, MOVEABLE & ROOM DIVIDERS
	XX	WATER COOLERS-ALL
	XX	WATER LINES-FOR PROCESS ABOVE OR BELOW GROUND
XX		WATER SYSTEM-RESIDENTIAL OR GENERAL BUILDING
	XX	WATER TANKS & SYSTEM-FOR PROCESS EQUIPMENT
	XX	WHIRLPOOL/JACUZZI/HOT TUBS
	XX	WIRING-POWER WIRING FOR MACHINERY AND EQUIPMENT