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Uniform Schedules of Values, Standards, and Rules

Volume - 3

Single Family Residences

Tax Administration

OFFICE OF TAX ADMINISTRATION

2016 GENERAL REAPPRAISAL

UNIFORM SCHEDULES OF VALUES, STANDARDS, AND RULES

VOLUME 03

SINGLE FAMILY RESIDENCES

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QUALITY GRADE OR CLASS

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

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

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

GRADE	QUALITY	FACTOR
C+	ABOVE AVERAGE	110%
C	AVERAGE	100%
C-	BELOW AVERAGE	92%

In order to justify variation in cost, maintain uniformity and retain complete control throughout the cost range, we have established these base grades. The pricing spread between each grade is based upon the use of better grade materials and higher quality workmanship from C Grade to B Grade. B Grade dwellings are found to have better individual features and interior finish, which reflects approximately 37% higher costs than C Grade. Likewise, the D Grade dwelling would be constructed of approximately 21% less quality than C Grade, due to the type of materials used and workmanship. Consequently, better quality of construction or construction of cheaper quality can be comparatively observed.

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

The three base grades above are:

GRADE	QUALITY	FACTOR
XX	SUPERIOR	275%
X	EXCELLENT	195%
A	VERY GOOD	162%

The A, X and XX Grade dwelling incorporates the best quality of materials and workmanship. Construction costs of XX Grade dwellings usually run 275% and higher than the cost of C Grade dwellings. The prestige type and the mansion, or country estate-type homes are usually in this class. The X Grade dwellings having exceptional architectural style and design are generally the custom built homes and are 195% better in overall construction than the C Grade dwellings. The A Grade dwellings having outstanding architectural style and design are generally the custom built homes and are 162% better in overall construction than the C Grade dwellings.

The dwelling of the cheapest quality construction built of low-grade materials and is the E Grade quality, with a factor of 64% compared to C Grade.

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

USE OF GRADE FACTORS

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

Example: - A dwelling with outstanding architectural style and design, constructed with the finest quality materials and workmanship throughout, superior quality interior finish, with extensive built-in features, deluxe heating system and high-grade lighting and plumbing fixtures may be graded A+. The A+ Grade places this house in the Excellent Quality range. The + part of the A+ Grade places this house one level above the A Grade category. Grade A+ has a multiplier of 173%. Thus, once you have priced this house to the base level of C, a multiplier of 173% would be applied to adjust the C Grade base level to the A+ Grade level you desired.

The same approach would apply should you have a house constructed with a very cheap grade of materials, usually culls and seconds, and very poor quality workmanship resulting from unskilled, inexperienced, do-it-yourself type labor. Minimal code, low-grade mechanical features and fixtures may be graded E. The E Grade places this house in the Poor Quality range. Grade E has a multiplier of 64%. Once you have priced this house to the base level of "C", a multiplier of 64% would be applied to adjust the C Grade base level down to the E Grade level you desired.

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

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

RESIDENTIAL COST SCHEDULES

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

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

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

XX Quality Dwellings

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

BASE SPECIFICATIONS

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

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

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

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

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

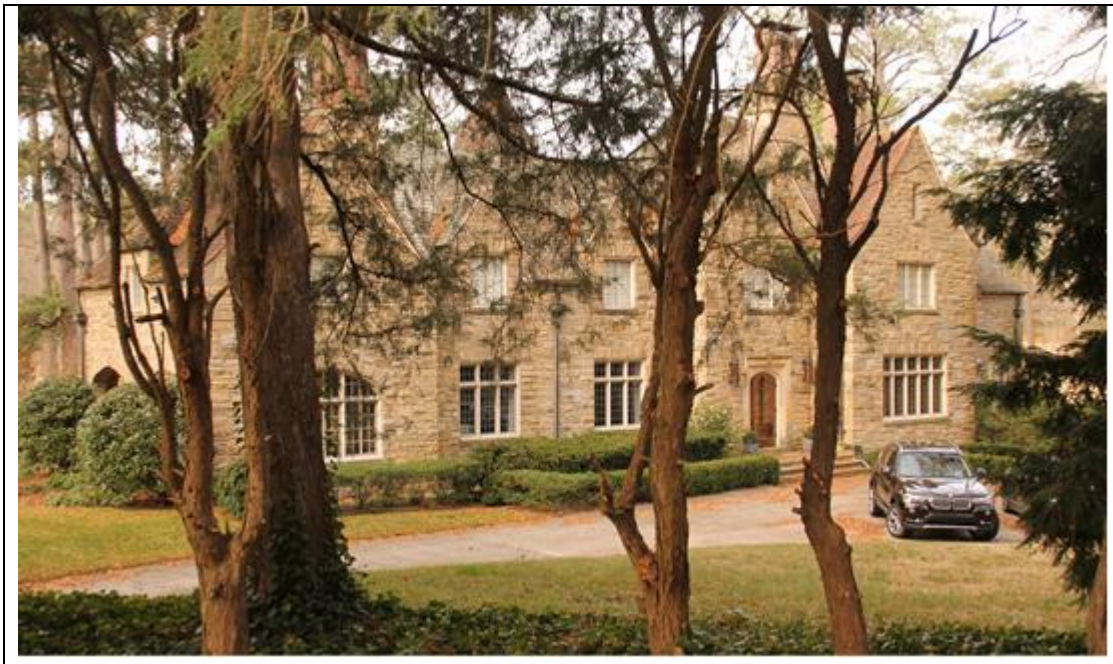
PLUMBING: A combination of high quality fixtures, good quality materials, and skilled workmanship; considered typical and adequate for the type of construction, generally exceeding a total of twelve fixtures.

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

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

	Grade XX

Grade XX	

	Grade XX

X Quality Dwellings

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

BASE SPECIFICATIONS

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

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

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

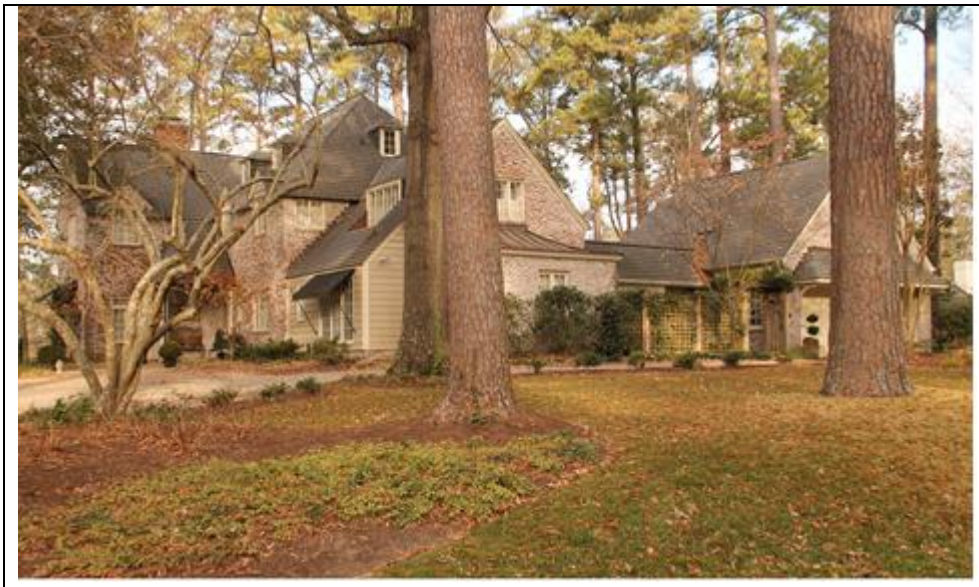
INTERIOR FINISH: The interior of these homes is of the highest custom design and construction with much attention given to fine detail and master craftsmanship.

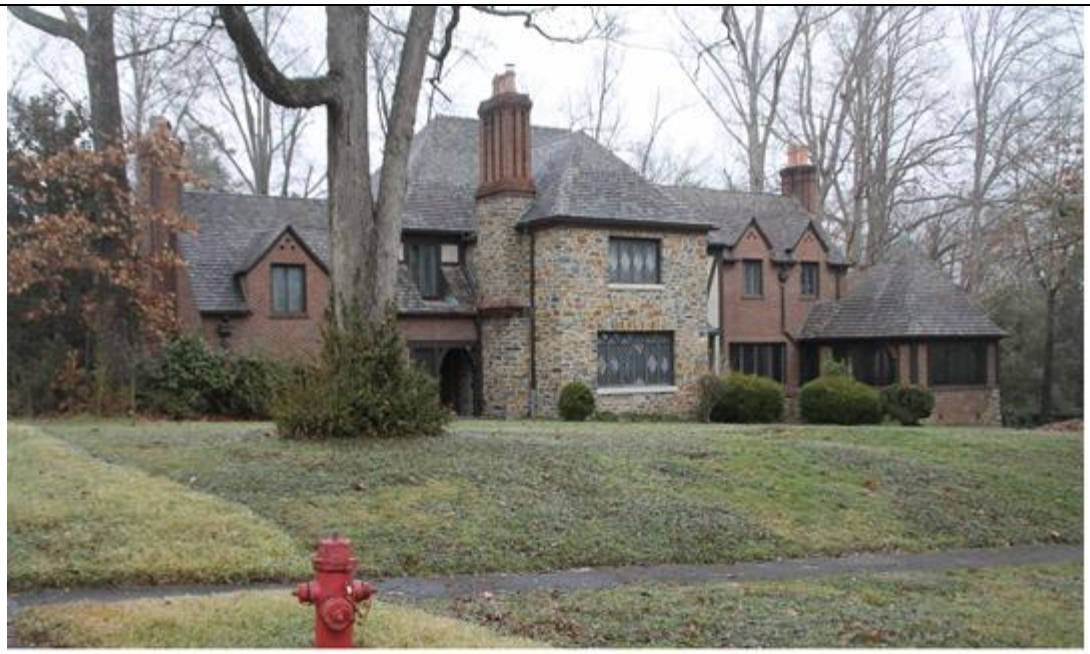
FLOORS: Heavy construction utilizing wood or steel joists and sub floor with the best quality combination of hardwoods, ceramic tile, terrazzo, marble or granite tile, vinyl, or luxurious carpeting.

