BEE COUNTY APPRAISAL DISTRICT

APPRAISAL MANUAL

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Introduction

One of the oldest and most firmly established forms of taxation as well as a principal source of income for the counties, cities and school districts of the State is that of ad valorem or property taxation.

Chapter 6, Subsection 6.01 of the Texas Property Tax Code provides for the establishment of an appraisal district in each county, and further states that the district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.

Ad valorem taxes are imposed upon specific properties in this State, at a rate of 100% of the market value of the said properties.

Section 1.04 (7) of the Texas Property Tax Code defines "market value" as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Taxable properties are set out by the Texas Property Code, and defined under Section 1.04 as follows:

"Property means any matter or thing capable of private ownership.

"Real property" means:

[a] land
[b] an improvement
[c] a mine or quarry
[d] a mineral in place
[e] standing timber
[f] an estate or interest, other than a mortgage or deed of trust creating a lien on property or an interest securing payment or performance of an obligation, in a property enumerated in Paragraph 2 [a] through 2[e].

"Improvement" means;

[a] a building, structure, fixture, or fence erected on or affixed to land
[b] a transportable structure that is designed to be occupied for residential or business purposes, whether or not it is affixed to land, if the owner of the structure owns the land

on which it is located, unless the structure is unoccupied and held for sale or normally located at a particular place only temporarily.

[c] for purposes of an entity created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution, the

[i] subdivision of land by plat

[ii] installation of water, sewer, or drainage lines

[iii] paving of undeveloped land

"Personal property" means property than is not real property

"Tangible personal property" means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value

"Intangible personal property" means a claim, interest, right, or other thing that has value but cannot be seen, felt, weighed, measured, or otherwise perceived by the senses, although its existence may be evidenced by a document (i.e.: a stock, bond, note or account receivable, franchise, license or permit, demand or time deposit, certificate of deposit, share account, share certificate account, share deposit account, insurance policy, annuity, pension, cause of action, contract, and goodwill).

This Appraisal Manual was developed with data gathered from Bee County market research and appraisal publications. The purpose of this manual is to guide and assist Bee County Appraisal District staff in appraising more efficiently and with greater overall consistency. It is important to bear in mind, when using this manual, that it is only a guide for reference.

Article VIII, Section 1 of the Texas Constitution requires that all property shall be assessed equally and uniformly. It is the belief of the Bee County Appraisal District that this fundamental principal is the cornerstone and foundation upon which all properly administered tax rolls rest. Such mandatory requirements must be met in order to ensure the safety of the tax rolls of each taxing jurisdiction from lateral attack.

The primary purpose of this manual and its main objective is to provide uniform methods of appraisal to establish equitable market values of various properties throughout the district.

The instructions on the following pages are designed to serve as a guide for measuring property components, obtaining information on each parcel of property, and classifying each property. The information recorded on the field work sheet is extremely important. For this reason, the field appraiser must use extreme care in recording data accurately and completely.

Even though the appraisal employs a mass appraisal approach to value, each property must be approached as an individual parcel.

Conceptual Overview / Appraisal Models

The system outlined in this manual is based on the following market value equations:

Market Value of Residential Property =
Replacement Cost New x Total Percent Good + Depreciated Additive Values+ Land Value
(Adjusted by Market Indicators as determined by Sales Data, as available)

Market Value of Commercial Property =
Replacement Cost New x Total Percent Good + Depreciated Additive Values+ Land Value
(Adjusted by Market Indicators as determined by Sales Data, as available)

Market Value of Income Producing Property =
Net Operating Income / Market Derived (or researched) Capitalization Rate + any positive or negative adjustments to value.

Market Value of Manufactured Housing =
Replacement Cost New x Total Percent Good + Depreciated Additive Values

Market Value of Commercial Personal Property =
Units x (Price/Unit of Inventory) + Units x (Price/Unit of FFE x Percent Good) + Additive Values
(Verified and adjusted by yearly Personal Property Renditions)

Market Value of Vacant Lots or Acreage =
Units x Price/Unit
(As determined by Market Transactions)

1-d-1 Special Use Valuation (Ag Value) =
Units x Value per Acre of Agricultural Use
(As determined by Net Income per Acre/State Mandated Cap Rate)

General Procedures

Real Property Valuation

In accordance with Sec: 11.01 of the Texas Property Tax Code, the Bee County Appraisal District strives to discover, appraise, and assess all taxable property within the jurisdictions served by the Appraisal District.

Each parcel shall be appraised including all determinable improvements, factors, and conditions affecting the value of the property as a whole.

Improvements, as defined in Sec. 1.04 (3), includes any structures affixed to the land that is not readily, reasonably, and immediately portable. As such, the structure adds value to the property and would be typically included in any sale of the property as a whole. This application includes, but is not limited to: Above ground swimming pools, Patios, and storage buildings or units, regardless of its permanent attachment, or lack thereof, to the land by means of metal tie-downs, or anchorage to a foundation.

Mobile or Manufacture Homes can be either Real Estate or Tangible Personal Property depending on the ownership of the land to which the structure is affixed, and/or the status of the Title or the Statement of Location as determined by the Texas Department of Housing and Community Affairs. In either case, Mobile or Manufactured Homes are taxable under Sec. 11.14 of the Texas Property Tax Code. With proper proof of ownership, Mobile or Manufactured Homes are eligible to apply for Residential Homestead Exemption.

Fences (residential, commercial, or agricultural), driveways, and sidewalks are considered appurtenances to the land and are included in the value of the site.

Square foot measurements of each type of building are based on the perimeter measurements of that building. Schedule values are originally based on locally modified construction cost, adjusted over time by market conditions determined by sales. Therefore, a buildings value per square foot applies not to useable area (space) but constructed area.

Using the building code descriptions and schedules, each structure is assigned an undepreciated value per square foot. Depreciation (physical, functional, and economic) factors are applied to each structure as is necessary.

Land values are determined from available information and applied using the appropriate basis (square footage, front footage, acreage, etc.).

Business Personal Property Valuation

Tangible personal property, used in the operation of a commercial business and not exempt by application or statute, is appraised for each tax year. Personal Property Renditions begin the yearly process for existing accounts. Being familiar with the local market and businesses, each rendition is evaluated for accuracy and reasonableness. A rendition that indicates significant variation is further investigated for accuracy. Office discussions, telephone calls and inspections are used to resolve the suspected variances. As the renditions are processed, the declared property is depreciated as necessary and the information recorded in the appraisal records.

Each year, some personal property accounts fail to be rendered. The same procedure for suspect renditions is followed. Office discussion, to see if someone has any information pertaining to the business, telephone calls and/or inspections are conducted to determine if the business is closed or to input a proper appraised value with the appropriate penalty.

Agricultural (1-d-1) Valuation

Land qualified for special use valuation (1-d-1) is appraised and two distinct values are recorded: market value, based on the analysis of current market groups, and agricultural value. Each appraisal begins with the 1-d-1 application. The specific agricultural use, and location, indicates the proper agricultural classification. Periodic inspections, through reappraisal, recheck, and diligent notice while on other projects, are used to verify current use or initiate further contact with the land owner as to current use.

If an inspection raises a question about a property's current status as 1-d-1 qualified such as a change in the type of agricultural use or a suspected lack of use, the Chief Appraiser will direct the Appraisal District staff to send a new 1-d-1 application to the land owner. This process will weed out many unnecessary Ag denials due to a misinterpretation of inspection details. All new 1-d-1 applications, whether first time applications, new ownerships, or reapplications, will be inspected to verify the information on the application and the agricultural use.

Landowners receive an Ag Use Questionnaire periodically. The CAD uses the gathered information in its analysis of Agricultural income and expenses used in the yearly calculation of Ag Values. As directed by the Property Tax Code, typical and reasonable income and expenses are evaluated to arrive at typical operating income for each agricultural classification. The current Capitalization Rate converts the calculated income per acre to a value per acre.

Discovery

Field inspections remain the primary method of discovery and verification of appraisal records. The Bee CAD Reappraisal Plan calls for examination of all real property in a 3 year cycle. During each check, all aspects of the property are inspected and any pertinent changes are noted.

These changes may affect value, ownership, or identification and include, but are not limited to: measurements, additions, new construction, demolition, renovation, deterioration, rehabilitation, occupation, abandonment, etc. Inspections will also note changes, or perceived changes in ownership or property use, for further investigation by the CAD office. For example, new or different occupation may indicate a sale or a change in homestead status. For commercial property, real estate inspections provide opportunity for personal property verification and contact with the owner. Business names and preliminary personal property assessments are noted at each commercial property real estate inspection. This information is then compared to the Business Personal Property Renditions. When a new business is identified, extra care is taken to speak with the owner and explain Personal Property taxation and the rendition procedure.

As noted earlier, 1-d-1 status is verified with field inspections in both the reappraisal and rechecks. Properties identified as receiving the special valuation are confirmed and properties that could qualify, but currently do not, and properties exhibiting a "change of use" are noted for further contact by the CAD office.

Property omitted from prior Appraisal rolls must be back assessed for each year omitted, up to three previous years. When determined, the property record is correct for each of the affected years and a Notice of Appraised Value is sent to the current owner. After 30 days and no appeal to the ARB, or after any ARB proceedings are concluded, assessment change docket reports are printed, approved by the ARB, and sent to the Tax offices for Assessment and Collection.

Whereas field inspections are the primary method of discovery, other indicators are also utilized. Official public records list deeds of trust, mechanic's liens, and changes of ownership. Any of these documents can, and often do, indicate that current value needs to be verified. Building and demolition permits from the municipalities also require reinspection. When available, county septic permits are used.

Third party information is also useful to indicate changes in value, or the need to verify existing records. Insurance agents, fee appraisers, bank officials, interested neighbors, and "gossip" often provide information, although these sources are often suspect.

Sales tax listings, telephone number listings, and various advertising methods provide additional information for the discovery of business personal property.

During field inspections, or any other discovery process, the local appraisers should remain attentive to any changes, deletions, modifications, or additions to property that may affect the Mineral, Industrial, Utility, and related Personal Property rolls (MIUP). These changes would include, but are not limited to well sites, pipelines, cellular towers, power lines, new business offices, etc. Any pertinent changes are then forwarded to the appropriate contractor.

Omitted property, taxable property discovered during the current appraisal that should have been included in prior years, will be assessed for the years omitted, up to and including the 3 previous years.

Field Protocols

The field appraiser is a very important person in the Ad Valorem tax system. Their appearance, attitude, and appraisal skills have a strong influence on the public's perception of the entire Ad Valorem tax system. Since the field appraiser makes contact where the taxpayer lives and works, and is often the only contact the taxpayer has with the tax system, it is important that appraisers and appraisal district staff conduct ourselves at all times in a way that will favorably impress the public. The following suggestions should be reviewed and followed:

We should dress appropriately for the type appraisal we are conducting. Our appearance should be neat, clean, and fitting the circumstances, whether we are working in town or on rural properties.

Everyone that we come in contact with should be treated with dignity and respect. We should be courteous and friendly at all times.

The field appraiser will often be on a taxpayer's property when no one else is present. We must be careful to be perfectly trustworthy, being careful to leave things as they were when we arrived, such as closed gates, etc., and never disturbing the property we are appraising. Our ethical conduct should always be above reproach.

It may be desirable to have a sign on your vehicle, plainly identifying it as a CAD vehicle.

We should always have identification with us and carry our TDLR registration card when we are appraising.

You should always be prepared to present a business card to occupants when they are present, or leave a card in an appropriate place when no one else is on the property and you need to make further contact with the occupant or the owner.

As you approach the property, note the external features, such as road topography and access, neighborhood, and conformity of improvements to the area. Also note roof type, roofing material, foundation, siding, story height, condition, maintenance level, and other details needed for your appraisal.

Exit the vehicle and go directly to the front door and knock or ring the doorbell. Do not aggravate the occupants by prolonged, excessive ringing or knocking. If a minor answers the door, ask to speak to an adult. If no adult is available, leave a business card and leave the premises immediately.

Greet the occupant and explain your purpose in a brief and courteous manner. For example, you might say "Good Morning. I am John Doe from the Bee County Appraisal District. We are conducting a general reappraisal of the property in the county. I need to verify the measurements

of the outside of this house and any out buildings." Then proceed with questions needed to complete your work.

Care should be taken when asking any of the following questions, since the owner or occupant may consider much of the information personal and private. Never push an owner, taxpayer, or occupant to answer questions if the situation becomes uncomfortable. The first question you always ask is: "To make sure we have everything correct, do you mind if I ask you a few questions about this property?" If the response is favorable, you may proceed.

Sample questions you may need to ask the occupant:

What is the property owner's name?
What is the property owner's mailing address?
What is the physical address of this property?
If this is a recent purchase, do you mind sharing the price with us?
How old is the house/structure?
How many baths does the house have?
Does the house have central heat and air?
Do you have sewer services or a septic system?
Do you have public water, community water, or a water well?
If acreage: How is the land use divided (pasture, cropland, wildlife management, etc.)?
If acreage: Are there any other structures not located at this site?

After you have finished with your questions, thank them for their assistance and tell them, "We will only be here for a few more minutes, to check the measurements of your improvements." It is best to avoid unnecessary gossip or discussion of taxes and values. If the owner or occupant enquires about property values or confidential information, the appraiser must firmly, but politely, state that the purpose of the visit is to gather specific information on that property, and that values will be determined at a later date once all specific property information in gathered. However, please take the time to answer simple procedural questions and general taxation inquiries. Establish a good rapport with the taxpayers.

Remember to use "please" and "thank you" as often as appropriate, and don't hesitate in your conversation. The owner/occupant needs to be confident in your presentation and capabilities.

If the owner/occupant is uncooperative, rude, obnoxious, or asks you to leave, don't argue or lose your temper. Move to a safe distance and estimate the structure size, then draw a sketch on your worksheet/card. Be sure to note that the owner/occupant refused to let you measure and inspect the property. Initial and date the worksheet along with noting any and all property characteristics apparent. Anytime an appraiser documents a change of any kind on a property card that is based on an estimation, that fact MUST be noted on the property record

If you encounter locked gates, bad dogs, or "No Trespassing" signs, follow the same procedure explained above. If no improvements are visible but reasonably suspected from what you see (road traffic, power lines, etc.) leave a business card with a note to contact the appraisal district for access. Upon returning to the office, use any resource available, including but not limited to aerial photography, to make a reasonable estimate as to the size, classification and quality of the improvements. Send an access letter asking for an opportunity to verify.

In addition to the primary task of collecting and verifying data and property characteristics, there will often be secondary projects for which data will need to be collected. These projects are designed to make subsequent appraisals and inspections easier and more efficient for each following year or appraisal cycle. Updating addresses, specific location notes, and public relations suggestions are continuing secondary field concerns. Field staff are directed to note and inform the CAD office of any concerns relating to CAD administration and resources, such as any corrections or modifications to the existing mapping system, areas of new development, or field perceptions of existing or potential market areas. Further, a major (strategic) goal may be incorporated to each reappraisal cycle and noted in the current Reappraisal Plan. As directed by the Chief Appraiser, this goal, developed with the purpose of increasing accuracy, efficiency, and ease of appraisal operations, is a primary focus of the CAD staff during the current reappraisal cycle. Please consult the Chief Appraiser or Appraisal supervisor for any additional requirements of the reappraisal inspections.

Questions to ask yourself before leaving:
Did I leave a business card?
Do I have readable sketches, notes, and classifications?
Did I take a photograph of the improvements?
Do the dimensions of the improvements close or balance?
Is all necessary information recorded on the card or worksheet, i.e. Classification, Condition, Effective Year, and any notes on each and every structure, attachment, and out building?
Is there anything I need to note and discuss with my supervisor?
Did I initial and date the worksheet?
Did I collect secondary or additional information as requested for this reappraisal's goals?

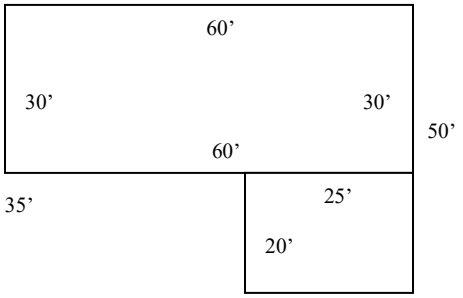
Mobile Homes: The same general procedures apply when appraising a mobile home site. All structures need to be measured and classed. However, additional information needs to be gathered to complete the process.
Note Manufacturer and Model.
Note color scheme: Main color(s)/Trim color.
Note HUD Label number. If the HUD number is not available due to repainting or residing or age, be sure to note that fact.
Try to get ownership info at inspection. Mobile homes often have different ownership than the land on which they are located. Also, the purchaser may not have changed the title, in which case, the possessor may not be the official owner listed in the Department of Housing and Community Affairs records. All of these ownerships are important for the appraisal records.

Inaccessible Property: In the progress of the reappraisal or yearly rechecks, an appraiser may come across properties that are not readily accessible due to locked gates or other limitations. In these cases, the limitation should be specifically noted on the property card along with the date and appraisers initials. The CAD will then send a letter to the owner asking for access and/or an appointment with the land owner or occupant. Failing that, the CAD will access any and all available satellite/pictometry information to estimate improvements on the property.

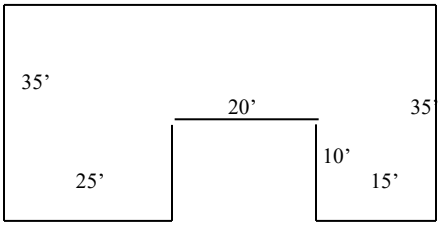
Measuring Procedures

Basic Procedures:
Neatly draw the outline of the improvements on the worksheet or property card with the front of the improvement toward you, or as it faces the street.
If there are multiple buildings, draw the sketches on the card as you see them on the property, in relation to each other. If there are more buildings than will fit on one page of records, group the drawings with the primary building of the property on the first page and then progress logically so that in subsequent inspections another appraiser can easily identify any changes that may have occurred.
Try to draw the improvement in approximate proportions to the size of the structure. If the improvement is 30' wide and 60' long, draw the outline with its length double its width.
Measurements should be written horizontally opposite the line representing the measurement.
Outside measurements should be written on the outside, and inside measurements on the inside.
The placement of measurements on the drawing should clearly indicate the wall measured on the structure. When taking secondary measurements, such as overall length and/or width, that may include more than one class of structure (garages, carports, porches along with living area), these measurements should be distinct from measurements of the individually classed structures.
Be sure to draw the second story of a structure separately from the main body.
Be sure to note any changes in construction type (frame to brick, etc.).
Begin at one corner and measure completely around the building (note: If you are entering data into the computer, some computer systems require that you draw in a specific pattern. Check with your supervisor or CAD staff to see if this applies in your case.) Check the sum of overall measurements along the front of the improvement against the overall measurements of the rear. Then check the measurements along one side with that of the other side. The opposite wall measurements must balance for the drawing to be correct.

Examples:



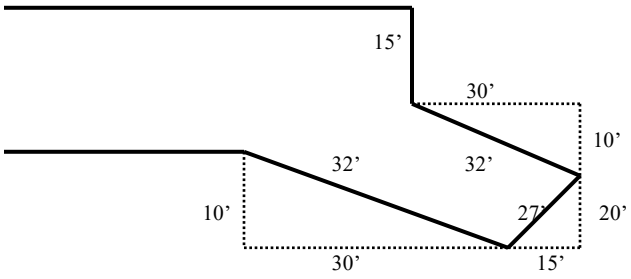
35' & 50' are outside measurements
All others are measurements of those individual parts.



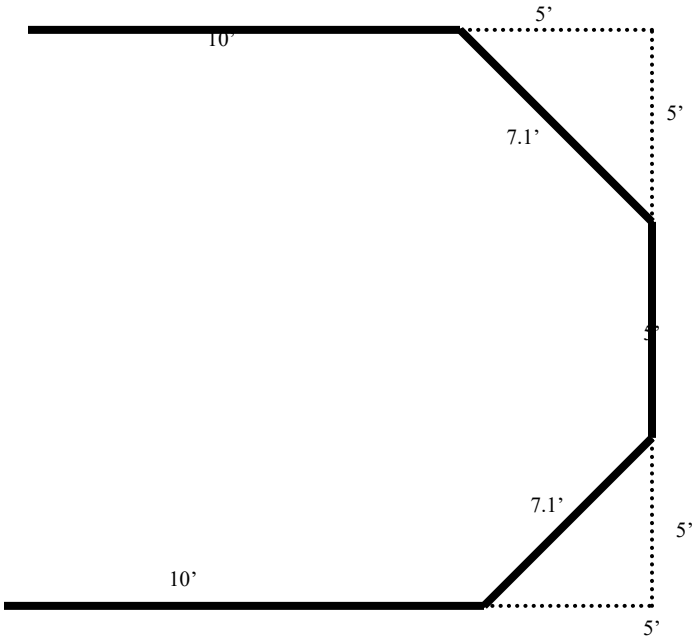
Front = Rear 25+20+15=60

Angled Structures: When measuring angled structures, we need additional measurements to square the angled portions. While some computer drawing programs will draw angles for calculation of square footage, those angles are ultimately based on the "offsets" (up & over) from

the base drawing. Measuring the angled wall itself may be helpful, but the other two measurements of the "triangle" are more important. This applied to odd shaped houses as well as bay windows. See the following examples.



In this example, the angled measurements of 32', 27', and 32', while informative, are not as important as the offset measurements indicated by the dotted lines. The offset measurements are the two "missing" measurements of a right triangle.



As in the previous example, the 7.1' measurements are not as important as the 5' "offset " measurements.
Angle measurement tools are available in hardware/builder supply stores. Where the drawing function of the CAMA system has the capability to use angles and distances, record these value as accurately as possible.

Additional Residential levels should be drawn separately. This includes basements as well as floors above ground level. Each level, above or below ground level, must be noted as such and factored for lesser functionality by 75%. This is accomplished by inserting a .75 in the FC for that particular item. Commercial structures do not receive any adjustment unless necessary and approved by the Chief Appraiser and/or the appraisal supervisor. In cases where the additional

levels cannot be measured, or to simplify the plot on the appraisal card, the 75% factor for the additional levels can be incorporated into the calculation of the ground level. Notes must be recorded when using this method. Examples of these calculations follow.

Estimations of Additional Levels Based on Ground Floor Area

Full 2 Story	FC = 1.75
Est. 1 ¾ Story	FC = 1.55
Est. 1 ½ Story	FC = 1.375
Est. 1 1/3 Story	FC = 1.25
Est. 1 ¼ Story	FC = 1.19

Where Actual Upper (or Basement) Floor Square Footages are Known

$$1.00 + \left(\frac{\text{Upper Square Footage}}{\text{Ground Floor Square Footage}} \times .75\right) = FC$$

EXAMPLE

$$1.00 + \left(\frac{946 \text{ sqft upper floor}}{1500 \text{ sqft ground floor}} \times .75\right) = 1.47$$

Appraisal (Valuation) Techniques

In any determination of value, data is sought in the local market on such factors as sales and offerings of similar properties and tracts of vacant land; current costs of reproduction of the improvements; rentals of similarly improved properties; and the current rate of return on investments and comparable properties. From this data, a value can be developed for both the land and the property as a whole. For the latter, several methods may be used: the cost approach, the income approach, and the market data approach.

Land Value

Land is valued as if vacant and available for the highest and best use. Similar land recently sold or offered for sale is analyzed and comparisons made for such factors as size, time, location, and physical characteristics.

Cost Approach to Value

In this method of valuation, an estimate is made of current costs of reproduction (or replacement) of the improvements. This amount is adjusted to reflect depreciation resulting from physical deterioration and obsolescence and is then added to the value of the land.

Income Approach to Value

In this method of valuation, estimates are made of the gross income that might be expected from rentals and other sources, and of the expenses that might be incurred in operating the property. Resulting net income is then capitalized into an indication of value.

Market Data Approach to Value

In this method of valuation, similar properties recently sold in the current market are analyzed and compared with the property being appraised. Adjustments are made for differences in such factors as time of sale, location, type, age, and condition of the improvements, and prospective use.

The following value schedules are originally based on the cost to construct the typical building types found in Bee County. Over time and as market sales indicate, these values are adjusted to give an undepreciated value per square foot. This value, applied to the square footage calculated for that building type and then appropriately depreciated, gives a value for the particular structure. Adding all contributory buildings, additives, and land values creates the total value for the subject property.

Bee CAD attempts to include pertinent information from all three approaches to value. Each approach has inherent benefits and limitations. And in some cases, one particular approach will be more indicative of the value of a property than the other approaches.

Cost approach provides the basis for the value schedules that follow. Unique properties, or properties that are not typical to the general market for any reason, are often valued with the cost approach.

Market approach is used to adjust the value schedules yearly. When market transactions indicate a general market change to typical properties, the adjusted mass schedules are used to apply changes to the records as a whole. An in depth discussion of the procedures followed in this approach appears in later sections of this manual.

As mentioned previously, the income approach to value is based on the value of anticipated income or profit an owner can derive from the property. Simply put, "What would a prudent investor pay to acquire a given income stream over a set period of time or as of a set date?" The same economic principles, namely supply and demand, substitution, competition, and anticipation, affecting the cost and market approaches, influence the income approach as well. However, since the income approach is based on the value of a cash flow over time, the primary focus of the procedure is the quantification, not merely the influence, of the principle of anticipation.

The formula for the income approach is expressed as Value = Income / Rate. Here value expresses the final result, being the value of the property. Income denotes the Net Operating Income of the property or Gross Income less expenses. Rate is a representation of the Capitalization Rate. Expressed as a decimal, the Capitalization Rate converts an income to value by incorporating the previously mentioned principles of economics, as gleaned from the market, for a typical, prudent investor.

The income approach is often the primary approach on commercial property where market (sales) information is lacking and the cost approach cannot completely address the issues affecting the property within the current market conditions, and the necessary income information is readily available through governmental or industry publications, or through diligent investigation within the local market. In cases where the income approach is utilized, accurate and typical income and expense data must be collected, and scrutinized by the appraiser to make sure the data accurately reflects the potential of the property. The income and expenses must be attributable to the ownership and operation of the property, not the business, for it to be considered in the calculation. Once expenses are deducted from income, and a Net Operating Income is determined, the property value is determined by dividing the Net Operating Income by an appropriate Capitalization Rate. Industry, financial, and market publications are researched yearly to determine the appropriate Capitalization Rate for that particular property for that year. The Capitalization Rate used in local valuation is derived from these publications and adjusted by the Appraisal Supervisor and/or the Chief Appraiser for local conditions, based on local market analysis and through discussions with local financial and real estate people. The process is the same as that taught in the "Income Approach to Value" course and reference is made here

to that course for further instructions and details. Finally, the value derived for the property based on an income approach necessarily includes any personal property associated with the operation of that property. Great care should be taken then to ensure that the included personal property is not double assessed.

Data Collection

The three main types of data necessary for use in the income approach are property income, expenses related to the operation of the real estate, and economic/market information related to real estate investment in the local market. Questionnaires sent to property owners or managers are the primary collection tool. Property owners and managers consider their income and expense information confidential, and oftentimes refuse to provide the information. Further, property owners and managers may not fully comprehend the economic and market forces at work in their own financial decisions. Therefore, information collected to determine Capitalization Rates may be incomplete or misleading.

Income data – On each questionnaire, all income sources to the property are requested. This includes both primary sources, the use of the building (rents, leases, etc.) and secondary sources such as parking, vending, and service income. As an adjustment to income, record vacancy and collection loss information.

Expense data – On each questionnaire, typical, prudent and necessary expenses for the operation of the property are requested. Many owners and managers will not comprehend the difference between allowable and non-allowable expenses. In the appraisal of real estate, only expenses necessary and reasonable for the operation and maintenance of the real estate are allowable. Expenses attributable to the business or ownership are not allowable. Examples include:

<u>Allowable Expenses</u>
Maintenance and Repair
Property Insurance
Janitorial
Grounds Maintenance
Legal Fees
License Fees
Salaries and Wages
Office Expenses
Supplies
Utilities/Internet/Telephone
Management
Accounting Fees

Advertising Fees
Property Taxes
Reserves for Replacement

Not Allowable Expenses
Capital Expenditures
Income Taxes of the business or owner
Loan fees
Mortgage Interest and Debt Service
Depreciation
Non-typical expenses (repairs due to accident or calamity)

Market (Capitalization Rate) Data – At each interview, record the owner's expected or anticipated return. Take note of intensions and motivations, as they often will reflect on the financial decision made, and whether the decision was influenced by considerations beyond the scope of market value. These considerations may include historical value, consumptive value, philanthropic motivations, intangible value, or unrealistic expectations.
Industrial or Governmental Data – The secondary, and often more reliable and obtainable, data collection tool is reports from outside sources, including industrial publications and governmental reports. Lacking local cooperation from property owners, these reports are often the only source of the necessary data.

Development of Market Income and Expenses

The collection of sufficient, reliable, and complete income and expense data for typical properties allows the development of market incomes and expenses, in other words "market norms" for the property types. These "market norms" can then be applied to similar properties to calculate a typical value that will be both accurate and uniform across the market. Equality and Uniformity among similar properties and within property classes is assured by using the market derived income and expenses. These market norms should be used, when and if calculated, unless using the actual income and expenses for that property are required by statute. Using each property where data was collected, determine the typical income per unit of measure (i.e. square foot, cubic foot, rental unit, etc.) for that property type. Then, determine the typical vacancy or collection loss adjustment for the property type. Next, calculate the allowable expenses for each property sampled. Market expenses are usually calculated as a percentage of the potential income and expressed as Expense Ratios. Comparing the various expense ratios within the property type allows the determination of the typical market expense. Variances within both the income and expense data in the sample should be addressed. No two properties are exactly the same. Any differences in amenities, location, or other factors affecting either the income or expenses of a particular property may necessitate the adjustment of the individual income or expenses prior to the determination of the market norm. These adjustments are applied at the discretion of the Chief Appraiser or the Appraisal Supervisor.

Subtracting the typical allowable expense ratio from the typically adjusted income per unit leaves the Net Operating Income (NOI) per unit. Capitalization of the typical NOI produces the typical value per unit for the property type. This typical value per unit can then be applied to similar properties. Adjustments for size, condition, or other economic factors can then be applied on a case by case basis. These adjustments are applied at the discretion of the Chief Appraiser or the Appraisal Supervisor.

In a mass appraisal system, these calculations are extremely important. Individual properties will display variances from typical, but it is essential that the CAD determine what is typical within the local market and use the typical "market norm" to reflect highest and best use of the property. Many of the variances can be explained by poor management, bad financial decisions, or owner apathy which would have little effect on the market value of the real estate.

Development of a Capitalization Rate

The Capitalization Rate used to convert the typical NOI of a property must also be typical for the market. There are three methods of determining the typical Capitalization Rate for the Bee County Appraisal District.

Market Determination – Using the sale price of a property and the calculated typical NOI of that property, the Income = Value / Rate formula can be used to determine the Capitalization rate inherent in that transaction. Comparing multiple transactions, a typical Capitalization Rate becomes apparent.

Built-up (Summation) Method – Lacking the sales necessary to do the aforementioned calculation, a Capitalization Rate can be developed by determining the local, typical values of each of the four components of a Capitalization Rate, the Safe Rate, the Risk Rate, the Non-Liquidity Rate, and the Management Rate. This method adds up the four components of the overall rate individually. The Safe Rate is the rate that could be gained on a riskless investment in an alternative venture, such as Certificates of Deposits or guaranteed government bonds. The next portion of the overall rate is the Risk Rate. This portion is the additional return one must expect in order to reasonably make the investment. The third part of the calculation is the Non-Liquidity Rate. This rate corresponds to the return one would expect to offset the day-to-day consequence in having a substantial part of one's assets tied up in a long term investment and the costs (both in time and money) associated with liquidating the asset. The last part of the overall rate is the return one would reasonably expect in managing an investment of this size in this location. Each portion of the Capitalization Rate must be determined by in-depth research in the local market. Local financial consultants, bankers, real estate investors provide the most accurate data.

Financial and Investment Publications – Many financial and investment organizations publish their own determinations of typical Capitalization Rates.

The preferred method is the first one. However, due to lack of information in both the NOI calculations and the required sales prices, a combination of the last two methods is most often utilized.

Different property types will require different Capitalization Rates. Just as the different property types will have unique typical income and expense ratios, the Capitalization Rate for each property type will vary due to investor expectations due to risk, economic outlook, supply and demand, etc. The Capitalization Rate may also be affected within property types. Just as location, age, amenities, and other factors may affect both income and expenses, the same factors can also affect the Capitalization Rate for that particular property. The typical Capitalization Rate may need adjustments based on the particulars of the individual property being appraised. These adjustments are applied at the discretion of the Chief Appraiser or the Appraisal Supervisor.

The collection of data, including income and expenses, establishment of market income and expenses, and the development of property type Capitalization Rates must be done annually.

Discount Rates

Discounted Cash Flow calculations offer an alternative method of income approach valuation. Rather than taking a "snap shot" of one year's income and expenses for the subject property, this method takes into account an investor's holding period and the estimated changes in the property's cash flow over that holding period. The DCF approach requires more in depth research into the local markets. The discount rate, used to convert future income to present value, is primarily based on prevailing interest rates. The determination of the discount rate to be used in a local evaluation is heavily influenced by information provided by local investors and by industry publications. The Chief Appraiser or the Appraisal Supervisor makes the final determination for the discount rate to be used on any DCF valuation.

Property Types

Income, expense, and Capitalization information must be grouped by property type in order to appropriately apply the conclusions in a mass appraisal system. Once grouped, the information provides benchmarks to estimate the market value of specific properties, as well as providing standards for the adjustment of individual property's data during collection. The following is a list of the major Property Type Groups. As the market and economy of Bee County Appraisal District changes, these groups may be modified or the list supplemented at the discretion of the Chief Appraiser or Appraisal Supervisor.

Multifamily Residential (Apartments)
Hotel/Motel
Commercial Single Tenant
Commercial Multiple Tenant
Self-Storage/Mini Warehouse

Income Approach Examples

Scenario 1: Valuation of a strip mall. Market data is insufficient to establish typical incomes, expenses, and there are no sales available to determine a market derived Capitalization Rate.
Income determined to be $0.50 per square foot, per month.
Vacancy and Collection Loss reported at 18% annually.
Expenses are $33,000 annually.
Local Capitalization Rates for this type of property investment is 10.5%.
The strip mall measures 10,000 square feet.
Additional parking income of $5,000 per year.

Gross Potential Rent	10,000 x .50 x 12	60,000	
Less Vacancy	18% of $60,000	-10,800	
Plus Effective Gross Rent	Additional Income		5,000
Effective Gross Income			54,200
Less Allowable Expenses			-33,000
Net Operating Income		21,200	
Capitalization	21,200 / .105	Value = $201,905	

Scenario 2: Valuation of a Hotel. Average Daily Room Rate, Occupancy Rate, Secondary Income, and Expense Ratio have been established for the property type.
Number of Rooms = 150.
Average Daily Room Rate = $120.
Occupancy = 65%.
Secondary Income = 2% of Gross Potential.
Expense Ratio = 68% of Gross Potential
Local Capitalization Rates for this type of property investment is 11.5%.

Gross Potential Rent	150 x 120 x 365	6,570,000	
Occupancy Adjustment	65% of Potential		(4,270,500)
Secondary Income	2% of Potential		131,400
Effective Gross Income			4,401,900
Less Allowable Expenses	68% of Occupancy Adjusted		2,903,940
Net Operating Income		1,497,960	
Capitalization	1,497,960 / .115	Value = $13,025,739	

Appraisal of Personal Property:

The appraisal of income producing personal property is conducted annually. Items not permanently affixed to a building are considered to be personal property. Usually, an item is personal property if it can be removed without damage to fixed property or the item.

General Procedures:

On or around January 1st, information is gathered by checking prior year's tax roll. Additional information is obtained through newspapers, and radio/tv advertisements. This may discover new businesses as well as expansions. Also, the telephone directory yellow pages are scanned to discover new businesses and expansions, and the County is driven to look for new businesses. A list is maintained throughout the year of new business and businesses that have been closed. As mentioned earlier, inspections of commercial real estate offers a perfect opportunity to re-evaluate and verify business personal property, not to mention contact business operators and/or owners. New businesses are specifically targeted for personal visitation by appraisers, usually during other property rechecks. Time is set aside to compile the necessary information to set up the Personal Property account, to discuss the rendition process, and to make preliminary accounting of the Personal Property involved.

Rendition forms are mailed to all businesses by January 15th each year. Also, a list, from the Office of the Comptroller, of active sales tax permit holders is examined and forms mailed to each new business listed.

Compare renditions as received to the information obtain during the field inspection

As renditions are received the records are coded, and a 10% penalty is assessed to any business that did not render by April 15th unless an extension was received.

