

DAVIE COUNTY 2021 APPRAISAL 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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VALUATION MODELS

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.

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.

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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	4	07	STEAM	5
EXTERIOR WALL			07	CONC TILE/CLAY	14	08	RADIANT ELEC	3
01	SIDING MIN/NONE	6	08	CEDAR SHAKE	6	09	RADIANT WTR	6
02	CORR MET LGT	7	09	COPPER/ENAMEL	20	10	HEAT PUMP	4
03	COMP OR WLBD	10	10	310 LB/WD SHG	5	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	HARDBOARD	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	28	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	2500
13	STUCCO/TL-WD	32	06	CUSTOM INTERIOR	32	03	1 STY SNGL	2750
14	SIDING/AVG	24	INTERIOR FLR CVR		04	2 STY SNGL/1 DBL	3000	
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	7400
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	49	08	SHEET VINYL	6	04	FACTOR 4	1.05
23	CORR MET HVY	6	09	PINE/SOFTWOOD/LAM WOOD	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	43	13	PARQUET	14	QUALITY ADJUSTMENT		
28	GLASS/THRML	46	14	CARPET	6	01	MINIMUM	.75
ROOF STRUCTURE			15	HARD TILE	18	02	BELOW AVERAGE	.90
01	FLAT	3	16	TERRAZZO STRIP	16	03	AVERAGE	1.00
02	SHED	5	17	PRE CAST CONC	1	04	ABOVE AVERAGE	1.10
03	GABLE	8	18	SLATE	23	05	CUSTOM	1.25
04	HIP	10	19	MARBLE	44	06	EXCELLENT	1.50
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	2101 - 2200	.93
881 - 900	1.15	2201 - 2300	.92
901 - 920	1.14	2301 - 2400	.91
921 - 940	1.13	2401 - 2500	.90
941 - 960	1.12	2501 - 2700	.89
961 - 980	1.11	2701 - 2900	.88
981 - 1000	1.10	2901 - UP	.87
1001 - 1020	1.09		
1021 - 1050	1.08		

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MODEL 01 - USE CODE 08 – SINGLE FAMILY EXCEPTIONAL

BATHS				<u>FIREPLACE</u>		
# OF	POINTS	# OF	POINTS			
2	3	10	16	01	NONE	0
3	5	11	18	02	PREFAB	4050
4	7	12	19	03	1 STY SNGL	6750
5	9	13	20	04	2 STY SNGL/1 DBL	8400
6	10	14	22	05	2 OR MORE	9000
7	12	15	23	06	MASSIVE	12750
8	13	16	25	07	>2 MASSIVE	16900
9	15	17-UP	27			

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

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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	1100
13	STUCCO/TL-WD	38	06	CUSTOM INTERIOR	35	03	1 STY SNGL	2000
14	SIDING/AVG	24	INTERIOR FLR CVR			04	2 STY SNGL/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	1.10
03	GABLE*	9	18	SLATE	30	05	CUSTOM	1.25
04	HIP	10	19	MARBLE	62	06	EXCELLENT	1.50
05	GMBRL/MAN	12						
06	IRR/CTHRL	14						
07	WOOD TRUSS	8						

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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%		

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MANUFACTURED HOUSING

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.

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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.

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MODEL 03-CONDOMINIUMS		STRUCTURAL ELEMENT AT		HEATING TYPE		PTS
FOUNDATION		PTS	<u>ROOF STRUCTURE</u>	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	<u>ROOFING COVER</u>		05 RADIANT CEILING	3
<u>FLOOR SYSTEM</u>			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	<u>AIR CONDITION TYPE</u>	
07	STRUCT SLAB	15	08 CEDAR SHAKE	8	01 NONE	0
<u>EXTERIOR WALL</u>			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	<u>STRUCTURAL FRAME</u>	
05	ASBTS SHNGL/CORR	24	<u>INTERIOR WALL</u>		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	<u>INTERIOR FLOOR CVR</u>		08 SPECIAL	14
13	STUCCO/TL-WD	22	01 NONE	0	<u>CEILING & INSULATION</u>	
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	<u>FIREPLACE (PRICE x QUALITY)</u>	
27	PREFIN MET	50	15 HARD TILE	14	01 NONE	\$1500
28	GLASS/THRML	60	16 TERRAZZO STRIP	9	02 PREFAB	\$2250
<u>ROOF STRUCTURE</u>			17 PRE CAST CONC	1	03 1 STY SNGL	\$3100
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	<u>HEATING FUEL</u>		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