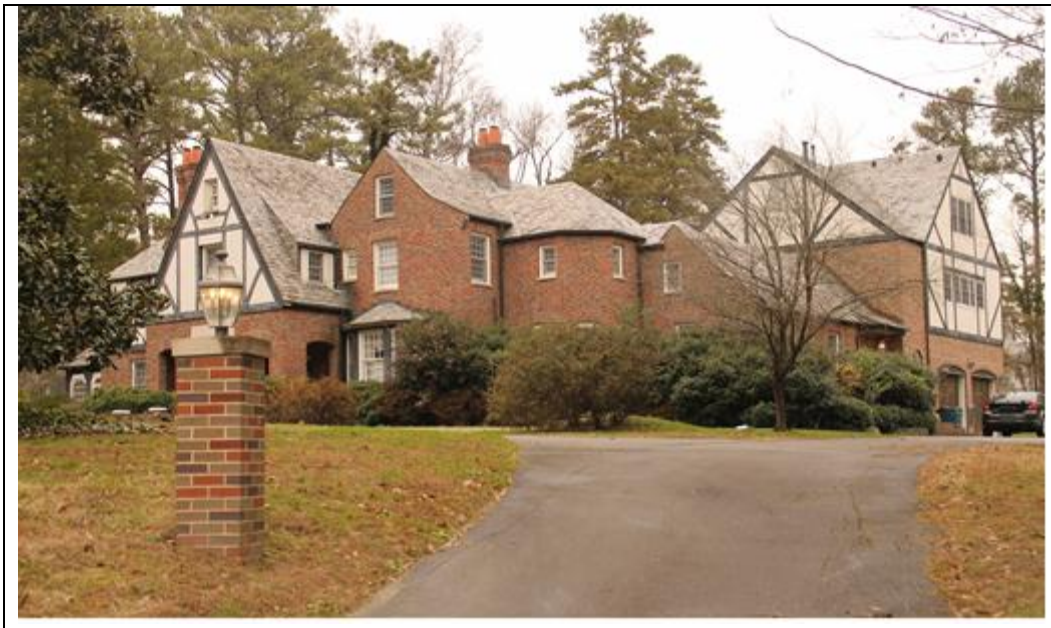
PLUMBING: A combination of high quality fixtures, good quality materials, and skilled workmanship; considered typical and adequate for the type of construction, generally exceeds a total of twelve fixtures.

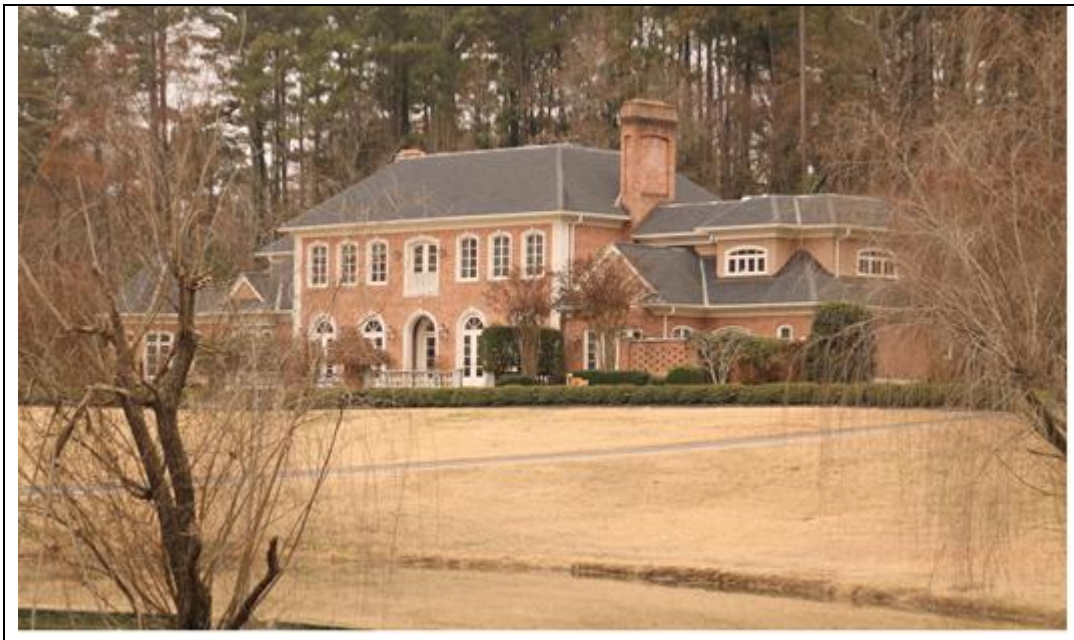
CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

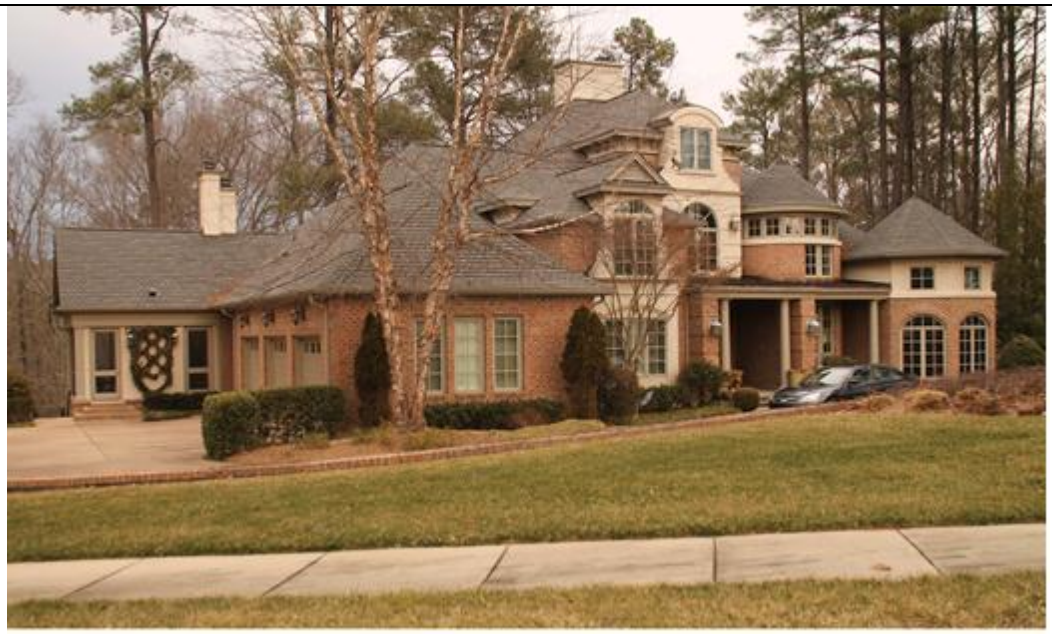
ELECTRICAL: Good quality wiring, maximum electrical outlets and expensive light fixtures.

	Grade X

Grade X	

	Grade X

	Grade X

Grade X	

A Quality Dwellings

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

BASE SPECIFICATIONS

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

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

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

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

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

PLUMBING: A combination of good quality fixtures, good quality materials, and skilled workmanship; considered typical and adequate for the type of construction, generally exceeds a total of twelve fixtures.

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

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

	Grade A

	Grade A

	Grade A

B Quality Dwellings

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

BASE SPECIFICATIONS

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

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

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

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

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

PLUMBING: A combination of quality fixtures, quality materials, and skilled workmanship; considered typical and adequate for this type of construction, generally has at least eight fixtures.

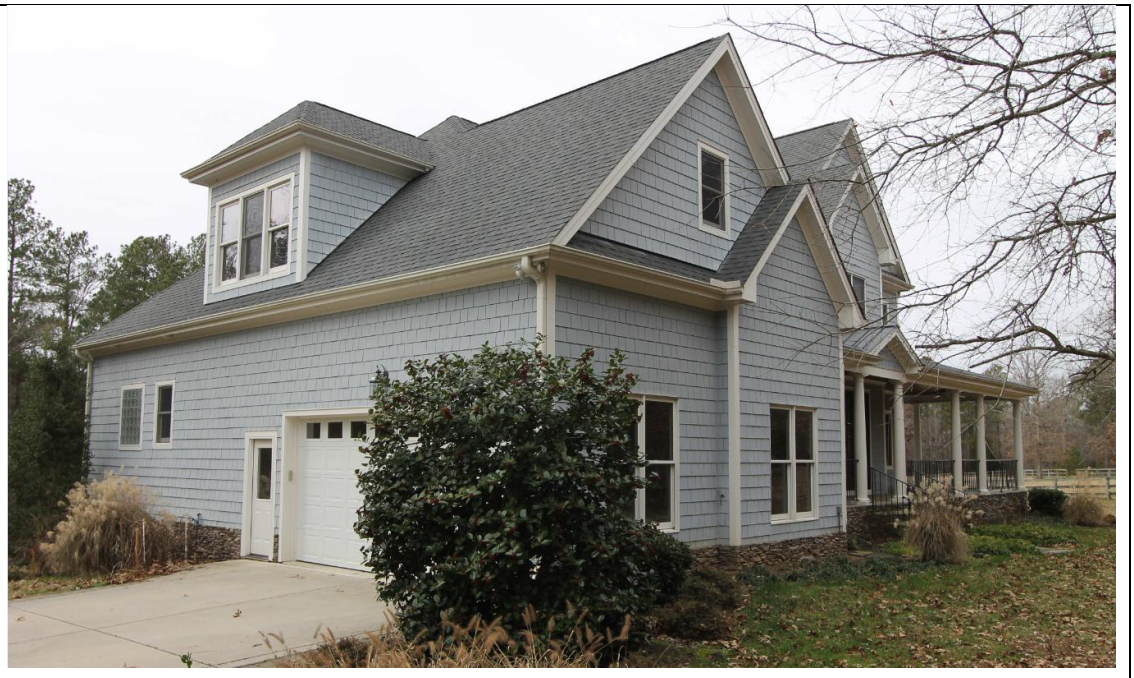
CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

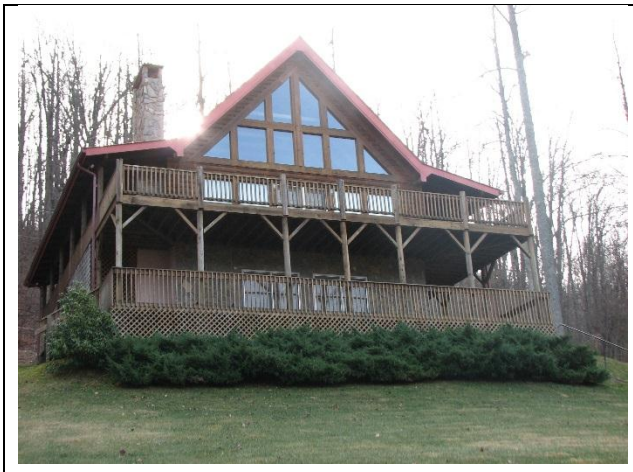
ELECTRICAL: Good quality wiring, maximum electrical outlets and good light fixtures.

