

# **FORT BEND CENTRAL APPRAISAL DISTRICT**



## **Commercial Property Manual**

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## Preface: Standard Terms and Definitions

Fort Bend Central Appraisal District uses the following appraisal terms as defined by the Texas Property Tax Code for 2011 Section 1.04 Definitions:

- (1) "Property" means any matter or thing capable of private ownership.
- (2) "Real property" means:
  - (A) land.
  - (B) an improvement.
  - (C) a mine or quarry.
  - (D) a mineral in place.
  - (E) standing timber; or
  - (F) an estate or interest, other than a mortgage or deed of trust creating a line on property or an interest securing payment or performance of an obligation, in a property enumerated in Paragraphs (A) through (E) of this subdivision.
- (3) "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 is located at a particular place only temporarily; or
  - (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 plant.
    - (ii) installation of water, sewer, or drainage lines; or
    - (iii) paving of undeveloped land.

(3-a) Notwithstanding anything contained herein to the contrary, a manufactured home is an improvement to real property only if the owner of the home has elected to treat the manufactured home as real property pursuant to Section 1201.2055, Occupations Code, and a certified copy of the statement of ownership and location has been filed with the real property records of the county in which the home is located as provided in Section 1201.2055(d), Occupations Code.
- (4) "Personal property" means property that is not real property.
- (5) "Tangible personal property" means private 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.

(6) "Intangible personal property" means a claim, interest (other than an interest in tangible property), 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. It includes 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.

(7) "Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

(A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser;

(B) 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

(C) 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.

(8) "Appraised value" means the value determined as provided by Chapter 23 of this code.

(9) "Assessed value" means, for the purposes of assessment of property for taxation, the amount determined by multiplying the appraised value by the applicable assessment ratio, but for the purposes of determining the debt limitation imposed by Article III, Section 52, of the Texas Constitution, shall mean the market value of the property recorded by the chief appraiser.

(10) "Taxable value" means the amount determined by deducting from assessed value the amount of any applicable partial exemption.

(11) "Partial exemption" means an exemption of part of the value of taxable property.

(12) "Taxing unit" means a county, an incorporated city or town (including a home-rule city), a school district, a special district or authority (including a junior college district, a hospital district, a district created by or pursuant to the Water Code, a mosquito control district, a fire prevention district, or a noxious weed control district), or any other political unit of this state, whether created by or pursuant to the constitution or a local, special, or general law, that is authorized to impose and is imposing ad valorem taxes on property even if the governing body of another political unit determines the tax rate for the unit or otherwise governs its affairs.

(13) "Tax year" means the calendar year.

(14) "Assessor" means the officer or employee responsible for assessing property taxes as provided by Chapter 26 of this code for a taxing unit by whatever title he is designated.

(15) "Collector" means the officer or employee responsible for collecting property taxes for a taxing unit by whatever title he is designated.

(16) "Possessory interest" means an interest that exists as a result of possession or exclusive use or a right to possession or exclusive use of a property and that is unaccompanied by ownership of a fee simple or life estate in the property. However, "possessory interest" does not include an interest, whether of limited or indeterminate duration, that involves a right to exhaust a portion of a real property.

(17) "Conservation and reclamation district" means a district created under Article III, Section 52, or Article XVI, Section 59, of the Texas Constitution, or under a statute enacted under Article III, Section 52, or Article XVI, Section 59, of the Texas Constitution.

(18) "Clerical error" means an error:

(A) that is or results from a mistake or failure in writing, copying, transcribing, entering or retrieving computer data, computing, or calculating; or

(B) that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by the chief appraiser, the appraisal review board, or the assessor; however, "clerical error" does not include an error that is or results from a mistake in judgment or reasoning in the making of the finding or determination.

(19) "Comptroller" means the Comptroller of Public Accounts of the State of Texas.

## **Introduction to Commercial Property**

Commercial property has a business or institutional purpose. It may be an owner-occupied property or an investment property which generates an income stream for the owner.

The three standard appraisal approaches are considered when valuing commercial property. Information from a variety of sources is obtained and detailed analysis is undertaken. Maintaining current cost tables and accurately estimating depreciation are critical functions of the Cost Approach. Obtaining adequate numbers of sales in the marketplace of similar commercial use properties is critical to accurate estimates using the Market Approach. Obtaining accurate income and expense information, and data from the marketplace to establish economic rents, and then developing market-reflected capitalization rates are important to accurately maintain and update models that estimate market value using the Income Approach.



## Chapter 1 Mass Appraisal Concepts

The prime objective of mass appraisals for tax purposes is to equalize property values. The value of one residential property must be equalized with another, and it must be equalized also with each agricultural, commercial, and industrial property within the FBCAD in compliance with the *Uniform Standards of Professional Appraisal Practice...*

The common denominator or the basis for equalization is market value (that price for which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for a particular property). In order to arrive at a reasonable estimate of the justified price, the appraiser must coordinate the approaches to value of the various classes of property so that they are related to each other in a manner that reflects the motives of the prospective purchasers of each type of property.

A prospective purchaser of **residential property** is interested primarily in its capacity to render service as a place to live. Location, size, quality, age, condition, desirability, and usefulness are the primary factors to be considered in making a selection. A home buyer relies heavily upon the power of observation and the knowledge of what is affordable versus what is available. One property eventually stands out as the most appealing. It is the job of the appraiser to evaluate the relative degree of appeal of one property to another.

The prospective purchaser of **commercial property** is interested primarily in the potential utility, net return, and tax shelter the property will provide. The price which one is justified in paying for a property is a measure of the prospects for a net return from the investment. Real estate as an investment competes with other real estate, as well as with stocks, bonds, annuities, and other similar investments. Commercial appraisers must explore the rental market and compare the income-producing capabilities of one property to another. The indication of market value is estimated using information derived from the marketplace. The sources of the market data may be actual cost, sales or income information from property owners, or may be from a variety of professional third-party market surveys which assimilate rental rates, occupancy rates, expense ratios, and capitalization rates on all types of commercial properties including multifamily housing. In addition to information from property owners, commercial replacement cost estimates are gathered from Marshall and Swift Valuation Services, commercial developers, commercial general contractors, builders, architects, and appraisal reports. Sales information is frequently disclosed by newspaper articles, deeds, deeds of trust, appraisal reports, real estate brokers, and district sales confirmation letters.

