

APPRAISERS MANUAL

INTRODUCTION

DATA COLLECTION INSTRUMENT COMPLETION

The proper use of this instrument is not difficult. It does, however, require attention to conformity and standardization of recording results.

The field data collection instrument may be thought of as an interview form much as you see such notable research firms as Gallup, Harris and others use when they interview a person regarding some issue.

The difference is that in our case - we are "interviewing" a structure instead of a person. Because a building cannot express any opinion of its own value we have developed a form which will allow us to identify those physical characteristics which, when properly evaluated, will predict the fair market value of that parcel.

Consistency and uniformity are two concepts which must be memorized and burned into your actions as without these it is impossible to evaluate a parcel. That is, be consistent in how you mark like parcels for, even if you do not identify an element exactly correctly, if you mark it consistently, it can still give results which can be valid when adjusted for a consistent error.

It should be noted that the form is also designed to facilitate data entry operations. Therefore, it is doubly essential that consistency and uniformity are maintained and data is correctly entered.

We have divided the form into basic groupings of data which can be most readily collected. A discussion of how to complete the form follows:

TRAINING

Paramount in the effective and efficient use of the form is the degree of training given the field listers regarding the proper methods and judgments to be made in completing the form.

The proper training will include, as a minimum, the following procedures, which the project director is responsible for presenting to all field listers:

SELECTION OF SAMPLE PARCELS

The project director should select a cross section of parcels in the county, preferably ones which are recently sold, and select approximately 20 to 30 which cover the spectrum of housing types in the county. He should prepare a field form for each parcel for testing purposes, noting how well each parcel fits the mathematical model and noting any adjustments to the data collection which would be required to find more accurate results.

CLASSROOM INSTRUCTION

The field listers and all office personnel should attend this class which is designed to give each person a definition of the various elements on the card and how the physical card should be completed. Utilizing the definitions of the various elements and a slide projector, if available, various features should be shown as they appear on the card using local buildings as examples.

After covering the various definitions a short test should be given to test the grasp of the material. This will help indicate the degree of instruction necessary for the instructor to achieve an acceptable level of performance.

Using the instructions on the following pages, the project director should present, in order, the steps for completing the form.

Upon completion, the project director should review any questions from the students regarding any phase covered so far.

At this point, the instructor should assign each field lister a group of about five parcels from the previously selected sample parcels to field interview.

A half day should be sufficient for this activity. Upon returning, the project director should review each lister's work with the

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individual explaining any errors.

A general class with the field listers should suffice to correct any errors which were made in common. All the sample parcels should be assigned to each field man and a day or two allowed for the collection of the data.

Upon returning the forms, the project director should review the work done and either make the decision to continue training, to begin field work, or to dismiss any lister not capable of performing to acceptable levels.

INSTRUCTIONS FOR COMPLETING THE FIELD DATA COLLECTION INSTRUMENT PARCEL NUMBER

MAP BLOCK LOT INT C/C
[] [] [] [] []

The parcel number is the control level of the appraisal system. All properties are identified and computer files matched based upon this control. It is of critical importance that this be filled in very carefully and in a specific manner. A specification sheet unique to each county contains the details on how to complete the parcel number field for that county. This is found in chapter 11 of this manual. The space for the parcel number appears at the top of the field data collection instrument on both sides. The parcel number must be filled in on the form.

CARD NUMBER

CARD
[]

Also included with the parcel number is the CARD NUMBER. This field is REQUIRED and must always be completed. Each appraisal card must be sequentially numbered within each parcel. That is, if a single parcel (ownership) has, let us say, three buildings, it would require three appraisal cards to be completed - one card per building. They would all have the same PARCEL NUMBER but would have card number 1, 2 and 3.

APPRAISED DATE

APPR DAT
[]

The appraisal date is a required field. If it is filled in to indicate the day the property was actually visited, then that date is used in the date carried on the final card.

APPRAISED BY

AP #
[]

This is the code for the appraiser that visited the property. This is a required two digit numeric field.

NEW NOTICE

NN
[]

The New Notice code works with the NAL file and is used by the appraiser to explain a change in the assessed value of a particular parcel of property. This may be blank or numeric 01-99. New notice codes may be found at the end of this chapter.

SOURCE CODE (Source of Information)

SOURCE

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TWP []

Enter the Township number. This is an optional two digit numeric field.

CITY

CITY []

Enter the city code. This is an optional two digit numeric field.

EXEMPT CODE

EX []

Enter the Exempt code. This is an optional one digit numeric field.

ACCOUNT TYPE

ACCT TP []

Enter the Account Type. This is an optional two digit field.

ADDRESS

HSE # UNIT # DR STREET TY
 [] [] [] [] []

The property address is a 40 character alpha-numeric field that is treated as notes, i.e. it is not edited into the system. It is not mandatory that it be completed unless the specification sheet for the county so indicates. A typical use for this is to help in locating the parcel on subsequent field trips so the address should have meaning in this regard. "SR" should be used for rural state roads and "NC" for main North Carolina highways.

The examples below indicate the correct coding for direction. Example one indicates the correct way for coding only one direction, i.e. north, south, east or west. Example two indicates the correct way for coding a combination direction, i.e. northeast, southwest, etc.

HSE #	UNIT #	DR	STREET	TY
[000252]	[A]	[N]	[MAIN]	[ST]
HSE #	UNIT #	DR	STREET	TY
[011420]	[110]	[NE]	[MOREHEAD]	[AV]

The street type (TY) is edited for consistency. The appropriate codes can be found at the end of this chapter.

SALES DATA

Sales							
BOOK	PAGE	SALE DATE	INSTRUMENT TYPE	QUALIFIED/UNQUALIFIED	SALES PRICE	IMPROVED	TRANSFER/SPLIT

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BOOK	PAGE	SALE DATE	INSTRUMENT TYPE	QUALIFIED/UNQUALIFIED	SALES PRICE	IMPROVED	TRANSFER/SPLIT

Market sales represent the key to this appraisal system in that all the analysis and adjustments made in the system interact in some way with the market behavior of certain parcels.

Each sale should have been thoroughly screened and the status of the parcel (i.e. vacant or improved) at the time of sale noted.

This section allows all relevant sales data to be assembled.

There are NO OPTIONAL FIELDS, all fields must be marked.

DB - Deed Book may be alpha or numeric.

PAGE - Official records page may be alpha or numeric.

MONTH AND YEAR - Must be a valid month and year for date of sale and date recorded.

DOCUMENT TYPE/FINANCING – Initially, the type of document is entered. After sales qualifications, the type of financing is entered.

BENCHMARK SALES - If the property is improved, you may benchmark the sale by backing out the improvement value. This includes but is not limited to the following:

1. Use the Marshall & Swift Cost Manual to verify the depreciated value of the improvements. This must be done for supporting information to keep in the neighborhood file.

2. To Benchmark the sale:

1. Add a new sale with the same deed reference and date
2. For the document type, use “BM”
3. Make it Qualified / Vacant
4. Input the adjusted sales price
5. Add an explanation on the Comments Tab

QUVI - Mark Q or U and mark V or I.

Q = Qualified (arm’s length transaction)

U = Unqualified sale (not a valid market sale)

V = Vacant. The sale was for an unimproved parcel at time of sale.

I = Improved. The sale was for an improved parcel at time of sale.

INDICATED PRICE - Record the sales price to the nearest dollar including all commissions, etc. in this space. Do not use punctuation.