	Grade B

	Grade B

	Grade B

Grade B	

	Grade B

C Quality Dwellings

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

BASE SPECIFICATIONS

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

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

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

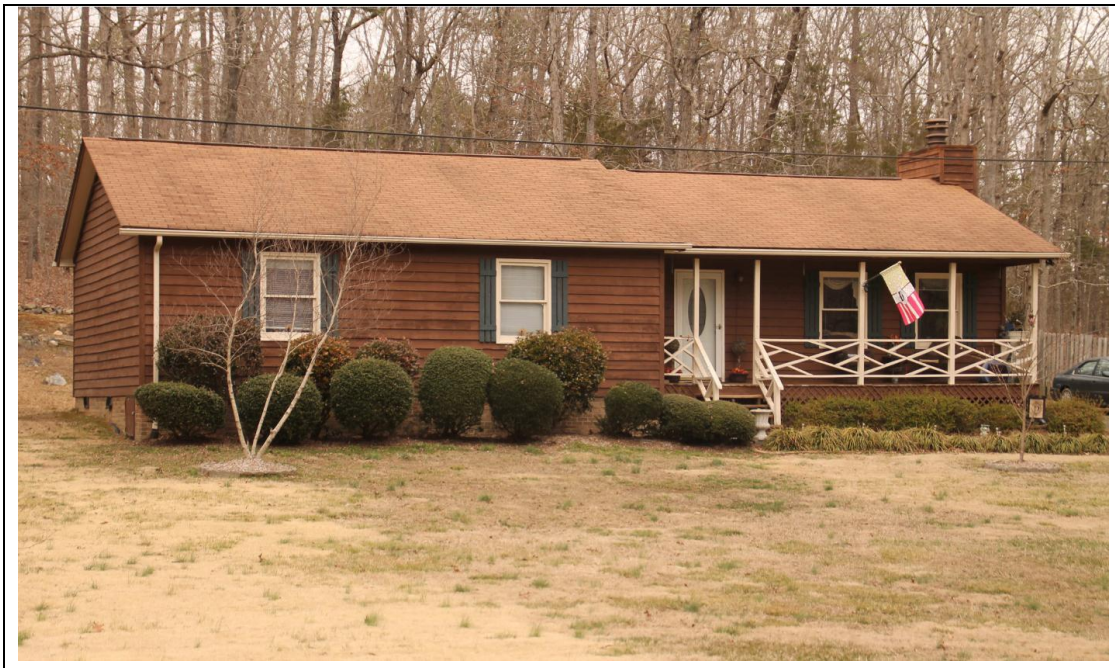
INTERIOR FINISH: The interior of these homes is of average design and average construction with attention given to detail and average quality workmanship.

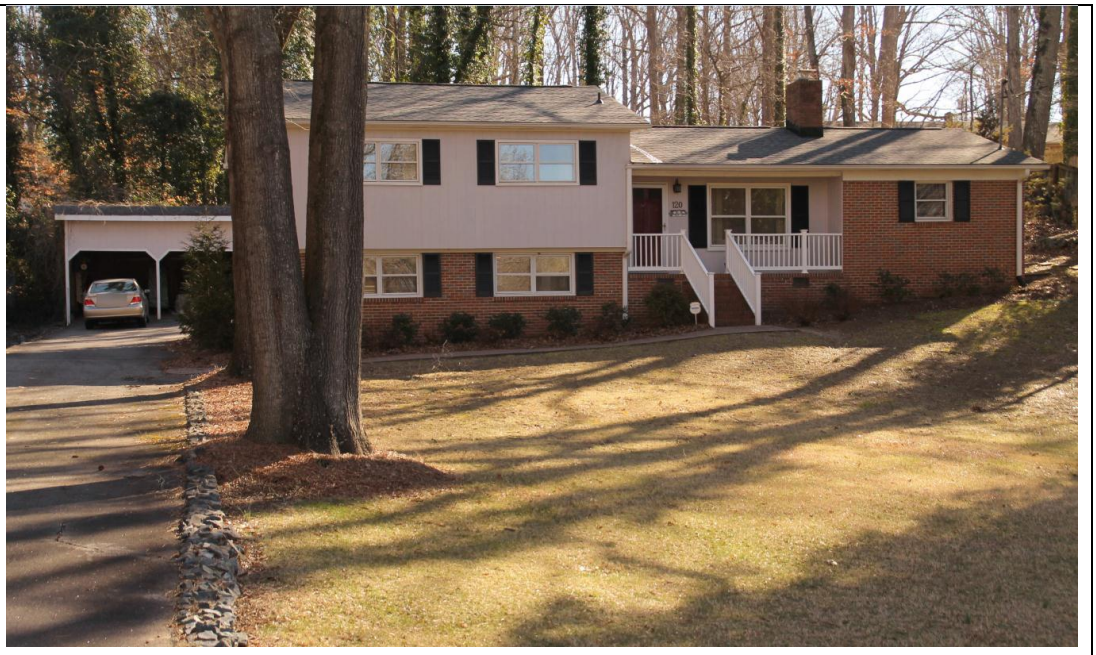
FLOORS: Moderate construction utilizing wood or steel joists and sub floor with an average combination of hardwoods, ceramic tile, vinyl, or average quality carpeting.

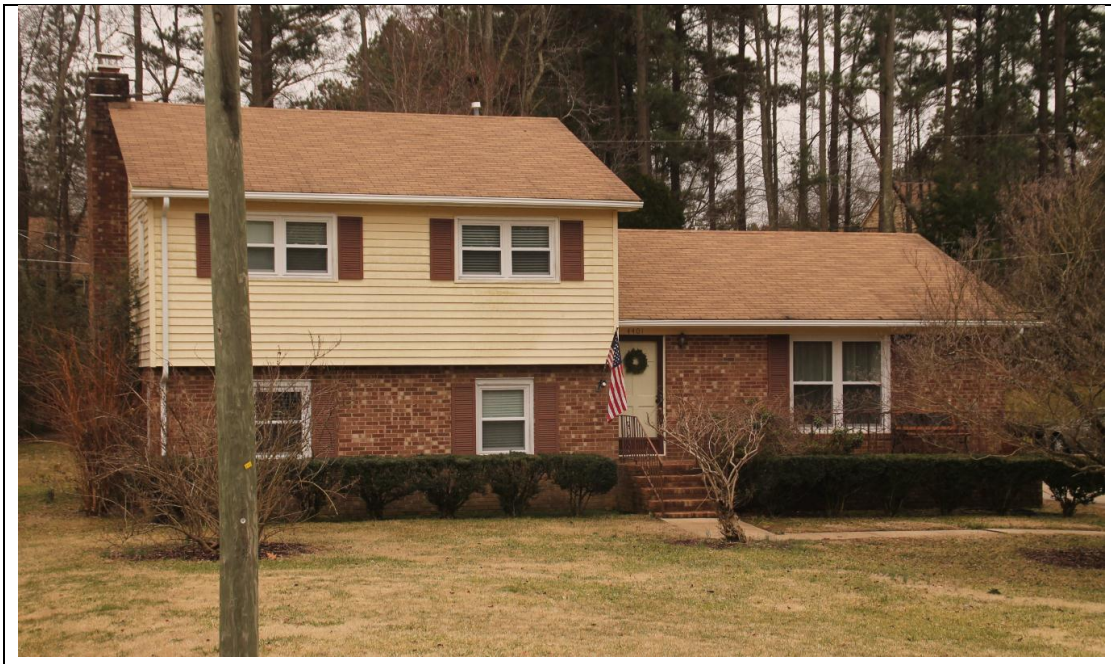
PLUMBING: A combination of average quality fixtures, average quality materials, and workmanship; considered typical and adequate for the type of construction, generally does not exceed a total of ten fixtures.

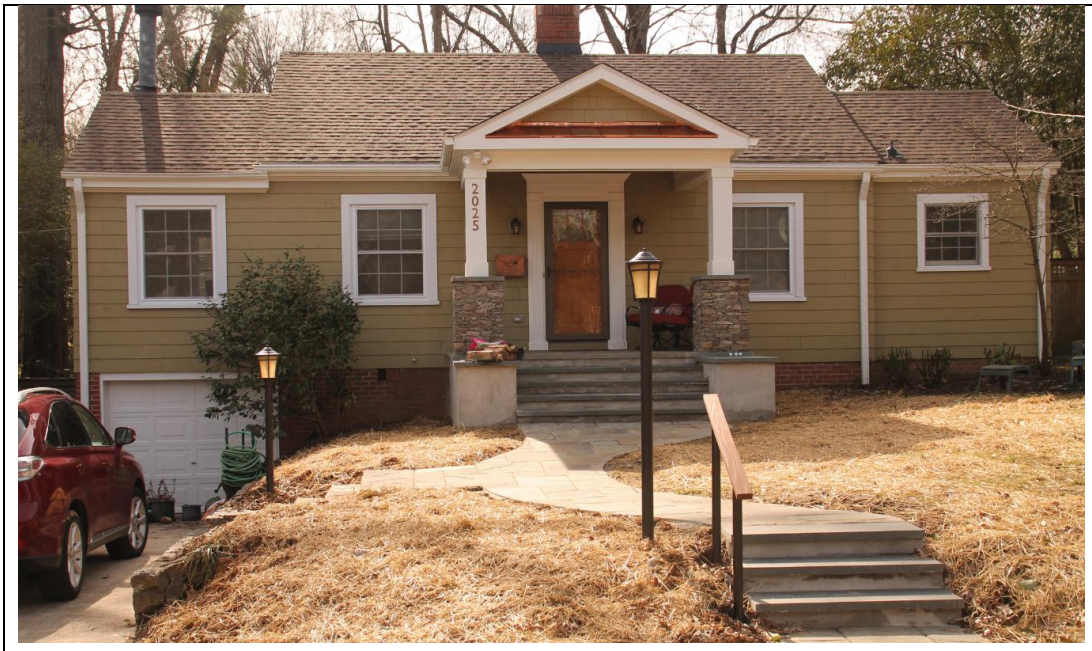
CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

