

**GENERAL RESIDENTIAL PRICING SCHEDULES**

**RESIDENTIAL**

**QUALITY GRADE OR CLASS**

The quality grade of materials and workmanship is the one most significant variable to be considered in estimating the replacement cost of a structure. Two buildings may be built from the same general plan, each offering exactly the same facilities and with the same specific features, but with widely different cost due entirely to the quality of materials and workmanship used in their construction. For instance, the cost of a dwelling constructed of high quality materials and with the best of workmanship throughout can be more than twice that of one built from the same floor plan but with inferior materials and workmanship prevailing.

The following schedule has been developed to distinguish between variations in cost. This schedule represents the full range of conventional dwelling construction. The basic specifications for each grade, as to type of facilities furnished is relatively constant; that is, each has a specific type of heating system, two bathrooms, kitchen unit, and other typical living facilities, but with variable quality of materials and workmanship prevailing.

The basic grade represents cost of construction using average quality materials, with average workmanship. The majority of dwellings erected fall within one class above and one class below the base grade of C. The layman or professional appraiser can readily distinguish between these classes. The three classes of grade of quality for this group of dwelling have been established as follows:

Grade B	Good	Quality 128%
Grade C	Average	Quality 100%
Grade D	Fair	Quality 85%

In order to justify variation in cost, maintain uniformity and retain complete control throughout the cost range, we have established these base grades. The pricing spread of 20% ± between each grade is based upon the use of better grade materials and higher quality workmanship from C Grade to B Grade. B Grade dwellings are found to have better individual features and interior finish, which reflects approximately 28% higher costs than C Grade. Likewise, the D Grade dwelling would be constructed of approximately 15% less quality than C Grade, due to the type of materials used and workmanship. Consequently, better quality of construction or construction of cheaper quality can be comparatively observed.

To cover the entire range of dwelling construction, three additional classes of dwellings above the three base grade dwellings must be considered along with one grade dwelling below the base three grades.

The three base grades above are:

“A”	Excellent Quality	155%
“AA”	Superior Quality	250%
“AAA”	Ultimate Quality	300%

The A, AA and AAA Grade dwelling incorporates the best quality of materials and workmanship. Construction costs of AAA Grade dwellings usually run 300% and higher than the cost of C Grade dwellings. The prestige type and the mansion, or country estate-type homes are usually in this class. The AA Grade dwellings having exceptional architectural style and design are generally the custom built homes and are 250% better in overall construction than the C Grade dwellings. The A Grade dwellings having outstanding architectural style and design are generally the custom built homes and are 55% better in overall construction than the C Grade dwellings.

The dwelling of the cheapest quality construction built of low-grade materials and is the E Grade quality.

These seven (7) established base graded or classes of quality will cover the entire range of dwelling construction, from the cheapest to the finest in quality.

## **USE OF GRADE FACTORS**

The grading method is based on C Grade as standards of quality and design. A factor highest grade level to the lowest grade level is established by means of grade factor multipliers. Since not all dwellings are constructed to fall into one of the precise grade levels with no adjustments, it becomes necessary to further refine our grading system. It is not unusual for conventional houses to be built that incorporate qualities that fall above or below these established grades. If the house that is being appraised does not fall exactly on a specific grade, but should be classified within that grade, the use of Grade Factor Symbols (+ or -) will accomplish this adjustment in the Grade AA, A, B, C, D and E Classes.

For a grading increase in the AA Grade category, a plus factor can be used, which will result in each factor being higher than the last.

A Sample Would Be - A dwelling with 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 may be graded A+. The A+ Grade places this house in the Superior Quality range. The + part of the A+ Grade places this house one level above the A Grade category. Grade A+ has a multiplier of 165%. Thus, once you have priced this house to the base level of C, a multiplier of 165% would be applied to adjust the C Grade base level up to the A+ Grade level you desired.

The same approach would apply should you have a house constructed with a very cheap grade of materials, usually culls and seconds, and very poor quality workmanship resulting from unskilled, inexperienced, do-it-yourself type labor. Minimal code, low-grade mechanical features and fixtures may be graded E. The E Grade places this house in the Cheap Quality range. Grade E has a multiplier of 55%. Thus once you have priced this house to the base level of "E", a multiplier of 55% would be applied to adjust the C Grade base level down to the E Grade level you desired.

NOTE: The quality factor ultimately selected is to represent a composite judgment of the overall Quality Grade. Generally, the quality of materials and workmanship is fairly consistent throughout the construction of a specific building; however, since this is not always the case, it is frequently necessary to weigh the quality of each major component in order to arrive at the proper overall Quality Grade. Equal consideration must also be given to any additions which are constructed of materials and workmanship inconsistent with the quality of the main building.

The appraiser must use extreme caution not to confuse Quality and Condition when establishing grades for older houses in which a deteriorated condition may have a noticeable effect on their appearance. Grades should be established on original built-in quality as new dwellings, and not be influenced by physical condition. Proper grading must reflect replacement cost of new buildings. Bear in mind a house will always retain its initial grade of construction, regardless of its present deteriorated condition.

**AAA Quality Dwellings**

These dwellings are constructed of the finest quality materials and workmanship, exhibiting unique and elaborate architectural styling and treatment, and having all the features typically characteristic of mansion-type homes.

**BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of high quality and constructed with much detail and workmanship. Ample insulation and numerous openings for windows and doors are typical.

**ROOF:** Slate, tile, cedar shake, or architectural asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

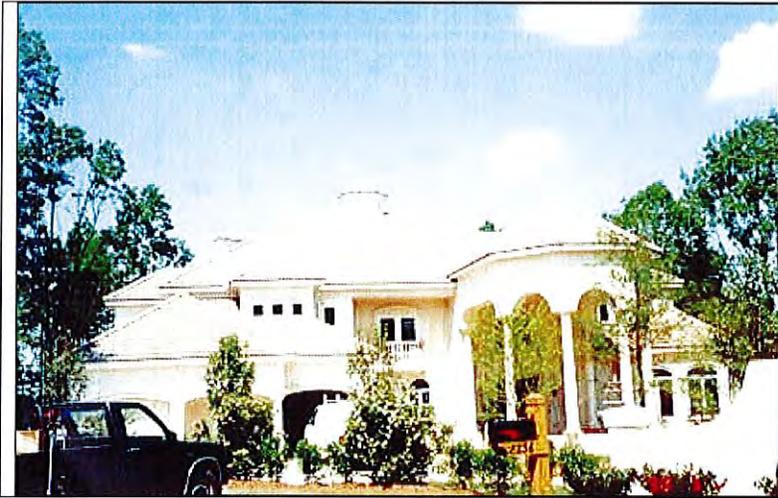
**INTERIOR FINISH:** The interior of these homes is of the highest custom design and construction with much attention given to fine detail and master craftsmanship.

**FLOORS:** Heavy construction utilizing wood or steel joists and sub floor with the best quality combination of hardwoods, ceramic tile, terrazzo, marble or granite tile, vinyl, or luxurious carpeting.

**PLUMBING:** A combination of high quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTICAL:** Good quality wiring, maximum electrical outlets and expensive light fixtures.



**Grade AAA**

**Grade AAA**



**Grade AAA**



**AA Quality Dwellings**

These homes are architecturally designed and custom built by contractors who specialize in good quality construction. Extensive detail is given to ornamentation with the use of good grade materials and skilled craftsmanship. Homes of this quality are located in affluent areas that will enhance and benefit the home the most.

**BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of high quality and constructed with much detail and workmanship. Ample insulation and numerous openings for windows and doors are typical.

**ROOF:** Slate, tile, cedar shake, or architectural asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

**INTERIOR FINISH:** The interior of these homes is of the highest custom design and construction with much attention given to fine detail and master craftsmanship.

**FLOORS:** Heavy construction utilizing wood or steel joists and sub floor with the best quality combination of hardwoods, ceramic tile, terrazzo, marble or granite tile, vinyl, or luxurious carpeting.

**PLUMBING:** A combination of high quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTICAL:** Good quality wiring, maximum electrical outlets and expensive light fixtures.



**Grade AA+**

**Grade AA+**



**Grade AA+**





**Grade AA+-**



**Grade AA+-**



**Grade AA+-**



**Grade AA-**

**Grade AA-**



**Grade AA-**

**A Quality Dwellings**

These homes are architecturally designed and custom built by contractors who specialize in good quality construction. Extensive detail is given to ornamentation with the use of good grade materials and skilled craftsmanship. Homes of this type are located in areas that are specifically developed for this level of quality.

**BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of good quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

**ROOF:** Slate, tile, cedar shake, or architecture asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

**INTERIOR FINISH:** The interior of these homes is of good design and good construction with much attention given to detail and good quality craftsmanship.

**FLOORS:** Heavy construction utilizing wood or steel joists and sub floor with a good quality combination of hardwoods, ceramic tile, marble or granite tile, vinyl, or good quality carpeting.

**PLUMBING:** A combination of good quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTICAL:** Good quality wiring, maximum electrical outlets and expensive light fixtures.



**Grade A+**

**Grade A+**



**Grade A+**





**Grade A+-**

**Grade A+-**



**Grade A+-**



**Grade A-**

**Grade A-**



**Grade A-**



**B Quality Dwellings**

These homes are architecturally designed and built by contractors who specialize in good quality construction. Much detail is given to ornamentation with the use of good grade materials and skilled workmanship. Custom built homes normally fall into this classification.

**BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of good quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

**ROOF:** Slate, tile, cedar shake, or architecture asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

**INTERIOR FINISH:** The interior of these homes is of good design and good construction and good quality workmanship.

**FLOORS:** Moderate construction utilizing wood or steel joists and sub floor with a good combination of hardwoods, ceramic tile, vinyl, or good quality carpeting.

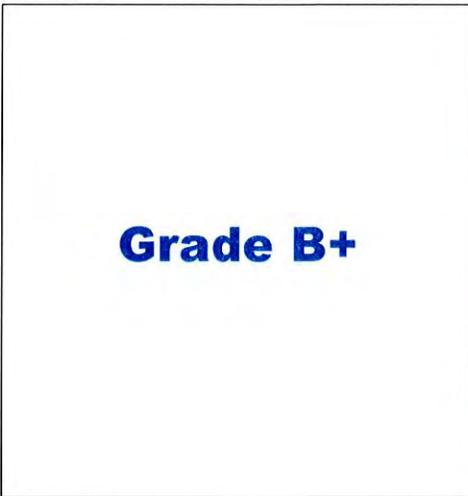
**PLUMBING:** A combination of quality fixtures, quality materials, and skilled workmanship. Considered typically and adequate for this type of construction, generally having at least eight fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

**ELECTICAL:** Good quality wiring, maximum electrical outlets and good light fixtures.



**Grade B+**



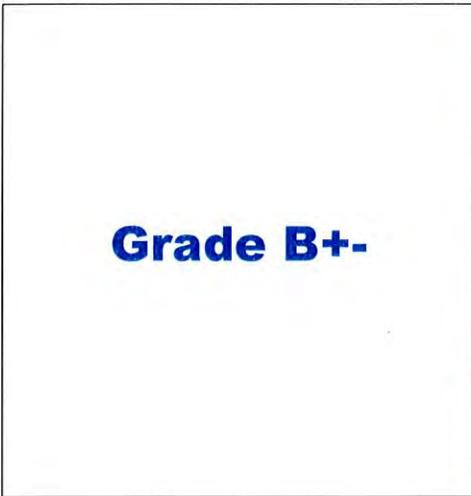
**Grade B+**



**Grade B+**



**Grade B+-**



**Grade B+-**



**Grade B+-**



**Grade B-**

**Grade B-**



**Grade B-**

**C Quality Dwellings**

These homes are designed and built by contractors who specialize in average quality construction. Adequate detail is given to ornamentation with the use of average grade materials and typical workmanship. Homes of this type are located in areas that are specifically developed for this level of quality. These homes represent the prevalent quality.

**BASE SPECIFICATIONS**

**FOUNDATION:** Brick or reinforced concrete foundation walls on concrete footings with interior piers.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be average quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

**ROOF:** Tile, cedar shake, or asphalt shingles on average quality sheathing with frame trusses and having typical slopes.

**INTERIOR FINISH:** The interior of these homes is of average design and average construction with attention given to detail and average quality workmanship.

**FLOORS:** Moderate construction utilizing wood or steel joists and sub floor with an average combination of hardwoods, ceramic tile, vinyl, or average quality carpeting.

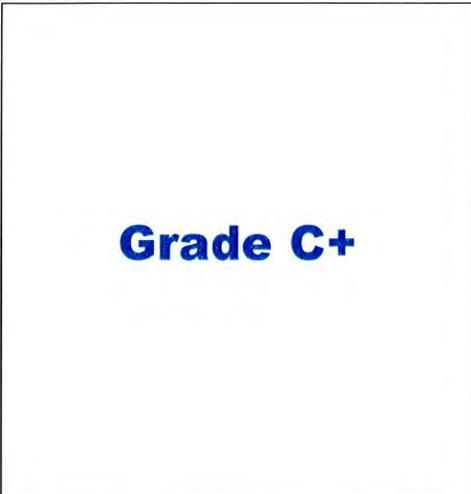
**PLUMBING:** A combination of average quality fixtures, average quality materials, and workmanship. Considered typically and adequate for the type of construction, generally not exceeding a total of twelve fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded

**ELECTICAL:** Average quality wiring, adequate electrical outlets and average light fixtures from base pricing.



**Grade C+**



**Grade C+**



**Grade C+**



**Grade C+-**

**Grade C+-**



**Grade C+-**



**Grade C-**

**Grade C-**



**Grade C-**



**D Quality Dwellings**

These homes are usually built of fair quality materials with expense-saving construction. Economy built homes would normally fall into this classification.

**BASE SPECIFICATIONS**

**FOUNDATION:** Brick or concrete block walls on concrete footings.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, or frame siding. All exterior walls are average quality or less and constructed with minimal detail and workmanship. Insulation is minimal and openings for windows and doors are typical.

**ROOF:** Light weight asphalt shingles on adequate sheathing and frame trusses with minimal slope.

**INTERIOR FINISH:** The interior of these homes is below average design and construction with limited attention given to detail and quality workmanship.

**FLOORS:** Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low quality carpeting.

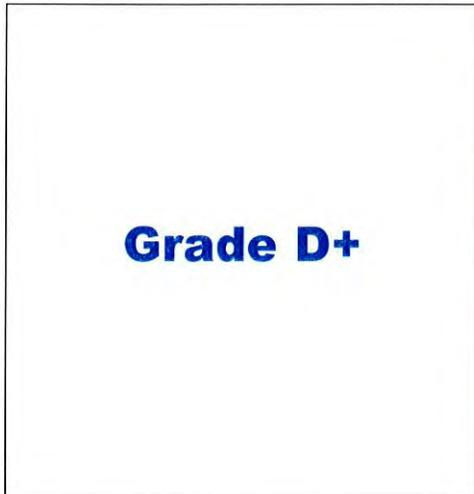
**PLUMBING:** A combination of fair quality fixtures and typical quality materials and workmanship. Considered typical and adequate for this type of construction, normally has eight fixtures or less.

**CLIMATE CONTROL:** A heating system equal to forced air with minimal capacity and ductwork throughout. Air conditioning is not a part of the specifications. This item is excluded from base pricing and should be added if applicable.

**ELECTICAL:** Adequate quality wiring, minimal electrical outlets and low cost light fixtures.



**Grade D+**



**Grade D+**



**Grade D+**



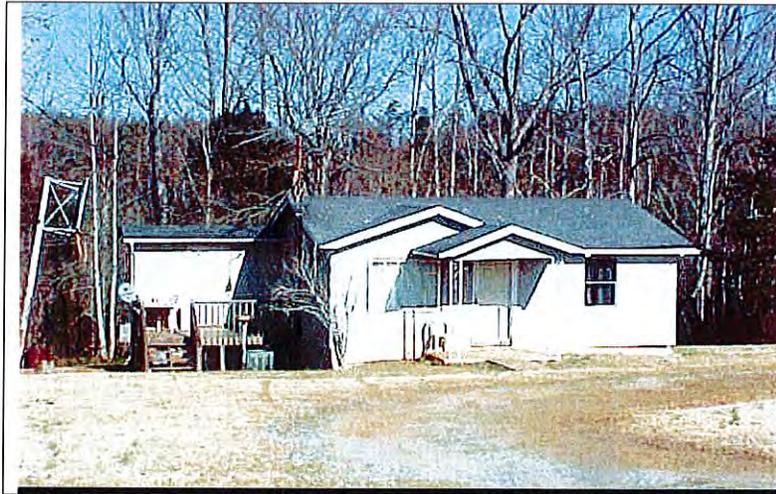
**Grade D+-**

**Grade D+-**



**Grade D+-**





**Grade D-**

**Grade D-**



**Grade D-**

**E Quality Dwellings**

These homes are constructed of low quality materials and usually designed not to exceed minimal building code. Little detail is given to interior or exterior finish. They are usually built for functional use only. Homes of this type are not specifically located within developments, but may be built as in-fill housing.

**BASE SPECIFICATIONS**

**FOUNDATION:** Brick or concrete block foundation walls on concrete footings, piers, or concrete slab.

**EXTERIOR WALLS:** Stone, brick veneer, stucco, log, frame siding, or concrete block. All walls are cheaply constructed with minimal detail and workmanship. Little or no insulation and minimal windows and doors are typical.

**ROOF:** Light weight asphalt shingles, roll roofing, or metal on plywood sheathing and frame trusses with minimal slope.

**INTERIOR FINISH:** The interior of these homes is of fair design and construction with low cost materials. Little attention is given to detail and quality workmanship.

**FLOORS:** Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low quality carpeting.

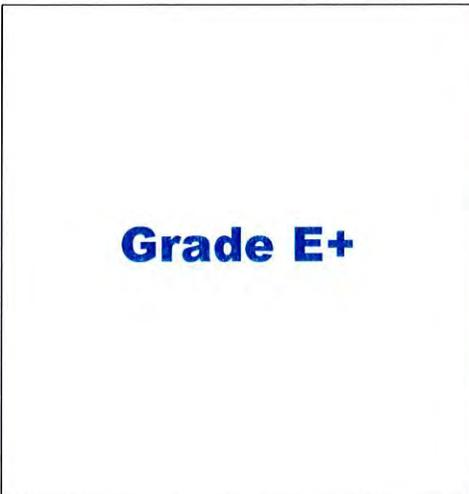
**PLUMBING:** A combination of fair quality fixtures, typical quality materials, and workmanship. Considered adequate for the type of construction. Generally not more than a total of five fixtures.

**CLIMATE CONTROL:** A heating system equal to forced air with minimal capacity and ductwork throughout. Air conditioning is not a part of the specifications. This item is excluded from base pricing and should be added if applicable.

**ELECTICAL:** Minimal quality wiring, limited electrical outlets and inexpensive lighting.



**Grade E+**



**Grade E+**



**Grade E+-**

**Grade E+-**



**Grade E+-**





**Grade E-**

**Grade E-**



**Grade E-**

**MANUFACTURED HOUSING**

## General

Manufactured housing can be single wide mobile homes, double wide mobile homes, multi-sectional homes, or modular homes. Non-modular structures are designed with a steel undercarriage and wheel assemblies for transporting to the site: Note most modular homes have wood joist rather than a steel undercarriage. For mass appraisal purposes, both wood joist and steel undercarriage homes that are classified as modular are considered to be like stick-built homes.

As of June 15, 1976, all manufactured homes built, after that time, must meet or exceed Federal Standards outlined in Title VI, Housing and Community Development Act of 1974. These standards (building codes) are administered by United States Department of Housing and Urban Development (HUD). The HUD code, unlike conventional building codes, requires manufactured homes to be constructed on permanent chassis. Manufactured homes that are not consider modular homes must have a red/silver certification (HUD certification) on the exterior of each transportable section when transported from the factory.

Modular homes are constructed on the same state, local and regional building codes (conventional building codes) as site built homes which exceed the HUD code and have a "State of North Carolina Modular Construction Validating Stamp" on the interior of the home. For mass appraisal purposes all factory constructed homes are to be classified as either manufactured (single-wide, double-wide, etc.) or modular.

**MODULAR HOME CLASSIFICATION STANDRADS**

All homes constructed in a factory may be considered a manufactured home but only those that meet or exceed the North Carolina State Residential Building Code may be considered modular homes. North General Statute 105-164.3(21b) defines modular home as "a factory-built structure that is designed to be used as a dwelling, is manufactured in accordance with the specifications for modular homes under the North Carolina State Residential Building Code (NCSRBC), and bears a seal or label issued by the Department of Insurance pursuant to G.S. 143-139.1". Also, in addition to NCSRBC modular homes may be required to be constructed to local and/or regional building codes. North Carolina addresses the construction and definition of modular homes under the North Carolina State Building Code Volume VIII – Modular Construction Regulations. The quality of modular homes is consider to be the same as site built homes per memorandum from the North Carolina Department of Insurance (see memorandum). For mass appraisal proposes structures that are considered modular must meet current general statute requirements.

**MANUFACTURED HOME CLASSIFICATION STANDARDS**

All manufactured homes not meeting the requirements of a modular home are to be considered using the term “manufactured home” for mass appraisal purposes. N.C.G.S. 105-273(13) in defining real property provides for the inclusion of manufactured homes. Also, N.C.G.S. 105-316.7 defines mobile home and manufactured home.

Any manufactured home will be considered *real property* and will be valued in accordance with the schedule of values if the owner of the land and the owner of the home placed upon the land are the same, having the towing hitch and axle assembly removed and placed upon a permanent foundation as required by the Chatham County Building Department.

If the owner of the manufactured home does not own the land it occupies, the home will be considered a *personal property* item. If the manufactured home is considered a *personal* item, it will be noted within the miscellaneous items section of the property record card. Note: All homes classified as modular will be considered as real property even if on someone else’s land.



**MA 30S  
Single-Sect  
Manufactured  
Home**

**MA 30W  
Multi-Sect  
Manufactured  
Home**



**MA 30S  
Single-Sect  
Manufactured  
Home**

## RESIDENTIAL COST SCHEDULES

The Cost Approach to value lends itself best to property valuation for tax purposes for two principle reasons.

- 1) Appraisals for Ad Valorem purposes require separate land value estimates.
- 2) The Cost Approach can be applied to all classes of property.

The use of one approach to the exclusion of others is contrary to the appraisal process. The approach outlined in this manual includes cost schedules which have been developed and are supported through analysis and incorporation of economic factors indicated by all three approaches to value; Cost, Income and Market.

The following cost schedules are based on a model residence constructed using typical components, average quality workmanship and materials, consisting of one thousand (1000) square feet, two full baths, central heating system and crawl space.