COUNTY SPECIFICATIONS

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DAVIE COUNTY- 2021 REVALUATION

DAVIE COUNTY 2021 APPRAISAL MANUAL

1	1	1	6	4	1	1	7
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

DAVIE COUNTY 2021 APPRAISAL 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	QUALITY 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				

DAVIE COUNTY 2021 APPRAISAL 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	<u>MARKET/DESIGN FACTOR</u>	
100 - 149	13	01 FACTOR 1	.92
150 - 189	12	02 FACTOR 2	.96
190 - 229	11	03 FACTOR 3	1.00
230 - 269	10	04 FACTOR 4	1.04
270 - 309	9	05 FACTOR 5	1.06
310 - 349	8	06 FACTOR 6	1.10
350 - 449	7	07 FACTOR 7	1.15
450 - 559	6		
560 - 759	5		
760 - 869	4		
870 - 1159	3		
1160 - 1759	2		
1760 - UP	1		

DAVIE COUNTY 2021 APPRAISAL MANUAL

MODEL 05 - APARTMENTS - STRUCTURAL ELEMENT DATA

	PTS		PTS		PTS
FOUNDATION		ROOF STRUCTURE		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	5	07 NT SUS CL/WL	4
21 FACE BRICK	30	09 PINE/SOFTWOOD/LAM WOOD	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				

DAVIE COUNTY 2021 APPRAISAL 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	
100 - 149	12	Area per fixture = Total Heated Area divided by Total Number of Fixtures
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	.92
02 FACTOR 2	.96
03 FACTOR 3	1.00
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

DAVIE COUNTY 2021 APPRAISAL 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	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	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
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				

PLUMBING - REST ROOM - POINTS SCHEDULE

DAVIE COUNTY 2021 APPRAISAL MANUAL

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	.92
02 FACTOR 2	.96
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%

DAVIE COUNTY 2021 APPRAISAL 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						

SIZE FACTORS
AREA

FACTOR

AREA

FACTOR

COUNTY SPECIFICATIONS

(SECTION 11)

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DAVIE COUNTY- 2021 REVALUATION

DAVIE COUNTY 2021 APPRAISAL MANUAL

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 - 230,000	84%
16,001 - 18,000	104%	230,001 - 350,000	82%
18,001 - 20,000	103%	350,001 - 500,000	80%
		500,001 - 700,000	75%
		700,001 - 900,000	70%
		900,001 - 1,100,000	65%
		1,100,000 - UP	60%

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	1.04
		18 - 19.9	1.08
		20 - 21.9	1.13
		22 - 23.9	1.18
		24 - 25.9	1.23
		26 - 27.9	1.28
		28 - 29.9	1.33
		30 - 34.9	1.38
		35 - 39.9	1.51
		40 - 44.9	1.64
		45 - 49.9	1.77
		50 - 54.9	1.90
		55 - 59.9	2.03
		60 - 69.9	2.16
		70 - 79.9	2.42
		80 - 89.9	2.68
		90 - 98.9	2.84
		99 - UP	2.84

MARKET FACTOR

01 FACTOR 1	.92
02 FACTOR 2	.96
03 FACTOR 3	1.00
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

DAVIE COUNTY 2021 APPRAISAL 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 VINY	6	07 NT SUS CL/WL	6
21 FACE BRICK	25	09 PINE/SOFTWOOD/LAM WOOD	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				