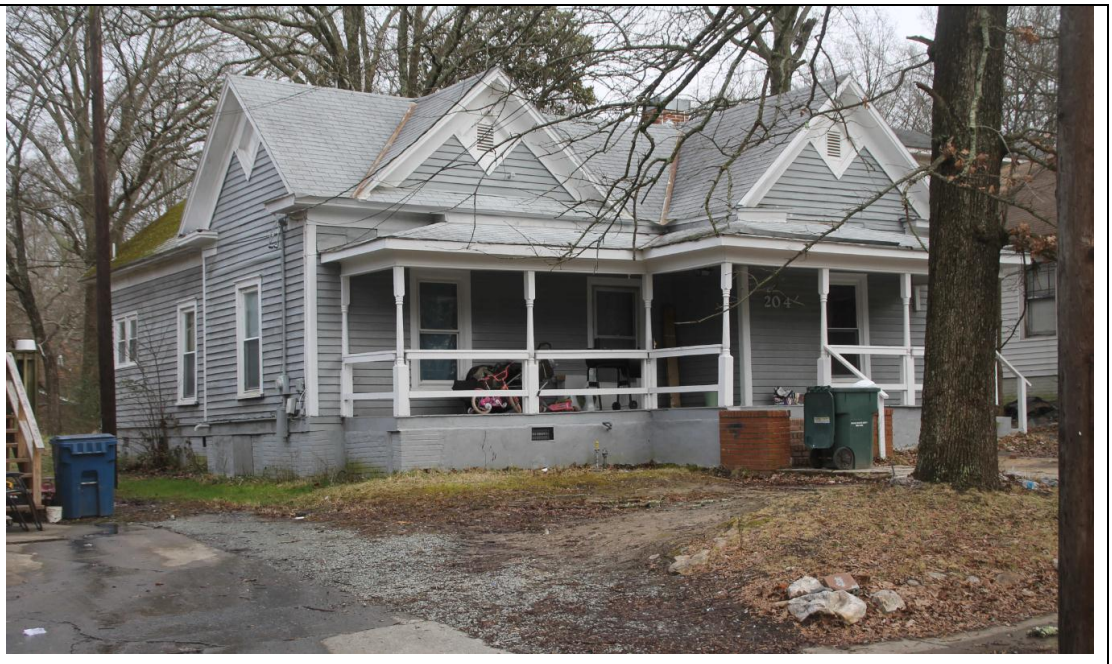
ELECTRICAL: Average quality wiring, adequate electrical outlets and average light fixtures from base pricing.

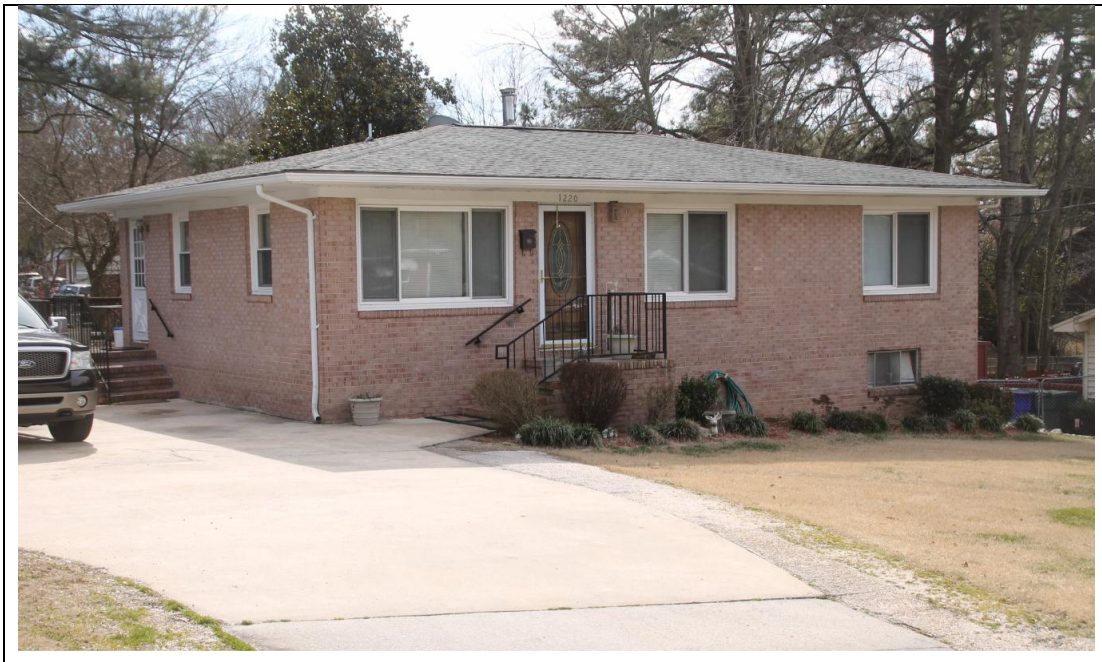
	Grade C

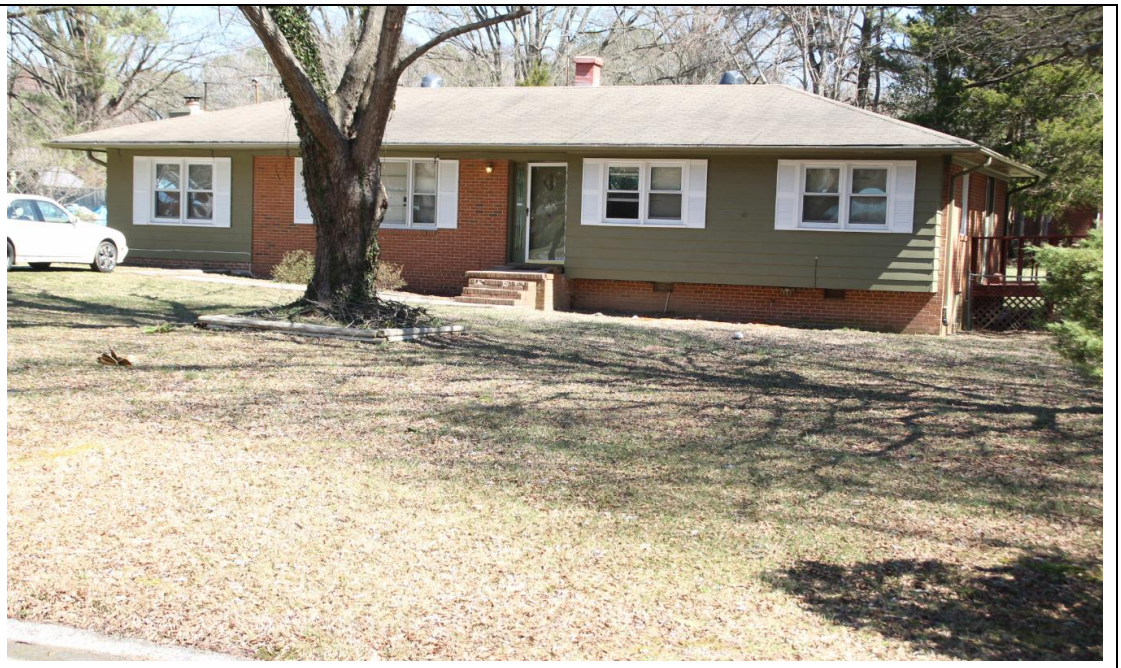
Grade C	

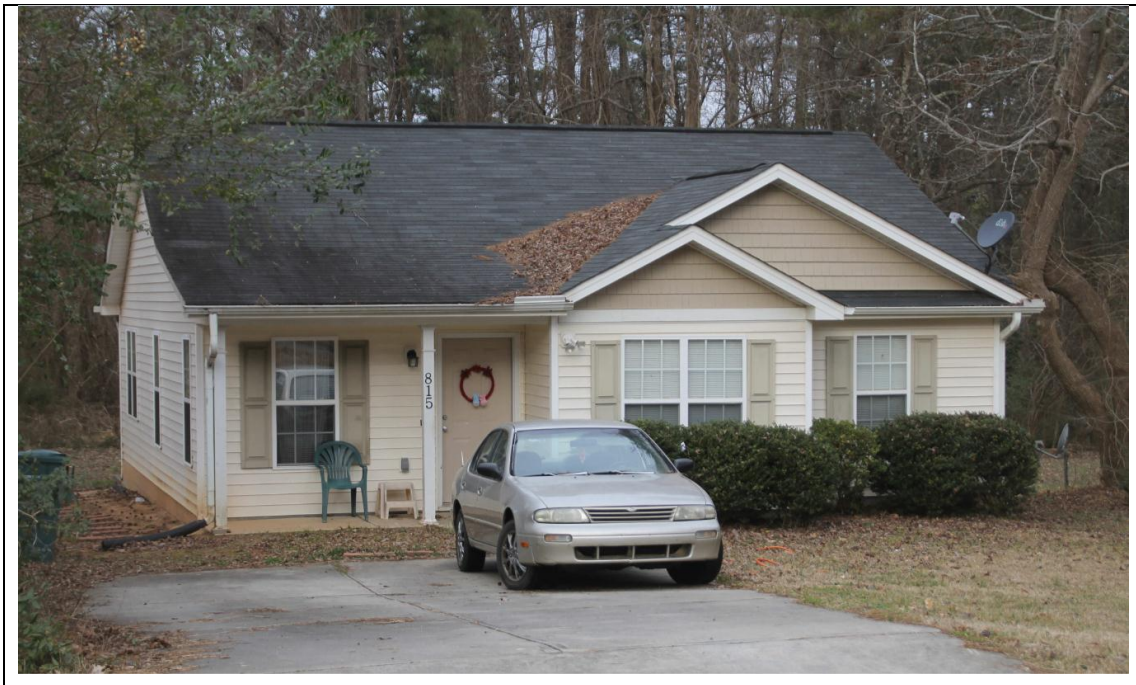
	Grade C

	Grade C

Grade C	

	Grade C

Grade C	

	Grade C

D Quality Dwellings

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

BASE SPECIFICATIONS

FOUNDATION: Brick or concrete block walls on concrete footings.

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

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

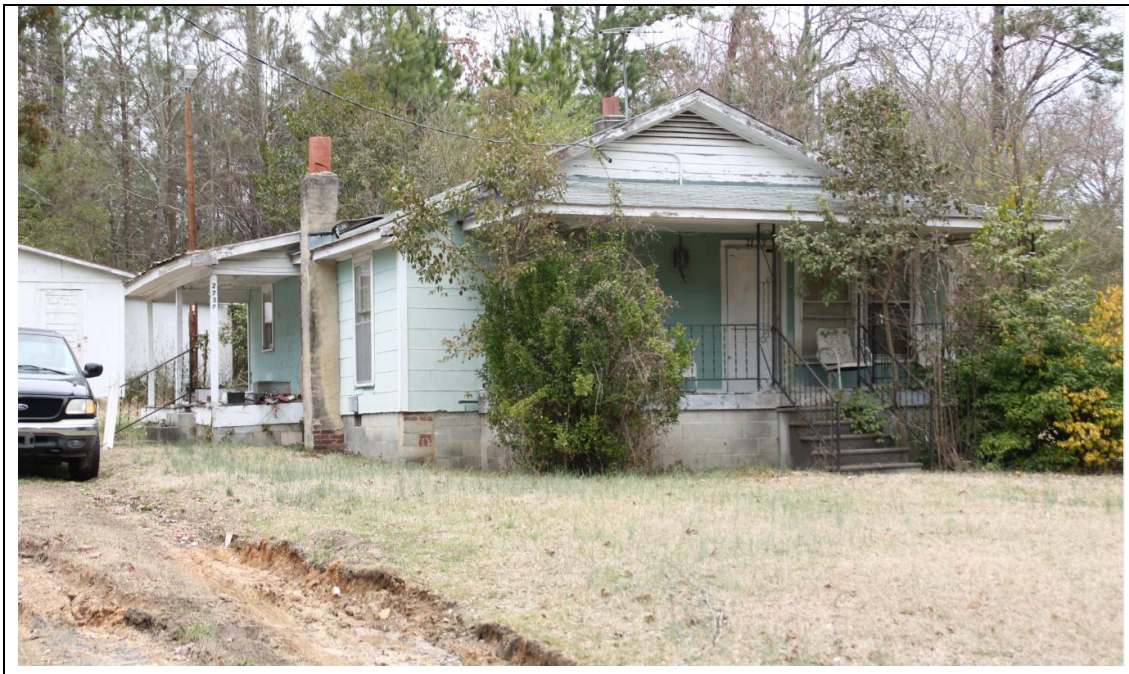
INTERIOR FINISH: The interior of these homes is below average design and construction with limited attention given to detail and quality workmanship.

