

APPRAISERS MANUAL

INTRODUCTION

This chapter contains all of the specific information which pertains directly to the County. Data contained in this chapter includes:

- Parcel Number Conventions
- Valuation Models
- Improvement Base Rate Schedules
- Improvement Depreciation Schedules
- Auxiliary Area Codes
- Land Use Codes
- Urban and Rural Land Schedules
- Other Building Schedules
- Extra Feature Schedules

PARCEL NUMBER CONVENTIONS

The following is the format of the County parcel number as required for coding all input data.

This number is edited to help prevent incorrect data from reaching the Master Appraisal File. In addition, proper use of this format on the Tax Roll File will enable the Master Appraisal File and Tax Roll Files to be matched for automated transfer of data between these two computer files.

DAVIE COUNTY PARCEL NUMBER CONVENTIONS

INTERNAL REPRESENTATION

CC		<u>LIMITATIONS</u>
01 - 02	Map	Alpha/Numeric
03 - 05	Sub	Numeric
06	Block	Alpha
07 - 09	Lot	Numeric
10 - 11	Dividend Interest	Numeric
12	Leasehold	Alpha

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The following valuation models are the mathematical expressions of value used in determining estimated market value.

The quality factors and formulas for determining the index values of each are shown. All fields shown require an entry even though the entry may be zero or blank.

Buildings or other features that do not conform to the description defined in this chapter will be priced either through the actual cost, less depreciation, found in the area or through the use of Marshall & Swift Residential Cost Handbook or Marshall Valuation Service.

By reference the Marshall & Swift Residential Cost Handbook and Marshall Valuation Service are incorporated as part of the 2013 Davie County Schedules, Standards and Rules.

Sales and cost data, from several sources, were also used to help develop these Schedules and are by reference incorporated as part of the supporting data for these Schedules, Standards and Rules. This data, except any confidential income and expense information, is available for review in the office of the county assessor.

APPRAISERS MANUAL

MODEL 01 SINGLE FAMILY RESIDENTIAL - STRUCTURAL ELEMENT DATA

FOUNDATION	PTS	ROOF STRUCTURE	PTS	HEATING FUEL	PTS
01 EARTH	0	08 IRR/WOOD TRUSS	13	01 NONE	0
02 PIERS	2	09 BAR JOIST	11	02 OIL/WD/COAL	0
03 CONT FTG	5	10 STEEL FRM, TRUSS	13	03 GAS	1
04 SPREAD FTG	6	11 BOWSTRING TRUSS	9	04 ELECTRIC	1
05 SPECIAL FTG	10	12 REINFORCE CONC	17	05 SOLAR	1
FLOOR SYSTEM		13 PRESTRESS CON	19	HEATING TYPE	
01 NONE	0	ROOFING COVER		01 NONE	0
02 SLAB ON GRD	6	01 CORR/SHEET METAL	2	02 BASEBOARD	3
03 SLAB ABV GRD	9	02 ROLL COMP	1	03 AIR-NO-DUCT	2
04 PLYWOOD	8	03 ASP COMP SHINGLE	3	04 AIR-DUCTED	4
05 WOOD	9	04 BLT UP TAR&GRVL	4	05 RADIANT CEILING	2
06 PLATFORM HGT	10	05 RUBBERIZED	10	06 HOTWATER	5
07 STRUCT SLAB	11	06 ASBTS SHG/COR	7	07 STEAM	5
EXTERIOR WALL		07 CONC TILE/CLAY	14	08 RADIANT ELEC	3
01 SIDING MIN/NONE	6	08 CEDAR SHAKE	9	09 RADIANT WTR	6
02 CORR MET LGT	4	09 COPPER/ENAMEL	20	10 HEAT PUMP	4
03 COMP OR WLBD	8	10 310 LB/WD SHG	6	11 HEAT PUMP LOOP SYS	7
04 SIDG NO SHTG	19	11 SLATE	14	AIR CONDITION TYPE	
05 ASBTS SHNGL/CORR	27	12 METAL	5	01 NONE	0
06 BRD&BAT/PLW	21	13 MTL STNDING SEAM	10	02 WALL UNIT	1
07 CEM FIBER SID/HARDIE BD	30	INTERIOR WALL		03 CENTRAL	4
08 MASONITE	29	01 MASNRY/MIN	6	04 PACKAGE ROOF	4
09 WOOD ON SHTG	30	02 WALLBRD/WD	9	05 CHILLED WATER	3
10 ALUM, VINL	29	03 PLASTER	20	FIREPLACE (PRICE X QUAL)	
11 CONC BLK	21	04 PLYWOOD PANEL	16	01 NONE	0
12 STUCCO/BLK	25	05 DRYWALL/SHEETRK	20	02 PREFAB	1500
13 STUCCO/TL-WD	32	06 CUSTOM INTERIOR	32	03 1 STY SNGL	2250
14 SIDING/AVG	24	INTERIOR FLR CVR		04 2 STY SINGLE/1 DBL	2800
15 BRD&BAT 12"/LOG	31	01 NONE	0	05 2 OR MORE	4500
16 SYNTHETIC STONE	33	02 PLYWD, LINM	2	06 MASSIVE	5000
17 CEDAR, RDWD	32	03 CONC FINISHED	1	07 > 2 MASSIVE	6700
18 SIDG MAXIMUM	36	04 CONC TAPERED	2	MARKET FACTOR	
19 CEM BR/SPL BL	26	05 ASPHALT TILE	2	01 FACTOR 1	.90
20 JUMBO/COM BRICK	32	06 RUBBER/CORK	4	02 FACTOR 2	.95
21 FACE BRICK	34	07 VINYL TILE	6	03 FACTOR 3	1.00
22 STONE	40	08 SHEET VINYL/LAMINATE	6	04 FACTOR 4	1.05
23 CORR MET HVY	6	09 PINE/SOFTWOOD	10	05 FACTOR 5	1.10
24 MOD METAL	15	10 TERRAZZO MONO	18	06 FACTOR 6	1.15
25 RNFR CONC	40	11 CERAMIC TILE	18	07 FACTOR 7	1.20
26 PRECAST PANEL	36	12 HARDWOOD	14	08 FACTOR 8	1.25
27 PREFIN MET	50	13 PARQUET	14	QUALITY ADJUSTMENT	
28 GLASS/THRML	40	14 CARPET	6	01 MINIMUM	.75
ROOF STRUCTURE		15 HARD TILE	18	02 BELOW AVERAGE	.90
01 FLAT	3	16 TERRAZZO STRIP	11	03 AVERAGE	1.00
02 SHED	5	17 PRE CAST CONC	1	04 ABOVE AVERAGE	1.20
03 GABLE	8	18 SLATE	23	05 CUSTOM	1.45
04 HIP	10	19 MARBLE	48	06 EXCELLENT	1.75
05 GMBRL/MAN	12				
06 IRR/CTHRL	13				
07 WOOD TRUSS	7				

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MODEL 01

BEDROOMS	BATHS	1/2BATHS	POINTS	XXXX	BEDROOMS	BATHS	1/2 BATHS	POINTS
1	0	0	0		4	0	0	2
1	0	1	2		4	0	1	4
1	1	0	4		4	1	0	8
1	1	1	6		4	1	1	10
2	0	0	1		4	2	0	13
2	0	1	3		4	2	1	15
2	1	0	7		4	3	0	16
2	1	1	9		4	3	1	17
2	2	0	10		5	0	0	2
2	2	1	12		5	0	1	4
3	0	0	1		5	1	0	8
3	0	1	4		5	1	1	10
3	1	0	8		5	2	0	13
3	1	1	11		5	2	1	15
3	2	0	12		5	3	0	17
3	2	1	13		5	3	1	18
3	3	0	15		5	3	2	19

If Bedroom/Bath count exceeds chart's figures, carry highest point

SIZE FACTOR CHART

Square footage comes from BAS, FUS, LLF, and SFB.

SQ.FT.	SIZE FACTOR	SQ.FT.	SIZE FACTOR
0 - 600	1.30	1051 - 1100	1.07
601 - 620	1.29	1101 - 1150	1.06
621 - 640	1.28	1151 - 1200	1.05
641 - 660	1.27	1201 - 1250	1.04
661 - 680	1.26	1251 - 1300	1.03
681 - 700	1.25	1301 - 1350	1.02
701 - 720	1.24	1351 - 1450	1.01
721 - 740	1.23	1451 - 1500	1.00
741 - 760	1.22	1501 - 1600	.99
761 - 780	1.21	1601 - 1700	.98
781 - 800	1.20	1701 - 1800	.97
801 - 820	1.19	1801 - 1900	.96
821 - 840	1.18	1901 - 2000	.95
841 - 860	1.17	2001 - 2100	.94
861 - 880	1.16		
881 - 900	1.15	2101 - 2200	.93
901 - 920	1.14	2201 - 2300	.92
921 - 940	1.13	2301 - 2400	.91
941 - 960	1.12	2401 - 2500	.90
961 - 980	1.11	2501 - 2700	.89
981 - 1000	1.10	2701 - 2900	.88
1001 - 1020	1.09	2901 - UP	.87
1021 - 1050	1.08		

APPRAISERS MANUAL

MODEL 01 - USE CODE 08 – SINGLE FAMILY EXCEPTIONAL

BATHS

# OF	POINTS	# OF	POINTS
2	3	10	16
3	5	11	18
4	7	12	19
5	9	13	20
6	10	14	22
7	12	15	23
8	13	16	25
9	15	17-UP	27

FIREPLACE (PRICExQUALITY)

01	NONE	0
02	PREFAB	2700
03	1 STY SNGL	4500
04	2 STY SNGL/1 DBL	5600
05	2 OR MORE	9000
06	MASSIVE	8500
07	>2 MASSIVE	16900

SIZE FACTOR CHART – 08 USE CODE

Square footage comes from BAS, FUS, LLF, and SFB.

SQ.FT.	SIZE FACTOR	SQ.FT.	SIZE FACTOR
0 - 2199	1.25	5400 - 5599	1.05
2200 - 2399	1.23	5600 - 5799	1.05
2400 - 2599	1.21	5800 - 5999	1.04
2600 - 2799	1.20	6000 - 6399	1.03
2800 - 2999	1.18	6400 - 6799	1.02
3000 - 3199	1.17	6800 - 7199	1.01
3200 - 3399	1.16	7200 - 7599	1.00
3400 - 3599	1.15	7600 - 7999	.99
3600 - 3799	1.14	8000 - 8599	.98
3800 - 3999	1.13	8600 - 9199	.97
4000 - 4199	1.12	9200 - 9799	.96
4200 - 4399	1.11	9800 -	10399 .95
4400 - 4599	1.10	10400 -	11199 .94
4600 - 4799	1.09	11200 -	11999 .93
4800 - 4999	1.08	12000 -	12799 .92
5000 - 5199	1.07	12800 -	13599 .91
5200 - 5399	1.06	13600 -	14499 .90
		14500 - UP	.89

APPRAISERS MANUAL

MODEL 02 - MANUFACTURED HOME CONSTRUCTION - STRUCTURAL ELEMENT DATA

FOUNDATION	PTS	ROOF STRUCTURE	PTS	HEATING FUEL	PTS
01 EARTH	0	08 IRR/WOOD TRUSS	14	01 NONE	0
02 PIERS*	5	09 BAR JOIST	12	02 OIL/WD/COAL	0
03 CONT FTG	8	10 STEEL FRM, TRUSS	14	03 GAS	1
04 SPREAD FTG	9	11 BOWSTRING TRUSS	10	04 ELECTRIC*	1
05 SPECIAL FTG	12	12 REINFORCE CONC	18	05 SOLAR	1
FLOOR SYSTEM		13 PRESTRESS CON	20	HEATING TYPE	
01 NONE	0	ROOFING COVER		01 NONE	0
02 SLAB ON GRD	7	01 CORR/SHEET METAL	2	02 BASEBOARD	3
03 SLAB ABV GRD	12	02 ROLL COMP	2	03 AIR-NO-DUCT	3
04 PLYWOOD*	11	03 ASP COMP SHINGLE*	5	04 AIR-DUCTED	5
05 WOOD	12	04 BLT UP TAR&GRVL	5	05 RADIANT CEILING	5
06 PLATFORM HGT	12	05 RUBBERIZED	16	06 HOTWATER	7
07 STRUCT SLAB	14	06 ASBTS SHG/CORR	12	07 STEAM	7
EXTERIOR WALL		07 CONC TILE/CLAY	27	08 RADIANT ELEC	4
01 SIDING MIN/NONE	8	08 CEDAR SHAKE	13	09 RADIANT WTR	8
02 CORR MET LGT	9	09 COPPER/ENAMEL	33	10 HEAT PUMP*	5
03 COMP OR WLBD	15	10 310 LB/WD SHG	10	11 HEAT PUMP LOOP SYS	9
04 SIDG NO SHTG	21	11 SLATE	30	AIR CONDITION TYPE	
05 ASBTS SHNGL/CORR	26	12 METAL	3	01 NONE	0
06 BRD&BAT/PLW	26	13 MTL STNDING SEAM	17	02 WALL UNIT	3
07 CEM FIBER SID/HARDIE BD	34	INTERIOR WALL		03 CENTRAL*	5
08 MASONITE	30	01 MASNRY/MIN	8	04 PACKAGE ROOF	5
09 WOOD ON SHTG	34	02 WALLBRD/WD	12	05 CHILLED WATER	4
10 ALUM, VINL	32	03 PLASTER	28	FIREPLACE (PRICE X QUAL)	
11 CONC BLK	31	04 PLYWOOD PANEL*	24	01 NONE	0
12 STUCCO/BLK	36	05 DRYWALL/SHEETRK	28	02 PREFAB	1000
13 STUCCO/TL-WD	38	06 CUSTOM INTERIOR	35	03 1 STY SNGL	1800
14 SIDING/AVG	24	INTERIOR FLR CVR		04 2 STY SINGLE/1 DBL	2250
15 BRD&BAT 12"/LOG	34	01 NONE	0	05 2 OR MORE	3600
16 SYNTHETIC STONE	35	02 PLYWD, LINM	2	06 MASSIVE	3900
17 CEDAR, RDWD	39	03 CONC FINISHED	3	07 > 2 MASSIVE	5600
18 SIDG MAXIMUM	45	04 CONC TAPERED	5	MARKET FACTOR	
19 CEM BR/SPL BL	38	05 ASPHALT TILE	3	01 FACTOR 1	.90
20 JUMBO/COM BRICK	44	06 RUBBER/CORK	5	02 FACTOR 2	.95
21 FACE BRICK	47	07 VINYL TILE	8	03 FACTOR 3	1.00
22 STONE	58	08 SHEET VINYL/ LAMINATE	8	04 FACTOR 4	1.05
23 CORR MET HVY	13	09 PINE/SOFTWOOD	13	05 FACTOR 5	1.10
24 MOD METAL	27	10 TERRAZZO MONO	19	06 FACTOR 6	1.15
25 RNFR CONC	45	11 CERAMIC TILE	22	07 FACTOR 7	1.20
26 PRECAST PANEL	42	12 HARDWOOD	19	08 FACTOR 8	1.25
27 PREFIN MET	55	13 PARQUET	19	QUALITY ADJUSTMENT	
28 GLASS/THRML	50	14 CARPET*	8	01 MINIMUM	.75
ROOF STRUCTURE		15 HARD TILE	22	02 BELOW AVERAGE	.90
01 FLAT	4	16 TERRAZZO STRIP	17	03 AVERAGE	1.00
02 SHED	6	17 PRE CAST CONC	6	04 ABOVE AVERAGE	1.20
03 GABLE*	9	18 SLATE	30	05 CUSTOM	1.45
04 HIP	10	19 MARBLE	62	06 EXCELLENT	1.75
05 GMBRL/MAN	12				
06 IRR/CTHRL	14				
07 WOOD TRUSS	8				

APPRAISERS MANUAL

Model 02 - MANUFACTURED HOME CONSTRUCTION

SIZE FACTOR USE CODE 2 (DOUBLE WIDE)

HEATED SQ. FT.	SIZE FACTOR	HEATED SQ. FT.	SIZE FACTOR
0 - 600	130%	941 - 960	107%
601 - 610	129%	961 - 980	106%
611 - 620	128%	981 - 1000	105%
621 - 630	127%	1001 - 1020	104%
631 - 640	126%	1021 - 1040	103%
641 - 650	125%	1041 - 1080	102%
651 - 660	124%	1081 - 1120	101%
661 - 670	123%	*1121 - 1160	100%
671 - 680	122%	1161 - 1200	99%
681 - 690	121%	1201 - 1240	98%
691 - 700	120%	1241 - 1280	97%
701 - 720	119%	1281 - 1320	96%
721 - 740	118%	1321 - 1360	95%
741 - 760	117%	1361 - 1400	94%
761 - 780	116%	1401 - 1440	93%
781 - 800	115%	1441 - 1480	92%
801 - 820	114%	1481 - 1520	91%
821 - 840	113%	1521 - 1560	90%
841 - 860	112%	1561 - 1600	89%
861 - 880	111%	1601 - 1650	88%
881 - 900	110%	1651 - 1700	87%
901 - 920	109%	1701 - 1800	86%
921 - 940	108%	1801 - UP	85%

SIZE FACTOR USE CODE 03 (SINGLE WIDE)

HEATED SQ. FT.	SIZE FACTOR	HEATED SQ. FT.	SIZE FACTOR
0 - 200	130%	626 - 650	99%
201 - 225	126%	651 - 675	98%
226 - 250	124%	676 - 700	97%
251 - 275	122%	701 - 725	96%
276 - 300	120%	726 - 750	95%
301 - 325	118%	751 - 800	94%
326 - 350	116%	801 - 850	93%
351 - 375	114%	851 - 900	92%
376 - 400	112%	901 - 950	91%
401 - 425	110%	951 - 1000	90%
426 - 450	108%	1001 - 1050	89%
451 - 475	106%	1051 - 1100	88%
476 - 500	104%	1101 - 1150	87%
501 - 550	102%	1151 - 1200	86%
551 - 600	101%	1201 - UP	85%
601 - 625	100%		

MANUFACTURED HOUSING

APPRAISERS MANUAL

G.S. 105-273(13) (Effective July 1, 2002) “Real property,” “real estate,” and “land” mean not only land itself, but also buildings, structures, improvements, and permanent fixtures on the land, and all rights and privileges belonging or in any way appertaining to the property. These terms also mean a manufactured home as defined in G.S. 143-143.9(6) if it is a residential structure; has the moving hitch, wheels, and axles removed; and is placed upon a permanent foundation on the land owned by the owner of the manufactured home. A manufactured home as defined in G.S. 143-143.9(6) that does not meet all of these conditions is considered tangible personal property.

G.S. 143-143.9(6) “Manufactured home” or mobile home” means a structure, transportable in one or more sections, which, in the traveling mode, is eight feet or more in width or is 40 feet or more in length, or when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein.

All manufactured homes, which meet the four following requirements, are real:

1. It must be a residential unit.
2. It must have the moving hitch, wheels and axles removed.
3. It must be placed on a permanent foundation.
4. It must be located on land owned by the owner of the unit.