REST ROOM - PLUMBING POINT SCHEDULE

DAVIE COUNTY 2021 APPRAISAL MANUAL

AREA PER FIXTURE	POINTS	MARKET/DESIGN FACTOR	
		01	FACTOR 1 .95
0 - 99	14	02 FACTOR 2	1.00
100 - 149	13	03 FACTOR 3	1.02
150 - 189	12	04 FACTOR 4	1.04
190 - 229	11	05 FACTOR 5	1.06
230 - 269	10	06 FACTOR 6	1.10
270 - 309	9	07 FACTOR 7	1.15
310 - 349	8	08 FACTOR 8	
350 - 449	7		
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	87%
4501-5000	104%	60001-80000	84%
5001-5500	103%	80001-120000	82%
5501-6000	102%	120001-175000	80%
6001-6500	101%	175001- UP	79%
6501-7000	100%		

DAVIE COUNTY 2021 APPRAISAL MANUAL

<u>Expected Life by Quality</u>						<u>Code</u>	<u>Number</u>	<u>Rate</u>	<u>Description</u>
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>				
45	A	A	A	A	70	01	01	\$ 81.00	Single Family Residential (1)
30	35	40	45	50	55	02	02	\$ 56.00	Manufactured Home (Multi-Sectional)
20	25	30	35	40	45	03	02	\$ 52.00	Manufactured Home (Single-Sectional)
45	A	A	A	A	70	04	03	\$ 81.00	Condominium
45	A	A	A	A	70	05	01	\$ 81.00	Patio Homes
45	A	A	A	A	70	06	03	\$ 98.00	Condominium High Rise
45	A	A	A	A	70	07	01	\$ 107.00	Single Family Residential (2)
70	70	70	70	70	70	08	01	\$ 125.00	Single Family Residential (3)
45	A	A	A	A	70	09	03	\$ 81.00	Townhouse Single Family
40	40	40	45	50	55	10	07	\$ 98.00	Commercial
30	35	40	40	45	45	11	07	\$ 110.00	Convenience Store
20	20	25	25	30	30	12	06	\$ 90.00	Car Wash
35	40	45	45	50	55	13	07	\$ 106.00	Department Store
30	35	40	40	40	45	14	07	\$ 105.00	Super Market
40	45	50	50	55	55	15	07	\$ 131.00	Shopping Center-Mall
40	40	45	45	50	50	16	07	\$ 110.00	Shopping Center-Strip
40	40	45	45	45	50	17	04	\$ 100.00	Office
50	50	55	55	60	60	18	04	\$ 88.00	Office High Rise > 4
35	35	40	40	45	45	19	04	\$ 146.00	Medical/Dental Building
35	35	40	40	45	45	20	04	\$ 105.00	Medical Condo
30	30	35	35	40	40	21	07	\$ 155.00	Restaurants
30	30	35	35	40	40	22	07	\$ 161.00	Fast Foods
40	45	50	50	55	60	23	04	\$ 154.00	Banks
40	40	45	45	50	50	24	04	\$ 106.00	Office Condo
40	40	45	45	50	55	25	07	\$ 79.00	Commercial/Service
30	30	35	35	40	40	26	07	\$ 74.00	Service Station
40	40	45	45	50	50	27	06	\$ 40.00	Auto Sales and Service
30	35	40	40	45	45	28	06	\$ 64.00	Parking Garage
30	35	40	40	45	45	29	06	\$ 40.00	Mini-Warehouse
40	40	45	50	55	60	30	04	\$ 175.00	Laboratories/Research
35	40	40	40	45	45	31	04	\$ 89.00	Day Care Center
30	35	40	40	45	50	32	07	\$ 111.00	Theaters
35	40	40	45	45	45	33	07	\$ 111.00	Lounge/Night Club
30	35	35	35	40	40	34	07	\$ 87.00	Bowl Alley/Arena