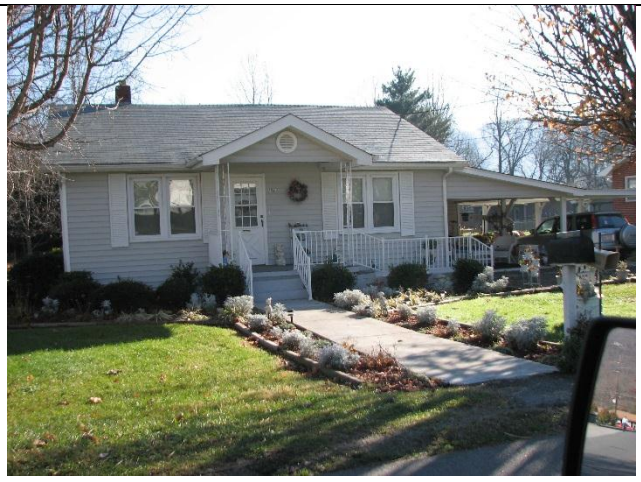
FLOORS: Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low quality carpeting.

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

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

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

	Grade D

Grade D	

	Grade D

E Quality Dwellings

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

BASE SPECIFICATIONS

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

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

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

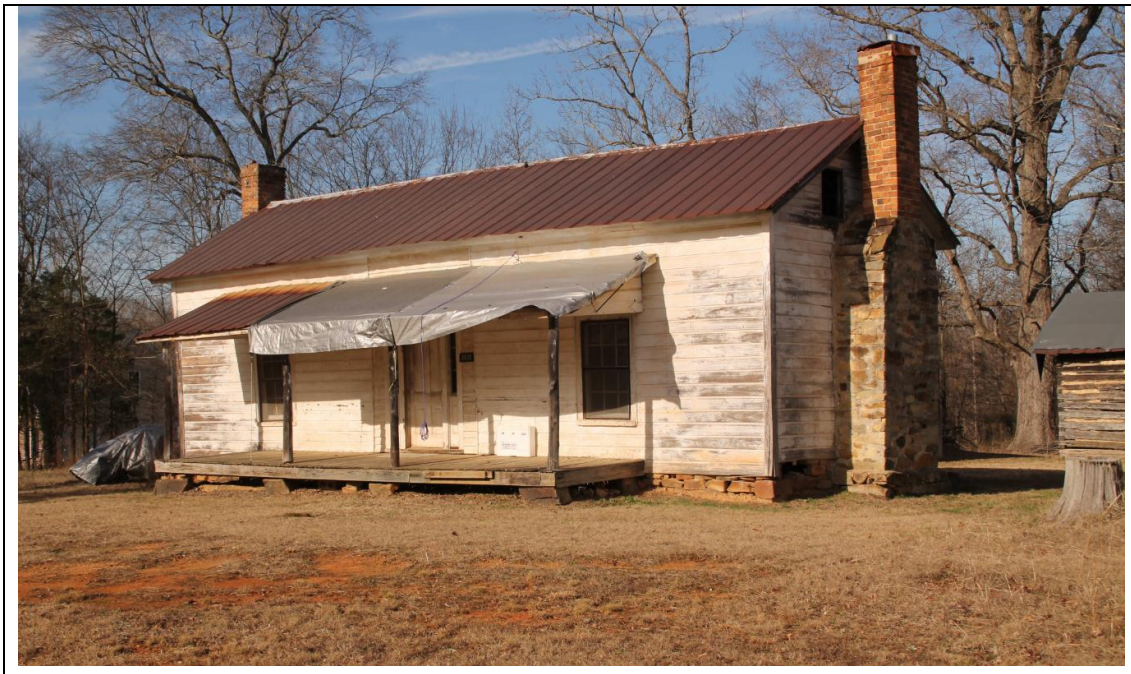
INTERIOR FINISH: The interior of these homes is of fair design and construction with low cost materials. Little attention is given to detail and quality workmanship.

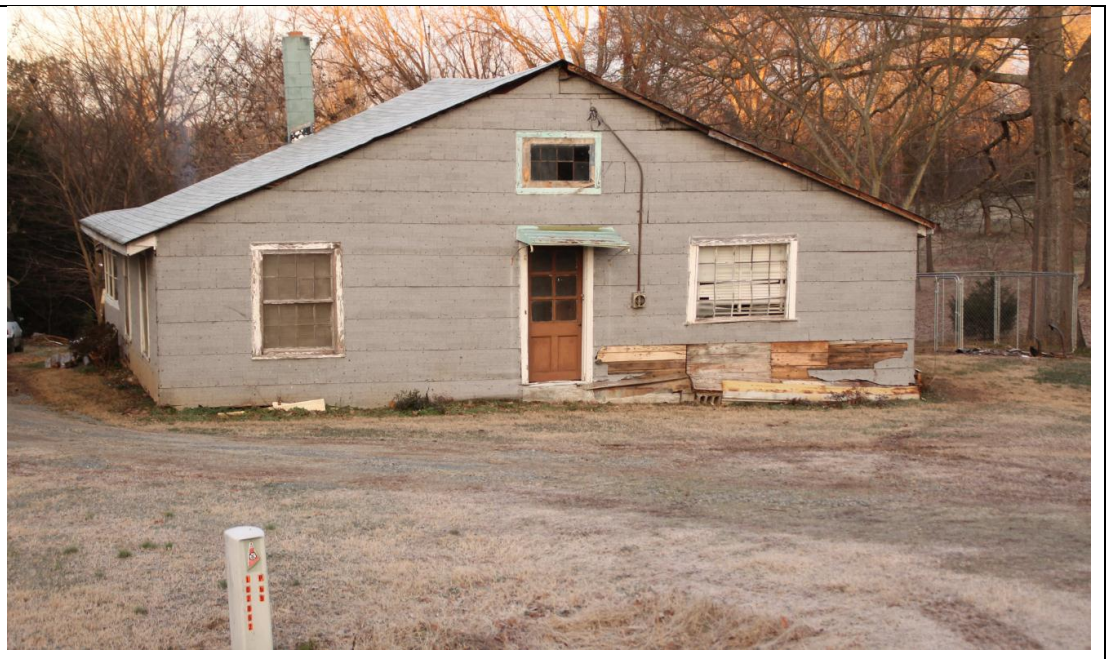
FLOORS: Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low quality carpeting.

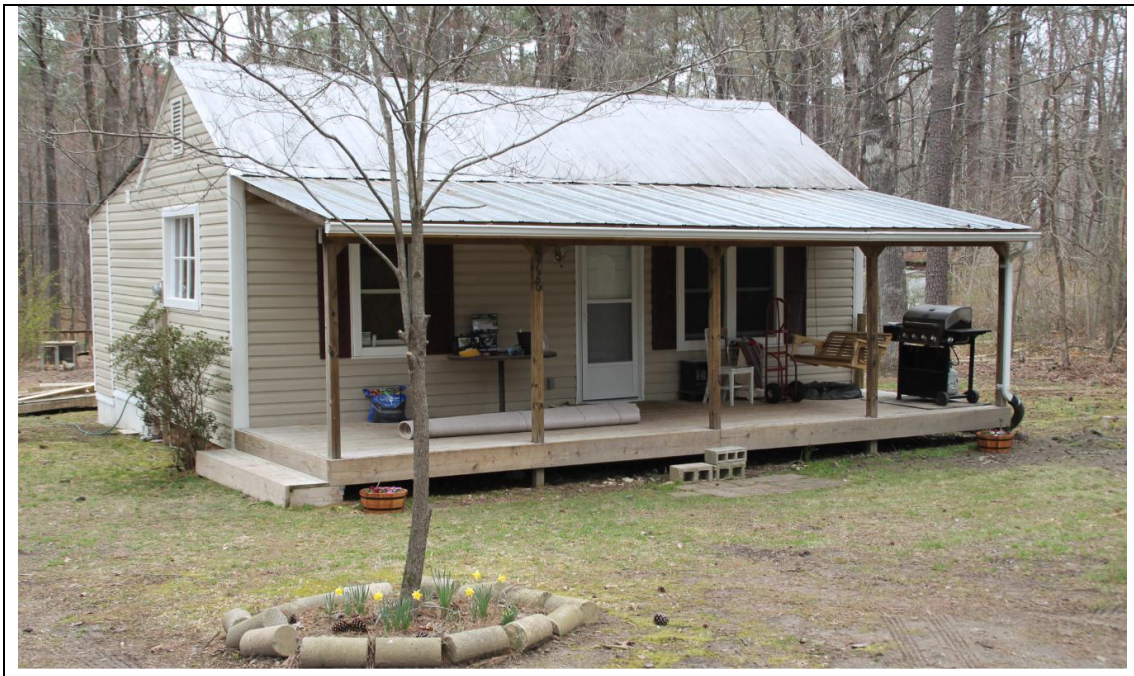
PLUMBING: A combination of fair quality fixtures, typical quality materials, and workmanship; considered adequate for the type of construction. Generally not more than a total of five fixtures.

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

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

	Grade E

Grade E	

	Grade E

RESIDENTIAL GRADE FACTORS

Below are the residential Grade Factors that are applied to the base rate of a residential dwelling. As you can see each base rate is built around the Grade of C.