APPRAISERS MANUAL

DAVIE COUNTY PROCEDURE

1. All modular homes (59/01), used for residential purposes, are built to the same standards as site-built homes under the North State Building Code. Modular homes should be assessed as real property. Modular homes located on the land of someone other than the owner of the home should be considered real property and listed on a “B” card under the homeowner’s name.
2. All multi-sectional manufactured (0202) homes that have had the tongue, axle, and wheels removed, are set up on a foundation that meets code, are on the owners land, and used for residential purposes are to be listed as real property.
3. All single-sectional manufactured (0302) homes that have had the tongue, axle, and wheels removed, are set up on a foundation that meets code, are on the owners land, and used for residential purposes are to be listed as real property.
4. All single-sectional or multi-sectional manufactured homes that have **not** had the tongue, axle or wheels removed, or are **not** set up on a foundation that meets code, or are **not** on the owners land are to be listed as personal property. Improvements such as porches, decks, storage buildings etc. are to be listed as personal property also (real property appraisers will provide the description and dimensions to the personal property staff). If the home is listed as personal property, a mobile home site is added to the land as well as other improvements to the land such as paving. . The exception to this rule is when the owner of the home is buying the land through a land contract. In this case the land remains in the name of the seller and becomes an “A” card until it is paid off. The home and all improvements are to be listed as real property on a “B”.

Note: The only foundation required by the building code for a manufactured home is footings and piers. The footings are either of poured concrete type or a pre-cast solid concrete pad.

MODEL 03-CONDOMINIUMS			STRUCTURAL ELEMENT AT		
FOUNDATION	PTS	ROOF STRUCTURE	PTS	HEATING TYPE	PTS
01 EARTH	0	10 STEEL FRM, TRUSS	14	01 NONE	0
02 PIERS	2	11 BOWSTRING TRUSS	10	02 BASEBOARD	2
03 CONT FTG	4	12 REINFORCE CONC	18	03 AIR-NO-DUCT	2
04 SPREAD FTG	5	13 PRESTRESS CONC	20	04 AIR-DUCTED	4

APPRAISERS MANUAL

05 SPECIAL FTG	10	ROOFING COVER		05 RADIANT CEILING	3
FLOOR SYSTEM		01 CORR/SHEET METAL	1	06 HOTWATER	4
01 NONE	0	02 ROLL COMP	1	07 STEAM	4
02 SLAB ON GRD	8	03 ASP COMP SHINGLE	2	08 RADIANT ELECTRIC	2
03 SLAB ABV GRD	10	04 BLT UP TAR&GRVL	2	09 RADIANT WATER	6
04 PLYWOOD	9	05 RUBBERIZED	7	10 HEAT PUMP	4
05 WOOD	10	06 ASBTS SHG/COR	5	11 HEAT PUMP LOOP SYS	7
06 PLATFORM HGT	11	07 CONC TILE/CLAY	9	AIR CONDITION TYPE	
07 STRUCT SLAB	15	08 CEDAR SHAKE	8	01 NONE	0
EXTERIOR WALL		09 COPPER/ENAMEL	18	02 WALL UNIT	1
01 SIDING MIN/NONE	6	10 310 LB/WD SHG	4	03 CENTRAL	5
02 CORR MET LGT	6	11 SLATE	12	04 PACKAGE ROOF	5
03 COMP OR WLBD	9	12 METAL	3	05 CHILLED WATER	4
04 SIDG NO SHTG	14	13 MTL STNDING SEAM	7	STRUCTURAL FRAME	
05 ASBTS SHNGL/CORR	24	INTERIOR WALL		01 NONE	0
06 BRD&BAT/PLW	18	01 MASNRY/MIN	6	02 WOOD FRAME	3
07 CEM FIBER SID/HARDIE BD	26	02 WALLBRD/WD/MTL	9	03 PREFABRICATED	1
08 MASONITE	24	03 PLASTER	22	04 MASONRY	4
09 WOOD ON SHTG	26	04 PLYWOOD PANEL	18	05 RNFRD CONC	8
10 ALUM, VINL	25	05 DRWALL/SHEETRCK	22	06 STEEL	5
11 CONC BLK	20	06 CUSTOM INTERIOR	30	07 FIREPROOF STEEL	10
12 STUCCO/BLK	21	INTERIOR FLOOR CVR		08 SPECIAL	14
13 STUCCO/TL-WD	22	01 NONE	0	CEILING & INSULATION	
14 SIDING/AVG	25	02 PLYWD, LINM	2	01 SUS CEIL INS	4
15 BRD&BAT 12"LOG	26	03 CONC FINISHED	1	02 SUS WALL INS	4
16 SYNTHETIC STONE	27	04 CONC TAPERED	1	03 SUS CL/WL INS	5
17 CEDAR, RDWD	28	05 ASPHALT TILE	2	04 SUS NO INS	3
18 SIDG MAXIMUM	30	06 RUBBER/CORK	3	05 NOT SUS CEIL	3
19 CEM BR/SPL BL	25	07 VINYL TILE	5	06 NOT SUS WALL	3
20 JUMBO/COM BRICK	28	08 SHEET VINYL/LAMINATE	5	07 NT SUS CL/WL	4
21 FACE BRICK	30	09 PINE/SOFTWOOD	8	08 NT SUS NO IN	2
22 STONE	35	10 TERRAZZO MONO	15	09 ROOF INSUL	1
23 CORR MET HVY	10	11 CERAMIC TILE	15	10 WALL INSUL	1
24 MOD METAL	20	12 HARDWOOD	12	11 RF/WL INS	2
25 RNFR CONC	40	13 PARQUET	12	12 NO CEIL INS	0
26 PRECAST PANEL	40	14 CARPET	5	FIREPLACE (PRICEx QUALITY)	
27 PREFIN MET	50	15 HARD TILE	14	01 NONE	\$1350
28 GLASS/THRML	60	16 TERRAZZO STRIP	9	02 PREFAB	\$2250
ROOF STRUCTURE		17 PRE CAST CONC	1	03 1 STY SNGL	\$2800
01 FLAT	4	18 SLATE	20	04 2 SNGL, 1 DBL	\$4500
02 SHED	6	19 MARBLE	40	05 2 OR MORE	\$5000
03 GABLE	8	HEATING FUEL		06 MASSIVE	\$6700
04 HIP	10	01 NONE	0		
05 GMBRL/MAN	12	02 OIL/WD/COAL	1		
06 IRR/CTHRL	14	03 GAS	1		
07 WOOD TRUSS	8	04 ELECTRIC	1		
08 IRR/WOOD TRUSS	14	05 SOLAR	1		
09 BARJOIST	12				

MODEL 03:

BEDROOMS	BATHS	1/2 BATHS	POINTS	XXXX	BEDROOMS	BATHS	1/2 BATHS	POINTS
1	0	0	0		4	0	0	1
1	0	1	2		4	0	1	3
1	1	0	4		4	1	0	5
1	1	1	6		4	1	1	7

BI-TEK

COUNTY SPECIFICATIONS

11- 10

APPRAISERS MANUAL

2	0	0	1	4	2	0	9
2	0	1	2	4	2	1	11
2	1	0	4	4	3	0	13
2	1	1	6	4	3	1	15
2	2	0	8	5	0	0	1
2	2	1	10	5	0	1	3
3	0	0	1	5	1	0	5
3	0	1	3	5	1	1	7
3	1	0	5	5	2	0	9
3	1	1	7	5	2	1	11
3	2	0	9	5	3	0	13
3	2	1	11	5	3	1	15
3	3	0	13	5	3	2	17

SIZE FACTOR - Square footage comes from BAS, FUS, LLF, FBM, OEB, SBM, LLS, and SFB.

Square Footage	Factor	Square Footage	Factor
0 - 600	1.25	941 - 960	1.07
601 - 620	1.24	961 - 980	1.06
621 - 640	1.23	981 - 1000	1.05
641 - 660	1.22	1001 - 1020	1.04
661 - 680	1.21	1021 - 1040	1.03
681 - 700	1.20	1041 - 1060	1.02
701 - 720	1.19	1061 - 1100	1.01
721 - 740	1.18	1101 - 1150	1.00
741 - 760	1.17	1151 - 1200	.99
761 - 780	1.16	1201 - 1300	.98
781 - 800	1.15	1301 - 1400	.97
801 - 820	1.14	1401 - 1500	.96
821 - 840	1.13	1501 - Up	.95
841 - 860	1.12		
861 - 880	1.11		
881 - 900	1.10		
901 - 920	1.09		
921 - 940	1.08		

MARKET FACTOR

01 FACTOR 1	.90
02 FACTOR 2	.95
03 FACTOR 3	1.00
04 FACTOR 4	1.05
05 FACTOR 5	1.10
06 FACTOR 6	1.15
08 FACTOR 8	1.25

QUALITY ADJUSTMENT

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.50

APPRAISERS MANUAL

MODEL 04 - OFFICE CONSTRUCTION - STRUCTURAL ELEMENT DATA

FOUNDATION		PTS	ROOF STRUCTURE		PTS	HEATING TYPE		PTS
01	EARTH	0	10	STEEL FRM, TRUSS	10	01	NONE	0
02	PIERS	2	11	BOWSTRING TRUSS	8	02	BASEBOARD	2
03	CONT FTG	4	12	REINFORCE CONC	10	03	AIR-NO-DUCT	3
04	SPREAD FTG	6	13	PRESTRESS CONC	11	04	AIR-DUCTED	5
05	SPECIAL FTG	12	ROOFING COVER			05	RADIANT CEILING	5
FLOOR SYSTEM			01	CORR/SHEET METAL	1	06	HOTWATER	5
01	NONE	0	02	ROLL COMP	1	07	STEAM	6
02	SLAB ON GRD	5	03	ASP COMP SHINGLE	2	08	RADIANT ELECTRIC	3
03	SLAB ABV GRD	11	04	BLT UP TAR&GRVL	3	09	RADIANT WATER	6
04	PLYWOOD	9	05	RUBBERIZED	6	10	HEAT PUMP	5
05	WOOD	11	06	ASBTS SHG/COR	3	11	HEAT PUMP LOOP SYS	7
06	PLATFORM HGT	16	07	CONC TILE/CLAY	9	AIR CONDITION TYPE		
07	STRUCT SLAB	16	08	CEDAR SHAKE	5	01	NONE	0
EXTERIOR WALL			09	COPPER/ENAMEL	14	02	WALL UNIT	1
01	SIDING MIN/NONE	3	10	310 LB/WD SHG	3	03	CENTRAL	6
02	CORR MET LGT	5	11	SLATE	8	04	PACKAGE ROOF	6
03	COMP OR WLBD	10	12	METAL	2	05	CHILLED WATER	6
04	SIDG NO SHTG	16	13	MTL STNDING SEAM	8	STRUCTURAL FRAME		
05	ASBTS SHNGL/CORR	16	INTERIOR WALL			01	NONE	0
06	BRD&BAT/PLW	17	01	MASNRY/MIN	6	02	WOOD FRAME	3
07	CEM FIBER SID/HARDIE BD	19	02	WALLBRD/WD/MTL	9	03	PREFABRICATED	1
08	MASONITE	18	03	PLASTER	22	04	MASONRY	4
09	WOOD ON SHTG	19	04	PLYWOOD PANEL	18	05	RNFRD CONC	8
10	ALUM, VINL	18	05	DRWALL/SHEETRCK	22	06	STEEL	5
11	CONC BLK	18	06	CUSTOM INTERIOR	30	07	FIREPROOF STEEL	10
12	STUCCO/BLK	19	INTERIOR FLOOR CVR			08	SPECIAL	14
13	STUCCO/TL-WD	23	01	NONE	0	CEILING & INSULATION		
14	SIDING/AVG	16	02	PLYWD, LINM	2	01	SUS CEIL INS	4
15	BRD&BAT 12"/LOG	20	03	CONC FINISHED	1	02	SUS WALL INS	4
16	SYNTHETIC STONE	20	04	CONC TAPERED	2	03	SUS CL/WL INS	5
17	CEDAR, RDWD	22	05	ASPHALT TILE	2	04	SUS NO INS	3
18	SIDG MAXIMUM	24	06	RUBBER/CORK	3	05	NOT SUS CEIL	3
19	CEM BR/SPL BL	20	07	VINYL TILE	5	06	NOT SUS WALL	3
20	JUMBO/COM BRICK	22	08	SHEET VINYL/LAMINATE	5	07	NT SUS CL/WL	4
21	FACE BRICK	25	09	PINE/SOFTWOOD	8	08	NT SUS NO IN	2
22	STONE	30	10	TERRAZZO MONO	13	09	ROOF INSUL	1
23	CORR MET HVY	10	11	CERAMIC TILE	13	10	WALL INSUL	1
24	MOD METAL	12	12	HARDWOOD	12	11	RF/WL INS	2
25	RNFR CONC	27	13	PARQUET	12	12	NO CEIL INS	0
26	PRECAST PANEL	22	14	CARPET	5	QUAILITY ADJUSTMENT		
27	PREFIN MET	30	15	HARD TILE	13	01	MINIMUM	.75
28	GLASS/THRML	35	16	TERRAZZO STRIP	12	02	BELOW AVERAGE	.90
ROOF STRUCTURE			17	PRE CAST CONC	1	03	AVERAGE	1.00
01	FLAT	5	18	SLATE	15	04	ABOVE AVERAGE	1.10
02	SHED	6	19	MARBLE	30	05	CUSTOM	1.30
03	GABLE	7	HEATING FUEL			06	EXCELLENT	1.50
04	HIP	8	01	NONE	0			
05	GMBRL/MAN	9	02	OIL/WD/COAL	0			
06	IRR/CTHRL	10	03	GAS	1			
07	WOOD TRUSS	7	04	ELECTRIC	1			
08	IRR/WOOD TRUSS	10	05	SOLAR	1			
09	BARJOIST	9						

APPRAISERS MANUAL

SIZE FACTORS TO BE APPLIED TO TOTAL HEATED AREA

1 - 500	125%	3601 - 3900	107%
501 - 600	124%	3901 - 4200	106%
601 - 700	123%	4201 - 4500	105%
701 - 800	122%	4501 - 4800	104%
801 - 900	121%	4801 - 5200	103%
901 - 1000	120%	5201 - 5600	102%
1001 - 1100	119%	5601 - 6000	101%
1101 - 1200	118%	6001 - 8000	100%
1201 - 1400	117%	8001 - 10000	99%
1401 - 1600	116%	10001 - 12000	98%
1601 - 1800	115%	12001 - 14000	97%
1801 - 2000	114%	14001 - 16000	96%
2001 - 2200	113%	16001 - 20000	95%
2201 - 2400	112%	20001 - 25000	94%
2401 - 2700	111%	25001 - 30000	93%
2701 - 3000	110%	30001 - 40000	92%
3001 - 3300	109%	40001 - 50000	91%
3301 - 3600	108%	50001 - UP	90%

REST ROOM - PLUMBING POINT SCHEDULE

AREA PER FIXTURE

POINTS

0 - 99	14
100 - 149	13
150 - 189	12
190 - 229	11
230 - 269	10
270 - 309	9
310 - 349	8
350 - 449	7
450 - 559	6
560 - 759	5
760 - 869	4
870 - 1159	3
1160 - 1759	2
1760 - UP	1

MARKET/DESIGN FACTOR

01 FACTOR 1	1.00
02 FACTOR 2	1.00
03 FACTOR 3	1.02
04 FACTOR 4	1.04
05 FACTOR 5	1.06
06 FACTOR 6	1.10
07 FACTOR 7	1.15

APPRAISERS MANUAL

MODEL 05 - APARTMENTS - STRUCTURAL ELEMENT DATA

FOUNDATION	PTS	ROOF STRUCTURE	PTS	HEATING TYPE	PTS
01 EARTH	0	10 STEEL FRM, TRUSS	14	01 NONE	0
02 PIERS	2	11 BOWSTRING TRUSS	10	02 BASEBOARD	2
03 CONT FTG	4	12 REINFORCE CONC	18	03 AIR-NO-DUCT	2
04 SPREAD FTG	5	13 PRESTRESS CONC	20	04 AIR-DUCTED	4
05 SPECIAL FTG	10	ROOFING COVER		05 RADIANT CEILING	3
FLOOR SYSTEM		01 CORR/SHEET METAL	1	06 HOTWATER	4
01 NONE	0	02 ROLL COMP	1	07 STEAM	4
02 SLAB ON GRD	5	03 ASP COMP SHINGLE	2	08 RADIANT ELECTRIC	2
03 SLAB ABV GRD	10	04 BLT UP TAR&GRVL	2	09 RADIANT WATER	6
04 PLYWOOD	9	05 RUBBERIZED	6	10 HEAT PUMP	5
05 WOOD	10	06 ASBTS SHG/COR	3	11 HEAT PUMP LOOP SYS	6
06 PLATFORM HGT	11	07 CONC TILE/CLAY	9	AIR CONDITION TYPE	
07 STRUCT SLAB	15	08 CEDAR SHAKE	8	01 NONE	0
EXTERIOR WALL		09 COPPER/ENAMEL	13	02 WALL UNIT	1
01 SIDING MIN/NONE	4	10 310 LB/WD SHG	4	03 CENTRAL	6
02 CORR MET LGT	6	11 SLATE	8	04 PACKAGE ROOF	6
03 COMP OR WLBD	9	12 METAL	5	05 CHILLED WATER	6
04 SIDG NO SHTG	14	13 MTL STNDING SEAM	8	STRUCTURAL FRAME	
05 ASBTS SHNGL/CORR	23	INTERIOR WALL		01 NONE	0
06 BRD&BAT/PLW	19	01 MASNRY/MIN	6	02 WOOD FRAME	3
07 CEM FIBER SID/HARDIE BD	26	02 WALLBRD/WD/MTL	9	03 PREFABRICATED	1
08 MASONITE	24	03 PLASTER	22	04 MASONRY	4
09 WOOD ON SHTG	26	04 PLYWOOD PANEL	18	05 RNFRD CONC	8
10 ALUM, VINL	25	05 DRWALL/SHEETRCK	22	06 STEEL	5
11 CONC BLK	20	06 CUSTOM INTERIOR	30	07 FIREPROOF STEEL	10
12 STUCCO/BLK	21	INTERIOR FLOOR CVR		08 SPECIAL	14
13 STUCCO/TL-WD	22	01 NONE	0	CEILING & INSULATION	
14 SIDING/AVG	25	02 PLYWD, LINM	2	01 SUS CEIL INS	4
15 BRD&BAT 12"/LOG	26	03 CONC FINISHED	1	02 SUS WALL INS	4
16 SYNTHETIC STONE	27	04 CONC TAPERED	2	03 SUS CL/WL INS	5
17 CEDAR, RDWD	28	05 ASPHALT TILE	2	04 SUS NO INS	3
18 SIDG MAXIMUM	30	06 RUBBER/CORK	7	05 NOT SUS CEIL	3
19 CEM BR/SPL BL	25	07 VINYL TILE	5	06 NOT SUS WALL	3
20 JUMBO/COM BRICK	28	08 SHEET VINYL/LAMINATE	5	07 NT SUS CL/WL	4
21 FACE BRICK	30	09 PINE/SOFTWOOD	8	08 NT SUS NO IN	2
22 STONE	35	10 TERRAZZO MONO	15	09 ROOF INSUL	1
23 CORR MET HVY	14	11 CERAMIC TILE	15	10 WALL INSUL	1
24 MOD METAL	20	12 HARDWOOD	12	11 RF/WL INS	2
25 RNFR CONC	40	13 PARQUET	12	12 NO CEIL INS	0
26 PRECAST PANEL	32	14 CARPET	5	QUALITY ADJUSTMENT	
27 PREFIN MET	50	15 HARD TILE	14	01 MINIMUM	.75
28 GLASS/THRML	60	16 TERRAZZO STRIP	9	02 BELOW AVERAGE	.90
ROOF STRUCTURE		17 PRE CAST CONC	1	03 AVERAGE	1.00
01 FLAT	4	18 SLATE	20	04 ABOVE AVERAGE	1.10
02 SHED	6	19 MARBLE	40	05 CUSTOM	1.30
03 GABLE	8	HEATING FUEL		06 EXCELLENT	1.50
04 HIP	10	01 NONE	0		
05 GMBRL/MAN	12	02 OIL/WD/COAL	0		
06 IRR/CTHRL	14	03 GAS	1		
07 WOOD TRUSS	8	04 ELECTRIC	1		
08 IRR/WOOD TRUSS	14	05 SOLAR	1		
09 BARJOIST	12				

