

**TAX ASSESSOR'S MANUAL**  
**WARREN COUNTY, NORTH CAROLINA**

**2009**





**PRINCIPALS  
OF  
REAL PROPERTY  
APPRAISAL**

## **FORWARD**

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 individual's ownership rights are subject to certain powers, or rights, held by the Federal, state and local governments. 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 Warren 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 tile use of these principals 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 owner-ship 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 a justifiable price -which buyers, in general, will pay in the market. The question arises then as to the value of property which 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 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 manifests itself d the life cycle of a neighborhood. 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 vacant 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 proper-ties 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, contractors' 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. This method is primarily employed by contractors and cost estimators for bidding and budgetary purposes and is 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 which can be more readily applied to estimating for appraisal purposes

The Unit-In-Place Method is employed by estimating 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 home buyer is interested in the property's capacity to provide himself and his family a place to live. He's 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 which 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 extraneous 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 out-side 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 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;	$100/50 = 2.0\%$ per year
40	years remaining;	$100/40 = 2.5\%$ per year
25	years remaining;	$100/25 = 4.0\%$ per year

INTEREST RATE. There are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors. 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 abstracts 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 tile net income and the land or building value.

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

Example A:

1. Sale Price = \$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 =  $100\% / 20 \text{ years} = 5\%$   
 Amount required annually =  $\$101,000.00 \times 5\% = \$5,050.00$  per year
4. Net Income before Recapture = \$20,345.00
5. Less Recapture -5,050.00  
 Interest \$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 =  $100\% / 25 \text{ years} = 4\%$   
 Amount required annually =  $\$85,000.00 \times 4\% = \$3,400.00$  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 =  $\$12,600 / \$135,000.00 = 9.33\%$

**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:....	5.00	4.40	8.00
x Percentage Level of Assessment ...	<u>33-1/3%</u>	<u>33-1/3%</u>	<u>33-1/3%</u>
=Required	1.67%	1.47%	2.67%

**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. The 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 Interest Rate and the Tax Rate.

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

Since it's the appraiser's job to interpret the local real estate market, 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:

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

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 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 re-version 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 a percentage for the return on the investment plus a percentage for the recapture of the investment) to arrive at an indicated value for the building.

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

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

## PROPERTY RESIDUAL TECHNIQUE

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

Net Income.....= \$10,000.00  
 Property Value = Net Income / 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% (interest rate)  
 Building Capitalization Rate = 8% (interest rate)  
 Plus 4% (recapture rate) = 12%

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

Building Value = Net Income / 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% (interest rate)  
 Building Capitalization Rate = 8% (interest rate) Plus 4% (recapture rate) = 12%

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

Land Value = Net Income / 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.

**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.

## PRINCIPALITIES 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 is 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  
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 costs 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 units, 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 data base 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, 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 sources for obtaining cost data are 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.

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. 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 to effect 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.

Field inspections must be conducted by qualified data collectors under the close supervision of the appraisal staff. 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, and collect or verify the story height, and the dimensions and/or size each.
- verify and/or record the sketch of the principle building (s), consisting of a plan view showing the main portion of the structure along with any significant 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 tile 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, however, 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 values have 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 what 's more important, 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 jurisdictions and to compute the appraisal to sale ratio for each of the sales. If the sample is representative, the computed 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 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 this can best be done by giving the taxpayer an opportunity to question the value placed upon his property and to produce evidence that the value is inaccurate or inequitable. 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 effect 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 County Tax Office working on the 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 you are invited to by the taxpayer 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. (For example - "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 him or her for their time and trouble and leave. DO NOT TARRY AT THIS POINT. Explain that it is necessary to inspect the exterior of the property and check the measurements.

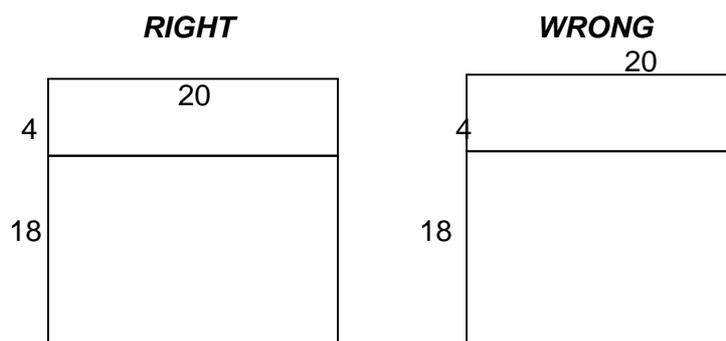
## STANDARD MEASURING PROCEDURE

### 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.

### 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.

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 a lot has two houses, 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, get out.
- Don't estimate measurements; if there appears to be an error, re-measure.

#### 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" - 8-9-07-9:45 A.M.).

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

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	TOPO <b>10</b>	STREET <b>11</b>	UTILITY <b>12</b>	ZONING <b>13</b>	ACRES <b>14</b>	AFCT <b>15</b>	NBHD <b>16</b>		
								NOTES: <b>17</b>	

20

38

1/ST FR

8 15

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

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OFB# <b>29</b>	OTHER FEAT <b>30</b>	SIZE <b>31</b>	BASERATE <b>32</b>	COND <b>33</b>	ADJRATE <b>34</b>
UNITS <b>35</b>	OFB VALUE <b>36</b>				

OTHER VALUE: **37**

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FNDT <b>38</b>	XTFN <b>39</b>	RFTY <b>40</b>	RFMT <b>41</b>	SIZE/QTY <b>42</b>	DPRT <b>43</b>	
WLFN <b>44</b>	FLFN <b>45</b>	HTAC <b>46</b>	FUEL <b>47</b>			<b>48</b> BDRM <b>49</b> ROOM <b>50</b> WALL HEIGHT

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IMPR <b>51</b>	CNST <b>52</b>	GRDE <b>53</b>	ERYR <b>54</b>	RMYR <b>55</b>	EFYR <b>56</b>	PHCO <b>57</b>
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Dimensions **59a**

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

STRUCTURE: **83**

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VALUATION	VALUE	PREV-VAL	P-N%	SALE	S-N%	TOTAL VALUE <b>84</b>
LAND	<b>85</b>	<b>89</b>	<b>93</b>	<b>94</b>	<b>95</b>	
OTHERFEAT	<b>86</b>	<b>90</b>				
STRUCTURE	<b>87</b>	<b>91</b>				
TOTAL	<b>88</b>	<b>92</b>				

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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 road name.

DES4 - Line available to list road number or street name. If no road number, list road name here and NOT in DES3. DES4 is a testable line and the road number should be entered properly. For instance, SR 1450 should be entered as 1450 SR and 210 Main St. should be entered Main St 210.

3. TAX SUBDIVISION - Indicates township name and whether property is located in the city.

4. MAP NUMBER - Map and parcel number assigned by tax office.

5. CARD NO - Indicates 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 – Available for the PIN system if Warren County is mapped.

ROUT- Route number

8. LISTER - Indicates lister, date listed and how information was ascertained. Lister can use an assigned number or initials and party giving information. For instance, 1 0102071 would be decoded to read that John Doe (1) was the lister, that he listed the property on January 2, 2007 and talked to the owner (1), or it could be coded JD0102071, or simply JD010207 to show lister's initials and the date listed.

INFORMATION CODE:

1 = Owner 2 = Spouse 3 = Son 4 = Daughter 5 = Estimate 6 = Other

EXAMPLE:	LISTER	DATE	INFORMATION CODE
	1	010207	1
LISD1 0102071			

9. REVIEW - Indicates review appraiser and date reviewed.

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

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

STRT- Street codes:

01 - Paved 04 - None 07 - Alley 13 - Low Traffic  
02 - Unpaved 05 - Curb & Gutter 11 - None 14 - Med Traffic  
03 - Proposed 06 - Sidewalk 12 - Nooutlet 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 - Pubsewer 06 - Septic 09 - None

13. ZONE - Zoning of a given parcel (restricted to a particular use)

14. ACRES - Indicates 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 TRAC100 on both parcels.

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

AFCT CODES:                      FRFT CODES:

00 - Average  
01- Excellent

05 - Nominal  
06 - Homesite

00 - Standard  
01 –

Commercial

02 - Good  
03 - Fair  
04-Poor  
Use Purpose)

07 - Commercial  
08 - Industrial  
09-Blank- (For Land

02 - Resident  
03 - Blank- (For  
Land Use Purpose)

Acreage Factor Tables are designed to assist the appraiser in adjusting for frontage, depth, size, and any other factors that can lead to a more realistic and equitable appraisal.

16. NBHD - Indicates the 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 it is assigned a neighborhood code. The code is assigned a factor that may be either a plus factor (i.e. 1.10), a minus factor (i.e. .80), or no factor (1.00).

Neighborhoods are first determined by the township (geographic area) they are in. These neighborhoods are broken down into smaller neighborhoods by subdivision, industrial, commercial, and historical. 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 Fishing Creek. The last digits of 7, 8, and 9 will be reserved for industrial, commercial, and historical property respectively.

TOWNSHIP	NBHD	INDUSTRIAL	COMMERCIAL	HISTORICAL
Fishing Creek	100	107	108	109
Fork	200	207	208	209
Hawtree	300	307	308	309
Judkins	400	407	408	409
Nutbush	500	507	508	509
River	600	607	608	609
Roanoke	700	707	708	709
Sandy Creek	800	807	808	809
Shocco	900	907	908	909
Sixpound	1000	1007	1008	1009
Smith Creek	1100	1107	1108	1109
Warrenton	1200	1207	1208	1209

For example, a subdivision in Roanoke township might be NBHD 701 and a commercial property in Warrenton would be 1208.

17. NOTI/NOT2 - Section for making miscellaneous notes about the parcel.

18. LNDI/2/3/4/S/6 - Six land segment are available with the following rules for data entry.

1. Enter all building sites with acreage tracts of more than 1.00 ac. on land segment one.
2. Enter any building site of less than one acre or in the event of more than one building site on a limited acreage tract, on land segment two and list or key land factor table six. Example: Two building sites on 1.75 acres of land - enter under land segment two and key to land factor table six or AFCT 6.
3. When entering any tract of acreage use land segments two through six. (See exceptions below on note number 4.)
4. In the event an acreage tract has two different land classes, i.e. a site for a dwelling and a site for a commercial, enter one site on land segment one and the other on land segment two and make an adjustment on land segment two so that it is factored at 100%. For example, a 50 acre tract of land with two sites would have an acreage factor of .97 beginning on land segment two.

To ascertain the adjustment factor divide 100 by the acreage factor (.97) and the adjustment factor would be 103. If the land size was 20 acres, the acreage factor would be 1.18 and the adjustment factor for land segment two would be 100 divided by 1.18 or 85.

All waste land should be entered on land segment one as Land Class 13 Land Grade O, this is the lowest rate for Woodland, and a note entered in NOTI or NOT2 describing the land entry, i.e. LNDI is waste land. Also note that the adjustment for total acres in the tract should be decreased (in the tract size adjustment field [TRAC]) by the number of acres in waste land.

19. LCLS - Indicates Land Class.

LGRD - Indicates Land Grade.

#### 1. Rural Land Acreage Classes and Grades

Cleared Land Woodland Woodland II

Class 1 Paved Road		Class 11 Paved Road		Class 31 Paved Road	
Class 2 Dirt Road		Class 12 Dirt Road		Class 32 Dirt Road	
Class 3 Rear		Class 13 Rear		Class 33 Rear	
Grades	Code	Grades	Code	Grade	Code
Excellent A		Average +	F	Fair -	K
Superior B		Average	G	Poor +	L
Good + C		Average -	H	Poor	M
Good D		Fair +	I		
Good - E		Fair	J		

Grades are based on location, soil type, topography and any other relevant factors.

## 2. Building Sites

Class 21 Paved Building Site	Grades A through X
Class 22 Dirt Building Site	Grades A through X
Class 23 Rear Building Site	Grades A through X

Grades are regressive from A through Z and represents a numerical value only. The appraiser should select a grade that is representative of the value that is indicated by comparable sales taking into consideration location, topography, amenities, and any other relevant factors.

## 3. Waterfront

Class 4	Grades A through X
Class 5	Grades A through X

Grades are progressive increase in value. The appraiser should select a value that is indicated by comparable sales taking into consideration location, water front, water view, topography, amenities, and any other relevant factors, i.e. a boathouse or water improvements can not be made because of property line restrictions and limitations on the water.

Waterfront lots in Warren County should be lot valued based on the above criteria because of the difficulty in establishing a front foot rate or an acreage rate. Sales analysis indicated that a .50 acre lot and a .75 acre lot might sell for the same amount because their water frontage and view were comparable.

## 4. Water View-Water Access

Class 6	Grades A through X
Class 7	Grades A through X

Grades are progressive increase in value. The appraiser should select a value that is indicated by comparable sales taking into consideration location, water view, topography, amenities, and any other relevant factors.

Nonwaterfront lots in Warren County should be sound value based on the above criteria because of the difficulty in establishing a front foot rate or an acreage rate. Sales analysis indicated that a .50 acre lot and a .75 acre lot might sell for the same amount.

#### 5. Undeveloped Waterfront

Class 8	Grades A through X
Class 9	Grades A through X

Used in acreage tracts that have undeveloped waterfront  
Grades are progressive increase in value.

#### 6. Commercial

Class 14	Grades A through X
Class 15	Grades A through X
Class 16 (Rear Lot)	Grades A through X

#### 7. Ponds and Lakes

Class 17	Grades A through X
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#### 8. Residential (Front Foot) (Sq. Foot) (Acreage)

Class 18	Grades A through X
Class 19	Grades A through X
Class 20 (Rear Lot)	Grades A through X

#### 9. Frontage

Class 24 Frontage Cleared Land	Grades A through X
Class 25 Frontage Woodland	Grades A through X

Land Class used where the market indicates a location factor is present and the property under consideration has road frontage, i.e. Hwy 401 north of Warrenton.

#### 10. Industrial

Class 26	Grades A through X
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#### 11. Right Of Way

Class 27	Grades A through X
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## 12. Park

Class 28	Grades A through X
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## 13. Field Price Lots

Class 29	Grades A through X
Class 30	Grades A through X

## 14. Mixed Residual

Class 35	Grades A through X
Class 36	Grades A through X

Used for small acreage tracts where the property is not classified as cleared or woodland or in some cases where the market indicates a higher value should be placed on the land.

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 - S - 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.

23. DPTH - Depth of a particular parcel. An adjustment is made for irregular shaped lots.

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.

25. ADJRATE - the final adjusted rate after all factors have been applied.

26. UNITS - The number of acres or front feet in a particular and 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 features, such as tobacco allotment; and other improvements that add value to the property. These are coded as OCLS and are listed as 01 through 09. OCLS 99, tobacco allotment, is reserved for OFB8 page one.
- OGRD - Indicated grade of OCLS.

## OUTBUILDINGS AND YARD IMPROVEMENTS ALPHABETICALLY

OCLS - 90 – Awning  
OCLS - 35 - Addition - brick  
OCLS - 36 - Addition - frame  
OCLS - 44 - Barn  
OCLS - 12 - Black top paving  
OCLS - 65 - Boat house  
OCLS - 66 - Boatlift  
OCLS - 64 - Boatslip  
OCLS - 47 - Bulkbarn  
OCLS - 39 - Bulkhead  
OCLS - 70 - Cabin  
OCLS - 84 - Canopy (inexpensive)  
OCLS - 86 - Canopy, service station  
OCLS - 53 - Catwalk  
OCLS - 19 - Carport  
OCLS - 73 - Commercial building  
OCLS - 60 - Commercial grain storage (per diameter x height)  
OCLS - 76 - Common area  
OCLS - 13 - Concrete paving  
OCLS - 32 - Covered porch  
OCLS - 45 - Dairy barn  
OCLS - 33 - Deck  
OCLS - 67 - Dock  
OCLS - 68 - Docksteps  
OCLS - 06 - Dwelling  
OCLS - 54 - Elevator - freight  
OCLS - 55 - Elevator – passenger  
OCLS - 30 - Enclosed porch  
OCLS - 81 - Fence - chain link (per linear foot)  
OCLS - 82 - Fence - wood (per linear foot)  
OCLS - 96 - Fire tower  
OCLS - 15 - Garage brick finished  
OCLS - 17 - Garage brick unfinished  
OCLS - 16 - Garage frame finished  
OCLS - 18 - Garage frame unfinished  
OCLS - 59 - Gazebo  
OCLS - 69 - Golf green (per green)  
OCLS - 56 - Grain bin (per bushel)  
OCLS - 80 - Grain elevator (per linear foot)  
OCLS - 72 - Greenhouse - commercial  
OCLS - 71 - Greenhouse - residential  
OCLS - 91 - Ground sprinkler  
OCLS - 42 - Hog house  
OCLS - 38 - Implement shed  
OCLS - 99 - Incline Lift  
OCLS - 88 - Kiosk  
OCLS - 52 - Lean-to  
OCLS - 83 - Lighting (per unit)  
OCLS - 74 - Lumber shed  
OCLS - 37 - Metal building storage (inexpensive)

## OUTBUILDINGS AND YARD IMPROVEMENTS ALPHABETICALLY CONTINUED

OCLS - 62 - Metal building storage - prefab steel  
OCLS - 46 - Milk parlor  
OCLS - 95 - Miscellaneous buildings - no value  
OCLS - 94 - Miscellaneous buildings - sound value  
OCLS - 79 - MH/RV site (per hook up)  
OCLS - 51 - Office rural  
OCLS - 57 - Other  
OCLS - 43 - Other animal house  
OCLS - 49 - Pack house  
OCLS - 03 - Patio  
OCLS - 07 - Pool House/Cabana  
OCLS 26 - Poultry broiler  
OCLS - 25 - Poultry brooder  
OCLS - 27 - Poultry broiler/brooder  
OCLS - 29 - Poultry egg room  
OCLS - 28 - Poultry laying house  
OCLS - 41 - Poultry modern house  
OCLS - 63 - Quonset building  
OCLS - 93 - Radio/TV tower (personal property only)  
OCLS - 85 - Railroad siding (per linear foot)  
OCLS - 01 - Residential recreation  
OCLS - 08 - Shed  
OCLS - 14 - Shop  
OCLS - 61 - Silo (per diameter x height)  
OCLS - 89 - Smoke house  
OCLS - 40 - Spa  
OCLS - 58 - Sprinkler system  
OCLS - 09 - Stable  
OCLS - 31 - Stoop  
OCLS - 04 - Storage building  
OCLS - 50 - Store building  
OCLS - 10 - Summer kitchen  
OCLS - 77 - Swimming pool - commercial  
OCLS - 05 - Swimming pool - residential  
OCLS - 23 - Swine breeding/gestation house  
OCLS - 20 - Swine farrowing house  
OCLS - 22 - Swine farrowing/nursery house  
OCLS - 24 - Swine finishing house  
OCLS - 21 - Swine nursery house  
OCLS - 87 - Tank water/tower --> (per cubic foot)  
OCLS - 78 - Tenant house (per unit)  
OCLS - 75 - Tennis court  
OCLS - 48 - Tobacco barn

## OUTBUILDINGS AND YARD IMPROVEMENTS ALPHABETICALLY CONTINUED

OCLS - 34 – Screen Porch  
OCLS - 97 - Upper story finished  
OCLS - 98 - Upper story unfinished  
OCLS - 92 - Wall (length x height)  
OCLS - 11 - Well house  
OCLS - 02 – Wood Deck

31. SIZE - Indicates size or number of units for a particular structure or feature.

OLNG - Length of OCLS

OWID - Width of OCLS

32. BASERATE - Unadjusted rate for a particular 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 a particular OCLS.

37. OTHER VALUE - Total value of all OCLS's.

38. FNDATION - Foundation of the structure. Foundation is defined as the sub-structure of any 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

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

13-Slab

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-WOODFRM- Wood frame siding denotes any type of wood framing with or without sheathing and wood siding

02-BRICK- The better quality of brick such as is used on exposed parts of a building and is usually color treated and finished. Adds value.