Quality Grade	Percentage
XX+	300%
XX	275%
XX-	250%
X+	220%
X	195%
X-	184%
A+	173%
A	162%
A-	153%
B+	145%
B	137%
B-	122%
C+	110%
C	100%
C-	92%
D+	85%
D	79%
D-	73%
E+	68%
E	64%
E-	55%

RESIDENTIAL BASE RATES

Code	Description	Rate
RESFR	RESIDENTIAL FRAME OR EQUAL	$75.02
RESMF	RESIDENTIAL MAS/FRAME	$77.67
RESMS	RESIDENTIAL MASONRY	$80.32
TENFR	TOWNHOUSE END UNIT FRAME	$67.52
TENMF	TOWNHOUSE END UNIT MASFR	$69.90
TENMS	TOWNHOUSE END UNIT MASNRY	$72.29
TINFR	TOWNHOUSE INT UNIT FRAME	$63.77
TINMF	TOWNHOUSE INT UNIT MASFR	$66.02
TINMS	TOWNHOUSE INT UNIT MASNRY	$68.27
MULFR	BLT AS 2/3 MULTI FRAME	$69.90
MULMF	BLT AS 2/3 MULTI MAS/FR	$67.52
MULMS	BLT AS 2/3 MULTI MASONRY	$72.29

RESIDENTIAL ADDITIONS

Tables are provided for various residential attachment rates to allow for pricing of individual additions and mechanical or other features.

Residential living area additions will be valued by including the size of the addition in the calculated main living area to allow for residential size factor and quality grade adjustments to be applied to the replacement cost of the total living area.

Type	Code	Description	Rate	
0	0	RESIDENTIAL SOLAR ROOM	$130.01	
2	2	RESIDENTIAL FULL STORY	$69.50	*
4	4	RESIDENTIAL PARTIAL STY	$64.98	*
8	8	RESIDENTIAL ATTIC UNFIN	$7.56	
10	10	RESIDENTIAL BSMT UNFINISH	$20.05	
12	12	RESIDNETIAL BSMT SEMI-FIN	$38.15	
14	14	RESIDENTIAL BSMT FINISHED	$56.26	*
16	16	RESIDENTIAL WOOD DECK	$18.05	
18	18	RESIDENTIAL OPEN PORCH	$34.00	
22	22	RESIDENTIAL ENCL PORCH	$43.82	
26	26	RESIDENTIAL PORTICO	$52.94	
28	28	RESIDENTIAL ATT GARAGE	$27.82	
30	30	RESIDENTIAL ATT CARPORT	$16.03	
32	32	RESIDENTIAL ATT UTILITY	$30.22	

*Notes that type of addition factors into sqft for size adjustment chart

FIREPLACE, HEATING/COOLING, BASEMENT GARAGE, PLUMBING

Type	Code	Description	Rate	
FP	SPR	FP/STANDARD/PREFAB	$2,500.00	Unit
FP	S11	FP/STANDARD/1STORY/1OPEN	$4,000.00	Unit
FP	S12	FP/STANDARD/1STORY/2OPEN	$5,000.00	Unit
FP	S21	FP/STANDARD/2STORY/1OPEN	$5,500.00	Unit
FP	S22	FP/STANDARD/2STORY/2OPEN	$6,000.00	Unit
HS	CLG02	CLG/CTRL REFG W/DUCT	$5.75	SF
HS	CLG04	CLG/PKG RFG (S DUCT)	$3.94	SF
HS	CLG06	CLG/CTRL EVAP W/DUCT	$2.66	SF
HS	CLG08	CLG/PKG RFG (PER TON)	$1,770.00	Unit
HS	CLG10	CLG/EVAP CLR (@ K CFM)	$250.00	Unit
HS	H&C02	H&C/PKG AC (SH DUCT)	$6.03	SF
HS	H&C04	H&C/WRM-CL AIR/ZONED	$8.28	SF
HS	H&C06	H&C/HT-CHLD WTR/ZND	$12.85	SF
HS	H&C08	H&C/HT PUMP SYSTEM	$6.64	SF
HS	H&C10	H&C/HT PUMP W/GRD LP	$8.55	SF
HS	H&C12	H&C/IND THRU-WL HP	$3.39	SF
HS	HTG02	HTG/EL CABLE/BSBRD	$3.14	SF
HS	HTG04	HTG/EL RADIANT PNL	$2.80	SF
HS	HTG06	HTG/EL WALL HTRS	$1.47	SF
HS	HTG08	HTG/FORCED AIR FURN	$3.54	SF
HS	HTG10	HTG/HT WTR BSBRD/CONV	$6.10	SF
HS	HTG12	HTG/HT WTR RDT-FL/CLG	$6.27	SF
HS	HTG14	HTG/SPC HTRS W/ FAN	$1.51	SF

HS	HTG16	HTG/SPC HTRS RADIANT	$1.82	SF
HS	HTG18	HTG/STEAM W/ BOILER	$5.30	SF
HS	HTG20	HTG/STEAM W/O BOILER	$4.39	SF
HS	HTG22	HTG/WALL-FLOOR FURN	$1.65	SF
HS	NONE	NO CENTRAL HEAT	$0.00	SF
HS	VNT02	VNT/VENT W/ BLW & DUCT	$1.02	SF
HS	VNT04	VNT/VNT FN W/ INL ONLY	$0.61	SF
HS	VNT06	VNT/VNT AIR-TO-AIR EXH	$1.26	SF
PS	FIX	RES PLUMBING FIXTURE	$1,074.00	Unit
PS	HOTTB	RESIDENTIAL HOT TUB*	$5,211.60	Unit
PS	WHRPL	RESIDENTIAL WHIRLPOOL	$9,272.40	Unit
RL	SGL	RES BAS GAR SINGLE	$2,346.00	Unit
RL	DBL	RES BAS GAR DOUBLE	$3,116.40	Unit

RESIDENTIAL SIZE CHART

SqFt		Percentage
1	Residential Size Adjustment	175%
300	Residential Size Adjustment	166.50%
310	Residential Size Adjustment	164.75%
320	Residential Size Adjustment	163%
330	Residential Size Adjustment	161.25%
340	Residential Size Adjustment	159.50%
350	Residential Size Adjustment	157.75%
360	Residential Size Adjustment	156%
370	Residential Size Adjustment	154.25%

380	Residential Size Adjustment	152.50%
390	Residential Size Adjustment	150.75%
400	Residential Size Adjustment	149%
410	Residential Size Adjustment	147.75%
420	Residential Size Adjustment	146.50%
430	Residential Size Adjustment	145.25%
440	Residential Size Adjustment	144%
450	Residential Size Adjustment	142.75%
460	Residential Size Adjustment	141.50%
470	Residential Size Adjustment	140.25%
480	Residential Size Adjustment	139%
490	Residential Size Adjustment	137.75%
500	Residential Size Adjustment	136.50%
510	Residential Size Adjustment	135.25%
520	Residential Size Adjustment	134%
530	Residential Size Adjustment	132.75%
540	Residential Size Adjustment	131.50%
550	Residential Size Adjustment	130.25%
560	Residential Size Adjustment	129%
570	Residential Size Adjustment	127.75%
580	Residential Size Adjustment	126.50%
590	Residential Size Adjustment	125.25%
600	Residential Size Adjustment	124%
610	Residential Size Adjustment	122.90%
620	Residential Size Adjustment	121.90%

630	Residential Size Adjustment	120.90%
640	Residential Size Adjustment	119.80%
650	Residential Size Adjustment	118.80%
660	Residential Size Adjustment	117.80%
670	Residential Size Adjustment	116.70%
680	Residential Size Adjustment	115.70%
690	Residential Size Adjustment	114.70%
700	Residential Size Adjustment	113.70%
720	Residential Size Adjustment	112.66%
740	Residential Size Adjustment	111.62%
760	Residential Size Adjustment	110.58%
780	Residential Size Adjustment	109.54%
800	Residential Size Adjustment	108.50%
820	Residential Size Adjustment	107.40%
840	Residential Size Adjustment	106.30%
860	Residential Size Adjustment	105.20%
880	Residential Size Adjustment	104.10%
900	Residential Size Adjustment	103%
925	Residential Size Adjustment	102.25%
950	Residential Size Adjustment	101.50%
975	Residential Size Adjustment	100.75%
1000	Residential Size Adjustment	100
1020	Residential Size Adjustment	99%
1040	Residential Size Adjustment	98%
1060	Residential Size Adjustment	97%

1080	Residential Size Adjustment	96%
1100	Residential Size Adjustment	95%
1125	Residential Size Adjustment	94%
1150	Residential Size Adjustment	93%
1175	Residential Size Adjustment	92%
1200	Residential Size Adjustment	91%
1225	Residential Size Adjustment	90.25%
1250	Residential Size Adjustment	89.50%
1275	Residential Size Adjustment	88.75%
1300	Residential Size Adjustment	88%
1350	Residential Size Adjustment	87%
1400	Residential Size Adjustment	86%
1450	Residential Size Adjustment	85%
1500	Residential Size Adjustment	84%
1575	Residential Size Adjustment	83.50%
1650	Residential Size Adjustment	83%
1725	Residential Size Adjustment	82%
1800	Residential Size Adjustment	81%
1900	Residential Size Adjustment	80%
2000	Residential Size Adjustment	79%
2100	Residential Size Adjustment	78%
2250	Residential Size Adjustment	77%
2400	Residential Size Adjustment	76.50%
2600	Residential Size Adjustment	76%
2800	Residential Size Adjustment	75%

3000	Residential Size Adjustment	74%
3250	Residential Size Adjustment	73%
3500	Residential Size Adjustment	72%
4000	Residential Size Adjustment	71.50%
4500	Residential Size Adjustment	70.50%
4500+	Residential Size Adjustment	70%

DEPRECIATION SCHEDULES AND TABLES

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

DWELLING PERCENT GOOD RATING SYSTEM

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

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

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

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

Deterioration is a relatively steady process offset periodically by maintenance.

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

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

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

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

RATING GUIDE

RATING OF DWELLING	DEFINITION
EX EXCELLENT	Building is in perfect condition; very attractive & highly desirable. Could be a complete renovation
VG VERY GOOD	Slight evidence of deterioration; still attractive and quite desirable. Could be an extensive but not complete renovation
GD GOOD	Minor deterioration visible; slightly less attractive and desirable, but useful.
AV AVERAGE	Normal wear and tear is apparent; average attractiveness and desirability.
FR FAIR	Marked deterioration but quite useable; rather unattractive and undesirable.
PR POOR	Definite deterioration is obvious; definitely undesirable and barely useable.
VP VERY POOR	Condition approaches unsoundness; extremely undesirable and barley useable.
UN UNSOUND	Building is definitely unsound and practically unfit for use or habitation.