IF THE SALE IS A FAMILY SALE, A DISTRESS SALE, INCLUDES PERSONAL PROPERTY, OR HAS SPECIAL TERMS, ETC. enter as unqualified sale.

*The system ranks sales internally with the most recent qualified sale appearing first with the remainder ranked in chronological order followed by disqualified sales ranked in chronological order starting with the most recent. Therefore, new

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sales data is entered on line five (5) and subsequently ranked in the proper order by the System.

Market Land

Code	Zoning	Front	Depth	DE/FA	M	CO/FA	RF	AC	LC	TO	OT	AD NOTE	RT	U.Price	Units	TY	Notes	TR1	L VAL	Over	

Farm Land

Code	Zoning	Front	Depth	DE/FA	M	CO/FA	RF	AC	LC	TO	OT	AD NOTE	RT	U.Price	Units	TY	Notes	TR1	L VAL	Over	

Completion of the land coding is not difficult. It does, however, present more possibilities for combinations than do other sections of the form due to the OTHER ADJUSTMENTS which may be free form coded for each land use.

USE CODE

A four digit numeric use code is always required. See chapter 11 for Use Codes.

ZONING

A six digit position field must be a valid entry for your county and is a required field. See the specification sheet for your county for the proper coding of this item.

FRONTAGE AND DEPTH

Frontage is defined as that portion of the land on which front foot valuation would be used. Typically, waterfront and major highway frontage of commercial property would be entered in this field as well as rural land with Land Model 04. Depth is normally the other dimension of the lot. If lot dimensions are not known, then this field must be zero filled. If the number of units is also entered, they will be used in the value calculation. When using "SF" units (and only then), the frontage and depth when entered will produce the total number of units IF total number of units is blank.*

DEPTH OR SIZE

The factor for depth or size should be left blank if an adjustment for depth is to be taken from a precompiled depth or size table. The depth factor should be entered with 1.00 if there is to be no adjustment for depth. The depth table should be zero filled in this case.
 The land model table must be 00-07. Depth must be 10' or greater if you use depth table 1-3 and 5 and 6. Depth tables, if used, require unit type to be "FF". The field must not be left blank. If depth table is not used, zero fill.
 *The computer will not calculate frontage time's depth when UT or LT is used; however, these dimensions can be printed for information only.

CONDITION FACTOR

This factor must be entered and is a decimal fraction of the form 99.9 with a decimal between the first and second digit. The condition factor times the depth factor times the unit price will give the total adjusted unit price. This calculation is done internally by the system and is not shown on the collection instrument. It is then applied to the number of units to determine land value which is shown on the final appraisal card. When Land Model 04 is used it is the result of the size factor times all other adjustments.

OTHER ADJUSTMENTS

This area is handled in one of two ways depending on the land model and the coding present. Refer to the specification sheet for your county to properly enter adjustments. Only one line of notes per land line is accepted by the system. When Land

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Model 04 is used a plus or minus percent is written in for RF (road frontage), AC (access), LC (location), TO (topography), SH (shape), RT (road type) and OT (other).

LAND UNIT PRICE

Must be entered unless the county specification sheet indicates otherwise. However, when using land model codes 04 or 07 this field may be left blank. When assigning a value the normal convention of dollars and cents positioning is used. This is the UNADJUSTED UNIT PRICE against which all conditions, etc., are applied. When using land use code 9010, this field must be zero filled.

NUMBER OF UNITS

This entry is always required and is the basis upon which value is extended. The field has two positions to the right of the decimal point for fractional units.

UNIT TYPE

The appropriate unit type must always be entered with unit price as checking of unit price is based upon unit type. The appropriate codes for unit type are: AC (acres), LT (lot), SQ (square feet), FF (front feet) or UT (unit).

LAND NOTES

Used for additional information pertaining to the Land Line.

OTHER BUILDINGS/EXTRA FEATURES (OB/XF)

Code	Desc	Length	Width	Units	Unit Price	CO/FA	AYB	EYB	%Dep Ovr	SCH	% Net Good	APPR Value	Ovr Value	TR 1

Inclusive of the many special improvements and extra features due to the nature of the materials used or their construction would be most difficult in a static valuation model. These are handled in a separate calculation which calculates the value based on the number of units, the percent condition and a unit price taken from the cost tables in chapter 11. The use of this portion of the form to record significant items increases the utility of the models to cover more variation than would otherwise be possible.

One word of caution in the use of this item, DO NOT PICK UP TRIVIA. If an item costs \$150 new and is three years old and is on a \$40,000 home, when new it would represent only .0037 percent of the value of the parcel; therefore, it is a waste of time to record such items. It is better to spend your time accurately determining the data elements called for in the system.

Conversely, such items as boat houses, docks, pools, garages and other items of major value must be recorded to properly value the parcel. Be sure you have a clear idea of what is to be recorded in your county and what is not before beginning with this item.

Items commonly handled in this manner included but not limited to:

OTHER BUILDINGS:

- | | | |
|----------|-------------------|----------------|
| Carports | Sheds | Horse Stables |
| Garages | Utility Buildings | Poultry Houses |
| Barns | Farm Buildings | Green Houses |

EXTRA FEATURES:

- | | | |
|--------------------------|----------------|-------------------|
| Bank Features | Paving | Sprinkler Systems |
| Boat Ramps and Docks | Pools | Tanks |
| Elevators and Escalators | Railroad Spurs | Tennis Courts |
| Fences Refrigeration | Coolers | Weigh Scales |

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Patios

Silos

Yard Lights

ALL FIELDS MUST BE ENTERED

CODE: You may place an appropriate code in this field and the computer will automatically fill in the description and depreciation. See chapter 11 of this manual for OBXF codes.

DESCRIPTION: Use an alpha-numeric entry, maximum of 10 characters, to describe the extra features. If your county is set up to use the table feature, it will be necessary for you to use special codes in this field. (See County Specification sheet, chapter 11, for this option.) DO NOT FILL OUT IF "CODE" IS ENTERED.

LENGTH: If available, this data should be filled in.

WIDTH: If available, this data should be filled in.

OB/XF UNITS: The total units by which the extra feature is valued must be entered here. If the length and width dimensions are entered this field must be left blank if you wish the system to calculate the number of units. If length and width are entered in addition to the total number of units, the system will not calculate the total number of units but will use the total number of units that have been entered. This field may ONLY be left blank when length and width are entered.

OB/XF UNIT PRICE: The per unit price by which the Other Building or Extra Feature is valued will be entered here from the tables in the Chapter 11.

% COND: Percent Condition. Enter the percent good of the extra feature when it was picked up on the form. When the total of the annual depreciation is subtracted from the original, percent good gives the percent condition which is multiplied times the replacement cost to give the depreciated replacement cost.

YR.BLT: Year Built, Actual and Effective. For Actual year built, enter the year the item was initially recorded. Effective year built indicates the year from which depreciation will be based.

DEP.RATE: An ANNUAL depreciation rate for each extra feature and special building will be entered based on the CODE. If there is no code you must enter depreciation rate per year and it cannot exceed 99.00% per year and should be zero filled if no other entry is called for.

OVER: Override. Instead of entering information in the fields discussed above you may place a value on the OB/XF by entering a "01" in the override field, entering a "1" in the OB/XF Units field and entering the price in the OB/XF unit price field.