APPRAISERS MANUAL

MULTI FAMILY MODEL

USE CODES 60, 61, 62, & 63 APARTMENTS

BATHROOM - POINTS SCHEDULE

Area per Fixture	Points	Enter total fixtures for entire building
0 - 99	14	Area per fixture = Total Heated Area divided by Total Number of Fixtures
100 - 149	12	
150 - 189	10	
190 - 229	8	
230 - 269	7	
270 - 309	6	
310 - 349	5	
350 - 449	4	
450 - UP	3	

SIZE FACTOR INDEX

The average unit size = $\frac{\text{HEATED AREA}}{\text{NUMBER OF UNITS}} = \text{SIZE FACTOR}$

NUMBER OF UNITS

No. of Units Per Card	Average Size Unit				
	0 to 599	600 to 799	800 to 999	1000 to 1199	1200 to MAX
2	1.20	1.15	1.10	1.08	1.06
3	1.18	1.13	1.08	1.06	1.05
4	1.16	1.11	1.06	1.04	1.03
5	1.14	1.09	1.04	1.02	1.01
6	1.11	1.07	1.02	1.00	.99
7	1.08	1.05	1.00	.98	.97
8	1.05	1.03	.98	.96	.95
9	1.02	1.00	.96	.94	.93
10 & up	.99	.97	.94	.92	.91

MARKET/DESIGN FACTOR

01 FACTOR 1	.95
02 FACTOR 2	1.00
03 FACTOR 3	1.02
04 FACTOR 4	1.04
05 FACTOR 5	1.06
06 FACTOR 6	1.08
07 FACTOR 7	1.10
08 FACTOR 8	1.15

APPRAISERS MANUAL

MODEL 05 - MOTEL - HOTEL - STRUCTURAL ELEMENT DATA

FOUNDATION	PTS	ROOF STRUCTURE	PTS	HEATING TYPE	PTS
01 EARTH	0	10 STEEL FRM, TRUSS	14	01 NONE	0
02 PIERS	2	11 BOWSTRING TRUSS	10	02 BASEBOARD	2
03 CONT FTG	4	12 REINFORCE CONC	18	03 AIR-NO-DUCT	2
04 SPREAD FTG	5	13 PRESTRESS CONC	20	04 AIR-DUCTED	4
05 SPECIAL FTG	10			05 RADIANT CEILING	3
		ROOFING COVER		06 HOTWATER	4
FLOOR SYSTEM		01 CORR/SHEET METAL	1	07 STEAM	4
01 NONE	0	02 ROLL COMP	1	08 RADIANT ELECTRIC	2
02 SLAB ON GRD	5	03 ASP COMP SHINGLE	2	09 RADIANT WATER	6
03 SLAB ABV GRD	10	04 BLT UP TAR&GRVL	2	10 HEAT PUMP	5
04 PLYWOOD	9	05 RUBBERIZED	6	11 HEAT PUMP LOOP SYS	6
05 WOOD	10	06 ASBTS SHG/COR	3		
06 PLATFORM HGT	11	07 CONC TILE/CLAY	9	AIR CONDITION TYPE	
07 STRUCT SLAB	15	08 CEDAR SHAKE	8	01 NONE	0
		09 COPPER/ENAMEL	13	02 WALL UNIT	1
EXTERIOR WALL		10 310 LB/WD SHG	4	03 CENTRAL	6
01 SIDING MIN/NONE	4	11 SLATE	8	04 PACKAGE ROOF	6
02 CORR MET LGT	6	12 METAL	5	05 CHILLED WATER	6
03 COMP OR WLBD	9	13 MTL STNDING SEAM	8	STRUCTURAL FRAME	
04 SIDG NO SHTG	14			01 NONE	0
05 ASBTS SHNGL/CORR	23	INTERIOR WALL		02 WOOD FRAME	3
06 BRD&BAT/PLW	19	01 MASNRY/MIN	6	03 PREFABRICATED	1
07 CEM FIBER SID/HARDIE BD	26	02 WALLBRD/WD/MTL	9	04 MASONRY	4
08 MASONITE	24	03 PLASTER	22	05 RNFRD CONC	8
09 WOOD ON SHTG	26	04 PLYWOOD PANEL	18	06 STEEL	5
10 ALUM, VINL	25	05 DRWALL/SHEETRCK	22	07 FIREPROOF STEEL	10
11 CONC BLK	20	06 CUSTOM INTERIOR	30	08 SPECIAL	14
12 STUCCO/BLK	21	INTERIOR FLOOR CVR			
13 STUCCO/TL-WD	22	01 NONE	0	CEILING & INSULATION	
14 SIDING/AVG	25	02 PLYWD, LINM	2	01 SUS CEIL INS	4
15 BRD&BAT 12"/LOG	26	03 CONC FINISHED	1	02 SUS WALL INS	4
16 SYNTHETIC STONE	29	04 CONC TAPERED	2	03 SUS CL/WL INS	5
17 CEDAR, RDWD	28	05 ASPHALT TILE	2	04 SUS NO INS	3
18 SIDG MAXIMUM	30	06 RUBBER/CORK	7	05 NOT SUS CEIL	3
19 CEM BR/SPL BL	25	07 VINYL TILE	5	06 NOT SUS WALL	3
20 JUMBO/COM BRICK	28	08 SHEET VINYL/LAMINATE	5	07 NT SUS CL/WL	4
21 FACE BRICK	30	09 PINE/SOFTWOOD	8	08 NT SUS NO IN	2
22 STONE	35	10 TERRAZZO MONO	15	09 ROOF INSUL	1
23 CORR MET HVY	14	11 CERAMIC TILE	15	10 WALL INSUL	1
24 MOD METAL	20	12 HARDWOOD	12	11 RF/WL INS	2
25 RNFR CONC	40	13 PARQUET	12	12 NO CEIL INS	0
26 PRECAST PANEL	32	14 CARPET	5	QUALITY ADJUSTMENT	
27 PREFIN MET	50	15 HARD TILE	14	01 MINIMUM	.75
28 GLASS/THRML	60	16 TERRAZZO STRIP	9	02 BELOW AVERAGE	.90
		17 PRE CAST CONC	1	03 AVERAGE	1.00
ROOF STRUCTURE		18 SLATE	20	04 ABOVE AVERAGE	1.10
01 FLAT	4	19 MARBLE	40	05 CUSTOM	1.30
02 SHED	6	HEATING FUEL		06 EXCELLENT	1.50
03 GABLE	8	01 NONE	0		
04 HIP	10	02 OIL/WD/COAL	0		
05 GMBRL/MAN	12	03 GAS	1		
06 IRR/CTHRL	14	04 ELECTRIC	1		
07 WOOD TRUSS	8	05 SOLAR	1		
08 IRR/WOOD TRUSS	14				
09 BARJOIST	12				

APPRAISERS MANUAL

PLUMBING - REST ROOM - POINTS SCHEDULE

Area per Fixture	Points
0 - 50	16
51 - 60	15
61 - 70	14
71 - 80	13
81 - 100	12
101 - 120	11
121 - 130	10
131 - 150	9
151 - more	8

Area per fixture = Total Heated Area divided by Total Number of Fixtures

MARKET/DESIGN FACTOR

01 FACTOR 1	.95
02 FACTOR 2	1.00
03 FACTOR 3	1.00
04 FACTOR 4	1.02
05 FACTOR 5	1.04
06 FACTOR 6	1.06
07 FACTOR 7	1.10
08 FACTOR 8	1.15

AVERAGE SIZE UNIT

SIZE FACTOR

0 - 200 SF	108%
201 - 300 SF	104%
301 - 500 SF	100%
501 - 800 SF	97%
801 - UP SF	95%

APPRAISERS MANUAL

MODEL 06 WAREHOUSE/INDUSTRIAL CONSTRUCTION - STRUCTURAL ELEMENT DATA

FOUNDATION	PTS	ROOF STRUCTURE	PTS	HEATING TYPE	PTS
01 EARTH	1	10 STEEL FRM, TRUSS	18	01 NONE	0
02 PIERS	3	11 BOWSTRING TRUSS	15	02 BASEBOARD	2
03 CONT FTG	6	12 REINFORCE CONC	18	03 AIR-NO-DUCT	3
04 SPREAD FTG	8	13 PRESTRESS CONC	20	04 AIR-DUCTED	7
05 SPECIAL FTG	13	ROOFING COVER		05 RADIANT CEILING	7
FLOOR SYSTEM		01 CORR/SHEET METAL	3	06 HOTWATER	10
01 NONE	0	02 ROLL COMP	3	07 STEAM	7
02 SLAB ON GRD	8	03 ASP COMP SHINGLE	4	08 RADIANT ELECTRIC	6
03 SLAB ABV GRD	15	04 BLT UP TAR&GRVL	5	09 RADIANT WATER	14
04 PLYWOOD	14	05 RUBBERIZED	10	10 HEAT PUMP	5
05 WOOD	17	06 ASBTS SHG/COR	5	11 HEAT PUMP LOOP SYS	8
06 PLATFORM HGT	22	07 CONC TILE/CLAY	15	AIR CONDITION TYPE	
07 STRUCT SLAB	22	08 CEDAR SHAKE	8	01 NONE	0
EXTERIOR WALL		09 COPPER/ENAMEL	26	02 WALL UNIT	1
01 SIDING MIN/NONE	5	10 310 LB/WD SHG	10	03 CENTRAL	8
02 CORR MET LGT	7	11 SLATE	19	04 PACKAGE ROOF	8
03 COMP OR WLBD	14	12 METAL	6	05 CHILLED WATER	8
04 SIDG NO SHTG	18	13 MTL STNDING SEAM	14	STRUCTURAL FRAME	
05 ASBTS SHNGL/CORR	22	INTERIOR WALL		01 NONE	0
06 BRD&BAT/PLW	18	01 MASNRY/MIN	2	02 WOOD FRAME	11
07 CEM FIBER SID/HARDIE BD	30	02 WALLBRD/WD/MTL	5	03 PREFABRICATED	8
08 MASONITE	27	03 PLASTER	10	04 MASONRY	13
09 WOOD ON SHTG	30	04 PLYWOOD PANEL	7	05 RNFRD CONC	33
10 ALUM, VINL	29	05 DRWALL/SHEETRCK	10	06 STEEL	15
11 CONC BLK	29	06 CUSTOM INTERIOR	20	07 FIREPROOF STEEL	36
12 STUCCO/BLK	30	INTERIOR FLOOR CVR		08 SPECIAL	45
13 STUCCO/TL-WD	31	01 NONE	0	CEILING & INSULATION	
14 SIDING/AVG	29	02 PLYWD, LINM	3	01 SUS CEIL INS	6
15 BRD&BAT 12"/LOG	31	03 CONC FINISHED	2	02 SUS WALL INS	7
16 SYNTHETIC STONE	31	04 CONC TAPERED	4	03 SUS CL/WL INS	8
17 CEDAR, RDWD	37	05 ASPHALT TILE	5	04 SUS NO INS	5
18 SIDG MAXIMUM	40	06 RUBBER/CORK	5	05 NOT SUS CEIL	5
19 CEM BR/SPL BL	31	07 VINYL TILE	10	06 NOT SUS WALL	6
20 JUMBO/COM BRICK	36	08 SHEET VINYL/LAMINATE	10	07 NT SUS CL/WL	7
21 FACE BRICK	38	09 PINE/SOFTWOOD	13	08 NT SUS NO IN	4
22 STONE	47	10 TERRAZZO MONO	20	09 ROOF INSUL	1
23 CORR MET HVY	16	11 CERAMIC TILE	30	10 WALL INSUL	2
24 MOD METAL	20	12 HARDWOOD	18	11 RF/WL INS	3
25 RNFR CONC	38	13 PARQUET	18	12 NO CEIL INS	0
26 PRECAST PANEL	30	14 CARPET	13	QUALITY ADJUSTMENT	
27 PREFIN MET	50	15 HARD TILE	30	01 MINIMUM	.75
28 GLASS/THRML	60	16 TERRAZZO STRIP	24	02 BELOW AVERAGE	.90
ROOF STRUCTURE		17 PRE CAST CONC	2	03 AVERAGE	1.00
01 FLAT	5	18 SLATE	35	04 ABOVE AVERAGE	1.10
02 SHED	6	19 MARBLE	59	05 CUSTOM	1.30
03 GABLE	11	HEATING FUEL		06 EXCELLENT	1.50
04 HIP	12	01 NONE	0		
05 GMBRL/MAN	14	02 OIL/WD/COAL	0		
06 IRR/CTHRL	16	03 GAS	1		
07 WOOD TRUSS	14	04 ELECTRIC	1		
08 IRR/WOOD TRUSS	16	05 SOLAR	1		
09 BARJOIST	16				

APPRAISERS MANUAL

SIZE FACTORS

AREA	FACTOR	AREA	FACTOR
1 - 1,000	130%	20,001 - 25,000	102%
1,001 - 1,500	128%	25,001 - 30,000	101%
1,501 - 2,000	125%	30,001 - 35,000	100%
2,001 - 3,000	121%	35,001 - 40,000	99%
3,001 - 4,000	119%	40,001 - 50,000	98%
4,001 - 5,000	116%	50,001 - 60,000	97%
5,001 - 6,000	115%	60,001 - 70,000	96%
6,001 - 7,000	114%	70,001 - 80,000	94%
7,001 - 8,000	112%	80,001 - 100,000	92%
8,001 - 10,000	110%	100,001 - 120,000	90%
10,001 - 12,000	109%	120,001 - 140,000	88%
12,001 - 14,000	107%	140,001 - 180,000	86%
14,001 - 16,000	105%	180,001 - 225,000	84%
16,001 - 18,000	104%	225,001 - 400,000	82%
18,001 - 20,000	103%	400,001 - UP	80%

REST ROOM - PLUMBING POINT SCHEDULE HEIGHT FACTOR

AREA PER FIXTURE	POINTS	HEIGHT	FACTOR
0 - 1159	5	8 - 9.9	.89
1160 - 2249	4	10 - 11.9	.92
2250 - 3249	3	12 - 13.9	.96
3250 - 4999	2	14 - 15.9	1.00
5000 - UP	1	16 - 17.9	1.02
		18 - 19.9	1.04
		20 - 21.9	1.06
		22 - 23.9	1.08
		24 - 25.9	1.10
		26 - 27.9	1.15
		28 - 29.9	1.20
		30 - 34.9	1.25
		35 - 39.9	1.30
		40 - 44.9	1.35
		45 - 49.9	1.40
		50 - 54.9	1.45
		55 - 59.9	1.50
		60 - 69.9	1.52
		70 - 79.9	1.54
		80 - 89.9	1.56
		90 - 98.9	1.58
		99 - UP	1.60

MARKET FACTOR

01 FACTOR 1	.95
02 FACTOR 2	1.00
03 FACTOR 3	1.02
04 FACTOR 4	1.04
05 FACTOR 5	1.06
06 FACTOR 6	1.10
07 FACTOR 7	1.15
08 FACTOR 8	1.20

SHAPE FACTOR X HEIGHT FACTOR X QUALITY FACTOR X SIZE FACTOR

APPRAISERS MANUAL

MODEL 07 COMMERCIAL CONSTRUCTION - STRUCTURAL ELEMENT DATA

FOUNDATION	PTS	ROOF STRUCTURE	PTS	HEATING TYPE	PTS
01 EARTH	0	10 STEEL FRM, TRUSS	11	01 NONE	0
02 PIERS	2	11 BOWSTRING TRUSS	9	02 BASEBOARD	3
03 CONT FTG	4	12 REINFORCE CONC	11	03 AIR-NO-DUCT	4
04 SPREAD FTG	6	13 PRESTRESS CONC	12	04 AIR-DUCTED	6
05 SPECIAL FTG	10	ROOFING COVER		05 RADIANT CEILING	6
FLOOR SYSTEM		01 CORR/SHEET METAL	2	06 HOTWATER	10
01 NONE	0	02 ROLL COMP	2	07 STEAM	7
02 SLAB ON GRD	6	03 ASP COMP SHINGLE	3	08 RADIANT ELECTRIC	6
03 SLAB ABV GRD	12	04 BLT UP TAR&GRVL	4	09 RADIANT WATER	14
04 PLYWOOD	10	05 RUBBERIZED	9	10 HEAT PUMP	6
05 WOOD	12	06 ASBTS SHG/COR	4	11 HEAT PUMP LOOP SYS	8
06 PLATFORM HGT	17	07 CONC TILE/CLAY	13	AIR CONDITION TYPE	
07 STRUCT SLAB	17	08 CEDAR SHAKE	10	01 NONE	0
EXTERIOR WALL		09 COPPER/ENAMEL	16	02 WALL UNIT	1
01 SIDING MIN/NONE	3	10 310 LB/WD SHG	7	03 CENTRAL	6
02 CORR MET LGT	5	11 SLATE	12	04 PACKAGE ROOF	6
03 COMP OR WLBD	10	12 METAL	6	05 CHILLED WATER	6
04 SIDG NO SHTG	14	13 MTL STNDING SEAM	14	STRUCTURAL FRAME	
05 ASBTS SHNGL/CORR	16	INTERIOR WALL		01 NONE	0
06 BRD&BAT/PLW	17	01 MASNRY/MIN	2	02 WOOD FRAME	10
07 CEM FIBER SID/HARDIE BD	19	02 WALLBRD/WD/MTL	4	03 PREFABRICATED	7
08 MASONITE	18	03 PLASTER	8	04 MASONRY	12
09 WOOD ON SHTG	19	04 PLYWOOD PANEL	6	05 RNFRD CONC	29
10 ALUM, VINL	18	05 DRWALL/SHEETRCK	8	06 STEEL	14
11 CONC BLK	18	06 CUSTOM INTERIOR	16	07 FIREPROOF STEEL	31
12 STUCCO/BLK	22	INTERIOR FLOOR CVR		08 SPECIAL	35
13 STUCCO/TL-WD	24	01 NONE	0	CEILING & INSULATION	
14 SIDING/AVG	16	02 PLYWD, LINM	3	01 SUS CEIL INS	5
15 BRD&BAT 12"/LOG	20	03 CONC FINISHED	1	02 SUS WALL INS	6
16 SYNTHETIC STONE	20	04 CONC TAPERED	2	03 SUS CL/WL INS	7
17 CEDAR, RDWD	22	05 ASPHALT TILE	3	04 SUS NO INS	4
18 SIDG MAXIMUM	22	06 RUBBER/CORK	8	05 NOT SUS CEIL	4
19 CEM BR/SPL BL	20	07 VINYL TILE	6	06 NOT SUS WALL	5
20 JUMBO/COM BRICK	22	08 SHEET VINYL/LAMINATE	6	07 NT SUS CL/WL	6
21 FACE BRICK	25	09 PINE/SOFTWOOD	10	08 NT SUS NO IN	3
22 STONE	30	10 TERRAZZO MONO	14	09 ROOF INSUL	1
23 CORR MET HVY	10	11 CERAMIC TILE	18	10 WALL INSUL	2
24 MOD METAL	12	12 HARDWOOD	14	11 RF/WL INS	3
25 RNFR CONC	27	13 PARQUET	14	12 NO CEIL INS	0
26 PRECAST PANEL	20	14 CARPET	7	QUALITY ADJUSTMENT	
27 PREFIN MET	30	15 HARD TILE	18	01 MINIMUM	.75
28 GLASS/THRML	35	16 TERRAZZO STRIP	14	02 BELOW AVERAGE	.90
ROOF STRUCTURE		17 PRE CAST CONC	1	03 AVERAGE	1.00
01 FLAT	6	18 SLATE	20	04 ABOVE AVERAGE	1.10
02 SHED	7	19 MARBLE	40	05 CUSTOM	1.30
03 GABLE	8	HEATING FUEL		06 EXCELLENT	1.50
04 HIP	9	01 NONE	0		
05 GMBRL/MAN	11	02 OIL/WD/COAL	0		
06 IRR/CTHRL	12	03 GAS	1		
07 WOOD TRUSS	8	04 ELECTRIC	1		
08 IRR/WOOD TRUSS	12	05 SOLAR	1		
09 BARJOIST	10				