On a case by case basis, and with the approval of the Appraisal Supervisor and/or the Chief Appraiser, the 10% Late Penalty can be waived if the property owner can show due diligence in complying, or substantially complying with the rendition requirements.

For properties that refuse to render, estimations of Business Personal Property Values can be calculated using the latest published Personal Property Schedules. Two sources are normally considered:
Texas Comptroller of Public Accounts, Property Tax Assistance Division – this schedule has not been updated for several years, but by applying the schedule to known properties, a local modifier can be calculated and used to adjust the estimation taken directly from the schedules.
Marshal & Swift Valuation Services – applying this schedule to known properties can also provide a local modifier used similarly.
The local modifiers used in the two estimation systems must be recalculated yearly to keep current with market variances

Personal Property such as Machinery, Equipment, Vehicles, and Furniture and Fixtures are normally valued using replacement cost less depreciation. Inventories are valued as of January 1st each year at the cost of goods on hand as of January 1st, unless application for September 1st appraisal was received and approved by the prior July 31st.

To ensure accuracy and consistency from year to year and between similar properties, the appraisers will compare the personal property values on each account to previous years' values, and compare the current values to the values on similar properties. In this way, any irregularities in renditions or calculations can be identified, investigated, and any errors corrected. Further, the appraisal supervisor and/or the Chief Appraiser will sample the personal property accounts, both individually, and as a part of similar groups of properties, looking for the same issues and ensuring accuracy and consistency.

Bee CAD strives to choose the most appropriate method of appraisal for each property, ever mindful to maintain fairness and equality with in the local general market.

BEE COUNTY JURISDICTIONS

Jurisdictions are usually political sub-divisions of the State with the power to levy and collect property taxes. Jurisdictions are specifically delineated areas. Each property parcel is coded for each and all Jurisdictions that have authority over that parcel. Jurisdiction codes may also be used to define certain areas that may not levy taxes.

JUR#	JUR DESCRIPTION
00	Bee County Appraisal District
01	Bee County
10	City of Beeville
30	Skidmore/Tynan ISD
31	Beeville ISD
32	Pettus ISD
33	Pawnee ISD
34	Three Rivers ISD
35	Mathis ISD
37	Refugio ISD
50	Coastal Bend College District
60	Beeville Water District
65	Pettus MUD
68	Tynan Water Supply District
69	Bee Co Water Conservation District
70	Central Bee Fire District
71	N Bee Co Fire District
72	Bee Co Fire District #3
73	Pawnee Fire Prevention District
80	Karnes Co (Pettus ISD)
81	San Patricio Co (S/T ISD)
83	Karnes Co (Pawnee ISD)

These codes are assigned to each parcel in accordance to its location within the Bee County Appraisal District and are found listed on both the parcel records in the computer system and on the property appraisal card. During inspection, the Jurisdiction Codes should be verified for each parcel.

Homestead Exemption Codes

As authorized by the Texas Property Tax Code, various homestead exemptions can be applied to qualifying properties as determined by the Chief Appraiser. As each property is inspected, note whether an exemption is in place on the property records, and try to verify with the occupancy of the property. Record on the property card and report to the Chief Appraiser any discrepancies in exemption status that may be discovered during a property inspection, including improperly granted homesteads, property that could qualify for homestead, and changes in the homeowner's status that could change the homestead qualified for.

HS Code	Description
1	DVET/Homestead
2	DVET/Disabled
3	DVET/Over 65
B	Disability Homestead
F	Disabled Widow
H	General Homestead
O	Over 65 – No H/S
S	Over 65 Homestead
W	Widow Homestead-SCH

Bee County Appraisal District's CAMA system calculates and maintains the Homestead Cap Value for each tax year. An existing residence homestead property can increase in taxable value only 10% over the previous year. This increase can be caused by market trends, maintenance, land value increases, etc. If however, the increase is caused by the valuation of new improvements (structures not accounted for on the previous year's valuation) or by assemblage (the inclusion in the legal description of land not included in the previous year), the taxable value can exceed a 10% increase over the previous year. The value is calculated thus:
Current Homestead Cap Value = (Previous Year Taxable Value X 110%) + Current Value of New Improvements + Current Value of Assembled Land

The CAMA system will automatically properly include in the calculation any new improvements. However, assemblage must be calculated by hand and the computer updated by staff when a new Homestead Form is processed.

The Taxable Value for a given Tax Year for a Residence Homestead is the lesser value when comparing the current Market Value (after any adjustments to the Residential Market Schedules and any adjustments to the specific property) to the Homestead Cap Value as calculated above.

Road Type Codes

Each parcel of Real Estate is to be coded and described according to the road access to the parcel.

Road Type Code	Description
P	Paved State or County Road
G	County Maintained Gravel (Caliche) Road
D	Privately Maintained Gravel (Caliche) or Dirt Road
U	Dirt Track, Unmaintained

Utility Type Codes

Each parcel of Real Estate is to be coded and described according to its access to Utilities.

Utility Type Codes	Description
W	Access to public Water Supply System
E	Access to public Electrical Supply System
G	Access to public Gas Supply System
S	Access to public Wastewater System

Property Category Codes

Each property is described with Category Codes (formerly known as TEA Codes). These codes allow the CAD to separate properties individually and in groups for a multitude of purposes, not the least of which is reporting to the State Comptrollers office. All properties will fall within one of the following categories.

Cat Code	Description	Cat Code	Description
A1	Real Res Single Family	J6	Pipelines
A2	Real Res Mobile Home	J7	Cable Television
A3	Single Family – Waterfront	J8	Other
A4	Single Family Res – Imp Only	J8A	Separ Htr Trtr, Glycol Unit
B1	Real Res Multifamily	L1	Tangible Personal Commercial
B2	Multifamily – Duplex	L1C	Comm-Inv & Matrls
C1	Res Lots – in or out of city	L1E	Leased Veh-Pers Use
C1I	C1 w/ non-Res Imp	L1F	Comm-Drilling Rigs
C2	Colonia Lots & Tracts	L1G	Comm-Mach & Equip
D1	Real Acreage Ranch Land	L1H	Comm-Leased Equip
D1F	Real Acreage-Farm Land	L1J	Comm-Furn & Fixt
D1S	Lot 5ac or less, outside City, w/AG	L1M	Comm-Veh to 1 ton
D1W	Wildlife Land	L1X	County, College Taxable only
D2	Rural Improvements (non-residential)	L2	Tangible Personal Industrial
E1	Rural Residential & Unqualified Ag Land	L2A	Ind - Veh 1 T & up
E2	M/H on Farm and Ranch Land	L2B	Ind – Pipestock
E4	Rural Imp (No Res) 5 ac or less	L2C	Ind - Inv & Materials
F1	Real Commercial	L2E	Ind - Well Service & Workover
F1I	Commercial Improvements Only	L2G	Ind - Mach & Equip
F2	Real Industrial	L2J	Ind - Furn & Fixt
F2I	Industrial Imp Only	L2L	Ind - Storage Tanks
G1	Oil, Gas & Mineral Reserves	L2M	Ind - Veh to 1 T
H1	Vehicles (Comm under 1 ton)	L2T	Ind - Salt Water Disp
H2	Vehicles (Privately Owned-NC)	O	Real Inventory
J1	Water Systems - Real & PP	M1	Tangible Personal Mobile Home
J2	Gas Companies	M2	Tangible Personal Prvt Aircraft
J3	Electric Companies	S1	Special Inventory
J4	Telephone Companies	X	Exempt (Various Subcategories)
J5	Railroads	XL1	Exempt Leased Vehicles

Depreciation

Over time, all structures will lose value as compared to newly constructed buildings of comparable use. This loss in value is referred to as depreciation. The three main types of depreciation, physical, functional, and economic, must be considered and estimated (if appropriate) to each property inspected.

Physical depreciation is the loss of value from natural aging and deterioration.
Functional depreciation is value lost to a particular property due to market pressures in the form of buyer's tastes and preferences, and how they have changed over time. These effects are normally specific to the market area and include, but are not limited to: unusual floor plans, second floors, basements, and marked, specific deterioration of the structure or its components beyond the scope of overall physical depreciation.
Economic depreciation refers to value lost to a specific property (or group of properties) due to effects outside the property itself. Most often caused by location, a property's value can be affected by where it is or what surrounds it.

Physical Depreciation – Over time, a structure loses value due to the wasting away of materials, and this may be accelerated by deferring necessary maintenance. Expressed as a condition grade and a building age, all properties have their physical depreciation estimated at inspection. The combination of the condition grade and age gives a "percent good" reflecting the remaining value of the structure.

Functional Depreciation – Oftentimes a property will exhibit characteristics that will affect its value, either positively or negatively, when compared to the typical format for that particular structure. These characteristics need to be addressed when estimating the market value. A few examples will be helpful.
Residential second floors are less functional and often less desirable to buyers. Therefore, the living area on a second floor has less value per square foot than the corresponding living area on the first floor.
Enclosed garages, porches, or additions often have less utility than the original living area due to the quality or completeness of the renovation.
Room arrangements that are obviously poorly planned creating flow problems and inconveniences will affect the marketability of a property.
Structures that have extra amenities, such as more than typical insulation, superior air conditioning systems, intricate water filtration systems, specialty fixtures, custom cabinetry, etc., can all increase the value of a structure when compared to typical.

Economic Depreciation – If a property's value is affected by conditions or situations outside the property itself, the result is economic depreciation. As with physical depreciation, the result can be either positive or negative. Although logical and often easy to imagine, economic depreciation is the most difficult adjustment to estimate because it is the most difficult to prove within the given market conditions. As such, adjustments for economic depreciation should be approached very carefully and only in situations where the estimated affect is obvious and significant. Examples are:

- Residential property located in areas that are not primarily residential in nature.
- Homes that are significantly larger (or smaller) than the typical home in a given neighborhood.
- Commercial property subject to excessive regulation, or to income-limiting contracts.

All forms of depreciation should be considered when inspecting a property. Functional and economic depreciation may not be appropriate for a given structure, but details affecting the decision to apply must be noted and justified during inspection. Both functional and economic depreciation are applied at the discretion of the appraiser, with approval from the Chief Appraiser and/or the appraisal supervisor.

In that the Bee CAD estimates values from a statistical model (mass appraisal), the functional and economic factors discussed above are deviations from the market norm for a particular property. Consequently, both functional and economic adjustments can be either positive or negative depending on the specific attributes of the property inspected.

Physical Depreciation is estimated using the descriptions and table listed below to determine an appropriate Percent Good (value remaining or the inverse of Depreciation). Superior maintenance or appearance (condition) and below-average maintenance or appearance (condition) affect the loss in value over time and must be noted in order to apply depreciation appropriately in comparison to like properties. Either the built year (if known) or an "effective" year must be determined at inspection. The "effective" year gives the relative age of the structure given its level of maintenance. The useful life of residential structures is approximately 50 years. Depending on construction type and quality, commercial properties effective lives can range from 20 to 50 years. Beyond that age, utility and function are limited such that the building is no longer enhancing the value of the property. The structure may have limited value and use, but could be feasibly replaced with a new structure. The life of a structure can be extended if maintenance issues are addressed as they arise. A house that has been properly maintained over its life, i.e. roof repairs/replacement, painting, foundation repairs, wiring/plumbing modernization, renovation, etc., can have an effective age of 20 years when its actual age may be in excess of 100 years. In other words, protecting or enhancing the investment in your property extends its life and extends its value over time. Effective age is determined by estimating the remaining life of a structure. For example, a residence could be in excess of 100 years of actual age. However, with timely repair, rehabilitation, or renovation, the structure may be comparable to a residence of only 10-20 years of age. Physical depreciation is based on the effective age, in conjunction with the observed condition of the structure.

Depreciation of Commercial Properties is based on an Age/Life formula suggested by Marshall & Swift. The percent good applied contains elements of both physical and functional depreciation as determined on a national and regional scale.

The value of mobile homes, and in certain circumstances rural buildings, is affected primarily by age. Their economic lives are shorter and therefore need an accelerated depreciation schedule. Mobile homes use several depreciation schedules. An updated Mobile Home value schedule has been developed and is being implemented. Mobile Home depreciation on this updated schedule range from 20 years on lower quality structures to 35 years on higher quality structures. Please see the Updated Mobile Home schedule that follows in this Manual. In the schedule being replaced, older and single wide mobile homes (8'-14' wide) use the **MHSP** schedule, while newer and double wide homes (16'-28+') use the **3025** schedule.
Poor construction methods or recycled materials, as often seen in Rural Building construction, may require more aggressive depreciation. In this case, use **FARM**.

CDU Rating Guide

Condition, Desirability, and Utility

CDU Rating	Code Used	Definition and Description
Excellent	EX	Building is in perfect condition-very attractive and highly desirable
Very Good	VG	Very slight evidence of deterioration-still attractive and quite desirable
Good	GD	Minor deterioration is visible-slightly less attractive and desirable, but very useful
Average	AV	Only normal wear and tear is apparent- average attractiveness and desirability
Fair	FA	Marked deterioration-but quite usable, rather unattractive and undesirable
Poor	PO	Definite deterioration is obvious-definitely undesirable but moderately useful
Very Poor	VP	Condition approaches unsound-extremely undesirable and barely usable
Unsound	US	Building is unusable, not repairable, and practically unfit for use

NOTE: **MHSP** is the designation for Mobile Home Depreciation and **3025** is the designation for newer and double wide Mobile Homes in the older schedule that is currently being replaced. The new schedule is based on Marshall & Swift. The depreciation is determined by a 20-25-30-35 year life.

FARM is the designation for accelerated, rural depreciation.

% Good Table

CDU Condition Rating

Effective Age	EX	VG	GD	AV	FA	PO	VP	US	MHSP	3025	FARM
1	1.00	1.00	.95	.90	.85	.75	.65	.30	.94	.95	.80
2	1.00	1.00	.95	.90	.85	.75	.65	.30	.88	.91	.80
3	1.00	1.00	.95	.90	.85	.75	.65	.30	.83	.87	.80
4	1.00	.95	.90	.85	.80	.75	.65	.30	.78	.83	.75
5	1.00	.95	.90	.85	.80	.75	.65	.30	.73	.79	.75
6	1.00	.95	.90	.85	.80	.75	.65	.30	.69	.75	.75
7	1.00	.95	.90	.85	.80	.75	.65	.30	.65	.72	.75
8	1.00	.90	.90	.85	.80	.75	.65	.30	.61	.68	.75
9	.95	.90	.85	.80	.75	.70	.65	.30	.57	.65	.60
10	.95	.90	.85	.80	.75	.70	.65	.30	.54	.62	.60
11	.95	.90	.85	.80	.75	.70	.65	.30	.51	.59	.60
12	.95	.90	.85	.80	.75	.70	.65	.30	.48	.56	.60
13	.95	.90	.85	.80	.75	.70	.65	.30	.45	.54	.60
14	.90	.85	.80	.75	.70	.65	.60	.30	.42	.51	.50
15	.90	.85	.80	.75	.70	.65	.60	.30	.39	.49	.50
16	.90	.85	.80	.75	.70	.65	.60	.30	.37	.46	.50
17	.90	.85	.80	.75	.70	.65	.60	.30	.35	.44	.50
18	.90	.85	.80	.75	.70	.65	.60	.30	.33	.42	.50
19	.85	.80	.75	.70	.65	.60	.50	.30	.31	.40	.40
20	.85	.80	.75	.70	.65	.60	.50	.30	.30	.38	.40
21	.85	.80	.75	.70	.65	.60	.50	.30	.30	.37	.40
22	.85	.80	.75	.70	.65	.60	.50	.30	.30	.35	.40
23	.85	.80	.75	.70	.65	.60	.50	.30	.30	.33	.40
24	.80	.75	.70	.65	.60	.50	.40	.30	.30	.32	.30
25	.80	.75	.70	.65	.60	.50	.40	.30	.30	.30	.30
26	.80	.75	.70	.65	.60	.50	.40	.30	.30	.29	.30
27	.80	.75	.70	.65	.60	.50	.40	.30	.30	.27	.30
28	.80	.75	.70	.65	.60	.50	.40	.30	.30	.26	.30
29	.80	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
30	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
31	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
32	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
33	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
34	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
35	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
36	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
37	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
38	.75	.70	.65	.60	.55	.45	.35	.30	.30	.25	.20
39	.70	.65	.60	.55	.55	.40	.30	.20	.30	.25	.20
40	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
41	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
42	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
43	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
44	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
45	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
46	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
47	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
48	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20
49	.70	.65	.60	.55	.50	.40	.30	.20	.30	.25	.20

Effective Age	EX	VG	GD	AV	FA	PO	VP	US	MHSP	3025	FARM
50	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
51	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
51	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
53	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
54	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
55	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
56	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
57	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
58	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
59	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
60	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
61	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
62	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
63	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
64	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
65	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
66	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
67	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
68	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
69	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
70	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
71	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
72	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
73	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
74	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
75	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
76	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
77	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
78	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
79	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
80	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
81	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
82	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
83	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
84	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
85	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
86	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
87	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
88	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
89	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
90	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
91	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
92	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
93	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
94	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
95	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
96	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
97	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
98	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
99	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20
100	.65	.60	.55	.50	.45	.35	.25	.10	.30	.25	.20

% Good Table

Commercial / Mobile Home

Eff Year/ Life Condition Rating

Effective Age	60 Year Life **C60**	55 Year Life **C55**	50 Year Life **C50**	45 Year Life **C45**	40 Year Life **C40**	35 Year Life **C35**	30 Year Life **C30**	25 Year Life **C25**	20 Year Life **C20**	15 Year Life **C15**	10 Year Life **C10**
1	1	1	1	0.99	0.99	0.99	0.98	0.98	0.97	0.95	0.92
2	0.99	0.99	0.99	0.99	0.98	0.98	0.97	0.95	0.93	0.9	0.84
3	0.99	0.99	0.99	0.98	0.97	0.96	0.95	0.93	0.9	0.85	0.76
4	0.99	0.99	0.98	0.97	0.96	0.95	0.93	0.9	0.86	0.79	0.64
5	0.99	0.98	0.97	0.96	0.95	0.94	0.91	0.87	0.82	0.73	0.58
6	0.98	0.98	0.97	0.96	0.94	0.92	0.89	0.84	0.78	0.68	0.49
7	0.98	0.97	0.96	0.95	0.93	0.9	0.86	0.81	0.74	0.62	0.39
8	0.98	0.97	0.95	0.94	0.92	0.89	0.84	0.78	0.7	0.55	0.3
9	0.97	0.96	0.95	0.93	0.9	0.87	0.82	0.75	0.65	0.49	0.24
10	0.97	0.96	0.94	0.92	0.89	0.85	0.79	0.71	0.6	0.43	0.21
11	0.96	0.95	0.93	0.91	0.87	0.83	0.76	0.68	0.55	0.37	0.2
12	0.96	0.94	0.92	0.9	0.86	0.81	0.74	0.64	0.5	0.31	0.2
13	0.95	0.94	0.91	0.88	0.84	0.78	0.71	0.6	0.45	0.26	0.2
14	0.95	0.93	0.9	0.87	0.82	0.76	0.68	0.56	0.4	0.23	0.2
15	0.94	0.92	0.89	0.86	0.8	0.74	0.65	0.52	0.35	0.21	0.2
16	0.93	0.91	0.88	0.84	0.78	0.72	0.61	0.48	0.31	0.2	0.2
17	0.93	0.9	0.87	0.82	0.76	0.69	0.58	0.44	0.27	0.2	0.2
18	0.92	0.89	0.86	0.81	0.74	0.66	0.54	0.4	0.24	0.2	0.2
19	0.91	0.88	0.84	0.79	0.72	0.64	0.51	0.36	0.22	0.2	0.2
20	0.91	0.87	0.83	0.77	0.7	0.61	0.47	0.32	0.21	0.2	0.2
21	0.9	0.86	0.82	0.75	0.68	0.58	0.43	0.29	0.2	0.2	
22	0.89	0.85	0.8	0.73	0.65	0.55	0.4	0.27	0.2	0.2	
23	0.88	0.84	0.79	0.71	0.63	0.52	0.37	0.25	0.2	0.2	
24	0.87	0.83	0.77	0.69	0.6	0.48	0.34	0.23	0.2	0.2	
25	0.86	0.81	0.75	0.67	0.57	0.45	0.31	0.21	0.2	0.2	
26	0.85	0.8	0.73	0.65	0.54	0.42	0.28	0.2	0.2	0.2	
27	0.84	0.79	0.72	0.63	0.51	0.39	0.25	0.2	0.2	0.2	
28	0.83	0.77	0.7	0.6	0.48	0.36	0.23	0.2	0.2	0.2	
29	0.82	0.76	0.68	0.58	0.46	0.32	0.22	0.2	0.2	0.2	
30	0.8	0.74	0.66	0.55	0.43	0.28	0.21	0.2	0.2	0.2	
31	0.79	0.72	0.64	0.53	0.41	0.27	0.2	0.2	0.2	0.2	
32	0.78	0.7	0.62	0.5	0.38	0.25	0.2	0.2	0.2	0.2	
33	0.77	0.68	0.59	0.48	0.35	0.24	0.2	0.2	0.2	0.2	
34	0.75	0.66	0.57	0.45	0.32	0.23	0.2	0.2	0.2	0.2	
35	0.74	0.64	0.55	0.42	0.3	0.22	0.2	0.2	0.2	0.2	
36	0.72	0.62	0.52	0.39	0.27	0.21	0.2	0.2	0.2	0.2	
37	0.7	0.6	0.5	0.36	0.25	0.2	0.2	0.2	0.2	0.2	
38	0.68	0.58	0.47	0.33	0.23	0.2	0.2	0.2	0.2	0.2	
39	0.67	0.56	0.44	0.31	0.22	0.2	0.2	0.2	0.2	0.2	
40	0.65	0.54	0.41	0.28	0.21	0.2	0.2	0.2	0.2	0.2	
41	0.63	0.52	0.38	0.27	0.21	0.2	0.2	0.2	0.2	0.2	
42	0.61	0.49	0.35	0.25	0.2	0.2	0.2	0.2	0.2	0.2	
43	0.59	0.47	0.33	0.24	0.2	0.2	0.2	0.2	0.2	0.2	
44	0.57	0.44	0.3	0.23	0.2	0.2	0.2	0.2	0.2	0.2	
45	0.55	0.42	0.28	0.23	0.2	0.2	0.2	0.2	0.2	0.2	
46	0.52	0.4	0.26	0.22	0.2	0.2	0.2	0.2	0.2	0.2	
47	0.5	0.38	0.25	0.22	0.2	0.2	0.2	0.2	0.2	0.2	
48	0.47	0.36	0.23	0.21	0.2	0.2	0.2	0.2	0.2	0.2	
49	0.45	0.34	0.22	0.21	0.2	0.2	0.2	0.2	0.2	0.2	
50	0.42	0.32	0.21	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
51	0.4	0.31	0.21	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
52	0.39	0.29	0.21	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
53	0.37	0.28	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
54	0.35	0.26	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
55	0.33	0.25	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
56	0.31	0.24	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
57	0.3	0.24	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
58	0.28	0.23	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
59	0.27	0.23	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
60	0.26	0.22	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
61	0.25	0.22									
62	0.24	0.21									
63	0.23	0.21									
64	0.23	0.2									
65	0.22	0.2									
66	0.22										
67	0.22										
68	0.21										
69	0.21										
70	0.2										

Personal Property Depreciation

The following table illustrates the percent good factors applied to discovered and rendered Business Personal Property. Bee County Appraisal District lacks sufficient information to develop typical schedules for Local business types. Owner Renditions and/or appraiser inspections determine Personal Property valuation. Individual assets are depreciated from original cost by the actual or effective age. Asset classes from the rendition are compared to the example property types at the bottom of the Business Personal Property Depreciation Schedule to determine the appropriate Economic Life of the assets. The appraiser must then choose the correct % Good factor from the table using the asset's age and economic life. Multiplying the % Good factor by the original cost of the asset or asset class from the rendition produces the current value of the asset for inclusion in the Personal Property account.

Personal Property Depreciation Guide

Furniture, Fixtures, Machinery, and Equipment

						Economic Life						
						Percent Good Table						
Effective Age	Index		2	Comp<$100K	Comp>$100K	5	8	10	12	15	20	30
1	1.000		40	68	75	85	90	91	93	95	96	97
2	1.016		20	44	55	70	80	82	86	90	92	94
3	1.032		10	28	40	55	70	73	79	85	88	91
4	1.069			10	25	40	60	64	72	80	84	88
5	1.099			5	15	25	50	55	65	75	80	85
6	1.120			2	10	10	40	46	58	70	76	83
7	1.134				5		30	37	51	65	72	81
8	1.157				2		20	28	44	60	68	79
9	1.187						10	19	37	55	64	77
10	1.252							10	30	50	60	75
11	1.260								23	45	56	73
12									16	40	52	71
13									10	35	48	69
14										30	44	67
15										25	40	65
16										20	36	63
17											32	61
18											28	59
19											27	57
20											26	55
21											25	53
22												51
23												49
24												47
25												45
26												43
27												41
28												39
29												37
30												35
31												33

Economic Life for Example Property Types

2 - Video Tapes, DVD's, Players

5 - Electronic Equipment, Security Equipment, Electric Gas Pumps

8 - Office Equipment, Fastfood Restaurant FFE, Convenience Store FFE, Most Retail FFE

10 - Mechanical Gas Equip, Carwash Equip, Some Retail FFE

12 - Forklifts, Warehouse Equip, Construction Equip

15 - Industrial Equip, Excavation Equip, Heavy Equip

20 - Tanks, Piping

30 - Sign Poles, Billboards, Vaults, Safes

Bee County Residential Building Codes & Descriptions

Residential:

Res Frm-	Frame Constructed Residential Bldg
Gar Fat-	Attached Frame Garage
Gar Fde-	Detached Frame Garage
Stg Fat-	Attached Frame Storage Area
Stg Fde-	Detached Frame Storage Bldg
Pch Frm-	Frame Porch
Pto Frm-	Frame Patio
Cpt Frm-	Frame Carport
Scn Pch-	Screen Porch (Class 1-5 are Frame)
Res Brk-	Brick Constructed Residential Bldg
Gar Bat-	Attached Brick Garage
Gar Bde-	Detached Brick Garage
Stg Bat-	Attached Brick Storage Area
Stg Bde-	Detached Brick Storage Bldg
Pch Brk-	Brick Porch
Pto Brk-	Brick Patio
Cpt Brk-	Brick Carport
Scn Pch-	Screen Porch (Class 6-10 are Brick)

These Type codes are then followed by a classification code indicating the quality of the construction. The codes are as follows, in descending order:

Brick/Stone/Masonry Construction-10, 9, 8, 7 & 6.

Frame/Stucco Construction-5, 4, 3, 2 & 1.

Each Classification Code may be followed with a + or a - , indicating an increase or decrease in quality from the standard of the general class.

Swim Pool-	Swimming Pools
Decks-	Decks
Slab-	Slab
Stg-	Low Quality or Metal Storage Bldgs
TC-	Tennis Courts

Percentage of Completion

As the target date of appraisals is January 1st, and some properties may be under construction, use the following table to estimate existing value.

LOT	0.0	
PRELIMINARY PLANS PERMITS ETC.	1.0	
FOOTINGS & FOUNDATION	2.0	
PLUMBING ROUGH-IN	4.0	
SLAB	6.0	
EXTERIOR WALL FRAMING	6.0	
INTERIOR WALL FRAMING	4.0	
CEILING JOISTS	2.5	
WALL SHEATHING	1.5	
ROOF FRAMING	2.5	
ROOF SHEATHING	3.0	
PLUMBING STACK OUT	2.8	
FINISH ROOFING	4.5	
WINDOWS SET	2.5	
ELECTRIC ROUGH-IN	2.5	
EXTERIOR DOORS & GARAGE DOORS	1.7	
INSULATION-WALLS & CEILING	1.0	
BRICK & WOOD TRIM	10.0	
SHEETROCK TAPE & TEXTURE	4.5	
TRIM PANELING & CABINETS	6.0	
FIREPLACE	1.0	
INTERIOR DOORS	2.5	
SHOWER STALL & CERAMIC TILE	1.5	
HEATING & PLUMBING FIXTURES	5.4	
CABINET TOPS	1.0	
EXTERIOR PAINTING	1.0	
INTERIOR PAINTING & DECORATING	3.5	
ENTRY FLOOR COVER	0.5	
CARPET & OTHER FINISH FLOORS	5.0	
LIGHT FIXTURES	1.2	
KITCHEN APPLIANCES	1.8	
AIR CONDITIONING	2.8	
PORCHES PATIOS WALKS & DRIVE	2.0	
FENCE	1.8	
EXTRAS & COMPLETION	1.0	
PERCENTAGE OF COMPLETION	100.0%	

RES FRM 1

Identification Characteristics

This Class of house provides only minimum shelter and in most cases, these houses will be in the older, lower priced section of town or adjoining the city limits where building codes are not required. These houses may identified by the substandard qualities of basic construction with substandard material and workmanship.

Standard Specifications

Construction	Substandard
Foundation	Concrete block, brick, post or stone piers
Exterior	Wood Frame or box construction, siding may be covered with tar paper or low grade composition siding or stucco
Interior	Semi-finished, 1 Bedroom
Roofing	Low pitch. wood frame, rolled, tin or composition roofing
Flooring	Single pine, minimum joists, low quality slab
Electrical	Few outlets, minimal fixtures
Plumbing	small bath
Heating	Generally gas outlets only, electric space heaters
Typical features	One outside door, no garage or porch, with a typical living space of less than 800 square feet. This house is usually rectangular in shape.

RES FRM 2

Identification Characteristics

Houses of this class fall within substandard building practices and building codes. Class is usually evident by poor workmanship with the cheapest grade of material used throughout.

Standard Specifications

Construction	Economy
Foundation	Concrete block, piers, or wood sills on concrete
Exterior	Low grade lumber or siding and batten cover, stucco, or vinyl
Interior	Minimum finish, 1 or 2 bedrooms
Roofing	Low pitch, wood frame, roll roofing, light metal or light composition shingle cover, undersized or overspaced rafters not uncommon
Flooring	Pine, #2 hardwood, linoleum
Electrical	Few outlets, few fixtures
Plumbing	Usually one bath
Heating	Gas stoves, electrical space heaters, window units
Typical Features	One small porch, no or small detached garage or carport, with a typical living area of 600 – 1000 square feet

RES FRM 3

Identification Characteristics

In this class is the average small home usually built from stock plans. Material and workmanship are sufficient to meet the average or minimum requirements of city building codes. Most all mass housing built after 1950 falls within this classification

Standard Specifications

Construction	Minimum FHA/VA
Foundation	Concrete slab or pier and beam foundation
Exterior	Painted wood frame, wood sheathing, low cast cedar shakes, stucco, or low grade siding
Interior	Finished, 2 or 3 Bedroom
Roofing	Medium pitch, light composition, metal or tar and gravel
Flooring	Hardwood, carpet, vinyl tile
Electrical	Builder's fixtures, adequate outlets
Plumbing	One bath, shower over tub usual
Heating	Gas outlets, panel heating or floor furnace, later conversion to central unit
Typical features	Front and rear porch, one-car garage or carport, usually has one offset in front and a straight back, with typically 800-1200 square feet of living area

RES FRM 4

Identification Characteristics

The better frame or stucco homes that are termed "individual built" are in this class. The buildings have been constructed from good plans. The grade of construction shows average or better quality in both material and workmanship. These buildings are generally in the better type subdivisions which may be controlled by building restrictions.

Standard Specifications

Construction	FHA or better
Foundation	Pier and beam in older homes, concrete slab in newer homes
Exterior	Wood frame or medium grade painted siding, good cedar shakes, or hardy board
Interior	Finished, 3 bedrooms
Roofing	Medium pitch, good grade composition shingles, metal or built-up tar and gravel
Flooring	Hardwood, tile, carpet
Electrical	More than ample
Plumbing	1 ½ or 2 baths with laundry facilities
Heating/Cooling	Central Heat and air
Typical Features	Adequate built-ins, two car garage, L-shaped with a typical 1,000 to 1,600 square feet of living area. May have offset or reset entry way and covered rear porch.

RES FRM 5

Identification Characteristics

The better homes of frame or stucco construction, which are often custom built, are in this category. They have been built from good architectural plans by a good contractor with good materials and workmanship evident. This type of residence is may be in the better subdivisions where areas are controlled by zoning laws and deed restrictions.

Standard Specifications

Construction	Good
Foundation	Slab foundation or pier and beam in older homes
Exterior	Good grade exterior wood, stucco, or hardy board siding, wall insulation, or a good cedar siding painted, may have brick trim
Interior	Finished 3+ Bedrooms
Roofing	Good grade composition, metal or cedar shingle cover, with large boxed eaves
Flooring	Hardwood, carpet, tile
Electrical	More than ample
Plumbing	2 or 3 baths with laundry facilities
Heating/Cooling	Central heat and air
Typical Features	Two-car garage, fireplace, ample closets and cabinets, irregular shape with a typical 1,400 to 1,800+ square feet of living area. May have brick trim.

RES BRK 6

Identification Characteristics

The brick project homes built for HUD and FmHA programs by speculative builders for resale are generally in this class and these houses are normally built from stock plans. Materials, workmanship and structural design are sufficient to meet minimum to average requirements of local building codes.

Standard Specifications

Construction	Minimum FHA
Foundation	Concrete
Exterior	Brick veneer
Interior	Average finish, 2 Bedrooms
Roofing	Medium pitch with medium grade composition shingles or built-up tar and gravel, metal
Flooring	Hardwood, tile, low grade carpet
Electrical	Minimum outlets, builder's fixtures
Plumbing	1 to 1 ½ baths
Heating/Cooling	Panel heat or central heat, with window A/C, later conversion to central air
Typical Features	One-car garage, recent construction has trended toward two-car garage with reduced living area, basic rectangular shape with minimum built-ins. Typical 800 to 1,200 square feet of living area.

RES BRK 7

Identification Characteristics

This class of residence is usually in newer, yet affordable subdivisions. Although many are built from stock plans, their visual appeal is attractive and individual. These homes are generally the better FHA homes equipped with built-in features. Houses built prior to 1950 may have less than 1,200 or only one bath but, because of good quality materials and workmanship, they can still meet this class category.

Standard Specifications

Construction	Standard FHA
Foundation	Concrete slab, or pier and beam in older homes
Exterior	Brick (or stone) veneer, may have wood trim
Interior	Standard finish, 3 Bedroom
Roofing	Good grade composition or built-up tar and gravel, some may have wood shingles, metal
Flooring	Carpet, tile, hardwood
Electrical	Average fixtures
Plumbing	1 ½ to 2 bath with laundry facilities
Heating/Cooling	Central heat and air
Typical Features	Two-car garage. Most houses are L-shaped or modified U with average built-ins such as: range/oven, disposal, fireplace, etc. Typical 1,200 to 1,800 square feet of living area.

RES BRK 8

Identification Characteristics

The better homes built by a good contractor are in this classification. The grade of construction shows good materials and workmanship and room sizes are generous and well finished. Interior and exterior finish will have special features and details and the normal compliment of built-in features will also be found. Houses built prior to 1950 may have less than 1,600 square feet or only one bath but, because of better quality materials and workmanship, they can still meet this class category.

Standard Specifications

Construction	Good quality
Foundation	Concrete slab or pier and beam
Exterior	Brick (or stone) veneer over frame or masonry
Interior	Custom finished, 3 or 4 Bedrooms
Roofing	Good grade composition or cedar shingles, metal
Flooring	Good carpet, tile, stained concrete
Electrical	Quality fixtures
Plumbing	2 or 2 ½ baths with laundry facilities
Heating/Cooling	Central Heat and air
Typical Features	Two-car attached garage, fireplace and interior brickwork, irregular shape, above average built-in appliances. The interior and exterior may have one or two special features such as: entry foyer, front porch and covered rear porch. Typical 1,600 to 2,200 square feet of living area.

RES BRK 9

Identification Characteristics

This type of residence has been especially designed by an architect to meet the builder's requirements and will contain several special features. It is not a luxury house but the components used are of the best quality. The house will have been built under strict supervision by a good general contractor using the most skilled labor available.

Standard Specifications

Construction	High Quality
Foundation	Concrete
Exterior	Brick or Stone veneer
Interior	Excellent Finish, 4 or 5 Bedrooms
Roofing	Heavy cedar shakes, tile, #1 cedar shingles, or high quality composition shingle, heavy gauge metal
Flooring	Expensive carpet, tile, stained and etched concrete
Electrical	Quality fixtures
Plumbing	3 or 4 baths
Heating/Cooling	Central, may have two or more compressors
Typical Features	Two or three car garage, one or more fireplaces, interior brick or stone work, irregular shape, side or rear entry garage, spacious rooms, quality built-ins, special features. Typical 2,000 to 3,000 square feet of living area.