03-CONC/CB- Concrete or cinder block can range in size from 8 to 26 inches. No value added.

04-WOODSHNG- Wood shingles which are usually cedar or redwood shingles and usually appear on expensive homes - the irregular shaped cedar shakes being the most expensive. No value added.

05-VERTB&B- 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. No value added.

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

07-ASBESTOS- Refers to asbestos shingle laid over wood frame with sheathing. The principle composition of these shingles is asbestos which is a mineral fiber occurring in long and delicate fibers or fibrous masses. It is incombustible, non-conducting and chemically resistant. Typically these shingles are hard and brittle in nature with a noticeable grain or texture. No effect on value.

08-CED/REDW- Either horizontal lap siding or vertical panels of cedar, cypress, redwood, or rough fir normally unfinished or naturally stained which is desirable because of color and maintenance free characteristics. Usually the lap siding has above average type of construction. No value. Added.

09-LOG- 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.

10-ALUM/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 siding. No effect on value.

11-SHEATHING- Siding or sheathing usually in the form of 4x8 panels positioned vertically over sheathing. Example (T1-II) No effect on value.

12-STONE- Refers to various good stone or stone veneers, usually on masonry. Adds value.

13-PERMSTON- Permastone is an artificial stone appearance over wood or masonry framing, stucco type siding formed and painted to look like stone. No effect on value.

14-STUCCO- Stucco is a coating in which cement is used for covering walls and is put on wet, but when dry it becomes exceedingly hard and durable. Tile stucco refers to terra cotta tile with cement stucco applied to the exterior. Wood frame stucco is a type of wall which is formed by applying cement stucco to a framework 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. No value added.

15-COMPROLL- Composition or wall board refers to composition siding which comes in varied thickness and rolls, and is 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. Generally inexpensive construction. Reflected in grade of structure.

16-MODMETAL- Modular metal refers to walls used in mobile home construction and other similar prefab metal walls. Reflected in grade of structure.

17-CONCTLUP- Concrete tilt-up is a modular construction material usually with a washed pebble finish. Such panels are precast and brought to the site to be erected. Normally used as the major exterior wall finish, it is most often found on commercial buildings. No effect on value.

18-ENAMPORC- Prefinished metal refers to the enameled or anodized metal which is commonly used on service stations and other metal, commercial structures. Reflected in grade.

19-TILE- Tile refers to terra cotta tile (8 inch) with cement stucco applied to the exterior. If other thicknesses are found, then these are to be noted. Terra cotta tile, being a baked clay product is sometimes called hollow tile. Reflected in grade.

20-METALGLS- Glass/thermopane is a glass sandwich designed for use on exterior walls. Usually tinted and with an aluminum or metal framing system. This normally occurs only on large commercial office buildings. Reflected in grade.

21-Hardie Plank-. Cement fiber board

40. ROOFTYPE - Roof type has two meanings; the and the 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-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.

04-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.

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

06-SHED- A shed/lean-to is similar to a flat roof except that it has a noted slope in one direction.

07-MONITOR- A narrow gable or shed roofed structure built on to the roof of a building with the function of providing light and ventilation through its sides. The narrow structure on top of grain tanks, housing conveyors and equipment.

08-PAGODA- A type of roof with a far east design usually pyramidal and profusely adorned.

09-SAWTOOTH- A roof which is formed by a number of trusses having unequal slopes. When viewed from the end, such a roof presents a serrated profile similar to the teeth of a saw.

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

11-DECK- A nearly flat roof constructed without fire walls.

12-ARCHED- Arched or bowstring truss is a large curved truss common to airplane hangers and Quonset huts.

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, fire proof 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 the mopped tar.

09-BERMUDA- Bermuda (concrete) is formed from a light-weight cement and/or gypsum products to give appearance of a heavy, wide-lapped roof. Gypsum is not a finished roofing or wearing surface due to its softness. It does form a sheathing being in either poured or plank form. Gypsum is fire resistant.

42. SIZE/QTY Specifications story height rooms bedrooms and wall height if applicable.

43. DPRT - Indicates the depreciation table and its description used for the structure. 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

DPRT-01-RES EXCELLENT

DPRT-02-RES GOOD

DPRT-03-RES FAIR

DPRT-04-RES POOR

DPRT-05-DBL WIDE (Double wide mobile home)

DPRT-06-SGL WIDE (Single wide mobile home)

DPRT-07-COMM VG (Commercial very good)

DPRT-08-COMM AV (Commercial average)

DPRT-09-COMMPOOR (Commercial poor)

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 - Refers to whatever products are 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.

07-BRICK- Usually a face brick.

08-BLOCK- Refers to a concrete or cinder block.

09-CEILINBD- Wood or ceiling boards used for interior finish. The boards are either plain boards or narrow "beaded ceiling" boards.

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-H/W PARQ- Refers to a layer of hardwood usually over subflooring. 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-UNFINISHED- No finished wearing surface installed.

07-TERRAZZO- A floor material made of small fragments of colored stone or marble, embedded in cement, and polished in place to a high glaze.

A. EPOXY STRIP- A ground and polished terrazzo where metal strips with a finite modular spacing are incorporated in the poured terrazzo

B. MONOLITHIC- A ground and polished floor finish of terrazzo bed without joints or strips.

08-TORGINOL-(Not applicable)

09-VINYL- This refers to either vinyl asbestos or linoleum floor covering.

10-BRSLTMAR- Brick, slate or marble construction. Marble refers to various expensive stones set in grout on concrete and slate refers to cut or random broken slate set in grout over concrete.

46. HEAT&AIR - The type of heat and air conditioning is listed in this section. Three lines are available and each line can add for heat and air.

HTAC-Heating and air conditioning codes & definitions:

01-NONE- No heating system.

02-UNITS- Stove or space heater either on the floor or suspended. Can be removed without damage to the building.

03-CENTRAL- Refers to a heating system that circulates hot forced air through ductwork. The furnace may be oil, gas, or electric.

04-HTG & AC- This is a combination heating and air conditioning unit that is either a heat pump or a gaspack. A heat pump is a reverse cycle refrigeration unit which can be used for heating or cooling. There are two different heat pump systems with each using different sources for gathering and heating or cooling air. One uses water and the other uses air. A gaspack is a unit that combines an air conditioning unit with a gas heating unit.

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.

08-ELECT-BB- A system that uses electric base board units to heat the structure.

13-RADIANT- Method of steam, electric, or hot water heating consisting of pipes which are concealed in floors, ceilings, or walls.

14-HOTWATER- A heating system consisting basically of a boiler, radiators, expansion tank, and interconnecting piping. The system is filled with water which 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 with open or closed expansion tanks.

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.

21-VENTILATION- A system of ducts and blowers that circulates the air in a building.

22-CHILLWAT- Chilled water air conditioning system which utilizes a cooling tower as a heat exchanger and associated compressors with ducting. Usually found in commercial buildings.

23-SOLAR- A system using solar collectors for the absorption of solar radiation to heat water to be used in heating a building.

24-WOODSTVE- A wood stove as a source of heat.

26-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.

47. HEATFUEL - Indicates type of fuel for heat

FUEL CODES: (Does not add value)

01-ELECTRIC 03-GAS 05-WOOD 07-NONE  
02-OIL 04-COAL 06-SOLAR

48. BDRM - Indicates the number of bedrooms.

49. ROOM - Indicates the number of rooms.

50. WLHT - Wall height is used for commercial structures. It gives the height of the walls and adjust the base value up or down in accordance with the standard height for each type of building.

51. IMPR - Indicates the type of improvement.

IMPR-Improvement Codes:

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

52. CNST - Indicates style of construction.

CNST-Construction Codes: (Does not affect value)

1 Ranch	15 Federal (Georgian)	29 Special Const
2 Conventional	16 Greek Revival	30 Motel
3 Bi-level	17 Victorian	31 Office
4 Split-level	18 Neoclassical	32 Restaurant
5 Contemporary	19 English Tudor	33 Store
6 Farm	20 Swiss Chalet	34 Shopping Ctr
7 Cape Cod	21 Dutch Colonial	35 Store Comb.
8 Modular	22 Salt Box	36 Commercial
9 Singlewide MH	23 Mediterranean	37 Industrial
10 Doublewide MH	24 French Provincial	38 Bank
11 Bungalow	25 Conversion	39 Apartment
12 Cabin	26 Duplex	40 Underground
13 Cottage	27 Townhouse	41 Warehouse
14 Colonial	28 Condominium	42 Barn

53. GRDE - Indicates the grade of the structure. Grade is based on the quality of construction. Grade affects the value of the structure.

GRDE-Grade Codes:

A-Excellent    B-Good        C-Average    D-Fair        E-Poor

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 ERYR1 and a note entered under DES1 giving the actual age of the structure.

55. RMYR - Year structure was remodeled. This does not affect value.

56. 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.

57. 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	X - Very Poor
G - Good	U - Unsound
A - Average	V - Commercial Very Good
F - Fair	C - Commercial Average
P - Poor	S - Commercial Poor

58. STRUCTURE - The 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 9 sections only, 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.

#### RESIDENTIAL STRUCTURE CLASSES

SCLS - 21 - Cottage  
SCLS - 67 - Double wide mobile home  
SCLS - 68 - Mansion  
SCLS - 03 - Multi-family  
SCLS - 01 - Single family  
SCLS - 71 - Single wide mobile home  
SCLS - 04 - Town home/Condominium  
SCLS - 02 - Two family (duplex)

#### APARTMENT CLASSES

SCLS - 07 - Elevator apartment  
SCLS - 05 - Garden apartment  
SCLS - 06 - Walk-up apartment

## NON-HEATED AREAS, OTHER ADDITIONS AND DETACHED GARAGES

Note: When the additions listed below differ in quality from the structure being appraised, it will be necessary to accurately adjust and assign a grade to that area.

- SCLS - 87 - Addition (it is necessary to state story height)
- SCLS - 78 - Attached finished garage
- SCLS - 77 - Attached unfinished garage
- SCLS - 82 - Carport
- SCLS - 88 - Deck
- SCLS - 76 - Detached finished garage
- SCLS - 75 - Detached unfinished garage
- SCLS - 81 - Enclosed porch
- SCLS - 89 - Open masonry porch
- SCLS - 79 - Patio
- SCLS - 80 - Porch
- SCLS - 84 - Screen porch
- SCLS - 85 - Stoop
- SCLS - 98 - Unfinished attic
- SCLS - 86 - Utility room (storage room)

## COMMERCIAL STRUCTURE CLASSES

- SCLS - 12 - Auditorium
- SCLS - 15 - Auto garage
- SCLS - 16 - Auto showroom
- SCLS - 08 - Bank
- SCLS - 23 - Barber shop
- SCLS - 13 - Beauty shop
- SCLS - 17 - Bowling shop
- SCLS - 64 - Bottling plant
- SCLS - 27 - Branch bank
- SCLS - 14 - Car wash
- SCLS - 65 - Chemical plant
- SCLS - 45 - Church
- SCLS - 44 - Clubhouse
- SCLS - 34 - Commercial
- SCLS - 19 - Commercial, downtown
- SCLS - 31 - Convenience store
- SCLS - 18 - Country club
- SCLS - 66 - Dairy plant
- SCLS - 32 - Discount store
- SCLS - 09 - Fast food restaurant
- SCLS - 30 - Feed mill commercial
- SCLS - 47 - Fire station

## COMMERCIAL STRUCTURE CLASSES CONTINUED

SCLS - 25 - Fraternal building  
SCLS - 52 - Governmental building  
SCLS - 48 - Gymnasium  
SCLS - 60 - Heavy industrial  
SCLS - 49 - Hospital  
SCLS - 61 - Hotel  
SCLS - 20 - Industrial engineering  
SCLS - 63 - Industrial office high tech  
SCLS - 69 - Laundromat  
SCLS - 50 - Library  
SCLS - 58 - Light industrial  
SCLS - 99 - Lumber shed  
SCLS - 24 - Medical office (clinic)  
SCLS - 59 - Medium industrial  
SCLS - 92 - Mezzanine-  
A - Finished divided office/dining  
B - Open finished - office  
C - Open finished retail or lobby  
D - Semi-finished retail/manufacturing  
E - Utility storage-mostly unfinished  
SCLS - 35 - Mini warehouse  
SCLS - 74 - Mortuary  
SCLS - 11 - Motel  
SCLS - 53 - Nursing home  
SCLS - 54 - Police station  
SCLS - 42 - Post office  
SCLS - 62 - Prison  
SCLS - 55 - Rest home  
SCLS - 10 - Restaurant  
SCLS - 28 - Retail store  
SCLS - 46 - Rural office  
SCLS - 72 - Rural retail  
SCLS - 56 - School  
SCLS - 26 - Service garage  
SCLS - 51 - Service station  
SCLS - 36 - Shopping Center  
SCLS - 70 - Skating rink  
SCLS - 43 - Solarium  
SCLS - 73 - Stable  
SCLS - 29 - Storage garage  
SCLS - 33 - Supermarket  
SCLS - 57 - Theater  
SCLS - 22 - Typical office  
SCLS - 41 - Veterinary office  
SCLS - 37 - Warehouse

## COMMERCIAL STRUCTURE CLASSES CONTINUED

SCLS - 39 - Warehouse - distribution  
 SCLS - 40 - Warehouse - tobacco  
 SCLS - 38 - Warehouse - transit

## NON-HEATED AREAS AND OTHER ADDITIONS

SCLS - 83 - Canopy (attached)  
 SCLS - 96 - Cold storage/cooler  
 A - Freezer -15 deg. to 5 deg. F. 7" to 8" of insulation  
 B - Freezer 0 deg. to 5 deg. F. 6" to 7" of insulation  
 C - Chiller 5 deg. to 31 deg. F. 5" to 6" of insulation  
 D - Cooler 32 deg. to 45 deg. F. 4" to 5" of insulation  
 E - Cooler 40 deg. to 60 deg. F. 3" to 4" of insulation

SCLS - 90 - Covered platform  
 SCLS - 95 - Drive-through  
 A - Concrete poured or formed, steel frame  
 B - Steel frame, metal ornamental  
 C - Wood or stucco, wood frame  
 D - Metal plain, steel frame  
 E - Metal plain, wood frame

SCLS - 91 - Open platform  
 SCLS - 93 - Overhang  
 SCLS - 97 - Service station canopy  
 SCLS - 94 - Shelter

Note: For additions such as porches, patios, etc, see residential non-heated areas.

59. SKTCH-SF - Structure's square footage that is calculated from the data entered to sketch the structure.

59a. DIMENSIONS - The sketch vectors of each section of the structure that has 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 - Indicates the story height. Computer code is STYH.  
 ATFP - Finished attic - use percentage here or class by story height under each building section.

Example 1: One story with full finished attic use 1.25 story height.

Example 2: One story with an unfinished attic use 1.0 story height and use SCLS 98 (UNFATTIC) as the Code under CLSA. This will calculate the unfinished attic based on the number of square in section A.

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 - Indicates 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. In the event both types of obsolescence are used on the same appraisal it is necessary to add the two percentages together and enter as one. When applying economic and functional obsolescence to the same appraisal it is necessary to add the two together and enter this under the SCND code in order to accurately apply these types of depreciation.

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 halfbaths, if any.
75. ADFX - Additional plumbing fixtures if any.
76. FRPL - Number of fireplaces, if any.
77. STAK - Number of chimneys, if any. Flues are not considered chimneys.
78. BSMP - Unfinished basement percentage, if any. Do not exceed 250 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 of structure class in order to get the actual percentage.

79. BSRP - Basement used as recreational room percentage, if any. Do not exceed 250 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 of structure class in order to get the actual percentage.

80. BSFP - Basement finished living area percentage, if any. Do not exceed 250 percent of base area.

Note: When structure class additions have living area finished in the basement it will be necessary to calculate total finished area and divide by the number of square footage in the main area 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. BLDB - Identifies structure sections.

82. CLSB - 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, 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

SCOD-Sales Source Codes:

SCOD - 32 - Blank

SCOD - A – Study Selected

SCOD - D - Deed

SCOD - B - 2007 Raw sales

SCOD - M - Multiple parcels

SCOD - P - Public auction

SCOD - Q - Qualified sales

SCOD - R - Realtor

SCOD - S - Deed stamps

SCOD - 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 which 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. Emphasis is placed on the soil type utilizing the Warren County Soil Survey.
- B. Woodland is valued by the Market Data approach. The site index as well as preferred species is also a criteria which was used to determine grade. Emphasis is placed on the soil type utilizing the Warren County Soil Survey.
- C. Wasteland is any portion of tracts where easements or other factors render the land useless. This is at the discretion of the appraiser.

D. 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) which 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. Also include islands surrounded by water without normal access by scheduled Ferry or Roads.

- E. In areas of commercial or industrial sites, tracts for residential development, excessive road frontage, useable water frontage<sub>1</sub> and well located snail tracts<sub>1</sub> 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. Front foot prices will be assigned as indicated by the market studies to a maximum of \$ 1300 per front foot.
- F. Acreage tracts will be appraised using the Land Class, Grade, and Acreage Factor which are based on location, soil productivity, and tract size.