The prospective purchaser of **special use industrial property** is interested primarily in its overall utility value. In evaluating overall utility, one must give individual consideration to the land and each improvement thereon. Industrial buildings are generally of special-purpose design, and as such, cannot readily be divorced from the operations for which they were built. If the operation becomes obsolete, the building likewise becomes obsolete. The upper limit of value is the replacement cost new. Its present-day value is some measure of its present day usefulness in relation to the purpose for which it was originally designed.

Any effective approach to value must be patterned in a manner that reflects the actions of buyers in the marketplace. As indicated previously, the motives influencing prospective buyers tend to differ depending upon the type of property involved. Thus, the appraiser's approach to value must differ accordingly. The residential appraiser must rely heavily upon the market data approach to value which analyzes the selling prices of comparable properties and considers the very same factors of location, size, quality, design, age, condition, desirability, and usefulness that were considered by the buyer. The commercial appraiser often finds that commercial property is not bought and sold as frequently as residential property, which renders the market approach less reliable.

Also, if the property is not **new construction** the depreciation can be difficult to estimate causing the cost approach to be less reliable. Therefore, the appraiser must rely heavily on the income approach to value. This approach estimates the net economic rent the property is capable of yielding and the amount of investment required affecting that net return at a rate commensurate with that normally expected by typical investors. This can be achieved only through a comprehensive study of the income-producing capabilities of comparable properties and an analysis of present-day investment practices.

The appraiser of special use industrial property is not able to rely on the market data approach because of the absence of comparable sales; each sale generally reflects different circumstances and conditions. In addition, the industrial appraiser is not able to rely upon the income approach because of the absence of comparable investments and due to the inability to accurately determine the contribution of each unit of production to the overall income produced. Therefore, the appraiser must rely heavily on the cost approach to value; determining the upper limit or replacement cost new of each improvement, and the subsequent loss of value resulting overall from physical, functional and economic factors.

## **Section 1.1 Mass Appraisal of Commercial Property**

Structuring a mass appraisal program that yields valid, accurate, and equitable property valuations at a reasonable cost and within a time span compatible with taxing district requirements is the purpose of appraisal districts. To be effective, the mass appraisal program should:

- Incorporate the application of proven and professionally acceptable techniques and procedures.
- Provide for the compilation of complete and accurate data and the processing of that data into an indication of value approximating the prices actually being paid in the marketplace.
- Provide the necessary standardization measures and quality controls essential to promoting and maintaining uniformity throughout the jurisdiction.
- Provide the appropriate production controls necessary to execute each phase of the operation in accordance with a carefully planned budget and work schedule.
- Provide techniques especially designed to streamline each phase of the operations, eliminating superfluous functions, and reducing the complexities inherent in the appraisal process to simplified but equally effective procedures.

In summary, the objective of an individual appraisal is to arrive at an opinion of value, the key elements being the validity of the approach and the accuracy of the estimate. The objective of a mass appraisal for tax purposes is the same; however, in addition to being valid and accurate, the value of each property must be equitable to other properties. Additionally, these valid, accurate and equitable valuations must be generated as economically and efficiently as possible.

## **Section 1.2 Complying With Uniform Standards of Professional Appraisal Practice (USPAP)**

As required by Texas Property Tax Code Section 23.01 (b), FBCAD complies with the *Uniform Standards of Professional Appraisal Practice* (USPAP) as the document pertains to the mass appraisal process. USPAP represents the generally accepted and recognized standards of appraisal practice in the United States. The original USPAP guide was developed in 1986-1987 and copyrighted in 1987 by The Appraisal Foundation. As appraisal standards and guidelines have evolved, the Appraisal Standards Board (ASB) has approved and adopted modifications to USPAP. The Fort Bend Central Appraisal District uses the 2020-21 edition of the USPAP guidelines, which is effective January 1, 2020, through December 31, 2023.

## **Section 1.3 Comparing the Different Approaches to Value**

The fact that the Cost Approach, Income Approach and Market Approach are different approaches to value, some more applicable to one type of property than another, does not preclude equalization between types. The objective of each approach is to arrive at a price which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for any one particular property. Underlying and fundamental to each approach is the comparison process. Regardless of whether the principal criteria are sales prices, income-producing capabilities, or functional usefulness, similar properties must be treated alike. The various approaches to value, although valid in themselves, must be coordinated in a manner that produces values which are not only valid and accurate, but are also equitable. The same standard should be applied to all properties systematically and uniformly.

All sales on property are not required to effectively apply the market data approach, the same holds true with the other approaches. What is needed is a comprehensive record of all significant physical and economical characteristics of each property in order to compare properties of *unknown* values with properties of *known* values. Significant differences between properties must be reflected, either positively or negatively, in the final estimate of value.

Each property must be given individual treatment; however, the treatment should be uniform, standard, and essentially no different than that given any other property. All factors affecting value must be analyzed and evaluated for each and every property within each political unit. It is only by doing this that equalization between properties and between classes of properties can be ultimately affected. The success of a mass appraisal program is dependent upon the systematic coordination of collecting and recording data, analyzing the data, and processing the data into an indication of value.

## Chapter 2 Data Inventory

Basic to the appraisal process is the collecting and recording of pertinent data. The data consists of general supporting data, which refers to the data required to develop the elements essential to the valuation process including neighborhood market data and specific property data for each parcel of property. This data is then processed into an indication of value by the cost, market, and/or income approaches.

The data must be comprehensive enough to allow for the adequate consideration of all factors that significantly affect property values. In keeping with the economics of a mass appraisal program, it is costly and impractical to collect, maintain and process data of no marginal contribution to the desired objectives. The axiom "too much data is better than not enough data" does not apply. What does apply is the **proper amount** of data that is necessary to provide the database required to generate the desired output.