RES BRK 10

Identification Characteristics

This house has been erected with the best possible materials throughout especially designed by an architect to meet the builder's or owner's requirements. It will contain many amenities or special features and the components will be of the best quality. The house will have been built under architectural supervision by a good general contractor. Large size or more expensive, special items are characteristic of this class.

Standard Specifications

Construction	Excellent
Foundation	Concrete
Exterior	Brick or stone veneer
Interior	Meticulous attention to details, 3 or 4 bedrooms
Roofing	Wood shake shingles, slate, clay tile, copper, or heavy gauge metal
Flooring	Expensive carpet, Terrazzo, stained and etched concrete
Electrical	Quality fixtures
Plumbing	Quality fixtures, 3 to 5 baths
Heating/Cooling	Central, may have multiple compressors
Typical Features	Two to four car garage, irregular shape, excellent built-ins, solid wood panel doors, unique roof design, two fireplaces. 3,000 plus square feet of living area.

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

FRAME RESIDENCE (RES FRM)

2024

CLASS	1-	1	1+
AREA			
600	25.10	27.91	32.26
700	24.51	27.26	31.50
800	24.05	26.71	30.96
900	24.05	26.71	30.96
1000	23.22	25.84	29.90
1100	23.22	25.84	29.90
1200	22.61	25.14	29.13
1300	22.61	25.14	29.13
1400	22.12	24.58	28.46
1500	22.12	24.58	28.46
9999	21.71	24.08	27.93

*ADD $1.00 PER SQUARE FOOT FOR CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

SLAB - (SLAB)

CLASS 1 $4.71/sq ft

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

FRAME RESIDENCE (RES FRM)

2024

CLASS	2-	2	2+
AREA			
600	45.17	101.62	129.43
700	44.20	99.34	126.40
800	43.34	98.18	123.95
900	43.34	98.18	123.95
1000	41.91	94.27	119.91
1100	41.91	94.27	119.91
1200	40.77	91.66	116.72
1300	40.77	91.66	116.72
1400	39.80	89.60	114.04
1500	39.80	89.60	114.04
1600	39.10	87.89	111.81
1700	39.10	87.89	111.81
1800	38.37	86.30	109.82
9999	37.80	85.03	108.17

*ADD $1.00 PER SQUARE FOOT FOR CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

SLAB - (SLAB)

CLASS 1 $4.71/sq ft

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

FRAME RESIDENCE (RES FRM)

2024

CLASS	3-	3	3+
AREA			
800	108.82	143.30	145.80
900	108.82	143.30	145.80
1000	106.13	139.62	142.08
1100	106.13	139.62	142.08
1200	103.85	136.70	139.07
1300	103.85	136.70	139.07
1400	102.12	134.37	136.65
1500	102.12	134.37	136.65
1600	100.53	132.33	134.60
1700	100.53	132.33	134.60
1800	99.20	130.54	132.79
1900	99.20	130.54	132.79
2000	98.02	129.11	131.33
9999	96.91	127.65	129.88

*ADD $1.00 PER SQUARE FOOT FOR CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

SLAB - (SLAB)

CLASS 1 $4.71/sq ft

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

FRAME RESIDENCE (RES FRM)

2024

CLASS	4-	4	4+
AREA			
900	147.41	150.27	152.66
1100	143.66	146.58	148.94
1300	140.56	143.58	145.84
1500	138.12	115.63	143.34
1700	136.08	139.03	141.23
1900	134.30	137.23	139.41
2100	132.76	135.55	137.73
2300	131.52	134.12	136.27
2500	130.27	132.83	134.99
2600	129.06	131.63	133.76
9999	128.03	130.55	132.69

*ADD $1.00 PER SQUARE FOOT FOR CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

SLAB - (SLAB)

CLASS 1 $4.71/sq ft

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

FRAME RESIDENCE (RES FRM)

2024

CLASS	5-	5	5+
AREA			
1100	144.75	153.41	169.70
1300	142.46	151.03	167.02
1500	140.58	148.97	164.74
1700	139.27	147.64	163.28
1900	137.53	145.84	161.32
2100	136.26	144.44	159.72
2300	136.26	144.44	159.72
2700	134.14	142.18	157.22
3000	132.36	140.34	155.14
9999	130.20	138.01	152.57

*ADD $1.00 PER SQUARE FOOT FOR CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

SLAB - (SLAB)

CLASS 1 $4.71/sq ft

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME GARAGES - ATTACHED - (GAR FAT)
2024

CLASS	1-	1	1+
AREA			
400	13.26	14.73	17.06
600	11.64	12.93	14.99
9999	9.88	10.98	12.73
CLASS	2-	2	2+
AREA			
400	23.90	53.74	68.37
600	20.98	47.13	59.96
9999	19.85	40.08	50.99
CLASS	3-	3	3+
AREA			
400	60.51	79.59	81.00
600	53.07	69.83	71.04
9999	45.14	59.36	60.39
CLASS	4-	4	4+
AREA			
400	84.03	85.64	87.02
600	73.71	75.13	76.34
9999	62.66	63.87	64.90
CLASS	5-	5	5+
AREA			
400	82.51	87.46	96.73
600	72.38	76.72	84.83
9999	61.52	65.21	72.11

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME GARAGES - DETACHED - (GAR FDE)
2024

CLASS	1-	1	1+
AREA			
400	12.68	14.10	16.30
600	11.14	12.37	14.31
9999	9.47	10.53	12.16
CLASS	2-	2	2+
AREA			
400	22.85	51.39	65.41
600	20.06	45.07	57.37
9999	17.05	38.32	48.76
CLASS	3-	3	3+
AREA			
400	66.55	87.54	89.10
600	58.36	76.80	78.14
9999	49.63	65.29	66.42
CLASS	4-	4	4+
AREA			
400	92.43	94.22	95.73
600	81.08	82.64	83.99
9999	68.91	70.24	71.37
CLASS	5-	5	5+
AREA			
400	90.75	96.19	106.38
600	79.61	84.41	93.32
9999	67.68	71.74	79.30

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME STORAGES - ATTACHED - (STG FAT)
2024

CLASS	1-	1	1+
AREA			
400	14.59	16.22	18.75
600	12.81	14.23	16.46
9999	10.88	12.10	13.99
CLASS	2-	2	2+
AREA			
400	26.28	59.10	75.22
600	23.07	51.84	65.98
9999	19.61	44.07	56.09
CLASS	3-	3	3+
AREA			
400	66.55	87.54	89.10
600	58.36	76.80	78.14
9999	49.63	65.29	66.42
CLASS	4-	4	4+
AREA			
400	92.43	94.22	95.73
600	81.08	82.64	83.99
9999	68.91	70.24	71.37
CLASS	5-	5	5+
AREA			
400	90.75	96.19	106.38
600	79.61	84.41	93.32
9999	67.68	71.74	79.30

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME STORAGES - DETACHED - (STG FDE)
2024

CLASS	1-	1	1+
AREA			
400	13.83	15.36	17.78
600	12.16	13.47	15.62
9999	10.33	11.47	13.27
CLASS	2-	2	2+
AREA			
400	24.94	56.06	71.36
600	21.87	49.19	62.58
9999	18.62	41.81	53.20
CLASS	3-	3	3+
AREA			
400	72.60	95.51	97.17
600	63.69	83.78	85.24
9999	54.13	71.22	72.45
CLASS	4-	4	4+
AREA			
400	100.85	102.76	104.43
600	88.45	90.15	91.60
9999	75.19	76.63	77.85
CLASS	5-	5	5+
AREA			
400	99.00	104.95	116.04
600	86.86	92.07	101.80
9999	73.82	78.26	86.53

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME PORCH - (PCH FRM)
2024

CLASS	1-	1	1+
AREA			
9999	5.81	6.48	5.24
CLASS	2-	2	2+
AREA			
9999	10.50	23.60	30.00
CLASS	3-	3	3+
AREA			
9999	26.54	33.65	35.53
CLASS	4-	4	4+
AREA			
9999	36.86	37.56	38.17
CLASS	5-	5	5+
AREA			
9999	36.18	38.35	42.41

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME CARPORT - (CPT FRM)
2024

CLASS	1-	1	1+
AREA			
9999	4.06	4.49	5.22
CLASS	2-	2	2+
AREA			
9999	7.29	16.40	20.88
CLASS	3-	3	3+
AREA			
9999	21.25	27.93	28.41
CLASS	4-	4	4+
AREA			
9999	29.49	30.06	30.52
CLASS	5-	5	5+
AREA			
9999	28.95	30.68	33.94

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME SCREEN PORCH - (SCN PCH)
2024

CLASS	1-	1	1+
AREA			
9999	8.15	9.07	10.48
CLASS	2-	2	2+
AREA			
9999	14.70	32.99	41.97
CLASS	3-	3	3+
AREA			
9999	37.15	48.87	49.73
CLASS	4-	4	4+
AREA			
9999	51.61	52.61	53.42
CLASS	5-	5	5+
AREA			
9999	50.67	53.70	59.37

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
FRAME FRAME PATIO - (PTO FRM)
2024

CLASS	1-	1	1+
AREA			
9999	4.06	4.49	5.22
CLASS	2-	2	2+
AREA			
9999	7.29	16.40	20.88
CLASS	3-	3	3+
AREA			
9999	21.25	27.93	28.41
CLASS	4-	4	4+
AREA			
9999	29.49	30.06	30.52
CLASS	5-	5	5+
AREA			
9999	28.95	30.68	33.94

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

BRICK VENEER RESIDENCE (RES BRK)

2024

115%

CLASS	6-	6	6+
AREA			
700	77.08	172.70	200.66
900	73.42	164.48	191.12
1100	70.68	158.32	184.03
1300	68.53	153.55	178.50
1500	66.82	149.59	173.87
1700	65.27	146.15	169.87
1900	64.03	143.26	166.52
2000	63.03	141.12	164.12
9999	62.15	139.14	161.68

*DEDUCT $1.00 PER SQUARE FOOT FOR NO CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

SLAB - (SLAB)

CLASS 1 $4.71/sq ft

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

BRICK VENEER RESIDENCE (RES BRK)

2024

CLASS	7-	7	7+
AREA			
900	151.22	173.01	182.22
1000	150.66	172.42	181.50
1100	150.11	171.90	181.00
1200	149.55	171.29	180.34
1300	149.08	170.73	179.73
1400	148.55	170.14	179.17
1500	147.97	169.54	178.56
1600	147.45	168.90	177.99
1700	146.88	168.34	177.35
1800	146.34	167.79	176.74
1900	145.78	167.26	176.14
2000	145.29	166.63	175.55
2100	144.69	165.97	174.86
2200	144.24	165.40	174.38
2300	143.62	164.75	173.73
2400	143.09	164.18	173.13
2500	142.59	163.61	172.48
2600	142.09	163.02	171.91
9999	141.50	162.44	171.29

*DEDUCT $1.00 PER SQUARE FOOT FOR NO CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

BRICK VENEER RESIDENCE (RES BRK)

2024

CLASS	8-	8	8+
AREA			
1200	176.99	177.41	178.48
1300	176.63	176.89	177.94
1400	176.15	176.38	177.41
1500	175.54	175.89	176.88
1600	175.00	175.34	176.46
1700	174.51	174.88	175.92
1800	174.04	174.31	175.45
1900	173.33	173.79	174.91
2000	172.95	173.30	174.46
2100	172.33	172.76	173.84
2200	171.80	172.26	173.42
2300	171.36	171.73	172.87
2400	170.77	171.28	172.40
2500	170.23	170.72	171.88
2600	169.71	170.18	171.38
2700	169.17	169.72	170.91
2800	168.68	169.21	170.41
2900	168.15	168.63	169.85
3000	167.55	168.19	169.41
3100	167.07	167.64	168.86
3200	166.49	167.02	168.37
3300	166.01	166.54	167.81
3400	165.52	166.04	167.36
3500	164.89	165.55	166.80
3600	164.36	165.07	166.35
9999	163.88	164.51	165.77

*DEDUCT $1.00 PER SQUARE FOOT FOR NO CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

BRICK VENEER RESIDENCE (RES BRK)

2024

CLASS	9-	9	9+
AREA			
1700	156.71	160.65	162.82
1900	154.53	158.53	160.58
2300	152.71	156.59	158.71
2700	149.49	153.38	155.41
3100	146.90	150.67	152.69
3300	144.70	148.44	150.36
3500	143.98	147.63	149.62
3700	143.10	146.79	148.74
3900	142.59	146.20	148.13
9999	141.88	145.43	147.40

*DEDUCT $1.00 PER SQUARE FOOT FOR NO CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

BEE COUNTY APPRAISAL DISTRICT

BUILDING COST SCHEDULE

BRICK VENEER RESIDENCE (RES BRK)

2024

CLASS	10-	10	10+
AREA			
1700	166.27	170.28	173.80
1900	164.08	168.12	171.57
2100	162.30	166.25	169.72
2300	160.59	164.60	168.05
2500	159.17	162.95	166.35
2700	157.70	161.65	165.02
2900	156.50	160.31	163.71
3100	155.32	159.14	162.42
3300	154.31	158.03	161.35
3500	153.50	157.28	160.51
3700	152.81	156.49	159.74
3900	152.01	155.71	158.89
9999	151.33	155.04	158.29

*DEDUCT $1.00 PER SQUARE FOOT FOR NO CENTRAL AIR CONDITIONING

SWIMMING POOLS - (SWIM POOL)

CLASS 1	$10,000	Small, simple, no deep end
CLASS 2	$15,000	Average, deep end, diving
CLASS 3	$20,000	Fancy, rock trim, etc

DECKS - (DECK)

CLASS 1	$2.50/sq ft	homemade, simple, no railing
CLASS 2	$5.00/sq ft	treated wood, solid, railing
CLASS 3	$10.00/sq ft	specialty wood, fancy railing

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER GARAGES - ATTACHED - (GAR BAT)
2024

CLASS	6-	6	6+
AREA			
400	41.86	93.77	108.95
600	36.71	82.24	95.58
9999	31.21	69.93	81.25
CLASS	7-	7	7+
AREA			
400	85.85	98.30	103.43
600	75.34	86.21	90.76
9999	64.03	73.29	77.14
CLASS	8-	8	8+
AREA			
400	100.89	101.13	101.73
600	88.51	88.71	89.24
9999	75.23	75.42	75.85
CLASS	9-	9	9+
AREA			
400	89.32	91.56	92.83
600	78.36	80.33	81.42
9999	66.60	68.27	69.20
CLASS	10-	10	10+
AREA			
400	94.77	97.07	99.06
600	83.14	85.14	86.90
9999	70.67	72.37	73.85

115%

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER GARAGES - DETACHED - (GAR BDE)
2024

115%

CLASS	6-	6	6+
AREA			
400	46.03	103.13	119.83
600	40.38	90.46	105.12
9999	34.34	76.90	89.34
CLASS	7-	7	7+
AREA			
400	94.45	108.13	113.78
600	82.86	94.84	99.83
9999	70.42	80.63	84.86
CLASS	8-	8	8+
AREA			
400	110.98	111.25	111.91
600	97.35	97.59	98.16
9999	82.73	82.93	83.43
CLASS	9-	9	9+
AREA			
400	98.25	100.75	102.08
600	86.18	88.36	89.54
9999	73.25	75.09	76.11
CLASS	10-	10	10+
AREA			
400	104.07	106.79	108.96
600	91.45	93.67	95.59
9999	77.74	79.62	81.24

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER STORAGES - ATTACHED - (STG BAT)
2024

CLASS	6-	6	6+
AREA			
400	46.03	103.13	119.83
600	40.38	90.46	105.12
9999	34.34	76.90	89.34
CLASS	7-	7	7+
AREA			
400	94.45	108.13	113.78
600	82.86	94.84	99.83
9999	70.42	80.63	84.86
CLASS	8-	8	8+
AREA			
400	110.98	111.25	111.91
600	97.35	97.59	98.16
9999	82.73	82.93	83.43
CLASS	9-	9	9+
AREA			
400	98.25	100.75	102.08
600	86.18	88.36	89.54
9999	73.25	75.09	76.11
CLASS	10-	10	10+
AREA			
400	104.07	106.79	108.96
600	94.15	93.67	95.59
9999	77.74	79.62	81.26

115%

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER STORAGES - DETACHED - (STG BDE)
2024

CLASS	6-	6	6+
AREA			
400	50.24	119.26	130.73
600	44.03	98.69	114.66
9999	37.43	83.88	97.59

CLASS	7-	7	7+
AREA			
400	103.04	117.94	124.15
600	90.40	103.43	108.91
9999	76.84	87.93	92.57

CLASS	8-	8	8+
AREA			
400	121.06	121.36	122.08
600	106.19	106.44	107.10
9999	90.27	90.50	91.04

CLASS	9-	9	9+
AREA			
400	107.19	109.88	111.36
600	94.04	96.40	97.69
9999	79.94	81.93	83.03

CLASS	10-	10	10+
AREA			
400	113.72	116.50	118.87
600	99.77	102.16	104.28
9999	84.80	86.86	88.65

115%

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER PORCH - (PCH BRK)
2024

CLASS	6-	6	6+
AREA			
9999	18.34	41.10	47.78
CLASS	7-	7	7+
AREA			
9999	37.64	43.35	45.36
CLASS	8-	8	8+
AREA			
9999	44.26	44.36	44.63
CLASS	9-	9	9+
AREA			
9999	39.20	40.16	40.70
CLASS	10-	10	10+
AREA			
9999	41.58	42.56	43.46

115%

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER CARPORT - (CPT BRK)
2024

CLASS	6-	6	6+
AREA			
9999	14.69	32.87	38.21
CLASS	7-	7	7+
AREA			
9999	30.13	34.49	36.28
CLASS	8-	8	8+
AREA			
9999	35.39	35.50	35.69
CLASS	9-	9	9+
AREA			
9999	31.35	32.13	32.54
CLASS	10-	10	10+
AREA			
9999	33.27	34.05	34.77

115%

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER PATIO - (PTO BRK)
2024

CLASS	6-	6	6+
AREA			
9999	14.69	32.87	38.21
CLASS	7-	7	7+
AREA			
9999	30.13	34.49	36.28
CLASS	8-	8	8+
AREA			
9999	35.39	35.50	35.69
CLASS	9-	9	9+
AREA			
9999	31.35	32.13	32.54
CLASS	10-	10	10+
AREA			
9999	33.27	34.05	34.77

115%

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
BRICK VENEER SCREEN PORCH - (SCN PCH)
2024

CLASS	6-	6	6+
AREA			
9999	25.70	57.57	66.87
CLASS	7-	7	7+
AREA			
9999	52.72	60.35	63.53
CLASS	8-	8	8+
AREA			
9999	61.95	62.11	32.46
CLASS	9-	9	9+
AREA			
9999	54.85	56.22	56.98
CLASS	10-	10	10+
AREA			
9999	58.22	59.59	60.83

115%

BEE COUNTY APPRAISAL DISTRICT
BUILDING COST SCHEDULE
2024

TYPE: SWIMMING POOL (SWIM POOL)

AREA	CLASS	VALUE (flat value)	DESCR
1	1	$10,000	Small, simple, no deep end
1	2	$15,000	Average, deep end, diving
1	3	$20,000	Fancy, rock trim, etc

TYPE: DECK (DECK)

AREA	CLASS	VALUE (per sq ft)	DESCR
9999	1	$ 2.50	homemade, simple, no railing
9999	2	$ 5.00	treated wood, solid, railing
9999	3	$10.00	specialty wood, fancy railing

TYPE: METAL STORAGE BLDGS (STG)

AREA	CLASS	VALUE (per sq ft)
9999	1	$ 2.50 [sears/corr iron]
9999	2	$ 5.00 [gd pipe frm/mtl cover]
9999	3	$ 7.50 [pre-fab]
9999	4	$10.00[universal/morgan]
9999	5	$12.50[high quality]

TYPE: TENNIS COURTS (TC)

AREA	CLASS	VALUE (per sq ft)
9999	1	$ 5.53

TYPE: SLAB (SLAB)

AREA	CLASS	VALUE (per sq ft)
9999	1	$ 4.71

TYPE: CONCRETE (CONCRETE)

AREA	CLASS	VALUE (per sq ft)
9999	1	$ 4.71

TYPE: ASPHALT (ASPHALT)

AREA	CLASS	VALUE (per sq ft)
9999	1	$ 2.98

TYPE: PRE-FAB CARPORT (CPT PF)

AREA	CLASS	VALUE (per sq ft)	
9999	1	$2.00	
9999	2	$3.00	(extra tall)

RURAL BUILDINGS DESCRIPTIONS

BARN refers to a structure of general, livestock utility. All four sides should be enclosed, and may have internal divisions for feed/equipment storage, and/or livestock working or holding. Concrete flooring, wash racks or general plumbing, and electrical supply are class determiners.

Pole frame construction Type Dpole / Low cost class (DPL)

Wood frame construction Type D / Average class (SA)

FARM SHOP (pka FARM WHSE) refers to a farm or ranch structure designed and constructed for storage and maintenance of farm and ranch equipment. Some concrete flooring and basic electrical service (110V with 220V for equipment) is typical. Classes based on construction class, quality and level of amenities (electrical, plumbing, insulation, etc.)

Steel frame construction type S / Average class (SA)

Steel frame construction type S / Good class (SG)

(Living area, in foreground, is classed separately)

FARM BLDG (pka FARM BLDG) refers to a farm or ranch structure of non-specific, general utility. Typically fully enclosed but without internal divisions. Usually has an open interior for equipment or feed storage and work space. Classes based on construction class, quality and level of amenities (electrical, plumbing, insulation, etc.)

Steel frame construction type S / Average class (SA)

Steel frame construction type S / Low cost class (SL)

Steel frame Slant Wall construction type SW / Average class (SWA)

Wood frame construction type D / Average class (DA)

Wood frame construction type D / Average class (DA) with FARM EXT

Wood frame construction type D / Low cost class (DL)

Pole construction type DP / Low cost class (DPL) With FARM EXT

Pole construction type DP / Average class (DPA)

FARM EXT refers to extensions or additions to another farm building. Can be enclosed or not, exhibiting a single pitch roof, often of lower slope, and is less finished than the main building it is attached too. Classification is based on construction class and amenities and degree of enclosure.

Wood frame construction type D / Average class (DA)

Steel frame construction type S / Low cost class (SL)

Steel frame construction type S / Good class (SG)

QUO BLDG & QUO SHOP = Quonset (arch-rib) style construction. Measurements are taken of the floor area. Concrete flooring, general plumbing, and electrical supply are considered for quality type.

QUO BLDG are equivalent with FARM BLDG in use and utility.

Steel frame construction type S / Average class (SA)

Steel frame construction type S / Low cost class (SL)

QUO SHOP are equivalent with FARM SHOP in use and utility.

Steel construction type S / Average class (SA)

Steel construction type S / Good class (SG)

FARM SHED refers to open storage sheds (pka SHED POLE, STEEL, WOOD/OP1).
Construction class based on framework.

Pole construction type DP / Low cost class (DPL)

Wood construction type D / Good class (DG)

Steel construction type S / Low cost class (SL)

Wood construction type D / Good class (DG)

OPEN SHED refers to a canopy type open shed for storage of hay and/or equipment. (pka SHED STEEL, WOOD, POLE/OP4) May be enclosed (wind or rain protection) on one or two sides.

Steel construction type S / Good class (SG)

Steel construction type S / Average class (SA)

Wood frame construction type D / Good class (DG)

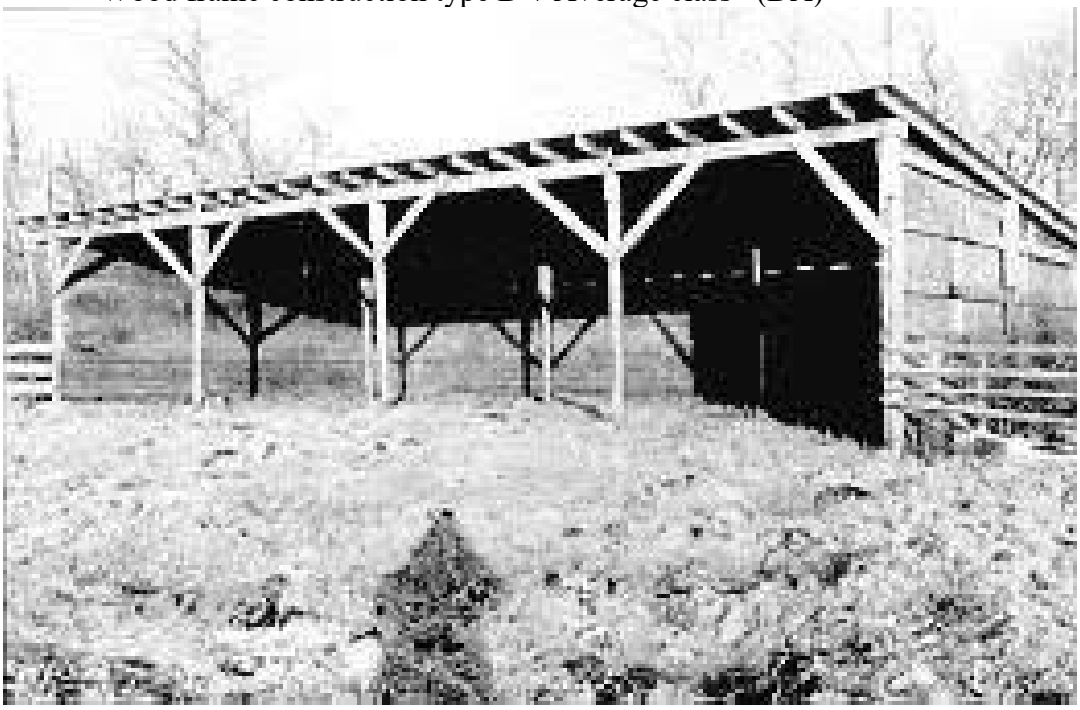
Wood frame construction type D / Average class (DA)

LVSK SHED refers to light frame weather shelters for livestock. (pka SHED POLE, STEEL, WOOD / OP4) Can be enclosed on one, two, or three sides but is of significantly lighter construction than FARM SHED.

Steel construction type S / Average class (SA)

Steel construction type S / Low cost class (SL)

Wood frame construction type D / Average class (DA)



Wood frame construction type D / Low cost class (DL)

Marshall & Swift Local Multipliers (Section 99 Page 10) 1/2024

Class	A	B	C	D	S
Abilene	0.88	0.90	0.90	0.89	0.88
Amarillo	0.87	0.90	0.92	0.92	0.91
Austin	0.88	0.87	0.85	0.86	0.85
Corpus Christi	0.85	0.87	0.89	0.87	0.90
El Paso	0.87	0.89	0.89	0.88	0.88
Houston	0.93	0.89	0.92	0.90	0.91
Lubbock	0.87	0.88	0.88	0.88	0.89
Midland	0.84	0.86	0.87	0.87	0.85
San Angelo	0.81	0.83	0.83	0.84	0.82
San Antonio	0.83	0.85	0.85	0.84	0.83
Victoria	0.79	0.80	0.79	0.81	0.79
Wichita Falls	0.88	0.89	0.87	0.89	0.87

Class	Abilene	Amarillo	Austin	Corpus Ch	El Paso	Houston	Lubbock	Midland	San Angel	San Anton	Victoria	Wichita Falls
C	0.90	0.92	0.85	0.89	0.89	0.92	0.88	0.87	0.83	0.85	0.79	0.87
D	0.89	0.92	0.86	0.87	0.88	0.90	0.88	0.87	0.84	0.84	0.81	0.89
S	0.88	0.91	0.85	0.90	0.88	0.91	0.89	0.85	0.82	0.83	0.79	0.87

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

BARNS - GENERAL PURPOSE (102) Section 17 Page 30

General-pupose buildings designed for livestock. May include stalls, feed storage, etc. (pka BARN)

BARN						COST (Sq.Ft.)					
CLASS	***TYPE***	***EXTERIOR***	***INTERIOR***	***Lighting & Plumbing***	***HEAT***	***2024 M&S***	***REG MOD***	***Type***	***Class***	***Life***	***Schedule***
C	Good	Block or structural tile, some windows, good gable roof and trim	Concrete floor, stalls and feed room	Adequate lights and outlets, water service and drains	None	53.00	41.87	BARN	CG	35	41.87
	Average	Brick, concrete block, structural clay tile, few windows, "flat roofed"	Unfinished, some slab or wooden floor, stalls	Few electrical outlets and hose bibs	None	40.25	31.80	BARN	CA	30	31.80
	Low cost	Concrete block, light shed or gable roof, asphalt shingles	Unfinished, dirt floor, few cheap stalls	None	None	30.75	24.29	BARN	CL	20	24.29
D	Good	Lap siding, windows, good frame and gable roof structure	Some waiscot, plank or concrete floors, stalls, feed room	Adequate lights and outlets, water service and drains	None	47.25	38.27	BARN	DG	30	38.27
	Average	Wood frame, board and batten or low-cost siding, few windows	Some floor, few partitions and stalls, feed room	Few electrical outlets and hose bibs	None	34.00	27.54	BARN	DA	25	27.54
	Low cost	Light wood frame and shed or gable roof structure, board siding	Unfinished, dirt floor, few cheap stalls	None	None	24.70	20.01	BARN	DL	15	20.01
DPOLE	Good	Pole frame, metal siding, insulated, good gable roof and trim	Concrete or plank floors, stalls, feed room, interior sheathing	Adequate lights and outlets, water service and drains	None	41.00	33.21	BARN	DPG	30	33.21
	Average	Pole frame, metal siding, few windows or shutters, "flat roofed"	Some floor, few partitions and stalls, feed room	Few electrical outlets and hose bibs	None	29.25	23.69	BARN	DPA	25	23.69
	Low cost	Pole frame, metal siding, light roof	Unfinished, dirt floor, few cheap stalls	None	None	20.85	16.89	BARN	DPL	15	16.89
S	Good	Steel panels on steel frame, insulated, good gable roof and trim	Plank or concrete floors, stalls, feed room, interior sheathing	Adequate lights and outlets, water service and drains	None	44.75	35.35	BARN	SG	30	35.35
	Average	Steel frame and siding, good fenestration	Unfinished, concrete or asphalt floor, some cabinets	Adequate electrical and water service and outlets	None	32.50	25.68	BARN	SA	25	25.68
	Low cost	Steel siding and frame, light roof	Unfinished, dirt floor, few cheap stalls	None	None	23.55	18.60	BARN	SL	15	18.60

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

FARM IMPLEMENT (EQUIPMENT SHOP) BUILDINGS (476) Section 17 Page 28

Desgned for maintenance and storage of equipment. (pka FARM WHSE)

FARM SHOP						COST (Sq.Ft.)					
CLASS	***TYPE***	***EXTERIOR***	***INTERIOR***	***Lighting, Plumbing and Mechanical***	***HEAT***	***2024 M&S***	***REG MOD***	***Type***	***Class***	***Life***	***Schedule***
C	Good	Reinforced Block, steel or wood truss, good roof cover	Unfinished, concrete floor, tool cabinets, shop area	Good ligning and outlets, water service	None	40.00	31.60	FARM SHOP	CG	30	31.60
	Average	Block, steel or wood roof structure, good fenestration	Unfinished, concrete or asphalt floor, some cabinets	Adequate electrical and water service and outlets	None	31.25	24.69	FARM SHOP	CA	25	24.69
D	Good	Wood frame and truss, wood siding or stucco	Unfinished, concrete floor, tool cabinets, shop area	Good ligning and outlets, water service	None	32.25	26.12	FARM SHOP	DG	25	26.12
	Average	Open wood frame,exposed board siding, shingles, windows	Unfinished, concrete or asphalt floor, some cabinets	Adequate electrical and water service and outlets	None	22.80	18.47	FARM SHOP	DA	20	18.47
DPOLE	Good	Pole frame, best metal siding, sheathing	Unfinished, concrete floor, tool cabinets, shop area	Good ligning and outlets, water service	None	29.00	22.91	FARM SHOP	DPG	25	22.91
	Average	Pole frame, metal siding, good doors, windows	Unfinished, concrete or asphalt floor, some cabinets	Adequate electrical and water service and outlets	None	19.95	15.76	FARM SHOP	DPA	20	15.76
	Low cost	Pole frame, metal siding	Unfinished, light floor, few extras	Minimum services	None	13.80	10.90	FARM SHOP	DPL	20	10.90
S	Good	Steel frame and truss, steel or aluminum siding	Unfinished, concrete floor, tool cabinets, shop area	Good ligning and outlets, water service	None	32.00	25.28	FARM SHOP	SG	25	25.28
	Average	Steel frame and siding, good fenestration	Unfinished, concrete or asphalt floor, some cabinets	Adequate electrical and water service and outlets	None	22.70	17.93	FARM SHOP	SA	20	17.93
	Low cost	Light steel frame, siding	Unfinished, light floor, few extras	Minimum service	None	16.20	12.80	FARM SHOP	SL	20	12.80
SSLANT WALL	Good	Steel slant frame and truss, pedestrian and overhead doors	Unfinished, concrete floor, tool cabinets, shop area	Good ligning and outlets, water service	None	30.00	23.70	FARM SHOP	SWG	25	23.70
	Average	Light steel slant frame and siding, good doors, light panels	Unfinished, concrete or asphalt floor, some cabinets	Adequate electrical and water service and outlets	None	21.25	16.79	FARM SHOP	SWA	20	16.79
	Low cost	Light steel slant frame and siding	Unfinished, light floor, few extras	Minimum service	None	15.10	11.93	FARM SHOP	SWL	20	11.93

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

FARM UTILITY BUILDINGS (477) Section 17 Page 26

Designed for general storage use. (pka FARM BLDG)

FARM BLDG						COST (Sq.Ft.)					
CLASS	*TYPE*	*EXTERIOR*	*INTERIOR*	*Lighting, Plumbing and Mechanical*	*HEAT*	*2024 M&S*	*REG MOD*	*Type*	*Class*	*Life*	*Schedule*
C	Good	Brick, concrete block, clay tile, wood rafters, windows	Unfinished walls, slab or plank floor	Adequate wiring and outlets, water service.	None	38.50	30.42	FARM BLDG	CG	25	30.42
	Average	Block,cheap brick, light roof	Cheap slab or asphalt	Minimum electric service	None	27.75	21.92	FARM BLDG	CA	20	21.92
D	Average	Wood frame, siding or stucco, windows	Unfinished walls, cheap asphalt or slab floor	adequate wiring and outlets, water service.	None	19.45	15.75	FARM BLDG	DA	15	15.75
	Low cost	Wood frame, board siding on exposed studs, sliding door	Unfinished, dirt floor	Minimum electric service	None	12.50	10.13	FARM BLDG	DL	15	10.13
DPOLE	Average	Pole frame, metal siding, windows, walkdoor	Unfinished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service.	None	15.70	12.72	FARM BLDG	DPA	15	12.72
	Low cost	Light pole frame, metal siding, sliding door entry only	Unfinished, dirt floor	Minimum electric service	None	9.19	7.44	FARM BLDG	DPL	15	7.44
S	Average	Steel frame and truss, metel siding, windows, walkdoor	Uninished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service.	None	18.80	14.85	FARM BLDG	SA	15	14.85
	Low cost	Light steel frame, metal siding, sliding door entry only	Unfinished, dirt floor	Minimum electric service	None	11.75	9.28	FARM BLDG	SL	15	9.28
SSLANT WALL	Average	Light steel slant frame and metal siding, windows, walk door	Uninished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service.	None	17.40	13.75	FARM BLDG	SWA	15	13.75
	Low cost	Light steel slant frame and siding, sliding door entry only	Unfinished, dirt floor	Minimum electric service	None	10.80	8.53	FARM BLDG	SWL	15	8.53

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

FARM UTILITY LEAN-TOS BUILDINGS (124) Section 17 Page 27
Simple extension or Canopy additions on FARM SHOP, FARM BLDG, BARN