APPRAISERS MANUAL

REST ROOM - PLUMBING POINT SCHEDULE

AREA PER FIXTURE	POINTS	<u>MARKET/DESIGN FACTOR</u>	
0 - 99	14	01 FACTOR 1	.95
100 - 149	13	02 FACTOR 2	1.00
150 - 189	12	03 FACTOR 3	1.02
190 - 229	11	04 FACTOR 4	1.04
230 - 269	10	05 FACTOR 5	1.06
270 - 309	9	06 FACTOR 6	1.10
310 - 349	8	07 FACTOR 7	1.15
350 - 449	7	08 FACTOR 8	
450 - 559	6		
560 - 759	5		
760 - 869	4		
870 - 1159	3		
1160 - 1759	2		
1760 - UP	1		

SIZE FACTORS TO BE APPLIED TO TOTAL HEATED AREA

1 - 500	115%	7001 - 8000	99%
501 - 700	114%	8001-10000	98%
701 - 900	113%	10001-12000	97%
901-1200	112%	12001-14000	96%
1201-1600	111%	14001-16000	95%
1601-2000	110%	16001-18000	94%
2001-2500	109%	18001-20000	93%
2501-3000	108%	20001-25000	92%
3001-3500	107%	25001-30000	91%
3501-4000	106%	30001-40000	90%
4001-4500	105%	40001-60000	89%
4501-5000	104%	60001-80000	88%
5001-5500	103%	80001-120000	87%
5501-6000	102%	120001-175000	86%
6001-6500	101%	175001- UP	85%
6501-7000	100%		

DAVIE COUNTY IMPROVEMENT USE CODES AND BASE RATES

APPRAISERS MANUAL

<u>DEPRECIATION EXPECTED LIFE*</u>	<u>USE CODE</u>	<u>MODEL NUMBER</u>	<u>BASE RATE</u>	<u>DESCRIPTION</u>
A-60,30	01	01	70.00	Single Family Residential
50,45,45,40,35,30	02**	02	43.00	Manufactured Home (Multi-Sectional)
40,25,20	03**	02	37.00	Manufactured Home (Single-Sectional)
A-60,30	04	03	70.00	Condominium
A-60,30	05	01	70.00	Patio Homes
A-60,30	06	03	73.00	Condominium High Rise
A-60,30	07	01	80.00	Single Family High Value
60	08	01	125.00	Single Family Exceptional
A-60,30	09	03	70.00	Townhouse Single Family
40	10	07	63.00	Commercial
40	11	07	71.00	Convenience Store
25	12	06	90.00	Car Wash
40	13	07	68.00	Department Store
40	14	07	66.00	Super Market
40	15	07	79.00	Shopping Center-Mall
40	16	07	69.00	Shopping Center-Strip
40	17	04	75.00	Office
55	18	04	88.00	Office High Rise > 4
40	19	04	105.00	Medical Building
40	20	04	105.00	Medical Condo
35	21	07	91.00	Restaurants
35	22	07	112.00	Fast Foods
55	23	04	125.00	Banks
40	24	04	83.00	Office Condo
40	25	07	63.00	Commercial/Service
35	26	07	71.00	Service Station
40	27	06	40.00	Auto Sales and Service
40	28	06	45.00	Parking Garage
40	29	06	25.00	Mini-Warehouses
40	30	04	133.00	Laboratories/Research
30	31	04	89.00	Day Care Center
45	32	07	78.00	Theaters
35	33	07	77.00	Lounge/Night Club
30	34	07	59.00	Bowl Alley/Arena
40	35	07	72.00	Commercial Condominium
40	36	04	97.00	Veterinarians Office
50	37	05	82.00	Hotel/Motel High Rise > 3
40	38	07	65.00	Furniture Show Room
40	39	05	72.00	Hotel/Motel 3 Floors or Less
40	40	06	29.00	Industrial
40	41	06	29.00	Light Manufacturing
45	42	06	36.00	Heavy Manufacturing
25	43	06	24.00	Lumber Yard
45	44	06	60.00	Packing Plant/Food Pr
45	45	06	36.00	Cigarette Mfg
45	46	06	36.00	Bottler/Brewery
40	47	06	30.00	Warehouse Condo
40	48	06	27.00	Warehouse
35	49	06	32.00	Prefab Warehouse

A = Exterior Wall Schedule ** Manufactured are listed as real property if they meet the definition in 105-273 (13).

APPRAISERS MANUAL

DAVIE COUNTY IMPROVEMENT USE CODES AND BASE RATES con't.

DEPRECIATION EXPECTED LIFE*	USE CODE	MODEL NUMBER	BASE RATE	DESCRIPTION
A-60,30	50	01	69.00	Rural Homesite
40	51	06	50.00	Cold Storage/Freezer
40	52	06	33.00	Truck Terminal
40	53	06	34.00	Service Garage
40	54	06	33.00	Office/Warehouse
40	55	07	56.00	Flex Business Park
35	56	06	78.00	Pharmacy
40	57	06	46.00	Motor Sports Garage
40	58	07	71.00	Fast Food/Convenience
Store A-60,30 Res	59	01	70.00	Modular Single Family
55-50-45-45-40-30	60	05	55.00	Garden Apartment
55-50-45-45-40-30	61	05	55.00	Townhouse Apartment
55-50-45-45-40-30	62	01 -05	71.00	Duplex/Triplex
55-50-45-45-40-30	63	05	55.00	High Rise Apartment
	64	N/A		Blank
35	65	06	35.00	Stable
	66	N/A		Blank
	67	N/A		Blank
30	68	06	35.00	Retail Warehouse
45	69	04	78.00	Group Home
70	70	04	87.00	Institutional
70	71	04	96.00	Churches
40	72	04	103.00	School, Colleges-Private
45	73	04	150.00	Hospital-Private
45	74	05	85.00	Homes for Aged
45	75	04	98.00	Orphanages
50	76	04	82.00	Mortuaries, Cemeteries
45	77	07	72.00	Clubs, Lodges
50	78	04	100.00	Country Clubs
50	79	04	86.00	Airport
30	80	06	27.00	Marinas/Boat Storage
70	81	06	68.00	Military
70	82	04	83.00	Forest,Park,Etc
70	83	04	103.00	Public Schools
70	84	04	103.00	Public Colleges
45	85	04	150.00	Public Hospitals
70	86	04	100.00	Other County
70	87	04	100.00	Other State
70	88	04	100.00	Other Federal
70	89	04	100.00	Municipal Office
	90			Leasehold Interest
70	91	04	86.00	Utility Office
70	92	04	75.00	Mining Office
70	93	04	75.00	Petrol, Gas Office
20	94	07	21.50	Camp
	95	N/A		Blank
	96	N/A		Blank
	97	N/A		Blank
	98	N/A		Blank
	99	00		New Parcel*

*When new parcel numbers are added through real property update, they are automatically assigned use code 99. *When new parcel numbers are added through real property update, they are automatically assigned use code 99

APPRAISERS MANUAL

TABLE "A"

DEPRECIATION SCHEDULE

This schedule is used for improvement types 01, 04, 05, 06, 07, 09, 50 and 59 for dwellings with Below Average, Average, Above Average and Custom Quality Construction.

The maximum standard depreciation by this schedule is 70%.

For Excellent Quality Construction see Table #2, page 11-24.

For Minimum Quality Construction see Table #9, page 11-30.

EXTERIOR WALL TYPE	INCREMENTAL AGING PERIODS					
	From - To	1-3	4-18	19-21	22-34	35 & over
1-4		1.00	1.00	1.00	1.00	1.00
5-7		1.00	1.00	1.00	1.00	1.00
8-11		1.00	1.00	1.00	1.00	1.00
12-15		1.00	1.00	1.00	1.00	1.00
16-20		1.00	1.00	1.00	1.00	1.00
21-22		1.00	1.00	1.00	1.00	1.00
23-28		1.00	1.00	1.00	1.00	1.00

APPRAISERS MANUAL

70 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #1

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT GOOD
1	0	100		36	25	75
2	0	100		37	26	74
3	1	99		38	27	73
4	1	99		39	28	72
5	2	98		40	29	71
6	2	98		41	30	70
7	3	97		42	31	69
8	3	97		43	32	68
9	4	96		44	33	67
10	4	96		45	34	66
11	5	95		46	35	65
12	5	95		47	36	64
13	6	94		48	37	63
14	6	94		49	38	62
15	7	93		50	39	61
16	7	93		51	40	60
17	8	92		52	41	59
18	8	92		53	42	58
19	9	91		54	43	57
20	9	91		55	44	56
21	10	90		56	45	55
22	11	89		57	46	54
23	12	88		58	47	53
24	13	87		59	48	52
25	14	86		60	50	50
26	15	85		61	52	48
27	16	84		62	54	46
28	17	83		63	56	44
29	18	82		64	58	42
30	19	81		65	60	40
31	20	80		66	62	38
32	21	79		67	64	36
33	22	78		68	66	34
34	23	77		69	68	32
35	24	76		70	70	30

IMPROVEMENT CODES
DEPRECIATED BY THIS SCHEDULE

70	Institutional	87	Other State
71	Churches	88	Other Federal
81	Military	89	Other Municipal
82	Forest, Park, etc.	91	Utilities
83	Public Schools	92	Mining
84	Public Colleges	93	Petrol, Gas
86	Other County		

APPRAISERS MANUAL

60 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #2

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	0	100		31	21	79
2	1	99		32	22	78
3	1	99		33	23	77
4	2	98		34	24	76
5	2	98		35	25	75
6	3	97		36	26	74
7	3	97		37	27	73
8	4	96		38	28	72
9	4	96		39	29	71
10	5	95		40	30	70
11	5	95		41	31	69
12	6	94		42	32	68
13	6	94		43	33	67
14	7	93		44	34	66
15	7	93		45	35	65
16	8	92		46	36	64
17	8	92		47	37	63
18	9	91		48	38	62
19	9	91		49	39	61
20	10	90		50	40	60
21	11	89		51	41	59
22	12	88		52	42	58
23	13	87		53	43	57
24	14	86		54	44	56
25	15	85		55	45	55
26	16	84		56	46	54
27	17	83		57	47	53
28	18	82		58	48	52
29	19	81		59	49	51
30	20	80		60	50	50

IMPROVEMENT CODES
DEPRECIATED BY THIS SCHEDULE

Excellent Quality

- 01 Single Family Residential
- 04 Condominium
- 05 Patio Homes
- 06 Condominium High Rise
- 07 Single Family High Value
- 08 Single Family Exceptional
- 09 Townhouse Single Family
- 50 Rural Homesite
- 59 Modular Single Family Residential

All Qualities

- 08 Single Family Exceptional

APPRAISERS MANUAL

55 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #3

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		31	31	69
2	2	98		32	32	68
3	3	97		33	33	67
4	4	96		34	34	66
5	5	95		35	36	64
6	6	94		36	38	62
7	7	93		37	40	60
8	8	92		38	42	58
9	9	91		39	44	56
10	10	90		40	46	54
11	11	89		41	48	52
12	12	88		42	51	49
13	13	87		43	53	47
14	14	86		44	56	44
15	15	85		45	58	42
16	16	84		46	60	40
17	17	83		47	62	38
18	18	82		48	64	36
19	19	81		49	66	34
20	20	80		50	68	32
21	21	79		51	68	32
22	22	78		52	68	32
23	23	77		53	69	31
24	24	76		54	69	31
25	25	75		55	70	30
26	26	74				
27	27	73				
28	28	72				
29	29	71				
30	30	70				

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Excellent Qualities

- 60 Garden Apartment
- 61 Town House Apt
- 62 Duplex/Triplex
- 63 High Rise Apartment

All Qualities

- 18 Office Building > 5 Stories
- 23 Bank

APPRAISERS MANUAL

50 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #4

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		26	28	72
2	2	98		27	30	70
3	3	97		28	32	68
4	4	96		29	34	66
5	5	95		30	36	64
6	6	94		31	38	62
7	7	93		32	40	60
8	8	92		33	42	58
9	9	91		34	44	56
10	10	90		35	46	54
11	11	89		36	48	52
12	12	88		37	50	50
13	13	87		38	52	48
14	14	86		39	54	46
15	15	85		40	56	44
16	16	84		41	58	42
17	17	83		42	60	40
18	18	82		43	62	38
19	19	81		44	64	36
20	20	80		45	65	35
21	21	79		46	66	34
22	22	78		47	67	33
23	23	77		48	68	32
24	24	76		49	69	31
25	26	74		50	70	30

IMPROVEMENT CODES
DEPRECIATED BY THIS SCHEDULE

Custom Quality

- 6 Garden Apartment
- 0
- 6 Town House Apartment
- 1
- 6 Duplex/Triplex
- 2
- 6 High Rise Apartment
- 3

All Qualities

- 3 Hotel / Motel > 3 Stories
- 7
- 7 Funeral Home / Mortuary
- 6
- 7 Country Clubs
- 8
- 7 Airport
- 9

Excellent Quality

- 0 Manufactured Home (Multi Sectional)
- 2

APPRAISERS MANUAL

45 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #5

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		26	36	64
2	2	98		27	38	62
3	3	97		28	40	60
4	4	96		29	42	58
5	5	95		30	44	56
6	6	94		31	46	54
7	7	93		32	48	52
8	8	92		33	50	50
9	9	91		34	52	48
10	10	90		35	54	46
11	11	89		36	56	44
12	12	88		37	58	42
13	13	87		38	60	40
14	14	86		39	62	38
15	15	85		40	64	36
16	16	84		41	66	34
17	18	82		42	67	33
18	20	80		43	68	32
19	22	78		44	69	31
20	24	76		45	70	30
21	26	74				
22	28	72				
23	30	70				
24	32	68				
25	34	66				

IMPROVEMENT CODES
DEPRECIATED BY THIS SCHEDULE

Average/Above Average Quality

- 6 Garden Apartment
- 0
- 6 Town House Apartment
- 1
- 6 Duplex/Triplex
- 2
- 6 High Rise Apartment
- 3

Above Average/Custom Quality

- 0 Manufactured Home (Multi Sectional)
- 2

All Qualities

- 3 Theater
- 2
- 4 Heavy Manufacturing
- 2
- 4 Packing Plant / Food Processing
- 4
- 4 Cigarette Manufacturing
- 5
- 4 Bottler / Brewery
- 6
- 6 Group Home
- 9
- 7 Private Hospital
- 3
- 7 Home for the Aged
- 4
- 7 Orphanage
- 5
- 7 Club, Lodge, Hall
- 7

APPRAISERS MANUAL

8 Public Hospital
5

APPRAISERS MANUAL

40 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #6

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		21	37	63
2	2	98		22	39	61
3	3	97		23	41	59
4	4	96		24	43	57
5	5	95		25	45	55
6	7	93		26	47	53
7	9	91		27	49	51
8	11	89		28	51	49
9	13	87		29	54	46
10	15	85		30	57	43
11	17	83		31	60	40
12	19	81		32	63	37
13	21	79		33	66	34
14	23	77		34	68	32
15	25	75		35	68	32
16	27	73		36	68	32
17	29	71		37	69	31
18	31	69		38	69	31
19	33	67		39	69	31
20	35	65		40	70	30

IMPROVEMENT CODES
DEPRECIATED BY THIS SCHEDULE

Below Average Quality

- 6 0 Garden Apt
- 6 1 Twn Hse Apt
- 6 2 Duplex/Triplex
- 6 3 High Rise Apt

Average Quality

- 0 2 Manufactured Homes

Excellent Quality

- 03 Mobile Home (Single Wide)

All Qualities

- 10 Commercial
- 11 Conv. Store
- 13 Depart. Store
- 14 Super Market
- 15 Shop Ctr Mall
- 16 Shop Ctr Strip
- 17 Office
- 1 9 Medical Bldg
- 20 Medical Condo
- 24 Office Condo
- 25 Service Shop
- 27 Auto Sales/Service
- 28 Parking Garage
- 29 Mini-Warehouse
- 30 Laboratory/Research
- 35 Comm. Condominium
- 36 Veterinarian Office
- 38 Furniture Showroom
- 39 Hotel/Motel < 4 Stories
- 40 Industrial
- 41 Light Mfg
- 47 Warehouse Condo
- 48 Warehouse
- 51 Cold Storage
- 52 Truck Terminal
- 53 Service Garage
- 54 Office/Warehouse
- 55 Flex Business Park
- 57 Motor Sports Garage
- 58 Fast Food/Convenience Store
- 72 Pvt School, Coll