STRUCTURAL ELEMENTS

This section covers the structural characteristics which you are to record. Because the data applicable to commercial and industrial buildings is not necessary for the single family residence, it is contained on another part of the card. For all buildings other than those covered by Other Buildings and Extra Features (OBXF) codes, the indicated portion of the form must be filled out. Other data which is not in the valuation model is input only when called for in the valuation model used. The exact items which must be input are referenced in the appendix of this manual. ONLY the features required may be entered, extraneous entries will create an error condition and cause a parcel to be suspended.

FOUNDATION

Foundation codes 1-3 are generally for residential type construction, while 4 & 5 describe commercial construction. Generally wall height and type roof determine the thickness of the foundation.

01	EARTH
02	PIERS
03	CONT FTG

BI-Tek, LLC
6/7/12

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04	SPREAD FTG
05	SPECIAL FTG

SUB FLOOR SYSTEM

Residential construction generally has codes 1-5 while commercial construction is generally coded 2, 3, 6 & 7. Code 7 is for high rise buildings with basements and sub basements.

01	NONE
02	SLAB ON GRD
03	SLAB ABV GRD
04	PLYWOOD
05	WOOD
06	PLATFORM HGT
07	STRUCT SLAB

EXTERIOR WALLS

01	SIDING MIN/NONE
02	CORR MET LGT
03	COMP OR WLBD
04	SIDG NO SHTG
05	ASBTS SHNGL/CORR
06	BRD&BAT/PLW
07	CEM FIBER SID/HARDIE BD
08	MASONITE
09	WOOD ON SHTG
10	ALUM, VINL
11	CONC BLK
12	STUCCO/BLK
13	STUCCO/TL-WD
14	SIDING/AVG
15	BRD&BAT 12"/LOG
16	SYNTHETIC STONE
17	CEDAR, RDWD
18	SIDG MAXIMUM
19	CEM BR/SPL BL
20	JUMBO/COM BRICK
21	FACE BRICK
22	STONE
23	CORR MET HVY
24	MOD METAL
25	RNFR CONC
26	PRECAST PANEL
27	PREFIN MET
28	GLASS/THRML

Exterior walls certainly represent the greatest portion of a structure visible from the exterior. Much of the quality and construction technique is reflected in the exterior wall type. ONE or TWO exterior wall types may be marked and entered in the appropriate spaces. Whenever possible mark only one exterior wall; however, when the structure does have relatively large areas of two distinct types of exterior walls, then mark as appropriate. If the wall type is a one digit number it should be entered as 01, 02, etc. When only one exterior wall type is marked the other field must be zero filled. Code 01 - 22 are generally

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residential while all codes are used for commercial.

ROOF STRUCTURE

- 01-Flat
- 02- Shed
- 03- Gable
- 04-Hip
- 05- Gabrel/Mansard
- 06-Irregular/Cathedral
- 07-Wood Truss
- 08-Irregular/Wood
Truss
- 09-Bar Joist
- 10-Steel Frm, Truss
- 11-Bowstring Truss
- 12-Reinforce Conc
- 13-Prestress Con

ROOFING COVER

- 01 CORR/SHEET METAL
- 02 ROLL COMP
- 03 ASP COMP SHINGLE
- 04 BLT UP TAR&GRVL
- 05 RUBBERIZED
- 06 ASBTS SHG/COR
- 07 CONC TILE/CLAY
- 08 CEDAR SHAKE
- 09 COPPER/ENAMEL
- 10 310 LB/WD SHG
- 11 SLATE
- 12 METAL
- 13 MTL STNDING SEAM

One roof structure must be picked which best corresponds to the observed roof structure. Residential codes are 1 to 7 and commercial codes are 8 to 13.

One roof cover must be picked which is the predominant roof cover. The cover should be evident and its condition should be of no concern. If it is very badly damaged by fire or wind, additional depreciation should be applied. Single digit entries should be marked as 01, 02, etc.

INTERIOR WALL CONSTRUCTION

- 01 MASNRY/MIN
- 02 WALLBRD/WD
- 03 PLASTER
- 04 PLYWOOD PANEL
- 05 DRYWALL/SHEETRK
- 06 CUSTOM INTERIOR

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One or two items may be marked. If the interior of the structure has a large proportion of two distinct wall types (this commonly would occur when you have a paneled wall and drywall), both would be marked. If only one field is marked, the second field must be zero filled..

INTERIOR FLOORING

- 01 NONE
- 02 PLYWD, LINM
- 03 CONC FINISHED
- 04 CONC TAPERED
- 05 ASPHALT TILE
- 06 RUBBER/CORK
- 07 VINYL TILE
- 08 SHEET VINYL/LAMINATE
- 09 PINE/SOFTWOOD
- 10 TERRAZZO MONO
- 11 CERAMIC TILE
- 12 HARDWOOD
- 13 PARQUET
- 14 CARPET
- 15 HARD TILE
- 16 TERRAZZO STRIP
- 17 PRE CAST CONC
- 18 SLATE
- 19 MARBLE

Observe the predominant floor type of the structure. One or two items may be marked. If the interior flooring of the structure has a large proportion of two flooring types (e.g. vinyl and hardwood), then both would be marked. Otherwise, the second field must be zero filled. When carpet is over hardwood check code 12 (hardwood). If carpet is over plywood check code 04 in sub-floor and 14 in floor cover.

HEATING FUEL

- 01 NONE
- 02 OIL/WD/COAL
- 03 GAS
- 04 ELECTRIC
- 05 SOLAR

HEATING TYPE

- 01 NONE
- 02 BASEBOARD
- 03 AIR-NO-DUCT
- 04 AIR-DUCTED
- 05 RADIANT CEILING
- 06 HOTWATER
- 07 STEAM
- 08 RADIANT ELEC
- 09 RADIANT WTR

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- 10 HEAT PUMP
- 11 HEAT PUMP LOOP SYS

AIR CONDITIONING TYPE

- 01 NONE
- 02 WALL UNIT
- 03 CENTRAL
- 04 PACKAGE ROOF
- 05 CHILLED WATER

These three elements are to be marked to indicate the method and fuels used to heat or cool a structure. Only one element may be marked under each category but one must be marked.

Observation and a few simple questions will enable you to be very accurate in obtaining this data.

BEDROOMS AND BATHS – RESIDENTIAL

Residential Bedrooms			
Base	Finished Upper	Lower Level	
Bedrooms			
Full Baths			
Half Baths			

This field requires an entry which is based on the valuation model used. For a single family residential, the total number of bedrooms, baths, and half baths should be entered per floor.

STYLE OF DWELLING

Enter the appropriate code for the number of stories for single family properties

- 1- 1Story
- 2- 1.5 Stories
- 3- 2.0 Stories
- 4- 2.5 Stories or more
- 5- Ranch w/basement
- 6- A Frame
- 7- Split Level
- 8- Split Foyer

FIREPLACES

- 1-None
- 2-Pre Fabricated
- 3-1 Story Single
- 4-2 Story Single/1 Story Double
- 5- Two Massive
- 6- Massive
- 7- Two or More Massive

Enter the appropriate code for the number of fireplaces for single family properties. Massive generally refers to those fireplaces with components such as extra large hearths, extra large fireplaces, decorative stone, ornamentation, and trim, etc. Fireplaces in

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apartments or commercials are placed in extra features.