The general pricing procedure example is as follows:

1. Determine the Main Area (MA) Code by exterior wall type and type of residential building. (Ex. Brick ranch style home is a MA 37M)
2. Multiply the base square footage of the first floor by the main area price and by the size factor for the MA code. (Ex. 1500 sq. ft. X \$88.70 X .84 = \$111,762)
3. For buildings with an upper floor, multiply the square footage of the upper floor by the main area price then by the size factor for the MA code of the first floor square footage and by the multiple story adjustment (ST) of 65%. (Ex. 1000 sq. ft. X \$88.70 X .84 X .65 = \$48,430)
4. Apply Cost & Design % factor to the total main area price.
5. Adjustments to the main area are calculated from the norm of the base structure.
  - A) Heat type- the standard is central heat. Determine the heat type (Ex. heat pump AR 08) and multiply the square footage by the heat type code rate code by the size adjustment for the main area of the first floor square footage. (Ex. 1500 sq. ft. X \$3.00 X .84 = \$3,780)
  - B) Foundation type- the standard is crawl space. Determine the foundation type (Ex. Continuous Slab FN 03) and multiply the square footage by the foundation type code by the size adjustment for the main area of the first floor square footage. (Ex. 1500 sq. ft. X (-)\$3.90 X .84 = (-) \$4,914)
  - C) Plumbing type- the standard is 2 baths. Determine the number of fixtures from the standard. (Ex. 2½ baths has two extra fixtures PL RS) Multiply the number of fixtures times the rate. (Ex. 2 X \$1,080 = \$2,160)

- D) Fireplace type- the standard is no fireplace. Determine the type of fireplace. (Ex. Prefab FP 03) Multiply the fireplace rate times the number of fireplaces. (Ex. 1 X \$1,800 = \$1,800)
  - E) Basement Type- the standard is no basement. Determine the type of basement. (Ex. Basement is finished with a walk out area with windows and door BA FW) Multiply the square footage by the basement type code by the size adjustment for the main area of the first floor square footage (Ex. 1500 sq. ft. X \$39.15 X .84 = \$49,316)
  - F) Elevator type- the standard is no elevator. Determine the type of elevator and number of floors. (Ex. 2 story Hydraulic RE EH2) Multiply the elevator rate times the number of elevators. (Ex. 1 X \$10,000 = \$10,000)
6. Determine the addition code type (Ex. Porch AC 06) attached to the main structure. Multiply the base rate of the AC code by the size adjustment for that code. (Ex. 80 sq. ft. X \$25.60 X 1.02 = \$2,088)
  7. Sub-total all areas of the structure's components.
  8. Apply the proper Quality Grade Factor to arrive at the Replacement Cost New. The standard pricing schedule is at a C grade building.
  9. Apply the proper depreciation from the C.D.U. Chart. (Ex. A home built in 1975 that physically is in average condition with normal functional use, but is in a desirable neighborhood and the C.D.U. is Good the depreciation is 70% of the value remaining)
  10. If a market adjustment is to be applied it is applied at this stage.
  11. The final value for the building is finished.

All adjustments from base specifications are included in the following schedules.

Should any discrepancy arise from the printed Manual and the Chatham County Tax software calculations, the software calculations shall control.

**BASE PRICE FOR RESIDENTIAL SCHEDULE MA 37 SINGLE FAMILY RESIDENCE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$90.00-\$100.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING</b>  <b>EXTERIOR WALLS: VINYL SIDING OR EQUAL</b>  <b>PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR FIREPLACES</b> <b>GARAGES/PORCHES/BASEMENT AREAS</b> <b>ADDITIONAL PLUMBING</b> <b>ADD FOR COOLING SYSTEM</b>  <b>FLOOR COVER/FINISH: HARDWOOD/VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>HEATING/COOLING: FORCED HOT AIR OR EQUAL</b>  <b>PLUMBING: 8 PLUMBING FIXTURES</b>

**BASE PRICE FOR RESIDENTIAL SCHEDULE MA 18 DUPLEX/TRIPLEX**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$80.00-\$95.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING</b>  <b>EXTERIOR WALLS: VINYL SIDING OR EQUAL</b>  <b>PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:  ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM ADD FOR ADDITIONAL KITCHEN</b>
		<b>FLOOR COVER/FINISH: HARDWOOD/VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>HEATING/COOLING: FORCED HOT AIR</b>  <b>PLUMBING: 8 PLUMBING FIXTURES</b>

**BASE PRICE FOR RESIDENTIAL SCHEDULE MA 12 CONDO/TOWNHOUSE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$90.00-\$100.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING</b>  <b>EXTERIOR WALLS: HARDWOOD/VINYL SIDING OR EQUAL</b>  <b>PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:  ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM</b>
		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>HEATING/COOLING: FORCED HOT AIR</b>  <b>PLUMBING: 8 PLUMBING FIXTURES</b>

**BASE PRICE FOR RESIDENTIAL SCHEDULE MA 37WMD MODULAR HOME**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$75.00-\$95.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING</b>
		<b>EXTERIOR WALLS: VINYL SIDING OR EQUAL</b>
		<b>PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/CARPET/PREFAB</b>
<b>ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
		<b>HEATING/COOLING: FORCED HOT AIR</b>
		<b>PLUMBING: 8 PLUMBING FIXTURES</b>

**BASE PRICE FOR RESIDENTIAL SCHEDULE MA 30W MANUFACTURED HOME  
(MULTI SECTION)**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$55.00-\$62.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING</b>
		<b>EXTERIOR WALLS: VINYL SIDING OR EQUAL</b>
		<b>PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>
<b>ADD FOR ATTACHMENTS</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
<b>ADD FOR EXTRA PLUMBING</b>		<b>HEATING/COOLING: FORCED HOT AIR</b>
<b>ADD FOR COOLING SYSTEM</b>		<b>PLUMBING: 8 PLUMBING FIXTURES</b>

**BASE PRICE FOR RESIDENTIAL SCHEDULE MA 30S MANUFACTURED HOME  
(SINGLE SECTION)**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$27.00-\$35.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING</b>  <b>EXTERIOR WALLS: VINYL SIDING/METAL OR EQUAL</b>  <b>PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:  ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM</b>
		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>HEATING/COOLING: FORCED HOT AIR</b>  <b>PLUMBING: 8 PLUMBING FIXTURES</b>

**MAIN AREA BASE RATES**

<b>Frame Or Equal \$90.00-\$100.00</b>	<b>Brick Or Equal \$90.00-\$100.00</b>
<b>Mas./Frame Or Equal \$84.00-\$92.00</b>	<b>Modular Home \$75.00-\$95.00</b>
<b>Manufact. Home \$55.00-\$62.00</b>	<b>Manufact. Home Single Sect. \$27.00-\$35.00</b>

Base Rate Includes Central Heat, Two Baths, Crawl Foundation

AR Code	HEAT A/C	SQ. FT. ADJ.
01	No Heat	(-) \$3.25-\$4.35
02	Flr/Wall Furnace	(-) \$1.50-\$2.00
03	Radiant/Elec/BB	Base
04	Radiant/Water	Base
05	Forced Hot Air	Base
06	Unit Heat	(-) \$1.50-\$2.00
07	Pack. Heat/Cool	(+) \$2.55-\$3.45
08	Heat Pump	(+) \$2.55-\$3.45
09	Cooling W/Ducts	(+) \$2.55-\$3.45
10	M.H. Cooling	(+) \$1.70-\$3.45

FN Code	Foundation	SQ. FT. ADJ.
01	Earth	(-) \$3.95-\$5.35
02	Pier/Post	(-) \$3.95-\$5.35
03	Continous Slab	(-) \$3.30-\$4.50
04	Perim. Footing	Base
05	Metal/Vinyl Skirting	(-) \$1.75-\$2.35

RE CODE	Elevator	RATE
EC2	Cable 2story	\$8,500-\$11,500
EC3	Cable 3story	\$12,500-\$16,500
EH2	Hydraulic 2story	\$8,500-\$11,500
EH3	Hydraulic 3story	\$12,500-\$16,500
EH4	Hydraulic 4story	\$15,500-\$21,500
EPC2	Poly Chain 2story	\$8,500-\$11,500
EPC3	Poly Chain 3story	\$9,000-\$12,500

FP CODE	Fireplace	RATE
01	None	Base
02	Wood Stove Flue	\$900-\$1,300
03	Prefabricated	\$1,800-\$2,400
04	1 Story Single	\$3,600-\$5,100
05	1 Story Double	\$5,400-\$7,500
06	2 Story Single	\$4,600-\$6,300
07	2 Story Double	\$6,000-\$8,200
08	2 Story Prefab.	\$2,400-\$4,600
09	M.H. Fireplace	\$1,500-\$2,000

PL CODE	Plumbing	RATE
RS	Per Fixture	\$ 900-\$ 1,250
MH	Per Fixture	\$ 500-\$ 1,250

BA CODE	Basement Area	SQ. FT. RATE
U	Unfinished	\$11.65-\$15.75
UW	Unfinished Walkout	\$14.30-\$19.40
R	Rec. Room	\$19.30-\$26.10
F	Finished	\$26.95-\$36.45
FW	Finished Walkout	\$33.25-\$45.05
BG	Basement Garage	\$1,800-\$2,500

SK CODE	Extra Kitchen/Bar	RATE
RK	Kitchen/Bar	\$4,000-\$5,500

ST	Story Height Adjustment	65%
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**MAIN AREA SIZE ADJUSTMENT**

AREA	ADJ.	AREA	ADJ.
0001-0299	175.00%	0780-0799	109.54%
0300-0309	166.50%	0800-0819	108.50%
0310-0319	164.75%	0820-0839	107.40%
0320-0329	163.00%	0840-0859	106.30%
0330-0339	161.25%	0860-0879	105.20%
0340-0349	159.50%	0880-0899	104.10%
0350-0359	157.75%	0900-0924	103.00%
0360-0369	156.00%	0925-0949	102.25%
0370-0379	154.25%	0950-0974	101.50%
0380-0389	152.50%	0975-0999	100.75%
0390-0399	150.75%	1000-1019	100.00%
0400-0409	149.00%	1020-1039	99.00%
0410-0419	147.75%	1040-1059	98.00%
0420-0429	146.50%	1060-1079	97.00%
0430-0439	145.25%	1080-1099	96.00%
0440-0449	144.00%	1100-1124	95.00%
0450-0459	142.75%	1125-1149	94.00%
0460-0469	141.50%	1150-1174	93.00%
0470-0479	140.25%	1175-1199	92.00%
0480-0489	139.00%	1200-1224	91.00%
0490-0499	137.75%	1225-1249	90.25%
0500-0509	136.50%	1250-1274	89.50%
0510-0519	135.25%	1275-1299	88.75%
0520-0529	134.00%	1300-1349	88.00%
0530-0539	132.75%	1350-1399	87.00%
0540-0549	131.50%	1400-1449	86.00%
0550-0559	130.25%	1450-1499	85.00%
0560-0569	129.00%	1500-1574	84.00%
0570-0579	127.75%	1575-1649	83.50%
0580-0589	126.50%	1650-1724	83.00%
0590-0599	125.25%	1725-1799	82.00%
0600-0609	124.00%	1800-1899	81.00%
0610-0619	122.90%	1900-1999	80.00%
0620-0629	121.90%	2000-2099	79.00%
0630-0639	120.90%	2100-2249	78.00%
0640-0649	119.80%	2250-2399	77.00%
0650-0659	118.80%	2400-2599	76.50%
0660-0669	117.80%	2600-2799	76.00%
0670-0679	116.70%	2800-2999	75.00%
0680-0689	115.70%	3000-3249	74.00%
0690-0699	114.70%	3250-3499	73.00%
0700-0719	113.70%	3500-3999	72.00%
0720-0739	112.66%	4000-4499	71.50%
0740-0759	111.62%	4500-4999	70.50%
0760-0779	110.58%	5000-UP	70.00%

**Manufactured Single Sect. Main Area Size Adjustment**

AREA	ADJ.
0001-0524	110.00%
0525-0549	109.50%
0550-0574	109.00%
0575-0599	108.50%
0600-0624	108.00%
0625-0649	107.50%
0650-0674	107.00%
0675-0699	106.50%
0700-0724	106.00%
0725-0749	105.50%
0750-0774	105.00%
0775-0799	104.50%
0800-0824	104.00%
0825-0849	103.50%
0850-0874	103.00%
0875-0899	102.50%
0900-0924	102.00%
0925-0949	101.50%
0950-0974	101.00%
0975-0999	100.50%
1000-1049	100.00%

AREA	ADJ.
1050-1074	99.50%
1075-1099	99.00%
1100-1124	98.50%
1125-1149	98.00%
1150-1174	97.50%
1175-1199	97.00%
1200-1224	96.50%
1225-1249	96.00%
1250-1274	95.50%
1275-1299	95.00%
1300-1324	94.50%
1325-1349	94.00%
1350-1374	93.50%
1375-1399	93.00%
1400-1424	92.50%
1425-1449	92.00%
1450-1474	91.50%
1475-1499	91.00%
1500-1524	90.50%
1525-UP	90.00%

**MAIN BUILDING ADDITION CODES**

AC	SIZE	UNIT	
CODE	DESCRIPTION	ADJ.	RATE
01	Brick Addition	M12	\$53.90-\$72.90
02	Brick Garage Fin	M11	\$23.40-\$31.65
03	Brick Garage Unfin	M11	\$19.55-\$26.45
04	Canopy	M21	\$9.15-\$12.40
05	Carport	M13	\$14.60-\$19.75
06	Covered Porch	M21	\$21.75-\$29.45
07	Loading Dock	M21	\$13.60-\$18.40
08	Enclosed Frame Porch	M22	\$36.40-\$49.25
09	Enclosed Glass Porch	M22	\$47.20-\$63.85
10	Enc. Masonry Porch	M22	\$37.90-\$51.30
11	Frame Addition	M12	\$51.35-\$69.45
12	Frame Deck	M21	\$13.05-\$17.65
13	Frame Garage Fin	M11	\$22.25-\$30.15
14	Frame Garage Unfin	M11	\$18.00-\$24.40
15	Frame/Metal Storage	M22	\$20.65-\$27.95
16	Frame Garage W/Living	M21	\$55.00-\$65.00
17	Full Screen Porch	M22	\$23.95-\$32.40
18	Overhead Doors	--	--
19	Half Screen Porch	M22	\$24.95-\$33.75
20	Masonry Stoop	M12	\$11.50-\$16.60
21	Masonry Storage	M22	\$21.65-\$29.30
22	Mezzanine Display	M12	\$21.40-\$36.00
23	Above Avg. Exterior	M12	\$36.65-\$49.55
24	Average Exterior	M12	\$33.40-\$45.20
25	Brick Garage W/Living	M21	\$55.00-\$68.00
26	Concrete Slab	M14	\$4.00-\$6.40
27	Frame Overhang	M12	\$40.00-\$50.00
27M	Masonry Overhang	M12	\$40.00-\$50.00
28	Frame Bay	M12	\$45.90-\$62.10
28M	Masonry Bay	M12	\$48.20-\$65.20
29	Mezzanine Office	M12	\$24.45-\$36.00
30	Attached Brick Office	M12	\$53.55-\$72.45
31	Attached Frame Office	M12	\$44.00-\$69.00
32	Masonry Warehouse	M12	\$23.00-\$31.10
33	Miscellaneous Storage	M12	\$20.65-\$27.95
34	Attached Warehouse	M12	\$21.90-\$29.60
35	Sun Room	M22	\$43.50-\$58.90
36	Semi Interior Finish	M12	\$7.05-\$9.55
37	Patio	M14	\$8.80-\$11.90
38	Finished Basement Addn	M12	\$39.10-\$52.90
39	Enc. Br Carport/Gar	M12	\$39.80-\$53.80

AC	SIZE	UNIT	
CODE	DESCRIPTION	ADJ.	RATE
40	Enc. Fr Carport/Gar	M12	\$37.55-\$50.80
41	Brick Garage W/U Attic	M11	\$40.00-\$52.00
42	Fr. Garage W/U Attic	M11	\$40.00-\$53.00
43	Fr. Garage W/Unf Attic	M11	\$30.00-\$40.00
44	Brick Garg W/Unf Attic	M11	\$30.00-\$40.00
45	Commercial Canopy	M21	\$19.10-\$25.90
46	Metal Warehouse	M12	\$20.00-\$26.00
47	Above Avg. Enclosure	M12	\$23.80-\$41.70
48	Average Enclosure	M12	\$20.15-\$31.35
51	Lean To Shed	M14	\$3.40-\$5.80
52	Hot Tub/Sauna		\$3,000-\$4,500
53	2 St. Covered Porch	M21	\$32.70-\$44.30
54	2nd Floor Frame Addn	M12	\$33.90-\$45.90
55	2nd Floor Brick Addn	M12	\$35.60-\$48.20
56	Balcony	M21	\$20.00-\$30.00
57	Commer Drive-Thru		
58	Penthouse	M12	\$16.15-\$21.85
59	Indoor Pool	M12	\$42.50-\$65.50
60	Bank Vault	--	\$75.00-\$188.40
61	Bank Drive In Window	--	\$7,000-\$12,650
62	Cooler-Chiller	--	\$8.30-\$11.20
63	Cooler-Freezer	--	\$10.40-\$14.10
64	Cooler-Sharp Freeze	--	\$14.10-\$19.10
65	Dock Levelers	--	\$4,250-\$7,500
66	Covered Dock	M21	\$18.45-\$24.95
67	Enclosed Dock	M21	\$22.25-\$30.15
68	Record Vault	--	\$48.00-\$68.40
69	Greenhouse	M21	\$35.70-\$56.00
70	Unfin. Upper Level	M12	\$10.70-\$14.50
71	Attached R.S.F. Office	M12	\$40.00-\$62.15
72	Minimum Enclosure	M12	\$7.65-\$12.00
73	Attached Frame Shop	M12	\$20.05-\$28.50
74	Attached Brick Shop	M12	\$21.50-\$31.50
75	Attached R.S.F Shop	M12	\$19.50-\$26.50
76	Auto Showroom	M12	\$51.70-\$70.00
77	Roof Monitor	M12	\$3.50-\$7.50
78	Unfin Basement Addn	M12	\$20.80-\$28.20
79	Outdoor Kitchen	--	\$4,250-\$5,750

**ATTACHMENT CODE  
SIZE ADJUSTMENT**

<b>M11</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	108
201-250	106
251-300	104
301-350	102
351-600	100
601-650	98
651-700	96
701-750	94
751-800	92
801-UP	90

<b>M12</b>	
<b>AREA</b>	<b>ADJ.</b>
001-050	110
051-100	105
101-150	102
151-400	100
401-550	98
551-700	96
701-850	94
851-1000	92
1001-UP	90

<b>M13</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	105
201-250	102
251-400	100
401-600	98
601-700	96
701-800	94
801-900	92
901-UP	90

<b>M14</b>	
<b>AREA</b>	<b>ADJ.</b>
001-040	100
041-080	98
081-150	96
151-300	94
301-UP	90

<b>M21</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

<b>M22</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

**QUALITY GRADE**

**C.D.U. TABLE (HOUSE/MODULAR)**

Quality Grade	Percent
AAA	300%
AA+	250%
AA+-	225%
AA-	200%
A+40 or A+50	185%
A+20 or A+30	175%
A+10 or A+15	165%
A+- or A+05	155%
A-05 or A-10	145%
B+10	135%
B+- or B+05	125%
B-05 or B-10	120%
C+10	110%
C+05	105%
C+-	100%
C-05 or C-10	95%
D+10	90%
D+-	85%
D-05 or D-10	75%
E+05 or E+10	65%
E+-	55%
E-10 or E-20	45%
E-30 thru E-50	40%

YEAR BUILT	EX	VG	GD	AV	FR	PR	VP	UN
2013-2017	100	100	100	99	95	90	85	10
2008-2012	100	99	98	97	93	87	83	10
2003-2007	100	98	97	95	90	85	80	10
1998-2002	98	97	95	90	85	75	70	10
1993-1997	95	95	90	85	80	70	65	5
1988-1992	90	90	85	80	75	65	60	5
1978-1987	85	85	80	75	70	60	50	5
1968-1977	80	80	75	70	65	55	40	5
1959-1967	75	75	70	65	60	45	35	5
1948-1958	75	70	65	60	55	35	25	5
1947-Older	75	65	60	55	55	25	15	1

**Multi-Sect. Manufactured C.D.U. TABLE**

<b>YEAR BUILT</b>	<b>MEX</b>	<b>MVG</b>	<b>MGD</b>	<b>MAV</b>	<b>MFR</b>	<b>MPR</b>	<b>MVP</b>	<b>MUN</b>
2016	99	99	99	99	90	80	70	5
2015	98	98	98	98	88	78	68	5
2014	97	97	96	96	86	76	66	5
2013	96	96	95	95	84	74	64	5
2012	95	94	93	92	82	72	62	5
2011	94	93	92	90	80	70	60	5
2010	93	92	90	88	78	68	58	5
2009	92	91	89	86	76	66	56	5
2008	91	90	87	84	74	64	54	5
2007	90	88	86	82	72	62	52	5
2006	89	87	84	80	70	60	50	5
2005	88	86	83	78	68	58	48	5
2004	87	84	81	76	66	56	46	5
2003	86	83	80	74	64	54	44	5
2002	85	81	78	72	62	52	42	5
2001	84	80	77	70	60	50	40	5
2000	83	79	75	68	58	48	38	5
1999	82	78	74	66	56	46	36	5
1998	81	77	72	64	54	44	34	5
1997	80	75	71	62	52	42	32	5
1996	79	74	69	60	50	40	30	5
1995	78	73	68	58	48	38	28	5
1994	77	71	65	56	46	36	26	5
1993	76	70	64	54	44	34	24	5
1992	75	69	62	52	42	32	22	5
1991	74	68	61	50	40	30	20	5
1990	73	67	59	48	38	28	18	5
1989	72	65	58	46	36	26	16	5
1988	71	64	56	44	34	24	14	5
1987	70	63	55	42	32	22	12	5
1986-Older	69	62	54	40	30	20	10	5

**OTHER BUILDING AND YARD ITEMS PRICING SCHEDULES**

The Other Building and Yard Item pricing schedules are provided to calculate the replacement cost new of a variety of types of structures typically associated with residential property.

Base prices and adjustments are provided for swimming pools, detached garages, greenhouses, carports, canopies, utility buildings, tennis courts, boat houses, and boat docks. Each structure has been assigned a unique Structure Type Code to be utilized on Computer-Assisted Mass Appraisal (CAMA) programs.

Depreciation allowances, where applicable, are included on the appropriate schedule. Additional tables can be found in the Depreciation Schedules and Tables section of the Manual.

The general pricing procedure is as follows:

1. Determine the Miscellaneous Structure code that best describes the structure. (Ex. detached frame garage is a MS 10)
2. Multiply the square footage of the building by the square foot rate times the size factor for that structure code. (Ex. 900 sq. ft. X \$23.40 X .90 = \$18,954)
3. Apply the proper Quality Grade Factor to arrive at the Replacement Cost New. The standard pricing schedule is at a C grade building.
4. Apply the proper depreciation from the correct table. (Ex. A garage built in 1990 in normal condition is reduced by 20% to its final value)
5. The final value for the building is finished.

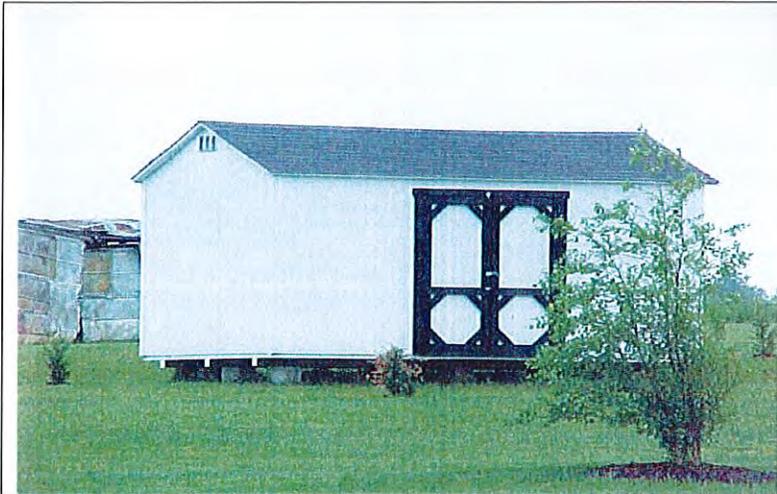


**MS 04  
CANOPY**

**MS 05  
CARPORT**



**MS 10  
FRAME  
GARAGE**



**MS 28  
STORAGE  
BARN**

**MS 45  
BRICK  
GARAGE**



**MS 50  
SWIMMING  
POOL**



**MS 81  
CAR SHED**

**MS 81E  
ENCLOSED  
CAR SHED**



**MS 63  
BRICK  
GARAGE  
W/ATTIC**

**AGRICULTURAL BUILDINGS**

This section of the Manual has been developed to be used as a guide for estimating the replacement cost new of agricultural buildings. The Cost Schedules included contain base specifications and prices for normal "C" Grade average construction with additions and deductions to account for variations from the base specifications. These schedules are designed for either manual or computer application through the use of Structure Type Codes.