**LAND RATES****BUILDING SITES****Pave Road Building Site Class 21**

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	30,000	G	15,000	M	9,000	S	3,000
B	27,500	H	14,000	N	8,000	T	2,000
C	25,000	I	13,000	O	7,000		
D	22,500	J	12,000	P	6,000		
E	20,000	K	11,000	Q	5,000		
F	17,500	L	10,000	R	4,000		

**Dirt Road Building Site Class 22**

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	27,500	G	12,500	M	7,000
B	25,000	H	12,000	N	6,000
C	22,500	I	11,000	O	5,000
D	20,000	J	10,000	P	4,000
E	17,500	K	9,000	Q	3,000
F	16,000	L	8,000	R	2,000

**Rear Building Site Class 23**

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	25,000	G	12,000	M	6,000
B	22,500	H	11,000	N	5,000
C	20,000	I	10,000	O	4,000
D	17,500	J	9,000	P	3,000
E	15,000	K	8,000	Q	2,000
F	12,500	L	7,000	R	1,000

## ACREAGE

## Cleared Paved Road Class 1

Grade	Acre Rate						
A	3,000	G	2,400	M	1,800	S	1,200
B	2,900	H	2,300	N	1,700	T	1,100
C	2,800	I	2,200	O	1,600	U	1,000
D	2,700	J	2,100	P	1,500	V	900
E	2,600	K	2,000	Q	1,400	W	800
F	2,500	L	1,900	R	1,300	X	700

## Cleared Dirt Road Class 2

Grade	Acre Rate						
A	2,500	G	1,900	M	1,300	S	700
B	2,400	H	1,800	N	1,200	T	600
C	2,300	I	1,700	O	1,100	U	
D	2,200	J	1,600	P	1,000	V	
E	2,100	K	1,500	Q	900	W	
F	2,000	L	1,400	R	800	X	

## Cleared Rear Road Class 3

Grade	Acre Rate						
A	2,000	G	1,400	M	800	S	
B	1,900	H	1,300	N	700	T	
C	1,800	I	1,200	O	600	U	
D	1,700	J	1,100	P	500	V	
E	1,600	K	1,000	Q		W	
F	1,500	L	900	R		X	

## Woodland Paved Class 11

Grade	Acre Rate						
A	6,000	G	1,900	M	1,300	S	700
B	5,500	H	1,800	N	1,200	T	600
C	5,000	I	1,700	O	1,100	U	500
D	4,000	J	1,600	P	1,000	V	
E	3,000	K	1,500	Q	900	W	
F	2,000	L	1,400	R	800	X	

## Woodland Dirt Class 12

Grade	Acre Rate						
A	5,500	G	1,700	M	1,100	S	500
B	5,000	H	1,600	N	1,000	T	400
C	4,500	I	1,500	O	900	U	
D	3,500	J	1,400	P	800	V	
E	2,500	K	1,300	Q	700	W	
F	1,800	L	1,200	R	600	X	

## Rear Woodland Class 13

Grade	Acre Rate						
A	5,000	G	900	M	300	S	
B	4,000	H	800	N		T	
C	3,000	I	700	O		U	
D	2,000	J	600	P		V	
E	1,500	K	500	Q		W	
F	1,000	L	400	R		X	

## Woodland II Paved Class 31

Grade	Acre Rate						
A	2,000	G	1,400	M	800	S	200
B	1,900	H	1,300	N	700	T	100
C	1,800	I	1,200	O	600	U	
D	1,700	J	1,100	P	500	V	
E	1,600	K	1,000	Q	400	W	
F	1,500	L	900	R	300	X	

## Woodland II Dirt Road Class 32

Grade	Acre Rate	Grade	Acre Rate
A	1,100	H	750
B	1,050	I	700
C	1,000	J	650
D	950	K	600
E	900	L	550
F	850	M	500
G	800		

## Woodland II Rear Class 33

Grade	Acre Rate	Grade	Acre Rate
A	1,000	H	650
B	950	I	600
C	900	J	550
D	850	K	500
E	800	L	450
F	750	M	400
G	700		

## Road Frontage Cleared Class 24

Grade	Acre Rate						
A	15,000	G	8,500	M	5,000	S	2,000
B	13,000	H	8,000	N	4,500	T	1,500
C	12,000	I	7,000	O	4,000	U	
D	11,000	J	6,500	P	3,500	V	
E	10,000	K	6,000	Q	3,000	W	
F	9,000	L	5,500	R	2,500	X	

## Road Frontage Woodland Class 25

Grade	Acre Rate						
A	15,000	G	8,500	M	5,000	S	2,000
B	13,000	H	8,000	N	4,500	T	1,500
C	12,000	I	7,000	O	4,000	U	
D	11,000	J	6,500	P	3,500	V	
E	10,000	K	6,000	Q	3,000	W	
F	9,000	L	5,500	R	2,500	X	

## Mixed Residual Class 35

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	400	G	700	M	1,000	S	1,300
B	450	H	750	N	1,050	T	1,350
C	500	I	800	O	1,100	U	1,400
D	550	J	850	P	1,150	V	1,450
E	600	K	900	Q	1,200	W	1,500
F	650	L	950	R	1,250	X	1,550

## Mixed Residual Class 36

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	1,600	G	1,900	M	2,400	S	3,000
B	1,650	H	1,950	N	2,500	T	3,100
C	1,700	I	2,000	O	2,600	U	3,200
D	1,750	J	2,100	P	2,700	V	3,300
E	1,800	K	2,200	Q	2,800	W	3,400
F	1,850	L	2,300	R	2,900	X	3,500

## Undeveloped Waterfront Class 8

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	3,000	G	6,000	M	9,000	S	12,000
B	3,500	H	6,500	N	9,500	T	12,500
C	4,000	I	7,000	O	10,000	U	13,000
D	4,500	J	7,500	P	10,500	V	13,500
E	5,000	K	8,000	Q	11,000	W	14,000
F	5,500	L	8,500	R	11,500	X	14,500

## Undeveloped Waterfront Class 9

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	15,000	G	18,000	M	22,000	S	28,000
B	15,500	H	18,500	N	23,000	T	29,000
C	16,000	I	19,000	O	24,000	U	30,000
D	16,500	J	19,500	P	25,000	V	31,000
E	17,000	K	20,000	Q	26,000	W	32,000
F	17,500	L	21,000	R	27,000	X	33,000

## Undeveloped Waterfront Class 10

Grade	Acre Rate						
A	40,000	G	150,000	M	600,000	S	1,500,000
B	50,000	H	200,000	N	700,000	T	
C	60,000	I	250,000	O	800,000	U	
D	75,000	J	300,000	P	900,000	V	
E	90,000	K	400,000	Q	1,000,000	W	
F	100,000	L	500,000	R	1,250,000	X	

## Ponds and Lakes Class 17

Grade	Acre Rate						
A	200	G	1,400	M	2,500	S	3,300
B	400	H	1,600	N	2,700	T	3,400
C	600	I	1,800	O	2,900	U	3,500
D	800	J	2,000	P	3,000	V	3,600
E	1,000	K	2,200	Q	3,100	W	3,700
F	1,200	L	2,400	R	3,200	X	3,800

## Right of Way Class 27

Grade	Acre Rate						
A	400	G	1,000	M	1,750	S	3,500
B	500	H	1,100	N	2,000	T	4,000
C	600	I	1,200	O	2,250	U	4,500
D	700	J	1,300	P	2,500	V	5,000
E	800	K	1,400	Q	2,750	W	6,000
F	900	L	1,500	R	3,000	X	7,000

## Park Class 28

Grade	Acre Rate						
A	200	G	1,400	M	3,500	S	9,000
B	400	H	1,600	N	4,000	T	10,000
C	600	I	1,800	O	5,000	U	12,000
D	800	J	2,000	P	6,000	V	14,000
E	1,000	K	2,500	Q	7,000	W	16,000
F	1,200	L	3,000	R	8,000	X	18,000

## RESIDENTIAL LAND CLASSES

## Residential Class 18

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A	10.00	0.05	2,000	M	70.00	0.32	14,000
B	15.00	0.07	3,000	N	75.00	0.34	15,000
C	20.00	0.09	4,000	O	80.00	0.37	16,000
D	25.00	0.11	5,000	P	85.00	0.39	17,000
E	30.00	0.14	6,000	Q	90.00	0.41	18,000
F	35.00	0.16	7,000	R	95.00	0.44	19,000
G	40.00	0.18	8,000	S	100.00	0.46	20,000
H	45.00	0.21	9,000	T	110.00	0.51	22,000
I	50.00	0.23	10,000	U	120.00	0.55	24,000
J	55.00	0.25	11,000	V	130.00	0.60	26,000
K	60.00	0.28	12,000	W	140.00	0.64	28,000
L	65.00	0.30	13,000	X	150.00	0.69	30,000

## Residential Class 19

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A	160.00	0.73	32,000	M	280.00	1.29	56,000
B	170.00	0.78	34,000	N	290.00	1.33	58,000
C	180.00	0.83	36,000	O	300.00	1.38	60,000
D	190.00	0.87	38,000	P	310.00	1.42	62,000
E	200.00	0.92	40,000	Q	320.00	1.47	64,000
F	210.00	0.96	42,000	R	330.00	1.52	66,000
G	220.00	1.01	44,000	S	340.00	1.56	68,000
H	230.00	1.06	46,000	T	350.00	1.61	70,000
I	240.00	1.10	48,000	U	360.00	1.65	72,000
J	250.00	1.15	50,000	V	370.00	1.70	74,000
K	260.00	1.19	52,000	W	380.00	1.74	76,000
L	270.00	1.24	54,000	X	400.00	1.84	80,000

## Residential Rear Lot Class 20

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A	3.00	0.01	600	M	45.00	0.21	9,000
B	5.00	0.02	1,000	N	50.00	0.23	10,000
C	7.00	0.03	1,400	O	55.00	0.25	11,000
D	10.00	0.05	2,000	P	60.00	0.28	12,000
E	15.00	0.07	3,000	Q	65.00	0.30	13,000
F	20.00	0.09	4,000	R	70.00	0.32	14,000
G	22.00	0.10	4,400	S	75.00	0.34	15,000
H	25.00	0.11	5,000	T	80.00	0.37	16,000
I	30.00	0.13	6,000	U	85.00	0.39	17,000
J	33.00	0.15	6,600	V	90.00	0.41	18,000
K	35.00	0.16	7,000	W	95.00	0.44	19,000
L	40.00	0.18	8,000	X	100.00	0.46	20,000

## Waterfront Class 4

Grade	Fr. Ft. Rate	Lot. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A		50,000	25,000	M		450,000	275,000
B		62,500	30,000	N		500,000	340,000
C		75,000	37,500	O		550,000	425,000
D		90,000	45,000	P		600,000	525,000
E		110,000	55,000	Q		650,000	650,000
F		135,000	67,500	R		700,000	800,000
G		165,000	80,000	S		750,000	1,000,000
H		200,000	100,000	T		800,000	
I		250,000	125,000	U			
J		300,000	150,000	V			
K		350,000	185,000	W			
L		400,000	225,000	X			

## Waterfront Class 5

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A		245,000	245,000	M		450,000	450,000
B		250,000	250,000	N		475,000	475,000
C		270,000	270,000	O		500,000	500,000
D		275,000	275,000	P		550,000	550,000
E		300,000	300,000	Q		600,000	600,000
F		325,000	325,000	R		650,000	650,000
G		350,000	350,000	S		700,000	700,000
H		375,000	375,000	T		750,000	750,000
I		400,000	400,000	U		800,000	800,000
J		410,000	410,000	V		850,000	850,000
K		420,000	420,000	W		900,000	900,000
L		425,000	425,000	X		1,000,000	1,000,000

## Water View Class 6

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A		3,000	3,000	M		30,000	30,000
B		3,500	3,500	N		37,500	37,500
C		4,000	4,000	O		45,000	45,000
D		5,000	5,000	P		55,000	55,000
E		6,000	6,000	Q		67,500	37,500
F		7,500	7,500	R		80,000	80,000
G		9,000	9,000	S		100,000	100,000
H		11,000	11,000	T		125,000	125,000
I		13,500	13,500	U		150,000	150,000
J		16,000	16,000	V		180,000	180,000
K		20,000	20,000	W		200,000	200,000
L		25,000	25,000	X			

## Water Access Class 7

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A		3,000	3,000	M		30,000	30,000
B		3,500	3,500	N		37,500	37,500
C		4,000	4,000	O		45,000	45,000
D		5,000	5,000	P		55,000	55,000
E		6,000	6,000	Q		67,500	67,500
F		7,500	7,500	R		80,000	80,000
G		9,000	9,000	S		100,000	100,000
H		11,000	11,000	T		125,000	125,000
I		11,350	13,500	U		150,000	150,000
J		16,000	16,000	V		180,000	180,000
K		20,000	20,000	W		200,000	200,000
L		25,000	25,000	X			

## Commercial I Class 14

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A	10.00	0.05	6,000	M	130.00	0.65	30,000
B	20.00	0.10	8,000	N	140.00	0.70	32,000
C	30.00	0.15	10,000	O	150.00	0.75	34,000
D	40.00	0.20	12,000	P	160.00	0.80	36,000
E	50.00	0.25	14,000	Q	170.00	0.85	38,000
F	60.00	0.30	16,000	R	180.00	0.90	40,000
G	70.00	0.35	18,000	S	190.00	0.95	42,000
H	80.00	0.40	20,000	T	200.00	1.00	44,000
I	90.00	0.45	22,000	U	220.00	1.10	46,000
J	100.00	0.50	24,000	V	240.00	1.20	48,000
K	110.00	0.55	26,000	W	260.00	1.30	50,000
L	120.00	0.60	28,000	X	280.00	1.40	52,000

## Commercial II Class 15

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A	300.00	1.50	64,000	M	750.00	3.75	88,000
B	320.00	1.60	66,000	N	800.00	4.00	90,000
C	340.00	1.70	68,000	O	850.00	4.25	92,000
D	360.00	1.80	70,000	P	900.00	4.50	94,000
E	380.00	1.90	72,000	Q	950.00	4.75	96,000
F	400.00	2.00	74,000	R	1,000.00	5.00	98,000
G	450.00	2.25	76,000	S	1,050.00	5.25	100,000
H	500.00	2.50	78,000	T	1,100.00	5.50	102,000
I	550.00	2.75	80,000	U	1,150.00	5.75	104,000
J	600.00	3.00	82,000	V	1,200.00	6.00	106,000
K	650.00	3.25	84,000	W	1,250.00	6.25	108,000
L	700.00	3.50	86,000	X	1,300.00	6.50	110,000

## Commercial Rear Class 16

Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate	Grade	Fr. Ft. Rate	Sq. Ft. Rate	Acre Rate
A	5.00	0.03	1,200	M	100.00	0.50	19,900
B	10.00	0.05	2,000	N	110.00	0.55	21,900
C	15.00	0.08	3,000	O	120.00	0.60	23,900
D	20.00	0.10	4,000	P	125.00	0.62	24,500
E	25.00	0.12	5,000	Q	130.00	0.65	26,000
F	30.00	0.15	6,000	R	140.00	0.70	28,000
G	40.00	0.20	8,000	S	150.00	0.75	30,000
H	50.00	0.25	10,000	T	160.00	0.80	32,000
I	60.00	0.30	12,000	U	170.00	0.85	33,500
J	70.00	0.35	13,900	V	180.00	0.90	35,800
K	80.00	0.40	15,900	W	190.00	0.95	37,500
L	90.00	0.45	17,900	X	200.00	1.00	40,000

## FIELD PRICE LOTS

## F P Lot Class 29

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	200	G	1,400	M	3,500	S	6,500
B	400	H	1,600	N	4,000	T	7,000
C	600	I	1,800	O	4,500	U	7,500
D	800	J	2,000	P	5,000	V	8,000
E	1,000	K	2,500	Q	5,500	W	8,500
F	1,200	L	3,000	R	6,000	X	9,000

## F P Lot Class 30

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	9,500	G	12,500	M	16,000	S	22,000
B	10,000	H	13,000	N	17,000	T	23,000
C	10,500	I	13,500	O	18,000	U	24,000
D	11,000	J	14,000	P	19,000	V	25,000
E	11,500	K	14,500	Q	20,000	W	26,000
F	12,000	L	15,000	R	21,000	X	27,000

## INDUSTRIAL ACREAGE

## Industrial Class 26

Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate	Grade	Acre Rate
A	14,000	G	5,000	M	3,000	S	1,500
B	12,000	H	4,500	N	2,750	T	1,400
C	10,000	I	4,000	O	2,500	U	1,300
D	8,000	J	3,750	P	2,250	V	1,200
E	7,000	K	3,500	Q	2,000	W	1,100
F	6,000	L	3,250	R	1,750	X	1,000

**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	1, 2, 3, 8, 9, 10, 11, 12, 13, 17, 24, 25, 27, 28, 31, 32, 33, 35, 36
1	Excellent	Location	1, 2, 3, 8, 9, 10, 11, 12, 13, 17, 24, 25, 27, 28, 31, 32, 33, 35, 36
2	Good	Location	1, 2, 3, 8, 9, 10, 11, 12, 13, 17, 24, 25, 27, 28, 31, 32, 33, 35, 36
3	Fair	Fair	1, 2, 3, 8, 9, 10, 11, 12, 13, 17, 24, 25, 27, 28, 31, 32, 33, 35, 36
4	Poor	Poor	1, 2, 3, 8, 9, 10, 11, 12, 13, 17, 24, 25, 27, 28, 31, 32, 33, 35, 36
5	Nominal	Very poor	1, 2, 3, 8, 9, 10, 11, 12, 13, 17, 24, 25, 27, 28, 31, 32, 33, 35, 36
6	Home site	Less than 1 acre	1, 2, 3, 4, 5, 6, 7, 18, 19, 20,
7	Commercial	Use	14, 15, 16
8	Industrial	Use	26

### LAND FACTOR TABLES

00=Standard

TABLE	00	1	2	3	4	5	Acres	6	Acres	7	Acres	8
0.01	3,000	5,250	4,200	2,800	1,950	1,000	0.30	1.750	0.01	1.99	0.01	4.00
0.60	2,900	5,000	4,000	2,600	1,900	1,000	0.35	1.700	0.35	1.95	0.35	3.90
0.70	2,800	4,800	3,850	2,450	1,850	1,000	0.40	1.650	0.40	1.89	0.40	3.75
0.80	2,650	4,600	3,700	2,300	1,800	1,000	0.45	1.600	0.45	1.85	0.45	3.60
0.90	2,500	4,400	3,550	2,150	1,750	1,000	0.50	1.550	0.50	1.80	0.50	3.55
1.00	2.400	4.200	3.400	2.000	1.700	1.000	0.60	1.370	0.60	1.77	0.60	3.52
2.00	2.300	4.000	3.150	1.920	1.650	1.000	0.65	1.300	0.65	1.70	0.65	3.40
3.00	2.200	3.850	2.950	1.840	1.600	1.000	0.70	1.230	0.70	1.60	0.70	3.23
4.00	2.100	3.600	2.750	1.750	1.520	1.000	0.75	1.180	0.75	1.58	0.75	3.18
5.00	2.000	3.450	2.600	1.670	1.450	1.000	0.80	1.140	0.80	1.54	0.80	3.00
6.00	1.900	3.300	2.450	1.590	1.380	1.000	0.85	1.100	0.85	1.50	0.85	2.88
7.00	1.800	3.150	2.300	1.520	1.380	1.000	0.90	1.060	0.90	1.40	0.90	2.71
8.00	1.700	3.000	2.150	1.450	1.270	1.000	0.95	1.030	0.95	1.30	0.95	2.63
9.00	1.600	2.850	2.050	1.380	1.210	1.000	1.00	1.000	1.00	1.25	1.00	2.50
10.00	1.550	2.600	1.950	1.330	1.170	1.000	1.10	0.960	1.10	1.20	1.10	2.10
11.00	1.500	2.450	1.900	1.300	1.140	1.000	1.20	0.940	1.20	1.18	1.20	2.00
12.00	1.450	2.350	1.850	1.270	1.120	1.000	1.30	0.920	1.30	1.16	1.30	1.99
13.00	1.400	2.250	1.800	1.240	1.090	1.000	1.40	0.900	1.35	1.13	1.35	1.98
14.00	1.350	2.150	1.750	1.210	1.070	1.000	1.50	0.880	1.40	1.12	1.40	1.90
15.00	1.300	2.050	1.700	1.180	1.050	1.000	1.60	0.860	1.50	1.10	1.50	1.88
16.00	1.260	2.000	1.650	1.150	1.030	1.000	1.80	0.840	1.75	1.07	1.75	1.75
18.00	1.220	1.950	1.600	1.120	1.010	1.000	1.90	0.820	2.00	1.05	2.00	1.67
20.00	1.180	1.900	1.550	1.100	1.000	1.000	2.00	0.800	2.50	1.01	2.50	1.50
22.00	1.140	1.850	1.500	1.050	0.970	0.970	2.25	0.780	3.00	1.00	3.00	1.35
24.00	1.100	1.800	1.450	1.010	0.940	0.940	2.50	0.760	4.00	0.95	3.50	1.33