### Section 2.1 General Supporting Data

The appraisal staff is concerned primarily with cost, sales and income data, but they also find it necessary to research and compile general socio-economic information affecting the neighborhoods in which properties are located. The information serves to assist the staff during the analytical phase of the operations and should include, but not necessarily be limited to:

- Population trends
- Prevailing geographical factors
- Area neighborhoods
- Primary transaction facilities
- Primary income sources
- Unemployment and income levels
- Institutional influences
- Annual volume of new construction
- Annual volume of ownership transfers
- Availability of vacant land
- Construction
- Labor and material costs
- Preponderance of rentals
- Occupancy levels

## **Section 2.2 Neighborhood Data**

The neighborhood data must exhibit a high degree of similarity in amenities, land use, economic and social trends, and housing characteristics such as structural quality, age and condition. This amount of similarity is defined as homogenous. Neighborhood delineations should be mapped and assigned a neighborhood identification code that, when combined with the parcel identification number system, serves to uniquely identify it from other neighborhoods.

Neighborhood data must be comprehensive enough to permit adequate consideration of value-influencing factors to determine the variations in selling prices and income yield attributable to benefits arising from the location of one specific property as compared to another. The data should include:

- Taxing district
- School district
- Neighborhood identification code
- Special reasons for delineation (other than obvious physical and economic boundaries)
- Various neighborhood characteristics such as the type (urban, suburban, etc.)
- Predominant class (residential, commercial, etc.)
- Trend (whether it is declining, improving, or relatively stable)
- Accessibility to the central business district, shopping centers, interstate highways and primary transportation terminals
- Housing characteristics
- Estimated range of selling price for residentially improved properties
- Rating of its relative desirability

## **Section 2.3 Specific Property Data**

The specific property data must be sufficiently comprehensive to provide the database needed to process each parcel of property to an indication of value, to generate the tax roll and related tax accounting output, to generate other specified output, and to provide the assessing officials with a permanent record to facilitate maintenance functions and to administer taxpayer's assistance and grievance proceedings. Data should include:

- Parcel identification number
- Ownership and mailing address
- Legal description
- Property address
- Property classification codes

- Local zoning code

- Neighborhood identification code
- Site characteristics
- Structural characteristics
- Condition, desirability and usability (CDU)

All data should be recorded on a single property record card customized to meet individual assessing needs. Each card should be designed and formatted in a manner that accommodates the listings of information and to facilitate data processing. In addition to the property data items noted above, space must be provided for a building sketch, land and building computations, summarizations, and memoranda. In keeping with the economy and efficiency of a mass appraisal program, the card should be formatted to minimize writing by including a sufficient amount of site and structural descriptive data comprehensive enough to be suitable for listing any type of land and improvement data regardless of class, with the possible exception of large industrial, institutional, and utility complexes which require lengthy descriptions.

Generally, in these cases, it is necessary to use a specially designed corresponding property record document keyed and indexed to the corresponding property record card. The property record card should be made a permanent part of the assessing system, used in conjunction with the revaluation, and used to update the property record for subsequent assessments.

The specific property data should be compiled from assessing records and field inspections. The parcel identification number, ownership mailing address, and legal description can be obtained from existing tax rolls. Property classification codes can be obtained from existing tax rolls (whenever available) and verified in the field. Local zoning codes can be obtained from existing zoning maps. Neighborhood identification codes can be obtained from the neighborhood delineation maps. Lot sizes and acreage can be obtained from existing tax maps. The property address, and the site and structural characteristics can be obtained by making a physical inspection of each property.

In transferring lot sizes from tax maps to property record cards, personnel performing the tasks must be specially trained in the use of standardized lot sizing techniques and depth tables, which are necessary to adjust irregularly shaped lots and abnormal depths to account for variations from pre-determined norms. The total acreage breakdown required to effect the valuation of agricultural, commercial, and industrial properties must be obtained in the field from the property owner, and verified by personal observation and aerial photographs, when available.

Field inspections must be conducted by appraisers or qualified data collectors under the close supervision of the appraisal staff. During this phase of the operation, the data collector must visit and make personal contact with the occupant. After the field inspection is completed, the property record document must be submitted to data entry personnel. After the data is entered an appraiser must complete an audit for accuracy and completeness of the data collected as well as the data entered into the system.

Complete and accurate data are essential to the program. Definite standardized data collections

and recording procedures must be developed and followed if these objectives are to be met.



Refer to the Addendum for the Standard Code Table Report.

## **Section 2.4 Cost Data**

The cost data must be sufficient to develop and/or select and validate pricing schedules and cost tables required to compute the replacement cost new of improvements in order to apply the cost approach. All data pertaining to the total cost of buildings in place should include:

- Parcel identification number
- Property address
- Date of completion
- Construction cost
- Name of builder.
- Source of information
- Structural characteristics
- Other information pertinent to analysis

Cost information can be recorded on the same form used to record specific property data. The principal sources for obtaining cost data are builders and developers. It is generally advisable to collect cost data in conjunction with new construction when it is picked up.

## **Section 2.5 Income Data**

The income data must be sufficient to convert the annual operating income into an indication of value based on capitalization by an overall annual return rate. Income data should include:

- Estimated annual gross rent.
- Estimated annual secondary income.
- Capitalization rate
- Vacancy and credit losses

See [Chapter 5](#) for more information on the income approach and an example of the approach being applied.

## Section 2.6 Sales Data

The sales data must be sufficient to provide a representative sampling of comparable sales needed to apply the market data approach, to derive unit land values and depreciation indicators needed to apply the cost approach, and to derive gross rent multipliers and elements of the capitalization rate needed to apply the income approach. All sales data should include:

- Parcel identification number
- Property classification code
- Month and year of sale
- Selling price
- Assessed value (land and total) as of the date of sale.
- Source of information, i.e. buyer, seller, agent, or fee
- Reliable judgment as to whether or not the sales are representative of a true arm's length transaction.

Sales data should be recorded on the same form used to record specific property data and verified during the property listing phase. Sources for obtaining sales data may include developers, realtors, lending institutions, and individual property owners during the listing phase of appraisal activities.