## Table of Contents

- Special Purpose Dairy and Horse Barns
- General Purpose Bank Barns
- General Purpose Barns and Sheds
- Milk Houses and Milking Parlors
- Porcelain Silos
- Concrete Stave Silos
- Prefabricated Steel Silos
- Trench Silos
- Bunker Silos
- Pole Frame Buildings
- Implement Sheds
- Quonset Buildings
- Corn Cribs
- Poultry Houses
- Prefabricated Steel Buildings
- Steel Grain Bins



**MS 12  
GRAIN BINS**

**MS 17  
IMPLEMENT  
SHED**

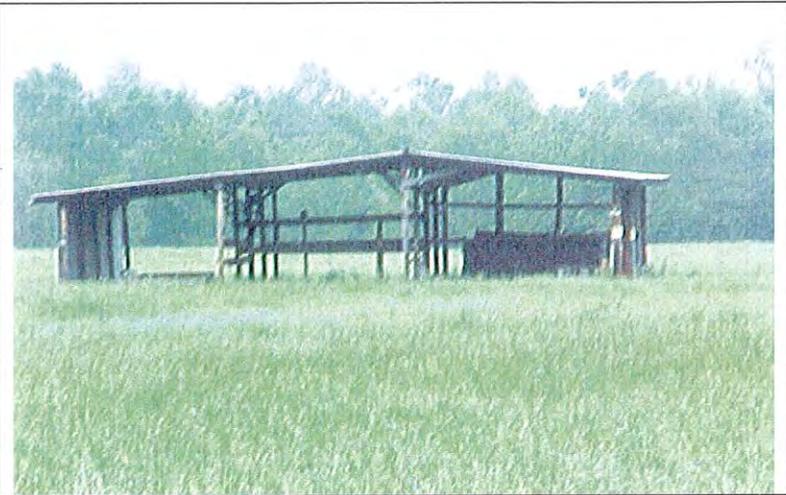


**MS 20  
MILK  
PARLOR**



**MS 21  
POULTRY  
HOUSE**

**MS 23  
POLE SHED**



**MS 25/59  
SILO  
CON. STAVE  
AND GLASS  
LINED**



**MS 26  
STABLE  
HORSE BARN**

**MS 27  
STOCK/FEED  
BARN**



**MS 49  
UTILITY  
BLDG.  
R.S.F**

Agriculture or farm building schedules are provided to calculate the replacement cost new of a variety of types of structures typically associated with agricultural property.

Base prices and adjustments are provided for barns, implement sheds, poultry houses, greenhouses, utility buildings, etc. Each structure has been assigned a unique Structure Type Code to be utilized on Computer-Assisted Mass Appraisal (CAMA) programs.

Depreciation allowances, where applicable, are included on the appropriate schedule. Additional tables can be found in the Depreciation Schedules and Tables section of the Manual.

The general pricing procedure is as follows:

- 1 Determine the Miscellaneous Structure code that best describes the structure. (Ex. horse barn is a MS 26)
- 2 Multiply the square footage of the building by the square foot rate times the size factor for that structure code. (Ex. 3200 sq. ft. X \$18.00 X .90 = \$51,840)
- 3 Apply the proper Quality Grade Factor to arrive at the Replacement Cost New. The standard pricing schedule is at a C grade building.
- 4 Apply the proper depreciation from the correct table. (Ex. a horse barn built in 2000 in normal condition is reduced by 55% to its final value)
- 5 The final value for the building is finished.

**Miscellaneous Structures**

<b>MS</b>		<b>SIZE</b>	<b>SQFT/UNIT</b>	<b>DEP.</b>
<b>Code</b>	<b>DESCRIPTION</b>	<b>ADJ.</b>	<b>RATE</b>	<b>TABLE</b>
01	Asphalt Paving	M11	\$ 2.00	D1
02	Bath House	M12	\$ 30.25	D3
03	Bulk Barn	---	\$ 1,650.00	D3
04	Canopy Detached	M21	\$ 9.00	D3
05	Carport Detached	M21	\$ 14.50	D3
06	Concrete Paving	M11	\$ 2.50	D1
08	Egg/Apple House	M12	\$ 22.00	D2
09	Fence (Chain Link)	M11	\$ 12.50	D1
10	Frame Garage Unfinished	M11	\$ 20.00	D3
10A	Frame Garage with Unf/Attic	A1	\$ 27.85	D3
12	Grain Bins Metal	---	\$ 2.00	D1
14	Granary/Crib Frame	M14	\$ 5.50	D2
15	Green House	M14	\$ 7.50	D2
16	Hog Parlor	M14	\$ 9.75	D2
17	Implement Shed 3 Side	M14	\$ 5.25	D2
18	Lumber Shed Pole 3 Side	M14	\$ 7.50	D2
20	Milk Parlor	M14	\$ 17.25	D2
21	Poultry House no Equipment	---	\$ 4.50	D2
21W	Poultry House w Equipment	---	\$ 8.10	D2
23	Shed (Open Pole)	M14	\$ 5.00	D2
23E	Shed (Enclosed 3 Side)	M14	\$ 7.25	D2
24	Shop Frame/Conc. Block	M11	\$ 21.25	D3
24A	Studio	---	\$ 25.00	--
25	Silo Concrete Stave	---	\$ 350.00	D2
26	Stable/Horse Barn	M14	\$ 15.00	D2
26A	Stable W/Living Area	M14	\$ 26.50	D2
27	Stock/Feed Barn W/Loft	M14	\$ 12.50	D2
28	Storage Barn No/Finish	M14	\$ 10.00	D2
282	2 Story Shed	M14	\$ 22.85	D2
29	Storage Bldg Finished	M14	\$ 14.50	D2
30	Swimming Pool Concrete	M11	\$ 35.00	D1
31	Tennis Court W/Fencing	---	\$ 5.00	D1
32	Mobile Home Single/Wd	---	---	---
32C	Camper	---	---	---
32S	Single Wide Storage Only	---	---	---

## Miscellaneous Structures

MS		SIZE	SQFT/UNIT	DEP.
Code	DESCRIPTION	ADJ.	RATE	TABLE
33	Dwelling Sound Value	---	---	---
34	Detached Deck	M21	\$ 12.50	D3
34P	Detached Porch	M21	\$ 15.00	D3
35	Mobile Home Att/Detached Addition	M12	\$ 40.00	D3
36	Tobacco Barn	M14	\$ 12.50	D2
37	Well Residential	---	---	---
38	Septic Tank	--	--	--
40	Boat Dock	--	\$ 15.00	D2
41	Boat House Enclosed	M11	\$ 21.25	D3
42	Boat Shelter	--	\$ 18.15	D2
43	Mobile Home Spaces	---	\$ 4,000.00	
44	Hay Shed Open	M14	\$ 5.25	D2
45	Dairy Barn	M14	\$ 12.45	D2
46	Loung. Shed (Enclosed)	--	\$ 7.50	D2
47	Pole Barn Open	M14	\$ 6.75	D2
48	Lean-to Shed	M14	\$ 2.50	D2
49	Utility Bldg R.S.F.	M11	\$ 12.85	D3
50	Swimming Pool Vinyl	M11	\$ 28.55	D1
53	Quonset Building	M11	\$ 9.50	D3
55	Swimming Pool Fiberglass	M11	\$ 29.55	D1
59	Silo (Glasslined)	---	\$ 1,000.00	D1
61	Garage Frame Unfinished Attic	M11	\$ 38.00	D3
62	Garage Frame Finished Attic	M11	\$ 48.50	D3
63	Garage Brick Unfinished Attic	M11	\$ 40.45	D3
64	Garage .Brick Finished Attic	M11	\$ 51.25	D3
68	Hot Tub	--	\$ 3,500.00	D1
70	Misc. Dwelling Att.	M12	\$ 45.00	D3
76	Finished Frame Garage	M11	\$ 24.20	D3
77	Brick Garage Unfinished	M11	\$ 20.45	D3
78	Brick Garage Finished	M11	\$ 25.00	D3
79	Gazebo	--	\$ 1,500.00	D1
80	Utility Building	M11	\$ 12.85	D3

**Schedule of Values****Chatham County 2017**

81	Car Shed Pole	M11	\$ 2.75	D1
81E	Car Shed Enclosed	M11	\$ 4.50	D1
82	Garage Apartment Frame	M11	\$ 48.50	D3
83	Garage Apartment Brick	M11	\$ 51.25	D3
84	Greenhouse Glass	M14	\$ 15.95	D2
85	Boat Slip	--	\$ 15.00	D3
92	Plumbing Fixtures	--	\$ 1,050.00	--
93	Central Air	--	\$ 3.00	--
96	Fireplace Outdoor	--	\$ 4,000.00	D3
97	Shoreline Improvement	--	\$ 100.00	D1
98	Construction In Progress	---	---	---
99	Misc.	---	\$ 0.00	---
99001	Mineral Rights	---	\$ 5.00	---

**MISC. STRUCTURE  
SIZE ADJUSTMENT**

<b>M11</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	108
201-250	106
251-300	104
301-350	102
351-600	100
601-650	98
651-700	96
701-750	94
751-800	92
801-UP	90

<b>M12</b>	
<b>AREA</b>	<b>ADJ.</b>
001-050	110
051-100	105
101-150	102
151-400	100
401-550	98
551-700	96
701-850	94
851-1000	92
1001-UP	90

<b>M13</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	105
201-250	102
251-400	100
401-600	98
601-700	96
701-800	94
801-900	92
901-UP	90

<b>M14</b>	
<b>AREA</b>	<b>ADJ.</b>
001-040	100
041-080	98
081-150	96
151-300	94
301-UP	90

<b>M21</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

<b>M22</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

**MISCELLANEOUS STRUCTURES  
DEPRECIATION**

**D1**

AGE	DEPR.
00-01	10%
01-02	20%
02-03	25%
03-04	30%
04-05	35%
05-06	40%
06-07	45%
08-UP	50%

**D2**

AGE	DEPR.
00-01	05%
01-02	10%
02-03	15%
03-04	20%
04-05	25%
05-06	30%
06-07	35%
07-08	40%
08-09	45%
09-10	50%
10-11	55%
11-12	60%
12-13	65%
13-14	70%
15-UP	75%

**D3**

AGE	DEPR.
00--03	05%
04--06	10%
07--09	15%
10--12	20%
13--15	25%
16--18	30%
19--21	35%
22--24	40%
25--27	45%
28--30	50%
31--35	55%
36--40	60%
41--45	65%
45--50	70%
50--UP	75%

**D4**

AGE	DEPR.
00--04	05%
05--08	10%
09--12	15%
13--16	20%
17--20	25%
21--24	30%
25--28	35%
29--32	40%
33--36	45%
37--40	50%
41--44	55%
45--48	60%
49--52	65%
53--56	70%
57--UP	75%

**D5**

AGE	DEPR.
00--05	05%
06--10	10%
11--15	15%
16--20	20%
21--25	25%
26--30	30%
31--35	35%
36--40	40%
41--45	45%
46--50	50%
51--55	55%
56--60	60%
61--65	65%
66--70	70%
71--UP	75%

**EXEMPT/INSTITUTIONAL BUILDINGS**

This section of the Manual includes basic procedures and applications to be utilized to determine the Replacement Cost New for a variety of institutional type structures. Prices are provided based on the structure type and exterior wall material.

**BASE SPECIFICATIONS**

Base prices assume normal construction, mechanical, and other features such as plumbing, heating, air conditioning, interior finish, framing, elevators, etc., according to the designed building structure type.

**SCHEDULE APPLICATION**

Select the structure type which is most representative of the subject building. Establish the Quality Grade of the building, which is contingent upon the exterior wall material of the structure type. Determine the total square feet of floor area and multiply the cost per square foot by the total area to establish the replacement cost.

Note: separate prices are provided for finished or unfinished basements.

**PERCENT (%) GOOD GUIDELINES**

Physical deterioration of institutional buildings should be based on the effective age and condition. Structures of this type normally have an expected life which is longer than other types of similar structures. Actual age and life expectancy can be extended through continued maintenance and renovation. When establishing the percent (%) good, the adjustment should be based on anticipated additional life as compared to normal life guidelines.

See commercial section for pricing guideline.



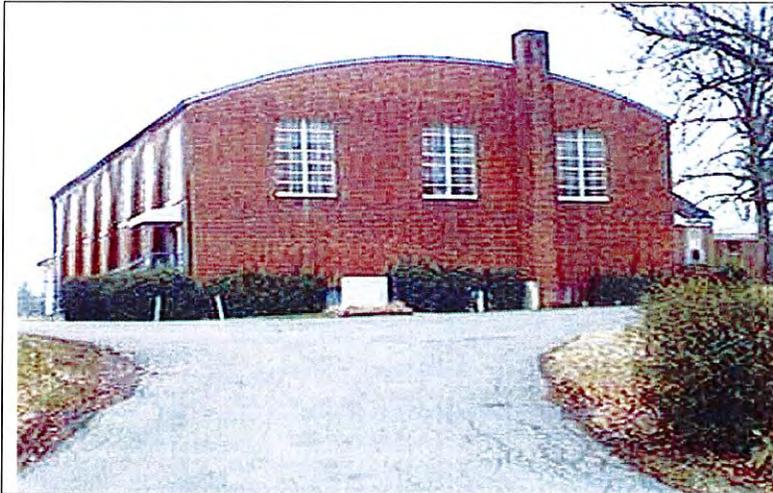
**MA 03  
ARMORY**

**MA 10  
CHURCH**



**MA 11  
CLASSROOM**





**MA 19  
GYMNASIUM**

**MA 20  
FIRE/POLICE  
STATION**



**MA 23  
HOSPITAL**



**MA 47  
GOVERNMENT  
BUILDING**

**MA 66  
POST  
OFFICE**



**MA 28  
LIBRARY**

**MAIN AREA RATES**

<b>MA CODE</b>	<b>OCCUPANCY</b>	<b>WOOD (W)</b>	<b>MASON. (M)</b>	<b>CONC/ST. (C) (S)</b>	<b>R.S.F. (R)</b>	<b>HEIGHT ADJ.</b>
03	Armory	40.85	43.00	49.45	38.35	H2
04	Auditorium	45.10	47.45	54.60	42.60	H2
08	Cafeteria	53.85	56.35	----	51.35	H1
10	Church	64.40	67.80	78.00	62.00	H1
11	Classroom	46.85	49.35	50.85	44.35	H1
19	Gymnasium	43.95	46.45	----	41.45	H2
20	Fire/Police Station	45.00	47.50	----	42.50	H2
23	Hospital	75.00	77.50	79.50	84.50	H2
28	Library	49.50	51.00	52.50	47.00	H1
47	Government Building	53.90	56.40	57.90	51.40	H2
66	Post Office	51.15	56.15	57.65	48.65	H1
74	Jail/Prison	53.90	56.40	57.90	51.40	H1

**COMMERCIAL/INDUSTRIAL SCHEDULES**

Commercial and Industrial pricing schedules are provided for a variety of buildings based on the use of the buildings. Commercial/Industrial Schedules are to be used as a guide for computing the replacement cost of mercantile type buildings, offices, and similar type structures, commercial living accommodations and associated support structures and manufacturing and warehouse storage type structures.

The general application of all the schedules is essentially the same; select the base price (per square foot) which is most representative of the subject building and adjust the base price to account for any significant variations.

**SCHEDULE FORMAT - BASE PRICES**

The schedules designate base prices by use type for a series of perimeter-area ratios and wall types. "C" Grade base prices are provided for various finish types at different floor levels with specified floor-to-floor heights, for the following construction types; fire resistant construction, masonry or equal, frame or equal, reinforced concrete and rigid steel construction.

**Wood Frame (W)** - buildings that are constructed of combustible materials with wood framed exterior walls covered by singles, wood siding, stucco, asbestos, aluminum, or vinyl. Roof structure is usually wood frame or pre-constructed trusses with wood sheathing and composition shingles, built-up or corrugated metal cover. Floor Structure may be perimeter footing with reinforced concrete slab or wood joists and sheathing.

**Masonry (M)** - buildings that are constructed of double brick, brick on concrete block, stone or ornamental concrete block exterior walls which are usually load bearing. Roof structure is usually wood frame or pre-constructed trusses with wood sheathing and composition shingles, built-up or corrugated metal cover. Floor structure may be perimeter footing with reinforced concrete slab or wood joist and sheathing.

**Concrete (C/S)** - buildings that are constructed with poured reinforced concrete super structure, or reinforced concrete or pre-cast concrete panel load bearing exterior walls. Super structure may have a variety of exterior walls covers including pre-cast panels and masonry veneers, or steel frame and stationary glass. Roof structure may be steel joists with metal decking, and poured concrete or concrete planks or other non-combustible construction. Floors are usually reinforced concrete slab on grade.

**Rigid Steel or Pre-Engineered (R)** - buildings that are constructed with pre-fabricated structural members with exterior wall cover of pre-constructed panels or sheet siding. Roof structure is steel joists or beams usually with corrugated metal cover. Floors are usually reinforced concrete slab on grade.

The base price is determined by selecting the appropriate square foot price based on exterior wall type, construction and use. The base price is driven by construction type and is adjusted for variations in wall height, and area perimeter ratio adjustments.

The base prices for each use type includes; the exterior walls with normal openings, interior finish, mechanical features, partitions, plumbing, lighting and other basic features typical for that particular use.

Base prices also include; site preparation and normal foundation construction for a building at grade level, normal parapets and coping, ground floor slab including base and cement finish, normal roof construction consisting of insulation, decking, framing, and utility service.

Basements include excavation and backfill and structural floor (for first floor) construction consisting of sub floor and framing.

Note: The cost of the basement exterior wall construction and spread footings exclude an allowance for the normal foundation construction included with the first floor

Stairways (with enclosures in the finished use types) are included in the basement and upper floor prices.

## CONSTRUCTION TYPES

- **Wood Frame/Joist/Beam** to indicate construction, which incorporates wood, stud balloon or platform framing or wood post and beam framing (mill construction). This category also includes masonry structures, which incorporate wood joist or plank floor systems, or wood joist, truss, or rafter roof systems.
- **Fire Resistant** to indicate buildings with exposed structural steel, or reinforced concrete columns and beams. Multi-story structures will have steel floor joists with concrete plank or a reinforced concrete floor system. Exterior walls will typically be masonry or metal and glass panels.
- **Fireproof** to indicate typically high rise buildings with fabricated, heavy, structural steel column and beam framing which has been enveloped in a fire-proof material such as concrete or gypsum. Floors will be reinforced concrete or pre-cast concrete plank on steel joists protected by a gypsum-vermiculite plaster on metal lath ceiling. Exterior walls will be masonry or metal and glass panels.
- **Pre-Engineered Steel** to indicate buildings framed with prefabricated steel members. The structure will incorporate metal beams, girders columns and purloins, or light gauge steel joists manufactured from cold-formed shapes of sheet or strip steel. Multi-story buildings may have floors of wood, steel or concrete. Exterior walls will typically be pre-finished metal siding or sandwich panels.

**QUALITY GRADE SPECIFICATIONS**

The base prices are for normal "C" Grade buildings erected with average quality materials and workmanship. A Table of Quality Factors is provided to adjust the "C" Grade prices in order to account for variations in construction quality.

- AAA Grade Buildings generally having an exceptional architectural style and design, constructed with finest quality materials and custom workmanship. Superior quality interior finish, built-in features, deluxe heating system, plumbing and lighting.
- AA Grade Buildings generally having an outstanding architectural style and design, constructed with the finest quality materials and workmanship, excellent quality interior finish, built-in features, heating and cooling systems, and very good grade plumbing and lighting fixtures.
- A Grade Architecturally attractive buildings constructed with very good quality materials and workmanship, high quality interior finish, built-in features, heating and cooling systems, and very good grade plumbing and lighting fixtures.
- B Grade Buildings constructed with good quality materials and above average workmanship, moderate architectural treatment, good quality interior finish, built-in features, heating and cooling, plumbing, and lighting fixtures.
- C Grade Buildings constructed with average quality materials and workmanship that conform to the base specifications used to develop the pricing schedule. Minimal architectural treatment, average quality interior finish and built-in features, standard quality heating and cooling systems, plumbing, and lighting fixtures.
- D Grade Buildings constructed with economy quality materials and fair quality workmanship, void of architectural treatment, with fair quality interior finish and built-in features, low grade heating and cooling, plumbing, and lighting fixtures.
- E Grade Buildings constructed with a very cheap grade of materials, usually "seconds" and very poor quality workmanship resulting from unskilled, inexperienced, "do-it-yourself" type labor. Contains low grade heating and cooling, plumbing, and lighting fixtures.

Note: The quality factor selected is to represent a composite judgment of the overall grade. Generally, the quality of materials and workmanship is consistent throughout the construction of a specific building. However,

since this is not always the case, it is necessary to weigh the quality of each major component in order to arrive at the proper "overall" quality grade. Particular consideration must be given to "special features" such as elevators and banking features, since variations for quality are already considered in the respective pricing tables. Equal consideration must also be given to those "additions" which are constructed of materials and workmanship inconsistent with the quality of the main building.

<b>QUALITY GRADES</b>			
<b>Quality Grade</b>	<b>Percent</b>	<b>Quality Grade</b>	<b>Percent</b>
AAA+-	300%	C+10	110%
AA+	250%	C+05	105%
AA+-	225%	C+-	100%
AA-	200%	C-05 or C-10	95%
A+40 or A+50	185%	D+05 or D+10	90%
A+20 or A+30	175%	D+-	85%
A+10 or A+15	165%	D-05 or D-10	75%
A+- or A+05	155%	E+05 or E+10	65%
A-05 or A-10	145%	E+-	55%
B+10	135%	E-10 or E-20	45%
B+- or B+05	125%	E-30 thru E-50	40%
B-05 or B-10	120%		

**GENERAL APPLICATION**

The schedules can be effectively applied to either a total building or a portion of the building... i.e., floor section...as long as the size, construction, and quality are consistent.

It is not uncommon for the first floor of a commercial building to be of a higher quality construction than the upper floors. This situation is especially likely to occur in older buildings where it is often not economically feasible to renovate and modernize the upper floors comparable to the first floor. It is also possible for the first floor or lower floor to be larger in area than the upper floors. In either case, it may be advisable to compute the replacement cost of individual floors or groups of floors separately. The individual replacement cost can then be totaled to arrive at a single replacement cost or treated separately; depending upon which procedure would best facilitate the application of depreciation.

The general pricing procedure is as follows:

1. Determine the Main Area (MA) Code by floor level and construction type.
2. Select the proper base price for each floor level; or
3. Calculate story height and add size of upper floors to base main floor area.

4. Apply story height adjustment (**STA**) to upper floor price.
5. Apply Cost & Design % factor to the total main area price.
6. Adjust for wall height, Table **H1** or **H2**.
7. Make necessary square foot adjustments for variations in the base price (heating and cooling, sprinkler system, etc.).
8. Determine the area perimeter ratio and apply to each main area section. (Note: For Apartments, Mini-Storage Buildings, Fast Food Restaurants, Hotels and Motels and Car Washes use a code **PQ** or 100% area perimeter ratio adjustment.
9. Add lump sum valued features (elevators, etc.).
10. Sub-total the replacement cost of all main area components.
11. Add the cost of attachments or additions to arrive at the total "C" Grade Replacement Cost
12. Apply the proper Quality Grade Factor to arrive at the Replacement Cost New.
13. Deduct for physical depreciation; and functional or economic obsolescence.