APPRAISERS MANUAL

35 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #7

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		21	42	58
2	2	98		22	45	55
3	4	96		23	48	52
4	5	95		24	52	48
5	6	94		25	55	45
6	8	92		26	58	42
7	10	90		27	61	39
8	11	89		28	64	36
9	13	87		29	68	32
10	15	85		30	68	32
11	17	83		31	68	32
12	19	81		32	69	31
13	22	78		33	69	31
14	24	76		34	69	31
15	26	74		35	70	30
16	28	72				
17	31	69				
18	34	66				
19	36	64				
20	39	61				

IMPROVEMENT CODES
DEPRECIATED BY THIS SCHEDULE

All Qualities

- 21 Restaurant
- 22 Fast Food
- 26 Service Station
- 33 Lounge/Night Club
- 49 Prefab Warehouse

Below Average Quality

- 02 Manufactured Home (Multi Sectional)

APPRAISERS MANUAL

30 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #8

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	2	98		16	39	61
2	3	97		17	42	58
3	4	96		18	46	54
4	7	93		19	49	51
5	9	91		20	53	47
6	11	89		21	57	43
7	14	86		22	60	40
8	16	84		23	64	36
9	18	82		24	68	32
10	21	79		25	68	32
11	24	76		26	68	32
12	26	74		27	69	31
13	29	71		28	69	31
14	32	68		29	69	31
15	35	65		30	70	30

IMPROVEMENT CODES
DEPRECIATED BY THIS SCHEDULE

Minimum Quality

- 01 Single Family Residential
- 02 Manufactured Home (Multi Sectional)
- 04 Condominium
- 05 Patio Homes
- 06 Condominium High Rise
- 07 Single Family Resort

- 09 Townhouse
- 50 Rural Homesite
- 59 Modular Single Family Residential
- 60 Garden Apartment
- 61 Townhouse Apartment
- 62 Duplex/Triplex
- 63 High Rise Apartment

All Qualities

- 31 Day Care Center
- 34 Bowling Alley/Arena
- 80 Marina/Boat Storage

APPRAISERS MANUAL

25 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #9

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	2	98
2	5	95
3	7	93
4	10	90
5	13	87
6	16	84
7	19	81
8	22	78
9	25	75
10	29	71
11	32	68
12	36	64
13	40	60
14	44	56
15	48	52
16	52	48
17	56	44
18	60	40
19	64	36
20	68	32
21	68	32
22	69	31
23	69	31
24	69	31
25	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Below Average Quality

03 Mobile Home (Single Wide)

All Qualities

1 Car Wash
2
4 Lumber Yard
3

APPRAISERS MANUAL

20 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #10

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	3	97
2	7	93
3	10	90
4	14	86
5	18	82
6	22	78
7	26	74
8	30	70
9	35	65
10	40	60
11	45	55
12	50	50
13	55	45
14	60	40
15	64	36
16	68	32
17	68	32
18	69	31
19	69	31
20	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

All Qualities
94 Camp

Minimum Quality
03 Mobile Home (Single Wide)

APPRAISERS MANUAL

AUXILIARY AREA ADJUSTMENTS

<u>DESCRIPTION</u>	<u>CODE</u>	<u>MODEL</u>						
		SFR	MH	CONDO	OFFICE	MF	WHSE	COMM
		01	02	03	04	05	06	07
Apartment	APT*	100	N/A	100	080@	100@	200@	120@
Attic, Unfin.	#UAT	010	N/A	010	010	010	010	010
Attic, Fin.	#FAT*	050	050	050	050@	050	050@	050@
Base	BAS*	100@	100@	100@	100@	100@	100@	100@
Base, Semi-Fin.	SFB*	080@	080@	080@	080@	080@	085@	085@
Basement, Fin.	#FBM*	045	050	045	060@	070	070@	060@
Basement, Fin. Garage	BFG	035	040	035	045	050	060	050
Basement, Unfin. Garage	BUG	025	030	025	035	040	050	040
Basement, Open-End(Fin.)	#OEB*	055	060	055	070@	080	080@	070@
Basement, Semi-Fin.	#SBM	030	035	030	040	050	060	040
Basement, Unfin.	#UBM	020	025	020	025	025	050	030
Cabana, Encl., Fin.	FCB	N/A	090	N/A	N/A	N/A	N/A	N/A
Cabana, Encl., Unfin.	UCB	N/A	070	N/A	N/A	N/A	N/A	N/A
Canopy	CAN	010	010	010	030	030	030	030
Canopy, Detached	#CDN	015	015	015	035	035	035	035
Carport, Fin.	FCP	025	030	025	030	030	040	030
Carport, Fin., Det.	#FDC	030	035	030	035	035	045	035
Carport, Unfin.	UCP	015	020	015	020	020	030	020
Carport, Unfin., Det.	#UDC	020	025	020	025	025	035	025
Garage, Fin.	FGR	040	045	040	050	060	070	060
Garage, Fin. with Door	FGD	045	050	045	055	065	075	065
Garage, Fin. Det.	#FDG	045	050	045	055	065	075	065
Garage, Unfin.	UGR	030	035	030	040	050	060	050
Garage, Unfin. with Door	UGD	035	040	035	045	055	065	055
Garage, Unfin. Det.	#UDG	035	040	035	045	055	065	055
Garage, Fin. Over	FOG	085	085	085	085	085	085	085
Garage, Unfin. Over	UOG	050	060	050	050	050	050	050
Laboratory	LAB*	N/A	N/A	N/A	150@	N/A	300@	175@
Loading Platform, Cover.	CLP	N/A	N/A	N/A	030	040	070	040
Loading Platform with CAN	ALP	N/A	N/A	N/A	020	025	050	025
Loading Platform, Uncov.	ULP	N/A	N/A	N/A	010	015	030	015
Loft	#LFT*	070	N/A	070	030	N/A	N/A	N/A
Lower Level, Unfin.	#LLU	025	030	025	030	030	N/A	030
Lower Level, Semi-Fin.	#LLS*	050	055	050	050@	070	N/A	070@
Lower Level, Fin.	#LLF*	085@	090@	085@	090@	090@	N/A	090@
Lower Level, Fin. Garage	LFG	085	090	085	090	090	N/A	090
Lower Level, Unfin. Garage	LUG	025	030	025	030	030	N/A	030
Manufacturing-Min.	MFM*	N/A	N/A	N/A	N/A@	N/A	130@	N/A@
Manufacturing-Fair	MFF*	N/A	N/A	N/A	N/A@	N/A	160@	N/A@
Manufacturing-Avg.	MFA*	N/A	N/A	N/A	N/A@	N/A	200@	N/A@
Manufacturing-Good	MFG*	N/A	N/A	N/A	N/A@	N/A	250@	N/A@
Mezzanine	#MEZ*	N/A	N/A	N/A	090@	050	050@	060@
Office, Fair	FOF*	100	N/A	100	110@	110	150@	115@
Office, Average	AOF*	110	N/A	110	120@	120	200@	130@
Office, Good	GOF*	120	N/A	120	130@	130	250@	140@
Pointer	PTR	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Patio	PTO	005	005	005	005	005	010	005
Porch, Enclosed, Fin., Heat	FEP*	070	070	070	080	080	080	080
Porch, Enc., Unfin., No Heat	UEP	050	050	050	060	060	060	060

AUXILIARY AREA ADJUSTMENTS

APPRAISERS MANUAL

DESCRIPTION	CODE	MODEL						
		SFR	MH	CONDO	OFFICE	MF	WHSE	COM
		01	02	03	04	05	06	07
Porch, Open, Fin.	FOP	035	040	035	030	040	050	040
Porch, Open, Unfin.	UOP	025	030	025	025	035	045	035
Porch, Screen, Fin.	FSP	040	045	040	050	050	060	050
Porch, Screen, Unfin.	USP	030	030	030	040	040	050	040
Porch, Open, Excellent	FOE	040	045	040	035	040	055	045
Porch, Screen, Fin., Det.	#FDS	040	045	040	050	050	060	050
Porch, Screen, Unfin., Det.	#UDS	030	030	030	040	040	050	040
Service Production Area	SPA*	N/A	N/A	N/A	075@	075	100@	065@
Stoop	STP	020	025	020	020	020	030	020
Storage, Fin.	FST	050	055	050	050	050	070	060
Storage, Unfin.	UST	040	045	040	040	040	060	050
Store Display Area	SDA*	N/A	N/A	N/A	100@	100	160@	100@
Sun Room, Heated	SRH	090	090	090	090	090	090	090
Sun Room, Unheated	SRU	080	080	080	080	080	080	080
Terrace	TER	015	025	015	015	015	040	015
Upper Story, Fin.	#FUS*	090@	090@	090@	090@	090@	090@	090
Upper Story, Unfin.	#UUS	050	060	050	050	050	050	050
Utility, Fin.	FUT	055	060	055	050	050	070	060
Utility, Fin., Det.	#FDU	060	065	060	055	055	075	065
Utility, Unfin.	UUT	045	050	045	045	045	065	055
Utility, Unfin., Det.	#UDU	050	055	050	050	050	070	060
Wood Deck	WDD	020	025	020	015	020	050	020

* HEATED AREA or BLDG AREA

MUST USE PTR TO SKETCH

@ SIZE FACTOR

APPRAISERS MANUAL

LAND USE CODES RESIDENTIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0100	SINGLE FAMILY RESIDENTIAL
0111	SINGLE FAMILY RESIDENTIAL COMMON AREA
0112	SINGLE FAMILY RESIDENTIAL CANAL
0113	SINGLE FAMILY RESIDENTIAL RIVER OR CREEK
0114	SINGLE FAMILY RESIDENTIAL INLAND WATERWAY
0115	SINGLE FAMILY RESIDENTIAL 2ND ROW
0116	SINGLE FAMILY RESIDENTIAL 3RD ROW
0117	SINGLE FAMILY RESIDENTIAL OCEAN
0118	SINGLE FAMILY RESIDENTIAL MARSH
0119	SINGLE FAMILY RESIDENTIAL RIPARIAN RIGHTS
0120	SINGLE FAMILY RESIDENTIAL RURAL ACREAGE
0121	SINGLE FAMILY RESIDENTIAL MOUNTAIN VIEW
0122	SINGLE FAMILY RESIDENTIAL WATER FRONTAGE
0123	SINGLE FAMILY RESIDENTIAL GOLF COURSE FRONTAGE
0124	SINGLE FAMILY RESIDENTIAL WATER ACCESS
0125	SINGLE FAMILY RESIDENTIAL WATER FALLS
0126	SINGLE FAMILY RESIDENTIAL SHOALS
0127	SINGLE FAMILY RESIDENTIAL SOUND
0128	SINGLE FAMILY RESIDENTIAL BEACH
0129	SINGLE FAMILY RESIDENTIAL BAY
0134	SINGLE FAMILY MINI FARM
0150	PATIO HOMES
0151	PATIO HOMES COMMON AREA
0152	PATIO HOMES CANAL
0153	PATIO HOMES RIVER OR CREEK
0154	PATIO HOMES INLAND WATERWAY
0155	PATIO HOMES 2ND ROW
0156	PATIO HOMES 3RD ROW
0157	PATIO HOMES OCEAN
0158	PATIO HOMES MARSH
0159	PATIO HOMES RIPARIAN RIGHTS
0160	PATIO HOMES RURAL ACREAGE
0161	PATIO HOMES MOUNTAIN VIEW
0162	PATIO HOMES WATER FRONTAGE
0163	PATIO HOMES GOLF COURSE FRONTAGE
0164	PATIO HOMES WATER ACCESS
0165	PATIO HOMES WATER FALLS
0166	PATIO HOMES SHOALS
0167	PATIO HOMES SOUND
0168	PATIO HOMES BEACH
0169	PATIO HOMES BAY
0200	MOBILE HOME SUBDIVISION
0201	MOBILE HOMESITE
0210	MOBILE HOME PARK
0220	RECREATIONAL VEHICLE PARK
0221	MOBILE HOME MINI FARM

APPRAISERS MANUAL

LAND USE CODES CONDOMINIUM

<u>CODE</u>	<u>DESCRIPTION</u>
0300	CONDOMINIUM
0306	CONDOMINIUM HIGH RISE
0311	CONDOMINIUM COMMON AREA
0312	CONDOMINIUM CANAL
0313	CONDOMINIUM RIVER OR CREEK
0314	CONDOMINIUM INLAND WATERWAY
0315	CONDOMINIUM 2ND ROW
0316	CONDOMINIUM 3RD ROW
0317	CONDOMINIUM OCEAN
0318	CONDOMINIUM MARSH
0319	CONDOMINIUM RIPARIAN RIGHTS
0320	CONDOMINIUM RURAL ACREAGE
0321	CONDOMINIUM MOUNTAIN VIEW
0322	CONDOMINIUM WATER FRONTAGE
0323	CONDOMINIUM GOLF COURSE FRONTAGE
0324	CONDOMINIUM WATER ACCESS
0325	CONDOMINIUM WATER FALLS
0326	CONDOMINIUM SHOALS
0327	CONDOMINIUM SOUND
0328	CONDOMINIUM BEACH
0329	CONDOMINIUM BAY
0309	TOWN HOUSE SFR
0371	TOWN HOUSE COMMON AREA
0372	TOWN HOUSE CANAL
0373	TOWN HOUSE RIVER OR CREEK
0374	TOWN HOUSE INLAND WATERWAY
0375	TOWN HOUSE 2ND ROW
0376	TOWN HOUSE 3RD ROW
0377	TOWN HOUSE OCEAN
0378	TOWN HOUSE MARSH
0379	TOWN HOUSE RIPARIAN RIGHTS
0380	TOWN HOUSE RURAL ACREAGE
0381	TOWN HOUSE MOUNTAIN VIEW
0382	TOWN HOUSE WATER FRONTAGE
0383	TOWN HOUSE GOLF COURSE FRONTAGE
0384	TOWN HOUSE WATER ACCESS
0385	TOWN HOUSE WATER FALLS
0386	TOWN HOUSE SHOALS
0387	TOWN HOUSE SOUND
0388	TOWN HOUSE BEACH
0389	TOWN HOUSE BAY

APPRAISERS MANUAL

LAND USE CODES OFFICE

<u>CODE</u>	<u>DESCRIPTION</u>
0400	OFFICE
0418	OFFICE > 4 STORY
0419	MEDICAL OFFICE
0420	MEDICAL CONDOMINIUM
0421	MEDICAL CONDOMINIUM COMMON AREA
0424	OFFICE CONDOMINIUM
0425	OFFICE CONDOMINIUM COMMON AREA
0431	DAY CARE CENTERS

APPRAISERS MANUAL

LAND USE CODES MULTI - FAMILY

<u>CODE</u>	<u>DESCRIPTION</u>
0500	MULTI FAMILY
0501	MULTI FAMILY COMMON AREA
0502	MULTI FAMILY CANAL
0503	MULTI FAMILY RIVER OR CREEK
0504	MULTI FAMILY INLAND WATERWAY
0505	MULTI FAMILY 2ND ROW
0506	MULTI FAMILY 3RD ROW
0507	MULTI FAMILY OCEAN
0508	MULTI FAMILY MARSH
0509	MULTI FAMILY RIPARIAN RIGHTS
0510	MULTI FAMILY RURAL ACREAGE
0511	MULTI FAMILY MOUNTAIN VIEW
0512	MULTI FAMILY WATER FRONTAGE
0513	MULTI FAMILY GOLF COURSE FRONTAGE
0514	MULTI FAMILY WATER ACCESS
0515	MULTI FAMILY WATER FALLS
0516	MULTI FAMILY SHOALS
0517	MULTI FAMILY SOUND
0518	MULTI FAMILY BEACH
0519	MULTI FAMILY BAY
0560	MULTI FAMILY GARDEN
0561	MULTI FAMILY TOWN HOUSE
0562	MULTI FAMILY DUPLEX/TRIPLEX
0563	MULTI FAMILY HIGH RISE

APPRAISERS MANUAL

LAND USE CODES INDUSTRIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0600	INDUSTRIAL
0601	FERTILIZER PLANTS
0628	MINI - WAREHOUSE
0630	LABORATORY/RESEARCH
0640	WAREHOUSE CONDOMINIUM COMMON AREA
0641	LIGHT MANUFACTURING
0642	HEAVY MANUFACTURING
0643	LUMBER YARDS
0644	PACKING PLANTS
0645	CIGARETTE MANUFACTURERS
0646	BREWERIES, BOTTLERS, CANNERIES, WINERIES
0602	SEAFOOD PROCESSING
0647	WAREHOUSE CONDOMINIUM
0648	WAREHOUSING
0649	STEEL FRAME WAREHOUSE
0651	COLD STORAGE/FREEZER
0652	TRUCK TERMINAL
0653	SERVICE GARAGE
0655	STADIUM/ARENA

APPRAISERS MANUAL

LAND USE CODES COMMERCIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0700	COMMERCIAL
0701	COMMERCIAL WATER FRONTAGE
0709	MOBILE HOME SALES/SERVICE
0710	CONVENIENCE/FAST FOOD STORE
0711	CONVENIENCE STORES
0712	CAR WASH
0713	DEPARTMENT STORE
0714	SUPERMARKET
0715	SHOPPING CENTER (MALL)
0716	SHOPPING CENTER (STRIP)
0717	DRUG STORE
0721	RESTAURANTS
0722	FAST FOODS
0723	BANKS
0725	COMMERCIAL SERVICE (LAUNDRIES, TV & RADIO REPAIR, ELECTRIC REPAIR, ETC.)
0726	SERVICE STATION
0727	AUTO SALES & SERVICE
0728	PARKING
0731	COMMERCIAL CONDOMINIUM COMMON AREA
0732	THEATERS
0733	LOUNGES, NIGHT CLUBS, BARS
0734	BOWLING ALLEYS, SKATING RINKS
0735	COMMERCIAL CONDOMINIUM
0736	BUSINESS PARK
0737	HOTELS, MOTELS - > 3 FLOORS
0738	FURNITURE STORES
0739	MOTELS, HOTELS - < 3 FLOORS
0780	MARINA LAND

APPRAISERS MANUAL

LAND USE CODES AGRICULTURAL

<u>CODE</u>	<u>DESCRIPTION</u>
5110	AGRICULTURAL I
5210	AGRICULTURAL II
5310	AGRICULTURAL III
5410	AGRICULTURAL IV
5510	AGRICULTURAL V
5610	AGRICULTURAL VI
6110	FORESTRY I
6210	FORESTRY II
6310	FORESTRY III
6410	FORESTRY IV
6510	FORESTRY V
6610	FORESTRY VI
6711	HORTICULTURAL I
6721	HORTICULTURAL II
6731	HORTICULTURAL III
6741	HORTICULTURAL IV
6751	HORTICULTURAL V
6761	HORTICULTURAL VI
6900	TOBACCO ALLOTMENT