## Chapter 3 Processing the Data

Analyzing the data compiled and processing that data into an indication of value are the final steps in the process. During the analysis phase, cost, market, and income data are analyzed in order to provide valid cost schedules and tables. Data supported schedules and tables are necessary to:

- Compute the replacement costs of improvements.
- Establish comparative land values, appropriate depreciation table, and guidelines.
- Develop gross rent multipliers, economic rent, operating expense patterns, capitalization rates, and any other tables necessary to affect the mass appraisal of all property within a political unit on an equitable base.

After establishing the appropriate standards and patterns, analysis of specific data is compiled for each property by giving due consideration to the factors influencing the value of that particular property as compared to another. Then process the data into an indication of value by employing the techniques described in Section 1.3. All three approaches to value, if applied properly, should lead to an indication of market value. There should be a coordinated effort of a number of individual appraisers, each acting as a member of a team. A team effort directed toward a valid, accurate, and equitable appraisal of each property. Each property must be physically reviewed, during which time the reviewer must:

1. Verify the accuracy of each characteristic recorded on review documents.
2. Certify that the property schedules and cost tables were used in computing the replacement cost of each building and structure.
3. Verify the property quality grade and design factor to be applied to each building to account for variations from the base specifications.
4. Judge the overall condition, desirability, and usefulness of each improvement in the process of verifying allowance for depreciation.
5. Capitalize net income into an indication of value in order to determine the loss of value attributed to functional and economical obsolescence.
6. Review the total property value in relation to the value of comparable properties.

At the completion of the review phase, the property review documents must be submitted to a final check for completeness and accuracy.

The techniques and procedures described, if applied skillfully, should yield accurate and equitable property valuations, and should provide a sound property tax base. It should: however, be noted that no program, regardless of how skillfully administered, can be expected to be error free. The appraisal must be fine-tuned. This can best be done by giving the taxpayer an opportunity to question the value placed upon his property and to produce evidence that the value is incorrect or

inequitable.

## Chapter 4 Property Valuation Applying the Cost Approach

If the highest and best use of a property is its present use, a valid indication of value can be derived by estimating the value of the land and adding this to the depreciated value of any improvements. The equation is (with all values being estimated):

$$(\text{Replacement Cost New of Improvements} - \text{Depreciation}) + \text{Land Value} = \text{Indicated Value}$$

### Section 4.1 Replacement Cost versus Reproduction Cost

Replacement cost is the current cost of rebuilding an improvement of equal utility and it may not be the cost of rebuilding a replica property. Reproduction cost refers to rebuilding a substitute replica property. Although these concepts are frequently interchangeable, they are not necessarily so. Both have application in the Cost Approach with the difference in their indicated values being reconciled in the consideration of depreciation allowance.

In practice, few owners, builders, or developers replace buildings—with the possible exception of properties with historical value. Logically, it follows that if an appraiser's job is to measure the actions of knowledgeable persons in the marketplace, the use of proper replacement costs should provide an accurate point of beginning in the valuation of most property improvements. Replacement cost includes the total cost of construction incurred whether preliminary to, during, or after completion of construction of a particular building. Costs of construction include materials, labor, subcontractor costs, overhead and profit, professional fees (architects, engineers, attorney, etc.) and expenses, building fees, taxes, insurance, and the cost of interim financing.

### Section 4.2 Estimating Replacement Cost

There are various methods available to estimate replacement cost new. Those widely used include the quantity-survey, unit-in-place or component part-in-place, and model methods.

The **quantity survey method** involves a detailed, itemized estimate of the quantities of various materials used, labor and equipment requirements, architect and engineering fees, contractor's overhead and profit, and other related costs. Contractors and cost estimators primarily employ this method for bidding and budgetary purposes. It is much too laborious and costly to be effective in everyday appraisal work, especially in the mass appraisal field. However, this method is used to develop certain unit-in-place costs, which can be more readily applied to estimating for appraisal purposes.

The **unit-in-place method** is employed by establishing in-place cost estimates (material, labor,

overhead, and profit) for various structural components. The prices established for the specified components are related to their most common units of measurement such as cost per yard of excavation, cost per linear foot of footings, cost per square foot of floor covering, etc. Unit prices are multiplied by the respective quantities for the property being valued. The total of all **components** is the estimated direct cost of the building. Soft indirect costs, as applicable, are added to the estimated hard component estimates.

An extension of the unit-in-place method is the **model method** or calculator method, which involves taking per square foot costs and developing a cost per cubic foot for total specified representative structures in place. These developed models serve to assist the appraiser in deriving the base unit cost of comparable structures. The base unit cost of the model most representative of the property being appraised is applied to the subject building and appropriate tables of additions and deductions are used to adjust the base cost to account for significant variations.

Developed and applied properly, these pricing techniques assist the appraiser in arriving at valid and accurate estimates of replacement cost new as of a given time. That cost generally represents the upper limit of the value of a structure. The difference between the replacement cost new and the present value is depreciation.

### **Section 4.3 Depreciation**

Depreciation is defined by the Property Appraisal and Assessment Administration (IAAO) as:

“Loss in value of an object, relative to its replacement cost, reproduction cost, or original cost, whatever the cause of the loss in value. Depreciation is sometimes subdivided into three types: physical deterioration (wear and tear), functional obsolescence (suboptimal design in light of current technologies or tastes), and economic obsolescence (poor location or radically diminished demand for the product).”

**Physical deterioration** is loss in value pertaining to the diminished utility of the various building components caused by exposure to the elements, age, and use. This refers to both short-life and long-life items. Examples of a short-lived item are a roof, an air conditioner, and site improvements. Long-lived items include the slab, walls, etc. Whether the condition is considered *curable*, or *incurable* varies with age and location of properties; these determine when it is practical and economically feasible to cure the deficiency by repair or replacement.

**Functional obsolescence** is loss in value caused by either inadequacies or super-adequacies in design, style, composition, or arrangement inherent to the structure. The inadequacy (or inadequacies) tends to lessen the usefulness of the improvements. Like physical deterioration, the condition may be curable or incurable. Some of the more common examples of functional obsolescence are excessive wall or ceiling heights, inadequate column spacing in a warehouse, surplus capacity, ineffective layouts, and inadequate heating or cooling systems.