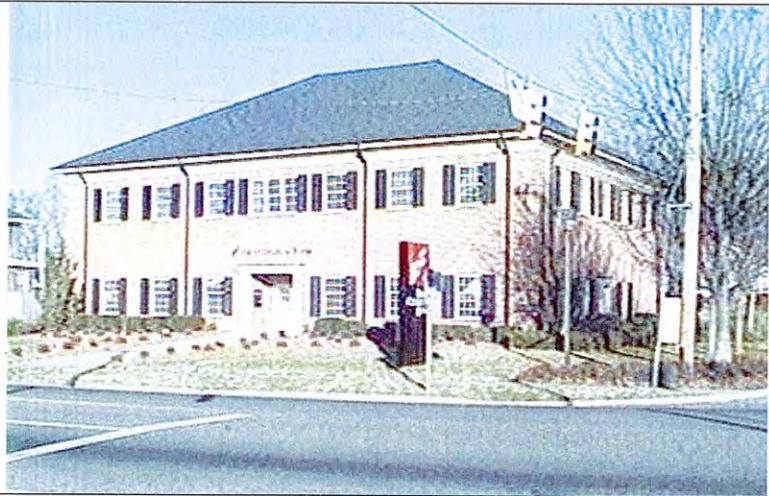
**SPECIAL APPLICATION**

Although the General Commercial and Industrial schedules have been designed to be used primarily for computing the replacement cost of mercantile type buildings, offices, apartments, warehouses, and manufacturing facilities, the schedules can also be effectively adapted to the pricing of other special purpose buildings. In order to maintain uniformity of the approach in pricing special purpose buildings, specific instructions and procedures have been developed and included in the schedules.

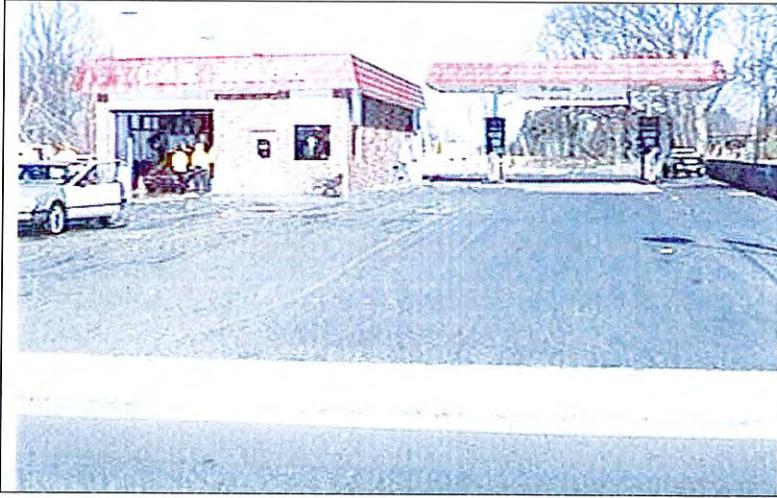


**MA 05  
AUTO  
DEALERSHIP**

**MA 06  
BANK**



**MA 07  
BEAUTY  
BARBER  
SHOP**



**MA 09  
CAR WASH  
(AUTO.)**

**MA 13  
CONVERS.**



**MA 14  
COUNTRY  
CLUB**



**MA 15  
DEPART. STORE**

**MA 16  
DISCOUNT  
STORE**



**MA 25  
MANUFACT.**





**MA 25  
MANUFACT.**

**MA 27  
LAUNDRY/  
CLEANERS**



**MA 42  
NURSING/  
RETIREMENT  
HOME**





**MA 31  
MOTEL**

**MA 32  
OFFICE**



**MA 33  
RESTAU-  
RANT**



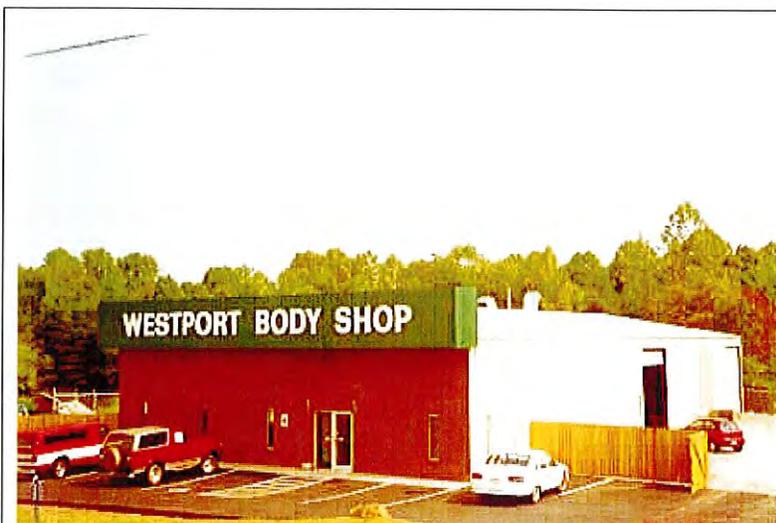


**MA 34  
RETAIL**

**MA 34  
RETAIL**



**MA 35  
SERVICE  
GARAGE**





**MA 36  
SERVICE  
STATION**

**MA 38  
SUPER-  
MARKET**



**MA 39  
THEATRE**





**MA 40  
WAREHOUSE**

**MA 41  
CONVEN.  
STORE**



**MA 43  
BOWLING  
ALLEY**

**MA 44  
FUNERAL  
HOME**



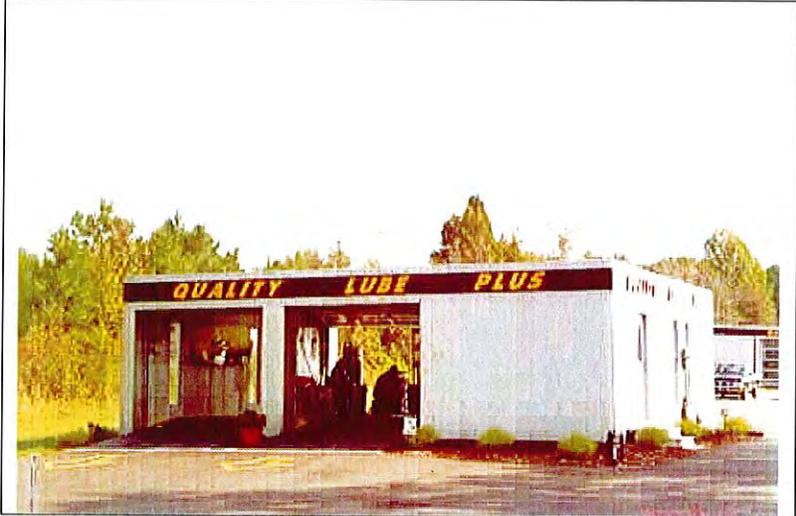
**MA 45  
RADIO/TV  
STATION**



**MA 46  
MEDICAL  
OFFICE**



**MA 54  
AUTO  
CENTER**

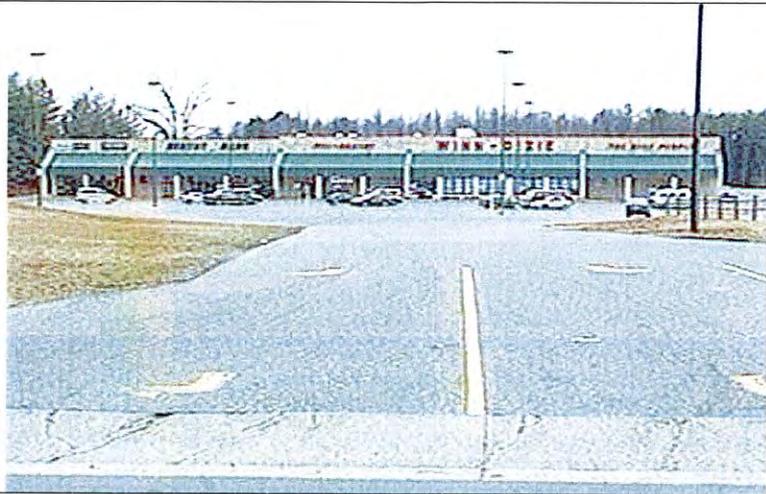


**MA 55  
MINI-  
LUBE**



**MA 57  
SERVICE  
SHOP**

**MA 58  
NEIGHBOR-  
HOOD  
SHOPS**

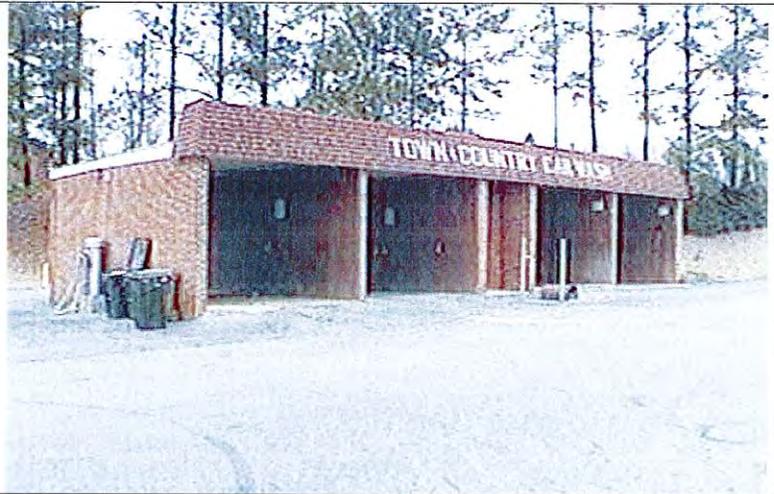


**MA 61  
SKATING  
RINK**



**MA 64  
DRIVE-THRU  
BANK**

**MA 67  
CARWASH  
SELF-SERV**



**MA 69  
DAY CARE**



**MA 71  
VET.  
CLINIC**

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 05 AUTO DEALERSHIP**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$ 43.75	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SHOWROOM/OFFICE/STORAGE</b>  <b>FRAMING: WOOD JOIST/STEEL TRUSS</b>  <b>FLOOR COVER/FINISH: VINYL/CARPET FINISHED CONCRETE SLAB</b>  <b>INTERIOR FINISH: PAINTED BLOCK/DRYWALL/PANEL</b>  <b>PLUMBING: 10-12 PLUMBING FIXTURES</b>  <b>OTHER FEATURES: GARAGE DOORS/HOSE BIBS/ FLOOR DRAINS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		
<b>ABUNDANT FLUORESCENT LIGHTING</b>		
<b>ADD FOR HEATING/COOLING ADD FOR SHOWROOM</b>		
<b>ADD FOR SPRINKLER SYSTEM</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 06 BANK**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>12</b>	<b>\$ 82.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF OFFICE AREAS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
<b>ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: PAINTED BLOCK/DRYWALL/PANEL</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 08-12 FIXTURES</b>
<b>ADD FOR ELEVATORS</b>		<b>OTHER FEATURES: DRIVE UP WINDOWS, RECORD VAULT, MONEY VALULT</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 07 BEAUTY/BARBER SHOP**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>12</b>	<b>\$ 44.75</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE/JUMBO BRICK</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: WOOD/VINYL/CARPET</b>
<b>ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
		<b>PLUMBING: 5-10 PLUMBING FIXTURES</b>
		<b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 09 AUTOMATIC CAR WASH**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$ 27.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: JUMBO BRICK</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF BAYS/SALES AREA</b>
		<b>FRAMING: RIGID STEEL JOIST/TRUSS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/CONCRETE SLAB</b>
<b>FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: EXPOSED BRICK</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 05-08 PLUMBING FIXTURES</b>
		<b>OTHER FEATURES: FLOOR DRAINS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 13 CONVERSION**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$ 90.05</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING</b>
		<b>EXTERIOR WALLS: VINYL SIDING OR EQUAL</b>
		<b>PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/LINOLEUM/CARPET</b>
<b>ADD FOR FIREPLACES</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
<b>GARAGES/PORCHES/BASEMENT AREAS</b>		<b>HEATING/COOLING: FORCED HOT AIR OR EQUAL</b>
<b>ADDITIONAL PLUMBING</b>		<b>PLUMBING: 8 PLUMBING FIXTURES</b>
<b>ADD FOR COOLING SYSTEM</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 14 COUNTRY CLUB  
/CLUBHOUSE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$ 43.35</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/DINING/LOCKER ROOMS/ AND SUPPORT AREAS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/LINOLEUM/CARPET</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 15-20 PLUMBING FIXTURES</b>
<b>ADD FOR ELEVATORS</b>		<b>OTHER FEATURES: KITCHEN AREA/QUARRY TILE FLOOR DRAINS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 15 DEPARTMENT STORE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$56.45</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/STORAGE AREA</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL/PLASTER EXPOSED BRICK</b>
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 10-15 FIXTURES</b>
		<b>OTHER FEATURES: METAL/VITREOUS/GLASS STORE FRONT/DISPLAY</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 16 DISCOUNT STORE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$53.25	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/STORAGE AREA</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES</b>  <b>ABUNDANT FLUORESCENT LIGHTING</b>  <b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>  <b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>  <b>INTERIOR FINISH: DRYWALL/PANEL/PLASTER PAINTED BLOCK</b>  <b>PLUMBING: 8-10 FIXTURES</b>  <b>OTHER FEATURES: ALUM/GLASS STORE FRONT AUTOMATIC DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 22 HANGAR**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$25.25</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: RIGID STEEL FRAME</b>
		<b>PARTITIONS/COMMON WALLS: MINIMAL</b>
		<b>FRAMING: RIGID STEEL FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES</b>		<b>FLOOR COVER/FINISH: CONCRETE SLAB</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: NONE</b>
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 1-3 FIXTURES</b>
		<b>OTHER FEATURES: OVERHEAD DOORS SLIDING HANGER DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 24 HOTEL**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>12</b>	<b>\$51.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE AREA/GUEST ROOMS</b>  <b>FRAMING: WOOD JOIST</b>  <b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL/PLASTER PAINTED BLOCK</b>  <b>PLUMBING: 3-5 FIXTURES PER ROOM</b>  <b>OTHER FEATURES: QUARRY TILE/KITCHEN AREA</b>
<b>REMARKS/ADDITIONAL FEATURES</b>		
<b>ABUNDANT FLUORESCENT LIGHTING</b>		
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM ADD FOR ELEVATORS</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 25 MANUFACTURING**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$23.00	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE/JUMBO BRICK</b>
		<b>PARTITIONS/COMMON WALLS: SMALL OFFICE AREAS</b>
		<b>FRAMING: STEEL FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM CARPET</b>
<b>ADD FOR ENCLOSURES AND MEZZANINES</b>		<b>INTERIOR FINISH: PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING</b>		
<b>ADD FOR SPRINKLER SYSTEM ADD FOR PASSENGER OR FREIGHT ELEVATORS</b>		<b>PLUMBING: 10-15 FIXTURES</b>
		<b>OTHER FEATURES: OVERHEAD DOORS/DOCK BUMPERS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 26 LABORATORY**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$70.00	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: TILT-UP PANEL LOAD BEARING WALLS</b>  <b>PARTITIONS/COMMON WALLS: SMALL OFFICE AREAS</b>  <b>FRAMING: REINFORCED CONCRETE</b>  <b>REMARKS/ADDITIONAL FEATURES</b>  <b>ADD FOR ENCLOSURES AND MEZZANINES</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPRINKLER SYSTEM</b>  <b>ABUNDANT FLORESCENT LIGHTING</b>  <b>ADD FOR ELEVATORS</b>
		<b>FLOOR COVER/FINISH: CONCRETE SLAB</b>  <b>INTERIOR FINISH: PAINTED BLOCK OR EQUAL</b>  <b>PLUMBING: 10-15 FIXTURES</b>  <b>OTHER FEATURES: OVERHEAD DOORS/DOCK BUMPERS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 27 LAUNDRY/CLEANERS**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>	
<b>12</b>	<b>\$ 42.25</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE/JUMBO BRICK</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b>	<b>FLOOR COVER/FINISH: WOOD/VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL/UNFINISHED</b>  <b>PLUMBING: 5-10 PLUMBING FIXTURES</b>  <b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 28 LIBRARY**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$70.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS:</b>  <b>FRAMING: WOOD JOIST</b>  <b>FLOOR COVER/FINISH: CARPRT/TILE</b>  <b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>  <b>PLUMBING: 3-5 FIXTURES PER ROOM</b>  <b>OTHER FEATURES:</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		
<b>GOOD FLUORESCENT LIGHTING</b>		
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM ADD FOR ELEVATORS</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 29 SUPPORT AREA/LOFT**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$ 30.00	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE/JUMBO BRICK</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b> <b>ADD FOR SPRINKLER SYSTEM</b> <b>ADD FOR ELEVATORS</b>
		<b>FLOOR COVER/FINISH: WOOD/VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL/UNFINISHED</b>  <b>PLUMBING: 3-5 PLUMBING FIXTURES</b>  <b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 31 MOTEL**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$64.60</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE AREA/GUEST ROOMS</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM ADD FOR ELEVATORS</b>  <b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>  <b>PLUMBING: 3-5 FIXTURES PER ROOM</b>  <b>OTHER FEATURES: ALUMINIUM/GLASS WINDOW WALLS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 32 GENERAL OFFICE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$50.95</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE AREA</b>  <b>FRAMING: WOOD JOIST</b>  <b>FLOOR COVER/FINISH: VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 8-10 FIXTURES</b>  <b>OTHER FEATURES: ALUMINIUM/GLASS WINDOW WALLS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM ADD FOR ELEVATORS</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 33 RESTAURANT**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
12	\$55.00	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF KITCHEN/DINING AREA</b>  <b>FRAMING: WOOD JOIST</b>  <b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 10-15 FIXTURES</b>  <b>OTHER FEATURES: QUARRY TILE/KITCHEN AREA FLOOR DRAINS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		
<b>ABUNDANT FLUORESCENT LIGHTING</b>		
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM ADD FOR ELEVATORS</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 34 GENERAL RETAIL**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>12</b>	<b>\$42.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: MINIMAL</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: CARPET/VINYL</b>
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM ADD FOR ELEVATORS</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
		<b>PLUMBING: 5 FIXTURES</b>
		<b>OTHER FEATURES: ALUM/PLATE GLASS FRONT AVERAGE DISPLAY AREA GLASS DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 35 SERVICE GARAGE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$28.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE/STORAGE AREA</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: FINISHED CONCRETE SLAB</b>
<b>GOOD FLUORESCENT LIGHTING ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: PAINTED BLOCK</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 2-5 FIXTURES</b>
		<b>OTHER FEATURES: GARAGE DOORS/HOSE BIBS/ FLOOR DRAINS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 36 SERVICE STATION**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>12</b>	<b>\$50.75</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: STEEL OR EQUAL PAINTED</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF OFFICE/SERVICE AREA</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: FINISHED CONCRETE SLAB QUARRY TILE OR EQUAL</b>
<b>GOOD FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 5-8 FIXTURES</b>
		<b>OTHER FEATURES: OVERHEAD DOORS/HOSE BIBS/ DRAINS/SALES/OFFICE AREA/ PLATE GLASS WINDOWS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 38 SUPERMARKET**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$43.45</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE/STORAGE AREA</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: FINISHED CONCRETE SLAB</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING</b>		
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 8-10 FIXTURES</b>
		<b>OTHER FEATURES: ALUM/GLASS STORE FRONT AUTOMATIC DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 39 THEATER**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$59.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE/STORAGE AREA</b>
		<b>FRAMING: RIGID STEEL JOIST/TRUSS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM FINISHED CONCRETE SLAB</b>
<b>ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 10-12 FIXTURES</b>
		<b>OTHER FEATURES: ELEVATED PROJECTION BOOTHS/PLATE GLASS FRONT TICKET BOOTH</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 40 WAREHOUSE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$21.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: SMALL OFFICE AREAS</b>
		<b>FRAMING: STEEL FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: FINISHED CONCRETE SLAB</b>
<b>ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: PAINTED BLOCK</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		
<b>ADD FOR MAJOR ENCLOSURES AND MEZZANINES</b>		<b>PLUMBING: 0-5 FIXTURES</b>
<b>ADD FOR FREIGHT ELEVATORS</b>		<b>OTHER FEATURES: OVERHEAD/ROLLING DOORS WOOD OR STEEL</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 41 CONVENIENCE STORE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>12</b>	<b>\$65.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: MINIMAL</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES: ABUNDANT FLUORESCENT LIGHTING ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>
		<b>INTERIOR FINISH: DRYWALL/PANEL EXPOSED BRICK</b>
		<b>PLUMBING: 5 FIXTURES</b>
		<b>OTHER FEATURES: ALUM/PLATE GLASS STORE FRONT AVERAGE DISPLAY AREA GLASS DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 42/49  
NURSING/CONVALESCENT HOME**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$82.50	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE/STORAGE AREA</b>  <b>FRAMING: WOOD JOIST/RIGID STEEL JOIST/TRUSS</b>  <b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>  <b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>  <b>PLUMBING: ADEQUATE FIXTURES</b>  <b>OTHER FEATURES: QUARRRY TILE/KITCHEN FLOOR DRAINS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		
<b>GOOD FLUORESCENT LIGHTING</b>		
<b>ADD FOR HEATING/COOLING</b>		
<b>ADD FOR SPRINKLER SYSTEM</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 43 BOWLING ALLEY**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$43.65</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE/STORAGE AREA</b>
		<b>FRAMING: RIGID STEEL JOIST/TRUSS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM FINISHED CONCRETE SLAB</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 10-15 FIXTURES</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>OTHER FEATURES: ALUM/GLASS ENTRANCE</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 44 FUNERAL HOME**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$52.00	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SALES/VIEWING CHAPEL</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR LIFTS &amp; ELEVATORS</b>  <b>FLOOR COVER/FINISH: CARPET/VINYL OR RUBBER TILE</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 10-15 FIXTURES</b>  <b>OTHER FEATURES: FLOOR DRAINING/QUARRY TILE/PREPARATION AREA</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 45 RADIO/TELEVISION STATION**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>12</b>	<b>\$56.95</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE/JUMBO BRICK</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE TO SEPARATE BROADCAST/OFFICE AREAS</b>
		<b>FRAMING: STEEL BAR JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: CONCRETE SLAB/VINYL</b>
<b>ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: PAINTED BLOCK/DRYWALL</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 5-10 FIXTURES</b>
		<b>OTHER FEATURES: SOUNDPROOF INSULATION</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 46 MEDICAL OFFICE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$70.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ABUNDANT FOR SEPARATION OF TREATMENT/EXAM ROOMS</b>
		<b>FRAMING: WOOD FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>
<b>ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 15-25 FIXTURES</b>
<b>ADD FOR ELEVATORS</b>		<b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 48 RESEARCH AND DEVELOPMENT**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$70.00	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE/JUMBO BRICK</b>
		<b>PARTITIONS/COMMON WALLS: SMALL OFFICE AREAS</b>
		<b>FRAMING: STEEL BAR JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES: ABUNDANT FLUORESCENT LIGHTING</b>		<b>FLOOR COVER/FINISH: CONCRETE SLAB/VINYL</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>INTERIOR FINISH: PAINTED BLOCK WALLS OR EQUAL</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 10-15 FIXTURES</b>
<b>ADD FOR MAJOR LAB/OFFICE ENCLOSURES</b>		<b>OTHER FEATURES: OVERHEAD DOORS/DOCK BUMPERS</b>
<b>ADD FOR ELEVATORS</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 50 HEAVY INDUSTRIAL**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$56.25</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: METAL PANELS BLOCK ALUMINUM CONCRETE PANEL</b>
		<b>PARTITIONS/COMMON WALLS: PARTITIONS OFFICE AREAS-SOME HEAVY ASSEMBLY</b>
		<b>FRAMING: STEEL FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: HEAVY SLAB</b>
<b>ADD FOR MAJOR ENCLOSURES AND MEZZANINES</b>		<b>INTERIOR FINISH: PAINTED BLOCK/EXPOSED BRICK</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 10-15 FIXTURES</b>
<b>ADD FOR HEATING/COOLING</b>		<b>OTHER FEATURES:</b>
<b>ADD FOR PASSENGER OR FREIGHT ELEVATORS</b>		<b>OVERHEAD DOORS /DOCK BUMPERS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 53 HEALTH CLUB**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>	
<b>12</b>	<b>\$44.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SERVICE/STORAGE AREA</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>GOOD FLUORESCENT LIGHTING</b>  <b>ADD FOR HEATING/COOLING</b>	<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM/CARPET</b>  <b>INTERIOR FINISH: PAINTED BLOCK/EXPOSED BRICK</b>  <b>PLUMBING: 03-10 FIXTURES</b>  <b>OTHER FEATURES: OVERHEAD DOORS (ABUNDANT) DOCK BUMPERS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 54 AUTOMOTIVE CENTER**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>I4</b>	<b>\$28.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK/JUMBO BRICK</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/SERVICE AREA</b>
		<b>FRAMING: WOOD FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: CONCRETE SLAB/VINYL</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>INTERIOR FINISH: PAINTED BLOCK WALLS</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 05-10 FIXTURES</b>
		<b>OTHER FEATURES: OVERHEAD DOORS/HOSE BIBS FLOOR DRAINS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 57 SERVICE SHOP**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$23.75	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK</b>  <b>PARTITIONS/COMMON WALLS: MINIMAL</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR ENCLOSURES</b>  <b>ADD FOR HEATING/COOLING</b>
		<b>FLOOR COVER/FINISH: FINISHED CONCRETE SLAB</b>  <b>INTERIOR FINISH: PAINTED BLOCK</b>  <b>PLUMBING: 02-05 FIXTURES</b>  <b>OTHER FEATURES: OVERHEAD DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 58/60 NEIGHBORHOOD  
AND COMMUNITY SHOPS**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$48.40</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK/PAINTED BLOCK</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL STORES</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>
<b>ABUNDANT FLOURESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 10-15 FIXTURES</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>OTHER FEATURES: ALUM/GLASS STORE FRONT AUTOMATIC DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 59 REGIONAL SHOPPING**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$53.75	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK/PAINTED BLOCK</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL STORES</b>  <b>FRAMING: WOOD JOIST</b>  <b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>  <b>PLUMBING: 15-20 FIXTURES</b>  <b>OTHER FEATURES: ALUM/GLASS STORE FRONT AUTOMATIC DOORS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		
<b>ABUNDANT FLOURESCENT LIGHTING</b>		
<b>ADD FOR HEATING/COOLING</b>		
<b>ADD FOR SPRINKLER SYSTEM</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 61 SKATING RINK**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$43.10</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF SALES/RINK AREA</b>
		<b>FRAMING: RIGID STEEL JOIST/TRUSS</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM CARPET</b>
<b>ABUNDANT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 12-15 FIXTURES</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>OTHER FEATURES: ALUM/GLASS ENTRANCE</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 62 DISTRIBUTION WAREHOUSE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$25.30</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: TILT-UP PANELS LOAD BEARING WALLS</b>
		<b>PARTITIONS/COMMON WALLS: SMALL OFFICE AREAS</b>
		<b>FRAMING: REINFORCED CONCRETE</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: CONCRETE SLAB</b>
<b>ADEQUATE LIGHTING</b>		<b>INTERIOR FINISH: EXPOSED CONCRETE/BLOCK</b>
<b>ADD FOR HEATING/COOLING</b>		<b>PLUMBING: 05-10 FIXTURES</b>
<b>ADD FOR SPINKLER SYSTEM</b>		<b>OTHER FEATURES: OVERHEAD/ROLLING DOORS</b>
<b>ADD FOR ELEVATORS</b>		<b>METAL/STEEL</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 63 MINI WAREHOUSE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
10	\$19.25	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: METAL/ALUMINUM</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF STORAGE UNITS</b>  <b>FRAMING: RIGID STEEL FRAME</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR ENCLOSURES/PLUMBING</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPINKLER SYSTEM</b>
		<b>FLOOR COVER/FINISH: CONCRETE SLAB</b>  <b>INTERIOR FINISH: UNFINISHED</b>  <b>PLUMBING: NONE</b>  <b>OTHER FEATURES: OVERHEAD/PEDESTRIAN DOORS METAL/WOOD</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 64 DRIVE THRU BANK (NO VAULT)**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
12	\$65.60	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF OFFICE AREAS</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ABUNDANT FLUORESCENT LIGHTING</b>  <b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>
		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 08-12 FIXTURES</b>  <b>OTHER FEATURES: DRIVE UP WINDOWS, RECORD VAULT</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 67 SELF SERVICE  
CAR WASH**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>	
<b>12</b>	<b>\$27.05</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: JUMBO BRICK</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF BAYS</b>  <b>FRAMING: RIGID STEEL JOIST/TRUSS</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>FLOURESCENT LIGHTING</b>	<b>FLOOR COVER/FINISH: CONCRETE SLAB</b>  <b>INTERIOR FINISH: EXPOSED BRICK/BLOCK</b>  <b>PLUMBING: FLOOR DRAINS</b>  <b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 69 DAY CARE CENTER**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
12	\$48.85	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE TO SEPARATE OFFICE/ CLASSROOMS/KITCHEN AREA</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPRINKLER SYSTEM</b>
		<b>FLOOR COVER/FINISH: CONCRETE SLAB/VINYL/CARPET</b>  <b>INTERIOR FINISH: PAINTED BLOCK/DRYWALL</b>  <b>PLUMBING: 10-15 FIXTURES</b>  <b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 71 VETERINARY CLINIC**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
10	\$51.15	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ABUNDANT FOR SEPARATION OF TREATMENT/EXAM ROOMS</b>  <b>FRAMING: WOOD FRAME</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPRINKLER SYSTEM</b> <b>ADD FOR ELEVATORS</b>  <b>FLOOR COVER/FINISH: VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 15-20 FIXTURES</b>  <b>OTHER FEATURES: FLOOR DRAINS/KENNEL AREAS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 73 LUMBER STORAGE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$15.85</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: RIGID STEEL FRAME</b>
		<b>PARTITIONS/COMMON WALLS: MINIMAL</b>
		<b>FRAMING: RIGID STEEL FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: CONCRETE SLAB</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>INTERIOR FINISH: NONE</b>
		<b>PLUMBING: NONE</b>
		<b>OTHER FEATURES: OVERHEAD DOORS MINIMAL</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 75 OPEN OFFICE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>10</b>	<b>\$46.75</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FIRE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: MINIMAL</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPRINKLER SYSTEM</b>
		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 08-10 FIXTURES</b>  <b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 76 PARKING GARAGE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$29.00</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINIOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: POURED CONCRETE COLUMNS</b>  <b>PARTITIONS/COMMON WALLS: MINIMAL</b>  <b>FRAMING: REINFORCED CONCRETE</b>  <b>REMARKS/ADDITIONAL FEATURES: ADD FOR ELEVATORS ADD FOR SPRINKLER SYSTEM</b>  <b>FLOOR COVER/FINISH: NONE</b>  <b>INTERIOR FINISH: NONE</b>  <b>PLUMBING: NONE</b>  <b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 77 STORAGE/ SUPPORT AREA**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$24.75	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: MINIMAL</b>
		<b>FRAMING: STEEL FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: FINISHED CONCRETE SLAB</b>
<b>ADD FOR HEATING/COOLING</b>		<b>INTERIOR FINISH: PAINTED BLOCK</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		
<b>ADD FOR MAJOR ENCLOSURES AND MEZZANINES</b>		<b>PLUMBING: 0-5 FIXTURES</b>
<b>ADD FOR FREIGHT ELEVATORS</b>		<b>OTHER FEATURES: OVERHEAD/ROLLING DOORS WOOD OR STEEL</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 78 COLD STORAGE FACILITIES**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$31.20</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK/PRE-FAB PANELS LOAD BEARING WALLS</b>  <b>PARTITIONS/COMMON WALLS: SMALL OFFICE AREAS</b>  <b>FRAMING: STEEL BAR JOIST</b>  <b>FLOOR COVER/FINISH: CONCRETE SLAB</b>  <b>INTERIOR FINISH: EXPOSED BRICK/PANELS</b>  <b>PLUMBING: 5-10 FIXTURES</b>  <b>OTHER FEATURES: OVERHEAD/ROLLING DOORS METAL/STEEL</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		
<b>ADD FOR HEATING/COOLING (CREATURE COMFORT ONLY) ADD FOR SPRINKLER SYSTEM</b>		