### LAND FACTOR TABLES continued

00=Standard

TABLE	00	1	2	3	4	5	6	7	8	
Acres							Acres	Acres	Acres	
26.00	1.060	1.750	1.400	1.000	0.910	0.910	5.00	0.92	4.00	1.25
28.00	1.030	1.700	1.350	0.960	0.880	0.880	6.00	0.90	4.50	1.20
30.00	1.000	1.650	1.300	0.930	0.860	0.860	10.00	0.85	5.00	1.10
34.00	0.990	1.600	1.250	0.925	0.850	0.850			6.00	1.07
38.00	0.990	1.560	1.220	0.920	0.845	0.845			7.00	1.05
42.00	0.980	1.520	1.190	0.915	0.840	0.840			8.00	1.04
46.00	0.980	1.480	1.160	0.910	0.837	0.837			10.00	1.02
50.00	0.970	1.440	1.140	0.905	0.833	0.833			11.00	1.01
58.00	0.970	1.400	1.120	0.900	0.831	0.831			12.00	1.00
64.00	0.960	1.360	1.110	0.895	0.825	0.825			15.00	0.99
72.00	0.960	1.330	1.100	0.890	0.822	0.822			20.00	0.95
80.00	0.950	1.300	1.090	0.880	0.815	0.815			25.00	0.92
88.00	0.950	1.270	1.080	0.880	0.815	0.815			26.00	0.90
96.00	0.940	1.240	1.070	0.875	0.813	0.813			50.00	0.88
104.00	0.940	1.210	1.060	0.870	0.805	0.805			75.00	0.87
112.00	0.930	1.180	1.050	0.865	0.803	0.803			100.00	0.85
120.00	0.930	1.160	1.040	0.860	0.800	0.800			150.00	0.75
130.00	0.920	1.140	1.030	0.855	0.795	0.795			200.00	0.70
140.00	0.920	1.120	1.020	0.850	0.793	0.793			300.00	0.60
150.00	0.910	1.110	1.010	0.845	0.790	0.790			400.00	0.52
160.00	0.910	1.110	1.000	0.840	0.788	0.788			500.00	0.50
170.00	0.900	1.090	0.990	0.835	0.785	0.785				
180.00	0.900	1.080	0.980	0.830	0.783	0.783				
190.00	0.890	1.070	0.970	0.825	0.781	0.781				
200.00	0.890	1.060	0.960	0.820	0.777	0.777				
220.00	0.880	1.050	0.950	0.812	0.770	0.770				
240.00	0.880	1.040	0.940	0.810	0.765	0.765				
260.00	0.870	1.030	0.930	0.805	0.760	0.760				
280.00	0.870	1.020	0.920	0.800	0.755	0.755				
300.00	0.860	1.010	0.910	0.795	0.750	0.750				
325.00	0.850	1.000	0.900	0.790	0.745	0.745				
350.00	0.840	0.990	0.890	0.785	0.740	0.740				
375.00	0.830	0.980	0.880	0.780	0.735	0.735				
400.00	0.820	0.970	0.870	0.775	0.730	0.730				
450.00	0.810	0.960	0.860	0.770	0.725	0.725				
500.00	0.800	0.950	0.850	0.760	0.720	0.720				
600.00	0.780	0.940	0.840	0.740	0.715	0.715				
700.00	0.760	0.930	0.830	0.730	0.710	0.710				
800.00	0.740	0.920	0.820	0.720	0.700	0.700				

## DEPTH FACTOR TABLES DESCRIPTION

TABLE	TYPE	Land Class
Standard	Average	4, 5, 6, 7, 18, 19, 20
1	Commercial	14, 15,16
2	Residential	4, 5, 6, 7, 18, 19, 20

## FRONTAGE FACTOR TABLES DESCRIPTION

TABLE	TYPE	Land Class
Standard	Average	4, 5, 6, 7, 18, 19, 20
1	Commercial	14, 15,16
2	Residential	4, 5, 6, 7, 18, 19, 20

## DEPTH FACTOR TABLES

AVERAGE STANDARD		COMMERCIAL TABLE 1		RESIDENTIAL TABLE 2	
DEPTH	FACTOR	DEPTH	FACTOR	DEPTH	FACTOR
5	0.08	5	0.15	5	0.08
10	0.15	10	0.25	10	0.15
15	0.22	15	0.35	15	0.22
20	0.28	20	0.43	20	0.28
25	0.34	25	0.50	25	0.34
30	0.39	30	0.55	30	0.39
35	0.43	35	0.60	35	0.43
40	0.48	40	0.65	40	0.48
45	0.52	45	0.69	45	0.52
50	0.56	50	0.73	50	0.56
55	0.59	55	0.77	55	0.59
60	0.62	60	0.80	60	0.62
65	0.65	65	0.83	65	0.65
70	0.68	70	0.86	70	0.68
75	0.70	75	0.89	75	0.70
80	0.72	80	0.91	80	0.72
85	0.75	85	0.94	85	0.75
90	0.78	90	0.96	90	0.78
95	0.80	95	0.98	95	0.80
100	0.82	100	1.00	100	0.82
110	0.86	110	1.03	110	0.86
120	0.90	120	1.06	120	0.90
130	0.94	130	1.09	130	0.94
140	0.97	140	1.12	140	0.97
150	1.00	150	1.14	150	1.00
160	1.03	160	1.16	160	1.03
170	1.03	170	1.18	170	1.06
180	1.08	180	1.19	180	1.08
200	1.10	190	1.20	200	1.10
220	1.12	200	1.21	220	1.12
240	1.13	220	1.22	240	1.13
260	1.14	240	1.23	260	1.14
280	1.15	260	1.24	280	1.15
300	1.16	280	1.25	300	1.16
320	1.17	300	1.26	320	1.17
340	1.18	320	1.27	340	1.18
360	1.19	340	1.28	360	1.19
380	1.20	360	1.29	380	1.20
400	1.21	380	1.30	400	1.21
500	1.23	400	1.31	500	1.23
600	1.24	450	1.32	600	1.24
700	1.25	500	1.33	700	1.25
800	1.26	600	1.34	800	1.26
900	1.27			900	1.27
1000	1.28			1000	1.28

## FRONTAGE FACTOR TABLES

AVERAGE STANDARD		COMMERCIAL TABLE 1		RESIDENTIAL TABLE 2	
FRTG	FACTOR	FRTG	FACTOR	FRTG	FACTOR
100	1.000	100	1.000	100	1.000
105	1.995	105	0.995	105	1.995
110	0.990	110	0.990	110	0.990
115	0.985	115	0.985	115	0.985
120	0.980	120	0.980	120	0.980
125	0.975	125	0.975	125	0.975
130	0.970	130	0.970	130	0.970
135	0.965	135	0.965	135	0.965
140	0.960	140	0.960	140	0.960
145	0.955	145	1.955	145	0.955
150	0.950	150	0.950	150	0.950
155	0.945	155	0.945	155	0.945
160	0.940	160	0.940	160	0.940
165	0.935	165	0.935	165	0.935
170	0.930	170	0.930	170	0.930
175	0.925	175	0.925	175	0.925
180	0.920	180	0.920	180	0.920
185	0.915	185	0.915	185	0.915
190	0.910	190	0.910	190	0.910
200	0.905	200	0.905	200	0.905
210	0.900	210	0.900	210	0.900
220	0.895	220	0.895	220	0.895
230	0.890	230	0.890	230	0.890
240	0.885	240	0.885	240	0.885
250	0.880	250	0.880	250	0.880
260	0.875	260	0.875	260	0.875
270	0.865	270	0.865	270	0.865
280	0.860	280	0.860	280	0.860
290	0.855	290	0.855	290	0.855
300	0.850	300	0.850	300	0.850
320	0.845	320	0.845	320	0.845
340	0.840	340	0.840	340	0.840
360	0.835	360	0.835	360	0.835
380	0.830	380	0.830	380	0.830
400	0.825	400	0.825	400	0.825
420	0.820	420	0.820	420	0.820
440	0.815	440	0.815	440	0.815
460	0.810	460	0.810	460	0.810
480	0.805	480	0.805	480	0.805
500	0.800	500	0.800	500	0.800
520	0.795	520	0.795	520	0.795
540	0.790	540	0.790	540	0.790
560	0.785	560	0.785	560	0.785
580	0.780	580	0.780	580	0.780
600	0.775	600	0.775	600	0.775
620	0.770	620	0.770	620	0.770
640	0.765	640	0.765	640	0.765
660	0.760	660	0.760	660	0.760
680	0.755	680	0.755	680	0.755

## FRONTAGE FACTOR TABLES (CONTINUED)

AVERAGE STANDARD		COMMERCIAL TABLE 1		RESIDENTIAL TABLE 2	
FRTG	FACTOR	FRTG	FACTOR	FRTG	FACTOR
700	0.750	700	0.750	700	0.750
720	0.745	720	0.745	720	0.745
740	0.740	740	0.740	740	0.740
760	0.735	760	0.735	760	0.735
780	0.730	780	0.730	780	0.730
800	0.725	800	0.725	800	0.725
820	0.720	820	0.720	820	0.720
840	0.715	840	0.715	840	0.715
860	0.710	860	0.710	860	0.710
880	0.705	880	0.705	880	0.705
900	0.700	900	0.700	900	0.700
920	0.695	920	0.695	920	0.695
940	0.690	940	0.690	940	0.690
960	0.685	960	0.685	960	0.685
980	0.680	980	0.680	980	0.680

## 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 following factors are to be parcels in order to reduce appraised values.

Acres	Factor
.01-5.00	-50%
5.01-10.00	-40%
10.01-50.00	-30%
50.01-100.00	-25%
100.01-up	-20%

## 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, and 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 27% of the "primary-rate and the "excess" rate is approximately 13% of the "primary" rate. For instance, a parcel with a "primary" rate of \$10,000 per acre (Grade "C") would have a rate of \$2,750 per acre (Grade "N") for the "secondary" acreage and the "excess" acreage would have a rate of \$1,300 per acre (Grade "U").

### 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.

**LAND USE VALUE SCHEDULE**

**2009 LAND USE VALUE SCHEDULE**  
**NORTH CAROLINA USE-VALUE ADVISORY BOARD**  
**NORTH CAROLINA DEPARTMENT OF REVENUE**

AGRICULTURE SCHEDULE

CLASS		MLRA 136
I		760
II		500
III		355
IV	Non- Productive	40

FORESTRY SCHEDULE

CLASS		MLRA 136
I		340
II		215
III		185
IV		100
V		85
VI		60

HORTICULTURE SCHEDULE

CLASS		MLRA 136
I		1110
II		735
III		500
IV	Non- Productive	40

**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. Usual cost \$500,000.00 to \$5,000,000.

**FOUNDATION** - 16" To 30" 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 subfloor 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 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. Usual cost \$300,000 to \$2,000,000.

**FOUNDATION** - 20" 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 subfloor 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. Root 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. Usual cost \$250,000. to \$1,000,000.

**FOUNDATION** - 8" to 18" 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) subfloor 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. Usual cost \$75,000. to \$250,000.00.

**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. Usual cost \$40,000 to \$90,000.

**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. Cost under \$45,000.00

**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 auto', for each at a rate representative of its value.

**STRUCTURE CLASS (SCLS) SCHEDULES**

SCLS 1-SINGLE FAMILY

AREA	A	B	C	D	E
600	111.00	90.00	74.00	61.00	37.00
1200	106.20	86.20	70.80	58.40	35.40
1800	101.40	82.40	67.60	55.80	33.80
2400	96.60	78.60	64.40	53.20	32.20
3000	91.80	74.80	61.20	50.60	30.60
3600	87.00	71.00	58.00	48.00	29.00

FIREPLACE RATES:

4720	3835	3145	2580	2045
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FULL BATHRATES:

4800	3900	3200	2600	2100
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HALF BATHRATES:

3216	2613	2144	1742	1407
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FIXTURE RATES:

1584	1287	1056	858	693
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BASE RATE PERCENTAGE UNF-BSMT RATE:	22
BASE RATE PERCENTAGE S/F-BSMT RATE:	30
BASE RATE PERCENTAGE FIN-BSMT RATE:	55
BASE RATE PERCENTAGE FINATTIC RATE:	30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	0	2-BRICK	250	3-CONC/CB	0
4-WOODSHNG	0	5-VERTB&B	250	6-MASONITE	0
7-ASBESTOS	-50	8-CED/REDW	100	9-LOG	200
10-ALUM/VIN	0	11-SHEATHING	0	12-STONE	350
13-PERMSTON	0	14-STUCCO	50	15-COMPROLL	-100
16-MODMETAL	-50	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	0	21-HARDIE	100		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-370	2-UNITS	-340	3-CENTRAL	0
4-HTG & AC	250	7-FLR/WALL	-320	8-ELECT-BB	-190
13-RADIANT	-200	14-HOTWATER	0	17-CENT-A/C	250
21-VENTILAT	-370	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-340	26-STEAM	0		

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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

SCLS 2-TWO FAM

AREA	A	B	C	D	E
600	111.00	90.00	74.00	61.00	37.00
1200	106.20	86.20	70.80	58.40	35.40
1800	101.40	82.40	67.60	55.80	33.80
2400	96.60	78.60	64.40	53.20	32.20
3000	91.80	74.80	61.20	50.60	30.60
3600	87.00	71.00	58.00	48.00	29.00

FIREPLACE RATES:

4720	3835	3145	2580	2045
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FULL BATH RATES:

4800	3900	3200	2600	2100
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HALF BATH RATES

3216	2613	2144	1742	1407
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FIXTURE RATES

1584	1287	1056	858	693
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BASE RATE PERCENTAGE UNF-BSMT RATE: 22

BASE RATE PERCENTAGE S/F-BSMT RATE: 30

BASE RATE PERCENTAGE FIN-BSMT RATE: 55

BASE RATE PERCENTAGE FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	0	2-BRICK	250	3-CONC/CB	0
4-WOODSHNG	0	5-VERTB&B	0	6-MASONITE	0
7-ASBESTOS	-50	8-CED/REDW	0	9-LOG	250
10-ALUM/VIN	0	11-SHEATHING	0	12-STONE	250
13-PERMSTON	0	14-STUCCO	50	15-COMPROLL	-100
16-MODMETAL	-50	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	0	20-METALGLS	0	21-HARI	100

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-370	2-UNITS	-340	3-CENTRAL	0
4-HTG & AC	250	7-FLR/WALL	-320	8-ELECT-BB	-190
13-RADIANT	-200	14-HOTWATER	0	17-CENT-A/C	250
21-VENTILAT	-370	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-340	26-STEAM	0		

WALL HEIGHTS: 0 0 0 0 0 0 0 0 0

FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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

SCLS 3-MUL FAMIL

AREA	A	B	C	D	E
600	111.00	90.00	74.00	61.00	37.00
1200	106.20	86.20	70.80	58.40	35.40
1800	101.40	82.40	67.60	55.80	33.80
2400	96.60	78.60	64.40	53.20	32.20
3000	91.80	74.80	61.20	50.60	30.60
3600	87.00	71.00	58.00	48.00	29.00

FIREPLACE RATES:

4720	3835	3145	2580	2045
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FULL BATHRATES:

4800	3900	3200	2600	2100
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HALF BATHRATES:

3216	2613	2144	1742	1407
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FIXTURE RATES:

1584	1287	1056	858	693
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BASE RATE PERCENTAGE UNF-BSMT RATE: 22

BASE RATE PERCENTAGE S/F-BSMT RATE: 30

BASE RATE PERCENTAGE FIN-BSMT RATE: 55

BASE RATE PERCENTAGE FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	0	2-BRICK	250	3-CONC/CB	0
4-WOODSHNG	0	5-VERTB&B	0	6-MASONITE	0
7-ASBESTOS	-50	8-CED/REDW	0	9-LOG	250
10-ALUM/VIN	0	11-SHEATHING	0	12-STONE	250
13-PERMSTON	0	14-STUCCO	50	15-COMPROLL	-100
16-MODMETAL	-50	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	0	20-METALGLS	0	21-HARDIE P	100

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-370	2-UNITS	-340	3-CENTRAL	0
4-HTG & AC	250	7-FLR/WALL	-320	8-ELECT-BB	-190
13-RADIANT	-200	14-HOTWATER	0	17-CENT-A/C	250
21-VENTILAT	-370	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-340	26-STEAM	0		

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

SCLS 04-TOWN HOUSE

AREA	A	B	C	D	E
600	111.00	90.00	74.00	61.00	37.00
1200	106.20	86.20	70.80	58.40	35.40
1800	101.40	82.40	67.60	55.80	33.80
2400	96.60	78.60	64.40	53.20	32.20
3000	91.80	74.80	61.20	50.60	30.60
3600	87.00	71.00	58.00	48.00	29.00

FIREPLACE RATES:

4720.00	3835.00	3145.00	2580.00	2045.00
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FULL BATHRATES:

4800	3900	3200	2600	2100
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HALF BATHRATES:

3216	2613	2144	1742	1407
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FIXTURE RATES:

1584	1287	1056	858	693
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BASE RATE PERCENTAGE UNF-BSMT RATE: 22

BASE RATE PERCENTAGE S/F-BSMT RATE: 30

BASE RATE PERCENTAGE FIN-BSMT RATE: 55

BASE RATE PERCENTAGE FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	0	2-BRICK	250	3-CONC/CB	0
4-WOODSHNG	0	5-VERTB&B	0	6-MASONITE	0
7-ASBESTOS	-50	8-CED/REDW	0	9-LOG	250
10-ALUM/VIN	0	11-SHEATHING	0	12-STONE	250
13-PERMSTON	0	14-STUCCO	50	15-COMPROLL	-100
16-MODMETAL	-50	17-CONCTUP	0	21-HARDIE P	100

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-370	2-UNITS	-340	3-CENTRAL	0
4-HTG & AC	250	7-FLR/WALL	-320	8-ELECT-BB	-190
13-RADIANT	-200	14-HOTWATER	0	17-CENT-A/C	250
21-VENTILAT	-370	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-340	26-STEAM	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:	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

SCLS 5-GARD APT

AREA	A	B	C	D	E
600	111.00	90.00	74.00	61.00	37.00
1200	106.20	86.20	70.80	58.40	35.40
1800	101.40	82.40	67.60	55.80	33.80
2400	96.60	78.60	64.40	53.20	32.20
3000	91.80	74.80	61.20	60.60	30.60
3600	87.00	71.00	58.00	48.00	29.00

FIREPLACE RATES:

4720	3835	3145	2580	2045
------	------	------	------	------

FULL BATH RATES:

4800	3900	3200	2600	2100
------	------	------	------	------

HALF BATH RATES:

3216	2613	2144	1742	1407
------	------	------	------	------

FIXTURE RATES:

1584	1287	1056	858	693
------	------	------	-----	-----

BASE RATE PERCENTAGE UNF-BSMT RATE: 22

BASE RATE PERCENTAGE S/F-BSMT RATE: 30

BASE RATE PERCENTAGE FIN-BSMT RATE: 55

BASE RATE PERCENTAGE FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	0	2-BRICK	250	3-CONC/CB	0
4-WOODSHNG	0	5-VERTB&B	0	6-MASONITE	0
7-ASBESTOS	-50	8-CED/REDW	0	9-LOG	250
10-ALUM/VIN	0	11-SHEATHING	0	12-STONE	250
13-PERMSTON	0	14-STUCCO	50	15-COMPROLL	-100
16-MODMETAL	-50	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	0	20-METALGLS	0	21-HARDIE P	100

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-370	2-UNITS	-340	3-CENTRAL	0
4-HTG & AC	250	7-FLR/WALL	-320	8-ELECT-BB	-190
13-RADIANT	-200	14-HOTWATER	0	17-CENT-A/C	250
21-VENTILAT	-370	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-340	26-STEAM	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:	1.00	2.00	3.00	4.00	5.00	6.00	0.00	0.00
FACTORS:	1.00	0.95	0.95	0.98	1.00	1.03	0.00	0.00





AREA	SCLS 8-BANK				
	A	B	C	D	E
600	205.50	167.14	137.00	112.34	89.05
2880	195.60	159.09	130.40	106.93	84.76
5160	185.70	151.04	123.80	101.52	80.47
7440	175.80	143.00	117.20	96.10	76.18
9720	165.90	134.95	110.60	90.69	71.89
12000	156.00	126.90	104.00	85.28	71.89

FIREPLACE RATES:

0	0	0	0	0
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FULL BATHRATES:

0	0	0	0	0
---	---	---	---	---

HALF BATHRATES: (65%)

0	0	0	0	0
---	---	---	---	---

FIXTURE RATES: (33%)

0	0	0	0	0
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BASE RATE PERCENTAGE UNF-BSMT RATE: 30