FARM EXT						COST (Sq.Ft.)					
CLASS	***TYPE***	***EXTERIOR***	***INTERIOR***	***LIGHTING & PLUMBING***	***HEAT***	***2024 M&S***	***REG MOD***	***Type***	***Class***	***Life***	***Schedule***
D	Good	Side extension, wood frame, siding or stucco, windows, walkdoor	Unfinished, good concrete slab	Adequate wiring and outlets, water serivce	None	17.60	14.26	FARM EXT	DG	20	14.26
	Average	Side extension, board siding on exposed studs, sliding door	Unfinished, cheap asphalt or slab floor	minimum electric service	None	12.40	10.04	FARM EXT	DA	15	10.04
	Low cost	Side extension, plywood/box frame	Unfinished, no doors, dirt floor	None	None	8.72	7.06	FARM EXT	DL	15	7.06
DPOLE	Good	Side extension, pole frame, metal siding, windows, walkdoor	Unfinished, good concrete slab	Adequate wiring and outlets, water serivce	None	15.40	12.47	FARM EXT	DPG	20	12.47
	Average	Side extension, light frame and metal siding, sliding door entry only	Unfinished, cheap asphalt or slab floor	Minimum electric service	None	10.90	8.83	FARM EXT	DPA	15	8.83
	Low cost	Side extension, metal on pole frame	Unfinished, no doors, dirt floor	None	None	7.69	6.23	FARM EXT	DPL	15	6.23
S	Good	Side extension, steel frame, metal siding, windows, walkdoor	Unfinished, good concrete slab	Adequate wiring and outlets, water serivce	None	17.05	13.47	FARM EXT	SG	20	13.47
	Average	Side extension, light frame and metal siding, sliding door entry only	Unfinished, cheap asphalt or slab floor	Minimum electric service	None	12.50	9.88	FARM EXT	SA	15	9.88
	Low cost	Side extension ,steel frame/siding	Unfinished, no doors, dirt floor	None	None	9.19	7.26	FARM EXT	SL	15	7.26

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

ARCH-RIB (QUONSET) FARM UTILITY BUILDINGS (557) Section 17 Page 26

Designed for general storage use. (pka QUONSET)

QUO BLDG						COST (Sq.Ft.)					
CLASS	TYPE	EXTERIOR	INTERIOR	LIGHTING & PLUMBING	HEAT	2024 M&S	REG MOD	Type	Class	Life	Schedule
S	Good	Good self-framing quonset panels, pedestrian and overhead doors	Unfinshed, good concrete slab	Adequate wiring, lighting and water service	None	35.00	27.65	QUO BLDG	SG	25	27.65
	Average	Pre-engineered quonset, metal siding,end-wall sliding door entry	Unfinished, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None	20.45	16.16	QUO BLDG	SA	20	16.16
	Low cost	Light self-framing quonest panels, open ends	Unfinished, dirt floor	Minimum electric service	None	11.95	9.44	QUO BLDG	SL	15	9.44

ARCH-RIB (QUONSET) FARM IMPLEMENT BUILDINGS (558) sec17 pg 29

Desgned for maintenance and storage of equipment. (pka QUONSET)

QUO SHOP						COST (Sq.Ft.)					
CLASS	TYPE	EXTERIOR	INTERIOR	LIGHTING & PLUMBING	HEAT	2024 M&S	REG MOD	Type	Class	Life	Schedule
S	Good	Good self-framing quonset panels, pedestrian and overhead doors	Unfinished, concrete floor, shop area and tool cabinets	Good lignting and outlets, water service	None	36.50	28.84	QUO SHOP	SG	30	28.84
	Average	Pre-engineered quonset, metal siding, windows, overhead door	Unfinished, concrete or asphalt floor, some cabinets	Adequate electrical and water service and outlets	None	27.50	21.73	QUO SHOP	SA	25	21.73
	Low cost	Light self-framing quonest panels, end-wall sliding-door entry	unfinished, light floor, few extrs	Minimum serivices	None	20.80	16.43	QUO SHOP	SL	20	16.43
	Cheap	Light self-framing quonest panels open ends	unfinished, gravel floor	Minimum electric serivice	None	16.90	13.35	QUO SHOP	SC	20	13.35

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

FARM UTILITY STORAGE SHED BUILDINGS (479) Section 17 Page 27
(pka SHED STL,POLE,WOOD/OP1)

FARM SHED						***COST (Sq.Ft.)***					
CLASS	***TYPE***	***EXTERIOR***	***INTERIOR***	***Lighting, Plumbing and Mechanical***	***HEAT***	***2024 M&S***	***REG MOD***	***Type***	***Class***	***Life***	***Schedule***
C	Low cost	Open one side, cheap block, shed roof	Unfinished, no doors, dirt floor	None	None	16.90	13.35	FARM SHED	CL	15	13.35
D	Good	Open one side, boards hvy, timber	Unfinished, no doors, dirt floor	None	None	12.00	9.72	FARM SHED	DG	20	9.72
	Average	Open one side plywood/box frame	Unfinished, no doors, dirt floor	None	None	10.75	8.71	FARM SHED	DA	15	8.71
	Low cost	Open one side plywood/post frame	Unfinished, no doors, dirt floor	None	None	9.64	7.81	FARM SHED	DL	10	7.81
DPOLE	Low cost	Open one side metal on pole frame	Unfinished, no doors, dirt floor	None	None	8.02	6.50	FARM SHED	DPL	10	6.50
S	Low cost	Open one side steel frame/siding	Unfinished, no doors, dirt floor	None	None	10.50	8.30	FARM SHED	SL	10	8.30
SSLANT WALL	Low cost	Open front, metal on light slant frame	Unfinished, no doors, dirt floor	None	None	9.63	7.61	FARM SHED	SWL	10	7.61

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

FARM UTILITY SHELTERS (OPEN HAY SHEDS) (565) Section 17 Page 33
(pka SHED STL,POLE,WOOD/OP4)

OPEN SHED						COST (Sq.Ft.)					
CLASS	***TYPE***	***EXTERIOR***	***INTERIOR***	***LIGHTING & PLUMBING***	***HEAT***	***2024 M&S***	***REG MOD***	***Type***	***Class***	***Life***	***Schedule***
D	Good	No walls, composition or steel gable roof on wood rafters and posts, dirt floor	None	None	None	9.25	7.49	OPEN SHED	DG	20	7.49
	Average	No walls, steel shed or flat roof on wood posts and girders, dirt floor	None	None	None	7.21	5.84	OPEN SHED	DA	15	5.84
S	Good	No walls, steel gable roof and truss on steel column, wide span, dirt floor	None	None	None	12.35	9.76	OPEN SHED	SG	20	9.76
	Average	No walls, steel shed or flat roof and girders on good steel posts, dirt floor	None	None	None	8.79	6.94	OPEN SHED	SA	15	6.94

REG/MOD	Victoria
C	0.79
D	0.81
S	0.79

LOCAL/MOD
1.00

FARM SUN SHELTERS (566) Section 17 Page 34
(pka SHED STL,POLE,WOOD/OP4)

LVSK SHED — ***COST (Sq.Ft.)***

CLASS	*TYPE*	*EXTERIOR*	*INTERIOR*	*LIGHTING & PLUMBING*	*HEAT*	*2024 M&3*	*REG MOD*	*Type*	*Class*	*Life*	*Schedule*
D	Average	No walls, Steel shed or flat roof on light wood posts and girders, dirt floor	None	None	None	4.83	3.91	LVSK SHED	DA	15	3.91
	Low cost	No walls, light steel or fiberglass flat roof on light woood posts, dirt floor	None	None	None	4.21	3.41	LVSK SHED	DL	10	3.41
S	Average	No walls, steel shed or flat roof and light girders on steel posts, dirt floor	None	None	None	5.38	4.25	LVSK SHED	SA	15	4.25
	Low cost	No walls, light steel or fiberglass, flat roof or fabric cover on low-cost pipe, dirt floor	None	None	None	4.59	3.63	LVSK SHED	SL	10	3.63

Mobile Homes
Older Schedule to Phased out
MOB HME

	Classification by Width								
Length-Feet	**Class 8W**	**Class 10W**	**Class 12W**	**Class 14W**	**Class 16W**	**Class 18W**	**Class 20W**	**Class 24W**	**Class 28W**
20	26.80	24.44	22.68	21.29	20.16	24.08	28.00	26.16	24.70
28	25.48	23.02	21.20	19.76	18.61	21.78	24.96	22.95	21.39
32	24.98	22.48	20.63	19.19	18.03	20.94	23.84	21.78	20.19
40	24.16	21.60	19.72	18.27	17.10	19.59	22.08	19.98	18.35
44	23.82	21.24	19.35	17.89	16.72	19.05	21.38	19.25	17.62
48	23.50	20.92	19.01	17.54	16.37	18.56	20.74	18.60	16.98
52	23.23	20.61	18.71	17.23	16.06	18.13	20.18	18.04	16.40
56	22.98	20.35	18.43	16.96	15.79	17.73	19.68	17.52	15.89
60	22.74	20.10	18.17	16.70	15.52	17.37	19.22	17.05	15.47
64	22.52	19.87	17.94	16.47	15.29	17.05	18.80	16.63	15.00
70	22.22	19.56	17.62	16.15	14.96	16.82			
80	21.72	19.07	17.17	15.70	14.53	16.40			

Condition Rating: for width classes 14W and smaller use MHSP. For 16W and larger use 3025.

For widths greater than 28', add a FC% of 1.20-1.25 (depending on quality and at the appraisers discretion) to the 28W class.

For Personal Property Manufactured Housing (Category M1) or for commercial RV Parks, apply improvement value to the Real Estate Account for site improvements (Electrical, Septic, etc).

Type	Class	Value	Description (Amenities)
MHSPACE	1	$1500	Electric, Water, Sewer, Dirt Pad
MHSPACE	2	$2500	Electric, Water, Sewer, Caliche Pad
MHSPACE	3	$4000	Electric, Water, Sewer, Caliche Pad, parking or other communal facilities
MHSPACE	4	$6000	Electric, Water, Sewer, Paved Pads, Parking Covers, Recreational facilities

Mobile & Manufactured Homes Property Value Schedule

Fair Quality Manufactured Housing

(MH FA)

Length	Width Feet									
Feet	Class 8W	Class 12W	Class 14W	Class 16W	Class 18W	Class 20W	Class 24W	Class 28W	Class 32W	Class 36W
20	109.78	92.89	87.26	82.19	78.25	113.72	106.40	100.21	95.14	91.20
24	106.96	89.51	83.88	78.81	74.87	106.96	99.08	92.89	87.82	83.32
28	104.15	86.69	81.06	76.00	72.06	101.89	93.45	87.26	82.19	77.69
32	101.89	84.44	78.81	73.75	69.81	97.39	88.95	82.19	77.12	72.62
36	100.21	82.75	76.56	72.06	68.12	94.01	85.01	78.25	73.18	68.68
40	98.52	81.06	74.87	70.37	66.43	90.63	81.63	74.87	69.81	65.30
44	97.39	79.38	73.18	68.68	64.74	87.82	78.81	72.06	66.99	62.49
48	96.26	77.69	72.06	66.99	63.05	85.57	76.56	69.81	64.18	59.67
52	94.58	76.56	70.93	65.87	61.92	83.32	74.31	67.55	61.92	57.42
56	93.45	75.44	69.81	64.74	60.80	81.06	72.06	65.30	59.67	55.45
60	92.89	74.31	68.68	63.61	59.67	79.38	70.37	63.61	57.98	53.76
64	91.76	73.75	67.55	63.05	59.11	77.69	68.68	61.92	56.30	52.07
68	91.20	72.62	66.43	61.92	57.98	76.56	66.99	60.24	54.89	50.67
72	90.07	72.06	65.87	61.36	57.42	74.87	65.87	59.11	53.48	49.26
76	89.51	70.93	65.30	60.24	56.30	73.75	64.18	57.42	52.35	47.85
80	88.95	70.37	64.18	59.67	55.73	72.62	63.05	56.30	50.95	46.72
9999	88.95	70.37	64.18	59.67	55.73	72.62	63.05	56.30	50.95	46.72
Depr	C20					C25				

Add 3.85 per sqft for A/C

Meets standard manufactured home code requirements. Average quality materials & workmanship. Plain finish & appearance. Prefinished aluminum or hardboard sheet siding, limited standard fenestration. Roof=low pitched, arched or sloped, minimum overhang. Interior=moderate to average flooring, plywood or printed seamed hardboard, standard grade cabinetry, hardware, and fixtures.

For Personal Property Manufactured Housing (Category M1) or for commercial RV Parks, apply improvement value to the Real Estate Account for site improvements (Electrical, Septic, etc).

Type	Class	Value	Description (Amenities)
MHSPACE	1	$2,538	Electric, Water, Sewer, Dirt Pad
MHSPACE	2	$4,240	Electric, Water, Sewer, Caliche Pad
MHSPACE	3	$11,195	Electric, Water, Sewer, Caliche Pad, Parking or other communal facilities
MHSPACE	4	$18,145	Electric, Water, Sewer, Paved Pads, Parking Covers, Recreational facilities

Mobile & Manufactured Homes Property Value Schedule

Average Quality Manufactured Housing

(MH AV)

Length	Width Feet									
Feet	Class 8W	Class 12W	Class 14W	Class 16W	Class 18W	Class 20W	Class 24W	Class 28W	Class 32W	Class 36W
20	128.35	108.09	97.95	92.32	87.82	132.86	123.85	115.97	106.40	101.89
24	123.85	104.15	94.01	88.95	84.44	124.97	114.84	107.52	98.52	93.45
28	120.47	100.21	91.20	86.13	81.63	118.22	108.65	100.77	92.32	87.26
32	118.22	97.39	88.95	83.32	78.81	113.72	103.58	95.14	87.26	82.19
36	114.84	95.14	86.69	81.06	76.56	109.21	99.08	90.63	82.75	77.69
40	113.72	92.89	85.01	79.38	74.87	105.27	95.14	86.69	79.38	73.75
44	111.46	91.20	83.32	77.69	73.18	101.89	91.76	83.32	76.00	70.93
48	109.78	89.51	81.63	76.00	72.06	99.08	88.38	80.50	73.18	68.12
52	108.09	87.82	80.50	74.87	70.37	96.26	86.13	77.69	70.93	65.87
56	106.96	86.13	78.81	73.75	69.24	94.01	83.32	75.44	68.68	63.61
60	105.27	85.01	77.69	72.62	68.12	91.76	81.63	73.18	66.43	61.36
64	104.15	83.88	77.12	71.49	66.99	90.07	79.38	71.49	64.74	59.67
68	103.02	82.75	76.00	70.37	66.43	88.38	77.69	69.81	63.05	57.98
72	101.89	81.63	74.87	69.81	65.30	86.69	76.00	68.12	61.36	56.30
76	101.33	81.06	74.31	68.68	64.74	85.01	74.31	66.43	60.24	55.17
80	100.21	79.94	73.18	68.12	63.61	83.88	73.18	64.74	58.55	53.76
9999	100.21	79.94	73.18	68.12	63.61	83.88	73.18	64.74	58.55	53.76
Depr	C25					C30				

Add 3.85 per sqft for A/C

Prefinished aluminum, hardboard, or plywood sheet, vinyl or hardboard lap siding. Adequate fenestration and attractive entrance. Exteriors often have a combination of textures and colors. Interiors=convential residential quality flooring, average quality cabinetry, hardware, and fixtures.

Type	Class	Value	Description (Amenities)
MHSPACE	1	$2,538	Electric, Water, Sewer, Dirt Pad
MHSPACE	2	$4,240	Electric, Water, Sewer, Caliche Pad
MHSPACE	3	$11,195	Electric, Water, Sewer, Caliche Pad, Parking or other communal facilities
MHSPACE	4	$18,145	Electric, Water, Sewer, Paved Pads, Parking Covers, Recreational facilities

Mobile & Manufactured Homes Property Value Schedule

Good Quality Manufactured Housing

(MH GD)

Length	Width Feet									
Feet	Class 8W	Class 12W	Class 14W	Class 16W	Class 18W	Class 20W	Class 24W	Class 28W	Class 32W	Class 36W
28	146.37	121.60	113.72	107.52	101.89	146.37	132.86	122.72	114.84	108.09
32	142.99	119.35	110.90	104.15	99.08	140.74	127.23	117.09	108.65	101.89
36	139.61	115.97	108.09	101.33	96.26	135.11	121.60	111.46	103.58	96.83
40	137.36	113.72	105.83	99.08	94.01	131.73	118.22	107.52	99.08	92.32
44	135.11	111.46	103.58	96.83	91.76	127.23	113.72	103.58	95.14	88.38
48	132.86	109.78	101.33	95.14	90.07	123.85	110.34	100.21	91.76	85.01
52	131.73	107.52	99.64	93.45	88.38	121.60	107.52	97.39	88.95	82.19
56	129.48	106.40	98.52	91.76	86.69	118.22	104.71	94.58	86.13	79.38
60	128.35	104.71	96.83	90.63	85.57	115.97	102.46	92.32	83.88	77.12
64	127.23	103.02	95.70	89.51	84.44	113.72	100.21	90.07	81.63	74.87
68	124.97	101.89	94.01	87.82	82.75	112.03	97.95	87.82	79.94	73.18
72	123.85	100.77	92.89	86.69	81.63	110.34	96.26	86.13	77.69	71.49
76	122.72	99.64	92.32	86.13	81.06	108.65	94.58	84.44	76.00	69.81
80	121.60	98.52	91.20	85.01	79.94	106.96	92.89	82.75	74.31	68.12
9999	121.60	98.52	91.20	85.01	79.94	106.96	92.89	82.75	74.31	68.12
Depr	C30					C35				

Add 3.61 per sqft for A/C

Prefinished aluminum, hardboard, or plywood sheet, vinyl or hardboard lap siding. Ample residential-type fenestration and attractive entrance & window ornamentation. Exteriors often have a combination of materials, textures and colors. Interiors=good residential quality flooring, cabinetry, hardware, and fixtures.

Type	Class	Value	Description (Amenities)
MHSPACE	1	$2,538	Electric, Water, Sewer, Dirt Pad
MHSPACE	2	$4,240	Electric, Water, Sewer, Caliche Pad
MHSPACE	3	$11,195	Electric, Water, Sewer, Caliche Pad, Parking or other communal facilities
MHSPACE	4	$18,145	Electric, Water, Sewer, Paved Pads, Parking Covers, Recreational facilities

Bee CAD Commercial Schedule

Class Codes

First Letter-Construction Type

- C - Masonry Construction
- D - Combustible Frame Construction
- S - Incombustible (Steel) Frame Construction

Second Letter-Construction Quality

- E - Excellent
- V - Very Good
- G - Good
- A - Average
- F - Fair
- L - Low Cost
- C - Cheap

Glossary of Terms

Type	-a two letter code corresponding to the general building type.
Class	-a two letter code depicting the construction type and quality.
Ashlar	-Some type of veneer stone, usually a limestone, attached to a concrete block back-up wall using metal wall ties. The stones have an irregular shape. They may be finished with a split face and backed with sawed surfaces for top and bottom bed joints.
EIFS	-This is a rigid insulation board which has a synthetic plaster coating material. applied to the exterior exposed surface of the board over concrete block. Thickness of the board insulation varies between 1" and 2" typically. The plaster coating is affixed to the board through the use of a matting. The thickness of the matting material can vary. With this type of cover over the masonry block wall, it appears that the wall has a plaster (stucco) finish.
Fenestration	-Fenestration refers to the design, construction, or presence of openings in a building. Fenestration includes windows, doors, louvers, vents, wall panels, skylights, storefronts, curtain walls, and slope glazed systems.
Glulam	-Glued Laminated Timber - a type of structural timber product comprising a number of layers of dimensioned timber bonded together with durable, moisture-resistant structural adhesives.
Ornamentation	-decoration or decorative designs.
Pilasters	-an architectural element in classical architecture used to give the appearance of a supporting column and to articulate an extent of wall, with only an ornamental function.
Sandwich Panels	-two sheets or "skins" of an exterior material bonded to a core material.
VCT	-Vinyl composition tile.

Heating/AC

Complete HVAC - A complete heating, ventilating and air conditioning system typically found in occupancies such as restaurants, laboratory/science buildings, general hospitals and outpatient/surgical centers.

Evaporative Cooling - A cooling unit, usually roof mounted, which cools the air by water evaporation. Outside air is drawn through a moistened filter pad in the plant and cooled air is then circulated throughout the interior. They are usually single-ducted packaged units or relatively short-ducted central systems.

Forced Air - A central heating or AC System.

Hot & Chilled Water - Hot and chilled water that is generated in a boiler, chiller and cooling tower (usually a central room), and piped to various sections of a building. From these various points, fin coils or convectors with fans are used to produce warmed or cooled air, which is then circulated throughout that section (referred to as a zone).

Package AC - Typically, a small package system contains one short duct and thermostat per unit, and it is not uncommon to find a number of individual units servicing one building.

Warm & Cool Air - the warmed and cooled air is generated at the main plant and distributed throughout the building by a long, complex duct system to numerous zoned areas.

Building construction and quality codes, and term definitions derived from

Marshall & Swift Local Multipliers (Section 99 Page 10) 1/2024

Class	A	B	C	D	S
Abilene	0.88	0.90	0.90	0.89	0.88
Amarillo	0.87	0.90	0.92	0.92	0.91
Austin	0.88	0.87	0.85	0.86	0.85
Corpus Christi	0.85	0.87	0.89	0.87	0.90
El Paso	0.87	0.89	0.89	0.88	0.88
Houston	0.93	0.89	0.92	0.90	0.91
Lubbock	0.87	0.88	0.88	0.88	0.89
Midland	0.84	0.86	0.87	0.87	0.85
San Angelo	0.81	0.83	0.83	0.84	0.82
San Antonio	0.83	0.85	0.85	0.84	0.83
Victoria	0.79	0.80	0.79	0.81	0.79
Wichita Falls	0.88	0.89	0.87	0.89	0.87

Class	Abilene	Amarillo	Austin	Corpus Ch	El Paso	Houston	Lubbock	Midland	San Angel	San Anton	Victoria	Wichita Falls
C	0.90	0.92	0.85	0.89	0.89	0.92	0.88	0.87	0.83	0.85	0.79	0.87
D	0.89	0.92	0.86	0.87	0.88	0.90	0.88	0.87	0.84	0.84	0.81	0.89
S	0.88	0.91	0.85	0.90	0.88	0.91	0.89	0.85	0.82	0.83	0.79	0.87

County Bee
Local Market Modifier 1
Date: 4/16/2024

Subtract out land value from both CAD Value & Sale to determine Loc Mod on Imp

SORTED

TARGET 1.0000

Parcel #	Sub Div	Sales Date	Type	Class	% Gd	Land Value	Imp Value	Total Value	Sale Price	Ratio	Notes
3211	BEEVILLE	Sep-21	RL	CA	20%	$12,290	$68,690	$80,980	$70,000	1.19	
5173	WALTON	Dec-21	DA	DL	78%	$19,890	$297,060	$316,950	$93,000	4.06	
5401	WILSON	Jun-21	AP	DMA	22%	$177,530		$909,310	$1,500,000	0.55	OMIT
16559	ABST 43	May-21	BR	CA	77%	$17,700		$17,700	$54,000	0.00	OMIT RENO AFTER SALE
93159	JONES	Dec-21	ME	DA	76%	$17,100	$146,640	$163,740	$205,000	0.78	
94696	SALAZAR HEIGHTS	Oct-21	MH PARK	2	74%	$21,850		$43,810	$20,000	-11.87	OMIT
101774	BEEVILLE	Jul-21	WH	DL	20%	$35,660	$104,670	$140,330	$185,000	0.70	
102701	ABST 5	Oct-21	MO	DA	78%	$30,000		$1,300,000	$1,815,000	0.71	STUDIO 6
3103	ALTO VISTA	Jan-22	DI	DL	20%	$35,940	$21,850	$57,790	$30,000	-3.68	
3168	BEEVILLE	Dec-22	BB	DA	80%	$8,570	$35,450	$44,020	$90,000	0.44	
5188	WALTON	Aug-22	SR	CL	32%	$19,450	$43,830	$63,280	$80,000	0.72	
5610	ABST 31	Dec-22	FF	DE	98%	$183,680	$722,120	$905,800	$2,100,000	0.38	
11573	FAIR GROUNDS	Jul-22	SR	SA	54%	$56,630	$156,070	$212,700	$245,000	0.83	
11811	JONES	Feb-22	WH	CL	10%	$13,940	$32,740	$46,680	$34,100	1.62	
14369	ABST 358	Mar-22	RL	SL	20%	$66,900	$13,500	$80,400	$35,000	-0.42	
16954	BEEVILLE	Dec-22	RL	DA	20%	$44,730	$85,020	$129,750	$150,000	0.81	
28942	BEEVILLE	Sep-22	AP	DF	21%	$34,030		$118,460	$125,000	0.93	OMIT
29477	BEEVILLE	Dec-22	OF	DA	22%	$85,050	$311,680	$396,730	$400,000	0.99	
101002	ABST 139	May-22	WS	SL	76%	$20,000	$171,290	$191,290	$168,000	1.16	
3185	BEEVILLE	Jul-23	OF	CA	30%	$39,000	$230,900	$269,900	$130,000	2.54	
3237	BEEVILLE	Sep-23	OF	DA	20%	$28,270	$65,310	$93,580	$152,000	0.53	
3866	FAIR GROUNDS	Oct-23	RL	DL	6%	$7,110	$13,170	$20,280	$20,000	1.02	
3893	FLOURNOY HEIGHTS	Mar-23	MO	CL	32%	$116,650		$400,090	$400,000	1.00	OMIT
11487	ENGELKING	Oct-23	RL	SA	60%	$38,880	$204,060	$242,940	$200,000	1.27	
12237	PARK	Sep-23	RS	SA	87%	$12,000	$108,410	$120,410	$90,000	1.39	
12597	RUSSELL	Dec-23	SR	SL	34%	$20,510	$49,560	$70,070	$68,000	1.04	
13610	ABST 106	Aug-23	RL	SA	74%	$17,850	$225,940	$243,790	$239,000	1.02	
29398	ABST 139	Jan-23	WW	SG	93%	$133,200	$1,263,850	$1,397,050	$1,600,000	0.86	
97977	PARKMOORE PLACE	Aug-23	AP	DMA	86%	$65,250		$1,023,650	$1,050,000	0.97	OMIT
101820	ABST 5	Mar-23	MO	DG	78%	$27,180		$5,301,240	$4,125,000	1.29	HOLIDAY INN
11597	FAIR GROUNDS	Jan-24	OF	DA	58%	$5,320		$142,970	$15,000	14.22	OMIT QC DEED

Year	Median	AV %Gd	Inc Adj	Factored Adj
2021	0.99	54%	1.01	0.03
2022	0.77	43%	1.31	0.71
2023	1.03	51%	0.97	(0.06)
2021-2023	0.93	48%	1.08	0.17
2022-2023	0.93	46%	1.08	0.17

Class	Victoria
C	0.79
D	0.81
S	0.79

Multiple Residences (Apartments) (352) Section 12 Page 16

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	Modified Cost	TYPE	CLASS	Life	Local Modified Cost
C	Excellent	Face brick, concrete/metal panels, best roof structure and roofing	Good plaster and paint, paneling, fine detail, hardwood, carpet	Good fixtures, many outlets, central TV antenna, intercoms	Warm and cool air	198.00	0.79	156.42	AP	CE	60	156.42
C	Good	Good brick/stucco on block, good trim, roof structure and roofing	Good plaster or drywall, hardwood, carpet, vinyl composition	Good lighting, one bath per bedroom, TV antenna	Package AC	147.00	0.79	116.13	AP	CG	55	116.13
C	Average	Brick or block, some trim, asphalt shingle or built-up roof	Plaster/drywall, paint, hardwood, carpet, vinyl composition	Adequate lighting/ plumbing, phone and TV jacks	Forced air	109.00	0.79	86.11	AP	CA	55	86.11
C	Fair	Block/brick, standard sash, little trim, shingle or built-up roof	Drywall or plaster, carpet,vinyl composition tile	Adequate standard lighting and plumbing per good codes	Electric baseboard	94.50	0.79	74.66	AP	CF	50	74.66
C	Low Cost	Low-cost Brick or block, very plain, minimum fenestration	Painted block, drywall partitions, low-cost carpet or asphalt tile	Minimum lighting/ plumbing per code	Wall furnace-A/C units	80.50	0.79	63.60	AP	CL	50	63.60
D Masonry Veneer	Excellent	Face Brick, stone veneer, good wood or steel frame and roof structure	Good plaster, paint, paneling, fine detail, hardwood, carpet	Good fixtures, many outlets, central TV antenna, intercoms	Warm and cool air	202.00	0.81	163.62	AP	DME	55	163.62
D Masonry Veneer	Good	Good brick veneer and fenestration, good roof structure and roofing	Good plaster and drywall, painted, hardwood, vinyl composition, carpet	Good lighting, one bath per bedroom, TV antenna	Package AC	149.00	0.81	120.69	AP	DMG	50	120.69
D Masonry Veneer	Average	Brick veneer, some ornamentation, average code construction	Plaster or drywall, good hardwood, vinyl composition, carpet	Adquate lighting/plumbing, phone and TV jacks	Forced air	110.00	0.81	89.10	AP	DMA	50	89.10
D Masonry Veneer	Fair	Brick veneer, little trim, standard sash, asphalt shingles/built-up roof	Drywall or plaster, carpet, vinyl composition tile	Adequate standard lighting and plumbing per good codes	Electric baseboard	95.00	0.81	76.95	AP	DMF	45	76.95
D Masonry Veneer	Low Cost	Low-cost brick, block veneer, very plain, minimum fenestration	Drywall and paint, asphalt tile and low-cost carpet	Minimum lighting/plumbing per code	Wall furnace/ window unit	80.50	0.81	65.21	AP	DML	45	65.21
D	Excellent	Best stucco, EIFS or siding, brick and stone trim, heavy basisc structure	Good plaster, paint, paneling, fine detail, hardwood, carpet	Good fixtures, many outlets, central TV antenna, intercoms	Warm and cool air	197.00	0.81	159.57	AP	DE	55	159.57
D	Good	Good stucco or siding, some brick or stone trim, good roof	Good plaster or drywall, painted, hardwood, vinyl composition, carpet	Good lighting, one bath per bedroom, TV antenna	Package AC	145.00	0.81	117.45	AP	DG	50	117.45
D	Average	Stucco/ siding, some ornamentation, average code construction	Plaster or drywall, hardwood, vinyl composition, carpet	Adequate lighting/plumbing, phone and TV jacks	Forced air	107.00	0.81	86.67	AP	DA	50	86.67
D	Fair	Stucco or siding, standard sash, asphalt shingles/ built-up roof	Drywall or plaster, carpet, vinyl composition tile	Adequate standard lighting and plumbing per good codes	Electric baseboard	92.50	0.81	74.93	AP	DF	45	74.93
D	Low Cost	Low-cost stucco or siding, very plain, minimum fenestration	Drywall and paint, asphalt tile and low-cost carpet	Minimum lighting/ plumbing per code	Wall furnace window unit	78.00	0.81	63.18	AP	DL	45	63.18
S	Good	Good sandwich panels on pre-engineered frame, good fenestration	Gypsum board and plastics, carpet and vinyl composition	Good lighting, one bath per bedroom, TV antenna	Package AC	140.00	0.79	110.60	AP	SG	50	110.60
S	Average	Sandwich panels, pre- engineered frame, adequate fenestration	Gypsum board, vinyl composition, carpet	Adequate lighting/ plumbing, phone and TV jacks	Forced air	103.00	0.79	81.37	AP	SA	50	81.37

Class	Victoria
C	0.79
D	0.81
S	0.79

Auto Service Centers (410) Section 14 Page 31

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	Local Modified Cost
C	Good	Brick, block, good front, 30% or more sales area	Good store finish in sales, good garage finish in balance	Good store illumination, good restrooms	Space heaters	120.00	0.79	94.80	AC	CG	45	94.80
C	Average	Block, typical storefront, 20% - 30% sales area	Store finish in sales, garage finish in balance	Average store illumination and restrooms	Space heaters	96.50	0.79	76.24	AC	CA	40	76.24
C	Low Cost	Block, simple storefront, 15% - 25% finished sales area	Minimum store finish in sales, garage finish in balance	Minimum lighting, outlets and plumbing fixtures	Space heaters	78.00	0.79	61.62	AC	CL	35	61.62
D	Good	Siding, veneer, good storefront, 30% or more sales area	Good store finish in sales, good garage finish in balance	Good store illumination, good restrooms	Space heaters	113.00	0.81	91.53	AC	DG	35	91.53
D	Average	Siding, storefront, 20% - 30% finished sales area	Store finish in sales, garage finish in balance	Average store illumination and restrooms	Space heaters	91.00	0.81	73.71	AC	DA	30	73.71
S	Average	20% - 30% sales area, storefront, some trim, sandwich panels	Store finish in sales, garage finish in balance	Average store illumination and restrooms	Space heaters	89.50	0.79	70.71	AC	SA	35	70.71
S	Low Cost	Single wall, simple storefront, 15% - 25% finished sales area	Minimum store finish in sales, garage finish in balance	Minimum lighting, outlets and plumbing fixtures	Space heaters	71.50	0.79	56.49	AC	SL	30	56.49

Automotive Showrooms (303) Section 14 Page 31

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	Local Modified Cost
C	Excellent	Face brick or stone, good metal or concrete and glass panels	Plaster, acoustic tile, good terrazzo, stone, rubber tile, carpet	Special lighting, good fixtures and plumbing throughout	Warm and cool air (zoned)	252.00	0.79	199.08	AS	CE	45	199.08
C	Good	Brick, concrete, good storefront, good ornamentation	Plaster, acoustic tile, terrazzo display floor, good office area	Good display and office lighting, restrooms	Package AC	178.00	0.79	140.62	AS	CG	45	140.62
C	Average	Brick, block, concrete, good storefront, some ornamentation	Plaster or dtywall, acoustic tile, vinyl composition, office, sales cubicles	Store and office lighting, small restrooms	Package AC	129.00	0.79	101.91	AS	CA	40	101.91
C	Low Cost	Brick, block, tilt-up, simple storefront, low-cost entrance	Painted walls, few drywall partitions, asphalt tile	Adequate lighting, minimum plumbing	Forced air	89.00	0.79	70.31	AS	CL	35	70.31
D	Excellent	Face brick or stone veneer, good EIFS, metal and glass panels	Plaster, good acoustic tile, good terrazzo, stone, rubber tile, carpet	Special lighting, good fixtures and plumbing throughout	Warm and cool air (zoned)	246.00	0.81	199.26	AS	DE	40	199.26
D	Good	Masonry veneer, best stucco or siding, good front and trim	Plaster, acoustic tile, terrazzo display floor, good office area	Good display and office lighting, restrooms	Package AC	172.00	0.81	139.32	AS	DG	40	139.32
D	Average	Siding, veneer trim, storefront, some ornamentation	Plaster or dtywall, acoustic tile, vinyl composition, office, sales cubicles	Store-type lighting, small restrooms	Package AC	123.00	0.81	99.63	AS	DA	35	99.63
D	Low Cost	Stucco or siding, simple front, low-cost entrance	Drywall, few partitions or extras	Adequate lighting, minimum plumbing	Forced air	84.00	0.81	68.04	AS	DL	30	68.04
S	Good	Sandwich panels, good storefront, good ornamentation	Plaster, acoustic tile, terrazzo display floor, good office area	Good display and office lighting, restrooms	Package AC	172.00	0.79	135.88	AS	SG	40	135.88
S	Average	Sandwich panels, storefront, some ornamentation	Plaster or drywall, acoustic tile, vinyl composition, small office area	Store-type lighting, small restrooms	Package AC	122.00	0.79	96.38	AS	SA	35	96.38
S	Low Cost	Single wall, simple storefront, low-cost entrance	Drywall, few partitions or extras	Adequate lighting, minimum plumbing	Forced air	81.50	0.79	64.39	AS	SL	30	64.39

Class	Victoria
C	0.79
D	0.81
S	0.79

Banks-Branches (304) Section 15 Page 21

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Marble or granit, bronze and solar glass, highly ornamental	Plaster and paneling vinyl wall finishes, carpeting, terrazzo	Best lighting & closed crcuit TV, quality restrooms & Plumbing	Hot and chilled wtr (zoned)	448.00	0.79	353.92	BK	CE	55	353.92
C	Good	Face brick or stone, good metal or concrete and glass panels	Plaster or drywall, paneling, vinyl and carpeting	Good lighting and plumbing, tiled restrooms, TV Circuits	Warm and cool air (zoned)	326.00	0.79	257.54	BK	CG	55	257.54
C	Average	Brick, block, good store-type front with some trim	Some plaster, acoustic tile, some terrazzo or tile, vinyl composition	Adequate lighting and outlets, adequate restroomss, TV circuits	Package AC	236.00	0.79	186.44	BK	CA	50	186.44
C	Low Cost	Low-cost Brick, block, tilt-up, small entrance, little trim	Exposed exterior walls, acoustic ceilings asphalt tile	Minimum bank lighting and plumbing	Package AC	177.00	0.79	139.83	BK	CL	45	139.83
D	Excellent	Stone or face brick veneer, good metal and glass panels	Plaster and paneling, vinyl wall finishes, carpeting, terrazzo	Best lighing & closed circuit TV, quality restrooms & Plumbing	Hot and chilled wtr	423.00	0.81	342.63	BK	DE	50	342.63
D	Good	Brick veneer, metal and glass panels, EIFS, ornamental finishes	Plaster or drywall, some paneling vinyl and carpeting	Good lighting and plumbing, tiled restrooms	Warm and cool air (zoned)	308.00	0.81	249.48	BK	DG	50	249.48
D	Average	Brick veneer, good stuccco or siding some ornamentation	Plaster or drywall, good hardwood, low-cost terrazzo, vinyl composition	Adquate lighting and outlets, adequate restrooms	Package AC	223.00	0.81	180.63	BK	DA	45	180.63
D	Low Cost	Stucco or siding, minimum ornamentation	Drywall, acoustic tile, vinyl compostition tile, few partitions	Minimum bank lighting and plumbing	Package AC	168.00	0.81	136.08	BK	DL	40	136.08
S	Good	Sandwich panels, brick trim, good fenestration	Drywall, some trim carpet, vinyl, acoustic tile	Good lighting and plumbing, tiled restrooms	Package AC	288.00	0.79	227.52	BK	SG	50	227.52
S	Average	Sandwich panels, adequate fenestration	Drywall, acoustic, vinyl composition, some pavers or ceramic	Adequate lighting and outlets, adequate restrooms	Package AC	218.00	0.79	172.22	BK	SA	45	172.22
S	Low Cost	Metal panels, drywall interior, insulated	Drywall, acoustic tile, vinyl composition, few partitions	Minimum bank lighting and plumbing	Package AC	167.00	0.79	131.93	BK	SL	40	131.93