**BASE PRICE FOR COMMERCIAL SCHEDULE MA79 FOOD SHOP**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$ 37.25	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: MINIMAL</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ABUNDANT FLOUURESCENT LIGHTING</b>  <b>ADD FOR SPRINKLER SYSTEM</b>  <b>ADD FOR HEATING/COOLING</b>  <b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>  <b>INTERIOR FINISH: DRYWALL/PANEL/EXPOSED BRICK</b>  <b>PLUMBING: 10-15 PLUMBING FIXTURES</b>  <b>OTHER FEATURES: ALUM/PLATE GLASS STORE FRONT AVERAGE DISPLAY AREA GLASS DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 80 TRUCK TERMINAL**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$35.25</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: OFFICE/LOUNGE AREA</b>
		<b>FRAMING: STEEL FRAME</b>
<b>REMARKS/ADDITIONAL FEATURES:</b>		<b>FLOOR COVER/FINISH: CONCRETE SLAB/VINYL</b>
<b>ADD FOR MAJOR ENCLOSURES</b>		<b>INTERIOR FINISH: PAINTED BLOCK/EXPOSED BRICK</b>
<b>ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 03-10 FIXTURES</b>
<b>ADD FOR HEATING/COOLING</b>		<b>OTHER FEATURES: OVERHEAD DOORS (ABUNDANT) DOCK BUMPERS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 81 OFFICE/SHOP/WAREHOUSE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
10	\$36.25	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: LIGHT STEEL OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF OFFICE/SHOP/STORAGE AREAS</b>  <b>FRAMING: RIGID STEEL FRAME</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPRINKLER SYSTEM</b>
		<b>FLOOR COVER/FINISH: VINYL/CARPET/FINISHED CONCRETE</b>  <b>INTERIOR FINISH: DRYWALL/PANEL/EXPOSED STEEL</b>  <b>PLUMBING: 05-08 FIXTURES</b>  <b>OTHER FEATURES: OVERHEAD/PEDESTRIAN DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 82 DRUG STORE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$91.65</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/STORAGE AREA</b>
		<b>FRAMING: LIGHT STEEL</b>
<b>REMARKS/ADDITIONAL FEATURES</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL/PLASTER PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 8-10 FIXTURES</b>
		<b>OTHER FEATURES: ALUM/GLASS STORE FRONT AUTOMATIC DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 83 WINERY**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$69.50</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/DINING/PROCESS AREAS</b>  <b>FRAMING: WOOD FRAME</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPRINKLER SYSTEM</b> <b>ADD FOR ELEVATORS</b>  <b>FLOOR COVER/FINISH: VINYL/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 10-15 FIXTURES</b>  <b>OTHER FEATURES: FLOOR DRAINS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 84 AUTO PARTS STORE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$57.75</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: ORNAMENTAL BLOCK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/STORAGE AREA</b>
		<b>FRAMING: LIGHT STEEL</b>
<b>REMARKS/ADDITIONAL FEATURES</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL/PLASTER PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 8-10 FIXTURES</b>
		<b>OTHER FEATURES: ALUM/GLASS STORE FRONT AUTOMATIC DOORS</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 86 PRO SHOP**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
14	\$ 68.10	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL AND SUPPORT AREAS</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ADD FOR SPRINKLER SYSTEM</b>  <b>ADD FOR HEATING/COOLING</b>  <b>FLOOR COVER/FINISH: VINYL/LINOLEUM/CARPET</b>  <b>INTERIOR FINISH: DRYWALL/PANEL</b>  <b>PLUMBING: 10-15 PLUMBING FIXTURES</b>  <b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE CONV. STORE/FAST FOOD STORE**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>14</b>	<b>\$75.85</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: FACE BRICK OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF RETAIL/RESTAURANT/STORAGE AREAS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES</b>		<b>FLOOR COVER/FINISH: VINYL/HEAVY LINOLEUM</b>
<b>ABUNDANT FLUORESCENT LIGHTING</b>		<b>INTERIOR FINISH: DRYWALL/PANEL/PLASTER PAINTED BLOCK</b>
<b>ADD FOR HEATING/COOLING ADD FOR SPRINKLER SYSTEM</b>		<b>PLUMBING: 10-15 FIXTURES</b>
		<b>OTHER FEATURES: QUARRY TILE FLOOR FLOOR DRAINS</b>

**MAIN AREA RATES**

<b>MA CODE</b>	<b>OCCUPANCY</b>	<b>WOOD (W)</b>	<b>MASON. (M)</b>	<b>CONC/ST. (C) (S)</b>	<b>R.S.F. (R)</b>	<b>HEIGHT ADJ.</b>
01	Apartment Garden	45.25	47.75	----	42.75	----
02	Apartment Townhouse	45.25	47.75	----	42.75	----
03	Armory	40.85	43.00	49.45	38.35	H2
04	Auditorium	45.10	47.44	54.60	42.60	H2
05	Auto Dealership	43.75	46.25	47.75	41.25	H2
06	Bank	82.50	85.00	87.50	80.00	H1
07	Beauty/Barber Shop	44.75	47.25	----	42.25	H1
08	Cafeteria	53.85	56.35	----	51.35	H1
09	Car Wash (Auto.)	27.00	29.50	----	24.50	H1
10	Church	64.40	67.80	78.00	62.00	H1
11	Classroom	46.85	49.35	50.85	44.35	H1
12	Condo/Townhouse	90.05	95.45	95.45	----	H1
13	Dwelling Conversion	90.05	95.45	95.45	----	H1
14	Country Club/Club House	51.50	54.00	----	49.00	H1
15	Department Store	45.35	47.85	49.35	42.85	H2
16	Discount Store	42.35	44.85	46.35	39.85	H2
17	Dormitory	45.65	48.10	55.30	43.15	H2
18	Duplex/Triplex	81.85	86.75	84.40	----	H1
19	Gymnasium	43.95	46.45	----	41.45	H2
20	Fire/Police Station	45.00	47.50	----	42.50	H2
21	Fraternity House	45.65	48.10	55.25	43.15	H2
22	Hangar	25.25	27.75	30.25	22.75	H2
23	Hospital	75.00	77.50	79.50	----	H2
24	Hotel	51.50	54.00	55.50	49.00	H1
25	Manufacturing	23.00	25.50	27.00	21.50	H2
26	Laboratory	70.00	72.50	74.00	67.50	H2
27	Laundry/Cleaners	42.25	45.00	----	39.50	H1
28	Library	49.50	51.00	52.50	47.00	H1
29	Loft	30.00	32.50	34.00	27.50	H2
30	Manufactured Home	57.75	60.50	----	----	----
31	Motel	51.50	54.00	55.50	49.00	H1
32	Office	50.95	53.45	54.95	48.45	H1
33	Restaurant	55.00	58.00	59.50	53.00	H1
34	Retail Store	42.50	45.00	46.50	40.00	H1
35	Service Garage	28.50	31.00	32.50	26.00	H2
36	Service Station	50.75	53.25	----	48.25	H2
37	Single Family Home	90.05	95.45	95.45	----	----
38	Supermarket	43.45	45.95	47.45	40.95	H2
39	Theatre	59.50	62.00	----	57.00	H2
40	Warehouse	21.50	24.00	25.50	19.00	H2
41	Convenience Store	65.00	67.50	69.00	62.50	H1
42	Nursing/Retirement Home	82.50	85.00	86.50	80.00	H1
43	Bowling Alley	43.65	46.15	----	41.15	H2
44	Funeral Home	52.00	54.50	----	49.50	H1

# Schedule of Values

Chatham County 2017

MA CODE	OCCUPANCY	WOOD (W)	MASON. (M)	CONC/ST. (C) (S)	R.S.F. (R)	HEIGHT ADJ.
45	Radio/TV Station	56.95	59.45	----	54.45	H1
46	Medical Office	70.00	72.50	74.00	67.50	H1
47	Government Building	53.90	56.40	57.90	51.40	H2
48	Research & Development	70.00	72.50	74.00	67.50	H2
49	Convalescent Home	82.50	85.00	86.50	80.00	H1
50	Heavy Industrial	56.25	57.38	60.75	48.38	H2
51	Transit Warehouse	35.25	37.75	----	32.75	H2
52	Community Building	32.75	35.25	----	30.25	H2
53	Health Club	44.00	46.50	----	41.50	H1
54	Automotive Center	28.50	31.00	----	26.00	H2
55	Mini-Lube	105.00	107.50	----	102.50	H2
56	Dairy Sales	41.65	44.15	----	39.15	H2
57	Service Shop	23.75	26.25	----	21.25	H2
58	Neighborhood Shops	48.40	50.90	52.40	45.90	H2
59	Regional Shops	53.75	56.25	57.75	51.25	H2
60	Community Shops	48.40	50.90	52.40	45.90	H2
61	Skating Rink	43.10	45.60	----	40.60	H2
62	Dist. Warehouse	25.30	27.80	29.30	22.80	H2
63	Mini Warehouse	19.25	25.00	----	16.75	H1
64	Drive-Thru Bank	65.60	68.10	69.60	63.10	H1
65	Apartment House	45.25	47.75	----	42.75	----
66	Post Office	51.15	56.15	57.65	48.65	H1
67	Car Wash Self-Serve	27.05	29.55	----	24.55	H1
68	Dispensary/Urgent Care	55.75	58.25	----	53.25	H1
69	Day Care	48.85	51.35	----	46.35	H1
70	Fast Food Restaurant	88.50	88.50	88.50	88.50	H1
71	Veterinary Clinic	51.15	53.65	55.15	48.65	H1
72	Group Care Home	82.50	85.00	86.50	80.00	H1
73	Lumber Storage	15.85	18.35	----	13.35	H2
74	Jail/Prison	53.90	56.40	57.90	51.40	H1
75	Open Office	46.75	49.25	----	44.25	H1
76	Parking Garage	296.00	31.50	33.00	26.50	H1
77	Storage	24.75	27.25	28.75	22.25	H1
78	Cold Storage Facility	34.35	36.85	38.35	31.85	H2
79	Food Shoppe	37.25	39.75	41.25	34.75	H1
80	Truck Terminal	35.25	37.75	39.25	32.75	H2
81	Office/Shop/Warehouse	36.25	38.75	----	33.75	H2
82	Drug Store	91.65	94.90	96.90	88.40	H1
83	Winery	69.50	73.00	----	62.55	H1
84	Auto Parts Store	55.00	57.75	63.25	49.50	H1
85	Kennel	56.25	59.05	----	50.60	H1
86	Pro Shop	64.85	68.10	----	58.35	H2
87	Conv. Store/Fast Food	72.25	75.85	83.10	65.000	H1

**Story Adjustment for commercial buildings**

STA	Upper floor	90% of first floor price
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**AREA PERIMETER RATIO**

Code	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP
Perim.	150	175	200	250	300	400	500	600	700	800	1000	1200	1400	1600	1800	2000
Sq. Ft.																
1000	122%	126%	130%	132%	---	---	---	---	---	---	---	---	---	---	---	---
1500	111%	115%	119%	123%	126%	---	---	---	---	---	---	---	---	---	---	---
2000	104%	107%	111%	117%	120%	125%	---	---	---	---	---	---	---	---	---	---
2500	100%	103%	105%	110%	115%	120%	124%	---	---	---	---	---	---	---	---	---
3000	97%	100%	102%	106%	110%	119%	120%	---	---	---	---	---	---	---	---	---
4000	94%	96%	98%	100%	104%	110%	117%	119%	---	---	---	---	---	---	---	---
5000	92%	94%	95%	97%	100%	105%	110%	115%	---	---	---	---	---	---	---	---
6000	91%	92%	93%	95%	98%	102%	106%	110%	---	---	---	---	---	---	---	---
8000	89%	90%	91%	92%	94%	97%	100%	104%	107%	110%	---	---	---	---	---	---
10000	---	---	90%	91%	93%	95%	97%	100%	103%	105%	110%	115%	---	---	---	---
12000	---	---	89%	90%	91%	93%	95%	97%	100%	102%	106%	110%	115%	---	---	---
14000	---	---	---	---	90%	92%	94%	96%	98%	100%	103%	106%	110%	114%	---	---
16000	---	---	---	---	---	91%	93%	94%	96%	97%	100%	104%	107%	110%	---	---
18000	---	---	---	---	---	90%	92%	93%	95%	96%	99%	102%	104%	107%	110%	---
20000	---	---	---	---	---	89%	91%	92%	94%	95%	97%	100%	103%	105%	108%	110%
25000	---	---	---	---	---	88%	90%	91%	92%	93%	95%	97%	99%	101%	103%	105%
30000	---	---	---	---	---	87%	89%	90%	91%	92%	93%	95%	97%	98%	100%	102%
35000	---	---	---	---	---	86%	88%	89%	90%	91%	92%	93%	95%	96%	98%	99%
40000	---	---	---	---	---	85%	87%	88%	89%	90%	91%	92%	94%	95%	96%	98%
50000	---	---	---	---	---	---	---	---	88%	89%	90%	91%	92%	93%	94%	95%
75000	---	---	---	---	---	---	---	---	85%	86%	87%	88%	89%	90%	91%	92%
100000	---	---	---	---	---	---	---	---	---	84%	85%	86%	87%	88%	89%	90%
199999	---	---	---	---	---	---	---	---	---	---	---	85%	86%	87%	88%	89%

**Wall Height Adjustment**

Code	Height	Adjust.
H1	All	100.0%
H2	8	88.0%
H2	9	90.0%
H2	10	92.0%
H2	11	94.5%
H2	12	96.0%
H2	13	98.0%
H2	14	100.0%
H2	15	102.0%
H2	16	104.0%
H2	17	105.0%
H2	18	108.0%
H2	19	110.5%
H2	20	113.0%
H2	21	115.5%
H2	22	118.0%
H2	23	120.0%
H2	24	123.0%
H2	25	125.0%
H2	26	128.0%
H2	27	131.0%

Code	Height	Adjust.
H2	28	133.0%
H2	29	135.5%
H2	30	138.0%
H2	31	141.0%
H2	32	144.0%
H2	33	147.0%
H2	34	149.0%
H2	35	151.0%
H2	36	154.5%
H2	37	158.0%
H2	38	161.5%
H2	39	163.0%
H2	40	165.0%
H2	41	169.0%
H2	42	172.0%
H2	43	175.0%
H2	44	177.0%
H2	45	179.0%
H2	46-49	186.0%
H2	50-Over	193.0%

AR Code	Heat A/C	Rate
51	No Heat	----
52	Unit (Wall)	\$0.90
53	Elect. Base	\$2.00
54	Water/Steam	\$2.00
55	Hot Air	\$2.00
56	Unit Heat	\$0.90
57	Heat & A/C	\$3.50
58	Heat Pump	\$3.50
59	Duct Cooling	\$3.50
60	HVAC	\$5.25
61	Ind. Unit	\$0.90
62	Ind. Heat	\$1.50
63	Ind. Heat/AC	\$3.00

**Sprinklers**

SP Code	Type	Rate
01	Wet	\$1.25
02	Dry	\$1.50

**Elevators/Escalator**

Code	Type	Rate
ES	Escalator	\$90,000.00
FE	Freight	\$ 40,000.00
PE	Passenger	\$ 75,000.00
XS	Extra Stops	\$ 7,500.00