DAVIE COUNTY 2021 APPRAISAL MANUAL

1	Expected Life by Quality					Code	Number	Rate	Description
	2	3	4	5	6				
40	40	40	45	50	55	35	07	\$ 72.00	Commercial Condo
35	35	40	40	45	45	36	04	\$ 139.00	Veterinarian Office
40	40	45	50	55	60	37	05	\$ 140.00	Hotel/Motel High Rise >3 Floors
30	35	40	40	40	45	38	07	\$ 65.00	Furniture Showroom
30	35	40	40	45	45	39	06	\$ 110.00	Hotel/Motel 3 Floors or less
40	45	45	45	50	55	40	06	\$ 52.00	Industrial
35	40	40	40	45	50	41	06	\$ 82.00	Light Manufacturing
45	50	50	50	55	60	42	06	\$ 114.00	Heavy Manufacturing
30	35	35	35	40	45	43	06	\$ 36.00	Lumber Yard
40	45	45	45	50	55	44	06	\$ 93.00	Packing Plant Food Processing
45	50	50	50	55	60	45	06	\$ 110.00	Cigarette Mfg
40	45	45	45	50	50	46	06	\$ 93.00	Bottler/Brewery
40	40	45	45	50	50	47	06	\$ 56.00	Warehouse Condo
40	40	45	45	50	50	48	06	\$ 52.00	Warehouse
20	20	25	30	35	35	49	06	\$ 56.00	Prefab Warehouse
45	A	A	A	A	70	50	01	\$ 81.00	Rural Homesite
35	40	45	45	50	50	51	06	\$ 70.00	Cold Storage Freezer
35	40	45	45	50	50	52	06	\$ 69.00	Truck Terminal
30	30	35	35	40	40	53	06	\$ 67.00	Service Garage
40	40	45	45	50	50	54	06	\$ 52.00	Flex Warehouse
40	40	45	45	50	50	55	07	\$ 52.00	Flex Business Park
30	35	40	40	45	45	56	07	\$ 107.00	Pharmacy
40	40	45	45	50	50	57	06	\$ 67.00	Motor Sport Garage
30	30	35	35	40	40	58	07	\$ 134.00	Fast Food Convenience Store
45	A	A	A	A	70	59	01	\$ 81.00	Modular Single Family
45	45	50	50	55	60	60	06	\$ 78.00	Garden Apartments
40	45	50	50	55	60	61	05	\$ 90.00	Townhouse Apartments
40	45	50	50	55	60	62	05	\$ 70.00	Duplex/Triplex
40	45	50	50	55	60	63	05	\$ 90.00	High Rise Apartments
40	40	45	45	50	55	64	07	\$ 129.00	Health Club
30	35	40	40	45	50	65	07	\$ 80.00	Stable
40	45	45	45	50	55	66	05	\$ 91.00	Muliple Residence Assisted Living
0	0	0	0	0	0	67	N/A		Blank
40	40	45	45	50	50	68	06	\$ 54.00	Retail Warehouse
40	45	45	45	50	55	69	04	\$ 103.00	Group Home