MKT/DESIGN FACTOR

1- Factor 1	5- Factor 5
2- Factor 2	6- Factor 6
3- Factor 3	7- Factor 7
4- Factor 4	8- Factor 8

Used as a market factor to modify cost to reflect local market conditions.

QUALITY ADJUSTMENT

- 1- MINIMUM
- 2- BLAVG
- 3- AVG
- 4- ABAVG
- 5- CUSTM
- 6- EXC

This entry must be made and must be one of the allowable codes. It should be marked in accordance with the specific details given for your county specification sheet.

DEPRECIATION

- Actual Year Built
- Effective Year Built
- Ec Obs
- Fu Obs
- Sp Cond
- %Cond

This entry is one of the most important to the skilled data collector in that there are four items on which much of the ability of the system to depreciate and analyze properties exists.

Actual Year Built: MUST be entered and must reflect the original year of construction.

Effective Year Built: MUST be entered and should reflect any modernization or refurbishing done to extend the useful life of the original structure beyond its normal life span, or for those homes located in a neighborhood or area where the market indicates less depreciation than the typical area within the county.

Economic Obsolescence: If it exists it should be entered as a percentage amount to be added to normal physical depreciation. The percentage cannot exceed 50%.

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Functional Obsolescence: If it exists it should be entered as a percentage amount to be added to normal physical depreciation. The percentage cannot exceed 50%.

UNUSUAL DEPRECIATION (Special Condition Codes, Percent Condition)

These entries allow the user to indicate special conditions such as fire or weather damage or where the dwelling has not been normally maintained as depreciation amounts.

There are Special Condition Codes which may be entered if applicable. Otherwise, they should be left BLANK.

- UC = Under Construction* TE = Temporary Economic
- PD = Physically Damaged* RV = Residual Value
- AP = Abnormal Physical Depreciation
- *UC, RV, TE and PD will over ride Normal Depreciation

PERCENT CONDITION must be used if one of the above codes (UC, PD, AP, TE, RV) is used. PERCENT CONDITION is that percent good after you apply UC, RV, TE or PD. PERCENT CONDITION is added to normal depreciation if you use code AP. NOTE: To use the Percent Condition one of the Special Condition Codes MUST BE USED. Also, care must be taken in the use of these codes as they will override the depreciation developed from the normal depreciation, economic obsolescence and functional obsolescence. AP should be entered as a percentage amount to be added to normal depreciation. When using Under Construction (UC), Physical Damage (PD), Residual Value (RV), or Temporary Economic (TE), remember, that if you assign 60% for either of these codes and the dwelling is 70 years old and should really be 30% good, it will change it to 60% good because these codes override any normal physical, functional or economic depreciation.

The following is the CONSTRUCTION COMPLETION FORM recommended to recalculate percent condition:

	%	COMPLETE
BUILDING SITE CLEARED	1	
FOOTNGS	1	
SEPTIC/SEWER TAP	2	
FOUNDATION (CRAWL OR BSMT)	5	
FLOOR FRAMING OR SLAB	5	
WALL FRAMING & SHEATHING	7	
ROOF FRAMING & SHEATHING	4	
CORNICE & FACIA	2	
FINISH ROOF	2	
PLUMBING	4	
A. ROUGH	4	
B. FINISHED/FIXTURES	1	
ELECTRICAL	2	
A. ROUGH	2	
B. FINISHED	1	
C. FIXTURES	1	
HVAC	1	
A. ROUGH IN	1	
B. FURNACE SET	2	
C. COMPRESSOR	2	
EXTERIOR DOORS & WINDOWS	4	
EXTERIOR VENEER	7	
INSULATION	1	
A. WALLS	1	
B. CEILING	1	
SHEETROCK	5	
INTERIOR TRIM, DOORS & PANELING	7	
CABINETS/VANITIES	4	
TILE	1	

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INTERIOR PAINT & WALLPAPER	4
FIREPLACE	3
EXTERIOR PAINT & SHUTTERS	3
DRIVEWAY & WALKS	3
STOOPS & DECKS	2
ROUGH LOT GRADE	2
LANDSCAPING	1
APPLIANCES	2
FINISHED FLOORS	4
OTHER	3
TOTAL.....	100%

CONDO AND COMMERCIAL

Data carried on this portion of the form needs to be entered on all improved properties other than single family residences and mobile homes.

COMMERCIAL HEAT AND AIR CONDITIONING

Commercial Heat & Air 1- none
 2-Packaged Units
 3-Split Units

This field must be entered with a 1, 2 or 3.

FLOOR NUMBER

CONDO/COOP/APT. FLOOR NO.		
	81	82

When used with the 03 model condominium, this is the floor number on which the unit is located. When used with all other models, this is the number of floors in the building. Enter 01 - 99.

LOCATION (Condominiums)

CONDO/COOP/APT. LOCATION		
	83	84

Enter one of the following codes:

- OO - Not Applicable
- CN - Corner No View
- CV - Corner With View
- NN - No Corner, No View
- NV - No Corner With View

NUMBER OF UNITS

NO. UNITS		
	85	87

This is the total number of units in the building. Enter 001 - 099.

LAND TYPE

NO. UNITS		
	85	87

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Enter one of the following codes:

	Urban	Suburban	Rural
No View	01	11	21
Canal Front	02	12	22
River or Stream View	03	13	23
Lake Front	04	14	24
Bay Front	05	15	25
Gulf Front	06	16	26
Ocean Front	07	17	27
Mountain View	08	18	28
Golf View	09	19	29
Pool View	10	20	30

OWNERSHIP % (Co-ops & Condominiums)

CONDO/COOP OWNERSHIP %	<input style="width: 100%;" type="text"/>
------------------------	---

What percent of ownership. Example 2 1/2% would be entered as 0250.

STRUCTURAL FRAME

STRUCTURAL FRAME	
01	NONE
02	WOOD FRAME
03	PRE FAB
04	MASONRY
05	REINFORCED CONCRETE
06	STEEL
07	FIREPROOF STEEL
08	SPECIAL

For most non-single family models this item **MUST** be completed. The nature of this item may be determined from an analysis of the characteristics of the building. See the appendix for specifics regarding the definition of this element.

CEILING AND INSULATION QUALITY

CEILING & INSULATION	
SUSPENDED	
01	CEILING INSULATED
02	WALL INSULATED
03	CEILING & WALL INS.
04	NO INSULATION
NOT SUSPENDED	
05	CEILING INSULATED
06	WALL INSULATED
07	CEILING & WALL INS.
08	NO INSULATION
NO CEILING	
09	ROOF INSULATED
10	WALL INSULATED
11	ROOF & WALL INS.
12	NO INSULATION

Mark one of the entries which best describes the ceiling insulation quality. First find the applicable category of ceiling (Suspended Ceiling, Not Suspended, No Ceiling) and then mark the appropriate type of insulation within that category. If there is no ceiling and no insulation the field should be zero filled.

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AVERAGE NUMBER OF ROOMS PER FLOOR (Used in Model #4 only)

Enter 001 - 999. When the property has numerous floors, it is too time consuming to determine the total number of rooms for the entire structure. Therefore, investigate one or two stories to develop the approximate average. It would be advisable to check floors above the base floor as it usually contains a greater percentage of open area than the remainder of the floors. This field cannot be zero filled.

ESTIMATED PERCENT COMMON WALL

If the structure shares a party wall, enter to the nearest 5%, the total percentage of party wall shared by the improvement.