**Commercial Plumbing**

PL Code	Type	Rate
PC	Comm.	\$ 960.00

**Commercial Finished Basement Rates**

CF CODE	Description	Wood (W)	Masonry (M)	Steel (S)	Concrete (C)
01	Apartment	\$ 40.75	\$ 40.75	\$ 40.75	\$ 40.75
02	Retail	\$ 38.25	\$ 38.25	\$ 38.25	\$ 38.25
03	Office	\$ 45.85	\$ 45.85	\$ 45.85	\$ 48.85
04	Warehouse	\$ 19.35	\$ 19.35	\$ 19.35	\$ 19.35
05	Manufacturing	\$ 20.70	\$ 20.70	\$ 20.70	\$ 20.70
06	Fast Food	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00
07	Storage	\$ 22.25	\$ 22.25	\$ 22.25	\$ 22.25
08	Government	\$ 48.50	\$ 48.50	\$ 48.50	\$ 48.50
09	Classroom	\$ 42.15	\$ 42.15	\$ 42.15	\$ 42.15
10	Restaurant	\$ 49.95	\$ 49.95	\$ 49.95	\$ 49.95
11	Hotel/Motel	\$ 46.35	\$ 46.35	\$ 46.35	\$ 46.35

**Commercial Unfinished Basement Rates**

CU CODE	Description	Wood (W)	Masonry (M)	Steel (S)	Concrete (C)
01	Apartment	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
02	Retail	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
03	Office	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
04	Warehouse	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
05	Manufacturing	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
06	Fast Food	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
07	Storage	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
08	Government	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
09	Classroom	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
10	Restaurant	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
11	Hotel/Motel	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50

# Schedule of Values

Chatham County 2017

AC	SIZE	UNIT
CODE	DESCRIPTION	ADJ. RATE

AC	SIZE	UNIT
CODE	DESCRIPTION	ADJ. RATE

01	Brick Addition	M12	\$53.90-\$72.90
02	Brick Garage Fin	M11	\$23.40-\$31.65
03	Brick Garage Unfin	M11	\$19.55-\$26.45
04	Canopy	M21	\$9.15-\$12.40
05	Carport	M13	\$14.60-\$19.75
06	Covered Porch	M21	\$21.75-\$29.45
07	Loading Dock	M21	\$13.60-\$18.40
08	Enclosed Frame Porch	M22	\$36.40-\$49.25
09	Enclosed Glass Porch	M22	\$47.20-\$63.85
10	Enc. Masonry Porch	M22	\$37.90-\$51.30
11	Frame Addition	M12	\$51.35-\$69.45
12	Frame Deck	M21	\$13.05-\$17.65
13	Frame Garage Fin	M11	\$22.25-\$30.15
14	Frame Garage Unfin	M11	\$18.00-\$24.40
15	Frame/Metal Storage	M22	\$20.65-\$27.95
16	Frame Garage W/Living	M21	\$55.00-\$65.00
17	Full Screen Porch	M22	\$23.95-\$32.40
18	Overhead Doors	--	--
19	Half Screen Porch	M22	\$24.95-\$33.75
20	Masonry Stoop	M12	\$11.50-\$16.60
21	Masonry Storage	M22	\$21.65-\$29.30
22	Mezzanine Display	M12	\$21.40-\$36.00
23	Above Avg. Exterior	M12	\$36.65-\$49.55
24	Average Exterior	M12	\$33.40-\$45.20
25	Brick Garage W/Living	M21	\$55.00-\$68.00
26	Concrete Slab	M14	\$4.00-\$6.40
27	Frame Overhang	M12	\$40.00-\$50.00
27M	Masonry Overhang	M12	\$40.00-\$50.00
28	Frame Bay	M12	\$45.90-\$62.10
28M	Masonry Bay	M12	\$48.20-\$65.20
29	Mezzanine Office	M12	\$24.45-\$36.00
30	Attached Brick Office	M12	\$53.55-\$72.45
31	Attached Frame Office	M12	\$44.00-\$69.00
32	Masonry Warehouse	M12	\$23.00-\$31.10
33	Miscellaneous Storage	M12	\$20.65-\$27.95
34	Attached Warehouse	M12	\$21.90-\$29.60
35	Sun Room	M22	\$43.50-\$58.90
36	Semi Interior Finish	M12	\$7.05-\$9.55
37	Patio	M14	\$8.80-\$11.90
38	Finished Basement Addn	M12	\$39.10-\$52.90
39	Enc. Br Carport/Gar	M12	\$39.80-\$53.80

40	Enc. Fr Carport/Gar	M12	\$37.55-\$50.80
41	Brick Garage W/U Attic	M11	\$40.00-\$52.00
42	Fr. Garage W/U Attic	M11	\$40.00-\$53.00
43	Fr. Garage W/Unf Attic	M11	\$30.00-\$40.00
44	Brick Garg W/Unf Attic	M11	\$30.00-\$40.00
45	Commercial Canopy	M21	\$19.10-\$25.90
46	Metal Warehouse	M12	\$20.00-\$26.00
47	Above Avg. Enclosure	M12	\$23.80-\$41.70
48	Average Enclosure	M12	\$20.15-\$31.35
51	Lean To Shed	M14	\$3.40-\$5.80
52	Hot Tub/Sauna		\$3,000-\$4,500
53	2 St. Covered Porch	M21	\$32.70-\$44.30
54	2nd Floor Frame Addn	M12	\$33.90-\$45.90
55	2nd Floor Brick Addn	M12	\$35.60-\$48.20
56	Balcony	M21	\$20.00-\$30.00
57	Commer Drive-Thru		
58	Penthouse	M12	\$16.15-\$21.85
59	Indoor Pool	M12	\$42.50-\$65.50
60	Bank Vault	--	\$75.00-\$188.40
61	Bank Drive In Window	--	\$7,000-\$12,650
62	Cooler-Chiller	--	\$8.30-\$11.20
63	Cooler-Freezer	--	\$10.40-\$14.10
64	Cooler-Sharp Freeze	--	\$14.10-\$19.10
65	Dock Levelers	--	\$4,250-\$7,500
66	Covered Dock	M21	\$18.45-\$24.95
67	Enclosed Dock	M21	\$22.25-\$30.15
68	Record Vault	--	\$48.00-\$68.40
69	Greenhouse	M21	\$35.70-\$56.00
70	Unfin. Upper Level	M12	\$10.70-\$14.50
71	Attached R.S.F. Office	M12	\$40.00-\$62.15
72	Minimum Enclosure	M12	\$7.65-\$12.00
73	Attached Frame Shop	M12	\$20.05-\$28.50
74	Attached Brick Shop	M12	\$21.50-\$31.50
75	Attached R.S.F Shop	M12	\$19.50-\$26.50
76	Auto Showroom	M12	\$51.70-\$70.00
77	Roof Monitor	M12	\$3.50-\$7.50
78	Unfin Basement Addn	M12	\$20.80-\$28.20
79	Outdoor Kitchen	--	\$4,250-\$5,750

**ATTACHMENT CODE  
SIZE ADJUSTMENT**

<b>M11</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	108
201-250	106
251-300	104
301-350	102
351-600	100
601-650	98
651-700	96
701-750	94
751-800	92
801-UP	90

<b>M12</b>	
<b>AREA</b>	<b>ADJ.</b>
001-050	110
051-100	105
101-150	102
151-400	100
401-550	98
551-700	96
701-850	94
851-1000	92
1001-UP	90

<b>M13</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	105
201-250	102
251-400	100
401-600	98
601-700	96
701-800	94
801-900	92
901-UP	90

<b>M14</b>	
<b>AREA</b>	<b>ADJ.</b>
001-040	100
041-080	98
081-150	96
151-300	94
301-UP	90

<b>M21</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

<b>M22</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

**COMMERCIAL OUTBUILDINGS AND YARD ITEMS**

<b>MS Code</b>	<b>DESCRIPTION</b>	<b>SIZE ADJ.</b>	<b>SQFT/UNIT RATE</b>	<b>DEP. TABLE</b>
01	Paving Asphalt	M11	\$ 2.00	D1
06	Concrete Paving	M11	\$ 2.50	D1
07	Loading Dock	M21	\$ 12.50	D2
09	Fence 6 FT	M11	\$ 12.50	D1
11	Grain Annex Concrete	---	\$ 2.25	D3
12	Grain Bin Metal	---	\$ 2.00	D1
13	Grain Elevators Concrete	---	\$ 4.10	D3
15	Green House	M14	\$ 7.50	D2
18	Lumber Shed Pole 3 Side	M14	\$ 7.50	D2
19	Lighting (Single)	---	\$ 1,800.00	D1
19M	Lighting (Multiple)	---	\$ 2,250.00	D1
22	Railroad Siding	---	\$ 75.00	D1
39	Water Tank (Tower)	---	\$ 1.75	D3
43A	Campground Tent Site	---	\$ 1,500.00	D1
43C	Campground RV Site	---	\$ 2,500.00	D1
43P	Mobile Home Hook-Up	---	\$ 4,000.00	--
51	Self Service Booth	M11	\$ 82.50	D3
52	Lumber Shed R.S.F. Open	M14	\$ 7.50	D2
53	Quonset Building	M11	\$ 9.50	D3
54	Office Field	M11	\$ 40.00	D3
56	Water Tank (No Tower)	---	\$ .75	D3
57	Fruit Package Barn	M14	\$ 20.00	D2
58	Styrene Insulation	---	\$ 2.05	D3
60	Golf Course VG	---	\$ 150,000.00	D3
65	Water Reservoir Concrete	---	\$ 0.50	D2
66	Bleachers	---	---	---
67	Guard House Brick	M11	\$ 82.50	D3
69	Field House	---	\$ 25.00	---
71	Industrial Stack	---	---	---
72	Service Station Canopy	M11	\$ 22.50	D3
73	Mini-Warehouse	---	\$ 20.00	D3
74	Hanger (Pole No Doors)	M11	\$ 20.50	D3
75	Cold Storage Bldg	M14	\$ 22.75	D2
84	Greenhouse Glass	M14	\$ 15.95	D2
86	Golf Course GD	---	\$ 125,000.00	D3
87	Golf Course AV	---	\$ 100,000.00	D3
88	Golf Course FR	---	\$ 75,000.00	D3
89	Golf Course Par 3	---	\$ 40,000.00	D3
90	Restroom Structure	M11	\$ 30.25	D3
91	Truck Scales	---	\$ 51,000.00	---
92	Plumbing Fixture	---	\$ 1,050.00	D3
93	Central A/C	M12	\$ 3.00	D3
94	Modular Classroom	---	\$ 25,000.00	D3
95	Golf Course EX	---	\$ 200,000.00	D3
98	Construction In Progress	---	---	---
99	Misc.	---	---	---
100	Burial Sites	---	\$ 1,100.00	D1
101	Crypts	---	\$ 4,000.00	D1
102	Cremation Garden	---	\$ 300.00	D1
103	Niches	---	\$ 1,000.00	D1
104	Garden of Peace	---	\$ 650.00	D1

**MISC. STRUCTURE  
SIZE ADJUSTMENT**

<b>A1</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	108
201-250	106
251-300	104
301-350	102
351-600	100
601-650	98
651-700	96
701-750	94
751-800	92
801-UP	90

<b>A2</b>	
<b>AREA</b>	<b>ADJ.</b>
001-050	110
051-100	105
101-150	102
151-400	100
401-550	98
551-700	96
701-850	94
851-1000	92
1001-UP	90

<b>A3</b>	
<b>AREA</b>	<b>ADJ.</b>
001-150	110
151-200	105
201-250	102
251-400	100
401-600	98
601-700	96
701-800	94
801-900	92
901-UP	90

<b>A4</b>	
<b>AREA</b>	<b>ADJ.</b>
001-040	100
041-080	98
081-150	96
151-300	94
301-UP	90

<b>A5</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

<b>A6</b>	
<b>AREA</b>	<b>ADJ.</b>
001-020	110
021-040	106
041-060	104
061-080	102
081-200	100
201-300	98
301-400	96
401-500	94
501-UP	90

**MULTI-FAMILY APARTMENTS**

An apartment is a residential living unit with the same living accommodations normally found in a single family residence. An apartment house is a multifamily residence containing four or more residential living units, and generally providing each unit with a number of common facilities, services and amenities. Two or more apartment buildings operating as a single unit are generally referred to as an apartment complex.

The increased development of multi-family residential housing units since the 1950's has brought the development of both apartment complexes and "high-rise" apartment buildings. Each of these offer complete living accommodations with all the modern conveniences and amenities. In addition, they generally provide a variety of recreational facilities and services for their occupants.

**VALUATION**

As with other types of property the replacement cost method of valuation is a starting point for the appraiser. There are two types of apartment buildings that must be considered: 1) the walk-up or garden apartment normally found in apartment complexes; and 2) Town house style or multi-story building.

Apartment units found in a given apartment building or complex of buildings vary in size and arrangement. They may be one room efficiency units consisting of a bedroom and kitchenette; two room studio units consisting of a bedroom and living room/den and kitchenette combination; and conventional units consisting of a kitchen, dining area, living room and one or more bedrooms. Each apartment unit has one or more bathrooms, and conventional units often have a separate dining room, den, or family room.

One of the most significant variables in determining the replacement cost of an apartment building is the average size of the individual units. The pricing schedule provided in this section is designed to account for this variation.

**BASE PRICES - GARDEN APARTMENTS**

Base square foot prices have been developed for typical average "C" Grade quality construction apartment units, based on average unit sizes at various floor levels for Wood Joist construction. Adjustments are provided for Fire Resistant and Reinforced Concrete, together with Brick (or equal) and Frame/Concrete Block exterior walls.

The foundation, roof, and normal built-ins are included with the first floor prices, thus making the schedule applicable to both one story and multi-story buildings.

**APPLICATION**

Application of the pricing schedule involves the selection of the appropriate base price per floor based on the average unit sizes. Adjustments to the base price for air conditioning, central heating, and type of construction should be made to account for any variations between the subject building and the model building.

**SPECIAL APPLICATION**

The Apartment Pricing Schedule is designed for garden/walk-up apartment and townhouse apartment buildings of four or more units. Two, three, and four family residences should be priced by using the Residential Dwelling Schedule (included in the Residential section of the manual).

**QUALITY FACTOR**

The schedule prices are for average "C" Grade construction quality, erected with average materials and workmanship. A table of Quality Factors is provided to adjust the "C" Grade prices in order to account for variations in construction quality.

**INCOME APPROACH**

Apartment buildings, regardless of the type, are built, bought, and sold as investment or income producing property. The appraisal of apartments utilizing the Capitalization or Income Approach to value follows the same procedures discussed in the Property Valuation section of the manual.

The basic procedure is . . .

1. Collection of the income generated - including monthly rents for the units, parking, and other receipts, such as laundry facilities.
2. The collection of the expenses associated with the management and maintenance of the property.
3. The capitalization of the net income into an indication of value.

A special section is provided on the use of the economic data form to record all necessary income and expense data.

**PERCENT (%) GOOD GUIDELINES**

Physical deterioration of the structure should be based on age and condition of the property. Guidelines for normal life estimates are found in the Percent Good section of the manual. Functional and Economic Depreciation allowances must be derived from the income and expense of each apartment project as it relates to other properties of similar utility and condition, and should be expressed as percent (%) good.

See commercial section for pricing description.

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 01 GARDEN APARTMENT**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>9</b>	<b>\$45.25</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: WOOD FRAME/VIYNL OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF LIVING UNITS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES.</b>		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>
<b>ADD FOR ATTACHMENTS</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
<b>ADD FOR ADDITIONAL PLUMBING</b>		<b>PLUMBING: 5 FIXTURES PER UNIT</b>
<b>ADD FOR HEATING/COOLING</b>		<b>OTHER FEATURES:</b>

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 02 TOWNHOUSE APARTMENT**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
<b>9</b>	<b>\$45.25</b>	<b>STORY HEIGHT: FIRST FLOOR AREA</b>
		<b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>
		<b>EXTERIOR WALLS: WOOD FRAME/VIYNL OR EQUAL</b>
		<b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF LIVING UNITS</b>
		<b>FRAMING: WOOD JOIST</b>
<b>REMARKS/ADDITIONAL FEATURES.</b>		<b>FLOOR COVER/FINISH: VINYL/CARPET</b>
<b>ADD FOR ATTACHMENTS</b>		<b>INTERIOR FINISH: DRYWALL/PANEL</b>
<b>ADD FOR ADDITIONAL PLUMBING</b>		<b>PLUMBING: 5 FIXTURES PER UNIT</b>
<b>ADD FOR HEATING/COOLING</b>		<b>OTHER FEATURES:</b>



**MA 02  
TOWNHOUSE  
APARTMENT**

**MA 01  
GARDEN  
APARTMENT**



**MA 02  
TOWNHOUSE  
APARTMENT**

**MAIN AREA RATES**

<b>MA CODE</b>	<b>OCCUPANCY</b>	<b>WOOD (W)</b>	<b>MASON. (M)</b>	<b>CONC/ST. (C) (S)</b>	<b>R.S.F. (R)</b>	<b>HEIGHT ADJ.</b>
01	Apartment Garden	45.25	47.75	----	42.75	----
02	Apartment Townhouse	45.25	47.75	----	42.75	----

**SECTION 42 LOW-INCOME HOUSING**

**North Carolina General Statute # 105-277.16**

In North Carolina low-income housing which has been allocated a federal tax credit under Section 42 of the Code is designated a special class of property under Article V, Section 2 (2) of the North Carolina Constitution and must be appraised, assessed and taxed in accordance with this section. The assessor must use the income approach as the method of valuation for property classified under this section and must take rent restrictions that apply to the property into consideration in determining the income attributable to the property. The assessor may not consider income tax credits received under Section 42 of the Code or under G.S. 105-129.42 in determining the income attributable to the property. (2008-146, s. 3.1;2008-187, s. 47.6).

**General Application**

Identify the low-income housing property being appraised and request copies of the audited financial statements for current year (revaluation year) and three prior years.

Analyze the actual income stream; apply expense ratios, capitalization rates, and Gross Rent Multipliers (GRM) developed for use in the 2009 Chatham County Revaluation Project.

**Standardized Operating Expenses & Vacancy Rates**

Based on information provided by the Institute of Real Estate Managers of the National Association of Realtors (IREM) for typical expense ratios for Section 42 and senior housing, the following analysis was used in developing procedures used by Chatham County for the 2011 Revaluation Project.

	National Average	Charlotte, NC	Southeast Region	Average
Expense Ratio	48.9%	51.9%	49.6%	50.13%
Net Operating Income	44.4%	45.5%	42.3%	44.06%

**Operating Expenses**

Based on the analysis above an expense ratio of 50% has been adopted for use by Chatham County.

**Vacancy Rates**

Analysis of vacancy rates provided by IREM indicates average vacancy rates of 0% to 5%; a rate of 3% has been adopted for use by Chatham County.

**Reserve for Replacements**

Analysis of typical reserve for replacements for traditional apartment properties in Chatham County indicates a range of 3% to 5%. A rate of 5% has been selected for use in Section 42 low-income housing appraisal.

**Capitalization Rate**

Realty Rates Investor Survey indicates an average capitalization rate of 8.85% for Apartments, a rate of 8.5% was selected for use in Section 42 low-income housing appraisal

**SAMPLE INCOME APPROACH APPRAISAL****SECTION 42 LOW INCOME HOUSING**

(G.S. 105-277.16)

**100 UNIT APARTMENT COMPLEX @ \$450 PER MONTH BASE RENT**

<b>POTENTIAL GROSS INCOME (100 x \$450 x 12 MONTHS)</b>	<b>\$540,000</b>
<b>VACANCY (3%)</b>	<b>(-\$16,200)</b>
<b>OTHER INCOME</b>	
<b>EFFECTIVE GROSS INCOME</b>	<b>\$523,800</b>
<b>OPERATING EXPENSES (50%)</b>	<b>(-\$261,900)</b>
<b>RESERVE FOR REPLACEMENTS (5%)</b>	<b>(-\$26,190)</b>
<b>NET OPERATING INCOME</b>	<b>\$235,710</b>
<b>CAPITALIZATION RATE (9%)</b>	<b>{.085}</b>
<b>APPRAISED VALUE</b>	<b>\$2,773,058</b>
<b>VALUE PER UNIT (ROUNDED)</b>	<b>\$27,730</b>

**FRANCHISE FOOD RESTAURANTS**

Franchise Food restaurants have become common place beginning in the 1950's. The buildings, though they offer similar accommodations, are highly distinctive in architectural style and design. Each operation is readily identifiable with a particular design and motif, and relies heavily on the appearance or "eye appeal" of its buildings to attract, maintain and promote business. The wide range of styles and designs has a direct influence on the replacement costs of the buildings. The size and quality of materials and workmanship alone are not the prime determining factors. Two restaurants showing no marked difference in size and construction quality may still show a considerable difference in cost due to the difference in design and decor! The replacement cost schedule provided is based upon specifications of size, quality, and design. The schedule is to be used as a guide for estimating replacement costs of franchise food restaurants. The proper use of the schedule, along with experience and sound judgment, should enable the appraiser to establish a reasonable estimate of replacement cost.

**BASE SPECIFICATIONS**

The Cost Schedule assumes a basic layout which includes a serving area, food preparation area, a small office area, an employee dressing area, two toilet rooms, and depending upon size, a dining area. General construction features include masonry foundation walls on spread footings; 4" reinforced concrete floor slab on a granular base; roof and exterior wall construction, interior finish, and building equipment and fixtures commensurate with the grade; stud and masonry partitioning; unfinished floor and painted masonry or dry wall interior finish in storage areas and mechanical rooms; utility service, heating, fluorescent lighting fixtures in the preparation and office areas, plumbing fixtures and drains.

**QUALITY GRADE SPECIFICATIONS**

AA and A Grade	A unique design featuring elaborate architecture especially in the roof and exterior walls, built of high quality materials and workmanship. A-Frame, Mansard, Gambrel, or Multi-Pitch type roofs with extensive overhangs, and copper, porcelain enamel shingles, wood shakes, slate, or comparable high quality roofing on insulated wood or steel decking and framing, with laminated wood frame or steel frame supporting beams and columns often exposed to project architectural effects. Walls consist of a combination of face brick or ceramic glazed brick, decorative stone or wood and plate glass. High quality interior finish of ceramic or quarry tile flooring, exposed stone and brick or high grade wood or porcelain enamel paneling and ceramic tile wall finish. Porcelain enamel or acoustical tile ceilings, often open to the roof slope: combined heating and air conditioning system, high grade ornamental lighting fixtures in the dining and service areas; good quality plumbing fixtures for typical toilet room facilities.
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- B Grade** Conventional design featuring custom architectural styling, built of good quality materials and workmanship. Mansard, Gambrel or Double-Pitch roofs with liberal overhangs, composition tar and gravel, stone chip, or asphalt shingle roofing on insulated wood or steel decking and framing; face brick, ceramic tile and plate glass exterior walls with moderate architectural treatment; good quality interior finish of ceramic or quarry tile flooring, exposed brick or wood paneling and ceramic wall finish; acoustical tile or drywall ceiling; combined heating and air conditioning system, ornamental lighting fixtures in the dining and serving areas, and good quality plumbing fixtures for typical toilet room facilities.
- C Grade** Conventional design featuring moderate architectural styling, built of good quality workmanship and materials. Double-Pitch type roofs with normal overhangs, composition tar and gravel or asphalt shingle roofing on insulated wood or steel decking and framing; face brick, wood, or painted concrete block and plate glass exterior walls; good quality interior finish of quarry or vinyl asbestos tile flooring, wood paneling or drywall and part ceramic tile wall finish; drywall or acoustical tile ceiling; combined heating and air conditioning system; fluorescent lighting fixtures in the dining area, and good quality plumbing fixtures for typical toilet room facilities.
- D Grade** A simple conventional design void of architectural styling, built of average quality materials and workmanship. Flat or Single Pitch roof with normal overhangs, composition roofing on insulated wood decking and framing; painted concrete block or wood exterior walls with a minimal amount of plate glass; average quality interior finish consisting of asphalt or vinyl asbestos tile flooring; painted concrete block, drywall or paneled wall finish and drywall ceiling; forced-air heating, wall unit air conditioning, fluorescent lighting fixtures, fair quality plumbing fixtures for typical toilet room facilities.
- E Grade** Simple design void of architectural styling," built of fair quality materials and workmanship. Single-Pitch roof with normal overhangs, and composition roofing on wood decking and framing; painted concrete block or wood exterior walls with a minimal amount of plate glass; low quality interior finish consisting of asphalt tile flooring and painted concrete block and drywall; unit heaters, no air conditioning, fluorescent lighting fixtures, and fair quality plumbing fixtures for typical toilet room facilities,

**SCHEDULE APPLICATION**

Base prices are included for Average "C" Grade construction for four typical exterior wall types. Select the base price based upon the structure size and exterior wall construction, and make adjustments for attached improvements, air conditioning and

sprinkler systems as required. Apply the proper quality Grade factor to establish the replacement cost new.