**Economic obsolescence** is loss in value caused by factors outside the property's boundaries. Often economic obsolescence results from changes in the highest and best use of a property because of market shifts or governmental actions. Examples include a change in population

characteristics and economic trends, encroachment of inharmonious land uses, and excessive taxes and governmental restrictions. The condition is seldom curable.

### Section 4.3.1 Estimating Depreciation

An estimate of depreciation represents the degree a property is diminished by deterioration and obsolescence. Of the three estimates necessary to the cost approach, depreciation is the most difficult to make. The accuracy of the value estimate is determined upon the appraiser's experience. One must be able to recognize the symptoms of deterioration and obsolescence as well as be able to use sound judgment in equating all observations into an index of depreciation. This figure is then deducted from the replacement cost new. Several acceptable methods may be employed.

**Physical deterioration and/or functional obsolescence** can be measured by comparing the physical condition and/or functional deficiencies (as of a given date) to a new and properly designed structure.

**Curable physical deterioration and functional obsolescence** can be measured by estimating the cost of restoring each item of depreciation to a hypothetical comparable in excellent physical condition. One would also estimate the cost of eliminating the functional deficiency.

**Functional and economic obsolescence** can be measured by capitalizing the estimated loss in rent due to the structural deficiency or lack of market demand.

Total accrued depreciation can be calculated by the *Economic Age-Life Method*. This methodology represents the ratio between the economic life of a structure and its total effective age. The overall condition and utility of an improvement measure effective age. The percentage is then applied to the cost new of the improvements resulting in an estimation of total depreciation.

$$\frac{\text{Effective Age}}{\text{Total Economic Life}} \times \text{Cost New} = \text{Estimated Total Depreciation}$$

Total accrued depreciation can also be estimated by deriving the depreciation from the marketplace. Depreciation is evidenced by the prices paid for a structure by knowledge buyers. The loss of value is the variance between the cost of replacing the structure (new) and its actual selling price, less land value.

### Section 4.4 Percent Good

Percent good represents the remaining life or remaining portion of replacement cost new for improvements after deducting all observed forms of accrued depreciation. Percent good is also "defined as the percent of the improvement value remaining and is the opposite of depreciation, the percent of improvement value lost. The percent good of the improvements is found by subtracting the accrued depreciation percentage from 100 percent."<sup>1</sup>

See [Appendix C](#) for the percent good tables for 2016 and 2017.



<sup>1</sup> *Property Assessment Valuation, Second Edition*; International Association of Assessing Officers © 1996.

## **Chapter 5 Property Valuation Applying the Income Approach**

The justified price paid for income-producing property can be determined by estimating the amount of investment required to produce a comparable desirable return. The market can be analyzed in order to determine the net return actually anticipated by investors. Thus, the value of income producing property can be derived from the income that it is capable of producing. Applying the income approach involves processing the following steps into an indication of value by employing one or more of the acceptable capitalization methods and techniques:

1. An estimate of income through the collection and analysis of available economic data
2. The processing of the net income
3. The development of a property capitalization rate
4. The indicated value is estimated based on the direct capitalization of the net income by the capitalization rate.

### **Section 5.1 Locating Comparable Rental Property**

Investigation of current economic rent in a specific area is required in order to establish a sound basis for estimating the gross income that should be returned from competitive properties. A distinction must be made between economic rent, the rent the property is currently expected to bring in the open market, as opposed to contract rent, the rent that a property is actually realizing at the time of appraisal due to lease terms having been established at some time in the past. Acquisition of specific income and expense data of similar properties is necessary to develop economic rent and expenses for the property being appraised. The following sections should assist the appraiser in evaluating data in order to arrive at an accurate and realistic estimate of net income.

### **Section 5.2 Developing Market Rents and Market Expenses Guidelines**

Procedures for developing market rents and market expenses consist of gathering market information, and compiling rents and operating expenses for income producing properties located in the district and for specialized properties that may be located outside the district. Market rent and expense information is gathered each year for income producing property throughout the year. Property owners and agents provide actual income produced by income property during the protest period and for litigation discovery. Many property owner surveys are available for particular categories of improved income producing property. Ample comparable properties yield indications of market rent and expenses. In addition, the CAD considers industry sources of rents and expenses from investor and property owner surveys from regional and national industry standard publications.

Market rents are considered when reviewing individual income property of the most recent leases to ensure the most reasonable reflection of market rent. Actual income and expenses are considered in the review of the income producing property to determine relative productivity of contract rent and income compared to market rents, income, and expenses. Estimates of market rent, income and expenses for income property are based on market rent and expenses are the basis of the income approach to value utilized for most income property located in the CAD.

### **Section 5.3 Income Analysis**

The income approach is based on a reliable estimate of annual income the property will earn in the current market, annual operating expenses, and capitalization of annual net operating income for the property. Annual Income to a real property is based on the ability of the property and the demand for the property to satisfy needs and uses of the property under highest and best use as expressed by rental prices paid for comparable rental properties in the current real estate market. Both current income and expectation of future income are pertinent to the valuation of the property under the income approach. The basics of the income approach rely on the principle of anticipation: property value is the present value, or present worth of future benefits derived over the period of ownership.

Historical income and current income are considered in the evaluation of rental income the property is expected to command. Current rents produced by the property indicate a price agreement between ownership of the property and demand for use of the property by current tenants given the property rights conveyed and the physical characteristics of the property. Rent for vacant or owner-occupied property can be estimated based on market rent prices paid for comparable and competing properties. Economic rent is also the probable market rent. Economic or market rent is the rental income or rent price a property would most probably produce or command in the current, open market.

In fee simple interest valuations, market rent or economic rent is the level of rent probable for a property. Market rent is the basis of market value evaluation given current rent levels based on comparable and competing rental property. Valuation of leased fee interest is based on contract rent as indicated by current leases encumbering the property. Contract rent is the rent price level specified by the lease agreement. When market rent and contract rent are the same or similar, the market value of fee simple interest and the market value of leased fee interest are the same or similar. When contract rent is greater than market rent, the market value of the leased fee interest is greater than the market value of the fee simple interest. Lastly, when the contract rent is less than market rent, the market value of the fee simple interest is greater than the market value of leased fee interest.