Mini Banks (Walk-up and Drive Thru) (578) Section 15 Page 20

												1.00
Class	**Type**	**Exterior Walls**	**Interior Finish**	**Lighting, Plumbing and Mechanical**	**Heat**	**2024 Cost (Sq Ft)**	Multiplier	**REG MOD**	**TYPE**	**CLASS**	**Life**	**LOC MOD**
C	Excellent	Stone ashlar, best metal or concrete and glass panels	Plaster and paneling, vinyl wall finishes, carpeting, terrazzo	Good lighting and closed-circuit TV, quality restrooms and plumbing	Warm and cool air (zoned)	665.00	0.79	525.35	MB	CE	50	525.35
C	Good	Brick, metal and glass, stone trim, good ornamentation	Plaster or drywall, paneling, vinyl and carpeting	Good lighting and plumbing, tiled restroom, TV circuits	Warm and cool air (zoned)	535.00	0.79	422.65	MB	CG	50	422.65
C	Average	Metal and glass, brick, block, concrete, little omamenlation	Some plaster, acoustic tile, some terrazzo or tile, vinyl composition	Adequate lighting and outlets, adequate restroom, TV circuits	Package AC	426.00	0.79	336.54	MB	CA	45	336.54
C	Low Cost	Decorative block, some trim	Acoustic tile, vinyl composition	Minimum electrical, plumbing, TV	Package AC	345.00	0.79	272.55	MB	CL	45	272.55
D	Excellent	Stone or face brick veneer, good metal and glass panels	Plaster and paneling, vinyl wall finishes, carpeting, terrazzo	Good lighting and closed-circuit TV, quality restrooms and plumbing	Warm and cool air (zoned)	650.00	0.81	526.50	MB	DE	45	526.50
D	Good	Brick veneer, metal and glass panels, EIFS, ornamental finishes	Plaster or drywall, some paneling vinyl and carpeting	Good lighting and plumbing, tiled restroom, closed-circuits TV	Warm and cool air (zoned)	520.00	0.81	421.20	MB	DG	45	421.20
D	Average	Stucco or siding, some brick veneer, little ornamentation	Plaster or drywall, some tile or low-cost terrazzo, vinyl composition	Adequate lighting and outlets, adequate restroom, TV circuits	Package AC	411.00	0.81	332.91	MB	DA	40	332.91
D	Low Cost	Siding or stucco, some trim	Acoustic tile, vinyl composition	Minimum electrical, plumbing, TV	Package AC	332.00	0.81	268.92	MB	DL	40	268.92
S	Average	Sandwich or prefab, building panels, adequate fenestration	Drywall, acoustic, vinyl composition, some pavers or ceramic tile	Adequate lighting and outlets, adequate restrooms, TV curcuits	Package AC	407.00	0.79	321.53	MB	SA	40	321.53

Class	Victoria
C	0.79
D	0.81
S	0.79

Bars/Taverns (442) Section 13 Page 13

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Good	Brick, concrete or metal and glass panels, ornamentation	Drywall or plaster, some ornamentation, good carpet, vinyl and ceramic floors	Good lighting and service outlets, tiled restrooms, limited food prep.	Complete H.V.A.C	178.00	0.79	140.62	BR	CG	55	140.62
C	Average	Brick, block, plain building and front, little trim	Typical neighborhood bar, carpet, vinyl comp., small game area	Adequate lighting and outlets, small restrooms	Complete H.V.A.C	137.00	0.79	108.23	BR	CA	50	108.23
C	Low Cost	Cheap brick or block, very plain	Low-cost finishes, small office, storage	Minimum lighting and plumbing	Complete H.V.A.C	105.00	0.79	82.95	BR	CL	45	82.95
D	Good	Stucco or siding, metal and glass, some ornamentation	Drywall or plaster, some ornamentation, good carpet, vinyl and ceramic floors	Good lighting and service outlets, tiled restrooms, limited food prep.	Complete H.V.A.C	170.00	0.81	137.70	BR	DG	50	137.70
D	Average	Stucco or siding, plain building and front, little trim	Typical neighborhood bar, carpet, vinyl comp., small game area	Adequate lighting and outlets, small restrooms	Complete H.V.A.C	130.00	0.81	105.30	BR	DA	45	105.30
D	Low Cost	Cheap stucco or siding, very plain	Low-cost finishes, small office, storage	Minimum lighting and plumbing	Complete H.V.A.C	99.50	0.81	80.60	BR	DL	40	80.60
S	Average	Insulated panels, metal and glass, little ornamentation	Typical neighborhood bar, carpet, vinyl comp., small game area	Adequate lighting and outlets, small restrooms	Complete H.V.A.C	129.00	0.79	101.91	BR	SA	45	101.91
S	Low Cost	Finished interior, some front, very plain construction	Low-cost finish, asphalt tile, small office and storage area	Minimum lighting, outlets and plumbing	Complete H.V.A.C	97.50	0.79	77.03	BR	SL	40	77.03

Class	Victoria
C	0.79
D	0.81
S	0.79

Barber Shops/Beauty Salons (384) Section 13 Page 25

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Good	Brick, best block, plain front, some ornamentation	Plaster, good acoustic tile, carpet and vinyl	Good lighting and outlets, many fixtures	Package AC	140.00	0.79	110.60	BB	CG	40	110.60
C	Average	Brick, block, low-cost store front	Plaster or drywall, exposed masonry, vinyl composition	Necessary electrical and plumbing outlets	Package AC	102.00	0.79	80.58	BB	CA	35	80.58
D	Good	Good stucco or siding, brick veneer,plain front, some ornamentation	Plaster, good acoustic tile, carpet and vinyl	Good lighting and outlets, many fixtures	Package AC	132.00	0.81	106.92	BB	DG	35	106.92
D	Average	Brick, block, low-cost store front	Plaster or drywall, exposed masonry, vinyl composition	Necessary electrical and plumbing outlets	Package AC	95.00	0.81	76.95	BB	DA	30	76.95
S	Good	Sandwich panels, plain front, some ornamentation	Good acoustic tile, carpet and vinyl, some trim	Good lighting and outlets, many fixtures	Package AC	129.00	0.79	101.91	BB	SG	35	101.91
S	Average	Finished interior, small low-cost front	Acoustic tile, gypsum board, vinyl composition	Necessary electrical and plumbing outlets	Package AC	92.50	0.79	73.08	BB	SA	30	73.08

Class	Victoria
C	0.79
D	0.81
S	0.79

Bowling Centers (306) Section 16 Page 22

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Face brick, ornamental block, concrete, heavy frame, good entrance	Plaster, paneling, carpet, terrazzo, tile, good banquete/meeting, rec. rooms	Good lighting and plumbing, tiled restrooms and kitchens	Warm and cool air (zoned)	176.00	0.79	139.04	BW	CE	40	139.04
C	Good	Brick, best block or tilt-up, good frame and girders, entrance	Sound-control, vinyl tile, carpet, terrazzo, many extra facilities	Extensive lighting and outlets, good restrooms and kitchens	Warm and cool air (zoned)	144.00	0.79	113.76	BW	CG	40	113.76
C	Average	Brick, block, tilt-up, little ornamentation	Painted walls, acoustic tile and asphalt tile, some carpet	Good fluorescent lighting, plumbing for kitchen and bar	Package AC	111.00	0.79	87.69	BW	CA	35	87.69
C	Low Cost	Low-cost block, tilt-up	Minimal facilities, few extras	Minimum per code, snack bar	Forced air	84.00	0.79	66.36	BW	CL	35	66.36
D	Excellent	Face brick veneer, EIFS, heavy frame, good entrance	Plaster, paneling, carpet, terrazzo, tile, good banquete/meeting, rec. rooms	Good lighting and plumbing, tiled restrooms and kitchens	Warm and cool air (zoned)	167.00	0.81	135.27	BW	DE	35	135.27
D	Good	Brick veneer or best stucco on heavy frame, good entrance	Plaster or drywall, good sound control, carpet, vinyl tile, lounge	Extensive lighting and outlets, good restrooms and kitchens	Warm and cool air (zoned)	136.00	0.81	110.16	BW	DG	35	110.16
D	Average	Stucco or siding on Glulam frame with girders or trusses	Plaster or drywall, some carpet, acoustic and asphalt tile	Good fluorescent lighting, kitchen and bar plumbing	Package AC	103.00	0.81	83.43	BW	DA	30	83.43
D	Low Cost	Low-cost stucco or siding, composition roof, very plain	Few partitions, some vinyl comp., minimal facilities, snack bar	Minimal lighting and plumbing	Forced air	77.00	0.81	62.37	BW	DL	30	62.37
S	Good	Insulated metal sandwich panels, good frame, entrance	Plaster or drywall, good sound control, carpet, vinyl tile, lounge	Extensive lighting and outlets, good restrooms and kitchens	Warm and cool air (zoned)	131.00	0.79	103.49	BW	SG	35	103.49
S	Average	Good metal panels and roof, little ornamentation, small front	Some carpet, acoustic and asphalt tile	Good fluorescent lighting, kitchen and bar plumbing	Package AC	99.50	0.79	78.61	BW	SA	30	78.61
S	Low Cost	Single wall, low-cost interior finish and insulation, very plain	Few partitions, some vinyl comp., minimal facilities, snack bar	Minimal lighting and plumbing	Forced air	74.00	0.79	58.46	BW	SL	30	58.46

Class	Victoria
C	0.79
D	0.81
S	0.79

Canopies Sec 13 Page 40 (Commercial Porches)

1.00

Class	Type					2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	LOC MOD
Wood frame	Excellent					68.00	0.81	55.08	CN	WE	**	55.08
	Good					55.00	0.81	44.55	CN	WG	**	44.55
	Average					44.00	0.81	35.64	CN	WA	**	35.64
	Low Cost					35.25	0.81	28.55	CN	WL	**	28.55
Wood Frame Light false-mansard	Excellent					34.00	0.81	27.54	CN	WEM	**	27.54
	Good					27.50	0.81	22.28	CN	WGM	**	22.28
	Average					22.00	0.81	17.82	CN	WAM	**	17.82
	Low Cost					17.65	0.81	14.30	CN	WLM	**	14.30
Steel frame	Excellent					90.00	0.79	71.10	CN	SE	**	71.10
	Good					70.50	0.79	55.70	CN	SG	**	55.70
	Average					55.50	0.79	43.85	CN	SA	**	43.85
	Low Cost					43.50	0.79	34.37	CN	SL	**	34.37
Steel Frame Light false-mansard	Excellent					45.00	0.79	35.55	CN	SEM	**	35.55
	Good					35.25	0.79	27.85	CN	SGM	**	27.85
	Average					27.75	0.79	21.92	CN	SAM	**	21.92
	Low Cost					21.75	0.79	17.18	CN	SLM	**	17.18

Light False Mansard Canopy

** Use same life as the building sequence that the canopy is attached to, unless of significantly lighter construction.

Car Wash Canopies Sec 64 Page 4 (Heavy Canopies-Gas Stations, Loading Docks, etc)

Class	Type	Description	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	LOC MOD
CDS	Good	Some column ornamentation, good roof and supports, electrical, concrete floor, drains	79.50	0.81	64.40	CNPY	GD	25	64.40
	Average	Service canopy, metal or wood frame, finished soffit, lighting, concrete floor	53.00	0.81	42.93	CNPY	AV	20	42.93
	Fair	Average canopy, decorative columns, adequate lighting, concrete floor	35.25	0.81	28.55	CNPY	FA	20	28.55
	Low Cost	Shade, patio cover, metal or wood, minimum electrical, concrete paving	23.45	0.81	18.99	CNPY	LC	20	18.99
	Cheap	Light steel, fiberglass, or shade netting roof on low-cost pipe, asphalt, minimum electrical	15.60	0.81	12.64	CNPY	CH	20	12.64

Parking & Paving Section 66 Page 1

Conservative Estimate based on Residential Street Improvements.

Class	Type	Description	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	LOC MOD
Asphalt	1	Base with Asphalt	4.15	0.79	3.28	ASPHALT	1	20	3.28
Concrete	1	Base with Concrete	6.56	0.79	5.18	CONCRETE	1	20	5.18

Car Washes

Class	Victoria
C	0.79
D	0.81
S	0.79

Drive-Thru (Automatic) Car Wash (435, 185) Section 64 Page 5

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Best block or concrete, masonry trim, good tunnel doors, roof and trim	Good finish, drains and sump, small storage, office and/or waiting area	Good electrical, good commercial fixtures and outlets	Space heaters	176.00	0.79	139.04	CA	CE	30	139.04
C	Good	Decorative block or tilt-up, tunnel doors, good roof and trim	Unfinished, concrete floor, good drains and sump	Good lighting and outlets, adequate water	Space heaters	150.00	0.79	118.50	CA	CG	30	118.50
C	Average	Open ends, block or low-cost brick, average roof cover, little trim	Unfinished, concrete floor, drains and sump	Adequate electrical and water service and outlets	None	124.00	0.79	97.96	CA	CA	25	97.96
C	Low Cost	Side walls only, concrete block, shed or flat roof, very plain	Unfinished, concrete floor, adequate drains	Adequate electrical and water service and outlets	None	106.00	0.79	83.74	CA	CL	20	83.74
D	Good	Good stucco, siding or brick veneer, tunnel doors, good roof	Unfinished, concrete floor, good drains and sump	Good lighting and outlets, adequate water	Space heaters	143.00	0.81	115.83	CA	DG	25	115.83
D	Average	Open ends, stucco or siding, average roof cover	Unfinished, concrete floor, drains and sump	Adequate electrical and water service and outlets	None	119.00	0.81	96.39	CA	DA	20	96.39
D	Low Cost	Side walls only, low-cost siding	Unfinished, concrete floor, drains	Adequate electrical and water	None	101.00	0.81	81.81	CA	DL	20	81.81
S	Excellent	Best steel, masonry trim, good tunnel doors, roof and trim	Good finish, drains and sump, small storage, office and/or waiting area	Good electrical, good commercial fixtures and outlets	Space heaters	177.00	0.79	139.83	CA	SE	30	139.83
S	Good	Good metal and steel frame, tunnel doors, good roof and trim	Unfinished, concrete floor, good drains and sump	Good lighting and outlets, adequate water	Space heaters	148.00	0.79	116.92	CA	SG	30	116.92
S	Average	Open ends, enameled siding on light frame, little trim	Unfinished, concrete floor, drains and sump	Adequate electrical and water service and outlets	None	121.00	0.79	95.59	CA	SA	25	95.59
S	Low Cost	Side walls only, low-cost siding on steel frame, shed or flat roof	Unfinished, concrete floor, adequate drains	Adequate electrical and water service and outlets	None	101.00	0.79	79.79	CA	SL	20	79.79
S	Cheap	Light pre-engineered metal building	Unfinished, concrete floor, drains	Minimum electrical and water service	None	83.50	0.79	65.97	CA	SC	20	65.97

Class	Victoria
C	0.79
D	0.81
S	0.79

Self-Serve (Coin) Car Wash (434) Section 64 Page 5

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Best block or brick, masonry or EIFS trim, good tiled bays and roof	Unfinished, concrete floor, good drains and sump, equipment room	Good electrical, good commercial fixtures	Space heaters	155.00	0.79	122.45	CW	CE	30	122.45
C	Good	Decorative block or brick, bay doors, good roof	Unfinished, concrete floor, good drains and sump, equipment room	Good lighting and outlets, adequate water	Space heaters	124.00	0.79	97.96	CW	CG	30	97.96
C	Average	End and bay walls only, block or low-cost brick, average roof cover, trim	Unfinished, concrete floor, adequate drains and sump, equipment room	Adequate electrical and water service and outlets	None	96.00	0.79	75.84	CW	CA	25	75.84
C	Low Cost	End and half-bay walls only, concrete block, shed or flat roof	Unfinished, concrete floor, adequate drains and sump, equipment room	Adequate electrical and water service and outlets	None	76.00	0.79	60.04	CW	CL	20	60.04
D	Good	Good stucco, siding or brick veneer, bay doors, good roof	Unfinished, concrete floor, good drains and sump, equipment room	Good lighting and outlets, adequate water	Space heaters	118.00	0.81	95.58	CW	DG	25	95.58
D	Average	End and bay walls only, stucco or siding, average roof and trim	Unfinished, concrete floor, adequate drains and sump, equipment room	Adequate electrical and water service and outlets	None	90.50	0.81	73.31	CW	DA	20	73.31
D	Low Cost	End and half-bay walls only, low-cost siding or stucco	Unfinished, concrete floor, adequate drains and sump, equipment room	Adequate electrical and water service and outlets	None	71.50	0.81	57.92	CW	DL	15	57.92
S	Good	Good metal and steel frame, bay doors, good roof	Unfinished, concrete floor, good drains and sump, equipment room	Good lighting and outlets, adequate water	Space heaters	121.00	0.79	95.59	CW	SG	30	95.59
S	Average	End and bay walls only, enamled siding on light frame	Unfinished, concrete floor, adequate drains and sump, equipment room	Adequate electrical and water service and outlets	None	91.00	0.79	71.89	CW	SA	25	71.89
S	Low Cost	End and half-bay walls only, low-cost siding on steel frame	Unfinished, concrete floor, adequate drains and sump, equipment room	Adequate electrical and water service and outlets	None	70.00	0.79	55.30	CW	SL	20	55.30

Class	Victoria
C	0.79
D	0.81
S	0.79

Churches (with Sunday School) (308) Section 16 Page 8

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Fine Masonry and windows, special architecture and trim	Finest plaster and fine wood detail, carpeting, marble, vinyl tile	Special lighting, sound system, good classroom outlets, plumbing	Warm and cool air (zoned)	340.00	0.79	268.60	CH	CE	60	268.60
C	Good	Face brick or block, stone trim, good windows and architecture	Good plaster or wood, carpet, VCT, good or high density of classrooms	Good lighting and sound system, good classroom fixtures, plumbing	Warm and cool air (zoned)	254.00	0.79	200.66	CH	CG	50	200.66
C	Average	Brick or block, stone trim, few simple stained-glass windows	Drywall, vinyl composition tile, little ornamental detail, std. classrooms	Adequate lighting and plumbing, low-cost sound	Package AC	182.00	0.79	143.78	CH	CA	45	143.78
C	Low Cost	Low-cost brick or block, composition roof, very plain	Painted masonry, plywood trim, asphalt tile, very plain classrooms	Minimum lighting and plumbing, classroom features	Forced air	130.00	0.79	102.70	CH	CL	40	102.70
D	Excellent	Face brick or stone veneer, fine windows, special architecture	Ornamental plaster and fine detail, carpet, marble, vinyl	Special lighting, sound system, good classroom outlets, plumbing	Warm and cool air (zoned)	321.00	0.81	260.01	CH	DE	50	260.01
D	Good	Brick veneer, best stucco or siding, good windows and architecture	Good plaster or wood, carpet, VCT, good or high density of classrooms	Good lighting and sound system, good classroom fixtures, plumbing	Warm and cool air (zoned)	241.00	0.81	195.21	CH	DG	45	195.21
D	Average	Stucco or siding, few stained-glass windows, some trim	Drywall and veneers, vinyl comp. tile, little trim, standard classrooms	Adequate lighting and plumbing, low-cost sound	Package AC	174.00	0.81	140.94	CH	DA	40	140.94
D	Low Cost	Low-cost stucco or siding, composition roof, very plain	Drywall and plywood, asphalt and acoustic tile, minimum classrooms	Minimum lighting and plumbing, classroom features	Forced air	125.00	0.81	101.25	CH	DL	35	101.25
S	Good	Good sandwich panels, good windows and trim	Good drywall or wood, vinyl tile, carpet, good or high density of meeting rooms	Good lighting and sound system, good classroom fixtures, plumbing	Warm and cool air (zoned)	230.00	0.79	181.70	CH	SG	45	181.70
S	Average	Insulated sandwich panels, few stained-glass windows	Drywall partitions, vinyl composition and acoustic tile, standard classrooms	Adequate lighting and plumbing, low-cost sound	Package AC	168.00	0.79	132.72	CH	SA	40	132.72
S	Low Cost	Good metal panels and roof, finished interior, some trim	Drywall and plywood, asphalt and acoustic tile, minimum classrooms	Minimum lighting and plumbing, classroom features	Forced air	122.00	0.79	96.38	CH	SL	35	96.38

Class	Victoria
C	0.79
D	0.81
S	0.79

Country Club (314) Section 11 Page 31

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Ashlar and face brick, metal and glass, top architecture	Plaster, quality carpet, hardwood, ceramic tile, sheet vinyl	High-capacity electrical service, fine electric/plumbing fixtures	Warm and cool air (zoned)	339.00	0.79	267.81	CC	CE	50	267.81
C	Good	Stone trim, brick, metal or concrete panels and glass	Plaster or drywall, carpet, hardwood, vinyl composition	Good lighting, bar, dining room, kitchen, good plumbing	Heat pump system	257.00	0.79	203.03	CC	CG	50	203.03
C	Average	Bick or block, concrete panels, some ornamntation	Plaster or drywall, carpet and vinyl composition	Adequate lighting, showers, bars, kitchen, adequate restrooms	Package AC	197.00	0.79	155.63	CC	CA	45	155.63
C	Low Cost	Concrete block or low-cost brick, very plain	Unfinished block, drywall partitions, minimum facilities	Minimum shower and locker rooms, minimum lighting	Forced air	147.00	0.79	116.13	CC	CL	45	116.13
D	Excellent	Ashlar or face brick veneer, top architecture, much glass	Plaster, quality carpet, hardwood, ceramic tile, sheet vinyl	High-capacity electrical service, fine electric/plumbing fixtures	Warm and cool air (zoned)	339.00	0.81	274.59	CC	DE	45	274.59
D	Good	Brick veneer, best stucco or siding, ornamentation	Plaster or drywall, carpet, hardwood, vinyl composition	Good lighting, bar, dining room, kitchen, good plumbing	Heat pump system	254.00	0.81	205.74	CC	DG	45	205.74
D	Average	Good stucco or siding, some brick or stone tri,	Plaster or drywall, some carpet, vunyl composition	Adequate lighting, showers, bars, kitchen, adequate restrooms	Package AC	191.00	0.81	154.71	CC	DA	40	154.71
D	Low Cost	Stucco or siding, very plain	Drywall, vinyl composition, few partitions, minimum facilities	Minimum shower and locker rooms, minimum lighting	Forced air	141.00	0.81	114.21	CC	DL	40	114.21
S	Average	Insulated metal sandwich panels, steel frame, some trim	Drywall , carpet, cork, rubber, vinyl composition	Average quality and quantity, adequate facilities	Package AC	178.00	0.79	140.62	CC	SA	40	140.62
S	Low Cost	Enameled metal siding, finished interior, insulated	Drywall, rubber, vinyl composition, exposed concrete	Minimum electrical/plumbing, minimum facilities	Forced air	131.00	0.79	103.49	CC	SL	40	103.49

Tennis Courts Section 67 Page 7

Class	Type	Description	2024 Cost (sq ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	LOC MOD
TC	1	Asphalt Court 2"-4"	7.5	0.81	6.08	TC	1	20	6.08

Class	Victoria
C	0.79
D	0.81
S	0.79

Day Care Centers (426) Section 18 Page 13

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Face brick, glass panels, stone, top quality	Plaster tile pavers, harwood, carpet	Tiled restrooms, full kitchen, good lighting, extra features	Heat pump system	294.00	0.79	232.26	DA	CE	45	232.26
C	Good	Face brick, concrete or metal panels, ornamentation	Plaster or drywall, carpet, hardwood, and vinyl	Good restrooms and kitchen, adequate lighting/plumbing	Package AC	225.00	0.79	177.75	DA	CG	45	177.75
C	Average	Brick, block, concrete panels, some trim	Plaster or drywall, acoustic tile, vinyl composition, carpet	Adequate lighting/plumbing, average restrooms/kitchen	Forced air	173.00	0.79	136.67	DA	CA	40	136.67
C	Low Cost	Brick or block, tilt-up, no trim	Painted walls, asphalt tile	Minimum lighting/plumbing	Wall furnace	128.00	0.79	101.12	DA	CL	40	101.12
D	Excellent	Face brick veneer, best siding, good ornamentation	Plaster tile pavers, harwood, carpet	Tiled restrooms, full kitchen, good lighting, extra features	Heat pump system	290.00	0.81	234.90	DA	DE	40	234.90
D	Good	Brick veneer, good stucco or siding with good trim	Plaster or drywall, carpet, hardwood, and vinyl	Good restrooms and kitchen, adequate lighting/plumbing	Package AC	220.00	0.81	178.20	DA	DG	40	178.20
D	Average	Brick veneer, stucco or siding, little trim	Plaster or drywall, acoustic tile, carpet, vinyl composition	Adequate lighting/plumbing, average restrooms/kitchen	Forced air	168.00	0.81	136.08	DA	DA	35	136.08
D	Low Cost	Stucco or siding, very plain	Drywall, asphalt tile	Minimum lighting/plumbing	Wall furnace	122.00	0.81	98.82	DA	DL	35	98.82
S	Average	Insulated sandwich panels, pre-engineered frame	Drywall, accoustic tile, carpet, vinyl composition	Adequate lighting/plumbing, average restrooms/kitchen	Forced air	162.00	0.79	127.98	DA	SA	35	127.98
S	Low Cost	Light steel frame, siding	Drywall, asphalt tile	Minimum lighting/plumbing	Wall furnace	118.00	0.79	93.22	DA	SL	35	93.22

Class	Victoria
C	0.79
D	0.81
S	0.79

Discount Stores (319) Section 13 Page 28

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Good	Brick, good tilt-up, steel columns, wide spans	Plaster, good offices, acoustic tile, rubber or vinyl composition	Good lighting and outlets, good restrooms	Warm and cool air (zoned)	113.00	0.79	89.27	DS	CG	40	89.27
C	Average	Brick or block, tilt-up, wood or steel columns and trusses	Drywall, small office area, acoustic tile, vinyl composition	Adequate lighting and restrooms, competitive fixtures	Package A.C.	89.50	0.79	70.71	DS	CA	35	70.71
C	Low Cost	Minimum block or tilt-up, pipe or wood columns	Painted exterior walls, minimum finish and office	Minimum lighting and plumbing	Forced air	68.50	0.79	54.12	DS	CL	35	54.12
D	Good	Brick or stone veneer, wood or steel columns and trusses	Plaster or drywall, good offices, good acoustic tile, vinyl or rubber	Good lighting and outlets, good restrooms	Warm and cool air (zoned)	108.00	0.81	87.48	DS	DG	35	87.48
D	Average	Good stucco or siding on wood frame or heavy studs	Drywall, small office area, acoustic tile, vinyl composition	Adequate lighting and restrooms	Package A.C.	84.00	0.81	68.04	DS	DA	30	68.04
D	Low Cost	Stucco or siding on studs, small front	Drywall, few partiions, minimum finish and office	Minimum lighting and plumbing	Forced air	63.50	0.81	51.44	DS	DL	30	51.44
S	Good	Good sandwich panels, frame, some ornamentation	Drywall, good offices, acoustic tile, rubber or vinyl composition	Good lighting and outlets, good restrooms	Warm and cool air (zoned)	107.00	0.79	84.53	DS	SG	35	84.53
S	Average	Sandwich panels, plain front	Few partittions, small office area, acoustic tile and vinyl composition	Adequate lighting and restrooms	Package A.C.	81.50	0.79	64.39	DS	SA	30	64.39
S	Low Cost	Steel panels, partly finished on interior, small front	Drywall, few partiions, minimum finish and office	Minimum lighting and plumbing	Forced air	60.00	0.79	47.40	DS	SL	30	47.40

Class	Victoria
C	0.79
D	0.81
S	0.79

Convenience Stores (Drive-in) (419) Section 13 Page 22

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	LOC MOD
C	Excellent	Indidividual design, highly ornamental exterior	Plaster, acoustic tile, terrazzo, carpet or vinyl, good trim	Special lighting, good fixtures and plumbing	Package AC	177.00	0.79	139.83	DI	CE	45	139.83
C	Good	Brick, best block, stucco, good store front and ornamentation	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package AC	149.00	0.79	117.71	DI	CG	40	117.71
C	Average	Brick or block, some mansard, parapet ornamentation	Typical chain store, acoustic tile vinyl composition, some snack prep. area	Adequate lighting and outlets small employees restroom	Forced air	120.00	0.79	94.80	DI	CA	40	94.80
C	Low Cost	Minimum block or cheap brick	Painted exterior walls, minimum finish	Minimum code throughout	Space heaters	96.50	0.79	76.24	DI	CL	35	76.24
D	Excellent	Individual design, highly ornamental exterior	Plaster, acoustic tile, terrazzo, carpet or vinyl, good trim	Special lighting, good fixtures and plumbing	Package AC	170.00	0.81	137.70	DI	DE	40	137.70
D	Good	Brick veneer or good siding, good frame and front	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package AC	142.00	0.81	115.02	DI	DG	35	115.02
D	Average	Stucco or siding, some mansard, parapet ornamentation	Typical chain store, acoustic tile vinyl composition, some snack prep. area	Adequate lighting and outlets small employees restroom	Forced air	114.00	0.81	92.34	DI	DA	35	92.34
D	Low Cost	Stucco or siding, small front	Dry wall, few partitions	Minimum code throughout	Space heaters	91.50	0.81	74.12	DI	DL	30	74.12
S	Excellent	Best metal panels, trim, good entrance	Drywall or plaster, acostic tile, good finishes and trim	Special lighting, good fixtures and plumbing	Package AC	171.00	0.79	135.09	DI	SE	40	135.09
S	Good	Insulated sandwich panels, good front and ornamentation	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package AC	141.00	0.79	111.39	DI	SG	35	111.39
S	Average	Good panels, small front, mansard, some ornamentation	Typical chain store, acoustic tile vinyl composition, some snack prep. area	Adequate lighting and outlets small employees restroom	Forced air	112.00	0.79	88.48	DI	SA	35	88.48
S	Low Cost	Steel siding, partly finished interior	Minimum finish and partitions	Minimum code throughout	Space heaters	88.50	0.79	69.92	DI	SL	30	69.92

Class	Victoria
C	0.79
D	0.81
S	0.79

Fraternal Buildings (323) Section 16 Page 15

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Marble, stone, metal and glass, very decorative	Excellent finish and detail, carpet, terrazzo, vinyl, fine kitchen	Best lighting and sound systems, good plumbing	Warm and cool air (zoned)	315.00	0.79	248.85	FB	CE	50	248.85
C	Good	Face brick, ornamental trim, good entrance lobby	Good finish and detail, carpeting and tile, auditorium, good kitchen	Good fluorescent lighting, good plumbing and restrooms	Warm and cool air (zoned)	237.00	0.79	187.23	FB	CG	45	187.23
C	Average	Brick, block, concrete panels, some ornamentation	Drywall, acoustic tile, hardwood and asphalt tile, kitchen	Adequate lighting and plumbing	Package AC	171.00	0.79	135.09	FB	CA	40	135.09
C	Low Cost	Low-cost brick, block, concrete	Painted, acoustic and asphalt tile	Minimum lighting and plumbing	Forced air	123.00	0.79	97.17	FB	CL	35	97.17
D	Good	Brick veneer or best stucco with trim, good entrance	Good finish and detail, carpet, vinyl, auditorium, good kitchen	Good fluorescent lighting, good plumbing and restrooms	Warm and cool air (zoned)	228.00	0.81	184.68	FB	DG	40	184.68
D	Average	Stucco, some brick or stone trim, small entrance	Drywall, acoustic tile, kitchen and game rooms	Adequate lighting and plumbing	Package AC	163.00	0.81	132.03	FB	DA	35	132.03
D	Low Cost	Low-cost wood or stucco	Drywall, acoustic and asphalt tile	Minimum lighting and plumbing	Forced air	116.00	0.81	93.96	FB	DL	30	93.96
S	Average	Metal sandwich panels	Drywall, acoustic tile, asphalt tile, kitchen and game rooms	Adequate lighting and plumbing	Package AC	159.00	0.79	125.61	FB	SA	35	125.61
S	Low Cost	Steel or aluminium panels	Drywall, acoustic and asphalt tile	Minimum lighting and plumbing	Forced air	114.00	0.79	90.06	FB	SL	30	90.06

Class	Victoria
C	0.79
D	0.81
S	0.79

Funeral Home (Mortuaries) (342) Section 11 Page 32

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Stone, face brick, highly ornamental	Plaster terrazzo, carpet, hardwood, good detail and millwork	Good electrical/plumbing fixtures, tiled restrooms, lab	Warm and cool air (zoned)	289.00	0.79	228.31	FH	CE	50	228.31
C	Good	Face brick, some trim, good exterior details	Plaster or drywall, hardwood or carpet, good décor	Good electrical/plumbing, tiled restrooms, lab	Heat pump system	213.00	0.79	168.27	FH	CG	45	168.27
C	Average	Brick or block, some trim, good entrance and drive	Exposed block, plaster or drywall, carpet, acostic ceiling, hardwood	Adequate lighting/plumbing, laboratory	Package AC	158.00	0.79	124.82	FH	CA	45	124.82
C	Low Cost	Block or low-cost brick	Plain, minimum service functions	Minimum lighting/plumbing	Forced air	115.00	0.79	90.85	FH	CL	40	90.85
D	Excellent	Stone or face brick veneer, highly ornamental	Plaster terrazzo, carpet, hardwood, good detail and millwork	Good electrical/plumbing fixtures, tiled restrooms, lab	Warm and cool air (zoned)	287.00	0.81	232.47	FH	DE	50	232.47
D	Good	Best stucco or siding with brick trim, brick veneer	Plaster or drywall, hardwood or carpet, good décor	Good electrical/plumbing, tiled restrooms, lab	Heat pump system	209.00	0.81	169.29	FH	DG	45	169.29
D	Average	Stucco or siding, some trim, good entrance and drive	Plaster or drywall, carpet, harwood, vinyl composition, acoustic ceiling	Adequate lighting/plumbing, laboratory	Package AC	153.00	0.81	123.93	FH	DA	45	123.93
D	Low Cost	Stucco or siding, very plain	Plain, minimum service functions	Minimum lighting/plumbing	Forced air	109.00	0.81	88.29	FH	DL	35	88.29
S	Average	Insulated sandwich panels	Drywall , carpet, vinyl composition	Adequate lighting/plumbing, laboratory	Package AC	143.00	0.79	112.97	FH	SA	45	112.97
S	Low Cost	Single wall, finished interior	Plain, minimum service functions	Minimum lighting/plumbing	Forced air	101.00	0.79	79.79	FH	SL	35	79.79

Class	Victoria
C	0.79
D	0.81
S	0.79

Large chain type food stores.