NONSTANDARD WALL HEIGHT

The height of the first floor wall should be entered to the closest foot. The program will determine if it is non-standard and mark appropriate adjustments. If the field is zero filled, the standard height for the particular model will be assumed.

The following are considered to be the standard wall heights applicable to the system models:

Model 03	8 feet
Model 04	12 feet
Model 05	8 feet
Model 06	14 feet
Model 07	12 feet

BUILDING SKETCH CODING

PASCO provides you the capability to accurately calculate square foot areas for a structure, breaking the total area down into various sub-areas which correlate with value in the appraisal process.

Sketch coding performs the following important functions:

- * Closes the building to assure no errors were made in measurement.
- * Calculates the square footage of the structure, separating out each sub-area.
- * Allows you to manually enter areas for irregular structure.
- * Provides a method of controlling areas for many different stories individually or in groups of stories.

The proper use of this feature of the system is easily mastered and requires only a few simple rules in order to sketch code any structure.

DEFINITIONS

FLOOR The horizontal surface of a structure upon which one walks. Each floor is differentiated from another by differences in the elevation among them.

SUB-AREA A sub-area is any distinct portion of the floor that is differentiated in appraising as requiring special

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identification and valuation. The three letter, sub-area names (ID) that are to be coded and handled separately from others are listed in chapter 11 under auxiliary areas. The system requires that only sub-area names listed in the appendix are accepted by the system as valid, others are considered erroneous.

SKETCH CODING The procedure used to code the perimeter of the base and sub-areas composing a structure.

CLOSURE An area described by sketch coding closes if all distances and directions, when drawn to scale, leave no gaps or missing line segments and the last point is coincident with the first point.

CLOSURE SYMBOL The system is informed when a sub-area is completely closed by the inclusion of a special character immediately after the last distance coded. In the system, the closure symbol is a dollar sign (\$).

CODING CONVENTIONS

Always begin by coding the North Eastern most corner of the structure first.

You must code multiple floors in sequence, beginning with the basement and continuing in sequence.

Area coding should appear last on each floor after all sketch codes.

Proceed in a counter clockwise fashion when coding the structure.

Floor 1 coding is optional for single story structures.

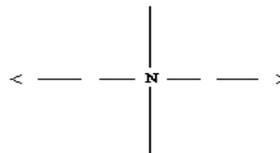
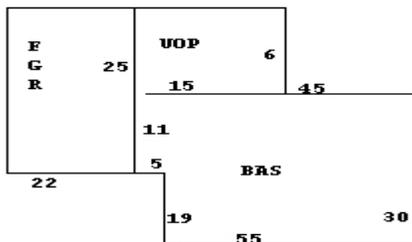
Before beginning to code you must master the following concept:

The compass direction coded has nothing to do with the geographic positioning of the actual structure, only with the description of the way in which the building is coded in the program.

That is, suppose the following property ownership map were available and the structure were drawn on the map in proper geographic orientation:

When we describe this structure to the program, we will "rotate" the structure so that all walls will be perpendicular or parallel to one of the principal axis: i.e., North to South or East to West.

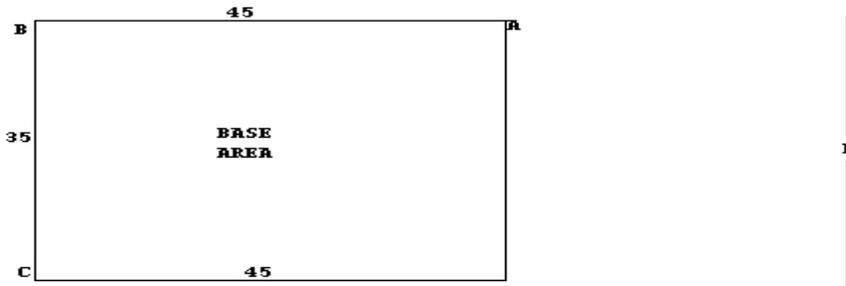
ROTATED POSITION READY FOR CODING



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Notice, this is necessary only so that you may use compass directions to indicate the direction you wish to move when sketch coding. You may think of the compass directions as representing movement up, down, left or right.

EXAMPLE 1.



Using the structure in example 1, we would select point "A" as the starting position.

Next, we must indicate which sub area we are coding by writing the sub area identity code followed by the equal "=" sign, which tells the program that all codes after the "=" are for that sub area until a new sub area is coded or you fully describe the sub area you are coding.

RULE: EVERY SUB AREA MUST BEGIN WITH ITS ACRONYM AND AN EQUAL "=" SIGN, FOR EXAMPLE:

BAS =

At this point you may do one of two things, code in the actual square foot area of the structure or code the actual sketch of the structure.

RULE: WITHIN A PARTICULAR SUB AREA EITHER SKETCH CODING MAY BE USED OR AREA CODING MAY BE USED BUT NOT BOTH.

That is, if there were two sub areas attached to a structure, say two utility rooms, then we could sketch code one and area code the other or code both areas using either coding method but we could not code part of one with sketching and try to code the rest with area code.

Let us assume we will use area code, then all that is necessary is to enter, after the equal sign, the actual square foot area for the sub area.

RULE: THE ACTUAL AREA, IF CODED, MUST FOLLOW THE EQUAL SIGN.

RULE: THE MAXIMUM SQUARE FOOT AREA WHICH MAY BE AREA CODED IS 9 DIGITS. ONLY WHOLE UNITS ARE ALLOWED, THUS THE MAXIMUM SQUARE FOOT WHICH CAN BE CODED IS 9,999,999 SQ. FT.

For Example: BAS = 1350

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The use of sketch coding will be easily understood after mastering a few simple concepts.

RULE: SKETCH CODE IS ALWAYS COMPOSED OF TWO ELEMENTS, DIRECTION AND DISTANCE. DIRECTION MUST BE "N", "S", "E", "W". DISTANCE MAY BE ANY NUMBER FROM 1 TO 7 DIGITS IN LENGTH. THIS COMBINATION IS REPEATED UNTIL SKETCH IS ACCOMPLISHED.

For example: W45 indicated movement West (left) for 45 feet.

Using example 1: BAS = W45S30E45N30

This shows that we have moved from point "A" counter-clockwise to point "B" by coding W45. We moved from point "B" to point "C" by coding S30. We moved from point "C" to point "D" by coding E45. We moved from point "D" to the point of beginning "A", closing the sketch by coding N30. All that remains is to tell the program we have coded all the sketch for that sub area.

RULE: THE CODE FOR EACH SUB AREA MUST BE ENDED WITH THE CLOSURE SYMBOL, DOLLAR SIGN (\$).

For Example: BAS=W45S30E45N30\$. or BAS = 1350

RULE: THERE MUST BE A TERMINAL CHARACTER AS THE LAST CHARACTER OF ALL THE SKETCH CODE. IT IS THE DECIMAL POINT OR PERIOD (.).

RULE: NO FURTHER CODE MAY FOLLOW THE TERMINAL CHARACTER, (.).

For example: BAS=W45S30E45N30\$. or BAS = 1350\$.

RULE: THERE ARE 9 LINES (RECORDS) AVAILABLE FOR SKETCH CODING. EACH LINE CANNOT EXCEED A MAXIMUM OF 45 SKETCH CODE CHARACTERS (INCLUDING SPACES).

RULE: INTERVENING SPACES ARE IGNORED.