Market value evaluation for the fee simple property interest under the income approach is based on a reliable estimate of market rent. Market rent is estimated based on a comparison of comparable rental property with the property appraised. Market rent is relevant to current market supply and demand. The principle of supply and demand and the principle of competition tend to regulate rent prices for competing comparable property. A comparison of rent prices paid for comparable property is considered under a rent or income analysis. In the income analysis, rent prices paid for similar or comparable property are compared to the subject property based on influential physical characteristics and rent price differences perceived in the properties as indicated by

these rent levels. The income analysis indicates a market rent for the property appraised based on a comparative analysis of rent prices for comparable rent property operating in the current market and in competition with the subject property. A reasonable sample of comparable and competing rental properties should be selected for a comparison of rent prices.

Adjustments for differences are considered in the comparative analysis of this sample of properties and are applied to the comparable rents for a market rent indicated for the property appraised.

Other forms of income are also derived as indicated from comparable and competing properties. Variations in lease agreements for conveyance of income property set up provision for rent and income payments. Gross lease contracts provide the tenant pays rent and the landlord pays all operating expenses. Modified gross lease contracts provide the tenant pays rent and the tenant and landlord share operating expenses, per the agreement, as additional rent on the property. Net lease agreements provide the tenant pays rent and operating expenses as all the operating expenses are passed on by the landlord to the tenant. Of course, these agreements may specifically state the rent and expenses to be paid by either party and are specially structured to address the agreement between the tenant and the landlord.

Other forms of annual income to the property may be based on additional rent payment based on the tenant's payment of a share of the operating expenses. This form of income is a reimbursement of operating expenses necessary to maintain the property and continue the production of income as additional rent paid by the tenant. Under the income approach, total income to the property is considered based on typical lease terms prevalent in the current market for a property. Market rent and income should include all forms of rent and income including the tenant's share of operating expenses when prevailing lease terms provide. In net leases, the landlord passes on all operating expenses to the tenant. Other income may include income to the property in the form of property fees or late rent payments, interest earned on rents, parking fees, and income for services affiliated with the use of the property.

The market or economic rent for the property appraised is expressed as annual rental or potential gross rent. This annual amount reflects twelve months of probable rent given demand is sufficient to totally utilize the property at a stabilized occupancy of 100%; the annual rent operating the property at full occupancy before any economic loss or operating expenses are considered.

Allowances for rent losses may be due to the property based on reductions in potential gross rent considering vacancies, tenant turnover, and nonpayment of rent or other income. Vacancy and credit losses identify loss in income due to physical vacancy of space and collection loss caused by rent concessions or default in payments of rent by tenants. Effective gross rent is the probable annual property rent level after considering current demand affecting vacancy and credit losses affecting rent payments while operating the property. Another rent loss considered in vacancy and credit loss is described as rent concessions.

Rent concessions are selective reduced rents to compensate tenants for over-supplied markets and may also reduce productivity and effective annual rent. Effective gross rent is the probable rent earned by the property at stabilized occupancy operating under prudent management. In addition to the effective gross annual rent earned, leases may provide for other income in the form of additional rent paid by the tenant as a share of operating expense or identify other income earned.

by the operations of the property. Other income to the property such as operating expenses reimbursed by the tenant to the landlord become a part of effective operating income to the property. Other income to the property may be affected by the level of stabilized occupancy leaving the landlord to pay the balance of operating expenses attributed to the vacant space and considering probable credit loss observed in the current market.

Based on a thorough analysis of rents and income considering comparable rent properties, the indicated gross potential rent to the property is indicated. Giving consideration to typical lease agreements and current rent and income levels, comparable rent property is analyzed to estimated rent and income levels for property appraised. Gross potential income is total income the property will command in the current market under prudent management. Vacancy and credit loss is estimated based on market indicated occupancy and collection experience in the current market.

Effective gross annual income is the estimated income a property will probably command in the current market and considers all income potential of the property on an annual basis as of the date of appraisal.

## **Section 5.4 Analysis of Expense Data**

Annual operating expenses are considered in the income approach as the periodic expenditures necessary to maintain the real property and provide for continued production of the effective gross income, assuming prudent and competent management. Utilizing the direct capitalization method of the income approach, current annual operating income and expenses and the resulting net operating income are considered for capitalization in the valuation of the property. Annual operating income has been discussed in the previous section. Annual Operating expenses may be discussed and listed in categories selected by owner operators or managers of property and may follow a standard system of accounting that serve a particular segment of the real estate market. Annual operating expenses are described on an annual cash basis and defined in three categories: fixed expenses, variable expense and replacement allowance.

Expense statements represent the actual historical cost of operating real property and indicate the cost experience of the current owner operator or manager for the property when tenant occupied. A forecast of annual operating expenses may be developed based on a reconstruction of expense statements to estimate typical and periodic operating expenses for a subject property or a category of property. Annual expenses recorded above the net operating income line are considered annual operating expenses. Annual expenses that are recorded below the net operating income line are not considered operating expenses. Examples of expenses listed below the annual net operating income line are tenant improvement or allowance costs, rent concessions and off-site management or asset management fees.

Operating expenses include fixed expenses. Fixed annual operating expenses, in general, do not vary with occupancy and are operating costs typically paid whether the property is occupied or vacant. Real estate taxes and insurance premiums are considered fixed expenses. The amount of real estate taxes and insurance premiums should be reviewed to determine adequate and typical expense levels necessary to support operations of the property and to provide for minimizing the risk of ownership. Listing and evaluating comparable property assessments may offer typical property tax payments for similar property. Professional insurance counsel may offer expense levels recommended for particular

property descriptions. Insurance expenses paid for comparable property may support insurance cost for similar property and the indicated coverage typical for the subject property.