APPRAISERS MANUAL

LAND USE CODES

OTHER

<u>CODE</u>	<u>DESCRIPTION</u>
7000	INSTITUTIONAL
7100	CHURCHES
7200	SCHOOLS, COLLEGES, PRIVATE
7300	HOSPITALS, PRIVATE
7400	HOMES FOR THE AGED
7401	NURSING HOMES
7500	ORPHANAGES
7600	FUNERAL (MORTUARIES, CEMETERIES, CREMATORIUM, MAUSOLEUMS)
7700	CLUBS, LODGES, UNION HALLS, SWIM CLUBS
7710	YACHT CLUBS
7720	RETREATS
7800	PRIVATE COUNTRY CLUBS
7801	PAR "3" GOLF COURSES
7802	MINIATURE GOLF COURSES
7803	PUBLIC GOLF COURSES - REGULATION
7804	SEMI-PRIVATE GOLF COURSES
7900	AIRPORTS
8000	MARINAS

APPRAISERS MANUAL

LAND USE CODES

GOVERNMENT OWNED

CODE	DESCRIPTION
8100	MILITARY
8200	REC AREA
8300	SCHOOLS (PUBLIC)
8400	COLLEGES (PUBLIC)
8500	HOSPITALS (PUBLIC)
8600	OTHER COUNTY PROPERTY
8601	WATER PLANTS
8602	FIRE DEPARTMENTS
8603	RECYCLING
8604	DISPOSAL
8700	OTHER STATE (MARSHLAND)
8701	STATE PORTS
8800	OTHER FEDERAL
8900	OTHER MUNICIPAL
8901	MUNICIPAL EDUCATION
8902	MUNICIPAL AIRPORT
8903	MUNICIPAL HOUSING AUTHORITY

APPRAISERS MANUAL

LAND USE CODES MISCELLANEOUS

<u>CODES</u>	<u>DESCRIPTION</u>
9000	LEASEHOLD INTEREST
9010	NO LAND INTEREST
9100	UTILITY (GAS, ELECTRIC, TELEPHONE, TELEGRAPH, RAILROAD)
9101	UTILITY/P
9200	MINING
9300	PETROLEUM AND GAS
9400	RIGHT OF WAY
9401	ROADWAY CORRIDOR
9500	SUBMERGED LAND, RIVERS AND LAKES
9501	ISLAND
9600	WASTELAND, GULLIES, ROCK OUTCROP
9601	NO PERK LOTS
9611	WETLAND
9612	FLOOD PLAIN
9699	UNS SEPTIC
9700	MINERAL RIGHTS
9710	LESS MINERAL RIGHTS (MINERAL RIGHTS TAXED ELSEWHERE)
9800	OWNER UNKNOWN
9900	NEW PARCEL
9910	DELETED PARCE

APPRAISERS MANUAL

OTHER BUILDINGS AND EXTRA FEATURES (OBXF)

Introduction

All buildings are not compatible to the appraisal system due to the nature of the materials, quality and/or methods used in their construction. A few of the Buildings in this category can be coded as auxiliary areas if an appropriate Improvement Use Code, Model and Base Rate are available. This section will contain a range of typical special buildings and extra features which may not exactly describe a specific improvement; however, it will closely resemble one listed and direct substitution can be made to arrive at the proper value. Any improvement that cannot be appropriately valued from this manual may be priced either using the actual cost or through the use of Marshall Swift Pricing Service either adjusted to the appropriate appraisal date. A separate price schedule follows with the listing of each type arranged by general grades and common sizes. Interpolation of buildings fitting between the grades or sizes or with varying specifications is appropriate

OTHER BUILDINGS AND EXTRA FEATURES CODES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CODE</u>	<u>DESCRIPTION</u>	<u>CODE</u>	<u>DESCRIPTION</u>
01	STORAGE	37	ELEV TANK	73	COOLER
02	GARAGE	38	SCALE	74	FREEZER
03	CARPORT	39	CANOPY	75	CARWASH
04	PATIO	40	LOAD DOCK	76	CRAINWY
05	WOOD FENCE	41	DOCK LEVEL	77	BOATHOUSE
06	CL FENCE	42	SPRINKLER	78	TRK WELL
07	POOL/CON	43	RAILSIDE	79	BOILER RM
08	POOL/VINYL	44	YARD LIGHTS	80	KILN
09	ASP PAVING	45	FREIGHT ELEV	81	BOAT RAMP
10	CON PAVING	46	PASSENGER ELEV	82	MILK BARN
11	PORCH	47	QUONSET	83	BULK HEAD
12	TENNIS CRT	48	CONVEYER	84	HANGER
13	GREEN HOUSE	49	OH DOOR	85	MINIATURE GOLF
14	FIRE PLACE	50	LAUNDRY	86	CAMPSITES
15	MH SPACE	51	CLUB HOUSE	87	TERRACE
16	ADDITION	52	PARK DECK	88	DECK
17	OFFICE	53	ESCALATOR	89	APRON
18	PENTHOUSE	54	PHOTOMAT	90	PUMP
19	SPA/TUP	55	GAZEBO	91	PATIO/COVERED
20	TOB BARN	56	TANK BULK	92	CRIB
21	GRAIN BIN	57	BRICK WALL	93	DOCK BOARD
22	BULK BARN	58	BLOCK WALL	94	BOAT SLIP
23	PACK BARN	59	CEMENT LOT	95	BOAT SLIP COVERED
24	SHED	60	BATH HOUSE	96	PIER/COVERED
25	BARN	61	BRAD SINK	97	SHELTER
26	POULTRY/DARK	62	AIR COND	98	MEZZANINE
27	HOG PARLOR	63	BRICK STACK	99	STABLE
28	SILO	64	CRYPT		
29	POULTRY HOUSE	65	GUARD HOUSE	A1	BACKSTOP
30	TUNNEL	66	DWELLING	A2	BALL COURT
31	COMM AREA	67	PIER	A3	BANK
32	GOLF GREEN	68	BOAT DOCK	A4	BOOTH
33	VAULTS-MNY	69	METAL BUILDING	A5	BRICK BUILDING
34	VAULTS-R	70	FIRE ESCAPE	A6	CLASSROOM
35	WATER TANK	71	NICHE	A7	DRIVING RANGE
36	PETRO TANK	72	LEASEHOLD	A8	DUGOUT

APPRAISERS MANUAL

A9 FRAME BUILDING	D5	BOAT HOUSE/DECK	F8	
B1 KENNEL	D6	BOAT HOUSE/SHEL	F9	
B2 KITCHEN ELEVATOR	D7	HYDRA HOIST	G1	
B3 RECREATION BLDG	D8	MH SITE	G2	
B4 RESTROOM	D9	EGG ROOM	G3	
B5 RUNWAY	E1	GAME COURT	G4	BALL FIELD
B6 SHOP BUILDING	E2	LOUNGE BARN	G5	RAIL SWITCH
B7 SLAT HOUSE	E3	SWIM PLATFORM	G6	
B8 STAND	E4	FENCE-PVC	G7	
B9 STORAGE BIN	E5	FENCE-METAL	G8	
C1 VAPOR RECOVERY	E6	CABIN	G9	OUTDOOR LIVING AREA
C2 WALKWAY	E7	FENCE MSNR	GP	GEN PLANT
C3 WAIST BIN	E8	STADIUM	M1	MH PARK C1
C4 WASTE TREATMENT	E9	PAVILION	M2	MH PARK C2
C5 VAULT DOOR	EV	ESTIMATED VALUE	M3	MH PARK C3
C6 DEPOSIT BX CHUTE	EX	EXEMPT	P7	POOL COMMERCIAL
C7 DRIVE UP WINDOW	F1	ELECTRIC GATE	T1	BRIDGE
C8 MARQUEE	F2	GATE	T2	
C9 BARBEQUE	F3	ENCLOSURE UNF	T3	
D1 DRIVE UP PNEUMAT	F4	ENCLOSURE FIN	T4	POOL ENCLOSURE
D2 WALK UP WINDOW	F5	WALL STONE	T5	TROUT FARM
D3 BOAT HOUSE UNC	F6	WATERFALL		T6 POOL/GUESTHOUSE
D4 BOAT HOUSE COV	F7			UC UNDER CONSTRUCTION

APPRAISERS MANUAL

The unit price schedule, which follows is meant to be a guide and the total value of each extra feature/other building will be adjusted as appropriate by the appraiser for normal depreciation and the current condition of the actual feature or building. Items not included in this section will be priced either using the actual cost or through the use of Marshall Swift Pricing Service either adjusted to the appropriate appraisal date.

Index of Unit Prices:

Description	Code	Dep.
Air Condition	62	05%
Apron	89	05%
Back Stop/Fencing	A1	05%
Ball Court	A2	05%
Ball Field	G4	02%
Barbeque	C9	05%
Barns	25	03%
Bath House	60	05%
Boat Slips	94-95	05%
Boat House	77	05%
Boat Ramps and Piers	67,81,96	05%
Booth / Photomat	A4,54	03%
Bulkheads	83	05%
Cabin	E6	05%
Campsites	86	00%
Canopies	39	05%
Carports	03	03%
Cemetery	59	00%
Club/Recreation Building	B3	03%
Coolers/ Freezer	73-74	05%
Craneways	76	02%
Dock Board	93	03%
Dock Levelers-Hydraulic	41	02%
Decks	88	05%
Driving Range	A7	03%
Dugout	A8	05%
Egg Room	D9	03%
Elevators	45,46	02%
Escalators	53	02%
Fence Chain Link	06	05%
Fence Metal	E5	05%
Fence PVC	E4	05%
Fence Wood	05	05%
Fireplace (Outdoor)	14	02%
Floating Dock	68	05%
Game Court	E1	05%
Garages	02	03%
Gazebo	55	03%
Golf Courses	32	00%
Grain Bins Farm	21	05%
Grandstands/Bleachers	B8	05%
Greenhouses	13	05%
Guard House	65	03%
Hanger	84	03%
Hog Parlors	27	05%
Hydra Hoist	D7	05%
Kennel	B1	05%
Loading Dock	40	03%
Lounge Barn	E2	03%

APPRAISERS MANUAL

Description	Code	Dep.
Milk Barn	82	03%
Miniature Golf Course	85	00%
Mobile Home Site	D8	00%
Mobile Home Parks	15	00%
Mobile Home Additions	16	03%
Niche	71	00%
Office	17	03%
Outdoor Living Area	69	05%
Overhead Door	49	03%
Parking Deck	52	02%
Patio/ Patio Covered	04, 91	05%
Paving (Asphalt)	09	05%
Paving (Concrete)	10	05%
Penthouse	18	03%
Plots	59	00%
Pole Barn	25	03%
Pool Commercial	P7	05%
Pool Enclosure	T4	05%
Pool/Guest House	T6	05%
Pool Residential Concrete/Gunite	07	05%
Pool Residential Vinyl or Fiberglass	08	05%
Poultry Houses	29	03%
Pre-Fab Metal Building / Quonset	47, 69	05%
Pump House	90	03%
Railroad Spurs	43	02%
Railroad Switch	G5	02%
Restroom	B4	03%
Shed	24	05%
Shelter	97	05%
Shop Building	B6	03%
Silos	28	05%
Slat House	B7	05%
Sprinklers	42	02%
Stables	99	03%
Storage Bin	B9	03%
Storage - Farm	01	03%
Storage - Residential	01	03%
Swim Platform	E3	05%
Tanks-Bulk	56	03%
Tanks-Elevated	37	03%
Tanks-Petro	36	03%
Tanks-Water	35	03%
Tennis Court	12	05%
Terrace	87	05%
Truck/Train Wells	78	05%
Under Construction	UC	00%
Vaults-Money	33	02%
Vaults-Record	34	02%
Walkway	C2	05%
Wall - Block	58	02%
Wall - Brick	57	02%
Wall - Stone	F5	02%
Waste Bin	C3	03%
Waste Treatment	C4	03%
Whirlpool Spa /Tub	19	05%
Yard Lights	44	03%

APPRAISERS MANUAL

Index of Unit Prices

The unit price schedule which follows is meant to be a guide. The total value of each extra feature/other building will be adjusted as appropriate by the appraiser for normal depreciation and the current condition of the actual feature or building. Items not included in this section will be priced either through the actual cost found in the area or through the use of Marshall Swift pricing service.

62 AIRCONDITIONING (5% Depreciation) (Price Range per/Sq. Ft.)

Below Average	\$4.00 to \$5.00
Average	\$6.50 to \$7.50
Above Average	\$8.00 to \$9.00

89 APRON (SEE POOLS)

A1 BACK STOP /FENCING (5% Depreciation) \$5,000 - \$10,000

A2 BALL COURT (5% Depreciation)

Concrete - \$6.00 to \$14.00 per square foot
Asphalt - \$4.00 to \$6.00 per square foot

G4 BALL FIELD (2% Depreciation)

<u>Size</u>	<u>200 – 275 Feet</u>	<u>300 – 320 Feet</u>
Irrigated	\$60,000 - \$80,000	\$75,000 - \$90,000
Non Irrigated	\$50,000 - \$67,000	\$65,000 - \$75,000

C9 BARBEQUE (5% Depreciation)

<u>Good</u>	<u>Average</u>	<u>Fair</u>
\$11,000 - \$8,000	\$6,000 - \$4,400	\$2,200
Good Grill	Simple Grill	Minimum Stainless Steel Work

APPRAISERS MANUAL

25 BARNs – General and Special Purpose (3% Depreciation)

	<u>Square Footage</u>	<u>Excellent</u>	<u>Custom</u>	<u>Average</u>	<u>Bl. Avg.</u>
Masonry	< 5,000	\$50.00	\$32.00	\$24.00	\$19.00
	5001 – 15,000	\$46.00	\$29.00	\$22.00	\$17.00
	15,001 & Up	\$39.00	\$25.00	\$19.00	\$14.50
Frame	< 5,000	\$47.00	\$29.00	\$22.00	\$14.00
	5001 – 15,000	\$43.00	\$26.00	\$20.00	\$13.00
	15,001 & Up	\$37.00	\$22.00	\$17.00	\$11.00
Pole	< 5,000		\$24.00	\$17.00	\$12.50
	5001 – 15,000		\$22.00	\$15.50	\$11.25
	15,001 & Up		\$19.00	\$13.00	\$ 9.50
Metal	< 5,000		\$26.00	\$19.25	\$13.75
	5001 – 15,000		\$24.00	\$17.50	\$12.50
	15,001 & Up		\$20.00	\$15.00	\$10.50

Add for Upper Story - 70%

Add for ½ story - 35%

Add for Sheds: Good \$.75, Average \$.45, Fair \$.20 (per square foot)

Excellent: Strong frame; masonry siding; high quality roof cover; dormers; cupolas; wainscot; concrete or wood floors; good electrical and plumbing.

Custom: Strong frame; good siding and roof cover; windows; some wainscot; floors; good stalls; adequate electrical and plumbing.

Average: Wood frame; average siding and roof; few windows; some flooring and patricians; limited electrical and plumbing.

Below Average: Light frame; cheap siding; shed or gable roof; dirt floor; cheap stalls; little or no electrical or plumbing.

60 BATH HOUSE (5% Depreciation)

<u>Excellent</u>	<u>Custom</u>
\$120.00 - \$150.00/sq ft	\$80.00-\$110.00/sq ft

94-95 BOAT SLIPS (5% Depreciation)

FOAM BILLETS

	<u>Wood/Painted Metal*</u>	<u>Galvanized</u>	<u>Alum/Stainless</u>
95 Covered Slip	\$24.00 - \$53.50	\$26.00 - \$56.50	\$29.00 - \$63.00
94 Uncovered Slip	\$14.75 - \$17.75	\$16.00 - \$19.25	\$17.25 - \$20.75
E3 Swim Platform/68 Floating Dock	\$18.50 - \$25.50	\$19.75 - \$23.75	\$22.00 - \$26.50
C2 Walkway	\$17.75 - \$21.25	\$19.25 - \$23.25	\$21.75 - \$26.00

* Add for composition or concrete fiber board - \$3.50 per sq. ft.

77 BOAT HOUSE (5% Depreciation)

<u>Good</u>	<u>Abv. Average</u>	<u>Average</u>	<u>Fair</u>
\$33.00 - \$45.00	\$27.00 - \$32.00	\$21.00 - \$26.00	\$14.00 - \$20.00

81 BOAT RAMPS & 67, 96 PIERS (Per Square Foot) (5% Depreciation)

BI-TEK

COUNTY SPECIFICATIONS

11- 53

6/7/12

APPRAISERS MANUAL

81 Boat Ramps 4.40 SqFt

	<u>Square Footage</u>	<u>Good Rail</u>	<u>Avg Rail</u>	<u>No Rail</u>
67 Boat Piers:	<100	25.00	20.00	16.00
	100 – 300	23.25	18.75	15.00
	> 300	21.50	17.75	13.75
96 Covered Pier	<100	53.00	36.50	30.00
	100 – 300	43.50	33.25	25.50
	> 300	34.00	30.00	21.00

A4 BOOTH (3% Depreciation) (Per Square Foot) **54 PHOTOMAT** (3% Depreciation)

\$54.00 - \$250.00

83 BULKHEADS (5% Depreciation)

<u>Custom</u>	<u>Average</u>	<u>Below Average</u>
\$17.50/Sq. Ft.	\$14.00/Sq. Ft.	\$10.50/Sq. Ft.

E6 CABIN (5% Depreciation)

<u>Good</u>	<u>Above Average</u>	<u>Average</u>	<u>Fair</u>
30.00	20.00	16.00	13.50

86 CAMPSITES (0% Depreciation)

	<u>Full Service</u>	<u>Water/Electric</u>	<u>Electric Only</u>	<u>No Service</u>
High	\$3,000	\$2,300	\$1,600	\$1,000
Low	\$1,800	\$1,400	\$ 800	\$ 350

39 CANOPIES (Per Square Foot) (5% Depreciation)

<u>Quality</u>	<u>Good</u>	<u>Average</u>	<u>Fair</u>	<u>Poor</u>
High	\$54.00	\$36.00	\$20.00	\$15.00
Low	\$30.00	\$24.00	\$16.00	\$12.00

Note: Add 10% for Gable or Gambrel Roofs. Subtract 50% for Wood Canopies. Add 25% for round.

03 CARPORTS* (3% Depreciation)

Detached carports that are built to the exact specifications of the dwelling should be sketched on the property record card as an auxiliary area. All other carports may be priced from this schedule using the same quality judgment used to rate dwellings.

APPRAISERS MANUAL

<u>Excellent</u> \$30.00	<u>Very Good</u> \$20.00	<u>Abv. Average</u> \$15.00	<u>Average</u> \$10.00	<u>Fair</u> \$3.00
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59 CEMETERY (0% Depreciation)

	<u>Low</u>	<u>High</u>
59 Plots	\$ 50.00	\$ 100.00
64 Crypt	\$1000.00	\$ 1,800.00
71 Niche	\$ 75.00	\$ 200.00

B3 CLUB/REC BUILDING (3% Depreciation)

For higher valued structure consider putting as real property

Above Average \$31.00 - \$55.00	Average \$21.00 - \$30.00	Fair \$15.00 - \$20.00
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73,74 COOLERS (5% Depreciation)

Movable coolers are to be listed as personal property. If coolers or freezers are constructed in a building type that does not normally have them, add them from this schedule. Built-in coolers located in buildings that normally have them such as; restaurants, convenience stores, and fast food restaurants, are priced in the base price of the building and are not to be listed separately.