BASE RATE PERCENTAGE S/F-BSMT RATE: 0

BASE RATE PERCENTAGE FIN-BSMT RATE: 70

BASE RATE PERCENTAGE FINATTIC RATE: 0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	-260	2-BRICK	0	3-CONC/CB	-260
4-WOODSHNG	-260	5-VERTB&B	-260	6-MASONITE	-260
7-ASBESTOS	-310	8-CED/REDW	-260	9-LOG	0
10-ALUM/VIN	-260	11-SHEATHING	-260	12-STONE	0
13-PERMSTON	-260	14-STUCCO	-260	15-COMPROLL	-360
16-MODMETAL	-310	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	-160	20-METALGLS	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-230	2-UNITS	-115	3-CENTRAL	0
4-HTG & AC	111	7-FLR/WALL	-173	8-ELECT-BB	-115
13-RADIANT	0	14-HOTWATER	0	17-CENT-A/C	111
21-VENTILAT	-230	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-230	26-STEAM	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:	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

























AREA	SCLS 21- COTTAGE/CABIN				
	A	B	C	D	E
400	87.00	70.76	58.00	47.56	37.70
1040	81.90	66.61	54.60	44.77	35.49
1680	76.80	62.46	51.20	41.98	33.28
2320	71.70	58.32	47.80	39.20	31.07
2960	66.60	54.17	44.40	36.41	28.86
3600	61.50	50.02	41.00	33.62	26.65

FIREPLACE RATES:

4720	3835	3145	2580	2045
------	------	------	------	------

FULL BATH RATES:

4800	3900	3200	2600	2100
------	------	------	------	------

HALF BATH RATES: (65%)

3216	2613	2144	1742	1407
------	------	------	------	------

FIXTURE RATES: (33%)

1584	1287	1056	858	693
------	------	------	-----	-----

BASE RATE PERCENTAGE UNF-BSMT RATE: 22

BASE RATE PERCENTAGE S/F-BSMT RATE: 30

BASE RATE PERCENTAGE FIN-BSMT RATE: 55

BASE RATE PERCENTAGE FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	0	2-BRICK	250	3-CONC/CB	0
4-WOODSHNG	0	5-VERTB&B	0	6-MASONITE	0
7-ASBESTOS	-50	8-CED/REDW	0	9-LOG	250
10-ALUM/VIN	0	11-SHEATHING	0	12-STONE	250
13-PERMSTON	0	14-STUCCO	50	15-COMPROLL	-100
16-MODMETAL	-50	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	0	21-HARDIE P	100		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-370	2-UNITS	-340	3-CENTRAL	0
4-HTG & AC	250	7-FLR/WALL	-320	8-ELECT-BB	-190
13-RADIANT	-200	14-HOTWATER	0	17-CENT-A/C	250
21-VENTILAT	-370	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-340	26-STEAM	0		

WALL HEIGHTS: 0 0 0 0 0 0 0 0 0

FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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

















































SCLS 46-RURAL OFFICE

AREA	A	B	C	D	E
900	136.50	111.02	91.00	74.62	59.15
2520	131.70	107.12	87.80	72.00	57.07
4140	126.90	103.21	84.60	69.37	54.99
5760	122.10	99.31	81.40	66.75	52.91
7380	117.30	95.40	78.20	64.12	50.83
9000	112.50	91.50	75.00	61.50	48.75

FIREPLACE RATES:

4500	3660	3000	2460	1500
------	------	------	------	------

FULL BATHRATES:

0	0	0	0	0
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HALF BATHRATES: (65%)

0	0	0	0	0
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FIXTURE RATES: (33%)

0	0	0	0	0
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BASE RATE PERCENTAGE UNF-BSMT RATE: 27

BASE RATE PERCENTAGE S/F-BSMT RATE: 35

BASE RATE PERCENTAGE FIN-BSMT RATE: 60

BASE RATE PERCENTAGE FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	-260	2-BRICK	0	3-CONC/CB	-260
4-WOODSHNG	-260	5-VERTB&B	-260	6-MASONITE	-260
7-ASBESTOS	-310	8-CED/REDW	-260	9-LOG	0
10-ALUM/VIN	-260	11-SHEATHING	-260	12-STONE	0
13-PERMSTON	-260	14-STUCCO	-260	15-COMPROLL	-360
16-MODMETAL	-310	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	-160	20-METALGLS	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-230	2-UNITS	-115	3-CENTRAL	0
4-HTG & AC	111	7-FLR/WALL	-173	8-ELECT-BB	-115
13-RADIANT	0	14-HOTWATER	0	17-CENT-A/C	111
21-VENTILAT	-230	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-230	26-STEAM	0		

WALL HEIGHTS:	0	0	0	0	0	0	0	0
FACTORS:	-	-	-	-	-	-	-	-

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	0.95	0.95











































SCLS 68-MANSION

AREA	A	B	C	D	E
3000	160.29	130.37	106.86	87.63	53.43
4800	157.43	128.04	104.95	86.07	52.48
6600	154.57	125.72	103.05	84.50	51.53
8400	151.72	123.39	101.14	82.94	50.57
10200	148.86	121.07	99.24	81.37	49.62
12000	146.00	118.74	99.33	79.81	48.67

FIREPLACE RATES:

7200	5856	4800	3936	2400
------	------	------	------	------

FULL BATHRATES:

4988	4057	3325	2727	1663
------	------	------	------	------

HALF BATHRATES: (65%)

3242	2637	2161	1773	1081
------	------	------	------	------

FIXTURE RATES: (33%)

1646	1339	1097	900	549
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BASE RATE PERCENTAGE UNF-BSMT RATE: 27

BASE RATE PERCENTAGE S/F-BSMT RATE: 35

BASE RATE PERCENTAGE FIN-BSMT RATE: 60

BASE RATE PERCENTAGE FINATTIC RATE: 30

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-WOODFRM	0	2-BRICK	250	3-CONC/CB	0
4-WOODSHNG	0	5-VERTB&B	0	6-MASONITE	0
7-ASBESTOS	-50	8-CED/REDW	0	9-LOG	250
10-ALUM/VIN	0	11-SHEATHING	0	12-STONE	250
13-PERMSTON	0	14-STUCCO	50	15-COMPROLL	-100
16-MODMETAL	-50	17-CONCTUP	0	18-ENAMPORC	0
19-TILE	0	20-METALGLS	0		

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV	RATE	CODE-ABBREV	RATE	CODE-ABBREV	RATE
1-NONE	-370	2-UNITS	-340	3-CENTRAL	0
4-HTG & AC	250	7-FLR/WALL	-320	8-ELECT-BB	-190
13-RADIANT	-200	14-HOTWATER	0	17-CENT-A/C	250
21-VENTILAT	-370	22-CHILLWAT	0	23-SOLAR	0
24-WOODSTVE	-340	26-STEAM	0		

WALL HEIGHTS:	9	10	11	12	13	14	15	16
FACTORS:	1.000	1.010	1.020	1.030	1.040	1.050	1.060	1.070

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

















## SCLS 77-ATGARAGE UNFINISHED

AREA		A	B	C	D	E
	300	60.00	54.00	48.00	43.00	28.00
440		58.00	52.40	46.20	41.60	27.00
	580	56.00	50.80	44.40	40.20	26.00
	720	54.00	49.20	42.60	38.80	25.00
	860	52.00	47.60	40.80	37.40	24.00
	1000	50.00	46.00	39.00	36.00	23.00

## FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
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## FULL BATH RATES

0	0	0	0	0
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BASE RATE PERCENTAGE UNF-BSMT RATE: 0

BASE RATE PERCENTAGE S/F-BSMT RATE: 0

BASE RATE PERCENTAGE FIN-BSMT RATE: 0

BASE RATE PERCENTAGE FINATTIC RATE: 0

## EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV RATE

0	0
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## HEAT &amp; AIR COND. RATE ADJUSTMENTS

CODE-ABBREV RATE

0	0
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WALL HEIGHTS: 0 0 0 0 0 0 0 0

FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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

SCLS 78-ATGARAGE FINISHED						
AREA	A	B	C	D	E	
300	67.00	60.00	54.00	49.00	34.00	
440	65.00	58.20	52.40	47.40	33.00	
580	63.00	56.40	50.80	45.80	32.00	
720	61.00	54.60	49.20	44.20	31.00	
860	59.00	52.80	47.60	42.60	30.00	
1000	57.00	51.00	46.00	41.00	29.00	

## FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
------	------	------	------	------

## FULL BATH RATES:

0	0	0	0	0
---	---	---	---	---

BASE RATE PERCENTAGE UNF-BSMT RATE: 0

BASE RATE PERCENTAGE S/F-BSMT RATE: 0

BASE RATE PERCENTAGE FIN-BSMT RATE: 0

BASE RATE PERCENTAGE FINATTIC RATE: 0

## EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV RATE

0	0
---	---

## HEAT &amp; AIR COND. RATE ADJUSTMENTS

CODE-ABBREV RATE

0	0
---	---

WALL HEIGHTS: 0 0 0 0 0 0 0 0

FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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

SCLS 79-PATIO						
AREA		A	B	C	D	E
	50	9.30	7.56	6.20	5.08	4.03
	140	8.76	7.12	5.84	4.78	3.80
	230	8.22	6.68	5.48	4.49	3.56
320		7.68	6.25	5.12	4.19	3.33
	410	7.14	5.81	4.76	3.90	3.09
	500	6.60	5.37	4.40	3.60	2.86

FIREPLACE RATES:  
 0.00      0.00      0.00      0.00      0.00

FULL BATH RATES:  
 0          0          0          0          0

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

EXTERIOR FINISH RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
                   0        0

HEAT & AIR COND. RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
                   0        0

WALL HEIGHTS:            0          0          0          0          0          0          0          0  
 FACTORS:                0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00  
 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



SCLS 81-ENCLOSED PORCH

AREA	A	B	C	D	E
50	75.00	61.00	50.00	42.00	25.00
100	63.00	52.00	43.00	35.00	21.50
150	60.00	49.00	42.00	33.00	21.00
150	58.00	48.00	41.50	32.00	20.50
200	56.00	47.00	41.00	31.50	20.00
250	55.00	46.00	40.50	31.00	19.50
300	54.00	45.00	40.00	30.50	19.00
350	53.00	44.00	39.50	30.00	18.50

FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
------	------	------	------	------

FULL BATH RATES:

0	0	0	0	0
---	---	---	---	---

BASE RATE PERCENTAGE UNF-BSMT RATE:

0

BASE RATE PERCENTAGE S/F-BSMT RATE:

0

BASE RATE PERCENTAGE FIN-BSMT RATE:

0

BASE RATE PERCENTAGE FINATTIC RATE:

0

EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV RATE

0 0

HEAT & AIR COND. RATE ADJUSTMENTS

CODE-ABBREV RATE

0 0

WALL HEIGHTS:

0 0 0 0 0 0 0 0

FACTORS:

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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







SCLS 85-STOOP						
AREA	A	B	C	D	E	
	20	25.35	20.62	16.90	13.85	11.00
	80	23.28	18.94	15.52	12.72	10.10
	140	21.21	17.25	14.14	11.59	9.20
	200	19.14	15.57	12.76	10.46	8.30
260		17.07	13.89	11.38	9.33	7.40
	350	13.97	11.36	9.31	7.63	6.05

FIREPLACE RATES:  
 0.00      0.00      0.00      0.00      0.00

FULL BATH RATES:  
 0          0          0          0          0

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

EXTERIOR FINISH RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
                   0        0

HEAT & AIR COND. RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
                   0        0

WALL HEIGHTS:            0          0          0          0          0          0          0          0  
 FACTORS:                0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00

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

SCLS 86-UTILROOM						
AREA	A	B	C	D	E	
	30	69.00	56.12	46.00	37.72	29.90
	120	61.24	49.81	40.83	33.48	26.54
	210	53.49	43.50	35.66	29.24	23.18
	300	45.73	37.20	30.49	25.00	19.82
	390	37.98	30.89	25.32	20.76	16.46
	500	28.50	23.18	19.00	15.58	12.35

## FIREPLACE RATES:

0.00	0.00	0.00	0.00	0.00
------	------	------	------	------

## FULL BATH RATES:

0	0	0	0	0
---	---	---	---	---

BASE RATE PERCENTAGE UNF-BSMT RATE: 0

BASE RATE PERCENTAGE S/F-BSMT RATE: 0

BASE RATE PERCENTAGE FIN-BSMT RATE: 0

BASE RATE PERCENTAGE FINATTIC RATE: 0

## EXTERIOR FINISH RATE ADJUSTMENTS

CODE-ABBREV RATE

0	0
---	---

## HEAT &amp; AIR COND. RATE ADJUSTMENTS

CODE-ABBREV RATE

0	0
---	---

WALL HEIGHTS: 0 0 0 0 0 0 0 0

FACTORS: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

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















SCLS 94-SHELTER						
AREA	A	B	C	D	E	
50	21.00	18.00	15.00	12.30	7.50	
90	20.30	17.50	14.60	11.94	7.30	
130	19.60	17.00	14.20	11.58	7.10	
170	18.90	16.50	13.80	11.22	6.90	
210	18.20	16.00	13.40	10.86	6.70	
250	17.50	15.50	13.00	10.50	6.50	

FIREPLACE RATES:  
 0.00      0.00      0.00      0.00      0.00

FULL BATH RATES:  
 0          0          0          0          0

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

EXTERIOR FINISH RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
 0                  0

HEAT & AIR COND. RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
 0                  0

WALL HEIGHTS:            0          0          0          0          0          0          0          0  
 FACTORS:                  0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00

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



SCLS 96-COLD STORAGE						
AREA	A	B	C	D	E	
100	119.70	110.50	101.20	87.11	75.04	
180	114.43	105.75	96.90	83.38	70.74	
260	109.16	101.00	92.60	79.64	66.44	
340	103.90	96.25	88.30	75.91	62.15	
420	98.63	91.50	84.00	72.17	57.85	
500	93.36	86.75	79.70	68.44	53.55	

FIREPLACE RATES:  
 0.00      0.00      0.00      0.00      0.00

FULL BATH RATES:  
 0          0          0          0          0

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

EXTERIOR FINISH RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
                   0        0

HEAT & AIR COND. RATE ADJUSTMENTS  
 CODE-ABBREV    RATE  
                   0        0

WALL HEIGHTS:            0          0          0          0          0          0          0          0  
 FACTORS:                0.00      0.00      0.00      0.00      0.00      0.00      0.00      0.00  
  
 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







**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.

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

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.
2. 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 Warren 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>2.7%</u>	<u>\$(7,613)</u>	<u>\$(0.44)</u>	
Effective Gross Income	97.3%	\$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:

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

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

2-49 Units Consisting of duplexes, triplexes, quadraplexes, and other 50-150 small multi-family properties

**OTHER FEATURES AND OUTBUILDING (OCLS) SCHEDULES**

## OCLS 1-RESIDENTIAL RECREATION BUILDING

AREA	A	B	C	D	E
100	37.50	30.50	25.00	20.50	12.50
200	36.75	29.89	24.50	20.09	12.25
300	36.02	29.30	24.01	19.69	12.01
400	35.29	28.70	23.53	19.29	11.76
500	34.59	28.14	23.06	18.91	11.53
700	33.90	27.57	22.60	18.53	11.30
900	33.23	27.02	22.15	18.16	11.08
1200	32.55	26.47	21.70	17.79	10.85

## OCLS 1 - RESIDENTIAL RECREATION SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid or Pier	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
WALLS	Brick	Good Quality Siding	Average Quality Siding	Board or Equal	Board or Equal
INTERIOR FINISH	Insulation & Walls	Insulation & Walls	Minimum Insulation & Walls	Minimum	None
OTHER	Electricity & Plumbing	Electricity & Plumbing	Minimum Wiring & Plumbing	None	None

## Grade Factors

- (1) Quality of Construction
- (2) Shape and Appearance
- (3) Size
- (4) Special Features

Life Expectancy (EST) 30 years

OCLS 2-WOODDECK						
AREA	A	B	C	D	E	
50	20.00	16.00	13.33	10.67	6.67	
100	17.14	13.71	11.43	9.14	5.71	
150	16.20	12.96	10.80	8.64	5.40	
200	15.72	12.58	10.48	8.38	5.24	
250	15.43	12.34	10.28	8.23	5.14	
300	15.24	12.19	10.16	8.13	5.08	
350	15.11	12.08	10.07	8.06	5.03	
400	15.00	12.00	10.00	8.00	5.00	

#### OCLS 2 - WOOD DECK SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	High Cost	High Cost	Average	Average	Low Cost
RAILS	Yes	Yes	Yes	Yes	None
LATTICE	Yes	Some	Some	None	None
BENCH	High Cost	Average Cost	None	None	None

#### Grade Factors

- (1) Quality of Construction
- (2) Shape and Appearance
- (3) Size
- (4) Special Features

Life Expectancy (EST) 10 years

OCLS 3-PATIO						
AREA	A	B	C	D	E	
100	10.00	8.00	6.67	5.33	3.33	
200	8.57	6.86	5.71	4.57	2.86	
300	8.10	6.48	5.40	4.32	2.70	
400	7.86	6.29	5.24	4.19	2.62	
500	7.71	6.17	5.14	4.11	2.57	

#### OCLS 3 - 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

OCLS 4-STORAGE						
AREA	A	B	C	D	E	
100	12.00	9.76	8.00	6.56	4.00	
300	10.03	8.16	6.69	5.48	3.34	
500	9.16	7.45	6.11	5.01	3.06	
700	8.73	7.10	5.82	4.77	2.91	
900	8.28	6.73	5.52	4.32	2.76	

#### OCLS 4 - 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

OCLS 5-RESIDENTIAL SWIMMING POOL						
AREA	A	B	C	D	E	
400	66.00	54.00	44.00	36.00	29.00	
800	47.00	38.00	31.00	25.00	20.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 5 - RESIDENTIAL POOL SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Poured Concrete with part Tiling	Gunitite 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

OCLS 6-DWELLING/SOUND VALUE

AREA	A	B	C	D	E
100	1.00	0.75	0.50	0.25	0.10
10000	1.00	0.75	0.50	0.25	0.10
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

OCLS 6 - DWELLING SOUND VALUE SPECIFICATIONS

GRADE	A	B	C	D	E
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Appraiser's Discretion for all grades with condition being the influencing factor.

NOTE: A Dwelling Sound Value is priced by the unit, not by the square foot.

A "C" Grade dwelling sound value is entered 1 x 1.