Variable operating expenses will generally change with the level of occupancy or with the extent of services provided by normal operation of the property and with typical management of the property. Operating expenses list many types of variable expenses such as the following:

- Management      A property management fee, cost for duties and activities necessary to operate and maintain the property, not an asset management fee for a portfolio property. Do not include off-site management fees, a below line expense, as a typical operating expense for the property management function.
- General Payroll    Labor and salary cost for employee services essential to property operation, maintenance, and management. These costs are not included in other expense items. Social security and unemployment taxes are normally included in this section.
- Utilities            Electricity, water, natural gas, and sewer cost of operating common areas of the property and for maintaining portions of the property that may be currently unoccupied.
- Repair & Maintenance    Annual operating expenses necessary to maintain and repair the structure and in keeping major building system components in working order.
- Heat Systems      Annual operating expense for common area service and for current unoccupied areas.
- Air Condition Systems    Annual operating expense for common area service and for current unoccupied areas.
- Cleaning            Typically, an annual operating expense for common or public area cleaning; janitorial service expense typically an operating expense for full-service office leases.
- Decorating        Typically, an annual operating expense to decorate and maintain common area spaces and public area spaces with decorative interiors to retain and attract tenants.
- Supplies            Supplies necessary for use in management practices, cleaning, and maintenance activities in support all categories of annual operating expenses.
- Miscellaneous     Other operating expenses necessary to maintain and protect the current income stream produced by the property but do not offer a category of building use.
- Leasing Commissions    **Leasing commission cost is not an annual operating expense under the direct capitalization method**, which requires an estimate of periodic annual operating expense for the property at stabilized occupancy. It is appropriate for

leasing commissions to be considered an expense in the discounted cash flow analysis and to be considered a part of the capital expenditure for developing and continuing the project. Leasing commissions are considered "a below the line" expense and not a periodic annual operating expense at stabilized occupancy reflecting market income and expense levels...

Tenant  
Improvements

**Tenant improvements are not an annual operating expense under the direct capitalization method** which requires an estimate of periodic expense or the property at stabilized occupancy. It is appropriate for tenant improvements or tenant allowances to be considered an expense in the discounted cash flow analysis method for valuation as a part of the capital expenditures for developing and continuing the project. Tenant improvements are considered a "below the line" expense and not a periodic annual operating expense at stabilized occupancy reflecting market income and expense levels.

## Section 5.5 The Principles of Capitalization

Capitalization is the mathematical process of converting net income into an indication of value. The process evolves out of the principles of perpetuity and termination. **Perpetuity** affirms that net income produced by land will continue for an infinite period of time. **Termination** affirms that the net income produced by a building (assuming normal repairs and maintenance) will stop after a certain number of years; that is, all buildings at some time in the future will cease to have economic value.

If the income flow produced by a building will terminate in the future, it is reasonable to suggest that an investor in the building is entitled to the return of his investment as well as a return on his investment. In the capitalization process, this recovery of the investment is referred to as **recapture**. Theoretically, the recovered capital would be used to replace the present structure when it ceases to have value. In actual practice, the investor usually uses the return capital for debt service or for reinvestment in other projects. Several methods of capitalization are utilized by the appraisal industry. All methods recognize that an investor is entitled to both a return on and the recapture of his investment.

## Section 5.6 Developing Market Capitalization and Discount Rates Guidelines

Annual review of market capitalization and discount rates begins with compiling available sources of market information regarding capital markets, market advisories, and consultant information and sales of income property.

FBCAD reviews and considers market sources of capitalization and discount rate information from such consultants as Price Waterhouse Cooper's "Korpacz Real Estate Investor Survey," Integra Realty Resources, and Real Estate Research Corporation's "The Real Estate Report". The district compiles a listing of consensus opinion of return requirements by investors surveyed as of January 1st each year. In addition, the CAD lists available market sales of income property for indicated

overall rates indicated by market transactions.



This information is reviewed and reconciled into an appraisal guide for capitalization rates indicated for the categories of income producing property located in the CAD. An appraisal guide is listed for the appraisal staff to reference for property appraisal and review.

## **Section 5.7 Developing Capitalization Rates**

It is virtually impossible and not practical to obtain a complete economic history on every commercial property being appraised. In most cases, the gross income and a list of the services and amenities furnished is obtainable. In order to ensure a good appraisal, a number of the operating expenses necessary to maintain the stated gross income are provided for best by including percentage allowances in the land and building capitalization rates. Of course, these are in addition to the interest and recapture rates.

A capitalization rate established for use in appraising for ad valorem taxes generally consists of the following factors:

1. Recapture (or the annual rate of return of the depreciable items of a real estate investment)
2. Interest rate (or the annual rate of return on a real estate investment)
3. Tax, insurance, and maintenance rates (or the annual rate of return on the total real estate investment required to pay the annual cost of each of these expenses)
4. Contingency rate (or the annual rate of return on the total real estate investment required to pay the annual cost of unusual and unanticipated expenses)

### **Section 5.7.1 Recapture**

The Straight-Line Method of recapture is the simplest method and the one that seems to most reflect the action of investors in general. It calls for the return of capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building.

50 Years Remaining Life =	100/50=	2.0%	/	Year
40 Years Remaining Life =	100/40=	2.5%	/	Year
25 Years Remaining Life =	100/25=	4.0%	/	Year

### **Section 5.7.2 Interest Rate**

There are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors. The Board of Investment Method and the Direct Comparison Method are considered below. Repeating these procedures on an adequate, representative sampling should provide the appraiser with a pattern from which to select the most appropriate indicated rate of interest.