Supermarkets (446) Section 13 Page 20

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	BLDG TYPE	CLASS	LIFE	LOC MOD
C	Excellent	Individual design, heavy frame, ornamental front	Plaster, good acoustic tile, good terrazzo, rubber tile, carpet	Special lighting, good fixtures and plumbing throught departments	Warm and cool air (zoned)	169.00	0.79	133.51	SU	CE	45	133.51
C	Good	Brick, good tilt-up, decorative block, heavy steel or glulam frame	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbin for butchers, snack bar, bakery, etc	Warm and cool air (zoned)	142.00	0.79	112.18	SU	CG	40	112.18
C	Average	Brick,block, tilt-up, Glulam, medium steel, metal and glass front	Plaster or drywall, accoustic tile, some partitions, vinyl composition	Adequate lighting and plumbing few extra services	Package AC	116.00	0.79	91.64	SU	CA	40	91.64
C	Low Cost	Cheap brick, block, tilt-up, vinyl composition light frame	Painted walls, acoustic tile, minmum chain store	Adequate food store lighting and plumbing	Package AC	97.50	0.79	77.03	SU	CL	35	77.03
D	Excellent	Best veneer or siding, highy ornamental front	Plaster, good acoustic tile, good terrazzo, rubber tile, carpet	Special lighting, good fixtures and plumbing throught departments	Warm and cool air (zoned)	160.00	0.81	129.60	SU	DE	40	129.60
D	Good	Brick veneer or good siding, good frame and front	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbing for butchers, snack bar, bakery, etc	Warm and cool air (zoned)	134.00	0.81	108.54	SU	DG	35	108.54
D	Average	Good stucco or siding, some trim, metal and glass front	Plaster or drywall, accoustic tile, some partitions, vinyl composition	Adequate market lighting and outlets, small restrooms, few extras	Package AC	109.00	0.81	88.29	SU	DA	35	88.29
S	Good	Insulated sandwich panels, good frame and front	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbin for butchers, snack bar, bakery, etc	Warm and cool air (zoned)	134.00	0.79	105.86	SU	SG	35	105.86
S	Average	sandwich panels, pre-engineered frame, glass front	Plaster or drywall, accoustic tile, some partitions, vinyl composition	Adequate lighting and plumbing few extra services	Package AC	107.00	0.79	84.53	SU	SA	35	84.53
S	Low Cost	Steel panels, partly finished interior, small front	Painted walls, acoustic tile, vinyl composition, minimum chain store	Adequate food store lighting and plumbing	Package AC	88.00	0.79	69.52	SU	SL	30	69.52

Retail food stores which oftern handle limited lines of other merchandise.

Markets (340) Section 13 Page 21

												1.00
Class	**Type**	**Exterior Walls**	**Interior Finish**	**Lighting, Plumbing and Mechanical**	**Heat**	**2024 Cost (Sq Ft)**	Multiplier	**REG MOD**	**BLDG TYPE**	**CLASS**	**LIFE**	**LOC MOD**
C	Excellent	Individual design, heavy frame, ornamental front	Piaster, good acoustic tile, good terrazzo, rubber tile, carpet	Special lighting, good fixtures and plumbing throughout	Warm and cool air (zoned)	177.00	0.79	139.83	GR	CE	45	139.83
C	Good	Brick, good tilt-up, heavy steel or Glulam frame	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbin for butchers, snack bar, bakery, etc	Warm and cool air (zoned)	144.00	0.79	113.76	GR	CG	40	113.76
C	Average	Brick, block, tilt-up, Glulam, medium steel, or pilasters	Plaster or drywall, acoustic tile, few partitions, vinyl composition	Adequate lighting and plumbing few extra services	Package AC	114.00	0.79	90.06	GR	CA	40	90.06
C	Low Cost	Cheap brick, block, tilt-up, pilasters or light frame	Painted walls, part acoustic tile, exposed rafters, minimum partitions	Minimum food store lighting and plumbing	Force Air	87.50	0.79	69.13	GR	CL	35	69.13
D	Excellent	Best veneer or siding, highy ornamental front	Plaster, good acoustic tile, good terrazzo, rubber tile, carpet	Special lighting, good fixtures and plumbing throughout	Warm and cool air (zoned)	168.00	0.81	136.08	GR	DE	40	136.08
D	Good	Brick veneer or good siding, good frame and fraont	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbin for butchers, snack bar, etc	Warm and cool air (zoned)	137.00	0.81	110.97	GR	DG	35	110.97
D	Average	Good stucco or siding, some trim, metal and glass front	Plaster or drywall, accoustic tile, vinyl composition, small office	Adequate market lighting and outlets, small restrooms	Package AC	107.00	0.81	86.67	GR	DA	35	86.67
D	Low Cost	Siding or stucco, small front	Some finish, very few partitions	Minimum lighting and plumbing	Force Air	82.00	0.81	66.42	GR	DL	30	66.42
S	Good	Insulated sandwich panels, pre-engineered frame,good front	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbin for butchers, snack bar, etc	Warm and cool air (zoned)	136.00	0.79	107.44	GR	SG	35	107.44
S	Average	Sandwich panels, some trim	Few partitions, acoustic, vinyl tile	Adequate lighting and plumbing	Package AC	105.00	0.79	82.95	GR	SA	35	82.95
S	Low Cost	Metal Panels, small front	Some finish, very few partitions	Minimum lighting and plumbing	Force Air	78.50	0.79	62.02	GR	SL	30	62.02

Class	Victoria
C	0.79
D	0.81
S	0.79

Storage Hangars (328) Section 14 Page 29

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	LOC MOD
C	Excellent	Structural Steel, concrete panels, major jet hangars	Offices, few partitions, heavy floor	Good lighting and plumbing	Space heaters	118.00	0.79	93.22	HG	CE	40	93.22
C	Good	Steel frame, concrete panels or brick, heavy structure	Offices, heavy floor	Good electrical and plumbing	Space heaters	82.00	0.79	64.78	HG	CG	40	64.78
C	Average	Pilasters or steel frame. Block, tilt-up, wood or steel trusses	Painted, small office, concrete floor	Adequate electrical and plumbing	None	55.00	0.79	43.45	HG	CA	35	43.45
C	Low Cost	Block, cheap brick, tilt-up, light roof	Concrete or asphalt floor, few extras	Minimum electrical and water	None	37.75	0.79	29.82	HG	CL	30	29.82
D	Average	Frame and stucco or siding, light and medium aircraft hangars	Small office, concrete floor	Adequate electrical and plumbing	None	49.75	0.81	40.30	HG	DA	30	40.30
D	Low Cost	Wood frame, stucco or siding, light roof structure	Concrete or asphalt floor, few extras	Minimum electrical and plumbing	None	34.00	0.81	27.54	HG	DL	30	27.54
S	Excellent	Structural steel, heavy steel siding, major jet hangars	Offices, few partitions, heavy floor	Good lighting and plumbing	Space heaters	109.00	0.79	86.11	HG	SE	40	86.11
S	Good	Structural steel, steel siding, heavy aircraft hangars	Offices, heavy floor	Good electrical and plumbing	Space heaters	74.50	0.79	58.86	HG	SG	35	58.86
S	Average	Steel frame and siding, light and medium aircraft hangars	Small office, concrete floor	Adequate electrical and plumbing	None	48.25	0.79	38.12	HG	SA	30	38.12
S	Low Cost	Pre-engineered, steel siding, light roof structure	Concrete or asphalt floor, few extras	Minimum electrical and plumbing	None	32.75	0.79	25.87	HG	SL	30	25.87
S	Cheap	Light metal frame, siding	Unfinished, partially floored	Minimum electrical	None	23.75	0.79	18.76	HG	SC	20	18.76

Class	Victoria
C	0.79
D	0.81
S	0.79

General Hospitals (331) Section 15 Page 24

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Stone Ashlar, best metal or concrete and glass pannels	Plaster, vinyl and tile wall surfaces, best ceilings and floors	Oxygen, pneumatic conveyor, signal, much automation-elevator included	Complete HVAC	540.00	0.79	426.60	HP	CE	45	426.60
C	Good	Brick, metal and glass, sone, good ornamentation	Plaster or drywall, best enamels or vinyl walls, ceramic, vinyl floors	Signal system, oxygen piping, good lighting and plumbing-elevator included	Complete HVAC	403.00	0.79	318.37	HP	CG	45	318.37
C	Average	Metal and glass, brick, block, concrete, little ornamentation	Plaster or drywall, acostic ceilings, vinyl or tile floors, some ceramic	Signal system, oxygen piping, adequate lighting and plumbing-elevator included	Complete HVAC	303.00	0.79	239.37	HP	CA	40	239.37
C	Low Cost	Brick, block, tilt-up, small entrance, very plain	Plaster or drywall, acoustic tile, vinyl composition, minimum detail	Adequate lighting and plumbing, signal system, few extras	Complete HVAC	225.00	0.79	177.75	HP	CL	40	177.75
D	Good	Brick veneer, EIFS, good entrance and ornamentation	Plaster or drywall, enamel, vinyl, ceramic tile and vinyl floors	Signal system, oxyegen piping, good lighting and plumbing	Complete HVAC	382.00	0.81	309.42	HP	DG	40	309.42
D	Average	Brick veneer, good stucco or siding with brick or stone trim	Plaster or drywall, acostic ceilings, vinyl or tile floors, some ceramic	Adequate lighting and plumbing, signal system, some extras	Complete HVAC	289.00	0.81	234.09	HP	DA	35	234.09
D	Low Cost	Stucco or siding, little trim or ornamentation	Drywall or plaster, acoustic tile, vinyl composition, minimum extras	Adequate lighting and plumbing, minimum signal system	Complete HVAC	218.00	0.81	176.58	HP	DL	35	176.58
S	Low Cost	Insulated panels	Metal or drywall, acoustic ceilings, vinyl composition	Minimum general hospital facilities	Complete HVAC	215.00	0.79	169.85	HP	SL	35	169.85

Class	Victoria
C	0.79
D	0.81
S	0.79

Veterinary Hospitals (381) Section 15 Page 28

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	BLDG TYPE	CLASS	LIFE	LOC MOD
C	Excellent	Face brick, block or concrete, good entrance and trim	Plaster, ceramic, vinyl and carpet finishes, indoor exercise facilities	Good lighting and plumbing, lab, diagnostic and treatment facilities	Warm and cool air (zoned)	326.00	0.79	257.54	HV	CE	45	257.54
C	Good	Face brick, ornamental block, good trim and fenestration	Plaster or drywall, vinyl, good lab and x-ray facilities	Good lighting and plumbing, power outlets	Package AC	250.00	0.79	197.50	HV	CG	40	197.50
C	Average	Brick, partially finished interior, some trim	Plaster or drywall, vinyl composition, cages and runs not included	Adequate lighting, flouroscope outlets, adequate plumbing	Forced air	194.00	0.79	153.26	HV	CA	40	153.26
C	Low Cost	Block or tilt-up, very plain	Drywall, some asphalt tile floor	Minimum lighting and plumbing	Space heaters	146.00	0.79	115.34	HV	CL	35	115.34
D	Excellent	Face brick or stone veneer, best siding, good entrance and trim	Plaster, ceramic, vinyl and carpet finishes, indoor exercise facilities	Good lighting and plumbing, lab, diagnostic and treatment facilities	Warm and cool air (zoned)	315.00	0.81	255.15	HV	DE	40	255.15
D	Good	Good brick veneer, trim and fenestration	Plaster or drywall, vinyl, good lab and x-ray facilities	Good lighting and plumbing, power outlets	Package AC	240.00	0.81	194.40	HV	DG	35	194.40
D	Average	Stucco or siding, brick trim or low cost brick veneer	Plaster or drywall, vinyl composition, cages and runs not included	Adequate lighting, flouroscope outlets, adequate plumbing	Forced air	186.00	0.81	150.66	HV	DA	35	150.66
D	Low Cost	Stucco or siding, finished interior	Drywall, some asphalt tile floor	Minimum lighting and plumbing	Space heaters	140.00	0.81	113.40	HV	DL	30	113.40
S	Average	Insulated sandwich panels or metal with finished interior	Drywall, vinyl composition,cages and runs not included	Adequate lighting, flouroscope outlets, adequate plumbing	Forced air	177.00	0.79	139.83	HV	SA	35	139.83
S	Low Cost	Metal on light frame, very plain	Drywall, some asphalt tile floor	Minimum lighting and plumbing	Space heaters	130.00	0.79	102.70	HV	SL	30	102.70

Class	Victoria
C	0.79
D	0.81
S	0.79

Laundromats (336) Section 13 Page 25

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	BLDG TYPE	CLASS	LIFE	LOC MOD
C	Average	Brick, block, tilt-up, plain store front	Plaster or drywall, acoustic tile, vinyl composition tile	Adequate lighting, outlets and plumbing	Space heaters	113.00	0.79	89.27	LW	CA	40	89.27
D	Average	Stucco or siding, plain storefront	Plaster, acoustic tile, little ornamentation, vinyl composition	Necessary electrical and plumbing outlets	Space heaters	105.00	0.81	85.05	LW	DA	35	85.05
S	Average	Insulated sandwich panels, little ornamentation, plain front	Acoustic tile, vinyl composition	Necessary electrical and plumbing outlets	Space heaters	102.00	0.79	80.58	LW	SA	35	80.58

Class	Victoria
C	0.79
D	0.81
S	0.79

Laundry/DryCleaning (499) Section 13 Page 25

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	LOC MOD
C	Good	Brick, stucco on block, best tilt-up, good front	Good store finish, carpet or vinyl, standard unfinished work area	Good lighting and outlets, adequate plumbing	Package AC	145.00	0.79	114.55	DC	CG	45	114.55
C	Average	Brick, block, tilt-up, plain front, some ornamentation	Acostic tile, vinyl composition in sales area, sealed concrete	Adequate store lighting, outlets and plumbing	Evaporative cooling	109.00	0.79	86.11	DC	CA	40	86.11
D	Good	Good stucco or siding, brick veneer, good front, ornamentation	Good store finish, carpet or vinyl, standard unfinished work area	Good lighting and outlets, adequate plumbing	Package AC	138.00	0.81	111.78	DC	DG	40	111.78
D	Average	Stucco or siding, plain front	Finished sales, plain work area	Adequate lighting and plumbing	Evaporative cooling	103.00	0.81	83.43	DC	DA	35	83.43
S	Average	Metal panels, little ornamentation, plain front	Acostic tile, vinyl composition in sales area, sealed concrete	Adequate store lighting, outlets and plumbing	Evaporative cooling	99.00	0.79	78.21	DC	SA	35	78.21

Class	Victoria
C	0.79
D	0.81
S	0.79

Medical Office Buildings (341) Section 15 Page 22

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Steel frame, masonry and glass, ornamentation, top quality	Acoustic plaster, paneling, carpet and vinyl tile, many soundproof rooms	Flourescent panels, air piping, X-ray rooms, good plumbing	Hot and chilled water (zoned)	344.00	0.79	271.76	ME	CE	45	271.76
C	Good	Steel frame, masonry, best concrete panels, ornamentation	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good flourescent lighting, X-ray rooms, good plumbing, lab	Warm and cool air (zoned)	261.00	0.79	206.19	ME	CG	45	206.19
C	Average	Steel or concrete frame or bearing walls, some trim	Plaster, drywall partitions, acoustic tile, vinyl composition	Adequate lighting and outlets, adequate plumbing, lab	Package AC	198.00	0.79	156.42	ME	CA	40	156.42
C	Low Cost	Masonry bearing walls, light rafters, very plain	Paint, cheap partitions, acoustic tile, asphalt tile	Minimum lighting and outlets, adequate plumbing	Forced air	150.00	0.79	118.50	ME	CL	40	118.50
D	Excellent	Studs or steel columns, bar or web joists, brick or stone veneer, EIFS	Best plaster, paneling, carpet and vinyl tile, many soundproof rooms	Fluorescent panels, air piping, X-ray rooms, good plumbing	Warm and cool air (zoned)	314.00	0.81	254.34	ME	DE	40	254.34
D	Good	Best stucco on good frame, good brick or stone trim	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good fluorescent lighting, X-ray rooms, good plumbing, lab	Warm and cool air (zoned)	249.00	0.81	201.69	ME	DG	40	201.69
D	Average	Stucco or wood siding on wood or steel studs, some trim	Drywall, acoustic tile, low-cost carpet or vinyl composition	Adequate lighting and outlets, adequate plumbing	Package AC	189.00	0.81	153.09	ME	DA	35	153.09
D	Low Cost	Light stucco or siding on wood or steel studs, very plain	Drywall, cheap partitions, acoustic tile, asphalt tile	Minimum lighting and outlets, adequate plumbing	Forced air	144.00	0.81	116.64	ME	DL	35	116.64
S	Good	Good sandwich panels and fenestration, some brick or stone	Good plaster or drywall, acoustic tile, carpeting and vinyl	High-intensity lighting, X-ray outlets, good plumbing, lab	Warm and cool air (zoned)	242.00	0.79	191.18	ME	SG	40	191.18
S	Average	Insulated wall or snadwich panels, adequate fenestration	Drywall or plaster, acoustic tile, vinyl composition floors	Adequate lighting, power, and plumbing, X-ray rooms	Package AC	177.00	0.79	139.83	ME	SA	35	139.83
S	Low Cost	Steel or aluminum on light frame, finished interior, some insulation	Low-cost finishes and partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing, few extras	Forced air	135.00	0.79	106.65	ME	SL	35	106.65

Class	Victoria
C	0.79
D	0.81
S	0.79

Motels (343) Section 12 Page 9

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Face brick, stone, metal and glass panels, highly decorative	Plaster & vinyl finishes, good carpet, built-in luxury items, good support serv.	Good lighting, many outlets, good plumbing, TV and FM circuits	Hot and chilled water	237.00	0.79	187.23	MO	CE	45	187.23
C	Good	Brick and stone trim, large glass areas, typical better chain motel	Plaster/drywall and paint, good carpet, some built-in extras, support services	Some good suites, lighting and plumbing fixures, TV circuits	Warm and cool air	176.00	0.79	139.04	MO	CG	45	139.04
C	Average	Common brick or block, little ornamentation, commercial style	Painted block, drywall, few extras, carpet, vinyl comp., hospitality room	Adequate lighting and plumbing, TV circuits, some good fixtures	Ind. Thru-wall heat pumps	128.00	0.79	101.12	MO	CA	40	101.12
C	Fair	Block or brick, standard front, small lobby, vending area	Drywall, carpet, vinyl composition, minimum suites, no food dervice	Standard fixtures, guest laundry, small lobby restrooms	Ind. Thru-wall heat pumps	112.00	0.79	88.48	MO	CF	35	88.48
C	Low Cost	Concrete block, small office, outside entries	Painted walls, carpet, vinyl composition tile, budget rooms	Minimum code, low-cost fixtures	Wall furnace	95.00	0.79	75.05	MO	CL	35	75.05
C	Cheap	Cheap block, no trim	Minimum finish, very plain	Minimum code throughout	Electric wall heater	79.50	0.79	62.81	MO	CC	35	62.81
D	Excellent	Face brick, stone veneer, metal and glass panels, highly decorative	Plaster & vinyl finishes, good carpet, built-in luxury items, good support serv.	Good lighting, many outlets, good plumbing, TV and FM circuits	Hot and chilled water	238.00	0.81	192.78	MO	DE	40	192.78
D	Good	Brick and stone trim, large glass areas, typical better chain motel	Plaster/drywall and paint, good carpet, some built-in extras, support services	Some good suites, lighting and plumbing fixures, TV circuits	Warm and cool air	177.00	0.81	143.37	MO	DG	40	143.37
D	Average	Good stucco and siding, little ornamentation, commercial style	Drywall or plaster, few extras, carpet, vinyl comp., bkft. hospitality room	Adequate lighting and plumbing, TV circuits, some good fixtures	Ind. Thru-wall heat pumps	128.00	0.81	103.68	MO	DA	35	103.68
D	Fair	Siding or stucco, standard front, small lobby, vending area	Drywall, carpet, vinyl composition, minimum suites, no food service	Standard fixtures, guest laundry, small lobby restrooms	Ind. Thru-wall heat pumps	112.00	0.81	90.72	MO	DF	30	90.72
D	Low Cost	Siding or stucco, small office, outside entries	Drywall, carpet, vinyl composition tile, budget rooms	Minimum code, low-cost fixtures	Wall furnace	94.50	0.81	76.55	MO	DL	30	76.55
D	Cheap	Cheap siding, no trim	Minimum finish, very plain	Minimum code throughout	Electric wall heater	79.00	0.81	63.99	MO	DC	30	63.99
S	Average	Insulated panels, some ornamentation	Drywall, carpet and vinyl composition, breakfast hospitality room	Adequate lighting and plumbing, TV circuits, some good fixtures	Ind. Thru-wall heat pumps	123.00	0.79	97.17	MO	SA	35	97.17

Class	Victoria
C	0.79
D	0.81
S	0.79

Convalescent Hospitals (313) sec 15 Page 26

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Highly ornamental metal or concrete panels and glass	Plaster, vinyl and ceramic wall finishes, carpet and vinyl floors	Signal system, therapy facilities, good lighting and plumbing	Hot and chilled water (zoned)	351.00	0.79	277.29	NH	CE	45	277.29
C	Good	Metal and glass, brick, stone trim, some ornamentation	Plaster or drywall, enamel or vinyl walls, vinyl floor, some carpet	Signal system, therapy facilities, good lighting and plumbing	Warm and cool air (zoned)	266.00	0.79	210.14	NH	CG	45	210.14
C	Average	Brick, block, some metal and glass, some ornamentation	Plaster or drywall, acoustic ceilings, vinyl composition	Signal system, therapy facilities, adequate lighting and plumbing	Package AC	200.00	0.79	158.00	NH	CA	40	158.00
C	Low Cost	Brick, block, tilt-up, little ornamentation, simple entrance	Painted walls, some plaster or drywall, acoustic and asphalt tile	Minimum lighting and plumbing, minimum hospital facilities	Forced air	154.00	0.79	121.66	NH	CL	40	121.66
D	Excellent	Face brick, stone, metal and glass, highly ornamental	Plaster, vinyl and ceramic wall finishes, carpet and vinyl floors	Signal system, therapy facilities, good lighting and plumbing	Warm and cool air (zoned)	324.00	0.81	262.44	NH	DE	40	262.44
D	Good	Brick veneer, EIFS, metal and glass, good entrance and trim	Plaster or drywall, good ceilings and floor covering	Signal system, therapy facilities, good lighting and plumbing	Warm and cool air (zoned)	255.00	0.81	206.55	NH	DG	40	206.55
D	Average	Good stucco or wood siding with brick or stone trim	Plaster or drywall, acoustic ceilings, vinyl composition	Adequate lighting and plumbing, signal system, some extras	Package AC	192.00	0.81	155.52	NH	DA	35	155.52
D	Low Cost	Stucco or siding, little trim or ornamentation	Drywall, acoustic and asphalt tile, minimum detail	Adequate lighting and plumbing, minimum extra facilities	Forced air	147.00	0.81	119.07	NH	DL	35	119.07
S	Average	Sandwich panels with brick or stone trim	Drywall, acoustic ceilings, vinyl composition	Adequate lighting and plumbing, signal system, some extras	Package AC	189.00	0.79	149.31	NH	SA	35	149.31
S	Low Cost	Insulated metal panels, little or no ornamentation	Drywall, acoustic and asphalt tile, minimum detail	Adequate lighting and plumbing, minimum extra facilities	Forced air	145.00	0.79	114.55	NH	SL	35	114.55

Class	Victoria
C	0.79
D	0.81
S	0.79

Office Buildings (344) Section 15 Page 17

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Steel frame, masonry and glass, stone ornamentation, top quality	Plaster, paneling, carpet and terrazzo, suspended ceilings	Best fluorescent ceiling panels, tiled restrooms, good fixtures	Warm and cool air (zoned)	317.00	0.79	250.43	OF	CE	55	250.43
C	Good	Steel frame or bearing walls, brick/conc. panels, some ornamentation	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good fluorescent lighting, good restrooms and fixtures	Package AC	221.00	0.79	174.59	OF	CG	55	174.59
C	Average	Steel or concrete frame, or bearing walls, some trim	Paint, drywall partitions, acoustic tile, vinyl composition	Fluorescent lighting, adequate outlets and plumbing	Forced air	157.00	0.79	124.03	OF	CA	50	124.03
C	Low Cost	Masonry, bearing walls, light rafters, very plain	Paint, few low cost partitions, acoustic tile, asphalt tile	Minimum office lighting and plumbing	Wall furnace	106.00	0.79	83.74	OF	CL	45	83.74
D	Excellent	Studs or steel columns, bar or web joists, brick or stone veneer, EIFS	Best plaster, paneling, carpet and vinyl tile	Fluorescent panels, many outlets, good tiles restrooms	Warm and cool air (zoned)	302.00	0.81	244.62	OF	DE	50	244.62
D	Good	Best stucco on good frame, brick or stone trim, good front	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good fluorescent lighting, good restrooms and fixtures	Package AC	210.00	0.81	170.10	OF	DG	50	170.10
D	Average	Stucco or wood siding on wood or steel studs, some trim	Drywall, acoustic tile, low-cost carpet or vinyl composition	Adequate lighting and plumbing	Forced air	149.00	0.81	120.69	OF	DA	45	120.69
D	Low Cost	Light stucco or siding on wood or steel studs, very plain	Drywall, few partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing	Wall furnace	99.50	0.81	80.60	OF	DL	40	80.60
S	Good	Good sandwich panels and fenestration, some brick or stone	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good fluorescent lighting, good restrooms and fixtures	Package AC	203.00	0.79	160.37	OF	SG	50	160.37
S	Average	Insulated wall or sandwich panels, adequate fenestration	Drywall, acoustic tile, low-cost carpet or vinyl composition	Adequate lighting and plumbing	Forced air	140.00	0.79	110.60	OF	SA	45	110.60
S	Low Cost	Steel or aluminum on light frame, finished interior, some insulation	Drywall, few partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing	Forced air	94.50	0.79	74.66	OF	SL	40	74.66

Add for elevators (per sqft) - Excellent 8.91 Good 5.36 Average 3.23

Class	Victoria
C	0.79
D	0.81
S	0.79

Post Office (582) Section 14 Page 22

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Best brick, ashlar on block, stone trim, good ornamentation	Plaster/drywall, vinyl wall finishes, tiled lobby	Good lighting and security wiring, good plumbing	Heat pump system	281.00	0.79	221.99	PO	CE	55	221.99
C	Good	Ornamental brick or block, precast concrete, good trim	Plaster/drywall, vinyl or enamel wall finish, resilient floors, good lobby	Good illumination, adequate plumbing and wiring	Package AC	208.00	0.79	164.32	PO	CG	55	164.32
C	Average	Brick, block, tilt-up, some trim	Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby	Adequate illumination and plumbing, standard fixtures	Package AC	155.00	0.79	122.45	PO	CA	50	122.45
C	Low Cost	Block or brick, stock plans, plain, minimum fenestration	Gypsum board and paint, vinyl composition, very small lobby	Adequate lighting, minimum plumbing and wiring	Forced air	111.00	0.79	87.69	PO	CL	50	87.69
D (Masonry Veneer)	Excellent	Brick or stone veneer, good ornamentation	Plaster/drywall, vinyl wall finishes, tiled lobby	Good lighting and security wiring, good plumbing	Heat pump system	272.00	0.81	220.32	PO	DME	50	220.32
D (Masonry Veneer)	Good	Good brick veneer, good trim	Plaster/drywall, vinyl or enamel wall finish, resilient floors, good lobby	Good illumination, adequate plumbing and wiring	Package AC	202.00	0.81	163.62	PO	DMG	50	163.62
D (Masonry Veneer)	Average	Brick veneer, built-up or shingle roof, some trim	Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby	Adequate illumination and plumbing, standard fixtures	Package AC	151.00	0.81	122.31	PO	DMA	45	122.31
D (Masonry Veneer)	Low Cost	Brick veneer, stock plans, plain, minimum fenestration	Gypsum board and paint, vinyl composition, very small lobby	Adequate lighting, minimum plumbing and wiring	Forced air	108.00	0.81	87.48	PO	DML	45	87.48
D (Not Masonry Veneer)	Excellent	Best sidings, shingles, EIFS, elastometric roof cover	Plaster/drywall, vinyl wall finishes, tiled lobby	Good lighting and security wiring, good plumbing	Heat pump system	258.00	0.81	208.98	PO	DFE	50	208.98
D (Not Masonry Veneer)	Good	Good siding or stucco, good trim	Plaster/drywall, vinyl or enamel wall finish, resilient floors, good lobby	Good illumination, adequate plumbing and wiring	Package AC	193.00	0.81	156.33	PO	DFG	50	156.33
D (Not Masonry Veneer)	Average	Stucco, EIFS, or siding, some trim	Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby	Adequate illumination and plumbing, standard fixtures	Package AC	146.00	0.81	118.26	PO	DFA	45	118.26
D (Not Masonry Veneer)	Low Cost	Stucco or siding, stock plans, plain, minimum fenestration	Drywall, few partitions, asphallt tile, few extras, very small lobby	Adequate lighting, minimum plumbing and wiring	Forced air	106.00	0.81	85.86	PO	DFL	45	85.86
S	Average	Sandwich panels, some ornamentation	Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby	Adequate illumination and plumbing, standard fixtures	Package AC	149.00	0.79	117.71	PO	SA	45	117.71

Class	Victoria
C	0.79
D	0.81
S	0.79

Jails-Correctional Facilities (335) Section 15 Page 33

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Face brick,stone, architectural concrete, good ornmentation	Plaster or drywall, ceramic tile, acoustic tile and vinyl	Best lighting and security, good plumbing	Hot and chilled water (zoned)	499.00	0.79	394.21	PR	CE	45	394.21
C	Good	Heavy stone or brick masonry, some ornamentation	Plaster and acoustic tile, vinyl,ceramic floors	Good lighting and plumbing	Warm and cool air (zoned)	366.00	0.79	289.14	PR	CG	45	289.14
C	Average	Block or brick, concrete, some ornamentation on front	Painted walls, few partitions, some acoustic and vinyl composition	Adequate lighting and plumbing	Heat pump system	273.00	0.79	215.67	PR	CA	40	215.67
C	Low Cost	Block, tilt-up, very plain	Unfinished walls and floors, low cost ceilings	Minimum jail plumbing and lighting, minimum security	Hot water	204.00	0.79	161.16	PR	CL	40	161.16
D	Excellent	Best siding, EIFS, face brick or stone veneer, good entrance	Plaster or drywall, ceramic tile, acoustic tile and vinyl	Best lighting and security, good plumbing for detention housing	Warm and cool air (zoned)	469.00	0.81	379.89	PR	DE	40	379.89
D	Good	Brick veneer, best stucco or siding with good trim	Plaster and acoustic tile, vinyl and ceramic floors	Good lighting and plumbing	Heat pump system	349.00	0.81	282.69	PR	DG	40	282.69
D	Average	Brick veneer, good stucco or siding with brick trim	Drywall, few partitions, slabs, some acoustic and vinyl composition	Adequate lighting and plumbing for camp-dormitory type	Package AC	258.00	0.81	208.98	PR	DA	35	208.98
S	Average	Pre-engineered sandwich panels, metal liner	Metal walls, acoustic tile or liner panel ceiling, slabs some asphalt tile	Adequate lighting and plumbing for camp-dormitory type	Package AC	256.00	0.79	202.24	PR	SA	35	202.24

Class	Victoria
C	0.79
D	0.81
S	0.79

Service (Repair) Garages (528) Section 14 Page 32

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Steel or concrete frame, brick, decorative block or concrete panels	Some good offices and supply rooms, good fleet-municipal type	Good electrical, lighting and service outlets, good restrooms	Forced air	143.00	0.79	112.97	SR	CE	40	112.97
C	Good	Steel, concrete or glulam frame, masonry curtain or bearing walls	Finished office, pained walls, some partitions	Adequate lighting and service outlets, adequate restrooms	Space heaters	101.00	0.79	79.79	SR	CG	40	79.79
C	Average	Masonry bearing walls with pilasters, light trusses	Unfinished, small finished office area, some supply area	Adequate lighting and service outlets, small restroom	Space heaters	73.00	0.79	57.67	SR	CA	35	57.67
C	Low Cost	Light masonry bearing walls, light rafters	Unfinished, small partitioned office area, concrete floor	Minimum electrical and plumbing	Space heaters	53.00	0.79	41.87	SR	CL	35	41.87
D	Good	Wood frame. Good siding, brick veneer or stucco and fenestration	Partially finished, finished office area, some partitions	Adequate lighting and service outlets, adequate restrooms	Space heaters	89.00	0.81	72.09	SR	DG	35	72.09
D	Average	Light wood frame, siding or stucco	Unfinished, small finished office area, some supply area	Adequate lighting and service outlets, small restroom	Space heaters	65.50	0.81	53.06	SR	DA	30	53.06
D	Low Cost	Cheap frame, stucco or siding	Unfinished, small partitioned office area, concrete floor	Minimum lighting and plumbing	Space heaters	48.25	0.81	39.08	SR	DL	30	39.08
S	Good	Sandwich panels or metal with interior finish	Partially finished, finished office area, some partitions	Adequate lighting and service outlets, adequate restrooms	Space heaters	86.50	0.79	68.34	SR	SG	35	68.34
S	Average	Single wall with some interior finish	Unfinished, small finished office area, some supply area	Adequate lighting and service outlets, small restroom	Space heaters	62.50	0.79	49.38	SR	SA	30	49.38
S	Low Cost	Light, pre-engineered, utility-type building	Unfinished, small partitioned office area, concrete floor	Minimum lighting and plumbing	Space heaters	45.50	0.79	35.95	SR	SL	30	35.95

Class	Victoria
C	0.79
D	0.81
S	0.79

Fast Food (349) Section 13 Page 17

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	Local Modified Cost
C	Excellent	Individual design, highly ornamental exterior	High-quality detail, best ceramic, pavers, limited seating area	Special lighting, tiles restrooms, good fixtures	Complete HVAC	397.00	0.79	313.63	FF	CE	35	313.63
C	Very Good	Face brick, good metal and glass, good mansard, canopy ornament	Typically better small chain stores, plaster, ceramic, pavers throughout	Good lighting, restrooms with good fixtures and tile	Complete HVAC	305.00	0.79	240.95	FF	CV	35	240.95
C	Good	Brick, best block, stucco, good storefront, ornamentation	Typical chain and better large stores plaster, ceramic, terrazzo, vinyl tile	Good lighting and service outlets, tiled restrooms	Complete HVAC	235.00	0.79	185.65	FF	CG	30	185.65
C	Avg	Brick, block, some mansard, parapet ornamentation	Drywall, paneling, accoustic tile, pavers, vinyl comp., large eating /play area	Adequate lighting and outlets, small restrooms	Complete HVAC	182.00	0.79	143.78	FF	CA	30	143.78
C	Low Cost	Cheap brick or block, very plain, low-cost front	Low-cost preparation area, minimum finish, asphalt tile	Minimum lighting and outlets minimum plumbing	Force air and ventilation	131.00	0.79	103.49	FF	CL	30	103.49
D	Excellent	Individual design, highly ornamental exterior	High-quality detail, best ceramic, pavers, limited seating area	Special lighting, tiles restrooms, good fixtures	Complete HVAC	387.00	0.81	313.47	FF	DE	35	313.47
D	Very Good	Face brick, good metal and glass, good mansard, canopy ornament	Typically better small chain stores, plaster, ceramic, pavers throughout	Good lighting, restrooms with good fixtures and tile	Complete HVAC	293.00	0.81	237.33	FF	DV	35	237.33
D	Good	Stucco, siding or brick veneer, metal and glass, good ornamentiation	Typical chain and better large stores plaster, ceramic, terrazzo, vinyl tile	Good lighting and service outlets, tiled restrooms	Complete HVAC	223.00	0.81	180.63	FF	DG	30	180.63
D	Avg	Stucco or siding, some mansard, parapet ornamentation	Drywall, paneling, accoustic tile, pavers, vinyl comp., large eating /play area	Adequate lighting and outlets, small restrooms	Complete HVAC	170.00	0.81	137.70	FF	DA	30	137.70
D	Low Cost	Cheap Stucco or siding, very plain construction	Low-cost preparation area, minimum finish, asphalt tile	Minimum lighting and outlets minimum plumbing	Force air and ventilation	121.00	0.81	98.01	FF	DL	30	98.01
S	Excellent	Stainless steel panels, steel roof, good glass	Good detail, acoustic, vinyl and ceramic tile, limited seating	Good electrical, plumbing and restrooms	Complete HVAC	309.00	0.79	244.11	FF	SE	35	244.11
S	Good	Insulated sanwich panels, metal and glass, good ornamentation	Typical chain and better large stores, ceramic, terrazzo, vinyl tile	Good lighting and service outlets, tiled restrooms	Complete HVAC	224.00	0.79	176.96	FF	SG	30	176.96
S	Avg	Insulated panels, metal and glass, some mansard, parapet ornamentation	Drywall, paneling, accoustic tile, pavers, vinyl comp., large eating /play area	Adequate lighting and outlets, small restrooms	Complete HVAC	167.00	0.79	131.93	FF	SA	30	131.93
S	Low Cost	Finish interior, some front, little ornamentation	Low-cost preparation area, minimum finish, asphalt tile	Minimum lighting and outlets minimum plumbing	Force air and ventilation	116.00	0.79	91.64	FF	SL	30	91.64