OCLS 7-BATH HOUSE

AREA	A	B	C	D	E
200	80.00	64.00	52.80	44.00	26.40
1250	60.00	48.00	39.60	33.00	19.80
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

OCLS 7 - 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	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

OCLS 8-SHELTER						
AREA	A	B	C	D	E	
500	10.00	8.00	6.60	5.50	3.30	
1000	9.20	7.36	6.07	50.6	3.04	
1500	8.80	7.04	5.81	4.84	2.90	
2000	8.50	6.80	5.61	4.68	2.81	
4000	7.90	6.32	5.21	4.35	2.61	
6000	7.40	5.92	4.88	4.07	2.44	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 8 - 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

OCLS 9-HORSE TABLE						
AREA	A	B	C	D	E	
400	35.00	28.00	23.00	19.00	15.00	
2000	30.00	24.00	20.00	16.00	13.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 9 - 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 Quality Siding	Good Quality Siding	Average Quality Siding	Low Quality Siding	Poor Siding
INTERIOR FINISH	Minimum	None	None	None	None
OTHER	Electricity & Plumbing	Electricity & Plumbing	Minimum Wiring & Plumbing	Elect or Plumbing	None

#### Grade Factors

- (1) Quality of Construction
- (2) Shape and Appearance
- (3) Size
- (4) Special Features, Stalls

Life Expectancy (EST) 30 years

OCLS 10-SUMMER KITCHEN						
AREA		A	B	C	D	E
	100	63.00	51.00	42.00	34.00	27.00
	1000	36.00	29.00	24.00	20.00	16.00
	0	0.00	0.00	0.00	0.00	0.00
0		0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 10 - SUMMER KITCHEN SPECIFICATIONS

	A	B	C	D	E
GRADE					
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 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

OCLS 11-WELL HSE						
AREA		A	B	C	D	E
	100	26.40	21.45	17.60	14.45	11.45
	900	20.40	16.60	13.60	11.15	8.85
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### OCLS 11- WELL HOUSE SPECIFICATIONS

	A	B	C	D	E
GRADE					
FOUNDATION	Solid	Solid	Solid	Solid	
FLOORS	Concrete	Concrete	Concrete or Earth	Earth	Earth
ROOF	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

OCLS 12-BT PAVING (ASPHALT)						
AREA		A	B	C	D	E
	100	2.00	2.00	2.00	2.00	2.00
	25000	2.00	2.00	2.00	2.00	2.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

OCLS 12 - BT PAVING ( ASPHALT) SPECIFICATIONS

GRADE	A	B	C	D	E
QUALITY	Same	Same	Same	Same	Same

Life Expectancy (EST) 10 years

OCLS 13-CONC PV						
AREA		A	B	C	D	E
	100	4.00	4.00	4.00	4.00	4.00
	25000	4.00	4.00	4.00	4.00	4.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

OCLS 13 - CONCRETE PAVING SPECIFICATIONS

GRADE	A	B	C	D	E
QUALITY	Same	Same	Same	Same	Same

Life Expectancy (EST) 10 to 15 years

OCLS 14-SHOP						
AREA		A	B	C	D	E
	100	51.00	41.00	34.00	28.00	22.00
	900	38.00	31.00	25.00	21.00	16.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 14 - SHOP SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
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

OCLS 15-FINISHED BRICK/STONE GARAGE						
AREA		A	B	C	D	E
	200	52.00	45.00	38.00	32.00	25.00
	1000	37.00	33.00	27.00	24.00	19.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 15 - FINISHED BRICK 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	Brick	Brick	Brick	Brick	Brick
INTERIOR FINISH	Insulation & Drywall	Drywall or Panel	Drywall or Panel	Panel	Panel
OTHER	Electricity & Plumbing	Electricity	Electricity	Electricity	None

## Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 40 years

## OCLS 16-FINISHED FRAME/CB GARAGE

AREA		A	B	C	D	E
	100	41.00	32.00	25.00	19.00	9.00
	1000	32.00	25.00	21.00	14.00	8.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 16 - FINISHED FRAME GARAGE SPECIFICATIONS

	A	B	C	D	E
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	Insulation & Drywall	Drywall or Panel	Drywall or Panel	Panel	Panel Flake Board
OTHER	Electricity & Plumbing	Electricity	Electricity	Electricity	None

## Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size

Life Expectancy (EST) 40 years

OCLS 17-UNFINISHED BRICK/STONE  
GARAGE

AREA		A	B	C	D	E
	200	44.00	38.00	31.00	23.00	16.00
	1000	35.00	31.00	26.00	19.00	13.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 17 - UNFINISHED BRICK GARAGE SPECIFICATIONS

	A	B	C	D	E
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	Brick	Brick	Brick	Brick	Brick
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) 40 years

OCLS 18-UNFINISHED FRAME/CB GARAGE						
AREA	A	B	C	D	E	
200	38.00	30.40	25.08	20.90	12.54	
1000	28.12	22.50	18.56	15.47	9.28	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 18 - 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

OCLS 19-CARPORT						
AREA	A	B	C	D	E	
100	12.50	10.00	7.50	5.00	2.50	
600	12.50	10.00	7.50	5.00	2.50	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 19 - CARPORT SPECIFICATIONS

GRADE	A	B	C	D	E
FLOORS	Concrete	Concrete	Concrete/ Earth	Earth	Earth
ROOF FRAMING	Asphalt Steel	Asphalt Good Quality	Asphalt/Metal Average Quality	Asphalt/Metal Fair Quality	Metal Poor Quality

#### Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size
- (4) Roof Style

Life Expectancy (EST) 10 years

OCLS 20-SWINE FARROWING HOUSE						
AREA		A	B	C	D	E
	200	39.00	32.00	26.00	21.00	17.00
	1400	29.00	23.00	19.00	16.00	12.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### OCLS 20 - SWINE FARROWING HOUSE SPECIFICATIONS

	A	B	C	D	E
GRADE					
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Full Slats	Partial Slats	Flush Gutter	Slanted Conc.	Concrete
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Block & Wire	Block & Wire	Block & Wire	Block & Wire	Wood
INTER FINISH	Insulation	Insulation	Insulation	None	None
OTHER	Electricity & Pb Plumbing Individual Metal Stalls	Electricity & Plumbing Individual Metal Stalls	Electricity & Plumbing Individual Metal Stalls	Electricity & Plumbing Individual Metal Stalls	Electricity & Plumbing

#### Grade Factors

- (1) Quality of Construction
- (2) Quality of Equipment (Equipment Included)
- (3) Amount and Quality of Insulation
- (4) Width of Building - note - builders cost
- (5) Method of Waste Disposal

Life Expectancy (EST) 20 years

## OCLS 21-SWINE NURSERY

AREA	A	B	C	D	E
10	23.00	21.75	20.75	18.75	17.50
10	23.00	21.75	20.75	18.75	17.50
10	23.00	21.75	20.75	18.75	17.50
10	23.00	21.75	20.75	18.75	17.50
10	23.00	21.75	20.75	18.75	17.50
10	23.00	21.75	20.75	18.75	17.50
10	23.00	21.75	20.75	18.75	17.50

## OCLS 21 - SWINE NURSERY SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Full Slats	Partial Slats	Flush Gutter	Slanted Conc.	Concrete
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Block & Wire	Block & Wire	Block & Wire	Wood or Metal	Metal
INTER. FINISH	Insulation	Insulation	Insulation	None	None
OTHER	Electricity & Plumbing Metal Cages	Electricity & Plumbing Metal Cages	Electricity & Plumbing Metal Cages	Electricity & Plumbing Metal Cages	Electricity & Plumbing

## Grade Factors

- (1) Quality of Construction
- (2) Quality of Equipment (Equipment Included)
- (3) Amount and Quality of Insulation
- (4) Width of Building - note - builders cost
- (5) Method of Waste Disposal

Life Expectancy (EST) 20 years

## OCLS 22-SWINE FARROWING/NURSERY

AREA	A	B	C	D	E
10	15.00	14.40	14.00	13.50	12.90
10	15.00	14.40	14.00	13.50	12.90
10	15.00	14.40	14.00	13.50	12.90
10	15.00	14.40	14.00	13.50	12.90
10	15.00	14.40	14.00	13.50	12.90
10	15.00	14.40	14.00	13.50	12.90
10	15.00	14.40	14.00	13.50	12.90

## OCLS 22- SWINE FARROWING/NURSERY SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Full Slats	Partial Slats	Flush Gutter	Slanted Concrete	Concrete
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Block & Wire	Block & Wire	Block & Wire	Block & Wire	Wood
INTERIOR FINISH	Insulation	Insulation	Insulation	None	None
OTHER	Elect & Pbg Metal or Concrete Birth Stalls	Elect & Pbg Cheap Birth Stalls			

## Grade Factors

Quality of Construction

- (3) Amount and Quality of Insulation
- (4) Width of Building - note - builders cost
- (5) Method of Waste Disposal

Life Expectancy (EST) 20 years

AREA	OCLS 23-SWINE BREEDING/GESTATION					
	A	B	C	D	E	
10	16.00	14.50	12.85	11.80	9.75	
10	16.00	14.50	12.85	11.80	9.75	
10	16.00	14.50	12.85	11.80	9.75	
10	16.00	14.50	12.85	11.80	9.75	
10	16.00	14.50	12.85	11.80	9.75	
10	16.00	14.50	12.85	11.80	9.75	
10	16.00	14.50	12.85	11.80	9.75	

#### OCLS 23 - BREEDING AND GESTATION HOUSE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Full Slats	Partial Slats	Flush Gutter	Slanted Concrete	Concrete
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Block & Wire	Block & Wire	Block & Wire	Block & Wire	Wood
INTERIOR FINISH	Insulation	Insulation	Insulation	None	None
OTHER	Electricity & Plumbing Individual Metal Stalls	Electricity & Plumbing Individual Metal Stalls	Electricity & Plumbing Individual Metal Stalls	Electricity & Plumbing Individual Metal Stalls	Electricity & Plumbing

#### Grade Factors

- (1) Quality of Construction
- (2) Quality of Equipment (Equipment Included)
- (3) Amount and Quality of Insulation
- (4) Width of Building - note - builders cost
- (5) Method of Waste Disposal

Life Expectancy (EST) 20 years

## OCLS 24-SWINE FINISHING HOUSE

AREA	A	B	C	D	E
10	12.00	11.50	10.00	8.40	6.75
10	12.00	11.50	10.00	8.40	6.75
10	12.00	11.50	10.00	8.40	6.75
10	12.00	11.50	10.00	8.40	6.75
10	12.00	11.50	10.00	8.40	6.75
10	12.00	11.50	10.00	8.40	6.75
10	12.00	11.50	10.00	8.40	6.75

## OCLS 24 - SWINE FINISHING HOUSE SPECIFICATIONS

	A	B	C	D	E
GRADE					
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Full Slats	Partial Slats	Flush Gutter	Slanted Conc.	Concrete
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Block & Metal	Block & Metal	Block & Metal	Block & Metal	Wood
INTERIOR	Insulation	Insulation	Insulation	Insulation	None
FINISH					
OTHER	Electricity & Plumbing Block Stalls	Electricity & Plumbing Wood			

## Grade Factors

- (1) Quality of Construction
- (2) Quality of Equipment (Equipment Included)
- (3) Amount and Quality of Insulation
- (4) Width of Building - note - builders cost
- (5) Method of Waste Disposal

Life Expectancy (EST) 20 years

OCLS 25-POULTRY BROODING HOUSE						
AREA		A	B	C	D	E
	10	4.75	4.25	3.90	3.60	3.00
	10	4.75	4.25	3.90	3.60	3.00
	10	4.75	4.25	3.90	3.60	3.00
	10	4.75	4.25	3.90	3.60	3.00
	10	4.75	4.25	3.90	3.60	3.00
	10	4.75	4.25	3.90	3.60	3.00
	10	4.75	4.25	3.90	3.60	3.00

#### OCLS 25 - POULTRY BROODING 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 Personal Property. Automatic waterers, wiring, fans, curtain sidewalls, brooders, and bulk tanks are considered as Personal Property.

#### Grade Factors

- (1) Quality of Construction
- (2) Quality of Equipment (Equipment Included)
- (3) Amount and Quality of Insulation
- (4) Extra features - Automatic curtains, cool cells, etc.

Life Expectancy (EST) 20 years

OCLS 26-POULTRY BROILER HOUSE						
AREA		A	B	C	D	E
	10	5.30	4.80	4.40	3.90	3.55
	10	5.30	4.80	4.40	3.90	3.55
	10	5.30	4.80	4.40	3.90	3.55
	10	5.30	4.80	4.40	3.90	3.55
	10	5.30	4.80	4.40	3.90	3.55
	10	5.30	4.80	4.40	3.90	3.55
	10	5.30	4.80	4.40	3.90	3.55

#### OCLS 26 - POULTRY BROILING 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 Personal Property. Automatic waterers, wiring, fans, curtain sidewalls, brooders, and bulk tanks are considered as Personal Property.

#### 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

OCLS 27-BROODER & BROILER						
AREA		A	B	C	D	E
	10	5.00	4.50	4.15	3.75	3.40
	10	5.00	4.50	4.15	3.75	3.40
	10	5.00	4.50	4.15	3.75	3.40
	10	5.00	4.50	4.15	3.75	3.40
	10	5.00	4.50	4.15	3.75	3.40
	10	5.00	4.50	4.15	3.75	3.40
	10	5.00	4.50	4.15	3.75	3.40

#### OCLS 27 - POULTRY /BROILING 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 Personal Property. Automatic waterers, wiring, fans, curtain sidewalls, brooders, and bulk tanks are considered as Personal Property.

#### 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

OCLS 28-COMMERCIAL LAYING HOUSE						
AREA		A	B	C	D	E
	10	6.50	5.50	4.30	3.80	3.25
	10	6.50	5.50	4.30	3.80	3.25
	10	6.50	5.50	4.30	3.80	3.25
	10	6.50	5.50	4.30	3.80	3.25
	10	6.50	5.50	4.30	3.80	3.25
	10	6.50	5.50	4.30	3.80	3.25
	10	6.50	5.50	4.30	3.80	3.25

#### OCLS 28 - COMMERCIAL LAYING 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 Personal Property. Automatic waterers, wiring, fans, curtain sidewalls, brooders, and bulk tanks are considered as Personal Property.

#### 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

OCLS 29-EGG ROOM						
AREA		A	B	C	D	E
	10	8.70	7.00	5.50	4.40	3.25
	10	8.70	7.00	5.50	4.40	3.25
	10	8.70	7.00	5.50	4.40	3.25
	10	8.70	7.00	5.50	4.40	3.25
	10	8.70	7.00	5.50	4.40	3.25
	10	8.70	7.00	5.50	4.40	3.25
	10	8.70	7.00	5.50	4.40	3.25

#### OCLS 29 - EGG ROOM SPECIFICATIONS

	A	B	C	D	E
GRADE					
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Concrete	Concrete	Concrete	Concrete	Earth
ROOF	Asphalt/Metal	Asphalt/Metal	Asphalt/Metal	Asphalt/Metal	Asphalt/Metal
WALLS	Metal & Wood	Metal & Wood	Block & Wood	Wood	Wood
INTER FINISH	Insulation	Insulation	Insulation	None	None
OTHER	Electricity & Plumbing with Air	Electricity & Plumbing with Air	Electricity & Plumbing with Air	Electricity & Plumbing	Electricity

#### Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Size
- (4) Special Features

Life Expectancy (EST) 20 years

## OCLS 30-TRAILER ENCLOSED PORCH

AREA	A	B	C	D	E
30	66.00	53.68	44.00	36.08	28.60
250	22.50	18.30	15.00	12.30	9.75
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

## OCLS 30 - 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

## OCLS 31-TRAILER STOOP

AREA	A	B	C	D	E
50	20.92	17.02	13.95	11.44	6.97
100	17.93	14.59	11.96	9.80	5.98
150	16.94	13.78	11.29	9.26	5.65
200	16.44	13.37	10.96	8.99	5.48
250	16.14	13.13	10.76	8.82	5.38
300	15.94	12.97	10.63	8.71	5.31
350	15.80	12.85	10.53	8.64	5.27
400	15.69	12.76	10.46	8.58	5.23

## OCLS 31 - TRAILER STOOP SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOOR	Broken Tile	Brick	Concrete	Wood	Wood

## Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials and Workmanship
- (3) Size

Life Expectancy (EST) 15 years

## OCLS 32-TRAILER COVERED PORCH

AREA	A	B	C	D	E
30	49.50	40.26	33.00	27.06	21.45
500	19.50	15.86	13.00	10.66	8.45
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

## OCLS 32 - TRAILER COVERED 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

## OCLS 33-TR/WDDK

AREA	A	B	C	D	E
50	15.20	12.20	9.20	7.20	5.20
1500	10.20	8.20	6.20	4.20	2.80
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

## OCLS 33 - TRAILER DECK AND OTHER (ROOF OVER &amp; ETC.) SPECIFICATIONS

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

OCLS 34-TR/UTILROOM						
AREA	A	B	C	D	E	
30	69.00	56.12	46.00	37.72	29.90	
500	28.50	23.18	19.00	15.58	12.35	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 34 - TRAILER UTILITY ROOM SPECIFICATIONS

	A	B	C	D	E
GRADE					
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

OCLS 35-TR/1ST BR						
AREA	A	B	C	D	E	
50	102.00	82.96	68.00	55.76	44.20	
1000	75.00	61.00	50.00	41.00	32.50	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	00.0	0.00	

#### OCLS 35 - TRAILER ADDITION 1 STORY BRICK SPECIFICATIONS

	A	B	C	D	E
GRADE					
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

OCLS 36-TR/1ST FR						
AREA		A	B	C	D	E
	50	92.00	75.00	61.00	50.00	40.00
	1000	68.00	55.00	45.00	37.00	29.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### 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 Quality Siding	Good Quality Siding	Average Quality Siding	Fair Quality Siding	Poor 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

OCLS 37-INEXPENSIVE METAL SHED						
AREA		A	B	C	D	E
	200	8.30	6.35	4.85	3.62	2.25
	1360	7.20	5.46	4.12	3.02	1.98
	2520	6.10	4.57	3.39	2.25	1.75
	3680	5.00	4.00	3.00	2.00	1.50
	4840	5.00	4.00	3.00	2.00	1.50
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### OCLS 37 - INEXPENSIVE METAL STORAGE SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid or Strap	Strap or None	None
FLOORS	Concrete	Concrete	Low Cost	Wood	None
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Metal	Metal	Metal	Metal	Metal
INTER FINISH	Minimal	Minimal			
OTHER	Minimal Wiring				

NOTE: These are the "Sears" type storage buildings. The more expensive "Leonard" buildings should be priced from OCLS 4 storage buildings.

Life Expectancy (EST) 10 years

OCLS 38-IMPLEMENT SHED						
AREA		A	B	C	D	E
	100	7.20	5.85	4.80	3.90	3.10
	2000	7.20	5.85	4.80	3.90	3.10
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### 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
	Quality Siding	Quality Siding			
OTHER	Electricity	Electricity			

#### Grade Factors

- (1) Quality of Construction
- (2) Overall Appearance
- (3) Special Features
- (4) Number of Side Walls

Life Expectancy (EST) 20 years

OCLS 39-BULKHEAD						
AREA		A	B	C	D	E
	50	105.00	87.51	70.00	56.00	35.00
	100	99.75	83.13	66.50	53.20	33.25
	200	95.81	79.85	63.88	51.10	31.93
	300	91.88	76.57	61.25	49.00	30.62
	500	87.94	73.29	58.63	46.90	29.31
	700	84.00	70.00	56.00	44.80	28.00
	1000	78.75	65.63	52.50	42.00	26.25
	2000	73.50	61.25	49.00	39.20	24.50

#### OCLS 39 - BULKHEAD SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Rock or Granite	Concrete	Tongue & Groove Treated Wood	Treated Wood	Wood

NOTE: Bulkheads are priced by the lineal foot. A 20' bulkhead is entered 20 x 1.

Life Expectancy (EST) 15 years

OCLS 40-SPA						
AREA	A	B	C	D	E	
10	4000.	3000.	2000.	1500.	1000.	
10	4000.	3000.	2000.	1500.	1000.	
10	4000.	3000.	2000.	1500.	1000.	
10	4000.	3000.	2000.	1500.	1000.	
10	4000.	3000.	2000.	1500.	1000.	
10	4000.	3000.	2000.	1500.	1000.	
10	4000.	3000.	2000.	1500.	1000.	
10	4000.	3000.	2000.	1500.	1000.	

## OCLS 40 - SPA SPECIFICATIONS

GRADE	A	B	C	D	E
CRITERIA	Size & Shape				

NOTE: A SPA is priced by the unit. A SPA is entered 1 x 1.