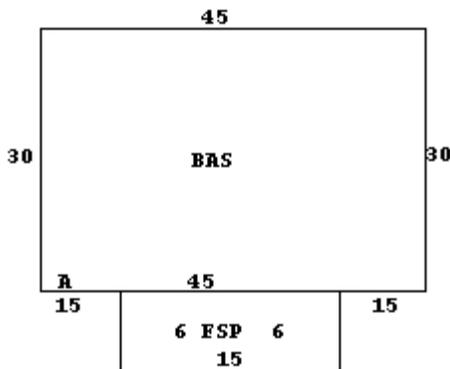
For example: BAS= W45 S30 E45 N30 \$. is equivalent to BAS=W45S30E45N30\$.

CODING MULTIPLE SUB AREAS

You have now mastered 90% of the rules you need in order to code a single story structure. We will now demonstrate how to code more complex single story buildings.

EXAMPLE 2.

In coding this structure notice that we have a finished screened porch (FSP). The sub area should be coded when it is



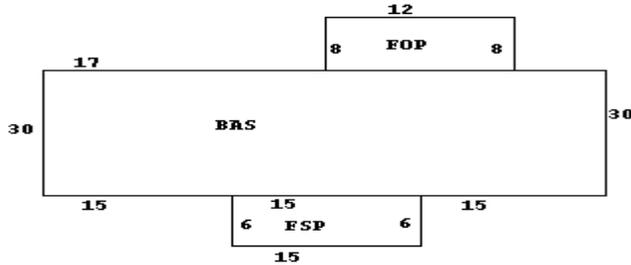
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encountered while sketch coding the structure.

For example: `BAS=W45S30E15FSP=S6E15N6W15$E30N30$`.

Multiple sub areas are as easily coded. The following example illustrates coding for 3 sub areas.

EXAMPLE 3.



`BAS=W16FOP=N8W12S8E12$W29S30E15FSP=S6E15N6
W15$E30N30$`

Notice that the sub area FSP was encountered at point "A" (example 2) and the program was told that it was beginning processing of a new sub area code segment by coding the sub area name and the equal sign (FSP=). The sketch of FSP ended back at point "A" whereupon it was closed by the dollar sign (\$) and the coding of the BAS sub area began again. Notice that you did not have to indicate to the program that you were resuming coding of the BAS sub area. Had you done so, it would have been an error.

RULE: WHEN CODING MULTIPLE SUB AREAS, UPON COMPLETING THE CODING FOR A SUB AREA, CODING IS ASSUMED TO RESUME WITH THE NEXT PREVIOUS SUB AREA NOT CLOSED UNLESS OTHERWISE INDICATED.

RULE: IN ORDER TO KEEP EVERYONE UNIFORM IN THEIR CODING METHOD, ALWAYS START CODING IN THE UPPER RIGHT OF THE BAS AREA AND ALWAYS CODE IN A COUNTER CLOCKWISE DIRECTION.

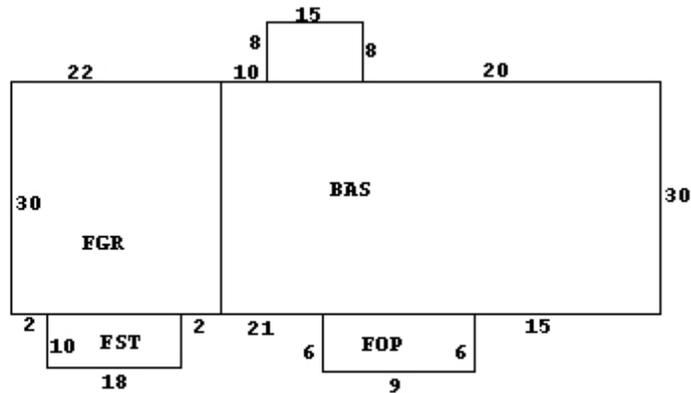
This concept is more difficult to phrase than to understand. To say it another way, you code out of sub areas the way you coded into them. An illustration will help considerably. Consider example 4.

EXAMPLE 4.

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INSTRUMENT COMPLETION

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**BAS=W20FOP=N8W15S8E15\$W25FCR=W22S30E2FST=S10
E18N10W18\$E20N30\$S30E21FOP=S6E9N6W9\$E24N30\$.**

You should be able to see after study that the FGR was not finished until after the FST was completely coded; likewise the BAS was not resumed until the FGR was coded.

Diagrammatically, the coding of these areas was done as follows:

BAS

FOP

BAS

FGR)

> Note that FST was closed then FGR resumed.

FST)

FGR)

> Note FGR was closed then BAS was resumed.

BAS)

FOP

BAS

You should study the previous concept until you are certain that you understand it thoroughly as it is the basis upon which all future coding you do will depend.

CODING MULTIPLE STORY STRUCTURES

RULE: A SPECIAL ACRONYM IS PROVIDED SO THAT VARIOUS LEVELS OF THE STRUCTURE MAY BE CODED AND CONTROLLED. THIS IS THE SPECIAL ACRONYM "FLR". IT IS FOLLOWED BY FROM 1 TO 3 DIGITS, INDICATING A SINGLE FLOOR, OR 1 TO 3 DIGITS, A DASH, "-", AND FROM 1 TO 3 DIGITS INDICATING A RANGE OF FLOORS. ALL SUB AREAS CODED IN THE RANGE OF FLOORS WILL HAVE THEIR AREAS MULTIPLIED BY THE NUMBER OF FLOORS INCLUDED IN THE RANGE.

For example: (FLR=1, FLR=1-5, FLR=10-13)

RULE: FOR ALL BELOW GROUND LEVELS, THERE IS PROVIDED THE ACRONYM "BSM". IT IS

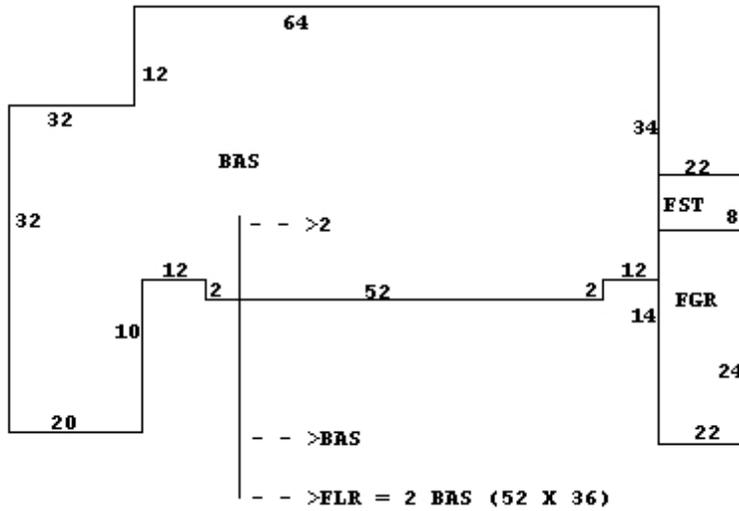
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CONSTRUCTED EXACTLY AS IS THE "FLR" CONTROL AND DENOTES DESCENDING FLOORS.

For example: (BSM=1, BSM=2-3)

Examine example 5. Coding would be as follows:

**FLR=1BAS=W64S12W32S32E20N10E12S2E52N2E12FGR=S10E22N24
FST=N8W22S8E22\$W22S4\$N34\$FLR=2BAS=W52S36E52N36\$. EXAMPLE 5.**



RULE: ONLY THE SUB AREAS CODED ON FLR=1 WILL PLOT ON THE FINAL COMPUTER CARD.