**PERCENT (%) GOOD GUIDELINES**

Franchise Food restaurants are special purpose buildings which are not readily adaptable to other uses. They go out of style both functionally and economically at a much faster rate than they deteriorate physically. The business is highly competitive and relies heavily on site location and the physical appearance of its buildings. In order to keep abreast of competition, owners must frequently renovate the structures. Changing consumer habits, traffic patterns, and competition are but a few of the factors that influence the life span of the buildings and must therefore be considered in the evaluation process.

See commercial section for pricing guideline.



**MA 70  
FAST FOOD**

**MA 70  
FAST FOOD**



**MA 70  
FAST FOOD**

**BASE PRICE FOR COMMERCIAL SCHEDULE MA 70 FAST FOOD RESTAURANT**

<b>WALL HEIGHT</b>	<b>BASE PRICE</b>	<b>BASE SPECIFICATIONS</b>
12	\$88.50	<b>STORY HEIGHT: FIRST FLOOR AREA</b>  <b>FOUNDATION/BASEMENT: CONTINUOUS FOOTING OR POURED CONCRETE SLAB</b>  <b>EXTERIOR WALLS: FACE BRICK/PLATE GLASS OR EQUAL</b>  <b>PARTITIONS/COMMON WALLS: ADEQUATE FOR SEPARATION OF KITCHEN/DINING AREA</b>  <b>FRAMING: WOOD JOIST</b>  <b>REMARKS/ADDITIONAL FEATURES:</b>  <b>ABUNDANT LIGHTING</b>  <b>ADD FOR HEATING/COOLING</b>  <b>ADD FOR SPRINKLER SYSTEM</b>  <b>FLOOR COVER/FINISH: VINY/HEAVY LINOLEUM TERRAZZO/QUARRY TILE</b>  <b>INTERIOR FINISH: DRYWALL/PANEL/EXPOSED BRICK</b>  <b>PLUMBING: 10-15 FIXTURES</b>  <b>OTHER FEATURES: KITCHEN AREA/ QUARRY TILE FINISH/ FLOOR DRAINS</b>

**MAIN AREA RATES**

<b>MA CODE</b>	<b>OCCUPANCY</b>	<b>WOOD (W)</b>	<b>MASON. (M)</b>	<b>CONC/ST. (C) (S)</b>	<b>R.S.F. (R)</b>	<b>HEIGHT ADJ.</b>
70	Fast Food Restaurant	88.50	88.50	88.50	88.50	H1

**MOBILE HOME PARKS**

The pricing schedule included in this section is provided as a guide to assist the appraiser in arriving at a reasonable and equitable estimate of the cost of developing a variety of commercial mobile home and trailer parks. Typical site-costs are given for five Grades of parks; the general specifications are as follows:

- |         |  |
|---------|--|
| A Grade | Excellent quality and excellently planned mobile home parks designed to accommodate the largest tractor-drawn or on-site erected mobile homes, and to provide the user with the utmost in residential amenities, including spacious lots with extensive and attractive landscaping, ample off-street parking, and a wide variety of recreational facilities. Site areas will generally range from 4,500 to 5,500 sq. ft. |
| B Grade | Good quality and well planned mobile home parks designed to accommodate the larger tractor-drawn mobile homes with room to spare for lawns and gardens, and featuring attractive landscaping, off-street parking, and complete recreational facilities. Site areas will generally range from 3,500 to 4,500 sq. ft.  |
| C Grade | Average quality and well planned mobile home parks designed to accommodate mobile homes up to 55' to 60' long, and to provide the user with adequate utility services and facilities, but rather limited recreational facilities and other such amenities. Site areas will generally range from 2,500 to 3,500 sq. ft.   |
| D Grade | Fair quality and minimally planned trailer parks intended primarily for semi-permanent occupancy, built to accommodate car-drawn trailers up to 40' to 45' long, and offering only minimal utility and recreational facilities. Site areas will generally range from 1,750 to 2,500 sq. ft.  |
| E Grade | Cheap quality trailer parks designed to accommodate transient type trailers, and to provide the user with the minimum required facilities. Site areas will generally range from 1,000 to 1,750 sq. ft.   |

Application of the pricing schedule involves determining the Grade, which is the most representative of the subject property, selecting the corresponding base site-cost, and adjusting the base site-cost to account for any variations between the subject property and the model specifications.

**BASE COST COMPONENTS**

The costs per site have been developed to include the cost of normal basic on-site improvements and do not include the cost of the land, service and recreational buildings,

or major recreational structures, such as swimming pools. The base components are as follows:

Engineering. . . includes the design plans and specifications of the park (exclusive of buildings), engineering and surveying fees, and public fees and permits.

Grading. . . includes the normal grading involved in leveling the site for drainage and roughing out roads, but does not include any abnormal site preparation, such as the excavation and terracing required for hill-side sites.

Street Paving. . . includes base preparation and paving.

Patios and Walks. . . includes all flat work other than street paving.

Sewer. . . includes all on-site lines, but does not include hook up charges, sewage disposal systems, or any off-site connections to trunk lines.

Water. . . includes on-site mains and site services, but does not include wells, pumps, or any off-site connections to source lines.

Electrical. . . includes on-site conduit, electrical and telephone wiring, site outlets, and street and common area lighting commensurate with the Grade, but does not include the cost of any off-site connections.

Gas. . . includes on-site piping, and site and building connections, but does not include any off-site mains.

Other Features. . . include the cost of average entrance ornamentation, landscaping, and common area development commensurate with the park Grade.

(Note: Outdoor recreational facilities, such as swimming pools, tennis courts, etc. are not included and should be computed separately.)

## **BASE COST ADJUSTMENTS**

Many mobile homes and trailer parks are apt to possess some features which are typical of one Grade and some features which are typical of another. For example, an A Grade park may exhibit B Grade "other features" such as entrance decor, landscaping, and recreational facilities; or similarly, a park may be C Grade in all respects except for good quality streets. In such cases, the appraiser must analyze each park in terms of its individual component in order to determine the contribution of each component to the overall cost per site. In order to facilitate this, the specifications and corresponding costs for each component are detailed, thus enabling the appraiser to adjust the base cost either upward or downward to account for any significant variations.

**PERCENT (%) GOOD GUIDELINES**

Mobile home parks generally can be expected to have a life expectancy of from 10 to 30 years, depending on the quality of the park. The components of a mobile home park, as described above, are subject to the same depreciating forces as are any other real estate improvements. Physical deterioration itself is difficult to observe, but is generally directly related to the functional and economic depreciation of the park. In a going and profitable park, the actual rate of physical deterioration is arrested somewhat by regular and normal maintenance. A park that is normally maintained will have components replaced or renewed as they age. As a park goes out of style functionally and economically, maintenance becomes more and more of a cost burden to the owner and is consequently reduced or curtailed completely, allowing the process of deterioration to accelerate.

A percent good guideline table, based upon these factors relative to the effective age of the park, is included in this section. The effective age of the park may or may not be the same as the actual age (or average age if built in several phases) of the park. Generally, if a park is judged to be in average condition for its age, the effective age will be the same as the actual age. If a park is judged to be in poor condition or good condition for its age, the effective age will be somewhat more or somewhat less than the actual age. Similarly, parks judged very poor to unsound or very good to excellent will have effective ages considerably more to considerably less than their actual ages.

The table is provided only as a guide to assist the appraiser in arriving at a reasonable estimate of normal accrued depreciation; due consideration must also be given to any abnormal factors causing further loss of value.

**MOBILE HOME PARKS**

The average quality mobile home park is designed to provide the user with adequate utility services and facilities. Recreational amenities are limited or nonexistent with streets and landscaping of minimal planning and construction.

Normal on site improvements include; low cost concrete or asphalt pads and walks, and enough grading to allow adequate site preparation, drainage, and leveling, minimal on site electrical service, on site well and septic service, on site public or private water and sewer systems.

The value attributed to land, and the cost of any supportive structures, are not included in the base cost site.

Any variation in overall quality from average should be reflected by the appropriate quality grade adjustment.

**REPLACEMENT COST PER SITE ("C" GRADE)**

**\$4000 - \$5000**

**GOLF COURSES**

Golf courses are designed and built in a variety of types and sizes. The pricing schedules in this section are provided as a guide to assist the appraiser in arriving at a reasonable and equitable estimate of the cost of developing the various types of courses.

**REGULATION COURSES**

A regulation golf course usually consists of 18 holes of varied length. There are generally four short holes, 130 to 200 yards (par 3); ten average holes 350 to 400 yards (par 4); and four long holes 450 to 550 yards (par 5). Average costs per hole are given for five grades of courses; the general specifications are as follows:

- Excellent      Excellent course designed for professional play; rolling terrain; well landscaped with wide tree lined fairways and large, excellent quality greens and tees; numerous natural and man-made hazards; generally 7200 yards long with a par 72 rating.
  
- Very Good      Very good course design for championship play; rolling terrain; well landscaped with wide fairways and large, very good quality greens and tees; many natural and man-made hazards; generally 6900 yards long with a par 72 rating.
  
- Good            Good course design for private club membership; rolling terrain; well landscaped with wide fairways and large good quality greens and tees; natural and some man-made hazards; generally 6500 yards long with a par 70 rating.
  
- Average        Average course designed for municipal or general public play; flat terrain; landscaped fairways; average size and quality greens and tees; some natural and few, if any, man made hazards; generally 6000 yards long with a par 67 to 70 rating.
  
- Fair             Simply developed course often referred to as a "cow-pasture course"; flat terrain; very little landscaping; small greens and tees; few natural hazards; generally 5400 yards long with a par 64 to 67 rating.

**BASE PRICE COMPONENTS**

The costs per hole have been developed to include the cost of normal on course improvements and do not include the cost of land, clubhouse, or any recreational facilities. The base price components are as follows:

Grading and Clearing. . . includes the removal of brush and trees from the fairways, greens, or tees; landscaping and the seeding of grass.

Sprinkler System. . . includes the water source, pumps, piping, and sprinkler heads.

Greens. . . includes the building, seeding and care of the greens until the opening of the course.

Tees. . . includes the building and care of the trees until the opening of the course.

Bunkers. . . includes the building and care of the bunkers until the opening of the course.

Service and Cart Roads. . . includes base preparation, paving, and bridges over hazards.

Architect's Fees. . . includes all plans and supervision during construction.

**OTHER COURSES**

Miniature Course      The entire course is comprised of a putting surface which has various obstacles and hazards placed between the tee and the cup.

Pitch and  
Putt Course              The course has greens, bunkers, tees, fairways, and very little, if any, rough area separating the holes. The holes are usually 60 to 120 yards long and the course often has lighting for night play.

Par 3 Course              The course is the same as a regulation course, but on a smaller scale with all the holes rated par 3, 140 to 160 yards long and the course may have lighting for night play.

Executive Course        Also called a par 60 course; the course is the same as a regulation course, but on a smaller scale with the holes 200 to 300 yards long. The holes are mostly par 3 with some par 4 and par 5 ratings.

Driving Range            Consists of a piece of land usually 10 to 15 acres with elevated tees along one side used for practice of hitting tee shots on regulation courses.

Practice  
Putting Greens            Consists of a large green with numerous cups used for putting practice.

**GENERAL APPLICATION**

The primary variables in golf courses are size, layout, sprinkler system, greens, tees, fairways, and bunkers. Costs of courses may vary from \$15,000 per hole for a course with minimal improvements to \$200,000 per hole for the best championship courses. The costs given are for average courses in each quality grade. Included in the cost per hole are normal clearing and grading, complete sprinkler systems, landscaping, greens, tees, bunkers, service and cart roads, and architect's fees. Costs do not include buildings, swimming pools, parking areas, or any other off-course improvements. Listed below is the procedure to be used for the appraisal of golf courses.

1. Identify the course by name.
  - a. The type of course (regulation size, pitch and putt, miniature, etc.).
  - b. The year of completion (if developed in phases, describe the number of holes completed each year).
  - c. The number of holes and the amount of land used for the course.
  - d. The course length and par.
  - e. The terrain and topographical features.
  - f. The average size of the greens, tees, and the number of bunkers.
  - g. The type of sprinkler system.
2. Analyze the various components of the subject property, giving special consideration to . . . the extent of planning. . . the natural contour of the land. . . clearing and grading of fairways, greens, and tees. . . the extent and quality of the sprinkler system: whether it is automatic, manual, covers the entire course or only the tees and greens. . . the average green and tee size. . . the average number of bunkers per hole. . . the quality of cart and service roads. . . any other characteristics essential to establishing the proper grade level of the course.
3. Determine the Quality of the course by comparing its components, as analyzed above, with the given specifications for each grade and select the corresponding base cost per hole.

In some instances, were a course will exhibit a composite quality which falls somewhere between two grades. It may be necessary to interpolate between the base hole cost.

4. Multiply the replacement cost per hole based on the quality, as derived in Step #3, by the total number of holes to arrive at the total replacement cost of the course.

- 5. Determine the proper depreciation allowance based upon the condition, desirability, and usefulness of the course relative to its age, and apply it to the total replacement cost as derived in Step #4, to arrive at the depreciated value of the course.
- 6. Sketch, list, and compute by using the appropriate pricing schedule, the replacement cost and depreciated value of all improvements not included in the base cost.

See pricing example below.

**GOLF COURSE PRICING EXAMPLE**

Stephens Point Golf Course - an 18 hole regulation size course, 6500 yards long, par 72, located on 150 acres of rolling terrain. The course is 10 years old and has 10000 square foot greens, (3) 2500 square foot tee locations for each hole, and (3) bunkers per hole. Fairways and greens have automatic sprinkler system.

This course is judged to be a Good Quality Course with very good greens and tees, good overall condition, desirability and utility. Land value is estimated at \$7500 per acre

Base Cost Per Hole Good Quality	\$ 125,000
Replacement Cost Per Hole	\$ 125,000
Number of Holes	X 18
Total Replacement Cost	\$2,250,000
Less Depreciation -10%	- 225,000
Total Value of Course Improvements	\$2,025,000
Land Value (150 acres @ \$7500)	\$1,125,000
Total Value	\$3,150,000
Value Per Hole (Rounded)	\$ 175,000

**GOLF COURSE PRICING****MS 95 EXCELLENT - REPLACEMENT COST \$200,000 PER HOLE.**

Professional Course: 18 holes located on 160 to 250 acres, 6900 to 7200 yards long, rated par 72, rolling terrain. Costs include: automatic sprinkler system on greens and fairways, greens are 8000 square foot or above top quality construction with drainage tile, tees are 2100 square feet or above with 5 tee locations, 3 to 8 bunkers per hole, good quality cart paths.

**MS 60 VERY GOOD- REPLACEMENT COST \$150,000 PER HOLE.**

Championship Course: 18 holes located on 160 to 200 acres, 6900 to 7000 yards long, rated par 72, rolling terrain. Costs include: automatic sprinkler system on greens and fairways, greens are 8000 to 10000 square foot top quality construction with drainage tile, tees are 2100 to 2400 square feet with 3 tee locations, 3 to 4 bunkers per hole, good quality cart paths.

**MS 86 GOOD- REPLACEMENT COST \$125,000 PER HOLE.**

Private Club, Semi-Private or Public Course: 18 hole located on 130 to 175 acres, 6500 to 6900 yards long, rated par 70 to 72, rolling terrain. Costs include: automatic sprinkler system on greens and fairways, greens are 5000 to 8000 square foot good quality construction with drainage tile, tees are 1800 to 2100 square feet with 2 to 3 locations, 2 to 3 bunkers per hole, good quality cart paths.

**MS 87 AVERAGE - REPLACEMENT COST \$100,000 PER HOLE.**

Public or Semi-Private Course: 18 holes located on 100 to 125 acres, 5500 to 6500 yards long, rated par 68 to 72, gently rolling or flat terrain. Costs include: automatic sprinkler system on greens, manual system on fairways, greens are 3000 to 5000 square foot average quality with minimal drainage tile, tees are 1500 to 1800 square feet with 2 locations, 2 bunkers per hole, average quality cart paths.

**MS 88 FAIR- REPLACEMENT COST \$75,000 PER HOLE.**

Public Course: 9 to 18 holes located on 75 to 100 acres, up to 5400 yards long, rated par 34 to 70, flat terrain, automatic or manual sprinkler system on greens, manual on fairways, greens are 2000 to 3000 square feet with 1 or 2 locations, average of 1 or less bunkers per hole, fair quality cart paths.

**MS 89 PAR 3- REPLACEMENT COST \$40,000 PER HOLE.**

Non-regulation golf course, consisting of 9 to 18 holes located on 25 to 50 acres, 1800 to 2500 yards long, par 27 to 54, terrain is rolling to flat, tees, greens and fairways range from fair quality to good quality, maintenance varies based on private or public play.

**INCOME APPROACH TO GOLF COURSE**

The Income Approach is typically the most accurate measure of value for golf courses. It reduces the differences between golf courses to the least common denominator, **Golf Income Revenue (GIR)**. This revenue can be quantified from the market place and analyzed based on actual or anticipated number of rounds played and average daily rates per round.

Following is the formula for estimating the value of golf courses in Chatham County, based on the Income Approach.

$$\text{Stabilized \# Rounds (SNR)} \times \text{Stabilized Daily Rate (SDR)} = \text{Golf Income Revenue (GIR)}$$

$$\text{GIR} \times \text{Golf Income Multiplier (GIM)} = \text{Indicated Value}$$

**EXAMPLE**

Catapult Golf Club – an 18 hole, regulation size golf course, with a stabilized number of rounds of 20,000 per year and a stabilized daily rate of \$65.

$$20,000 \times \$65 = \$1,300,000 \times 2.5 = \$3,250,000 \text{ or } \$180,500 \text{ per hole.}$$

$$(\text{SNR}) \times (\text{SDR}) = (\text{GIR}) \times (\text{GIM}) = \text{Indicated Value}$$

**GOLF COURSE INCOME MODELS**

<b>GRADE</b>	<b>STABILIZED # ROUNDS</b>	<b>RATES DAILY &amp; SEASONAL</b>	<b>SATBILIZED RATE</b>	<b>GIM</b>
EXCELLENT	20,000-30,000	\$140 to \$300	\$125 to \$250	1.5 to 3.0
VERY GOOD	20,000-30,000	\$69 to \$175	\$90 to \$125	1.5 to 3.0
GOOD	20,000-30,000	\$40 to \$150	\$60 to \$75	1.75 to 3.0
AVERAGE	20,000-30,000	\$35 to \$75	\$40 to \$60	1.75 to 3.0
FAIR	15,000-20,000	\$15 to \$25	\$15 to \$25	1.75 to 3.0
PAR 3	15,000-20,000	\$10 to \$34	\$10 to \$45	1.75 to 3.0

**Note:** Stabilized Daily Rates include cart rental and green fees only. Values generated by this formula are for golf course improvements and the land necessary to support the golf holes. Values for excess land and other buildings will be added based on separate cost or income analysis as outlined within the body of the Schedule of Values.

**Chatham County North Carolina**

**Labor And Material Rates**

**2017 Reappraisal Project**

**Compiled By: Pearson's Appraisal Service**

# **Schedule of Values**

**Chatham County 2017**

## LOCAL LABOR RATES

LOCATION: Employment Security Commission of NC DATE: 9-26-16  
(735-8035)

CARPENTER	\$11.98 to \$24.57 per hour
ELECTRICIAN	\$13.39 to \$20.01 per hour
LABORER, GENERAL BUILDING	\$9.45 to \$16.47 per hour
PLUMBERS	\$14.85 to \$22.12 per hour
HVAC MECHANICS/INSTALLERS	\$13.36 to \$34.47 per hour
INSTALLATION OCCUPATION	\$12.79 to \$18.10 per hour
CONSTRUCTION MANAGERS	\$19.24 to \$31.44 per hour

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Lumber

DATE: 9-26-16

DEALER: Lowes Hardware (642-4030)

INFO FROM: Internet

## DESCRIPTION:

### Dimensional Lumber: Yellow Pine Framing Lumber

2" x 4" x 8'	\$ 2.89 (each)	2" x 8" x 8'	\$ 5.46 (each)
2" X 4" x 10'	\$ 4.07 (each)	2" x 8" x 10'	\$ 6.66 (each)
2" x 4" x 12'	\$ 4.86 (each)	2" x 8" x 12'	\$ 7.98 (each)
2" x 4" x 16'	\$ 6.49 (each)	2" x 8" x 16'	\$ 10.92 (each)
2" x 10" x 8'	\$ 7.22 (each)	2" x 6" x 8'	\$ 4.26 (each)
2" x 10" x 10'	\$ 8.23 (each)	2" x 6" x 10'	\$ 5.98 (each)
2" x 10" x 12'	\$ 1.09 (each)	2" x 6" x 12'	\$ 7.80 (each)
2" x 10" x 14'	\$ 13.37 (each)	2" x 6" x 14'	\$ 8.40 (each)
2" x 10" x 16'	\$ 15.44 (each)	2" x 6" x 16'	\$ 9.60 (each)

### Flooring:

T&G OSB	\$16.58 sheet
Pine T&G	\$23.78 sheet

### Roofing:

Roll Roofing \$33.60 (roll)

### Top Sheathing:(per sheet)

3/8" x 4'x 8' Sheetrock	\$ 10.48
5/8" x 4'x 8' Sheetrock	\$ 11.76
1/2" x 4'x 12' Sheetrock	\$ 15.78

### Roof Sheathing:

7/16x4'x8' OSB	\$9.95 (each)
19/32x4'x8' OSB	\$13.73 (each)

### Fiberglass Shingles:

Price per Bundle 3-Tab	\$22.75
Price per Bundle Architect.	\$24.50 – \$73.94

### Windows Double Hung (tilt out/vinyl)

36" x 38"	\$178.37
24" x 38"	\$164.50
32" x 38"	\$178.37
32" x 54"	\$169.42
36" x 54"	\$178.37

### Doors:(Masonite Paint Grade)

24" x 80"	\$72.96
28" x 80"	\$76.80
30" x 80"	\$78.72
32" x 80"	\$80.64
36" x 80"	\$83.52

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Brick

DATE: 9-26-16

DEALER: Lowes (642-4030)

INFO FROM: Website

## DESCRIPTION:

### Regular or Standard:

2 1/4"x3 3/4"x8" Common

\$400.00 (per thousand)

2 1/4"x3 3/4"x8" Face

\$400.00 (per thousand)

### Standard Antiques:

2 1/2"x3 3/4"x8" White

\$460.00 (per thousand)

2 1/2"x3 3/4"x8" Gray

\$460.00 (per thousand)

### Fancy Over Size

8"x8"x16" Split Face

\$458.00 (per thousand)

### Paving or Patio Brick:

1 3/8"x3 5/8"x7 5/8" Standard

\$.48 (each)

REMARKS: Prices include local delivery.