Life Expectancy (EST) 15 years

OCLS 41-MODERN POULTRY HOUSE						
AREA	A	B	C	D	E	
1000	14.71	11.96	9.81	8.04	4.90	
2000	11.76	9.56	7.84	6.42	3.92	
6000	9.45	7.70	6.30	5.17	3.15	
12000	7.50	6.10	5.00	4.10	2.50	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

## 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 Real 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

OCLS 42-HOG BARN						
AREA		A	B	C	D	E
	200	39.00	32.00	26.00	21.00	17.00
	1400	29.00	23.00	19.00	16.00	12.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	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

OCLS 43-OTHER ANIMAL HOUSE						
AREA		A	B	C	D	E
	10	7.50	6.25	5.00	3.75	2.50
	10	7.50	6.25	5.00	3.75	2.50
	10	7.50	6.25	5.00	3.75	2.50
	10	7.50	6.25	5.00	3.75	2.50
	10	7.50	6.25	5.00	3.75	2.50
	10	7.50	6.25	5.00	3.75	2.50
	10	7.50	6.25	5.00	3.75	2.50
	10	7.50	6.25	5.00	3.75	2.50

#### OCLS 43 - OTHER ANIMAL HOUSES 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

AREA	OCLS 44-BARN					
		A	B	C	D	E
	500	22.00	17.00	12.00	7.00	2.00
	1400	20.60	15.80	11.00	6.20	1.50
	2300	19.20	14.60	10.00	5.40	1.00
	3200	17.80	13.40	9.00	4.60	0.75
	4100	16.40	12.20	8.00	3.80	0.50
	5000	15.00	11.00	7.00	3.00	0.25
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 44 - BARN SPECIFICATIONS

	A	B	C	D	E
GRADE					
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	Metal
WALLS	Good Quality Siding	Good Quality Siding	Board or Comparable	Asphalt Board or Equal	Roll Roof 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

OCLS 45-DAIRY BARN						
AREA		A	B	C	D	E
	50	60.00	49.00	40.00	33.00	26.00
	2000	45.00	37.00	30.00	25.00	20.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

OCLS 45 - DAIRY BARN SPECIFICATIONS

	A	B	C	D	E
GRADE					
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 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

OCLS 46-MILK PARLOR						
AREA		A	B	C	D	E
	50	54.00	44.00	36.00	30.00	23.00
	2000	41.00	33.00	27.00	22.00	18.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 46 - MILK PARLOR SPECIFICATIONS

	A	B	C	D	E
GRADE					
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 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

OCLS 47-BULK BARNS						
AREA	A	B	C	D	E	
10	14000.	12000.	9000.	6000.	3000.	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 47 - BULK BARNS SPECIFICATIONS

GRADE	A	B	C	D	E
MANUFACT.	Powell Double	Roanoke	Conto Taylor	Homemade	Homemade
OR BRAND	Bulktobac	Dixie Long	Small Bulktobac		

#### Grade Factors

- (1) Type
- (2) Barn Style - Box or Rack
- (3) Manual or Electric Controls

#### Depreciation Factors

- (1) Overall Condition
- (2) Fuel Type
- (3) Condition of Racks
- (4) Number of Tiers
- (5) Meet Standards of "No Exposed Insulation Requirement" and "Retrofitted" Older Barns

NOTE: Bulk barns are priced by the unit. A bulk barn is entered 1 x 1.

Life Expectancy (EST) 15 years

OCLS 48-TOBACCO BARN						
AREA	A	B	C	D	E	
10	2.80	2.00	1.20	0.80	0.50	
10	2.80	2.00	1.20	0.80	0.50	
10	2.80	2.00	1.20	0.80	0.50	
10	2.80	2.00	1.20	0.80	0.50	
10	2.80	2.00	1.20	0.80	0.50	
10	2.80	2.00	1.20	0.80	0.50	
10	2.80	2.00	1.20	0.80	0.50	
10	2.80	2.00	1.20	0.80	0.50	

#### OCLS 48 - 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				
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 reflect its use. Depreciation on most barns is high because of economic trends and the very limited use of such improvements.

OCLS 49-PACKING HOUSE						
AREA		A	B	C	D	E
	300	10.50	8.00	7.00	4.75	3.50
	600	10.19	7.76	6.79	4.61	3.40
	900	9.88	7.53	6.59	4.47	3.29
	1200	9.58	7.30	6.39	4.34	3.19
	1600	9.30	7.08	6.20	4.21	3.10
	2000	9.02	6.87	6.01	4.08	3.01
	2500	8.75	6.66	5.83	3.96	2.92
	3000	8.48	6.46	5.66	3.84	2.83

## OCLS 49 - PACK HOUSE SPECIFICATIONS

	A	B	C	D	E
GRADE					
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

AREA	OCLS 50-STORE				
	A	B	C	D	E
300	28.05	23.35	18.70	15.00	9.35
600	27.21	22.65	18.14	14.55	9.07
900	26.39	21.97	17.59	14.11	8.80
1200	25.60	21.31	17.07	13.69	8.53
1600	24.83	20.67	16.55	13.28	8.28
2000	24.09	20.05	16.06	12.88	8.03
2500	23.36	19.45	15.58	12.49	7.79
3000	22.66	18.87	15.11	12.12	7.55

#### OCLS 50 - STORE 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

NOTE: Use for rural retail (i.e. "country store") which is not in operation, but could be renovated or remodeled to new usage (in better condition than "sound value" would justify).

AREA	OCLS 51-OFFICE- RURAL				
	A	B	C	D	E
100	40.65	33.85	27.10	21.70	13.55
260	39.43	32.83	26.29	21.05	13.14
300	38.25	31.85	25.50	20.42	12.75
460	37.10	30.89	24.73	19.81	12.37
500	35.99	29.97	23.99	19.21	12.00
660	34.91	29.07	23.27	18.63	11.64
700	33.86	28.20	22.57	18.08	11.29
860	32.84	27.35	21.90	17.53	10.95

## OCLS 51 - RURAL OFFICE 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

## NOTE: Use for rural office

which is not in operation, but could be renovated or remodeled to new usage (in better condition than "sound value" would justify).

AREA	OCLS 52-LEAN TO					
		A	B	C	D	E
200	7.85	6.40	5.25	4.30	3.41	
1800	7.85	6.40	5.25	4.30	3.41	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### OCLS 52 - 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.

AREA	OCLS 53-CATWALK					
		A	B	C	D	E
50	12.15	9.88	8.10	6.48	4.05	
100	11.79	9.59	7.86	6.29	3.93	
300	11.43	9.30	7.62	6.10	3.81	
500	11.09	9.02	7.39	5.91	3.70	
1000	10.76	8.75	7.17	5.74	3.59	
2000	10.43	8.49	6.96	5.56	3.48	
3000	10.12	8.23	6.75	5.40	3.37	
5000	9.82	7.98	6.54	5.24	3.27	

#### OCLS 53 - CATWALK SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Metal	Treated Wood	Treated Wood	Wood	Wood

#### Grade Factors

- (1) Quality of Construction
- (2) Special Features (rails, etc.,)

Life Expectancy (EST) 10 years

## OCLS 54-ELEVATOR-FREIGHT

AREA	A	B	C	D	E
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.
10	38700.	30400.	27100.	19300.	17100.

## OCLS 54 - 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.

## OCLS 55-ELEVATOR-PASSENGER

AREA	A	B	C	D	E
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.
10	40500.	30400.	27500.	24400.	20700.

## 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.

OCLS 56-GRAINBIN

AREA		A	B	C	D	E
	1000	7.55	6.15	5.05	4.15	3.30
	4600	5.55	4.50	3.70	3.05	2.40
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

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.

OCLS 57-OTHER

AREA	A	B	C	D	E
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OCLS 57 - OTHER SPECIFICATIONS

NOTE: "Other" is a classification for the appraiser to classify structures not classified (i.e. drying kiln) and appraise. The appraiser should note what the structure is in the NOTES section.

OCLS 58-SPRINKLERS

AREA		A	B	C	D	E
	2000	3.55	3.05	2.50	2.15	2.00
	5000	3.20	2.75	2.25	1.94	1.80
	10000	2.50	2.10	1.75	1.50	1.40
	15000	2.25	1.89	1.58	1.35	1.26
	20000	2.03	1.70	1.42	1.22	1.13
	30000	1.82	1.53	1.28	1.09	1.02
	50000	1.64	1.38	1.15	0.98	0.92
	100000	1.48	1.24	1.03	0.89	0.83

OCLS 58 - SPRINKLERS SPECIFICATIONS

GRADE	A	B	C	D	E
CRITERIA	Extra Hazard Occupancy	High Hazard Occupancy	Ordinary Hazard Occupancy	Light Hazard Occupancy	Minimum Hazard Occupancy

Life Expectancy (EST) 20 years

NOTE: Sprinkler systems are valued by the square foot of area it covers. A sprinkler system in a building with 5,000 square feet of area is entered 5000 x 1.

OCLS 59-GAZEBO						
AREA	A	B	C	D	E	
20	30.00	24.00	20.00	16.00	10.00	
250	21.00	17.00	14.00	12.00	7.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

## OCLS 59 - 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

OCLS 60-COMMERCIAL GRAIN STORAGE						
AREA	A	B	C	D	E	
700	40.92	39.06	37.20	33.48	27.90	
800	40.26	38.44	36.60	32.94	27.46	
900	39.60	37.80	36.00	32.40	27.00	
1000	38.94	37.17	35.40	31.86	26.56	
1200	38.28	36.54	34.80	31.32	26.01	
1400	37.62	35.92	34.20	30.78	25.66	
1700	36.96	35.28	33.60	30.24	25.20	
2000	36.30	34.66	33.00	29.70	24.76	

## OCLS 60 - COMMERCIAL GRAIN STORAGE SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Concrete	Concrete Block	Bolted Steel	Metal Corrugated	Wood

## Grade Factors

- (1) Quality of Construction
- (2) Special Features

Life Expectancy (EST) 30 years

NOTE: Price diameter x height (i. E. 24 x 40)

## OCLS 61-SILO

AREA	A	B	C	D	E
500	2.01	1.79	1.23	1.12	1.01
4000	1.80	1.60	1.10	1.00	0.90
14000	1.58	1.41	0.97	0.88	0.79
24000	1.37	1.22	0.84	0.76	0.68
34000	1.15	1.02	0.70	0.64	0.58
44000	0.93	0.83	0.57	0.52	0.47
54000	0.72	0.64	0.44	0.40	0.36
64000	0.50	0.45	0.31	0.28	0.25

## OCLS 61 - SILO SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Glass Lined Steel	Steel	Reinforced Concrete	Concrete Block	Wood

## Grade Factors

- (1) Quality of Construction
- (2) Special Features ( roof, chute, etc.)

Life Expectancy (EST) 40 years

NOTE: Most silos are obsolete and not usable (diameter x height).

## OCLS 62-METAL BUILDING

AREA	A	B	C	D	E
100	15.00	12.50	10.00	8.00	6.00
300	14.70	12.25	9.80	7.84	5.88
500	14.41	12.01	9.60	7.68	5.76
1000	14.12	11.76	9.41	7.53	5.65
1500	13.84	11.53	9.22	7.38	5.53
2000	13.56	11.30	9.04	7.23	5.42
3000	13.29	11.07	8.86	7.09	5.32
5000	13.02	10.85	8.68	6.95	5.21

## OCLS 62 - METAL 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
INTER FINISH	Insulation	Insulation	Min. Insulation	None	None
OTHER	Wiring & Pbg.	Wiring & Pbg.	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

NOTE: Adjustments for interior finish, standing seam roof, and wall heights over 14' are to be made by the appraiser.

OCLS 63-QUONSET						
AREA		A	B	C	D	E
	100	26.40	21.45	17.60	14.45	11.45
	900	20.40	16.60	13.60	11.15	8.85
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 63 - QUONSET SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Solid	Solid	Solid	Solid	Pier
FLOORS	4 Inch Concrete	4 Inch Concrete	4 Inch Concrete	3 Inch Concrete	3 Inch Concrete
ROOF	Metal	Metal	Metal	Metal	Metal
WALLS	Metal	Metal	Metal	Metal	Metal
INTER FINISH	Insulation Some Finish	Insulation	Minimal Insulation	None	None
OTHER	Wiring & Plumbing	Wiring & Plumbing	Minimal Wiring	None	None

## Grade Factors

- (1) Quality of Construction
- (2) Type of Insulation
- (3) Type of Doors
- (4) Amount of Interior Finish
- (5) Size

Life Expectancy (EST) 35 years

OCLS 64-BOATSLIP						
AREA		A	B	C	D	E
	10	6500.	5500.	4500.	4000.	3500.
	10	6500.	5500.	4500.	4000.	3500.
	10	6500.	5500.	4500.	4000.	3500.
	10	6500.	5500.	4500.	4000.	3500.
	10	6500.	5500.	4500.	4000.	3500.
	10	6500.	5500.	4500.	4000.	3500.
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

## OCLS 64 - BOATSLIP SPECIFICATIONS

GRADE	A	B	C	D	E
HOOK UPS	Water, Electric Sewage	Water, Electric Sewage	Water, Electric Sewage	Water, Electric	None
SIZE	Over 40'	20' to 39'	below 20'		

## Grade Factors

- (1) Quality of Construction
- (2) Quality of Materials

Life Expectancy (EST) 15 years

OCLS 65-BOAT HOUSE						
AREA		A	B	C	D	E
	10	70.00	50.00	35.00	25.00	15.10
	20000	70.00	50.00	35.00	25.00	15.10
	39990	70.00	50.00	35.00	25.00	15.10
	59980	70.00	50.00	35.00	25.00	15.10
	79970	70.00	50.00	35.00	25.00	15.10
	100000	70.00	50.00	35.00	25.00	15.10
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### OCLS 65 - BOAT HOUSE SPECIFICATIONS

	A	B	C	D	E
GRADE	Pilings	Pilings	Pilings	Pilings	Pilings
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

OCLS 66-BOAT LIFT						
AREA		A	B	C	D	E
	10	4500.	4000.	3500.	3000.	1500.
	10	4500.	4000.	3500.	3000.	1500.
	10	4500.	4000.	3500.	3000.	1500.
	10	4500.	4000.	3500.	3000.	1500.
	10	4500.	4000.	3500.	3000.	1500.
	10	4500.	4000.	3500.	3000.	1500.
	10	4500.	4000.	3500.	3000.	1500.
	10	4500.	4000.	3500.	3000.	1500.

#### OCLS 66 - BOAT LIFTS SPECIFICATIONS

	A	B	C	D	E
GRADE	A	B	C	D	E
CAPACITY	2400 to 3000 lb	1800 to 2399 lb	1200 to 1799 lb	2100 to 3000 lb	1200 to 2099 lb
TYPE	Motorized	Motorized	Motorized	Manual	Manual

#### Grade Factors

- (1) Lift Capacity
- (2) Motorized or Manual

Life Expectancy (EST) 15 years

OCLS 67-DOCK						
AREA	A	B	C	D	E	
80	18.00	12.00	10.00	8.00	6.00	
130	18.00	12.00	10.00	8.00	6.00	
180	18.00	12.00	10.00	8.00	6.00	
230	18.00	12.00	10.00	8.00	6.00	
280	18.00	12.00	10.00	8.00	6.00	
360	18.00	12.00	10.00	8.00	6.00	
430	18.00	12.00	10.00	8.00	6.00	
500	18.00	12.00	10.00	8.00	6.00	

## OCLS 67 - DOCK SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
FLOORS	2" Treated Wood Deck	2" Treated Wood Deck	1" -2" Treated Wood Deck	1" Wood Deck	1" Wood 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

OCLS 68-DOCK STEPS						
AREA	A	B	C	D	E	
80	12.15	9.88	8.10	6.48	4.05	
130	11.79	9.59	7.86	6.29	3.93	
180	11.43	9.30	7.62	6.10	3.81	
230	11.09	9.02	7.39	5.91	3.70	
280	10.76	8.75	7.17	5.74	3.59	
360	10.43	8.49	6.96	5.56	3.48	
430	10.12	8.23	6.75	5.40	3.37	
500	9.82	7.98	6.54	5.24	3.27	

## OCLS 68 - DOCKSTEPS SPECIFICATIONS

GRADE	A	B	C	D	E
FOUNDATION	Pilings	Pilings	Pilings	Pilings	Pilings
FLOORS	2" Treated Wood Deck	2" Treated Wood Deck	1" -2" Treated Wood Deck	1" Wood Deck	1" Wood Deck
OTHER	Rails and Benches	Rails and Benches	Rails	None	None

## Grade Factors

- (1) Quality of Construction
- (2) Special Features
- (3) Size and Shape

Life Expectancy (EST) 15 years

OCLS 69-GOLF GREENS					
AREA	A	B	C	D	E
0	90000.	75000.	60000.	48000.	30000.
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

#### 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.

OCLS 70-CABIN					
AREA	A	B	C	D	E
300	48.75	44.84	36.75	29.40	18.38
500	45.36	43.49	34.20	28.52	17.82
700	43.20	42.19	32.40	27.66	17.29
800	42.40	40.92	31.80	26.83	16.77
1000	41.10	39.69	30.90	26.03	16.27
1200	40.05	38.50	30.00	25.25	15.78
1600	38.40	37.35	28.80	24.49	15.31
2000	37.25	36.23	27.90	23.75	14.85

#### 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

## OCLS 71-RESIDENTIAL GREENHOUSE

AREA	A	B	C	D	E
200	26.82	21.90	17.88	14.57	8.94
1800	21.29	17.38	14.19	11.56	7.10
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

## 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 , Pbg	Wiring & Pbg.	Wiring & Pbg.	Minimal Pbg	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 72-COMMERCIAL GREENHOUSE

AREA	A	B	C	D	E
200	18.00	15.00	12.00	9.60	6.00
300	13.10	10.92	8.73	6.98	4.37
500	12.71	10.59	8.47	6.78	4.24
1000	12.32	10.26	8.21	6.57	4.10
1500	11.95	9.96	7.97	6.37	3.98
2000	11.59	9.66	7.73	6.18	3.86
5000	11.25	9.38	7.50	6.00	3.75
10000	10.91	9.09	7.27	5.82	6.34

## 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 , Pbg	Wiring & Pbg.	Wiring & Pbg.	Minimal Pbg	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-COMMERCIAL SOUND VALUE

AREA	A	B	C	D	E
<b>OCLS 73 - COMMERCIAL BUILDING SOUND VALUE SPECIFICATIONS</b>					
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 o 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

## OCLS 74-LUMBER SHED

AREA	A	B	C	D	E
2000	18.00	14.60	12.00	9.80	6.00
16000	12.60	10.24	8.40	6.90	4.20
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

## OCLS 74 - LUMBER SHED SPECIFICATIONS

	A	B	C	D	E
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

## OCLS 75-TENNISCT

AREA	A	B	C	D	E
7200	6.25	5.05	4.15	3.40	2.70
14400	5.95	4.80	3.95	3.25	2.55
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

## 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.

## OCLS 76-COMMON AREA

AREA	A	B	C	D	E
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## OCLS 76 - COMMON AREA SPECIFICATIONS

GRADE	A	B	C	D	E
	N/A	N/A	N/A	N/A	N/A

NOTE: All common area is priced on a home card then divided by the number of owners and each share is manually added to the property owners card.

OCLS 77-COMMERCIAL SWIMMING  
POOL

AREA	A	B	C	D	E
1500	90.00	70.00	57.00	47.00	37.00
9500	75.00	61.00	50.00	41.00	33.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

## 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

OCLS 78-TENANT HOUSE					
AREA	A	B	C	D	E
0	5000.	4000.	3000.	2000.	1000.
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

OCLS 78 - 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.

OCLS 79-MOBILE HOME HOOKUP					
AREA	A	B	C	D	E
100	8200.	7000.	5800.	4600.	3400.
200	8200.	7000.	5800.	4600.	3400.
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00

OCLS 79 - MOBILE HOME HOOKUP SPECIFICATIONS

GRADE	A	B	C	D	E
RENT	\$125 & up	\$95-\$124	\$69-\$94	\$42-\$68	\$41 or Less

Life Expectancy (EST) 35 Years

NOTE: Deduct \$10.00 from rent if water provided. Deduct \$15.00 from rent if garbage pick up is provided. 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.