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There are numerous utility buildings which appear around the main structure. Many of these structures do not deserve the cost and expenses of being coded as part of the main structure. The reason for this is that a \$200 utility building likely will fall into disuse and deteriorate far sooner than the main structure, in this case to remove the structure all the buildings must be recoded and re-input. Buildings of minor value and importance should be put in as other features and separately depreciated. However, for those structures which are sufficiently valuable it is proper that they be shown preferably in respect to the main structure. Typical of this variety of structure are garages, pool enclosures, cabanas, utility buildings, etc.

The system provides for the coding of this type of structure through the use of free standing or "DETACHED" building codes. You may code as many detached structures as necessary in this system given the aforementioned limitations.

In order to code these structures, it is possible to use three methods:

1. Area Coding
2. Sketch Coding
3. Pointer Coding

RULE: IF AREA OR SKETCH CODING IS USED ON A DETACHED STRUCTURE IT WILL NOT PLOT UNLESS THE POINTER CODING IS PRESENT.

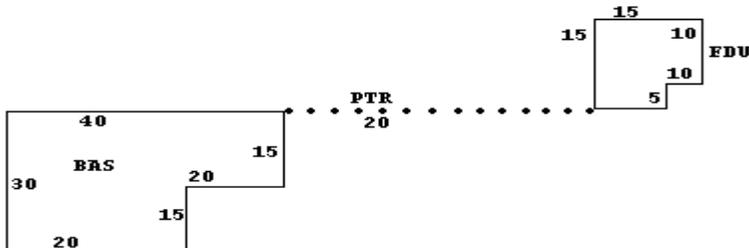
Pointer (PTR) coding is a special purpose coding that allows you to depart from some point on the main (or other detached) structure and tell the system where to place the detached area in relation to the main structure.

Coding is exactly the same as with sketch coding. You must close the pointer just like any other sub area once you arrive back at the original point of departure.

EXAMPLE 7.

POINTER CODING

BAS=W40S30E20N15E20N15S



PTR=E20FDU=E5N5E10N10W15S15\$W20\$.

The pointer (PTR) indicates that the finished utility was located "EAST" of the main structure 20 feet and the bottom of the utility building was located at the same latitude. It could as easily have been used to denote that the utility was above, beside, below etc. the main structure. As a practical matter, the distance from the main structure should be made some nominal value such as 10 feet, otherwise the scale will become excessive, degrading detail.

AREA CODING

BAS=W40S30E20N15E20N15\$FDU=175\$.

SKETCH CODING

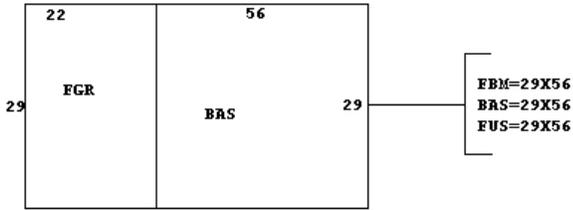
BAS=W40S30E20N15E20N15\$FDU=W15S15E5N5E10N10\$.

CODING MULTI-STORY BUILDINGS

There are numerous ways to traverse multi-story buildings. However, remember that upper stories and basements will sketch only when a pointer (PTR) is used.

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EXAMPLE 8.



AREA CODING:

BAS=W56FGR=W22S29E22N29\$\$S29E56N29\$FBM=1624\$ (only the BAS and FGR will be sketched.)
 FUS=1624\$

SKETCH CODING:

BAS=W56FGR=W22S29E22N29\$\$S29E56N29\$FBM=W56S29E56N29\$FUS=W56S29E56N29\$. (only the BAS and FGR will be sketched.)

POINTER CODING:

BAS=W56FGR=W22S29E22N29\$\$S29E56N29\$PTR=N15FUS=N29W56S29E56\$\$S15\$PTR=S39FBM=W56S29E56N29\$N39. (all areas will be sketched.)

USING FLR AND BSM CODES:

FLR=1BAS=W56FGR=W22S29E22N29\$\$S29E56N29\$FLR=2FUS=W56S29E56N29\$ BSM=1FBM-W56S29E56N29\$. (only the BAS and FGR will be sketched.)

COMBINATION OF METHODS:

BAS=W56FGR=W22S29E22N29\$\$S29E56N29\$PTR=N15FUS=N29W56S29E56\$\$S15\$FBM=1624\$. (only the BAS, FGR and FUS will be sketched.)

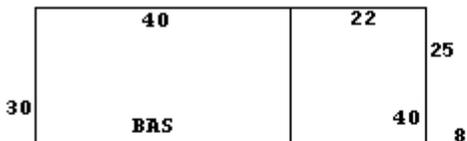
BAS=W56FGR=W22S29E22N29\$\$S29E56N29\$FUS=N29W56S29E56\$FBM=1624\$. (only the BAS and FGR will be sketched.)

FLR=1BAS=W56FGR=W22S29E22N29\$\$S29E56N29\$FLR=2FUS=1624\$BSM=1FBM=1624\$. (only the BAS and FGR will be sketched.)

FURTHER PRACTICE

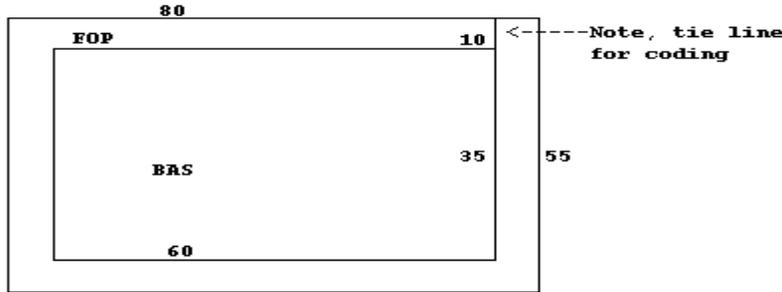
This manual has provided the rules you need to code any building; however, you will wish to refer to the following examples and compare your coding with that listed after the drawings until you gain proficiency.

EXAMPLE 9.



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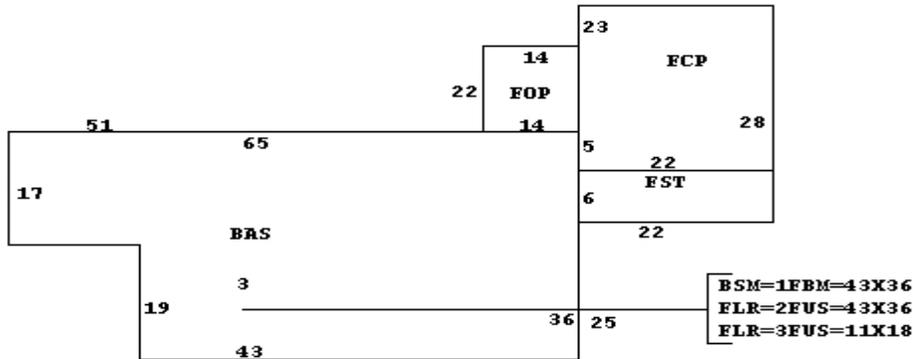
EXAMPLE 10.



**BAS=W60S35E60N35\$FOP=N10W70S55E80
N55W10S45W60N35E60\$.**

Note: To code this structure, it is necessary to "tie" the porch using the dotted line as shown on the example. When traversing the inside wall of the FOP you must go around the BAS opposite the way you traversed the BAS or you will include the area of the BAS with the area of the FOP.