Restaurants (350) Section 13 Page 14

												1.00
Class	**Type**	**Exterior Walls**	**Interior Finish**	**Lighting, Plumbing and Mechanical**	**Heat**	**2024 Cost (Sq Ft)**	Multiplier	**REG MOD**	**TYPE**	**CLASS**		**Local Modified Cost**
C	Excellent	Individual design, highly ornamental exterior	High-quality detail, best acoustics, carpeted, deluxe quality	Special lighting effects, tiled restrooms, good fixtures	Complete HVAC	362.00	0.79	285.98	RS	CE	40	285.98
C	Very Good	Individual design, brick, good metal and glass, ornamentation	Typically best chain restaurants, carpeted lounge and dining room	Good lighting/restrooms with good-quality fixtures and tile	Complete HVAC	280.00	0.79	221.20	RS	CV	40	221.20
C	Good	Brick, concrete or metal and glass panels, ornamentation	Typical chain restaurant or coffee shop, vinyl and ceramic floors	Good lighting and serivice outlets, tiled restrooms	Complete HVAC	218.00	0.79	172.22	RS	CG	35	172.22
C	Avg	Brick, block, tilt-up, plain building, stock plans	Typical neighborhood restaurant, vinyl composition, small kichen	Adequate lighting and outlets, small restrooms	Complete HVAC	170.00	0.79	134.30	RS	CA	35	134.30
C	Low Cost	Cheap brick or block, very plain low cost front	Low-cost short order café minmum finish, asphalt tile	Minimum lighting and outlets, minimum plumbing	Force air and ventilation	123.00	0.79	97.17	RS	CL	30	97.17
D	Excellent	Individual design, highly ornamental exterior, stone veneer	High-quality detail, best acoustics, carpeted, deluxe quality	Special lighting effects, tiled restrooms, good fixtures	Complete HVAC	353.00	0.81	285.93	RS	DE	40	285.93
D	Very Good	Individual design, brick veneer, good metal and glass, ornamentation	Typically best chain restaurants, carpeted lounge and dining room	Good lighting/restrooms with good-quality fixtures and tile	Complete HVAC	269.00	0.81	217.89	RS	DV	40	217.89
D	Good	Stucco or siding, metal and glass, some ornamentation	Typical chain restaurant or coffee shop, vinyl and ceramic floors	Good lighting and serivice outlets, tiled restrooms	Complete HVAC	207.00	0.81	167.67	RS	DG	35	167.67
D	Avg	Stucco or siding, Plain building and front, stock plans	Typical neighborhood restaurant,vinyl composition, small kitchen	Adequate lighting and outlets, small restrooms	Complete HVAC	160.00	0.81	129.60	RS	DA	35	129.60
D	Low Cost	Cheap stucco or siding, very plain	Low-cost short order café, min. finish	Minimum lighting and plumbing	Force air and ventilation	114.00	0.81	92.34	RS	DL	30	92.34
S	Good	Insulated sanwich panels, metal and glass, some ornamentation	Comparable to typical chain coffee shop, vinyl and ceramic floors	Good lighting and serivice outlets, tiled restrooms	Complete HVAC	207.00	0.79	163.53	RS	SG	35	163.53
S	Avg	Insulated panels, metal and glass, little ornamentation	Typical neighborhood coffee shop, vinyl comp., some ceramic or pavers	Adequate lighting and outlets, small restrooms	Complete HVAC	155.00	0.79	122.45	RS	SA	35	122.45
S	Low Cost	Finished Interior, some front	Low-cost finish, apshalt tile	Minimum lighting and plumbing	Force air and ventilation	107.00	0.79	84.53	RS	SL	30	84.53

Class	Victoria
C	0.79
D	0.81
S	0.79

Rest Room Buildings (432) Section 18 Page 21

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	Local Modified Cost
C	Excellent	Stone, rustic trim or block	Good finish or under 500 sq ft	High cost fixtures	Wall furnace	392.00	0.79	309.68	RR	CE	35	309.68
C	Good	Decorative block and trim, heavy structure	Finished interior, good tile or glazed surfaces, concession area	Good lighting and plumbing, extra outlets and fixtures	Wall furnace	286.00	0.79	225.94	RR	CG	35	225.94
C	Average	Concrete block, bearing walls, little trim	Painted walls, some ceiling finish, sealed concrete	Adequate lighting and plumbing	Electric wall heaters	209.00	0.79	165.11	RR	CA	30	165.11
C	Low Cost	Block, light roof, very plain	Low-cost finishes, few partitions	Minimum code	Space heaters	153.00	0.79	120.87	RR	CL	25	120.87
C	Cheap	Low-cost block	Unfinished interior	Minimum fixtures	None	109.00	0.79	86.11	RR	CH	20	86.11
D	Excellent	Stone veneer, rustic trim or log	Good finish or under 500 sqft	High-cost fixtures	Wall furnace	364.00	0.81	294.84	RR	DE	30	294.84
D	Good	Wood frame or pipe columns, good stucco or siding, brick veneer	Finished interior, good tile or glazed surfaces, concession area	Good lighting and plumbing, extra outlets and fixtures	Wall furnace	269.00	0.81	217.89	RR	DG	30	217.89
D	Average	Wood frame, stucco or siding, little trim	Painted walls, some ceiling finish, sealed concrete	Adequate lighting and plumbing	Electric wall heaters	198.00	0.81	160.38	RR	DA	25	160.38
D	Low Cost	Low-cost stucco or siding	Low-cost finishes, few partitions	Minimum code	Space heaters	146.00	0.81	118.26	RR	DL	20	118.26
D	Cheap	Box frame, plywood, boards	Unfinished interior	Minimum fixtures	None	105.00	0.81	85.05	RR	DC	15	85.05
S	Low Cost	Pre-engineered, metal panels, finished inside	Low-cost finishes, few partitions	Minimum code	Space heaters	139.00	0.79	109.81	RR	SL	20	109.81
S	Cheap	Light steel frame, siding	Unfinished interior	Minimum fixtures	None	106.00	0.79	83.74	RR	SC	15	83.74

Class	Victoria
C	0.79
D	0.81
S	0.79

Retail Stores (353) Section 13 Page 26

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	Local Modified Cost
C	Excellent	Face brick, metal, fine ornamentation and displays	Best plaster, ornamental ceilings, paneling, terrazzo, carpet	Special lighting effects, good restrooms and fixtures	Warm and cool air (zoned)	199.00	0.79	157.21	RL	CE	50	157.21
C	Good	Brick, stucco on block, best tilt-up, good display front	Plaster, acoustic plaster or tile ceilings, carpet, vinyl tile	Good lighting and outlets, adequate restrooms	Package AC	147.00	0.79	116.13	RL	CG	50	116.13
C	Average	Brick, block, tilt-up, plain front some ornamentation	Drywall/Plaster, exposed masonry, acoustic tile, vinyl composition	Adequate lighting and outlets, small emplyees' restrooom	Package AC	111.00	0.79	87.69	RL	CA	45	87.69
C	Low Cost	Low-cost brick, block, tilt-up, low-cost front	Painted walls, drywaall or acoustic tile, asphalt tile	Minimum lighting and employees' rest room	Forced air	80.00	0.79	63.20	RL	CL	40	63.20
D	Excellent	Good Brick or stone veneer, good front and entrance	Plaser, acoustic plaster or good mineral tile, carpet and vinyl	High-level lighting and outlets, good restrooms	Warm and cool air (zoned)	191.00	0.81	154.71	RL	DE	45	154.71
D	Good	Good stucco or siding, brick veneer, good display front, ornamentation	Plaster, acoustic plaster or good acoustic tile, vinyl composition	Good lighting and outlets, restrooms, standard fixtures	Package AC	141.00	0.81	114.21	RL	DG	45	114.21
D	Average	Stucco or siding plain front, little ornamentatioon	Plaster or Drywall, acoustic tile, vinyl composition, little trim	Adequate store lighting resrooms, low cost fixtures	Package AC	106.00	0.81	85.86	RL	DA	40	85.86
D	Low Cost	Low-cost stucco, siding, very plain extterior	Drywall, cheap acoustic tile, asphalt tile, few partitions	Minimum lighting and outlets minimum plumbing	Forced air	76.00	0.81	61.56	RL	DL	40	61.56
S	Good	Sandwich panels, metal & glass, ornamentation, good display front	Acoustic tile, vinyl composition and carpet, some trim	Good lighting and outlets, restrooms, standard fixtures	Package AC	140.00	0.79	110.60	RL	SG	45	110.60
S	Average	Good colored panels, little ornamentiation, plain front	Acoustic tile, vinyl composition, carpet, interior finish	Adequate store lighting resrooms, low cost fixtures	Package AC	104.00	0.79	82.16	RL	SA	40	82.16
S	Low Cost	Metal panels on light frame, finished interior, small front	Acoustic tile, gypsum board wall finish, vinyl composition	Minimum lighting and outlets, minimum plumbing	Forced air	72.50	0.79	57.28	RL	SL	40	57.28

Class	Victoria
C	0.79
D	0.81
S	0.79

High Schools (484) Section 18 Page 9

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Steel frame, face brick, metal panels, tile, highly ornamental	Plaster, glazed finishes, enamel, carpet and vinyl	Best classroom lighting and cabling systems, best plumbing	Hot and chilled water (zoned)	308.00	0.79	243.32	HS	CE	45	243.32
C	Good	Steel columns, web or bar joists, ornamental block or face brick	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorescent fixtures, good plumbing, extra features	Warm and cool air (zoned)	242.00	0.79	191.18	HS	CG	45	191.18
C	Average	Steel frame or bearing walls, brick, block, or concrete, some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Heat pump system	196.00	0.79	154.84	HS	CA	45	154.84
C	Low Cost	Brick, block, tilt-up panels, bearing walls, wood joists, little trim	Painted walls, acoustic tile or drywall ceilings, asphalt tile	Minimum school lighting and plumbing	Package A/C	157.00	0.79	124.03	HS	CL	40	124.03
D	Excellent	Steel or wood frame, brick or stone veneer, metal and glass, ornamental	Plaster, enamel, glazed or vinyl finishes, carpet and vinyl	Best classroom lighting and cabeling systems, best plumbing	Hot and chilled water (zoned)	303.00	0.81	245.43	HS	DE	40	245.43
D	Good	Steel or Glulam frame and joists, brick veneer, glass, best stucco	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorecent fixtures, good plumbing, extra features	Warm and cool air (zoned)	237.00	0.81	191.97	HS	DG	40	191.97
D	Average	Wood frame or pipe columns, good stucco or siding with some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Heat pump system	190.00	0.81	153.90	HS	DA	40	153.90
D	Low Cost	Wood frame, stucco or siding, little ornamentation	Drywall, acoustic tile, asphalt tile, linoleum or wood floors	Minimum school lighting and plumbing	Package A/C	151.00	0.81	122.31	HS	DL	35	122.31
S	Good	Pre-engineered, good sandwich panels, some brick or stone trim	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorescent fixtures, good plumbing, extra features	Warm and cool air (zoned)	232.00	0.79	183.28	HS	SG	40	183.28
S	Average	Pre-engineered, sandwich panels, some ornamentation	Drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Heat pump system	185.00	0.79	146.15	HS	SA	40	146.15
S	Low Cost	Pre-engineered, finished interior, insulation, little trim	Painted walls, acoustic tile or drywall cekings, asphalt tile	Minimum school lighting and plumbing	Package A/C	146.00	0.79	115.34	HS	SL	35	115.34

Add for elevators (per lift) - Excellent 113,000 Good 95,500 Average 81,500

Middle (Junior High) Schools (366) Section 18 Page 10

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	LOC MOD
C	Excellent	Steel frame, face brick, metal panels, tile, highly ornamental	Plaster, glazed finishes, enamel, carpet and vinyl	Best classroom lughting and cableing systems, best plumbing	Hot and chilled water (zoned)	291.00	0.79	229.89	MS	CE	45	229.89
C	Good	Steel columns, web or bar joists, ornamental block or face brick	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorescent fixtures, good plumbing, extra features	Warm and cool air (zoned)	232.00	0.79	183.28	MS	CG	45	183.28
C	Average	Steel frame or bearing walls, brick, block or concrete, some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Heat pump system	190.00	0.79	150.10	MS	CA	45	150.10
C	Low Cost	Brick, block, tilt-up panels, bearing walls, wood joists, little trim	Painted walls, acoustic tile or drywall ceilings, asphalt tile	Minimum school lighting and plumbing	Package A/C	154.00	0.79	121.66	MS	CL	40	121.66
D	Excellent	Steel or wood frame, brick or stone veneer, metal and glass, ornamental	Plaster, enamel, glazed or vinyl finishes, carpet and vinyl	Best classroom lighting and cabeling systems, best plumbing	Hot and chilled water (zoned)	285.00	0.81	230.85	MS	DE	40	230.85
D	Good	Steel or Glulam frame and joists, brick veneer, glass, best stucco	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorescent fixtures, good plumbing, extra features	Warm and cool air (zoned)	226.00	0.81	183.06	MS	DG	40	183.06
D	Average	Wood frame or pipe columns, good stucco or siding with some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Heat pump system	184.00	0.81	149.04	MS	DA	40	149.04
D	Low Cost	Wood frame, stucco or siding, little ornamentation	Drywall, acoustic tile, asphalt tile, linoleum or wood floors	Minimum school lighting and plumbing	Package A/C	149.00	0.81	120.69	MS	DL	35	120.69
S	Good	Pre-engineered, good sandwich panels, some brick or stone trim	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorsecent fixtures, good plumbing, extra features	Warm and cool air (zoned)	223.00	0.79	176.17	MS	SG	40	176.17
S	Average	Pre-engineered, sandwich panels, some ornamentation	Drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Heat pump system	180.00	0.79	142.20	MS	SA	40	142.20
S	Low Cost	Pre-engineered, finished interior, insulation, little trim	Painted walls, acoustic tile or drywall ceilings, asphalt tile	Minimum school lighting and plumbing	Package A/C	144.00	0.79	113.76	MS	SL	35	113.76

Add for elevators (per lift) - Excellent 113,000 Good 95,500 Average 81,500

Elementary School (365) Section 18 Page 11

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	RL LOC MOD
C	Excellent	Steel frame, face brick, metal panels, tile	Plaster glazed finishes, enamel, carpet and vinyl	Best classroom lighting and cabeling systems, best plumbing	Hot and chilled water (zoned)	329.00	0.79	259.91	ES	CE	45	259.91
C	Good	Steel columns, web or bar joists, ornamental block or face brick	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorescent fixtures, good plumbing, extra features	Warm and cool air (zoned)	256.00	0.79	202.24	ES	CG	45	202.24
C	Average	Steel frame or bearing walls, brick, block, or concrete, some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Heat pump system	199.00	0.79	157.21	ES	CA	45	157.21
C	Low Cost	Brick, block, tilt-up panels, bearing walls, wood joists, little trim	Painted walls, acoustic tile or drywall ceilings, asphalt tile	Minimum school lighting and plumbing	Forced air	158.00	0.79	124.82	ES	CL	40	124.82
D	Excellent	Steel or wood frame, brick or stone veneer, metal and glass, ornamental	Plaster, enamel, glazed or vinyl finishes, carpet and vinyl	Best classroom lighting and cabeling systems, best plumbing	Hot and chilled water (zoned)	323.00	0.81	261.63	ES	DE	40	261.63
D	Good	Steel or Glulam frame and joists, brick veneer, glass, best stucco	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorescent fixtures, good plumbing, extra features	Warm and cool air (zoned)	250.00	0.81	202.50	ES	DG	40	202.50
D	Average	Wood frame or pipe columns, good stucco or siding with some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Package A/C	193.00	0.81	156.33	ES	DA	40	156.33
D	Low Cost	Wood frame, stucco or siding, little ornamentation	Drywall, acoustic tile, asphalt tile, linoleum or wood floors	Minimum school lighting and plumbing	Forced air	152.00	0.81	123.12	ES	DL	35	123.12
S	Good	Pre-engineered, good sandwich panels, some brick or stone trim	Plaster or drywall, acoustic tile, carpet, vinyl composition	Good fluorescent fixtures, good plumbing, extra features	Warm and cool air (zoned)	246.00	0.79	194.34	ES	SG	40	194.34
S	Average	Pre-engineered, sandwich panels, some ornamentation	Drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing	Package A/C	187.00	0.79	147.73	ES	SA	40	147.73
S	Low Cost	Pre-engineered, finished interior, insulation, little trim	Painted walls, acoustic tile or drywall ceilings, asphalt tile	Minimum school lighting and plumbing	Forced air	147.00	0.79	116.13	ES	SL	35	116.13

Add for elevators (per lift) - Excellent 113,000 Good 95,500 Average 81,500

Class	Victoria
C	0.79
D	0.81
S	0.79

Shopping Center (412) Section 13 Page 33

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	Local Modified Cost
C	Good	Stucco or brick on block, light frame good roof, mansard and store fronts	Drywall, some paneling, good VCT and acoustic tile, carpet	Good lighting and outlets per unit, small restrooms	Package AC	145.00	0.79	114.55	SC	CG	45	114.55
C	Average	Good block, tilt-up, bearing or light frame, plain fronts, some trim	Drywall, acoustic tile, VCT, some carpet and masonry partitions	Adequate lighting and outlets per unit, small restrooms	Package AC	121.00	0.79	95.59	SC	CA	40	95.59
C	Low Cost	Low-cost fronts, block, tilt-up panels, bearing walls	Painted walls, drywall or acoustic tile, asphalt tile, few partitions	Minimum lighting, outlets and plumbing per unit	Force air	95.50	0.79	75.45	SC	CL	35	75.45
D	Good	Stucco or brick veneer, light frame, good roof, mansard and storefronts	Drywall, some paneling, good VCT and acoustic tile, carpet	Good lighting and outletsper unit, small restrooms	Package AC	139.00	0.81	112.59	SC	DG	40	112.59
D	Average	Pipe columns, web or bar joists, stucco or siding, plain fronts	Drywall, acoustic tile, vinyl composition, some carpet and trim	Adequate lighting and outlets per unit, small restrooms	Package AC	115.00	0.81	93.15	SC	DA	35	93.15
D	Low Cost	Low-cost wood or stucco, very plain small fronts	Low-cost acoustic tile, asphalt tile, few partitions	Minimum lighting, outlets and plumbing per unit	Force air	90.00	0.81	72.90	SC	DL	30	72.90
S	Average	Good metal panels, some trin, plain fronts	Acoustic tile, vinyl composition, some carpet and interior trim	Adequate lighting and outlets per unit, small restrooms	Package AC	111.00	0.79	87.69	SC	SA	35	87.69
S	Low Cost	Metal siding, finished interior, small fronts	Drywall low-cost tile, few partitions	Minimum lighting, outlets and plumbing per unit	Force air	87.50	0.79	69.13	SC	SL	30	69.13

Class	Victoria
C	0.79
D	0.81
S	0.79

Self-Storage/Mini Warehouses (386) Section 14 Page 28

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	Local Modified Cost
C	Good	Brick, block, or tilt-up, many doors	Subdivided cubicles, good security partitions, office-apartment	Electrical outlets and lighting in each space, minmum plumbling	None	63.00	0.79	49.77	SM	CG	45	49.77
C	Average	Block, tilt-up, light construction	Subdivided into cubicles, mixed sizes, unfinished slab, small office	Adequate electrical service per space, minimum water	None	47.00	0.79	37.13	SM	CA	40	37.13
C	Low Cost	Low-cost block, tilt-up, light roof, low-cost door entries	Subdivided into large cubicles, light slab, no support facilities	Minimum electrical service	none	35.25	0.79	27.85	SM	CL	35	27.85
D	Good	Stucco, siding or brick veneer, many doors	Subdivided cubicles, good security partitions, office-apartment	Electrical outlets and lighting in each space, minmum plumbling	None	59.00	0.81	47.79	SM	DG	40	47.79
D	Average	Wood Frame and stucco or wood	Subdivided into cubicles, mixed sizes, unfinished slab, small office	Adequate electrical service per space, minimum water	None	44.25	0.81	35.84	SM	DA	35	35.84
D	Low Cost	Low-cost stucco or siding, low-cost door entries	Subdivided into large cubicles, light slab, no support facilities	Minimum electrical service	none	33.00	0.81	26.73	SM	DL	30	26.73
S	Good	Pre-eng frame, many doors, insulated	Subdivided cubicles, good security partitions, office-apartment	Electrical outlets and lighting in each space, minmum plumbling	None	58.00	0.79	45.82	SM	SG	40	45.82
S	Average	Light steel frame and metal siding	Subdivided into cubicles, mixed sizes, unfinished slab, small office	Adequate electrical service per space, minimum water	None	43.50	0.79	34.37	SM	SA	35	34.37
S	Low Cost	Light steel frame, siding, low-cost door entries	Subdivided into large cubicles, light slab, no support facilities	Minimum electrical service	none	32.50	0.79	25.68	SM	SL	30	25.68
S	Cheap	Light steel frame, siding, and doors	Extra large only; all cubes>300 sqft	Minimum electrical service	none	24.10	0.79	19.04	SM	SC	30	19.04

Climate Control - $5.01 per square foot (Sec 14 Page 36, Heating and Cooling-Package refridge-short ducts-Mild climate)

COMMERCIAL STORAGE-ATTACHED OR DETACHED
(COM STG)

COM STG	1	999999	5
	2	999999	7.5
	3	999999	10
	4	999999	12
	5	999999	13.5
	6	999999	15

Class	Victoria
C	0.79
D	0.81
S	0.79

Theaters (380) Section 16 Page 13

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing & Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	Life	Local Modified Cost
C	Excellent	Top design, best materials, very elaborate entrance	Special finishes, acoustic design, high-cost lobby finishes	High-quality specialty lighting, best sound throughout, good plumbing	Warm and cool air (zoned)	306.00	0.79	241.74	TH	CE	45	241.74
C	Very Good	Face brick, stone, terra cotta, ornamental entrance and lobby	Cinema stages, ornamental interior, carpeting, good main-feature screen	Special lighting and sound systems, good plumbing	Warm and cool air (zoned)	256.00	0.79	202.24	TH	CV	45	202.24
C	Good	Brick, block, concrete, good decorative front and lobby	Some stage or ornamental plaster, some trim, carpeting, ceramic tile	Good lighting, sound systems and plumbing	Package AC	207.00	0.79	163.53	TH	CG	40	163.53
C	Average	Brick, block, concrete, good front and lobby, some trim	Plaster or gypsum, suspended ceiling, stepped floor, carpeted lobby	Adequate lighting, good sound and plumbing	Package AC	145.00	0.79	114.55	TH	CA	40	114.55
C	Fair	Brick, block, concrete panels, plain commercial building, small entry	Plain construction, small screens, vinyl composition in lobby	Minimum lighting, adequate sound, minimum plumbing	Package AC	123.00	0.79	97.17	TH	CF	35	97.17
C	Low Cost	Low-cost block, tilt-up, very plain, acoustic sound walls	Painted masonry, very plain, minimum multiplex cinema facility	Minimum code, sound per screen	Forced air	97.50	0.79	77.03	TH	CL	35	77.03
D	Very Good	Face brick or stone veneer, ornamental entrance and lobby	Cinema stages, ornamental interior, carpeting, good main-feature screen	Special lighting and sound systems, good plumbing	Warm and cool air (zoned)	245.00	0.81	198.45	TH	DV	40	198.45
D	Good	Stucco, some brick or stone trim, decorative front and lobby	Some stage or ornamentation and trim, carpeting, ceramic tile	Good lighting, sound systems and plumbing	Package AC	197.00	0.81	159.57	TH	DG	35	159.57
D	Average	Stucco or siding, good front and lobby, some trim	Drywall, suspendied ceiling, carpeted lobby, stepped floor	Adequate lighting, good sound and plumbing	Package AC	138.00	0.81	111.78	TH	DA	35	111.78
D	Fair	Siding or stucco, small entry, good acoustic or masonry sound walls	Drywall, acoustic tile, asphalt tile lobby, concrete slab, small screens	Minimum lighting, adequate sound, minimum plumbing	Package AC	117.00	0.81	94.77	TH	DF	30	94.77
D	Low Cost	Low-cost wood or stucco, very plain, acoustic sound walls	Few partitions, very plain, minimum multiplex cinema facility	Minimum code, sound per screen	Forced air	91.50	0.81	74.12	TH	DL	30	74.12
S	Good	Insulated sandwich panels, good storefront and trim	Some decorative and sxtras, carpet and tile, some small stagefronts	Good lighting, sound systems and plumbing	Package AC	196.00	0.79	154.84	TH	SG	35	154.84
S	Average	Good metal panels, roof, front and lobby, some trim	Finished interior, suspended ceiling, carpeted lobby, stepped floor	Adequate lighting, good sound and plumbing	Package AC	137.00	0.79	108.23	TH	SA	35	108.23
S	Fair	Metal panels, finished interior, small entrance, good sound walls	Drywall, acoustic tile, vinyl-composition lobby, concrete slab	Minimum lighting, adequate sound, minimum plumbing	Package AC	115.00	0.79	90.85	TH	SF	30	90.85
S	Low Cost	Single wall, low-cost interior finish and insulation, acoustic walls	Few partitions, very plain, minimum multiplex cinema facility	Minimum code, sound per screen	Forced air	89.50	0.79	70.71	TH	SL	30	70.71

Wall Ht Adj (Sec 14 Pg 39) Basis 14' 1

Class	Victoria
C	0.79
D	0.81
S	0.79

Warehouses (406)Section 14 Page 26 (12' to 16' Wall Height)

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	Local Modified Cost
C	Excellent	Brick, concrete, good façade	Plaster or drywall, partioned, finished ceilings in most areas	Good lighting and plumbing	Pachage AC	123.00	0.79	97.17	WH	CE	50	97.17
C	Good	Steel frame, good brick, block, or tilt-up, tapered girders	Plaster or drywall, some masonry partitions, good offices	Good lighting, adquate plumbing	Space heaters	79.50	0.79	62.81	WH	CG	50	62.81
C	Average	Steel or wood frame or bearing walls, brick, block, or tilt-up	Painted walls, finished office, hardened slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	56.00	0.79	44.24	WH	CA	45	44.24
C	Low Cost	Block, cheap brick, tilt-up, light construction	Unfinished, small office, shell type, minimum code	Minimum lighting and plumbing	Space heaters	39.75	0.79	31.40	WH	CL	40	31.40
D	Good	Heavy wood frame, wood or stucco siding	Heavy slab or mill-type floors	Good lighting, adequate plumbing	Space heaters	72.50	0.81	58.73	WH	DG	45	58.73
D	Average	Stucco on wood frame, wood trusses	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	50.50	0.81	40.91	WH	DA	40	40.91
D	Low Cost	Stucco or siding on wood	Unfinished, slab, utility type, minimum office	Minimum lighting and plumbing	Space heaters	35.75	0.81	28.96	WH	DL	35	28.96
S	Excellent	Heavy steel frame, insulated panels, good façade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting and plumbing	Package AC	115.00	0.79	90.85	WH	SE	45	90.85
S	Good	Good steel frame, siding and fenestration	Some good office, interior finish and floor	Good lighting, adequate plumbing	Space heaters	73.00	0.79	57.67	WH	SG	45	57.67
S	Average	Rigid steel frame, siding	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	50.50	0.79	39.90	WH	SA	40	39.90
S	Low Cost	Pre-engineered frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting and plumbing	Space heaters	35.50	0.79	28.05	WH	SL	35	28.05

Wall Ht Adj (Sec 14 Pg 39) Basis 18' 1.086

Class	Victoria
C	0.79
D	0.81
S	0.79

Warehouses (406)Section 14 Page 26 (16' to 20' Wall Height)

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	Local Modified Cost
C	Excellent	Brick, concrete, good façade	Plaster or drywall, partioned, finished ceilings in most areas	Good lighting and plumbing	Pachage AC	133.58	0.79	105.53	WS	CE	50	105.53
C	Good	Steel frame, good brick, block, or tilt-up, tapered girders	Plaster or drywall, some masonry partitions, good offices	Good lighting, adquate plumbing	Space heaters	86.34	0.79	68.21	WS	CG	50	68.21
C	Average	Steel or wood frame or bearing walls, brick, block, or tilt-up	Painted walls, finished office, hardened slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	60.82	0.79	48.04	WS	CA	45	48.04
C	Low Cost	Block, cheap brick, tilt-up, light construction	Unfinished, small office, shell type, minimum code	Minimum lighting and plumbing	Space heaters	43.17	0.79	34.10	WS	CL	40	34.10
D	Good	Heavy wood frame, wood or stucco siding	Heavy slab or mill-type floors	Good lighting, adequate plumbing	Space heaters	78.74	0.81	63.78	WS	DG	45	63.78
D	Average	Stucco on wood frame, wood trusses	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	54.84	0.81	44.42	WS	DA	40	44.42
D	Low Cost	Stucco or siding on wood	Unfinished, slab, utility type, minimum office	Minimum lighting and plumbing	Space heaters	38.82	0.81	31.45	WS	DL	35	31.45
S	Excellent	Heavy steel frame, insulated panels, good façade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting and plumbing	Package AC	124.89	0.79	98.66	WS	SE	45	98.66
S	Good	Good steel frame, siding and fenestration	Some good office, interior finish and floor	Good lighting, adequate plumbing	Space heaters	79.28	0.79	62.63	WS	SG	45	62.63
S	Average	Rigid steel frame, siding	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	54.84	0.79	43.33	WS	SA	40	43.33
S	Low Cost	Pre-engineered frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting and plumbing	Space heaters	38.55	0.79	30.46	WS	SL	35	30.46

Wall Ht Adj (Sec 14 Pg 39) Basis 24' 1.231

Class	Victoria
C	0.79
D	0.81
S	0.79

Warehouses (406)Section 14 Page 26 (20' to 30' Wall Height)

1.00

Class	Type	Exterior Walls	Interior Finish	Lighting, Plumbing and Mechanical	Heat	2024 Cost (Sq Ft)	Multiplier	REG MOD	TYPE	CLASS	LIFE	Local Modified Cost
C	Excellent	Brick, concrete, good façade	Plaster or drywall, partioned, finished ceilings in most areas	Good lighting and plumbing	Pachage AC	151.41	0.79	119.62	WW	CE	50	119.62
C	Good	Steel frame, good brick, block, or tilt-up, tapered girders	Plaster or drywall, some masonry partitions, good offices	Good lighting, adquate plumbing	Space heaters	97.86	0.79	77.31	WW	CG	50	77.31
C	Average	Steel or wood frame or bearing walls, brick, block, or tilt-up	Painted walls, finished office, hardened slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	68.94	0.79	54.46	WW	CA	45	54.46
C	Low Cost	Block, cheap brick, tilt-up, light construction	Unfinished, small office, shell type, minimum code	Minimum lighting and plumbing	Space heaters	48.93	0.79	38.66	WW	CL	40	38.66
D	Good	Heavy wood frame, wood or stucco siding	Heavy slab or mill-type floors	Good lighting, adequate plumbing	Space heaters	89.25	0.81	72.29	WW	DG	45	72.29
D	Average	Stucco on wood frame, wood trusses	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	62.17	0.81	50.35	WW	DA	40	50.35
D	Low Cost	Stucco or siding on wood	Unfinished, slab, utility type, minimum office	Minimum lighting and plumbing	Space heaters	44.01	0.81	35.65	WW	DL	35	35.65
S	Excellent	Heavy steel frame, insulated panels, good façade	Plaster or drywall, partitioned, finished ceilings in most areas	Good lighting and plumbing	Package AC	141.57	0.79	111.84	WW	SE	45	111.84
S	Good	Good steel frame, siding and fenestration	Some good office, interior finish and floor	Good lighting, adequate plumbing	Space heaters	89.86	0.79	70.99	WW	SG	45	70.99
S	Average	Rigid steel frame, siding	Small office, average slab	Adequate lighting, low-cost plumbing fixtures	Space heaters	62.17	0.79	49.11	WW	SA	40	49.11
S	Low Cost	Pre-engineered frame, metal siding	Unfinished utility type, light slab, minimum office	Minimum lighting and plumbing	Space heaters	43.70	0.79	34.52	WW	SL	35	34.52

Rural Land Valuation

Rural land, typically used as farm, ranch, rural residential, and some vacant lots, are valued on an acreage basis. For qualified 1-d-1 land (ag value), two values are calculated as per statue, the Market Value and the Special Appraisal Value. Unqualified 1-d-1 land, rural residential, and vacant lots have only the Market Value calculated.

Market value classifications are expressed as a digit code denoting situation, primary land use, access, and size category. For properties over 20 acres, the first digit, R, denotes rural land. The second, I, N, B, or C, denotes primary land use. I being improved pasture, N being native pasture, B being brush pasture, and C being cultivated land. For analysis purposes, a property that has more than one use category, the market value classification is selected based on the class of the plurality of the acres. The third digit, P, G, or D, expresses the accessibility of the property. P meaning access to a paved road, G a gravel/caliche road, and D meaning limited access, usually by easement through another owner's property. The fourth code is numeric and reflects the size category of the property. 1 being properties of 20-50 acres. 2 being properties of 51-100 acres. 3 being properties of 101-500 acres. 4 being properties of 501-1000 acres. 5 being properties of over 1000 acres. If a property consists of multiple parcels, all adjacent and potentially marketable as a single unit, the size category chosen reflects the sum of the contiguous acreages.

Properties of 20 acres or less are considered small acreage tracts and while they can qualify for 1-d-1 special appraisal or "ag" value (if meeting those requirements), their value is affected by rural residential sales. The codes are SABE, SAPT, SAPW, and SAST. The SA part of each code designates the classification as small acreage. The last two digits reflect the location of the property by independent school district. BE = Beeville ISD, PT = Pettus ISD, PW = Pawnee ISD, and ST = Skidmore/Tynan ISD. Properties in the overlapping ISDs are classed in the following manner: Three Rivers ISD = SAPW, Refugio ISD = SAST, and Mathis ISD = SAST.

Special Valuation (1-d-1 value or ag value) classifications are also a 3- or 4-digit code denoting ag qualification and ag category. All ag value categories begin with A showing that it is qualified for and receiving the ag value. The following digits denote the ag class. As noted in the ag value schedule, a P is added in the third digit for properties in the Pawnee school district. Cultivated classes begin with A and are followed by C1, C2, or CP3, depending on the soil class or property location. Properties with limited irrigation are classified C4. Improved pasture classes follow the A with I1, Native Pasture with N2, and Brush Pasture with B3 (with a P inserted for the Pawnee school district area). Waste land (unproductive acres within a larger tract, usually pits, contaminated land) is classified W4.

Agriculture Use Types

Cultivated land is seasonally plowed and annually seeded and harvested for a cash crop (grain sorghum, cotton, corn, etc.) Also applies to land in a governmental deferment program.

Improved Pasture is typically open with scattered to no brush. The forage is predominantly introduced species (coastal Bermuda, common Bermuda, Kleingrass, etc.) and is typically maintained over years with brush control and fertilizer to maintain a monoculture. Improved pasture can be used for grazing or the production of hay.

Native pasture forage is a mix of native and invasive species of grasses, forbs, and brush. The brush canopy can be open to scattered to moderately dense; from aerial photography the brush coverage is less than 50%. While brush control measure may be attempted at varying schedules, native pasture is not irrigated or fertilized.

Brush pasture is also a mix of native and invasive species of grasses, forbs, and brush. However, in this category, the brush canopy is sufficiently thick to impede the growth of the grasses and forbs, thereby decreasing the productivity of the land and increasing the stocking acres per animal unit. From aerial photography, the brush canopy ground coverage is greater than 50% and often difficult to traverse when horseback.

Ag Value codes within the definitions above.

Use Type	Value Code	Description
Cultivated	AC1	Based on Soil type-cultivated acres within the Lattas-Orelia soil family, as delineated on the Bee County Soil Map.
	AC2	Cultivated acres in the remainder of Bee County, save and except the cultivated acres in the Pawnee School District.
	ACP3	Cultivated acres in the Pawnee School District.
	AC4	Potentially irrigated cultivated land.
Improved Pasture	AI1	Improved pasture, save and except the improved pasture in Pawnee School District.
	AIP1	Improved pasture in the Pawnee School District.
Native Pasture	AN2	Native pasture, save and except the native pasture in the Pawnee School District.
	ANP2	Native pasture in the Pawnee School District.
Brush Pasture	AB3	Brush Pasture, save and except the brush pasture in Pawnee School District.
	ABP3	Brush pasture in the Pawnee School District
Waste Land	AW4	Barren or unproductive land associated with other pasture or cultivated acres.
Beekeeping	ABEE	Land supporting a beekeeping enterprise.