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

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

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

APPLYING THE RATING SYSTEM

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

Case One: A fifteen-year-old single family residence situated in an attractive residential suburb of a typical American community, home is rated Grade "B" with two baths. Minor deterioration is visible: slightly less attractive and desirable than new, but useful. A qualified observer would rate this house above average on the Rating System. Accordingly, our appraiser has assigned it a Rating of "Good". Referring to the table, we find 97% Good would be appropriate.

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

Case Three: This century-old Colonial style frame house is located in an historic residential community; erected 1858, Grade "B" or good quality construction. Building has been extremely well maintained and recently completely modernized and remodeled with central heating, electric lighting, and plumbing added. The structure is in good physical condition in spite of its age. Building is architecturally attractive and quite desirable. The appraiser's impression is, "for a very old house of Grade "B" quality', this is an Excellent one ". From the table 90% Good is indicated.

Case Four: A twenty-four-year-old single family residence of Grade "C" quality; one story and basement, frame construction; three bedrooms with bath. Structure has had less normal maintenance and is fair in

physical condition. Within the past two years, an elevated six-lane expressway passing over the adjoining lot has been erected. This encroachment has seriously detracted from the attractiveness and desirability of the property. Accordingly, the appraiser has assigned a CDU Rating of "Poor". From the table 73% Good is indicated.

RESIDENTIAL DEPRECIATION CHART

Age	EX	VG	GD	AV	FR	PR	VP	UN
1	0	0	0	0	5	15	40	90
2	0	0	0	0	5	15	40	90
3	0	0	0	1	6	16	41	90
4	0	0	0	1	6	16	41	90
5	0	0	1	2	7	17	42	90
6	0	1	1	2	7	17	42	90
7	0	1	1	3	8	18	42	90
8	0	1	1	3	8	18	43	90
9	0	1	2	4	9	19	43	90
10	0	1	2	4	9	19	44	90
11	1	1	2	5	10	20	44	90
12	1	1	2	5	10	20	44	90
13	1	2	3	6	11	21	45	90
14	1	2	3	6	11	21	45	90
15	1	2	3	7	12	22	46	90
16	1	2	3	7	12	22	46	90
17	1	2	4	8	13	23	46	90
18	1	2	4	8	13	23	47	90

19	1	2	4	9	14	24	47	90
20	1	3	4	9	14	24	48	90
21	2	3	5	10	15	25	48	90
22	2	3	5	10	15	25	48	90
23	2	3	5	11	16	26	49	90
24	2	3	5	11	16	26	49	90
25	2	3	6	12	17	27	50	90
26	2	3	6	12	17	27	50	90
27	2	4	6	13	18	28	50	90
28	2	4	6	13	18	28	51	90
29	2	4	7	14	19	29	51	90
30	2	4	7	14	19	29	52	90
31	3	4	7	15	20	30	52	90
32	3	4	7	15	20	30	52	90
33	3	4	8	16	21	31	53	90
34	3	5	8	16	21	31	53	90
35	3	5	8	17	22	32	54	90
36	3	5	8	17	22	32	54	90
37	3	5	9	18	23	33	54	90
38	3	5	9	18	23	33	55	90
39	3	5	9	19	24	34	55	90
40	3	5	9	19	24	34	56	90
41	4	6	10	20	25	35	56	90
42	4	6	10	20	25	35	56	90
43	4	6	10	21	26	36	57	90
44	4	6	10	21	26	36	57	90

45	4	6	11	22	27	37	58	90
46	4	6	11	22	27	37	58	90
47	4	6	11	22	28	38	58	90
48	4	7	11	23	28	38	59	90
49	4	7	12	23	29	39	59	90
50	4	7	12	23	29	39	60	90
51	5	7	12	24	30	40	60	90
52	5	7	12	24	30	40	60	90
53	5	7	13	24	31	41	61	90
54	5	8	13	25	31	41	61	90
55	5	8	13	25	32	42	62	90
56	5	8	13	25	32	42	62	90
57	5	8	14	26	33	43	62	90
58	5	8	14	26	33	43	63	90
59	5	8	14	26	34	44	63	90
60	5	9	14	27	34	44	64	90
61	6	9	15	27	35	45	64	90
62	6	9	15	27	35	45	64	90
63	6	9	15	28	36	46	65	90
64	6	9	15	28	36	46	65	90
65	6	9	16	28	37	47	66	90
66	6	10	16	29	37	47	66	90
67	6	10	16	29	38	48	66	90
68	6	10	16	29	38	48	67	90
69	6	10	17	30	39	49	67	90
70	6	10	17	30	39	49	68	90

71	7	10	17	30	40	50	68	90
72	7	11	17	31	40	50	68	90
73	7	11	18	31	41	51	69	90
74	7	11	18	31	41	51	69	90
75	7	11	18	32	42	52	70	90
76	7	11	18	32	42	52	70	90
77	7	11	19	32	43	53	70	90
78	7	11	19	33	43	53	71	90
79	7	12	19	33	44	54	71	90
80	7	12	19	33	44	54	72	90
81	8	12	20	34	45	55	72	90
82	8	12	20	34	45	55	72	90
83	8	12	20	34	46	56	73	90
84	8	12	20	35	46	56	73	90
85	8	13	21	35	47	57	74	90
86	8	13	21	35	47	57	74	90
87	8	13	21	36	48	58	74	90
88	8	13	21	36	48	58	75	90
89	8	13	22	36	49	59	75	90
90	8	13	22	37	49	59	76	90
91	9	14	22	37	50	60	76	90
92	9	14	22	37	50	60	76	90
93	9	14	23	38	51	61	77	90
94	9	14	23	38	51	61	77	90
95	9	14	23	38	52	62	78	90
96	9	14	23	39	52	62	78	90

97	9	15	24	39	53	63	78	90
98	9	15	24	39	53	64	79	90
99	9	15	24	40	54	65	79	90
9999	10	15	25	40	55	65	80	90

COST AND DESIGN FACTOR

Architectural fees, material quantities, labor efficiency, and other factors influencing total construction costs may vary considerable from one building to another, depending upon its particular design. Two dwellings, for instance, showing no marked difference in size and quality may still show a measurable difference in cost, attributable primarily to a difference in design.

In computing the replacement cost of any building, therefore, it is necessary to adjust the cost to account for any features varying significantly from the base specifications from which the pricing schedules were developed.

The pricing schedules included in this manual, unless otherwise specified, have been developed to reflect perimeter-to-area wall ratios of rectangular shaped buildings, uniform eave lines and roof slopes, overhangs, ceiling heights, and other architectural features most typical of conventional designs.

The adjustment for variations in design must be made by applying a Cost and Design Factor denoting a percentage adjustment of the sub-total replacement cost, i.e., apply a +5% to indicate a 5% increase in the replacement cost, apply a +10% to indicate a 10% increase, etc.

The Cost and Design Factors applicable to dwellings will normally range from 0 to 25%. However, the Cost and Design Factors applicable to special architectural designs may range considerably higher. The selection of the proper Cost and Design Factor is largely a product of the experience and sound judgment of the appraiser, who must have the ability to analyze various construction components and determine the influence of each upon the overall cost. Cost and design factors can be used as needed on both residential and commercial properties.

NEIGHBORHOOD FACTORS

Neighborhood factors are used to apply additional value up or down to a particular delineated mass appraisal neighborhood. When applied the neighborhood factor will raise or lower the value of all buildings in the neighborhood by a particular percent. Neighborhood factors are applied after analyzing sales versus the base pricing of the homes within the neighborhood.

Neighborhood factors are the last factor application in the calculation of the building.

MANUFACTURED HOUSING

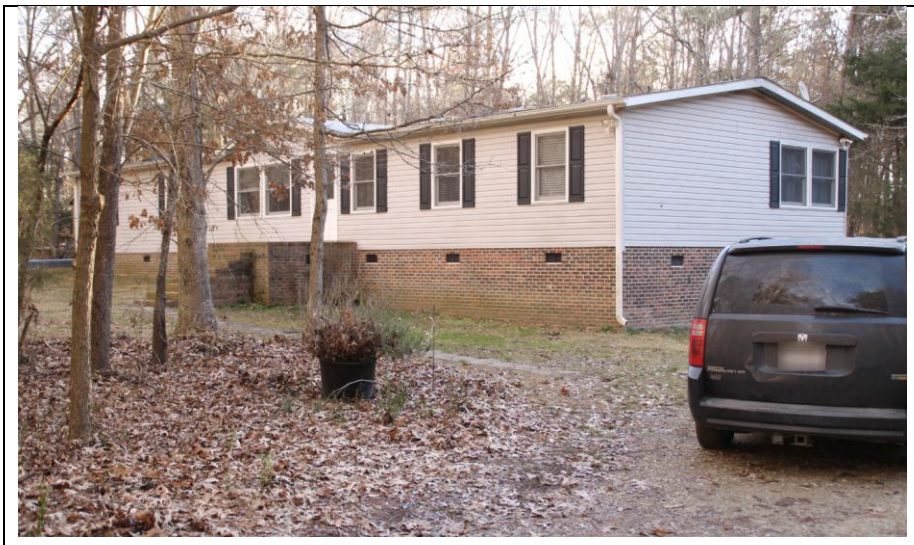
While many site-built homes are constructed according to a specific building code to ensure proper design and safety, all manufactured homes area constructed in accordance with the Federal Manufactured Home Construction and Safety Standards, in effect since June 15, 1976. This building code, administered by the United States Department of Housing and Urban Development (HUD) and known as the HUD Code, regulates manufactured home design and construction, strength and durability, fire resistance, and energy efficiency. In the early 1990s, this building code was revised to enhance energy efficiency and ventilation standards and to improve the wind resistance of manufactured homes in areas prone to winds of hurricane force. Every manufactured home has red and silver label certifying that it was built and inspected in compliance with the HUD Code. No manufactured home may be shipped from the factory unless it complies with the HUD Code and receives the certification label from an independent, third-party inspection agency.