	<50sf	50 – 125sf	126 – 250sf	251 – 350sf	>350sf
73 Coolers	\$200.00	\$145.00	\$100.00	\$85.00	\$70.00
74 Freezers	\$230.00	\$165.00	\$115.00	\$98.00	\$80.00

76 CRANEWAYS - Personal Property (2% Depreciation)

93 DOCK BOARD – Personal Property (3% Depreciation)

41 DOCK LEVELERS - HYDRAULIC - Personal Property (2% Depreciation)

88 DECKS (Per Square Foot) (5% Depreciation)

<u>Good</u> \$25.00 - \$30.00	<u>Abv. Average</u> \$19.00 - \$24.00	<u>Average</u> \$15.00 - \$18.00	<u>Fair</u> \$12.00 - \$14.00
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A7 DRIVING RANGE (3% Depreciation) see Marshall Valuation Service

A8 DUGOUT (5% Depreciation)

\$3,000 to \$6,000 Each

D9 EGG ROOM – See Poultry Houses (3% Depreciation)

45,46 ELEVATORS - Hydraulic (Per Floor) (2% Depreciation)

	<u>46-Passenger *</u>	<u>45-Freight</u>
2 to 3 Stops	25,000/Stop	30,000/Stop
4 to 6 Stops	20,000/Stop	25,000/Stop
7 Stops and Up	18,000/Stop	20,000/Stop

*These prices are for small office type elevators typically found in Davie County for more sophisticated elevators refer to the Marshall & Swift pricing manual.

Electric - see M & S

Residential - \$11,000 plus \$1,700 per stop. Each floor is considered one stop.

APPRAISERS MANUAL

53 ESCALATORS (2% Depreciation)

Refer to the Marshall & Swift pricing manual.

06 FENCE - CHAIN LINK (Per Lineal Foot) (5% Depreciation)**

	<u>11 Gauge</u>	<u>9 Gauge</u>	<u>Slats</u>	<u>Coating</u>	<u>Gates</u>
Four Feet	\$ 7.25	\$ 8.40	\$ 4.90	\$3.00	\$75 to \$200
Six Feet	\$10.40	\$12.25	\$ 7.45	\$4.00	\$200 to \$500
Eight Feet	\$13.40	\$15.70	\$ 9.70	\$5.00	\$435 to \$1,000
Ten Feet	\$16.50	\$19.40	\$12.50	\$6.00	\$530 to \$1,200
Twelve Feet	\$19.60	\$22.90	\$15.00	\$6.50	\$780 to \$1,300
Add for Barbed Wire	\$2.00 Per Linear Foot.				
Add for Barbed Coils	\$8.00 Per Linear Foot.				
Add 25% for manual sliding gates.					

E5 FENCE – METAL (5% Depreciation)**

Hand Forged, wrought iron, modular, steel or aluminum	\$ 15.00 - \$ 50.00
Gates	\$100.00 - \$200.00
Add for bronze anodized or powder coated	\$ 10.00 - \$ 20.00

E4 FENCE - PVC (Per Lineal Foot) (5% Depreciation)**

	<u>1 x 6</u>	<u>2 x 8</u>	
Rail	2 Rail \$ 8.50	\$ 12.55	
	3 Rail \$ 10.80	\$ 14.60	
	4 Rail \$ 11.40	\$ 16.35	
Picket	3 Foot \$ 12.20		
	4 Foot \$ 21.60		
	<u>Full Privacy</u>	<u>Semi-Privacy</u>	<u>Basket Weave</u>
4 Foot	\$18.00	\$17.00	
5 Foot	\$25.00	\$24.00	\$30.00
6 Foot	\$27.00	\$26.00	

05 FENCE - WOOD (Per Lineal Foot) (5% Depreciation)**

Wood Rail	- 2 Rails:	\$ 7.00 per lineal foot
	- 3 Rails:	\$ 7.70 per lineal foot
Split Rail	- 2 Rails:	\$ 7.85 per lineal foot
	- 3 Rails:	\$ 8.70 per lineal foot
Privacy Fence	- 5 Feet:	\$14.55 per lineal foot
	- 6 Feet:	\$15.95 per lineal foot
	- 7 Feet:	\$21.60 per lineal foot
	- 8 Feet:	\$24.15 per lineal foot

APPRAISERS MANUAL

Picket Fence - 4 Feet: \$ 8.60 per lineal foot

14 FIREPLACE- OUTDOOR (2% Depreciation)

<u>Quality</u>	<u>Good</u>	<u>Average</u>	<u>Fair</u>
Average	\$8,600	\$6,200	\$3,800
Custom	\$20,000	\$15,000	\$9,500

E1 GAME COURT (5% Depreciation)

Concrete - \$6.00 to \$14.00 per square foot
 Asphalt - \$4.00 to \$6.00 per square foot

02 GARAGES - Detached Residential (3% Depreciation)

Detached garages that are built to the exact specifications of the dwelling or built with apartments in the upper floor should be sketched on the property record card as an auxiliary area. All other garages may be priced from this schedule using the same quality judgment used to rate dwellings.

<u>Quality</u>		
Fair	\$10.00 to \$17.00	No interior finish
Average	\$17.00 to \$20.00	Add \$4.35 per sq. ft. for finish
Above Average	\$20.00 to \$30.00	Add \$5.80 per sq. ft. for finish
Good	\$30.00 to \$50.00	Finish included in base
Custom	\$50.00 to \$90.00	Finish included in base

*Add 50% for Upper Floor Finished living area. For living area over detached garage, use 165% of the detached garage price for rooms with full exterior walls and 135% of detached garage price for area with high pitched roof.

55 Gazebo (3% Depreciation)

Gazebos may be priced from this schedule using the same quality judgment used to rate dwellings.

Very Good	Good	Abv. Average	Average	Fair
\$75.00	\$45.00	\$30.00	\$14.00	\$8.00

32 GOLF COURSES (0% Depreciation)

Price includes normal grading, sprinkler systems, service roads and cart paths and architect fees.

Class I - Championship: \$200,000 - \$450,000 per hole
 Typical Features: 160 to 200 acres
 6,700 to 7,000 yards long

APPRAISERS MANUAL

Bunkered and contoured greens and fairways
Good undulating terrain with many large trees
Driving range
Name architect
Automatic sprinklers for greens and fairways
Paved cart paths

Class II - Private Club: \$125,000 - \$200,000 per hole
Typical Features: 120 to 160 acres
6,400 yards to 6,700 yards
Bunkered at most greens
Undulating terrain with large trees
Driving range
Sprinklers manual or automatic
Paved cart paths

Class III - Semi-Private and Municipal Clubs: \$75,000 - \$125,000 per hole
Typical Features: 100 to 120 acres
6,000 yards to 6,400 yards
Bunkered at most greens
Undulating terrain and some large trees
Greens sprinkled
Paved cart paths

Class IV - Minimum Quality: \$40,000 - \$75,000 per hole
Typical Features: 80 to 100 acres
5,600 yards to 6,000 yards
Open flat terrain
few bunkers
gravel or some paving cart paths

This schedule represents replacement cost. Depreciation may be used to consider economic factors.

85 MINIATURE GOLF COURSES (0% Depreciation)

Minimum Quality \$1,500 - \$4,575 Per hole
Typical Features: .25 acres
Simple course, prepackaged, flat terrain, including lighting

Average Quality \$5,825 - \$18,225 Per hole
Typical Features: .25 to .5 acres
Professionally designed and installed, includes plumbing and lighting

Good Quality \$19,000 - \$43,500 Per hole
Typical Features: .50 to 1.00 acres
Custom course, extensive themes with major elevation, rock and waterscape layout

These prices do not include buildings and parking.

21 GRAIN BINS FARM (Per Bushel) (5% Depreciation)

APPRAISERS MANUAL

Metal On Slab/Ventilated Floor

<u>Bushels</u>	<u>Price Per Bu</u>	<u>Subtract No Floor</u>	<u>Add Unloaders</u>	<u>Add For Drying Units</u>
0-3,000 Bu	3.35	.12	.19	.77
3,001-4,500 Bu	3.00	.11	.15	.55
4,501-6,000 Bu	2.85	.10	.13	.43
6,001-7,500 Bu	2.52	.09	.12	.34
7,501-9,000 Bu	2.25	.08	.11	.31
9,001-12,000 Bu	2.00	.07	.10	.24
12,001-15,000 Bu	1.54	.07	.09	.19
15,001-20,000 Bu	1.25	.07	.07	.15
20,001-30,000 Bu	1.25	.07	.06	.13
30,001 - And Up	1.04	.07	.05	.12

Formula for calculating bushels from dimensions:

For Commercial Grain Bins Use Harvester Price

$$[(\text{Diameter} \times \text{Diameter} \times .77) \times \text{Height}] \times .82 = \text{Total Bushels}$$

B8 Grandstands/Bleachers (5% depreciation)

under 5,000 seats	\$ 73.00 - \$89.00	\$217.00 - \$300.00
5,000 to 10,000 seats	\$70.85 - \$87.75	\$207.00 - \$293.00
over 10,000 seats	\$68.65 - \$86.45	\$199.00 - \$285.00
add for roofed areas	\$9.25 - \$14.30	\$26.75 - \$47.50

13 GREENHOUSES – COMMERCIAL or RESIDENTIAL (5% Depreciation)

<u>Excellent</u>	<u>Good</u>	<u>Above Average</u>	<u>Average</u>	<u>Fair</u>
\$25-\$40	\$15-\$25	\$10-\$15	\$5-\$10	\$3-\$5

Excellent: Best frame; sandwich panels; venting; concrete floors; drains; good electrical and plumbing.
 Good: Heavy frame; sandwich panels or tempered glass; venting; concrete walks; adequate electrical and plumbing.
 Above Average: Good frame; glass or fiberglass; gravel and some concrete; adequate electrical; hose bibs.
 Average: Metal or wood frame; polyethylene arched roof; dirt floor; minimum electrical and plumbing.
 Fair: Light post or tubular frame; polyethylene arched roof; dirt floor; no electrical and hose bib.

65 GUARD HOUSE (3% Depreciation) (Per Square Ft)

<u>Excellent</u>	<u>Good</u>	<u>Average</u>	<u>Fair</u>
\$115 - \$250	\$80 - \$ 112	\$55 - \$ 80	\$28 - \$55

84 HANGER (3% Depreciation)

Storage: \$18.00 to \$ 70.00 per sq. ft.
 Maintenance: \$24.00 to \$100.00 per sq. ft.

27 HOG PARLORS (5% Depreciation)**

APPRAISERS MANUAL

Quality	Average	Fair
Breeding / Gestation	\$8.65	\$6.65
Farrowing	\$10.25	\$8.25
Finishing	\$10.25	\$8.25
Nursery	\$22.85	\$20.85

D7 HYDRA HOIST - (Personal Property) (5% Depreciation)

B1 KENNEL (5% Depreciation)

<u>Excellent</u>	<u>Above Average</u>	<u>Average</u>	<u>Fair</u>
\$100.00-\$165.00	\$70.00 - \$100.00	\$30.00 - \$70.00	\$20.00 - \$30.00

40 LOADING DOCK (3% Depreciation)

Average
\$19.00 - \$25.00

E2 LOUNGE BARN (3% Depreciation)**

<u>Quality</u>	<u>Good</u>	<u>Average</u>	<u>Fair</u>
Below Average	\$ 5.50	\$ 4.75	\$ 3.90
Average	\$10.40	\$ 8.60	\$ 6.60
Above Average	\$20.50	\$16.00	\$13.20

82 MILK BARN (3% Depreciation)**

<u>Good</u>	<u>Abv. Average</u>	<u>Average</u>	<u>Fair</u>
\$40.00 - \$50.00	\$30.00 - \$40.00	\$20.00 - \$30.00	\$17.00 - \$20.00

85 MINIATURE GOLF COURSES (0% Depreciation) SEE GOLF COURSES

D8 MOBILE HOME SITE - \$4500 (0% Depreciation)

15 MOBILE HOME PARKS (0% Depreciation)

See Class descriptions in Chapter 9 of this Manual.

Class 1 - \$ 2,000 per space
Class 2 - \$ 3,000 per space
Class 3 - \$ 6,500 per space
Class 4 - \$ 8,100 per space
Class 5 - \$10,000 per space

APPRAISERS MANUAL

16 MOBILE HOME ADDITIONS (3% Depreciation)

Excellent	\$63.00 Sq. Ft.
Custom	\$54.60 Sq. Ft.
Above Average	\$46.20 Sq. Ft.
Average	\$42.00 Sq. Ft.
Below Average	\$37.80 Sq. Ft.
Minimum	\$31.50 Sq. Ft.

71 NICHE – See CEMETERY

G9 OUTDOOR LIVING AREA (5% Depreciation)

Custom	Good	Abv. Average	Average
\$50,000 - \$70,000	\$25,000 - \$45,000	\$15,000 - \$25,000	\$5,000 - \$15,000

49 OVERHEAD DOOR (3% Depreciation) See M&S

23 PACK BARN (3% Depreciation)

	Square Feet	Custom	Average	Below Avg.
Masonry	< 2,000	\$25.00	\$19.00	\$13.00
	2001 – 10,000	\$21.00	\$16.00	\$11.00
	10,001 & Up	\$17.50	\$13.50	\$ 9.50
Frame	< 2,000	\$20.00	\$14.00	\$10.00
	2001 – 10,000	\$17.00	\$12.00	\$ 8.50
	10,001 & Up	\$14.50	\$10.00	\$ 7.25
Pole	< 2,000	\$18.00	\$12.50	\$ 9.00
	2001 – 10,000	\$15.00	\$10.50	\$ 7.50
	10,001 & Up	\$12.75	\$ 8.90	\$ 6.50
Metal	< 2,000	\$19.50	\$13.50	\$10.00
	2001 – 10,000	\$16.50	\$11.50	\$ 8.50
	10,001 & Up	\$14.00	\$ 9.75	\$ 7.25

Add for Upper Story - 70%

Add for ½ upper story - 35%

Add for Sheds: Good \$.75, Average \$.45, Fair \$.20 (per square foot)

52 PARKING DECK (2% Depreciation)

Range per space \$7,700 to \$16,800 or \$25.00 to \$30.00 per sq. ft.

04 PATIOS (Per Square Foot) 5% Depreciation

Base - \$4.50

Add for stamped or colored surface \$6.00

Epoxy w/stone or shell \$5.00

91 PATIO - COVERED (5% Depreciation) Add per sq. ft. of covered area, including supports:

Aluminum or steel, backed enamel \$ 5.75 to \$ 10.60

APPRAISERS MANUAL

Fiberglass or screen only	\$ 4.00	to	\$ 7.50
Open lattice, metal, vinyl or wood	\$ 4.60	to	\$ 14.00
Architectural columns, open lattice or trellis	\$18.90	to	\$ 64.00
Add for insulated metal panels	\$ 2.70	to	\$ 3.70
Lighting fixtures, add for each fixture	\$62.00	to	\$170.00

09 PAVING - ASPHALT (Per Square Foot) 5% Depreciation

DRIVEWAYS (Per Square Foot) 5% Depreciation

\$ 3.00

Parking Lots:

Lightweight

Under 10,000 Square Feet	\$2.00
10,000 to 100,000 Square Feet	\$1.77
Over 100,000 Square Feet	\$1.60

Medium

Under 10,000 Square Feet	\$2.25
10,000 to 100,000 Square Feet	\$2.10
Over 100,000 Square Feet	\$1.90

Heavy

Under 10,000 Square Feet	\$3.50
10,000 to 100,000 Square Feet	\$3.00
Over 100,000 Square Feet	\$2.50

Add \$.20 per square foot for curbing.

10 PAVING - CONCRETE (Per Square Foot) 5% Depreciation

CONCRETE PAVING/ DRIVWAYS \$ 3.50

Add for; Stamped Surface, or Color \$6.00,
Epoxy w/stone or shell \$5.

PARKING LOTS

	3 “	4 “	4 “ Reinforced	6” Reinforced
Under 5,000 Square Feet	\$2.75	\$3.10	\$3.40	\$4.35
5,000 to 100,000 Square Feet	\$2.50	\$2.80	\$3.10	\$3.95
Over 100,000 Square Feet	\$2.25	\$2.52	\$2.80	\$3.55

Add \$.20 Per Square for Curbing.

Add for; Stamped Surface, or color \$6.00, , Epoxy w/stone or shell \$5.00

18 PENTHOUSE (3% Depreciation)

\$25.00 - \$35.00

59 PLOTS – See CEMETERY

BI-TEK

COUNTY SPECIFICATIONS

11- 62

6/7/12

APPRAISERS MANUAL

25 POLE BARN – see BARN (3% Depreciation)

P7 POOL - COMMERCIAL (5% Depreciation)

1,000 - 4,000 Sq. Ft. \$68.00
 4,001 - 8,000 Sq. Ft. \$60.00
 8,001 - Up Sq. Ft. \$55.00
 Add for tiled surfaces - \$8.25 - \$27.50
 Deduct 20% for gunite
 See Marshall Swift 66 for heaters

T4 POOL ENCLOSURE (5% Depreciation)

<u>Good</u>	<u>Abv. Average</u>	<u>Average</u>
\$61.00 - \$82.00	\$36.00 - \$60.00	\$20.00 - \$35.00

T6 POOL/GUEST HOUSE (5 % Depreciation)

<u>Abv. Average</u>	<u>Average</u>	<u>Fair</u>
\$110.00 - \$200.00	\$65.00 - \$100.00	\$30.00 - \$60.00

07 POOL, RESIDENTIAL CONCRETE/GUNITE - (5% Depreciation) - Oval or Irregular

Price includes Apron, Diving Board, Ladder, Filter and Max Depth 6 - 9 Ft

<u>Good</u>	<u>Abv. Average</u>	<u>Average</u>	<u>Fair</u>
\$120.00 – \$180.00	\$80.00 – \$120.00	\$50.00 - \$80.00	\$35.00 - \$50.00

08 POOL, RESIDENTIAL VINYL OR FIBERGLASS - (5% Depreciation) - Oval or Irregular

Price includes Apron, Diving Board, Ladder, Filter and Max Depth 6 - 9 Ft

<u>Abv. Average</u>	<u>Average</u>
\$40.00 - \$70.00	\$25.00 - \$40.00

19 Whirlpools, Spa/Tub: (5% Depreciation)

Fair \$2,000 Average \$3,000 Above. Avg. \$5,000 Custom \$10,000 Excellent \$15,000

89 Concrete Aprons: (5% Depreciation)

\$3.10 Per Square Foot Add for; Stamped Surface \$3.90, Color \$.75, Epoxy w/stone or shell \$3.50

All other features may be priced from Marshall Swift Pricing Service

29 POULTRY HOUSES - COMMERCIAL (3% Depreciation)

	<u>Good</u>	<u>Average</u>	<u>Fair</u>
Breeder Hens/Pullet/Layer	\$ 7.60	\$ 6.90	\$ 6.20
Broiler	\$ 5.00	\$ 4.50	\$ 4.00

Add for floor:	Concrete	\$ 1.75
	Asphalt	\$.87

Slats and Curtains included.