DAVIE COUNTY 2021 APPRAISAL MANUAL

1	Expected Life by Quality					Code	Number	Rate	Description
	2	3	4	5	6				
40	40	45	45	50	50	70	04	\$ 124.00	Institutional
35	40	45	50	55	60	71	04	\$ 134.00	Churches
40	40	45	45	50	50	72	04	\$ 135.00	School, Colleges, Private
40	40	45	45	50	50	73	04	\$ 200.00	Hospital Private
45	45	50	50	55	60	74	05	\$ 105.00	Home for Aged
40	45	50	50	55	60	75	05	\$ 138.00	Orphanages
40	40	45	45	50	50	76	04	\$ 103.00	Mortuaries, Cemeteries
30	35	40	40	45	50	77	07	\$ 110.00	Clubs, Lodges
40	40	45	45	50	50	78	04	\$ 155.00	Country Club
30	35	35	35	40	45	79	04	\$ 86.00	Airport
35	40	45	45	50	50	80	06	\$ 43.00	Marinas/Boat Storage
40	45	50	50	55	60	81	06	\$ 68.00	Military
40	40	45	45	50	50	82	04	\$ 83.00	Forest, Park, Etc
40	40	45	45	50	50	83	04	\$ 144.00	Public Schools
40	45	50	50	55	60	84	04	\$ 160.00	Public Colleges
40	40	45	45	50	50	85	04	\$ 200.00	Public Hospitals
40	45	50	50	55	60	86	04	\$ 102.00	County
40	45	50	50	55	60	87	04	\$ 102.00	State
40	45	50	50	55	60	88	04	\$ 102.00	Federal
40	45	50	50	55	60	89	04	\$ 102.00	Municipal
35	40	40	40	45	50	90	06	\$ 78.00	Fire Station Volunteer
40	40	45	45	50	50	91	04	\$ 101.00	Utility Office
40	40	45	45	50	50	92	04	\$ 101.00	Mining Office
40	40	45	45	50	50	93	04	\$ 101.00	Petroleum Gas Office
20	A	A	A	A	60	94	07	\$ 22.00	Camp
40	40	45	45	50	50	95	07	\$ 190.00	County Jail
40	40	45	45	50	60	96	06	\$ 83.00	Fire Station Staffed
0	0	0	0	0	0	97		\$ -	Blank
0	0	0	0	0	0	98		\$ -	Blank
0	0	0	0	0	0	99	0	\$ -	New Parcel

DAVIE COUNTY 2021 APPRAISAL MANUAL

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

TABLE "A"
DEPRECIATION SCHEDULE

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

DAVIE COUNTY 2021 APPRAISAL 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	25	75
3	1	99		38	26	74
4	1	99		39	27	73
5	2	98		40	28	72
6	2	98		41	28	72
7	3	97		42	29	71
8	3	97		43	30	70
9	4	96		44	31	69
10	4	96		45	31	69
11	5	95		46	32	68
12	5	95		47	33	67
13	6	94		48	34	66
14	6	94		49	34	66
15	7	93		50	35	65
16	7	93		51	36	64
17	8	92		52	37	63
18	8	92		53	37	63
19	9	91		54	38	62
20	9	91		55	39	61
21	10	90		56	40	60
22	11	89		57	40	60
23	12	88		58	41	59
24	13	87		59	42	58
25	14	86		60	43	57
26	15	85		61	43	57
27	16	84		62	44	56
28	17	83		63	45	55
29	18	82		64	46	54
30	19	81		65	46	54
31	20	80		66	47	53
32	21	79		67	48	52
33	22	78		68	49	51
34	23	77		69	50	50
35	24	76		70	50	50

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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				

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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				

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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				

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL MANUAL

AUXILIARY AREA ADJUSTMENTS

DESCRIPTION	CODE	MODEL						
		SFR 01	MH 02	CONDO 03	OFFICE 04	MF 05	WHSE 06	COMM 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

DAVIE COUNTY 2021 APPRAISAL MANUAL

AUXILIARY AREA ADJUSTMENTS

DESCRIPTION	CODE	MODEL						
		SFR 01	MH 02	CONDO 03	OFFICE 04	MF 05	WHSE 06	COM 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	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

@ SIZE FACTOR

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL MANUAL

LAND USE CODES AGRICULTURAL

<u>CODE</u>	<u>DESCRIPTION</u>
5000	HOMESITE
5001	(DNQ) ACREAGE THAT DOES NOT QUALIFY
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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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

DAVIE COUNTY 2021 APPRAISAL 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 valuation guides 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	CELL PHONE TOWER
B1	KENNEL	D6	BOAT HOUSE/SHEL	F9	CELL PHONE TOWER
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	CELL PHONE TOWER	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	03%
Campsites	86	00%
Canopies	39	05%
Carports	03	03%
Cell Phone Tower Site (A)	F7	00%
Cell Phone Tower Site (B)	F8	00%
Cell Phone Tower Site (C)	F9	00%
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	03%
Fence Metal	E5	03%
Fence PVC	E4	03%
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%

APPRAISERS MANUAL

Description	Code	Dep.
Loading Dock	40	03%
Lounge Barn	E2	03%
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	03%
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	02%
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%

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 or through the use of valuation guides.