OCLS 80-GRAIN ELEVATOR					
AREA	A	B	C	D	E
40	150.00	120.00	100.00	80.00	50.00
60	145.50	116.40	97.00	77.60	48.50
80	141.14	112.91	94.09	75.27	47.05
100	136.90	109.52	91.27	73.01	45.63
120	132.79	106.24	88.53	70.82	44.26
140	128.81	103.05	85.87	68.70	42.94
160	124.95	99.96	83.30	66.64	41.65
180	121.20	96.96	80.80	64.64	40.40

#### OCLS 80 - 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	10,000	7,500	5,000	3,000	1,000
HOUR	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.

OCLS 81-CHAIN LINK FENCE					
AREA	A	B	C	D	E
100	22.00	18.59	15.07	11.61	7.92
200	21.34	18.04	14.62	11.26	7.68
300	20.70	17.49	14.18	10.92	7.45
400	20.07	16.69	13.75	10.59	7.23
500	19.47	16.45	13.34	10.27	7.01
600	18.89	15.96	12.94	9.96	6.80
700	18.32	15.48	12.55	9.66	6.60
800	17.77	15.02	12.17	9.37	6.40

#### 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

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.

OCLS 82-WOOD FENCE						
AREA	A	B	C	D	E	
200	9.00	7.20	6.00	4.80	3.00	
400	8.73	6.99	5.82	4.65	2.91	
600	8.47	6.77	5.65	4.52	2.82	
1000	8.21	6.57	5.48	4.38	2.74	
1400	7.97	6.37	5.31	4.25	2.65	
2000	7.73	6.18	5.15	4.12	2.58	
3000	7.49	6.00	5.00	4.00	2.50	
5000	7.27	5.82	4.85	3.88	2.40	

#### OCLS 82 - WOOD FENCE SPECIFICATIONS

##### GRADE

- A - Basketweave 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

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.

OCLS 83-LIGHTS						
AREA	A	B	C	D	E	
0	3500.	2500.	2000.	1500.	500.	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	
0	0.00	0.00	0.00	0.00	0.00	

#### 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.

OCLS 84-CANOPY (INEXPENSIVE)						
AREA		A	B	C	D	E
	100	17.05	13.85	11.35	9.30	7.35
	400	13.05	10.60	8.70	7.15	5.65
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### OCLS 84 - CANOPY (INEXPENSIVE) 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

OCLS 85-RAIL ROAD SIDING						
AREA		A	B	C	D	E
	0	55.00	45.00	35.00	28.00	18.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

#### OCLS 85 - RAILROAD SIDING SPECIFICATIONS

##### GRADE

##### WEIGHT OF

RAIL (LBS  
PER YARD)

	A	B	C	D	E
	130	115	110	80	60/40

OCLS 86-SERVICE STATION CANOPY

AREA		A	B	C	D	E
	10	33.00	26.00	20.00	16.00	10.00
	1000	33.00	26.00	20.00	16.00	10.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

OCLS 86 - 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 Metal	Wood Deck Flat or Pitch 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"

OCLS 87-WATER TANK/TOWER (GALS IN 000)

AREA		A	B	C	D	E
	500	8.40	6.85	5.60	4.60	3.65
	2000	6.30	5.10	4.20	3.45	2.75
	5000	5.10	4.15	3.40	2.80	2.20
	20000	3.40	2.75	2.25	1.85	1.15
	100000	2.10	1.70	1.40	1.15	0.90
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00

OCLS 87 - WATER TANK/TOWER 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.

OCLS 88-KIOSK (TRADE BOOTH)						
AREA	A	B	C	D	E	
30	150.00	135.00	110.00	98.00	90.00	
40	145.50	130.95	106.70	95.06	87.30	
50	141.14	127.02	103.50	92.21	84.68	
60	136.90	123.21	100.39	89.44	82.14	
70	132.79	119.51	97.38	86.76	79.68	
80	128.81	115.93	94.46	84.16	77.29	
90	124.95	112.45	91.63	81.63	74.97	
100	121.20	109.08	88.88	79.18	72.72	

## OCLS 88 - KIOSK SPECIFICATIONS

	A	B	C	D	E
GRADE					
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	Average	Fair Quality	Poor Quality
		Quality Siding	Quality Siding	Siding	Siding
INT FINISH	Finished	Finished	Finish	Minimal	None
OTHER	Wiring, Pbg & 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

OCLS 89-SMOKEHOUSE						
AREA	A	B	C	D	E	
100	8.50	6.80	5.00	3.80	2.00	
200	8.25	6.60	4.85	3.69	1.94	
300	8.00	6.40	4.70	3.58	1.88	
400	7.76	6.21	4.56	3.47	1.83	
500	7.52	6.02	4.43	3.36	1.77	
600	7.30	5.84	4.29	3.26	1.72	
700	7.08	5.66	4.16	3.17	1.67	
800	6.87	5.49	4.04	3.07	1.62	

## OCLS 89 - SMOKE HOUSE SPECIFICATIONS

	A	B	C	D	E
GRADE					
FOUNDATION	Solid	Solid	Solid	Solid	Solid
FLOORS	Concrete	Concrete	Concrete/Earth	Earth	Earth
ROOF	Asphalt	Asphalt/Metal	Asphalt	Metal	Metal
WALLS	Brick	Good	Average	Fair Quality	Poor Quality
		Quality Siding	Quality Siding	Siding	Siding
INT FINISH	Minimal	Minimal	None	None	None
OTHER	Electricity , Pbg	Electricity	Electricity	None	None

## Grade Factors

- (1) Quality of Construction
- (2) Special Features (meat racks - etc.)
- (2) Size

Life Expectancy (EST) 25 years

OCLS 90-AWNING						
AREA	A	B	C	D	E	
10	18.25	15.25	6.75	3.00	2.50	
10	18.25	15.25	6.75	3.00	2.50	
10	18.25	15.25	6.75	3.00	2.50	
10	18.25	15.25	6.75	3.00	2.50	
10	18.25	15.25	6.75	3.00	2.50	
10	18.25	15.25	6.75	3.00	2.50	
10	18.25	15.25	6.75	3.00	2.50	
10	18.25	15.25	6.75	3.00	2.50	

OCLS 90 - AWNING SPECIFICATIONS

GRADE	A	B	C	D	E
MATERIALS	Brass	Bronze	Aluminum or Enameled Steel	Cloth Block	Fiberglass

Life Expectancy (EST) 10 to 20 years

OCLS 91-GROUND SPRINKLER						
AREA	A	B	C	D	E	
10	4000.	3000.	2000.	1000.	500.	
10	4000.	3000.	2000.	1000.	500.	
10	4000.	3000.	2000.	1000.	500.	
10	4000.	3000.	2000.	1000.	500.	
10	4000.	3000.	2000.	1000.	500.	
10	4000.	3000.	2000.	1000.	500.	
10	4000.	3000.	2000.	1000.	500.	
10	4000.	3000.	2000.	1000.	500.	

OCLS 91 - GROUND SPRINKLER SPECIFICATIONS

GRADE	A	B	C	D	E
SIZE	1 Acre & Over	.50 - 1 Acre	Below .50 Acre	Over .50 Acre	Below .50 Acre
CONTROL	Automatic	Automatic	Automatic	Manual	Manual

Grade Factors

- (1) Automatic or Manual Control
- (2) Quality of System
- (3) Type of System (Rain Bird, Rain Jet, etc.)

Life Expectancy (EST) 10 years

NOTE: Ground sprinklers are valued by the unit. They are entered 1 x 1.

OCLS 92-WALLS						
AREA		A	B	C	D	E
	10	12.00	9.00	7.00	5.00	3.00
	10	12.00	9.00	7.00	5.00	3.00
	10	12.00	9.00	7.00	5.00	3.00
	10	12.00	9.00	7.00	5.00	3.00
	10	12.00	9.00	7.00	5.00	3.00
	10	12.00	9.00	7.00	5.00	3.00
	10	12.00	9.00	7.00	5.00	3.00
	10	12.00	9.00	7.00	5.00	3.00

#### 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.

OCLS 93-RADIO TV TOWERS (COMMUNICATIONS, CELL)						
AREA		A	B	C	D	E
	10	150000	125000	100000	75000	50000
	10	150000	125000	100000	75000	50000
	10	150000	125000	100000	75000	50000
	10	150000	125000	100000	75000	50000
	10	150000	125000	100000	75000	50000
	10	150000	125000	100000	75000	50000
	10	150000	125000	100000	75000	50000
	10	150000	125000	100000	75000	50000

#### 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

NOTE: Towers are priced by unit (1x1). Height and type determine grade to be used.

OCLS 94-MISCELLANEOUS BLDGS SV

AREA	A	B	C	D	E
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OCLS 94 - 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.

OCLS 95-MISCELLANEOUS BLDGS NC

AREA	A	B	C	D	E
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OCLS 95 - MISCELLANEOUS BUILDING NO CHARGE SPECIFICATIONS

GRADE	A	B	C	D	E
	N/A	N/A	N/A	N/A	N/A

NOTE: Buildings no charge are building that have no value. They are entered by the unit, 1 x 1.

OCLS 96-FIRE TOWER

AREA	A	B	C	D	E
50	220.00	110.00	71.50	58.30	36.30
70	213.40	106.70	69.36	56.55	35.21
100	207.00	103.50	67.27	54.85	34.15
150	200.79	100.39	65.26	53.21	33.13
200	194.76	97.38	63.30	51.61	32.14
300	188.92	94.46	61.40	50.06	31.17
400	183.25	91.63	59.56	48.56	30.24
500	177.76	88.88	57.77	47.11	29.33

OCLS 96 - FIRE TOWER SPECIFICATIONS

GRADE	A	B	C	D	E
TOWER HEIGHT	175'	150'	125'	100'	75'

Life Expectancy (EST) 40 years

NOTE: Fire towers are priced by the unit, 1 x 1.

## OCLS 97-FINISHED UPPER STORY

AREA	A	B	C	D	E
100	25.00	20.00	14.00	10.00	8.00
200	24.25	19.40	13.58	9.70	7.76
300	23.52	18.82	13.17	9.41	7.53
500	22.82	18.25	12.78	9.13	7.30
700	22.13	17.71	12.39	8.85	7.08
1000	21.47	17.17	12.02	8.59	6.87
2000	20.82	16.66	11.66	8.33	6.66
3000	20.20	16.16	11.31	8.08	6.46

## 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

## OCLS 98-UNFINISHED UPPER STORY

AREA	A	B	C	D	E
100	12.00	10.00	8.00	6.50	4.50
200	11.64	9.70	7.76	6.31	4.37
300	11.29	9.41	7.53	6.12	4.23
500	10.95	9.13	7.30	5.93	4.11
700	10.62	8.85	7.08	5.75	3.98
1000	10.30	8.59	6.87	5.58	3.86
2000	10.00	8.33	6.66	5.41	3.75
3000	9.70	8.08	6.46	5.25	3.64

## OCLS 98 - 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

OCLS 99-INCLINE LIFT					
AREA	A	B	C	D	E
30	575.00	550.00	525.00	500.00	475.00
50	375.00	350.00	325.00	300.00	275.00
70	350.00	325.00	300.00	275.00	250.00
150	300.00	300.00	275.00	250.00	225.00
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

OCLS 99 – INCLINE LIFT SPECIFICATIONS

GRADE	A	B	C	D	E
	Appraiser's Discretion	Appraiser's Discretion	Appraiser's Discretion	Appraiser's Discretion	Appraiser's Discretion

Note: Price includes cost of car and all electrical/mechanical.

**WARREN COUNTY COMPUTER CODES**

**WARREN 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 Ovrđ.	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	OFB Length/Areas
OWID	OFB Widths	ORAT	OFB Rate Override
OCND	OFB 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
ATEP	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
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

**WARREN COUNTY COMPUTER CODES (continued)**

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 Indes 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		BARN
	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
	XX	DIAGNOSTIC CENTER EQUIPMENT-MOVEABLE OR BUILT-IN
	XX	DISPLAY CASES-MOVEABLE OR BUILT-IN
	XX	DOCK LEVELERS
	XX	DRAPES & CURTAINS, BLINDS, ETC

REAL	PERSONAL	DESCRIPTION
	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	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.
	XX	OVENS-PROCESSING/MANUFACTURING
	XX	OVERHEAD CONVEYOR SYSTEM
	XX	PACKAGE AND LABELING EQUIPMENT
	XX	PAGING SYSTEMS
	XX	PAINT SPRAY BOOTHS
	XX	PAINTING-NO ADDED VALUE

REAL	PERSONAL	DESCRIPTION
XX	XX	PARTITIONS - MOVEABLE
		PAVING
	XX	PIPING SYSTEMS-PROCESS PIPING
	XX	PLAYGROUND EQUIPMENT-ALL
	XX	PNEUMATIC TUBE SYSTEMS
	XX	PORTABLE BUILDINGS
	XX	POULTRY EQUIPMENT
	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	SWINE EQUIPMENT
	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
	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

<b>REAL</b>	<b>PERSONAL</b>	<b>DESCRIPTION</b>
	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

**DEPRECIATION FACTOR TABLES**

## DEPRECIATION FACTOR TABLE

DPRT YEAR	01 EXCL	02 GOOD	00 AVER	03 FAIR	04 POOR	05 DWMH	06 SWMH	07 COMG	08 COMA	09 COMP
2009	.995	.990	.990	.980	.900	.950	.950	.990	.980	.960
2008	.990	.980	.980	.970	.890	.920	.900	.970	.960	.920
2007	.985	.975	.970	.960	.870	.890	.860	.960	.940	.900
2006	.980	.970	.960	.940	.860	.860	.820	.940	.920	.870
2005	.975	.960	.950	.930	.850	.830	.780	.930	.900	.840
2004	.970	.955	.940	.910	.840	.800	.750	.910	.890	.810
2003	.965	.950	.930	.900	.830	.780	.720	.900	.870	.780
2002	.960	.940	.920	.890	.820	.760	.690	.880	.860	.750
2001	.955	.935	.910	.880	.800	.740	.660	.870	.840	.730
2000	.950	.930	.900	.860	.790	.720	.640	.860	.830	.710
1999	.945	.920	.890	.850	.780	.700	.620	.850	.810	.690
1998	.940	.915	.880	.840	.770	.680	.600	.840	.800	.670
1997	.935	.910	.870	.820	.750	.660	.580	.820	.780	.650
1996	.930	.900	.860	.810	.740	.640	.560	.810	.770	.630
1995	.925	.895	.850	.800	.720	.620	.540	.800	.750	.610
1994	.920	.890	.840	.780	.710	.600	.520	.790	.740	.590
1993	.915	.880	.830	.770	.700	.580	.500	.780	.720	.570
1992	.910	.875	.820	.760	.690	.560	.480	.770	.710	.550
1991	.905	.870	.810	.740	.670	.540	.460	.750	.690	.530
1990	.900	.860	.800	.730	.660	.520	.440	.740	.680	.520
1989	.895	.855	.790	.720	.650	.510	.420	.730	.660	.510
1988	.890	.850	.780	.700	.630	.500	.400	.720	.650	.500
1987	.885	.840	.770	.690	.620	.490	.380	.710	.630	.490
1986	.880	.835	.760	.680	.600	.480	.360	.700	.620	.480
1985	.875	.830	.750	.670	.590	.470	.340	.960	.600	.470
1984	.870	.820	.740	.650	.570	.460	.320	.680	.590	.460
1983	.865	.815	.730	.640	.560	.450	.300	.670	.580	.450
1982	.860	.810	.720	.630	.550	.440	.280	.660	.570	.440
1981	.855	.800	.710	.610	.530	.430	.260	.650	.560	.430
1980	.850	.795	.700	.600	.520	.420	.240	.645	.550	.420
1979	.845	.790	.690	.590	.510	.410	.220	.640	.540	.410
1978	.840	.780	.680	.580	.500	.400	.200	.635	.530	.400
1977	.835	.775	.670	.570	.490	.390	.180	.630	.520	.390
1976	.830	.770	.660	.560	.480	.380	.170	.625	.510	.380
1975	.825	.760	.650	.550	.470	.370	.160	.620	.500	.370
1974	.820	.755	.640	.540	.460	.360	.150	.615	.490	.360
1973	.815	.750	.630	.530	.450	.350	.140	.610	.480	.350
1972	.810	.740	.620	.520	.440	.340	.130	.605	.470	.340
1971	.805	.735	.610	.510	.430	.330	.120	.600	.460	.330
1970	.800	.730	.600	.500	.420	.320	.110	.595	.450	.327

## DEPRECIATION FACTOR TABLE continued

DPRT YEAR	01 EXCL	02 GOOD	00 AVER	03 FAIR	04 POOR	05 DWMH	06 SWMH	07 COMG	08 COMA	09 COMP
1969	.795	.720	.590	.490	.415	.000	.100	.590	.444	.325
1968	.790	.715	.580	.480	.410	.000	.090	.585	.442	.323
1967	.785	.710	.570	.470	.400	.000	.080	.580	.440	.320
1966	.780	.700	.560	.460	.390	.000	.070	.575	.434	.318
1965	.775	.695	.550	.450	.380	.000	.050	.570	.432	.317
1964	.770	.690	.540	.440	.370	.000	.040	.565	.430	.316
1963	.765	.680	.530	.430	.360	.000	.030	.560	.427	.314
1962	.760	.675	.520	.420	.350	.000	.020	.555	.423	.312
1961	.755	.670	.510	.410	.340	.000	.010	.550	.420	.310
1960	.750	.665	.500	.400	.330	.000	.010	.545	.417	.308
1959	.745	.660	.490	.390	.320	.000	.010	.540	.413	.307
1958	.740	.655	.480	.380	.310	.000	.010	.537	.410	.305
1957	.735	.650	.470	.370	.300	.000	.010	.534	.407	.303
1956	.730	.645	.460	.360	.290	.000	.010	.530	.405	.300
1955	.725	.640	.450	.350	.280	.000	.010	.527	.403	.298
1954	.720	.635	.440	.340	.270	.000	.000	.524	.400	.297
1953	.715	.630	.430	.330	.260	.000	.000	.520	.397	.295
1952	.710	.625	.420	.320	.250	.000	.000	.517	.395	.294
1951	.705	.620	.415	.315	.245	.000	.000	.514	.393	.292
1950	.700	.615	.410	.310	.240	.000	.000	.510	.390	.290
1949	.695	.610	.405	.306	.236	.000	.000	.507	.387	.289
1948	.690	.605	.400	.304	.234	.000	.000	.504	.385	.288
1947	.685	.600	.397	.302	.232	.000	.000	.500	.383	.284
1946	.680	.595	.393	.300	.230	.000	.000	.497	.380	.280
1945	.675	.590	.390	.296	.226	.000	.000	.493	.377	.276
1944	.670	.585	.387	.294	.224	.000	.000	.490	.375	.272
1943	.665	.580	.383	.292	.222	.000	.000	.487	.373	.268
1942	.660	.575	.380	.290	.220	.000	.000	.483	.370	.264
1941	.655	.570	.378	.289	.218	.000	.000	.480	.367	.260
1940	.650	.565	.375	.287	.216	.000	.000	.477	.365	.256
1939	.645	.560	.373	.285	.214	.000	.000	.473	.363	.252
1938	.640	.555	.370	.283	.212	.000	.000	.470	.360	.248
1937	.635	.550	.368	.280	.210	.000	.000	.469	.357	.244
1936	.630	.545	.365	.278	.209	.000	.000	.467	.355	.240
1935	.625	.540	.363	.276	.207	.000	.000	.465	.353	.236
1934	.620	.535	.360	.274	.205	.000	.000	.463	.350	.232
1933	.615	.530	.358	.272	.203	.000	.000	.461	.347	.228
1932	.610	.525	.356	.270	.200	.000	.000	.459	.345	.224
1931	.605	.520	.354	.268	.198	.000	.000	.457	.343	.220
1930	.600	.515	.352	.266	.197	.000	.000	.455	.340	.216