BEE COUNTY APPRAISAL DISTRICT
Rural Land Schedule – 2024
Market Value per Acre

PAVED ROAD

	SIZE	CLASS	VALUE
Improved Pasture	To 50 Acres	RIP1	3000
	51 – 100 Acres	RIP2	3000
	101 – 500 Acres	RIP3	3000
	501 – 1000 Acres	RIP4	3000
	Over 1000 Acres	RIP5	2500

	SIZE	CLASS	VALUE
Native Pasture	To 50 Acres	RNP1	6000
	51 – 100 Acres	RNP2	4500
	101 – 500 Acres	RNP3	3000
	501 - 1000 Acres	RNP4	2500
	Over 1000 Acres	RNP5	2000

	SIZE	CLASS	VALUE
Brush Pasture	To 50 Acres	RBP1	4000
	51 – 100 Acres	RBP2	3800
	101 – 500 Acres	RBP3	3600
	501 - 1000 Acres	RBP4	3000
	Over 1000 Acres	RBP5	2000

	SIZE	CLASS	VALUE
Cultivated	To 50 Acres	RCP1	2500
	51 – 100 Acres	RCP2	2000
	101 – 500 Acres	RCP3	1500
	501 - 1000 Acres	RCP4	1200
	Over 1000 Acres	RCP5	1000

BEE COUNTY APPRAISAL DISTRICT
Rural Land Schedule – 2024
Market Value per Acre

GRAVEL ROAD

	SIZE	CLASS	VALUE
Improved Pasture	To 50 Acres	RIG1	3000
	51 – 100 Acres	RIG2	3000
	101 – 500 Acres	RIG3	3000
	501 - 1000 Acres	RIG4	3000
	Over 1000 Acres	RIG5	2500

	SIZE	CLASS	VALUE
Native Pasture	To 50 Acres	RNG1	6000
	51 – 100 Acres	RNG2	4500
	101 – 500 Acres	RNG3	3000
	501 - 1000 Acres	RNG4	2500
	Over 1000 Acres	RNG5	2000

	SIZE	CLASS	VALUE
Brush Pasture	To 50 Acres	RBG1	4000
	51 – 100 Acres	RBG2	3800
	101 – 500 Acres	RBG3	3600
	501 - 1000 Acres	RBG4	3000
	Over 1000 Acres	RBG5	2000

	SIZE	CLASS	VALUE
Cultivated	To 50 Acres	RCG1	2500
	51 – 100 Acres	RCG2	2000
	101 – 500 Acres	RCG3	1500
	501 - 1000 Acres	RCG4	1200
	Over 1000 Acres	RCG5	1000

BEE COUNTY APPRAISAL DISTRICT
Rural Land Schedule – 2024
Market Value per Acre

DIRT ROAD / LIMITED ACCESS

	SIZE	CLASS	VALUE
Improved Pasture	To 50 Acres	RID1	2900
	51 – 100 Acres	RID2	2900
	101 – 500 Acres	RID3	2900
	501 - 1000 Acres	RID4	2900
	Over 1000 Acres	RID5	2400

	SIZE	CLASS	VALUE
Native Pasture	To 50 Acres	RND1	5900
	51 – 100 Acres	RND2	4400
	101 – 500 Acres	RND3	2900
	501 - 1000 Acres	RND4	2400
	Over 1000 Acres	RND5	1900

	SIZE	CLASS	VALUE
Brush Pasture	To 50 Acres	RBD1	3900
	51 – 100 Acres	RBD2	3700
	101 – 500 Acres	RBD3	3500
	501 - 1000 Acres	RBD4	2900
	Over 1000 Acres	RBD5	1900

	SIZE	CLASS	VALUE
Cultivated	To 50 Acres	RCD1	2400
	51 – 100 Acres	RCD2	1900
	101 – 500 Acres	RCD3	1400
	501 - 1000 Acres	RCD4	1100
	Over 1000 Acres	RCD5	900

BEE COUNTY APPRAISAL DISTRICT
Rural Small Acreage Schedule – 2024
Market Value per Acre

To be used on all Rural Land Accounts in place of RHS... Schedule.

	SIZE	CLASS	VALUE
Small Acreage Bee ISD	0 to 2.99 Acres	SABE	15000
	2.99 to 5 Acres	SABE	12000
	5.01 to 10 Acres	SABE	10000
	10.01 – 20 Acres	SABE	8000

	SIZE	CLASS	VALUE
Small Acreage Pawnee ISD	0 to 2.99 Acres	SAPW	8000
(TR ISD)	2.99 to 5 Acres	SAPW	8000
	5.01 – 10 Acres	SAPW	7000
	10.01 – 20 Acres	SAPW	7000

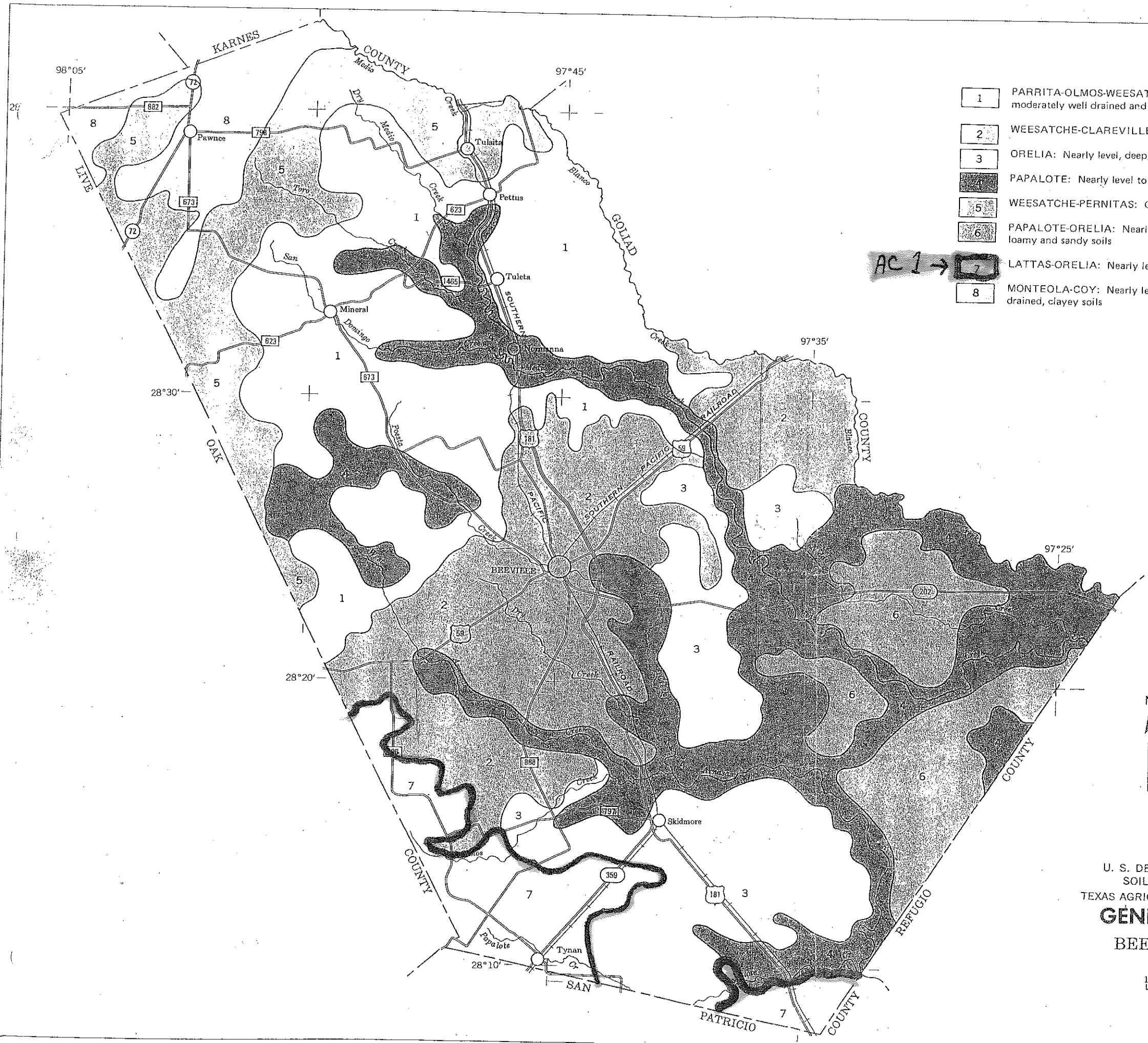
	SIZE	CLASS	VALUE
Small Acreage Pettus ISD	0 to 2.99 Acres	SAPT	8000
	2.99 to 5 Acres		8000
	5.01 – 10 Acres	SAPT	7000
	10.01 – 20 Acres	SAPT	7000

	SIZE	CLASS	VALUE
Small Acreage S/T ISD	0 to 2.99 Acres	SAST	15000
(Refugio ISD)	2.99 to 5 Acres	SAST	12000
	5.01 – 10 Acres	SAST	10000
	10.01 – 20Acres	SAST	8000

Acreage over 20 needs to use Rural Land Schedule.

Commercial Acreage

Size	Class	Value
All	RC1	15000
All	RC2	20000



LEGEND

1. PARRITA-OLMOS-WEESATCHE: Nearly level to undulating, shallow, very shallow, and deep, moderately well drained and well drained, loamy and gravelly soils
2. WEESATCHE-CLAREVILLE: Nearly level to gently sloping, deep, well drained, loamy soils
3. ORELIA: Nearly level, deep, somewhat poorly drained, loamy soils
4. PAPALOTE: Nearly level to gently sloping, deep, moderately well drained, sandy and loamy soils
5. WEESATCHE-PERNITAS: Gently sloping, deep, well drained, loamy soils
6. PAPALOTE-ORELIA: Nearly level, deep, moderately well drained and somewhat poorly drained, loamy and sandy soils
7. LATTAS-ORELIA: Nearly level, deep, somewhat poorly drained, clayey and loamy soils
8. MONTEOLA-COY: Nearly level to gently sloping, deep, moderately well drained and well drained, clayey soils

AC 1 →

Compiled 1980

Each area outlined on this map consists of more than one kind of soil. The map is thus meant for general planning rather than a basis for decisions on the use of specific tracts.

N

U. S. DEPARTMENT OF AGRICULTURE
SOIL CONSERVATION SERVICE
TEXAS AGRICULTURAL EXPERIMENT STATION

GENERAL SOIL MAP

BEE COUNTY, TEXAS

Scale 1:253,440

1 0 1 2 3 4 Miles

AGRICULTURAL PRODUCTIVITY VALUATION AND GUIDES

Introduction

A publication manual by the State Comptroller's Office entitled *Guidelines for the Valuation of Open-Space Land* gives suggested guidelines pursuant to the Texas Constitution, Article VIII, Section 1-d and 1-d-1.

This manual is an official administrative rule that has the force of law, and has been adopted by the State Comptroller's office and approved by a committee composed of the Governor, the Comptroller, the Attorney General, the Agricultural Commissioner, and the General Land Office Commissioner.

Suggestions from this publication set the basic procedural guidelines for determination of agricultural use values set forth in this report.

Purpose

The purpose of this section of the appraisal manual is to explain the agricultural productive valuation of land in the Bee County Appraisal District.

Assumptions and Limiting Conditions

Appraisals for ad valorem tax purposes require assumptions and generalizations on land categories. The inherent nature of ad valorem tax appraisals prohibits each parcel of land from being individually and extensively analyzed.

This appraisal is conducted for the purpose as stated, and should not be used for any other purpose.

Land Categorization System

In mass appraisal for ad valorem tax purposes, the derivation of value on an individual basis is not practical or advisable. For this reason, a system of land categorization is utilized that enables homogeneous land types to fall into a land category or classification.

The development of a workable and comprehensive land categorization system is an important phase in an agricultural use evaluation. The land categorization system must adjust for physical, legal, and economic factors relative to agricultural use. The land categorizations system must also be harmonious with the market value categorization system to allow for the rollback provisions of the Texas Constitution. This co-ordination of agricultural categories and market categories facilitates the efficient use of personnel in the tax equalization process and in tax administration.

Land Productivity Valuation

Two amendments to the Texas Constitution permit agricultural and open-space land to be taxed generally on its agricultural-use or productivity value. This means that taxes would be assessed against the productive value of the land instead of the selling price of the land in the open market. This permits the land to be taxed in proportion to its ability to produce agricultural products and not based on the land's value in the market in general.

The legal basis for special land appraisal is found in the Texas Constitution in Article VIII, Sections 1-d and 1-d-1. The two types of land valuation are commonly called "ag-use" or "1-d" and "open-space" or "1-d-1". The corresponding provisions of the Texas Property Tax Code are Sections 23.41 through 23.46, Agriculture Land and Sections 23.51 through 23.57, Open-space Land.

The purposes of the provisions are similar. Under both provisions, the land must be in agricultural use and is valued in the same manner. However, there are differences in the qualifications that must be met in order to receive the productivity valuation.

1. **Ag-use or 1-d qualifications:**
    a. The land must be owned be a natural person (partnerships, corporations, or organizations may not qualify.)
    b. The land must have been in agricultural use for three (3) years prior to claiming this valuation. The owner must apply for the designation each year and file a sworn statement about the use of the land.
    c. The agricultural business must be the landowner's primary occupation and source of income.

2. **Open-space or 1-d-1 qualifications:**
    a. The land may be owned by an individual, corporation, or partnership.
    b. The land must be currently devoted principally to agricultural use to the degree of intensity that is common for the area.
    c. The land must have been devoted to a qualifying agricultural use for at least five (5) of the past even (7) years.
    d. Agricultural business need not be the principle business of the owner.
    e. Once an application for 1-d-1 is filed and approved, a landowner is not required to file again as long as the land qualifies unless ownership changes or the chief appraiser requests another application to confirm current qualification.

The possibility for a "rollback tax" exists under either form of special-use land appraisal.

This liability for additional tax is created under 1-d valuation by either sale of the land or a change in use of the land. It extends back to the three years prior to the year in which the sale or change occurs.

Under 1-d-1, a rollback is triggered by a change in use to a non-agricultural purpose that would not qualify for productivity valuation. Taxes are rolled back or recaptured for the five years preceding the year of the change.

The Manual for the Appraisal of Agricultural Land defines "change of use" as a physical change in the use of the land to a non-agricultural use. Non-use, leaving the land idle beyond a typical period, or letting the land revert to its natural state without agricultural use or participation in a government program requiring non-use, is considered a change of use and will trigger rollback procedures. Changes of use, verified through inspection, can be determined at any time during the tax year. Typically, Bee CAD will contact the property owner by mail, informing them that a recent inspection has raised questions about the property's qualification as 1-d-1 land. The owners are requested to reapply and contact the Appraisal District with any questions or concerns.

Once the change of use is verified, the property owner is notified that the property no longer qualifies for agricultural appraisal. The notice will also include rollback value information for the preceding three years. The Agricultural Appraisal Denial is protestable before the ARB. The Appraisal roll for that year is changed and the taxable values are sent to the appropriate tax offices for assessment and collection.

Properties can also be denied agricultural appraisal for the current tax year if the degree of intensity of use does not meet the local standards. Under-utilization causes the agricultural appraisal to be denied, but it does not initiate roll-back procedures since the use did not change, only the intensity. Prudent management often will necessitate changes in intensity. Rotational grazing, crop rotation, natural disasters, and climatic variations are examples of causes of intensity variances that may be justifiable and should be investigated further before any ag denials are issued.

The additional tax is measured by the difference between taxes paid under productivity valuation provisions and the taxes that would have been paid if the land had been put on the tax roll at market value.

These provisions are effective only if applications are filed with the appraisal district office in a timely manner. Applications should be filed between January 1 and May 1. Applications received and May 1 and until the appraisal records are approved by the ARB are subject to a penalty for late filing. Applications may not be filed after the records are approved for that tax year by the ARB.

Classifications

It is the opinion of the Bee County Appraisal District that the attached land descriptions and classification guidelines are valid for mass appraisal purposes and can be applied uniformly throughout the appraisal district.

It should be noted that these guidelines are to be used as general guide for qualifying agricultural land. Exceptions to the general rule will be handled on a case-by-case basis.

BEE COUNTY APPRAISAL DISTRICT

Land Classifications Descriptions

Tillable Lands

IRCP- Irrigated Cultivated Land:

Land that is cultivated on a regular basis and seeded into annual crops, which are artificially watered on a systematic basis. May have some usage restrictions and moderate to severe erosion or soil limitations.

DLCP-Non-Irrigated Cultivated Land:

Drylands that are cultivated on a regular basis and seeded into annual crops. These lands may vary with land that have few limitations to restrict their usage and with land that have moderate to extreme limitations that restrict their usage due to factors such as moderate to notable erosion of soil limitations.

PASTURE AND RANGELANDS

IMPR-Improved Pasture:

Improved Pastures are composed of relatively level to moderately sloping to rolling pastures, having a majority of their grasses introduced and which may be watered on a systematic basis.

NATP-Pasture and Rangeland:

Pasture and Rangeland are composed of relatively level to gently or moderately sloping to rolling pastures, having both native and introduced grasses along with occasional scattered to heavy brush. These lands have characteristics that warrant their continued use as grasslands.

Tillable classifications have 2 sub-classes that are determined by soil type and productivity of the soil. Pasture sub-classifications are determined by the brush canopy and encroachment. These sub-categories are evident in the surveys of lease rates.

Agricultural Land Qualification Policy Statement

The general policy of the Bee County Appraisal District is in accordance with the State Property Tax Code's qualification guidelines for agricultural use. The district's policy is that in order for ag-use valuation to be applied, the land must:

1. Be utilized to the "degree of intensity" generally accepted in Bee County.
2. Be managed in a "typically prudent manner".
3. Be a substantial tract of land.

Please refer to the Agricultural Use and Intensity Standards as approved by the Bee CAD Board of Directors.

In accordance to the State Property Tax Code guidelines, the net-to-land is based on a five-year average of the years preceding the year of the appraisal. This five-year average tends to remove fluctuations in value because of varying prices, yields, weather conditions, and costs. Only the factors associated with the land's capacity to produce marketable agricultural and recreational (hunting) products are considered in estimating the productivity values.

Only typical cash leases are used for this estimation of productivity values.

Definitions of Key Words and Phrases

Prudent: Capable of making important management decisions, shrewd in the management of practical affairs. Specifically, the law states that the land must be utilized, as would an ordinary and prudent manager in the area of the taxing unit. Normally, prudent farm or ranch managers are ordinary farmers in terms of acres farmed as well as management ability. Given that all other factors remain constant, the number of acres farmed determines the farmer's capital structure. It is assumed that prudent farm or ranch managers in a given area are assumed to have similar equipment of similar value and utility.

Substantial: Ample to satisfy; considerable in quantity. Specifically, the law states that the agricultural land must be an identifiable and substantial tract of land. This means that the tract must be of adequate size to be economically feasible to farm or ranch.

Typically: exhibiting the essential characteristics of a group. Specifically, the law states that ag land will be utilized, as would a typical or ordinary prudent manager. Statistically, a typically prudent manager is the median farmer or rancher.

Agricultural use to the degree of intensity generally accepted in the area: farming or ranching to the extent that the typically prudent manager in the area of the taxing unit would farm or ranch on an identifiable and substantial tract of land when the tract is devoted principally to agricultural use. The farming and ranching practices (cropping patterns, planting rates, fertilization methods, harvesting and marketing techniques, etc.) are those of a typically prudent farm or ranch manager.

Area: that land that is located inside the jurisdictional boundaries of the Bee County Appraisal District.

Principally: the more important use in comparison with other uses to which the land is put.

Market and Productivity Schedules

Qualified agricultural land is taxed on its productivity value. To determine that value, the CAD first must calculate the typical property owner's income that is generated by the land after certain expenses have been paid –commonly known as net- to land. The Property Tax Code then requires the CAD to divide the average net-to-land for a five-year period by the annual cap rate to arrive at the land's productivity value.

Typical Income and Expenses for Agricultural land are determined by periodic surveys sent to land owners. This information is then augmented and verified with input from the Ag Advisory Board.

The five year average net-to-land does not include the immediate previous year and includes only those incomes and expenses attributable to the ownership of the land.

Please see the Agricultural Schedule for further detail. The capitalization rate mandated by the Texas Property Tax Code is the prime interest rate from the Federal Land Bank (or its successor) on December 31 of the previous year plus 2 ½ percentage points, but no lower than 10%. The Texas Comptroller of Public Accounts, Property Tax Assistance Division verifies and published this cap rate annually.

Wildlife Use Requirements

Qualified agricultural use can include wildlife management. Properties qualified with wildlife management must have been previously qualified as 1-d-1 qualified and a new 1-d-1 application must be submitted accompanying a wildlife management plan in the form proposed by Texas Parks and Wildlife. Three of the seven listed wildlife management practices must be included both in the 1-d-1 application and the wildlife plan. Each property claiming wildlife management must be inspected by the Chief Appraiser, or their representative, to confirm the efficacy of the plan and to verify the management practices in place and as claimed in the application and the plan as reviewed by the Chief Appraiser. The Comptroller of Public Accounts has published a brochure called Guidelines for Qualification of Agricultural Land in Wildlife Management Use. The Comptroller's publication is to be followed for qualification of wildlife management land in the Bee County Appraisal District. The Bee CAD Board of Directors has established a minimum acreage for wildlife management qualification based on the recommendations of Texas Parks & Wildlife for this eco-region. Reference is made here to that document for that requirement. Texas Parks & Wildlife also publishes recommendations for the management practices for each eco-region. Those recommendations form the basis for the inspection by the Chief Appraiser, or their representative, to verify compliance for Wildlife Management. Plans filed on behalf of a wildlife management association must be signed by all members of the association and the plan must detail the management practices on each members tracts.

The productivity value applied to the property qualifying for 1-d-1 special valuation based on wildlife management will be the same value as was applied based on the land's use before the conversion to wildlife management, thus being value and ultimately revenue neutral for that property.

Procedures for Developing a Mass Appraisal

Mass Appraisal

What is Mass Appraisal?

Mass appraisal is the process of valuing a universe (a large number) of properties as of a given date, using standardized procedures, in a manner that allows for statistical testing.

As of a Given Date:

The Texas Constitution and the Texas Property Tax Code require that taxable property be appraised at its market value on January 1 of a given tax year, even though the physical examination of the property may be done on an earlier or later date.

Using Standardized Procedures:

The law requires the appraiser to use recognized appraisal techniques, and to use the same or similar techniques in appraising the same or similar properties.

Allows for Statistical Testing:

Statistical testing techniques are widely used in mass appraisal. They help produce better and more consistent value estimates. They allow the appraisal district and the taxpayer to evaluate the results of the mass appraisal.

Summary:

To summarize, in a mass appraisal system the appraisal district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors, such as size, use and construction types. Using data from recent property sales and construction costs to replace the improvements at the same level of utility. With the help of modifiers that compensate for minor differences between individual properties, such as differences in age or location, the appraisal uses typical properties as benchmarks, or reference points, to appraise all the properties in each classification. Lastly, the computer is used in mass appraisal to make the process more efficient and the results more uniform. Accuracy and uniformity are insured with error reports included in the CAMA system, for both Real Estate and Business Personal Property. These reports analyze for specific errors, common and uncommon, that are then corrected before notification. In addition, both the Appraisal Supervisor and the Chief Appraiser randomly sample the work product of all the staff. Errors in application and judgment are identified and corrected in a timely fashion. Bee CAD routinely provides training to staff to reinforce proper identification and coding to avoid errors.

In order to evaluate the accuracy of the schedule values, property sales information is collected throughout the year. Each property buyer receives a sales letter along with any other necessary forms as soon as the CAD office updates the ownership in the appraisal records. When the sales letter is returned, the sale amount and any other pertinent information are recorded within that parcel's sales records. Information is gathered also from real estate offices, other appraisers, other appraisal districts, and state reviewers. All credible information is included in the sales records and confirmation is attempted through additional sales letters (to buyers and sellers as necessary) or other personal contact. Given that the State of Texas is a non-disclosure state, and that the information needed by the Appraisal District is often confidential in nature, the market analysis performed is limited (USPAP Rule 6-8) by the availability of pertinent and complete data, including sales prices, sales conditions and circumstances, income and expense data, etc. As discussed hereafter, each sale is initially considered (assumed) to be a market transaction unless otherwise proved. The resulting conclusions from the market analysis are therefore limited by those assumptions. The Mass Appraisal conducted yearly by the Bee CAD also can claim the Jurisdiction Exemption (USPAP) due to the limited scope and purpose of the appraisal, and considering the guidelines of the Texas Property Tax Code.

Each sale is analyzed to determine the conditions of the sale. All sales included in the study must be a "market value" transaction, as defined in the Texas Property Tax Code, Section 1.04(7), and quoted earlier in this manual. Any sale determined to not be an "arm's length" transaction is then omitted from the final study. Several criteria are also considered when determining if each sales price needs any adjustment including, but not limited to: date of sale (in comparison to date of appraisal), special or unusual financing terms, inclusion of personal property, inclusion of intangible value, and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arm's length" value (including time and financing adjustments), the adjusted value is used in the ratio study. Any adjustments to reported sales prices must be discussed, debated, and approved by the appraisal supervisor and the Chief Appraiser.

Sales used to determine real estate value should not include value that can be attributed to personal property or intangible value. For example, if a home sells, and the transaction included personal property (vehicles, boats, furniture, free-standing appliances, tools, etc.), the value associated with that personal property should be deducted from the reported sales price. The resulting, adjusted sales price is then used in the ratio study. Likewise, commercial property transactions often include both personal property and intangible value. For example, if a motel sells and the buyer purchased the motel franchise along with the real estate, the value of the franchise (being intangible) should be deducted from the sales price before being used in any market study. Determining the value of any intangibles in any transactions can be problematic and will require research into the industry and the local and similar markets. Although suspected by the appraisal

staff, and often reported by buyers, adjustment for intangibles requires confirmation from outside sources and the seller. In order to quantify the intangible value in any sale, you must first determine the value of the tangible property. Land value must be determined by comparable sales. Improvement and Personal Property value can be determined by either cost or market approaches. Income Approach can also be used to determine the total value of the property. Great care must be taken in each of these valuation procedures to be as accurate as possible and to use the most comparable similar properties. Once all pertinent values have been determined, the calculation of Intangible Value follows this formula:

Sales Price of Subject Property
Less Market Value of Land
Less Market Value of Improvements
Less Market Value of Personal Property
Any positive remainder *could* be attributed to Intangible Value.

Before finalizing any determination of Intangible Value, one must be absolutely confident in the data gathered and the calculations made to determine the Market value of the subject. Several issues arise and questions must be answered prior to any adjustment to the reported sales price of the subject.

1. Comparable sales must be recent and very similar to the subject.
2. Depreciation used in the Cost Approach must be accurate and appropriate and verified within the market.
3. Market Rents and Expenses must be accurate and appropriate for comparison.

Without recent, overwhelming data for accurate comparison, any remainder in the calculation above can arguably be attributed to other causes, which would negate any need for adjustment. Some other causes to be considered include:

1. A general increase in value across the market.
2. Unresolved Financing Adjustments.
3. Overstated depreciation in the Cost Approach, especially in Functional and Economic Depreciation.
4. Buyer's intent as to the acquired Personal Property.
5. Economic Principle of Supply and Demand, especially in a limited market.
6. Fluctuations in the Capitalization Rate and the future intent of the buyer.
7. Bad business and/or financing decisions of the buyer.

If and when Intangible Value can be proven to have affected a sale, the calculated value of that Intangible Value must be subtracted from the sales price of the property.

Financing adjustments occur rarely. Typically, prudent buyers will strive to acquire the most reasonable financing available, and then purchase the property of their choice using that same financing. Atypical financial arrangements usually accompany transactions that would not be considered "arm's length" and would therefore be omitted from the ratio study.

Time adjustments are adjustments to the reported sales price of the property that are made when and if it can be proven that the general market trend in an area is changing over a given time period. While relatively simple to calculate in the abstract, time adjustments are extremely difficult to quantify without substantial data, especially in small, rural

markets. If a typical property transfers more than one time in a given time period (ideally no more than 1 year), each time being an arms-length transaction, with typical financing, and without physical changes to the property, the difference in the sales prices can be attributed to the general market. This difference, expressed as a positive or negative percentage per month, can then be applied to other property's sales prices to adjust the price to a standard date, usually January 1st of the appraisal year. For example, a residence may sell for $50,000 on June 1st and then sell again October 1st (5 months later) for $55,000. The difference of $5,000 (or 10% of the original sales price) is allocated as a market increase of 2% per month. A market Decrease is calculated in the same way. If this was an arms-length transaction of a typical property, that same percentage of increase or decrease can be used on other sales to adjust their sales prices to the January 1 target date.

If the market analysis conducted for the purpose of determining land values does not have sufficient information of vacant land sales, improved property sales can and should be included, provided proper adjustments for the value of the improvements can be made. The value of the improvements can be determined using the cost approach through a reputable estimator, such as Marshall & Swift, or using the local improvement schedules. Subtracting the derived improvement value from the adjusted sales price will leave a residual value that can be used in the land analysis.

Independent Fee Appraisals can and should be used within the Ratio Study, if available. These appraisals should be used as if they were market value transactions. However, the data included in these appraisals should be verified by the Appraisal District and the conclusions should be determined to be reasonable, just as if the appraisal is presented as evidence in a formal or informal value discussion.

A statistical analysis of each class of property is conducted using the available, credible, and adjusted sales information. Within each class of property, the appraisal district looks for not only an acceptable median value, but also a reasonable COD. Each of these values is considered when determining whether to adjust a class schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance due to the fact that minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population.

Once a median value indicates that a particular property type or class needs adjustment, and the COD value reflects a consistent result, schedule values are recalculated to produce a revised analysis. The resulting median ratio should indicate that the adjusted appraised values of property more closely matches the current market value, as tested by the sales used in the analysis. The appraised values of all properties, sold and unsold, within that type or class are then recalculated, using the increase or decrease indicated by the ratio study, and submitted for notification.

A similar process is used to determine whether any neighborhood factors are needed by analyzing sales within a specific area (market segments) in comparison to the overall general market. These areas could be neighborhoods, cities, school districts or any other definable area within the appraisal district that displays market trends or values differing from the trends or values derived from the market as a whole. Any significant and

quantifiable differences then need to be addressed with economic adjustments to the properties within the pertinent area.

Commercial building value schedules are replacement cost new based using information from Marshall & Swift. Commercial property sales are valued individually using updated replacement costs new and comparing these values to the sales prices, a commercial property local modifier is calculated and applied to all commercial property types.

Ratio Study Procedures

I. Collect and Post Sales Data
- A. Solicit sales information from all new property owners through sales letters and/or personal contact
- B. Collect sales information from outside appraisers and from fee appraisals presented
- C. Utilize sales information from Comptroller's office.
- D. Post sales information to the sales database
  1. Record actual sale price
  2. Note unusual financing
  3. Note non-arm length participants
  4. Adjust sales price for inclusion of personal property or intangible value
  5. Initiate frozen characteristics/partial sale codes if necessary
     - a) Imminent construction/renovation can bias any later analysis by including values not part of the original transaction
     - b) Sale including only a portion of the property described can also produce skewed results

II. Preliminary Analysis
- A. Run sales analysis (by type, group, or class) which includes any and all sales collected to date
- B. Note median result and COD
- C. Examine each sale included
  1. Compare sale ratio to median result
  2. Ratios substantially higher or lower than the median result (outliers) are singled out for further, in-depth analysis
     - a) Note seller-financial institutions, known real estate opportunists, probates, known persons who finance their own transactions
     - b) Note buyer-financial institutions, known real estate opportunists, and re-location companies
     - c) Examine deed records to confirm "arm's length" violations not evident from examination of buyer and seller
       - i) contract for deed
       - ii) assumption of previous note
       - iii) atypical financing

d) Re-inspect properties to rule out any physical differences from the current property records

e) Outlier sales that cannot be excluded or adjusted due to the reasons given above are nonetheless included in the subsequent analysis

D. Adjust original data set

1. Omit sales that are not arm's length
2. Adjust sales values for time or financing if necessary and possible
3. For land analysis, adjust out improvement values
4. Adjust appraisal values for physical differences if applicable

III. Secondary Analysis

A. Run sales analysis (by type, group, or class) utilizing information from preliminary analysis

B. Note median result and COD

1. Median value may or may not change significantly
2. COD value should improve

C. Note sample size

1. Compare number of sales within the class to the perceived number of total properties within the class
2. From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant

D. Attempt to increase sample size—if necessary

1. Utilize time adjustments if determinable
2. Keep in mind marketing time for local market and any trends
3. Be careful to not include more sales just for sales sake
4. Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments.

E. Apply results of analysis to current records

1. Any class whose median value is **NOT SIGNIFICANTLY** different from 1.00 does not require adjustment.
2. Any class whose median value indicates that an adjustment is necessary should be analyzed

a) Look at typical depreciation (age/condition) for that class as reflected in the sales analysis

b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)

c) Apply the calculated increase to the database

3. Repeat procedure for all classes determined to need adjustment

F. Run analysis again to test results

IV. Examine results to identify neighborhoods that need adjustment

A. As individual sales are examined, note any areas/neighborhoods/sub-divisions that consistently show ratios significantly different from the median result

B. Run analysis excluding the area in question
C. Run analysis including only the neighborhood in question
D. Check for significant variance between the two results
E. Apply neighborhood factor to correct variance

Value Defense

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is contained within the Mass Appraisal Report for the current appraisal year. Specifically, appraisal cards, sales ratio studies and results, and individual sales records make up the foundation of any value defense. Individual sales used for comparables must be adjusted for their individual characteristics in comparison to the subject property. Other information, such as maps, photographs, and specific property comparisons can be produced depending on the specific concerns of the taxpayer. Any and all evidence supporting the value position of the CAD is available for review by the taxpayer or their agent. Taxpayers have the option to present their concerns and evidence informally to the chief appraiser, or by appointment with the Pritchard & Abbott staff. Should an understanding not be reached informally, the taxpayer may present their arguments to the Appraisal Review board as a formal appeal. The appraisal staff provided by Pritchard & Abbott Inc. defends the position of the chief appraiser before the ARB. The Appraisal District has the burden of proof for the value as notified. Evidence for further consideration by the CAD or the ARB should be presented by the taxpayer.

Informal Meetings: Any informal meeting with a taxpayer should be utilized as an opportunity for civil discussion and education for both the taxpayer and the CAD staff. After careful consideration of the taxpayer's concerns, the appraiser must explain the methods, procedures, and information used to arrive at the taxable value of the property in question. Appraisal cards, inspection results, schedules, sales ratio studies, and individual sales results, used by the CAD in determining the appraised value are available for review and reproduction at the owner or agent's request. An outline follows.

1. The taxpayer presents their questions, concerns, or disagreements with the action of the CAD.
2. The appraiser responds with an explanation of the property card, market analysis, and/or situation that produced the taxable value.
3. The appraiser fully considers any additional evidence presented by the taxpayer that may have a bearing on the taxable value. If testimony is given of pertinent details, not accounted for in the current value, an inspection of the property is suggested to verify and quantify the suggested problem.
4. After careful and complete consideration of the evidence presented and verified testimony, a revised taxable value may be suggested to the taxpayer. As a general rule, the appraisal supervisor or Chief Appraiser must approve any suggested changes that result from the following.
    a. A change in Building Class of more than one grade (+ and – steps included).
    b. A change in Effective Year of more than 10 years.
    c. A change in Condition Rating of more than one grade.
    d. Any Functional Depreciation adjustment of more than 5%.
    e. Any inclusion of Economic Obsolescence.
    f. Any change in Exemption or Special Valuation Status.

5. Once an adjusted value is agreed upon, the appraiser or CAD staff must retain any evidence supporting the change and/or note the results of any inspection in the appraisal records.

Formal ARB Hearings: Formal ARB hearings are scheduled and held when no informal meeting is requested, or after no informal agreement can be reached. Following the posted ARB Procedures, the Chief Appraiser (or their designee) presents the justification of the current taxable value. The CAD develops a protest packet or record for each individual owner's property or properties, containing the evidence to be used to justify the actions under protest. Upon written request by the property owner or agent, the contents of the packet will be reproduced and supplied to the owner or agent prior to the scheduled hearing as required by and in accordance with the Property Tax Code. An outline of the Formal Hearing procedure follows.

1. The taxpayer presents their questions, concerns, or disagreements with the action of the CAD to the ARB.
2. Addressing the specific concerns protested by the taxpayer and noted on the protest form, the Chief Appraiser (or their designee) responds with an explanation of the property card, market analysis, and/or situation that produced the taxable value.
3. An in depth analysis of the market and how the subject property fits into the market analysis is prepared and presented to the ARB.
4. The taxpayer may respond and present their evidence.
5. Once the ARB rules, any changes in value are recorded in the appraisal records and noted as an ARB decision.