EXAMPLE 11.



**BSM=1FBM=W43S36E43N36\$FLR=1BAS=W14FOP=E14
N22W14S22\$W51S17E22S19E43N25FST=E22N6FCP=N
28W22S28E22\$W22S6\$N11\$FLR=2FUS=W43S36E43
N36\$FLR=3FUS=W11S18E11N18\$.**

**(only FLR=1 will be sketched
because no PTR was used)**

EXAMPLE 12.

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The codes listed above should be entered in the Card Header 00 in the field labeled Exempt.

System Exempt Codes

ECB – Circuit Breaker
EDA –Disabled
ELD – Elderly Exemption
EVET – Veteran
EBD-Builder’s Inventory

The codes listed below should be entered in the Card Header 00 in the field labeled NN (New Notice).

A. Improvements

- 01 - New Building
- 02 - Building Completed Tax Year
- 03 - Remodeling or Addition to Improvements
- 04 - Building Air Conditioned
- 05 - Building Demolished

B. Land

- 06 - Combining real estate Parcels
- 07 - Correction of Acreage
- 08 - Division of Real Estate
- 09 - Change in Zoning or Use
- 10 - Land Value Adjustment
- 11 - Clerical Correction in Assessment
- 12 - Board of Equalization Adjustment in Value
- 13 - Exempt to Taxable Status
- 14 - Right of Way Acquisition
- 15 - Part of Improvements demolished
- 16 - Building Removed
- 17 - Building Moved onto Site
- 18 - Building Partially Completed
- 19 - Value Reduced Temporarily (Damaged by Vandalism, etc.)
- 20 - Discovered Property
- 21 - Revised Notice
- 22 - Agriculture Use Valuation
- 23 - Forest Use Valuation
- 24 - Horticulture Use Valuation
- 25 - County-Wide Revaluation
- 26 - Change of Ownership
- 27 - Reviewed - No Change in Value
- 28 - Mobile Home Site Added

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TAX EXEMPT LAND USE CODES

	LAND
Code 1 (Religious)	
Churches and Parsonages	7100
Assemblies, Retreats, etc.	7101
Promotional Offices & Headquarters	7102
Code 2 (County)	
Governmental	8600
Educational	8601
Code 3 (State)	
Governmental	8700
Educational	8701
Code 4 (Federal)	
Governmental	8800
Code 5 (Municipal)	
Governmental	8900
Educational	8901
Airport Authority	8902
Housing Authority	8903
Code 6 (Private Educational)	
Schools	8300
Code 7 (Charitable)	
YMCA	7401
Homes For the Aged, etc.	7400
Orphanages	7500
Veteran, Patriotic and Benevolent Organizations	7700
Civic or Community Organizations	7701
Hospital Owned Property	7300
Code 8 (Utilities and Railroads)	
Code 9 (Other)	
Disabled Veterans Housing	7402
Low Income Housing	7403
Non-Profit Water & Sewer Company, Waste Disposal, Water & Air Pollution	8601
Recycling & Resource Recovery Facilities	8603
Cemeteries	7600
Owner Unknown	9800

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STREET TYPES

AV - Avenue
BV - Boulevard
CR - Circle
CT - Court
DR - Drive
LP - Loop
LN - Lane
PK - Park
PL - Place
PT - Point
PW - Parkway
RD - Road
ST - Street
SQ - Square
TE - Terrace
TR - Trace
TL - Trail
WY - Way

NOTICE CODES

01-NEW BUILDING
02-BUILDING COMPLETED FOR TAX YEAR
03-REMODELING/ADDITION TO IMPROVEMENT
04-BUILDING AIR CONDITIONED
05-BUILDING DEMOLISHED
06-COMBINING REAL ESTATE PARCELS
07-CORRECTION OF ACREAGE
08-DIVISION OF REAL ESTATE
09-CHANGE IN ZONING OR USE
10-LAND VALUE ADJUSTMENT
11-CLEICAL CORRECTION IN ASSESSMENT
12-BOARD OF EQUALIZATION ADJUSTMENT
13-EXEMPT TO TAXABLE STATUS
14-RIGHT OF WAY ACUISITION
15-PART OF IMPROVEMENTS DEMOLISHED
16-BUILDING REMOVED
17-BUILDING MOVED ONTO SITE
18-BUILDING PARTIALLY COMPLETED
19-VALUE REDUCED TEMPORARILY
20-DISCOVERED PROPERTY
21-CORRECTIVE NOTICE
22-AGRICULTURE USE VALUATION
23-FAREST USE VALUATION
24-HORTICULTURE USE VALUATION
25-COUNTY-WIDE REVALUATION
26-CHANGE OF OWNERSHIP
27-PROPERTY REVIEWED, NO CHANGE IN VALUE
28-MOBILE HOME SITE ADDED
99-NEW PARCEL

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DEED EDIT SHEET

Code Reasons for Rejection

- A. The transaction includes the conveyance of two (2) or more parcels.
- B. Sales for which the improvements sold are not included in the tax assessment or the assessment included improvements built after the sale.
- C. Deed shows \$6.00* or less in excise (revenue) stamps. *Transaction is for \$3,000 or less.
- D. The date the deed was made, entered or notarized is outside the dates of the study period. (The study period runs from January 1 to December 31.)
- E. The transaction is between relatives or related businesses.
- F. The grantor is only conveying an undivided or fractional interest to the grantee.
- G. The deed reserves unto the grantor a life estate or some other interest.
- H. The deed reserves unto the grantor the possession of, or lease of, the property for a specified period following the sale.
- I. One or both of the parties involved in the transaction is governmental, a public utility, lending institution; or a relocation firm.
- J. The deed conveys a cemetery lot or other tax exempt property.
- K. One or both of the parties involved in the transaction is a church, school, lodge, or some other benevolent, educational, or fraternal organization.
- L. The Deed of Trust indicates an amount that is in excess of the purchase price as reflected by the excise stamps.
- M. The deed indicates that the property conveyed is situated in more than one county.
- N. The transaction is for minerals, timber, etc. or the rights to mine or cut same.
- O. The transaction includes the conveyance of personal property, and the value of such is not specified separate from the real property value in the deed.
- P. The transaction is the result of a forced sale or auction.
- R. The transaction involved the trade or exchange of real property, or a loan assumption.
- S. The transaction is for real property which cannot be clearly identified on the county tax records.
- X. Other (An explanation must be provided when this code is used.)

UNDER CONSTRUCTION PERCENT COMPLETE

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6/7/12**

**DATA COLLECTION 6 - 32
INSTRUMENT COMPLETION**

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See Marshall and Swift Residential or Marshall Valuation Service segmented cost approach of more detail.

	Per Item	Accumulative
Foundation	7%	7%
Frame	21%	28%
Floor - 6%		
Walls - 8%		
Roof - 7%		
Exterior windows/doors	2%	30%
Roof Cover	4%	34%
Plumbing - rough-in	5%	39%
Insulation	1%	40%
Rough-in electrical/mechanical	11%	51%
Exterior	7%	58%
Interior wall/ceiling	10%	68%
Built-in cabinets/trim/doors	13%	81%
Plumbing fixtures	6%	87%
Floor covers	4%	91%
Built-in appliances	3%	94%
Light fixtures and finish hardware	2%	96%
Painting and decorating	4%	100%