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Heating and Air Conditioning

DATE: 9-26-16

DEALER:

INFO FROM: Marshall & Swift

DESCRIPTION:

Residential: (prices are based on a 1500 square foot dwelling)

Heat Pump	\$3500.00 to \$6000.00
Gas Pack	\$3500.00 to \$4600.00

REMARKS: Costs are for systems installed by contractor during construction; "add-on" systems vary in cost based on type and size of unit. Costs shown are typical and do not reflect designed or engineered system costs.

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Plumbing

DATE: 9-26-16

DEALER:

INFO FROM: Website

DESCRIPTION:

Typical installations: (Per Fixture Cost) Residential

Commode with trim/hardware (white)	\$108.52
Shower Stall with trim/hardware (42")	\$423.55
Bathroom sink with trim/hardware	\$145.00
Tub/Shower Combo with trim/hardware	\$428.71
Kitchen sink with trim/hardware	\$203.04
Water Heater (40 gal. Gas/Elec	\$304.63
Rough In Plumbing & Finish Installation	\$4675.00

Cost of well and septic systems and water and sewer hook-ups are not included in these costs.

REMARKS: Prices shown are for contractor installation during construction. Costs are typical fixtures, not for custom designed plumbing systems.

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Carpet and Vinyl Floor Cover      DATE: 9-26-16

DEALER: Chatham Carpet

INFO FROM: Ruby

DESCRIPTION:

Residential Carpet:

Average Quality      \$2.50 to \$5.00 (per square foot)

Excellent Quality      \$4.00 to \$8.00 (per square foot)

(Includes pad and installation)

Vinyl Floor Cover (no-wax)

Average Quality      \$2.25 to \$3.50 (per square foot)

Excellent Quality      \$3.25 to \$4.50 (per square foot)

(Does not include installation)

Commercial Carpet:

Average Quality      \$1.75 to \$3.00 (per square foot)

Apartment Carpet:

Average Quality      \$2.50 to \$4.25 (per square foot)

(Must be purchased by the roll)

Hardwood:

Average Quality      \$ 6.00 (per square foot)

Excellent Quality      \$9.50 (per square foot)

Laminate

\$4.50 to \$7.50 (per square foot)

Tile:

Average Quality      \$8.00 to \$12.00 (per square foot)

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Septic Tanks Wells  
Public Water & Sewer Hook-Up

DATE: 9-26-16

DEALER:

INFO FROM: Marshall & Swift  
INFO FROM: Chatham County

DESCRIPTION:

Typical Septic Tank Installation:  
1000 gallon with Typical Lines \$1237 to \$4000 (each)

Typical Residential Well Installation  
6" Drilled with Pump & Labor \$3371 - \$5348 up to 100 ft.  
\$9.00 for each additional foot

Chatham County	
Water Hook-Up (¾ Inch)	\$3500
Tap Fee	\$800
Meter Installation	\$200

REMARKS:

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Sand and Crushed Stone

DATE: 9-26-16

DEALER: Mellott Contractors (967) 2241  
B & L Supply (542) 6025

INFO FROM:  
INFO FROM: Davie

## DESCRIPTION:

### Crushed Stone:

Grade #67 (wash stone)

\$30.00 - \$35.00 (per ton)

Grade #78 (fine patch)

\$24.00 - \$40.00 (per ton)

### Sand:

Masonry Sand

\$46.00 (per ton)

Mortar Sand

\$30.00 (per yard)

### Concrete Driveways:

Residential

\$117.00 (per cubic yard)

REMARKS: Prices include delivery.

# Schedule of Values

Chatham County 2017

MATERIAL TYPE: Swimming Pools, Spas

DATE: 9-26-16

DEALER:

INFO FROM: Website

INFO FROM: Marshall & Swift

DESCRIPTION: Residential Pools:

18'x36' (Vinyl)

\$18000 - \$30000

15'x30' (Fiberglass)

\$32000

Spa

\$6000

pump

concrete apron (4 feet wide/10 square yards)

filter

lights

REMARKS: Vinyl pool prices include sand or light concrete base or equal, prices do not include privacy fence or bathhouse.

**Schedule of Values**

**Chatham County 2017**

Material Type: Piers & Boat Docks

DATE: 9-26-16

Dealer:

INFO FROM: Marshall & Swift  
INFO FROM: Internet

Piers & Boat Docks Wood

\$22.00 To \$27.00 (Per Sq.Ft.)

Price based on 1,000 Ft. or less for pier, plank and floating dock constructed out of treated lumber, bolts, nut, nails, other misc. hardware and floatation under floating docks.

Description:

Sea Walls & Retaining Walls Wood	\$16.00 (Per Sq.Ft.)
Sea Walls & Retaining Walls Standard 8" Interlocking	\$20.00 (Per Sq.Ft.)
Sea Walls & Retaining Walls 6" Colonial Designer	\$25.00 (Per Sq.Ft.)
Sea Walls & Retaining Walls <6' Redi-Rock 6'x100'	\$30.00 (Per Sq.Ft.)

**PERCENT GOOD SCHEDULES AND TABLES**

It is often advisable to develop schedules and tables to be used as a guide for the appraiser to determine value. The use of such tables is especially applicable in mass appraisals for tax equalization purposes where it is essential to establish and maintain uniformity. Percent Good tables, however, based on actual age alone are impractical. Remodeling, for instance, has the effect of prolonging the remaining life of a building, thus making its effective age considerably different than its actual age. Consideration must be given to all the factors operating to influence the overall condition, desirability, and degree of usefulness of each structure.

**DWELLING PERCENT GOOD  
CDU RATING SYSTEM**

As houses grow older, they wear out; they become less desirable, less useful. This universal decline in value is called depreciation, and appraisers are required to determine the degree of this loss in each property they examine. If all houses deteriorated at the same rate, this decline in value would be a simple function of the age of the structure - a certain percentage per year. However, houses depreciate at varying rates depending on a score or so of variables.

Every building is acted upon by two value reducing forces. One tends to shorten its physical life; the other shortens its economic life. Both forces act concurrently, overlap, and affect each other. A new house, or any type of structure for that matter, has its greatest value at the moment of completion. Its expectancy of life - both physical and economic - is longest on the day the key is handed over by the builder. The building is then most desirable and most useful. The future benefits which the occupant may expect to enjoy are at the maximum. From that day forward, however, decay and wear and tear act to lessen the value of the structure by curtailing its remaining capacity for use.

At the same time the house is "wearing out", it is also "going out of style". It is becoming less desirable. It is progressively becoming less useful, both from the effect of forces within the property (obsolescence), and outside of it as well (encroachment of undesirable influences such as less desirable property uses).

Neither physical decline nor functional loss is constant in their action.

Deterioration is a relatively steady process offset periodically by maintenance.

Worn-out elements of the building are repaired or replaced at intervals, depending upon the policy of the owner. Cheaper houses generally deteriorate faster than better ones. Obsolescence and encroachment may come slowly, or happen almost overnight. The forces which cause both deterioration and functional/economic depreciation may act and often do act simultaneously, but they are not necessarily related. A house may decline in physical condition, and yet throughout its entire life remain relatively functional.

Obviously enough, the age of a house remains an important factor in estimating accrued depreciation. A certain number of houses will receive "normal" maintenance and will experience "average" economic loss due to obsolescence and functional depreciation. These buildings will depreciate at an average rate as they grow older.

Other houses will lose value at lesser or more rapid rates. CDU Ratings provide a logical reasoning process, by means of which normal age depreciation may be modified according to the appraiser's best determination of the relative loss; of value in a structure, as compared with the average loss that might be expected. Thus, the age of a dwelling is an unreliable indicator of the degree of depreciation from its cost new. For houses depreciate not merely because they grow older - but because they wear out and become less desirable and less useful from a variety of causes.

To assist the appraiser in establishing the "CDU Ratings" of buildings, several simple classifications have been established. These classifications or ratings are entirely natural, and will fit the normal impressions of the appraiser as he examines a building. Following is a tabulation of CDU Ratings, with their accompanying definitions of the observed physical condition of the building, and its degree of desirability and usefulness for its age and for its type.

**CDU RATING GUIDE**

CDU RATING OF DWELLING	DEFINITION
Excellent	Building is in perfect condition; very attractive and highly desirable
Very Good	Slight evidence of deterioration; still attractive and quite desirable.
Good	Minor deterioration visible; slightly less attractive and desirable, but useful.
Average	Normal wear and tear is apparent; average attractiveness and desirability.
Fair	Marked deterioration - but quite usable; rather unattractive and undesirable
Poor	Definite deterioration is obvious; definitely undesirable, and barely usable.
Very Poor	Condition approaches unsoundness; extremely undesirable and barely usable.
Unsound	Building is definitely unsound and practically unfit for use.

Age is reflected as an index of the normal deterioration and obsolescence in a structure which may be expected over the years. Condition represents a variable measure of the effects of maintenance and remodeling on a building. Desirability is a measure of the degree of appeal a particular building may have to prospective purchasers. Usefulness is a measure of the utility value of the structure for the purpose for which it may be used.

Percent good is defined as the resultant estimate of the diminishing value of an improvement, after subtracting the amount of estimated depreciation from the Replacement Cost New. For example, a structure which is estimated to be 45 percent depreciated as of a given time has a percent good of 55. Therefore, depreciation and percent good are complements of each other. Once the CDU Rating of a building has been established through a consideration of its condition, desirability, and usefulness for its age and its type, reference to the Basic Percent Good Table will indicate the appropriate value percent remaining for a structure possessing these qualities, in the degree observed and noted by the appraiser.

The degree of deterioration and obsolescence, or loss of value from all causes, both within and without the property, is automatically taken into account. This is accomplished by means of a simple rating of the capabilities and qualities of the structure, in precisely the same terms as would a prospective purchaser. Sound valuation theory presupposes the existence of a prospective buyer with intelligence enough to

compare the advantages and disadvantages of competing properties, and to rate the property he is examining according to its relative degree of desirability and usefulness.

**APPLYING THE CDU SYSTEM**

To apply the CDU System, the appraiser rates each house according to his composite impression of its relative condition, desirability, and usefulness for its age and type. The following four actual cases illustrate this convenient and practical method of determining percent good in houses.

Case One: A fifteen-year-old single family residence situated in an attractive residential suburb of a typical American community. Grade "B" with two baths. Minor deterioration is visible: slightly less attractive and desirable than new, but useful. A qualified observer would rate this house above average on the CDU Rating System. Accordingly, our appraiser has assigned it a CDU Rating of "Good". Referring to the table, we find 95% Good would be appropriate.

Case Two: A one story frame house seven years old. Grade "C" or average quality construction: three bedrooms, one and one-half baths. Structure shows normal wear and tear and has average attractiveness and desirability. The appraiser's impression is, "for a seven-year-old Grade "C" house, this would be rated as Average." From the table we find 97% Good is indicated.

Case Three: This century-old Colonial style frame house is located in a New England seaport community; erected 1858. Grade "B" or good quality construction. Building has been extremely well maintained and completely modernized with central heating, electric lighting, and plumbing added. The structure is in good physical condition in spite of its age. Building is architecturally attractive and quite desirable. The appraiser's impression is, "for a very old house of Grade "B" quality', this is an Excellent one ". From the table 75% Good is indicated.

Case Four: A twenty-four-year-old single family residence of Grade "C" quality; one story and basement, frame construction; three bedrooms with bath. Structure has had normal maintenance and is average in physical condition. Within the past two years, an elevated six-lane expressway passing over the adjoining lot has been erected. This encroachment has seriously detracted from the attractiveness and desirability of the property. Accordingly, the appraiser has assigned a CDU Rating of "Very Poor". From the table 65% Good is indicated.

**DWELLING PERCENT GOOD**

1. Rate the dwelling in terms of its overall condition, desirability, and usefulness.
2. Select the proper percent good relative to its actual age.

**C.D.U. TABLE ( PERCENT GOOD )**

YEAR BUILT	EX	VG	GD	AV	FR	PR	VP	UN
2013-2017	100	100	100	99	95	90	85	10
2008-2012	100	99	98	97	93	87	83	10
2003-2007	100	98	97	95	90	85	80	10
1998-2002	98	97	95	90	85	75	70	10
1993-1997	95	95	90	85	80	70	65	5
1988-1992	90	90	85	80	75	65	60	5
1978-1987	85	85	80	75	70	60	50	5
1968-1977	80	80	75	70	65	55	40	5
1958-1967	75	75	70	65	60	45	35	5
1948-1957	75	70	65	60	55	35	25	5
1947-Older	75	65	60	55	55	25	15	1

**MANUFACTURED SINGLE SECT C.D.U. TABLE**

YEAR BUILT	MEX	MVG	MGD	MAV	MFR	MPR	MVP	MUN
2016	99	99	99	99	90	80	70	5
2015	98	98	98	98	88	78	68	5
2014	97	97	96	96	86	76	66	5
2013	96	96	95	95	84	74	64	5
2012	95	94	93	92	82	72	62	5
2011	94	93	92	90	80	70	60	5
2010	93	92	90	88	78	68	58	5
2009	92	91	89	86	76	66	56	5
2008	91	90	87	84	74	64	54	5
2006	90	88	86	82	72	62	52	5
2005	89	87	84	80	70	60	50	5
2004	88	86	83	78	68	58	48	5
2002	87	84	81	76	66	56	46	5
2003	86	83	80	74	64	54	44	5
2002	85	81	78	72	62	52	42	5
2001	84	80	77	70	60	50	40	5
2000	83	79	75	68	58	48	38	5
1999	82	78	74	66	56	46	36	5
1998	81	77	72	64	54	44	34	5
1997	80	75	71	62	52	42	32	5
1996	79	74	69	60	50	40	30	5
1995	78	73	68	58	48	38	28	5
1994	77	71	65	56	46	36	26	5
1993	76	70	64	54	44	34	24	5
1992	75	69	62	62	42	32	22	5
1991	74	68	61	50	40	30	20	5
1990	73	67	59	48	38	28	18	5
1989	72	65	58	46	36	26	16	5
1988	71	64	56	44	34	24	14	5
1987	70	63	55	42	32	22	12	5
1986-Older	69	62	54	40	30	20	10	5

**COMMERCIAL/INDUSTRIAL PERCENT GOOD  
COMMON CAUSES OF OBSOLESCENCE**

In the final analysis, an estimate of depreciation or value loss 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. 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 replacement cost new, The following tables have been provided as guidelines to assist the appraiser in arriving at the resultant estimate of the diminishing value of improvements after subtracting all forms of depreciation. Following is a listing of some of the most common sources of functional and economic obsolescence which should further assist him in arriving at a reasonable estimate of obsolescence.

**Common Causes of  
Functional Obsolescence**

Poor ratio of land to building area.

Inadequate parking, and/or truck and Railroad loading and unloading facilities.

An appearance unattractive and inconsistent with present use and surrounding properties.

Poor proportion of office, rental, or manufacturing, and warehouse space.

Inadequate or unsuited utility space.

Limited use and excessive material and product handling costs caused by irregular and inefficient floor plans, varying floor elevations, inadequate clearance, and cut up interiors with small bays and excessive number of walls, posts and columns.

Multi-story design when single story would be more efficient and economical.

Excessive or deficient floor load capacity.

Insufficient and inadequate elevator Service.

High maintenance costs resulting from mixed building constructions and/or the use of obsolete building materials.

Effects of corrosion created by manufacturing, processing, or storing of Chemicals.

Foundational and structural failures due to poor soil conditions, poor design, excessive loading, poor maintenance, excessive vibration of building and process equipment.

Inadequate power distribution, heating, ventilation, air condition, or lighting systems.

**Common Causes of  
Economic Obsolescence**

Zoning laws and other governmental regulations which affect the usage and operation of the property.

Building code requirements which set current acceptable construction standards.

Market acceptability of the product or services for which the property was constructed or is currently used.

Profitability of the operation of the property and the justifiable investment which the business would support.

Termination of the need for the property due to actual or probable changes in economic or social conditions.

**COMMERCIAL/INDUSTRIAL  
ECONOMIC LIFE GUIDELINES**

Economic life is an estimate of the normal life expectancy of a component. The following are some suggested guidelines for the average expected life of various commercial/industrial buildings and yard improvements.

<b>BUILDINGS</b>	<b>WOOD JOISTS</b>	<b>FIRE RESISTANT</b>	<b>FIRE PROOF</b>
Apartment	40	40	50
Apartment (High Rise)	--	40	50
Automobile Agency	33 <sup>1</sup> / <sub>3</sub>	40	40
Bowling Alley	30	40	40
Car Wash (Conventional)	30	40	40
Car Wash (Manual)	20	20	--
Fast Food Restaurants	30	30	30
Hotel	30	40	50
Industrial	33 <sup>1</sup> / <sub>3</sub>	40	50
Medical Center	40	50	50
Motel	30	33 <sup>1</sup> / <sub>3</sub>	40
Nursing Home	33 <sup>1</sup> / <sub>3</sub>	40	50
Office (Conventional)	40	40	60
Office (Institutional)	--	50	60
Pre-Engineered Build. (Heavy)	--	40	--
Pre-Engineered Build. (Med.)	--	35	--
Pre-Engineered Build. (Light)	30	30	--
Service Station	20	20	--
Shopping Center	33 <sup>1</sup> / <sub>3</sub>	40	50
Store	30	40	50
Theater	30	40	50
Truck Terminal	33 <sup>1</sup> / <sub>3</sub>	40	40
Warehouse	30	40	40

**YARD IMPROVEMENTS**

Asphalt Paving	12
Concrete Paving	20
Reinforced Concrete Platforms	35
Wood & Timber Platforms	25
Chain Link Fence	20
Masonry Fence	35
Wood Fence	15
Masonry Stacks	40
R R Siding	35
Steel Incinerators (Lined)	15
Concrete Reservoirs	30

# Schedule of Values

# Chatham County 2017

## COMMERCIAL DEPRECIATION TABLE

55-60		Code		50		Code		40-45		Code		30-35		Code		20-25		Code	
Year Life	C1 or C2	Year Life	C3	Year Life	C4 or C5	Year Life	C6 or C7	Year Life	C8 or C9	Year Life	C10 or C11	Year Life	C12 or C13	Year Life	C14 or C15	Year Life	C16 or C17	Year Life	C18 or C19
Improv. Age	Average Deprec.																		
01-02	01%	01-02	01%	01-02	01%	01-02	01%	01-02	02%										
03-04	02%	03-04	02%	03-04	02%	03-04	02%	03-04	04%										
05-06	03%	05-06	03%	05-06	03%	05-06	03%	05-06	06%										
07-08	04%	07-08	04%	07-08	04%	07-08	04%	07-08	08%										
09-10	05%	09-10	05%	09-10	05%	09-10	05%	09-10	10%										
11-12	06%	11-12	06%	11-12	06%	11-12	06%	11-12	12%										
13-14	07%	13-14	07%	13-14	07%	13-14	07%	13-14	14%										
15-16	08%	15-16	08%	15-16	09%	15-16	10%	15-16	15%										
17-18	09%	17-18	09%	17-18	10%	17-18	13%	17-18	20%										
19-20	10%	19-20	10%	19-20	12%	19-20	17%	19-20	25%										
21-22	11%	21-22	12%	21-22	15%	21-22	21%	21-22	30%										
23-24	12%	23-24	14%	23-24	17%	23-24	23%	23-24	35%										
25-26	13%	25-26	16%	25-26	20%	25-26	27%	25-26	40%										
27-28	15%	27-28	18%	27-28	22%	27-28	30%	27-28	45%										
29-30	17%	29-30	20%	29-30	25%	29-30	33%	29-40	50%										
31-32	18%	31-32	22%	31-32	27%	30-32	37%	41-50	55%										
33-34	20%	33-34	24%	33-34	30%	33-34	40%	51-59	60%										
35-36	22%	35-36	26%	35-36	50%	35-36	43%	60-Up	65%										
37-38	23%	37-38	28%	37-38	50%	37-38	46%												
39-40	25%	38-40	30%	39-40	50%	39-50	50%												
41-46	27%	40-42	32%	41-42	50%	51-60	55%												
47-50	33%	43-46	36%	43-46	50%	61-Up	60%												
51-54	37%	47-50	40%	47-70	50%	29-30	33%												
55-58	40%	51-54	44%	72-Up	55%														
55-60	42%	55-58	48%																
61-64	46%	59-70	50%																
65-75	50%	71-Up	60%																
76-Up	60%																		

Depreciation Tables for all commercial properties start at average condition for actual age, as indicated in tables above. To adjust for physical condition or functional obsolescence other than average, use the multipliers listed below. The first two digits relate to type of construction, the third entry first letter relates to grade quality, the last entry second letter relates to physical condition or functional obsolescence.

Code	Construction Type	Quality Grade	Condition	Multiplier
1	Wood Frame	A - Excellent	R - Rehabilitated	70%
2	Masonry	B - Good	E - Excellent	80%
3	Concrete	C - Average	G - Good	90%
4	Fireproof	D - Economy	A - Average	100%
5	Rigid Steel Fr.	E - Minimum	F - Fair	110%
			P - Poor	120%
			V - Very Poor	140%

EXAMPLE: (02BP) This entry is Masonry Construction, Good Quality, Poor condition for a multiplier of 120%.  
 A building 20 years old with a 40 year life, you would multiply the table driven rate of 25% by condition adjustment of 120% for a total depreciation of 30%. (25% x 120% = 30%)

**OTHER BUILDING AND YARD ITEM  
PERCENT GOOD GUIDELINES**

The appraisal of other buildings and yard improvements for both residential and agricultural properties is a difficult task. Other buildings and yard improvements are rarely purchased or sold separately from the balance of the property. The cost of construction of a swimming pool, which is built for the convenience and comfort of a property owner, will rarely add an equivalent amount to the market value of the property. The cost of construction of a farm outbuilding that can be justified by its contribution to the farming operation will again seldom add an equivalent amount to the market value of the property.

In effect, other buildings and yard improvements have value in direct proportion to their degree of utility or usefulness. This is an extension of the principle of contribution, which affirms that the value of any factor in production is dependent upon the amount which it contributes to the overall net return, irrespective of the cost of its construction. Any effective approach to the valuation of other buildings and yard improvements must reflect the action of investors. Informed farm owners and operators would not invest in buildings which could not pay for themselves by either maintaining or adding to the required level of productivity. Homeowners would not invest in swimming pools, detached garages, etc., which would not supply the degree of comfort and/or convenience they desire.

Five individual Percent Good Tables have been developed to assist the appraiser in valuing the various other building and yard improvements that are normally encountered. The following is a list of the five tables.

**MISCELLANEOUS STRUCTURES  
DEPRECIATION**

**D1**

AGE	DEPR.
00-01	10%
02-02	20%
03-03	25%
04-04	30%
05-05	35%
06-06	40%
07-07	45%
08-UP	50%

**D2**

AGE	DEPR.
00-01	05%
02-02	10%
03-03	15%
04-04	20%
05-05	25%
06-06	30%
07-07	35%
08-08	40%
09-09	45%
10-10	50%
11-11	55%
12-12	60%
13-13	65%
14-14	70%
15-UP	75%

**D3**

AGE	DEPR.
00--03	05%
04--06	10%
07--09	15%
10--12	20%
13--15	25%
16--18	30%
19--21	35%
22--24	40%
25--27	45%
28--30	50%
31--35	55%
36--40	60%
41--45	65%
45--50	70%
49--UP	75%

**D4**

AGE	DEPR.
00--04	05%
05--08	10%
09--12	15%
13--16	20%
17--20	25%
21--24	30%
25--28	35%
29--32	40%
33--36	45%
37--40	50%
41--44	55%
45--48	60%
49--52	65%
53--56	70%
57--UP	75%

**D5**

AGE	DEPR.
00--05	05%
06--10	10%
11--15	15%
16--20	20%
21--25	25%
26--30	30%
31--35	35%
36--40	40%
41--45	45%
46--50	50%
51--55	55%
56--60	60%
61--65	65%
66--70	70%
71--UP	75%