MANUFACTURED HOME CLASSIFICATION STANDARDS

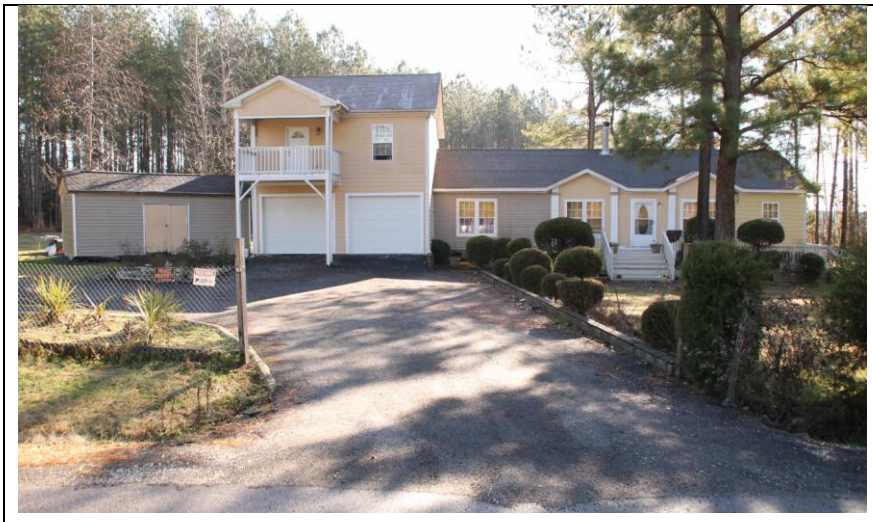
Any manufactured home will be considered *real property* and will be valued in accordance with the schedule of values if: 1) the owner of the land and the owner of the home placed upon the land are the same; and 2) the towing hitch and axle assembly have been removed from the home and it has been placed upon a permanent foundation. If these conditions are not met, the home will be considered a *personal property* item, and will be valued using established methods of personal property valuation currently in use in the Durham County Tax Department.

MANUFACTURED HOME VALUATION

Manufactured homes will be valued using the same grade, size, addition, heating, fireplace and basement rates and factors as a single family residential home, however manufactured homes will have a unique base rate and a unique depreciation chart.

	C Manufactured Home

C Manufactured Home	

	B Manufactured Home

RESIDENTIAL MANUFACTURED BASE RATES

Code	Description	Rate
MANUF	MANUFACTURED HOME	$52.50

RESIDENTIAL MANUFACTURED DEPRECIATION CHART

Age	MEX	MVG	MGD	MAV	MFR	MPR	MVP	MUN
1	1	2	3	4	10	15	20	95
2	2	3	4	5	12	16	22	95
3	4	4	5	6	13	18	24	95
4	5	6	7	8	15	20	26	95
5	7	8	9	10	17	22	27	95
6	9	10	11	12	19	24	29	95
7	10	11	12	14	20	26	30	95
8	12	12	14	16	22	28	32	95
9	13	14	16	18	24	30	34	95
10	15	16	18	20	26	32	36	95
11	16	17	20	22	28	33	38	95
12	17	19	21	24	30	35	40	95
13	19	20	23	26	32	37	42	95
14	20	22	25	28	34	39	44	95
15	22	24	27	30	36	41	45	95
16	23	25	29	32	38	42	47	95
17	25	27	30	34	40	44	49	95
18	26	28	32	36	42	46	50	95
19	28	30	34	38	44	48	52	95
20	29	32	36	40	45	50	54	95
21	31	33	37	42	46	52	56	95
22	32	35	39	44	48	54	58	95
23	34	36	41	46	50	56	60	95
24	35	38	43	48	52	57	62	95

25	37	40	45	50	54	60	64	95
26	39	41	47	52	56	62	66	95
27	40	43	48	54	58	63	68	95
28	41	45	50	56	60	64	70	95
29	43	46	52	58	62	66	72	95
30	44	47	54	60	64	68	74	95
31	45	48	55	60	65	70	75	95
9999	45	48	55	60	65	70	75	9

Out Buildings/Detached Improvements

Outbuildings are defined as a building such as a shed, barn or garage, on the same property but separate from a primary building such as a house.

Durham County values residential out buildings permanently attached to the ground using the follow schedules and codes:

Note: All outbuildings have a grade along with a grade factor applied to them. These grades are equal to the residential grades and factors listed earlier in this document.

CODE	DESCRIPTION	PRICE	DEFAULT DEPRECIATION TABLE	SIZE ADJUSTMENT
01	RESIDENTIAL PATIO	$4.33	D1	A1
02	RESIDENTIAL SHOP	$18.90	D3	A1
04	CANOPY W/FLOOR	$8.10	D3	A1
05	CARPORT W/FLOOR	$10.13	D3	A1
06	DECK DETACHED	$18.05	D3	A5
07	BOAT SHELTER	$17.93	D3	A1
08	BOAT DOCK	$15.00	D3	A1
09	BOAT HOUSE ENCLOSED	$20.93	D3	A1
10F	GARAGE FRAME	$17.55	D3	A1
10FFA	GARAGE FRAME W/FIN ATTIC	$34.01	D3	A1
10FUA	GARAGE FRAME W/UFIN ATTIC	$20.89	D3	A1
10M	GARAGE MAS	$18.30	D3	A1
10MFA	GARAGE MAS W/FIN ATTIC	$35.70	D3	A1
10MUA	GARAGE MAS U/UNFIN ATTIC	$21.94	D3	A1
11	PORCH DETACHED	$19.20	D3	A5
12	LEAN TO	$2.18	D2	A4
13	QUONSET BUILDING	$8.63	D3	A1
14	HANGER	$17.63	D3	A1
15	SHED	$4.58	D2	A4
16	SHED 2 STORY	$8.24	D2	A4
17	BARN	$10.39	D2	A4
18	GREENHOUSE	$6.49	D2	A4
19	GAZEBO	$11.25	D1	A1
20	UTILITY BUILDING	$11.44	D3	A1
21F	SWIMMING POOL/FIBERGLASS	$43.20	D1	A1
21G	SWIMMING POOL/GUNITE	$41.25	D1	A1
21V	SWIMMING POOL/VINYL	$29.10	D1	A1
22	TENNIS COURT	$4.60	D3	A1

TABLE	SIZE				PERCENTAGE
A1	1	MISC	SIZE	ADJUSTMENT	110
A1	151	MISC	SIZE	ADJUSTMENT	108
A1	201	MISC	SIZE	ADJUSTMENT	106
A1	251	MISC	SIZE	ADJUSTMENT	104
A1	301	MISC	SIZE	ADJUSTMENT	102
A1	351	MISC	SIZE	ADJUSTMENT	100
A1	601	MISC	SIZE	ADJUSTMENT	98
A1	651	MISC	SIZE	ADJUSTMENT	96
A1	701	MISC	SIZE	ADJUSTMENT	94
A1	751	MISC	SIZE	ADJUSTMENT	92
A1	999999	MISC	SIZE	ADJUSTMENT	90
A2	1	MISC	SIZE	ADJUSTMENT	110
A2	51	MISC	SIZE	ADJUSTMENT	105
A2	101	MISC	SIZE	ADJUSTMENT	102
A2	151	MISC	SIZE	ADJUSTMENT	100
A2	401	MISC	SIZE	ADJUSTMENT	98
A2	551	MISC	SIZE	ADJUSTMENT	96
A2	701	MISC	SIZE	ADJUSTMENT	94
A2	851	MISC	SIZE	ADJUSTMENT	92
A2	999999	MISC	SIZE	ADJUSTMENT	90
A3	1	MISC	SIZE	ADJUSTMENT	110
A3	151	MISC	SIZE	ADJUSTMENT	105
A3	201	MISC	SIZE	ADJUSTMENT	102
A3	251	MISC	SIZE	ADJUSTMENT	100
A3	401	MISC	SIZE	ADJUSTMENT	98
A3	601	MISC	SIZE	ADJUSTMENT	96
A3	701	MISC	SIZE	ADJUSTMENT	94
A3	801	MISC	SIZE	ADJUSTMENT	92
A3	999999	MISC	SIZE	ADJUSTMENT	90
A4	1	MISC	SIZE	ADJUSTMENT	100
A4	41	MISC	SIZE	ADJUSTMENT	98
A4	81	MISC	SIZE	ADJUSTMENT	96
A4	151	MISC	SIZE	ADJUSTMENT	94
A4	999999	MISC	SIZE	ADJUSTMENT	90

A5	1	MISC	SIZE	ADJUSTMENT	110
A5	21	MISC	SIZE	ADJUSTMENT	106
A5	41	MISC	SIZE	ADJUSTMENT	104
A5	61	MISC	SIZE	ADJUSTMENT	102
A5	81	MISC	SIZE	ADJUSTMENT	100
A5	201	MISC	SIZE	ADJUSTMENT	98
A5	301	MISC	SIZE	ADJUSTMENT	96
A5	401	MISC	SIZE	ADJUSTMENT	94
A5	999999	MISC	SIZE	ADJUSTMENT	90
A6	1	MISC	SIZE	ADJUSTMENT	110
A6	21	MISC	SIZE	ADJUSTMENT	106
A6	41	MISC	SIZE	ADJUSTMENT	104
A6	61	MISC	SIZE	ADJUSTMENT	102
A6	81	MISC	SIZE	ADJUSTMENT	100
A6	201	MISC	SIZE	ADJUSTMENT	98
A6	301	MISC	SIZE	ADJUSTMENT	96
A6	401	MISC	SIZE	ADJUSTMENT	94
A6	999999	MISC	SIZE	ADJUSTMENT	90

CODE	AGE				DEPRECIATION PERCENT
D1	1	MISC	DEP	CHART	10
D1	2	MISC	DEP	CHART	20
D1	3	MISC	DEP	CHART	25
D1	4	MISC	DEP	CHART	30
D1	5	MISC	DEP	CHART	35
D1	6	MISC	DEP	CHART	40
D1	7	MISC	DEP	CHART	45
D1	8	MISC	DEP	CHART	50
D1	999	MISC	DEP	CHART	50
D2	1	MISC	DEP	CHART	5
D2	2	MISC	DEP	CHART	10
D2	3	MISC	DEP	CHART	15
D2	4	MISC	DEP	CHART	20

D2	5	MISC	DEP	CHART	25
D2	6	MISC	DEP	CHART	30
D2	7	MISC	DEP	CHART	35
D2	8	MISC	DEP	CHART	40
D2	9	MISC	DEP	CHART	45
D2	10	MISC	DEP	CHART	50
D2	11	MISC	DEP	CHART	55
D2	12	MISC	DEP	CHART	60
D2	13	MISC	DEP	CHART	65
D2	14	MISC	DEP	CHART	70
D2	15	MISC	DEP	CHART	75
D2	999	MISC	DEP	CHART	75
D3	3	MISC	DEP	CHART	5
D3	6	MISC	DEP	CHART	10
D3	9	MISC	DEP	CHART	15
D3	12	MISC	DEP	CHART	20
D3	15	MISC	DEP	CHART	25
D3	18	MISC	DEP	CHART	30
D3	21	MISC	DEP	CHART	35
D3	24	MISC	DEP	CHART	40
D3	27	MISC	DEP	CHART	45
D3	30	MISC	DEP	CHART	50
D3	35	MISC	DEP	CHART	55
D3	40	MISC	DEP	CHART	60
D3	45	MISC	DEP	CHART	65
D3	50	MISC	DEP	CHART	70
D3	999	MISC	DEP	CHART	75