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
Event Barn		\$150.00	\$105.00	\$85.00	\$73.00

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

COUNTY SPECIFICATIONS

(SECTION 11)

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\$21.75

- \$26.00

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

77 BOAT HOUSE (5% Depreciation)

Good	Abv. Average	Average	Fair
\$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)

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

	<u>Square Footage</u>	<u>Good Rail</u>	<u>Avg Rail</u>	<u>No Rail</u>
	<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>Excellent</u>	<u>Above Average</u>	<u>Average</u>	<u>Fair</u>
60.00	30.00	20.00	15.00

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

APPRAISERS MANUAL

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.

<u>Excellent</u>	<u>Very Good</u>	<u>Abv. Average</u>	<u>Average</u>	<u>Fair</u>
\$30.00	\$20.00	\$15.00	\$10.00	\$3.00

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

F7 (A) CELL PHONE TOWER SITE 50,000.00

F8 (B) CELL PHONE TOWER SITE 75,000.00

F9 (C) CELL PHONE TOWER SITE 100,000.00

(Sites will be valued per income produced in one of the above classifications)

B3 CLUB/REC BUILDING (3% Depreciation)

For higher valued structure consider putting as real property

Above Average	Average	Fair
\$31.00 - \$55.00	\$21.00 - \$30.00	\$15.00 - \$20.00

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)

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

<u>Good</u>	<u>Abv. Average</u>	<u>Average</u>	<u>Fair</u>
\$25.00 - \$30.00	\$19.00 - \$24.00	\$15.00 - \$18.00	\$12.00 - \$14.00

A7 DRIVING RANGE (3% Depreciation) Valued by Income approach

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 Valuation guides or list as personal property using cost

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

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>Add For:</u> <u>Slats</u>	<u>Add For:</u> <u>Coating</u>	<u>Add For:</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

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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
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

APPRAISERS MANUAL

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.

Quality

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
 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

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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)

Metal On Slab/Ventilated Floor

Bushels	Price Per Bu	Subtract No Floor	Add Unloaders	Add For Drying Units
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:
 Harvester Price

For Commercial Grain Bins Use

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[(Diameter x Diameter x .77) x Height] x .82 = 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)**

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>
\$100.00-0\$165.00	\$70.00 - \$100.00	\$30.00 - \$70.00	\$20.00 - \$30.00

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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

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

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G9 OUTDOOR LIVING AREA (5% Depreciation)

Custom \$50,000 - \$70,000	Good \$25,000 - \$45,000	Abv. Average \$15,000 - \$25,000	Average \$5,000 - \$15,000
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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 - \$7.00
- Add for stamped or colored surface \$8.00
- Epoxy w/stone or shell \$10.00

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

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

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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 "	6 "
			Reinforced	
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

25 POLE BARN – see BARN (3% Depreciation)

P7 POOL - COMMERCIAL (5% Depreciation)

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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

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

Slats and Curtains included.

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

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	<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>
\$180.00	\$135.00	\$93.00

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

*May be made with used/recycled materials

17 OFFICE (3% Depreciation)

\$40.00 per sqft

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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 (Should be listed a Business Personal Property)

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	\$1.83	\$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	\$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
	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

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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 value will be determined by using cost and valuation guides** (Tanks should be listed as Business Personal Property.)