D9 EGG ROOM (3% Depreciation) \$25.00 \$20.00 \$10.50

BI-TEK

COUNTY SPECIFICATIONS

11- 63

6/7/12

APPRAISERS MANUAL

Add for floor: Concrete \$ 3.50
 Asphalt \$ 3.00

Slats and Curtains included.

47 & 69 PRE-FAB METAL UTILITY BUILDINGS (5% Depreciation)

	<u>Square Foot</u>	<u>Custom</u>	<u>Average</u>	<u>Below Avg.</u>
69 LEANING WALL	<5,000	\$17.50	\$13.75	\$11.25
	5,000 – 15,000	\$16.00	\$12.50	\$10.25
	>15,000	\$13.50	\$10.50	\$ 8.75
47 QUONSET	<5,000	\$22.00	\$17.50	\$13.75
	5,000 – 15,000	\$20.00	\$16.00	\$12.50
	>15,000	\$17.00	\$13.50	\$10.50
69 VERTICAL WALL	<5,000	\$19.80	\$15.40	\$12.10
	5,000 – 15,000	\$18.00	\$14.00	\$11.00
	>15,000	\$15.30	\$12.00	\$ 9.30

Deduct for No Floor - \$2.50 per square foot
 Deduct for Lack of Lighting - \$1.30 per square foot
 Add for Insulation - \$1.30 per square foot
 Add for Sprinklers - \$1.50 per square foot
 Add for Overhead Doors, if more than 2 doors - \$1,150.00 per door
 Add for Heat -\$1.75 per square foot

Custom – The structure is built with above average materials, patricians, plumbing and electrical.
 Average – The structure is built with average materials, patricians, plumbing and electrical.
 Below Average– The structure is built with below average materials, patricians, plumbing and electrical.

90 PUMP HOUSE (3% Depreciation)

<u>Good</u>	<u>Above Average</u>	<u>Average</u>	<u>Fair</u>
\$105.00 - \$150.00	\$74.00 - \$100.00	\$50.00 - \$70.00	\$20.00 - \$45.00

43 RAILROAD SPURS (Per Lineal Foot) (2% Depreciation)

<u>Heavy</u>	<u>Medium</u>	<u>Light</u>
\$106.00	\$90.00	\$68.00

G5 RAILROAD SWITCH (2% Depreciation)

<u>Heavy</u>	<u>Medium</u>	<u>Light</u>
\$35,000	\$29,000	\$22,000

B4 RESTROOM (3% Depreciation)

<u>Average</u>	<u>Below Average</u>
\$50.00-\$75.00/sq ft	\$27.00-\$45.00/sq ft

24 SHED (5% Depreciation) One open side, dirt floor

<u>Good</u>	<u>Abv.Average</u>	<u>Average</u>	<u>Fair*</u>
\$30.00 - \$40.00	\$20.00 – \$29.00	\$10.00 - \$19.00	\$3.00- \$9.00

BI-TEK **COUNTY SPECIFICATIONS** **11- 64**

APPRAISERS MANUAL

*May be made with used/recycled materials

17 OFFICE (3% Depreciation)
\$40.00 per sqft

97 SHELTER (5% Depreciation) No Walls

Good	Abv. Average	Average	Fair
\$25.00 - \$50.00	\$18.00 – \$24.00	\$10.00 - \$14.00	\$5.00 - \$8.00

Add \$3.50 per sq. ft. for concrete floor

B6 SHOP BUILDING (3% Depreciation)

Custom	Good	Abv.Average	Average	Fair
\$50.00 - \$80.00	\$30.00 - \$50.00	\$18.00 - \$28.00	\$10.50 - \$16.00	\$6.00 - \$8.00

28 SILOS - Farm

Upright (5% Depreciation)

Harvester: DIA X HEIGHT X \$84.00 Concrete Stave: DIA X HEIGHT X \$29.00
 Slurry Storage same as above
 Price includes un-loaders – Note: Some of the Harvester’s are no longer in use due to the expense replacing the un-loaders, these units will need functional obsolescence added – 30% Original Percent Condition.

Trench Silos (5% Depreciation)

Concrete Floor: \$5.40 per square foot
 Concrete Floor and walls: \$8.12 per square foot
 Dirt Floor and Walls: \$2.30 per square foot
 Block or Wood Walls & Concrete Floor: \$6.85 per square foot.

42 SPRINKLERS (Per Square Foot) 2% Depreciation

<u>Commercial and Industrial</u>	<u>Finished Ceiling</u>		<u>Unfinished Ceiling</u>	
	Wet	Dry	Wet	Dry
10,000 or Less	\$2.53	\$3.21	\$2.20	\$2.92
10,000 to 20,000	\$2.23	\$2.80	\$1.94	\$2.55
20,000 to 50,000	\$1.93	\$2.40	\$1.69	\$2.18
50,000 to 100,000	\$1.65	\$2.01	\$1.44	\$1.83
100,000 and Up	\$1.37	\$1.63	\$1.19	\$1.49

99 STABLES (3% Depreciation)

Large commercial stables should be sketched and priced on the property record card. All other stables may be priced from this schedule.

	<u>Square Footage</u>	<u>Excellent</u>	<u>Custom</u>	<u>Ab Avg.</u>	<u>Average</u>	<u>Bl. Avg.</u>	<u>Minimum</u>
Masonry	< 5,000	\$ 94.00	\$54.00	\$37.00	\$26.00	\$18.75	
	5001 – 15,000	\$ 85.00	\$49.00	\$34.00	\$24.00	\$17.00	
	15,001 & Up	\$ 72.00	\$42.00	\$29.00	\$20.00	\$14.50	
Frame	< 5,000	\$ 91.00	\$52.00	\$33.00	\$21.00	\$13.75	

APPRAISERS MANUAL

5001 – 15,000	\$ 83.00	\$47.00	\$30.00	\$19.00	\$12.50
15,001 & Up	\$ 71.00	\$40.00	\$25.50	\$16.00	\$10.60

Pole	< 5,000	\$46.00	\$30.00	\$19.25	\$12.50	\$10.00
	5001 – 15,000	\$42.00	\$27.00	\$17.50	\$11.25	\$ 9.00
	15,001 & Up	\$36.00	\$23.00	\$15.00	\$ 9.50	\$ 7.50
Metal	< 5,000	\$ 50.00	\$32.00	\$21.00	\$13.50	
	5001 – 15,000	\$ 45.00	\$29.00	\$19.00	\$12.25	
	15,001 & Up	\$ 38.00	\$25.00	\$16.00	\$10.40	

Add for Upper Story - 70%

Add for ½ story - 35%

Add for Sheds: Good \$.75, Average \$.45, Fair \$.20 (per square foot)

Excellent: Custom masonry veneer siding; trim and roof; insulated; custom finish in stalls, lounge, and restrooms; high level electrical and plumbing with dressing rooms.

Custom: Good siding; trim and roof; insulated; good finish in stalls, lounge, and restrooms; high level electrical and plumbing with dressing rooms.

Above Average: Very good siding and roofing some windows, good quality stall and tack room finish, good electrical, plumbing with restroom

Average: . Good siding and roofing, some concrete floors, wainscot stalls, adequate electrical and plumbing.

Below Average: Low cost siding, post and beam construction, dirt floors, open stalls, little or no electrical and plumbing.

Minimum: Low cost siding, pole construction, shed roof or low, dirt floors, open stalls, little or no electrical and plumbing.

STEEL TANKS

Tank prices are based on typical sizes. If the size of the subject varies from the schedule, the price is to be determined by extrapolation.

56 Bulk Storage (3% Depreciation) Price/Gallon

Gallons	Horizontal	Vertical
1,000	2.44	3.60
2,000	1.53	2.26
3,000	1.27	1.81
4,000	1.11	1.55
5,000	1.03	1.39
6,000	.96	1.31
7,500	.93	1.19
10,000	.88	1.10
12,500	.84	1.06
15,000	.81	.98
20,000	.79	.97
30,000	.75	.92
40,000	N/A	.90
50,000	N/A	.87
60,000	N/A	.81

Welded Steel Pressure Tanks (Personal Property)

APPRAISERS MANUAL

35 Welded Steel Water Tanks (3% Depreciation)

Gallons	Price/Gallon
10,000	2.44
20,000	1.95
30,000	1.71
50,000	1.40
75,000	1.22
100,000	1.11
125,000	.96
150,000	.86
200,000	.73
250,000	.66
300,000	.61
400,000	.60
500,000	.54
750,000	.46
1,000,000	.40
2,000,000	.34

36 Welded Steel Tanks - Petroleum (2% Depreciation)

Barrels	Price/Barrel	Barrels	Price/Barrel
2,000	\$39.48	75,000	8.24
3,000	\$29.69	100,000	7.95
4,000	\$25.26	125,000	7.73
5,000	\$22.33	150,000	7.55
7,500	\$17.26	200,000	6.91
10,000	\$15.95	250,000	6.32
15,000	\$13.36	300,000	6.18
20,000	\$11.83	350,000	5.88
30,000	\$11.06	400,000	6.12
50,000	\$8.84	500,000	5.83

Add \$1,400 Per Foot of Diameter for Floating Roof or Double Deck Roof Price includes Distribution System, Foundation, Cone Roof

37 Elevated Steel Tanks (3% Depreciation)

Gallons	Tower Height				
	50'	75'	100'	150'	
25,000	6.80	7.56	8.76	11.36	
50,000	3.65	4.57	4.62	5.98	
75,000	2.90	3.22	3.61		4.47
100,000	2.36	2.59	2.90		3.56
150,000	1.93	2.11		2.31	2.76
200,000	1.92	2.10		2.26	2.58
300,000	1.61	1.76	1.88	2.10	
400,000	1.42	1.55	1.63		1.80
500,000	1.27	1.47	1.49		1.75

APPRAISERS MANUAL

750,000	1.11	1.28	1.30	1.47
1,000,000	1.05	1.13	1.24	1.39
1,500,000	1.04	1.05	1.22	1.30
2,000,000	1.00	1.01	1.17	1.26

01 STORAGE - Residential (3% Depreciation)

Detached storage buildings that are built to the exact specifications of the dwelling should be sketched on the property record card as an auxiliary area. All other storage buildings may be priced from this schedule using the same quality judgment used to rate dwellings.

Custom	Good	Abv. Average	Average	Fair
\$51.00 - \$80.00	\$30.00 – \$50.00	\$18.00 - \$28.00	\$10.00 - \$16.00	\$4.00 - \$8.00

78 TRAIN OR TRUCK WELL (5% Depreciation) \$8.60

12 TENNIS COURTS (Per Square Foot) (5% Depreciation)

	<u>Custom</u>	<u>Average</u>	<u>Below Avg.</u>
Asphalt	4.95	4.00	3.00
Concrete	5.60	4.60	3.65
Clay	4.30	3.60	2.95
Synthetic	8.90	7.50	6.10

Add for cushioned layer - \$2.00/SF
 Add lighting and fencing separately
 Note: Deduct 5% For More Than 2 Courts.

33, 34 VAULT (Per Square Foot) (2% Depreciation)

Movable vaults are to be listed as personal property. If vaults are constructed in a building type that does not normally have them, add them from this schedule. Vaults located in banks are priced in the base price of the building and are not to be listed separately.

	<u>Custom</u>	<u>Average</u>	<u>Below Avg.</u>
33 Money Vault	\$200	\$160	\$120
34 Record Vault	\$ 68	\$ 60	\$ 50

WALLS

Retaining walls are typically built to correct topographical problems with the lot, therefore they are considered to be a land feature and priced with the lot price. All other walls may be priced from the following schedules.

58 WALL - BLOCK (Per Lineal Foot) (2% Depreciation)

Four Inch: Height x \$6.75

APPRAISERS MANUAL

C-I-P equipment
Cabinets
Cable TV distribution systems
Cable TV equipment and wiring
Cable TV subscriber connections
Camera equipment
Canopies - that service equipment
Car wash - all equipment, filers, tanks
Catwalks for machinery & equipment
Cellular site improvements
Cement plants
Chairs
Closed circuit TV
Cold storage - equipment / rooms / partitions
Compressed air or gas system (other than building heat)
Computer room A/C
Computer room raised floor
Computerized scanning equipment
Computers and data lines
Concrete plants
Construction and grading equipment
Control systems - building and equipment
Conveyor & material handling systems
Coolers – walk-in or self-standing
Cooling towers – primary use in manufacture
Counters / reception desks – moveable or built-in
Cranes and Craneways
Data processing equipment
Deli equipment
Desks
Diagnostic center equipment – moveable or built-in
Display cases – moveable or built-in
Dock levelers
Drapes & curtains, blinds, etc
Drying systems – process or product
Dumpster
Dust catchers, control systems, etc
Electrical service to equipment
Electronic control systems
Equipment – production
Expensed items
Farm equipment – used for production of income
Freezers – walk-in or self-standing
Fencing – inside
Flagpole
Floor finishes – process related
Foundations for machinery & equipment
Freight charges
Fuels – not for sale (list as supplies)
Furnaces – steel mill process, etc
Furniture and fixtures
Grain hopper
Greenhouse benches, heating systems, etc
Hoppers – metal bin type
Hospital systems, equipment and piping
Hot air balloons

APPRAISERS MANUAL

Hotel / Motel televisions & wiring
Humidifiers – process
Incinerators – equipment and/or moveable
Industrial piping – process
Installation cost
Irrigation equipment
Kiln heating system
Kilns – metal tunnel or moveable
Laboratory equipment
Laundry bins
Law & professional libraries
Leased equipment – lessor or lessee possess
Leasehold improvements including imp. to real property**
Leasehold interest in exempt real property
Lifts – other than elevator
Lighting – portable/ moveable / special
Machinery & equipment
Medical supplies
Milk handling – milking, cooling, piping
Mirror (other than bathroom)
Monitoring systems building or equipment
Newspaper stands
Night depository
Office equipment
Office supplies (list as supplies)
Oil company equipment – pumps, supplies
Ovens – processing / manufacturing
Overhead conveyor system
Package and labeling equipment
Paging systems
Paint spray booths
Partitions – moveable
Piping systems
Playground equipment
Pneumatic tube systems
Portable buildings
Power generator systems (auxiliary, emergency)
Power transformers - equipment
Public address systems (intercom, music)
Refrigerators
Refrigeration systems - compressors, etc)
Repairs - equipment (Capitalized)
Restaurant furniture (Incl. attached to floor)
Restaurant / kitchen - equipment vent hoods
Returnable containers
Room dividers/partitions - moveable
Room's self-contained or special purpose
Safes wall or self-standing
Sales/use tax
Satellite dishes (all wiring & installation)
Scales
Security systems
Service station equipment - pumps, tanks
Shelving
Signs - all types including attached to building
Sinks – Specialty/Restaurant

APPRAISERS MANUAL

Software - capitalized
Sound systems & projection equipment
Spare parts - list as supplies
Speakers - built-in or freestanding
Spray booths
Sprinkler system - attached to product storage
Supplies (office & other)
Tanks (all above and below ground)(except elevated water and petroleum farms)
Telephone systems & wiring
Theater screens - indoor
Theater seats
Tooling, dies, molds
Towers - microwave, equipment, wiring
Towers - TV, radio, CATV, two-way radio
Transportation cost
Upgrades to equipment
Vacuum system, process
Vault Units
Vault doors, inner gates, vents & equipment
Vending machines
Vent fans
Ventilation systems - needed for manufacture
Video tapes / movies / reel movies
Walls - partitions, moveable
Water coolers
Water lines - for process above or below ground
Water tanks & system – not listed as real estate
Whirlpool / Jacuzzi / hot tubs
Wiring - power wiring for machinery & equipment

****Note:** Malls, Shopping Centers and other income producing properties that are leased as white boxes are priced on the real property card as minimal interior finish (concrete floors, drywall, no ceiling, heat/ac, and some electrical. All leasehold improvements to the real property are to be listed on the business listing form by year of acquisition at 100% of the cost by the lessee as personal property or leasehold improvements to real property to be taxed as personal property.

Mobile Homes on Leasehold

All mobile homes classed as personal property and not owned by the land owner will be assessed according to the real property schedules of values. The calculated value will then be discounted 20%. This discount adjusts for the cost of potential removal and relocation.

Davie County Assessor Informal Review

Taxpayers wishing to request an informal review of their value must complete the Informal Review Form in its entirety and return it to us within **30 days of the date of the notice**. Any form post marked by the 30th day will be accepted as timely filed. If a postmark cannot be read or is not present the form will be considered received on the date it arrived in our office. Faxed copies of the appeal form are not acceptable. Once a timely filed Informal Review Form is received one of our appraisers will review the value and send the taxpayer a new notice. Taxpayers that receive these notices and still do not agree with the assessed value may file an appeal to the Board of Equalization and Review. Likewise, any taxpayer that failed to file their

APPRAISERS MANUAL

request for an informal review within the 30 days may file an appeal to the Board of E & R as long as they do so prior to the Board's Adjournment.

Davie County Board of Equalization and Review

These appeals may be filed anytime prior to the adjournment of the Board for the purposes of accepting appeals. This date will be advertised in the local paper and is usually in late April. Anyone that receives a notice of value after the Board adjourns will have 30 days from the date of the notice to file an appeal to the Board. All requests to appeal to the Board must be made in writing either by letter or on the Request to Appeal Form that will be attached to the Notice of Decision from the informal review process. All Board requests are to be sent to Secretary to the Board for processing. Anyone that request to appeal to the Board will receive an Application for Hearing from the Board and must fill it out and return it within 30 days. Once the Application for Hearing is returned one of our appraisers will re-inspect the property and review all available information. If our appraiser and the taxpayer reach an agreement the case may be settled by completing and signing an Assessment Agreement which will be presented to the Board for final approval. If an assessment agreement is not reached the taxpayer will be notified of the date and time of the hearing. At the hearing the taxpayer will be able to present their evidence and testimony to the Board and a county appraiser will present the county's evidence and make a recommendation to the Board. Within 30 days after the Board meeting the taxpayer will receive a Notice of Decision from the Board indicating the Board's determination. The taxpayer has 30 days from the date of the Notice of Decision to file an appeal of the Board's decision to the N.C. Property Tax Commission.

North Carolina Property Tax Commission (PTC)

These appeals must be filed within 30 days of the date of the Notice of Decision from the Davie County Board of Equalization and Review. These appeals are typically heard in Raleigh. The PTC is made up of 5 members appointed by the Governor and the Legislature. An individual taxpayer may present evidence to the PTC without the assistance of an attorney but non-individual owners must have an attorney represent them. These appeals may take months or years to schedule and hear. Prior to the hearing, representatives of the Department of Revenue will meet with the County and the taxpayer to review the merits of the case and resolve them when possible. The taxpayer or the County may appeal the decision of the PTC to the Court of Appeals.

North Carolina Court of Appeals

The Court of Appeals hears all appeals from the Property Tax Commission. The taxpayer or the County may appeal the decision of the Court of Appeals to the N.C. Supreme Court.

North Carolina Supreme Court

The N.C. Supreme Court hears all appeals from the Court of Appeals. There are no appeals of the decision of the Supreme Court.