56 Bulk Storage (3% Depreciation) Price

Gallons		Horizontal	Vertical
1,000		4,575	N/A
2,000	5,800		7,900
3,000	7,150		9,500
4,000		8,350	10,900
5,000	9,700		12,200
7,500	13,100		15,700
10,000	16,400		19,300
15,000		22,900	25,700
20,000	29,300		32,000
30,000	42,000		45,500
40,000	N/A		59,000
50,000		N/A	71,250
60,000		N/A	85,500

Welded Steel Pressure Tanks (Tanks should be listed as Business Personal Property)

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35 Welded Steel Water Tanks (3% Depreciation) (Tanks should be listed as Business Personal Property)

Gallons	Price
10,000	55,000
20,000	87,750
30,000	117,000
50,000	158,000
75,000	205,000
100,000	250,000
125,000	268,000
150,000	290,000
200,000	329,000
250,000	372,000
300,000	411,000
400,000	515,000
500,000	604,000
750,000	775,000
1,000,000	897,000
2,000,000	1,524,000

36 Welded Steel Tanks - Petroleum (2% Depreciation) (Tanks should be listed as Business Personal Property)

Barrels	Price/Barrel	Barrels	Price
2,000	172,000	75,000	1,352,000
3,000	195,000	100,000	1,741,000
4,000	221,000	125,000	2,116,000
5,000	244,000	150,000	2,478,000
7,500	282,000	200,000	3,025,000
10,000	349,000	250,000	3,454,000
15,000	438,000	300,000	4,055,000
20,000	518,000	350,000	4,508,000
30,000	682,000	400,000	5,034,000
50,000	966,000	500,000	6,000,000

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) (Tanks should be listed as Business Personal Property)

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

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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)

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Four Inch:	Height x \$6.75
Six Inch:	Height x \$7.80
Eight Inch:	Height x \$8.30
Add for Brick Facing	Height x \$6.00
Add for Stucco	Height x \$1.95
Add for Split Face Block	Height x \$1.15

57 WALL - BRICK (Per Lineal Foot) (2% Depreciation)

Eight Inch:	Height x \$15.00
Twelve Inch:	Height x \$18.90

44 YARD LIGHTS (3% Depreciation)

	<u>Custom</u>	<u>Average</u>	<u>Below Avg.</u>	
Pole (per foot)	\$ 71	\$ 56		\$ 47
Light Per Fixture:				
Incandescent	\$ 575	\$ 425	\$ 350	
Fluorescent	\$ 925	\$ 800	\$ 675	
Mercury Vapor	\$1,325	\$ 950	\$ 725	
Flood Lights	\$1,650	\$1,175	\$ 825	

Sports Fields \$ 8,000 - \$20,000 per pole including fixtures

The following is a list of items that are classified as personal property and should be listed on the business or individual property listing form. This list is to be used as a guide, if an item does not appear on this list it does not mean that the item is excluded from taxation. Items not named in this list must be classified using normal procedures.

- Air conditioning - process related, window unit
- Airplanes
- Alarm systems (security or fire) & wiring
- Appliances - List only refrigerators & washer/dryers in apartment properties. List all appliances in all other commercial types of property.
- Asphalt plants
- ATM - All equipment & freestanding booths
- Auto exhausts systems for equipment
- Awnings
- Balers (paper, cardboard, etc)
- Bank teller counters - service area and related)
- Bank teller lockers - moveable or built-in
- Bar and bar equipment - moveable or built-in
- Billboards
- Boats and motors - all
- Boiler - primarily for process
- Bowling alley lanes and equipment

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Broadcasting equipment
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

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Hospital systems, equipment and piping
Hot air balloons
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

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Shelving
Signs - all types including attached to building
Sinks – Specialty/Restaurant
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 and real property improvements are to be listed on the business listing form by year of acquisition at 100% of the cost. If improvements are added to real property for a manufacturing process these improvements should be listed as business personal property and this is not based on the ownership of the real 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 APPEALS PROCESS

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Revaluation Notices

Notices will be mailed to all completed parcels with the reason for change listed as “County Wide Revaluation”. When notice is received if you have any questions please call the Davie County Tax Office. Deeded and assessed acres can differ due to right-of-way and land divisions. If a parcel has been split the deeded acres will not change just the assessed on the parent parcel. The market value reflects the market value at the time of the revaluation. If your home is under-construction the market value reflects the land at market value and the percent completion of construction as of January 1 of that year.

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 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 any time 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.

APPRAISERS MANUAL

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.