In the Board of Investment Method, it is necessary to determine the rate of return local investors require on their equity (cash outlay). It is then necessary to obtain current interest rates and equity requirements of local lenders, and then multiply the percentages of equity and mortgage by the

investors and lender's rates. The sum of these products indicates the actual rate of return as shown below:

Equity Rate 12%	Mortgage Interest Rate 8%				
Amount of Equity	20%	x	12%	=	2.4%
+Amount of Mortgage	80%	x	8%	=	6.4%
<hr/>					<hr/>
Indicated Rate of Return					8.8%

Equity Rate 15%	Mortgage Interest Rate 8%				
Amount of Equity	25%	x	15%	=	3.75%
+Amount of Mortgage	75%	x	8%	=	6.00%
<hr/>					<hr/>
Indicated Rate of Return					9.75%

In the Direct Comparison Method, the appraiser extracts the rate of return directly from actual market data. It can be assumed reasonably that informed investors fully aware of the existence of comparable properties will invest in those properties that are able to produce the required and desirable net return. The following steps are involved in determining the normal rate of return by the Direct Comparison Method:

1. Collect sales data on valid open market transactions involving properties for which the appraiser is able to accurately estimate both net incomes, and the land or building value.
2. Allocate the proper amounts of the total sales price to the land and the building.
3. Estimate the remaining economic life of the building and compute the amount of return required annually for the recapture of the investment to the building.
4. Determine the net income before the recapture.
5. Deduct the amount required for the recapture from the net income. The residue represents the actual amount of interest.
6. Divide the actual amount of interest by the sales price to convert it into a percentage rate of return.

Example:

Sale Price	\$165,000				
Amount allocated to land	\$64,000				
Amount allocated to building	\$101,000				
Remaining life	20 Years				
Rate of capture	100%	x	5%	=	\$5,050/Year
Required annual income	\$101,000	x	5%	=	\$5,050/Year
Net income before recapture	\$20,345				
Less recapture	-5,050				
Interest	\$15,295				
Indicated Rate of Return	\$15,295	/	\$165,000	=	9.27%

### **Section 5.7.3 Tax Rate**

To make the proper provisions for real estate taxes, the appraiser must anticipate two factors:

1. The tax rate per \$100 of assessed value
2. The percentage of appraised value to be used for assessment purposes.

The annual rate required to pay the cost of taxes can then be calculated by multiplying the tax rate in dollars per \$100 by the percentage level of assessment as below:

	A	B	C
Tax Rate/\$100 Assessment	\$2.00	\$3.10	\$6.00
Percentage Level of Assessment	x 100%	x 100%	x 50%
Required Rate	2.0%	3.1%	3.0%

### **Section 5.7.4 Maintenance and Insurance Rates**

It is essential that maintenance and insurance rates reflect local conditions. The actual local cost can be extracted from income and expense data collected, or from available technical publications.

### **Section 5.7.5 Contingency Rate**

The percentage allowance for contingencies should be established at the local level. The element provides the appraiser some flexibility in arriving at a property market value based on the individual project requirements, and providing some consideration for unusual expenses that may occur on properties appraised without the benefit of a detailed operating statement.

### **Section 5.7.6 Total Land Rate**

Land is not a depreciable item. Since the income produced by land theoretically will continue for an infinite period of time, it is not necessary to recapture the investment to land. The capitalization rate applicable to land is therefore the sum of the interest rate and the tax rate.

### **Section 5.7.7 Total Building Rate**

A building is a depreciable item. Since the income produced by a building terminates in a given number of years, it is necessary to recapture the investment in the building. The capitalization rate applicable to buildings is therefore the sum of the interest rate, recapture rate, tax rate, maintenance rate, insurance rate, and contingency rate. Since it is the appraiser's job to interpret the local real estate market, the capitalization rates used must also reflect the actions of local investors.

## **Section 5.8 Capitalization Methods**

The most prominent methods of capitalization are **Direct, Straight-Line, Sinking Fund,** and **Annuity**. Each method is valid when capitalizing income into an indicated value. The basis for their validity lies in the action in the market that indicates that the value of income-producing property can be derived by equating the net income with the net anticipated return utilizing the formula:

$$V = \frac{I}{R}$$

Where V is value, I is income, and R is capitalization rate. The formula can be rewritten:

$$I = R \times V$$

In **Direct Capitalization**, a single overall capitalization rate is determined by analyzing actual market sales of similar properties. Net incomes are developed and divided by the sales price to arrive at an overall rate providing an indication of value.

Mortgage Equity Capitalization is considered a sophisticated form of direct capitalization. The major difference between the approaches is in the development of the overall rate. In this method, equity yields, and mortgage terms are considered influencing factors in construction of the lease rate. In addition, an adjustment is required to compensate for anticipated depreciation or appreciation. This adjustment can be related to the recapture provisions used in other capitalization methods and techniques.

The **Straight Line** and **Sinking Fund** methods are forms of Straight Capitalization with one using Straight Line and the other using Sinking Fund recapture. Both methods follow the same basic principles as Direct Capitalization, differing only in that they provide for separate capitalization rates for recapture. Straight line recapture calls for the return of investment capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building.

**Sinking Fund** recapture calls for the return of invested capital in one lump sum at the termination of the estimated remaining economic life of the building. This is accomplished by providing for the annual return of an amount sufficient to invest, and annually re-invest, in "safe" interest bearing accounts such as government bonds or standard savings accounts. These "safe" investments ultimately yield the entire capital investment during the course of the building's economic life.

**Annuity Capitalization** involves valuation of the right to receive a specified income over a stipulated duration of a lease using annuity tables. In addition, the appraiser also considers the value that the property will have when it reverts back to the owner at the end of the lease. This reversion is valued by discounting the anticipated value against the present worth. The total property value is the sum of the capitalized income stream plus the present worth of the reversionary value.

## **Section 5.9 Procedures for Identifying Intangible Value for Commercial Property**

The valuation of commercial and industrial property may include an intangible business asset or business personal property when the operation of the real property and tangible business personal property are included as fundamental property components in the operation of a going concern to produce income to the business operation or business enterprise. Examples of properties under this circumstance includes motels, hotels, nursing homes and retirement facilities, medical uses such as: hospitals and specialized healthcare, golf courses, and bowling alleys. These examples are properties characterized by the integration of the use and design of the real property and the tangible personal property into an income producing unit under the management and operation by a skilled and specialized labor force as a going concern or business enterprise unit.

Valuation of taxable property according to USPAP requires the valuation of these property components to provide for the allocation of taxable property interests for the tangible versus intangible property components. According to the Texas Property Tax Code, intangible property is not taxable for ad valorem tax purposes. The intangible personal business property component is the value contribution of the business enterprise or business asset value portion of the property under the going concern. The CAD utilizes income returns and expense allocations attributed to business operation cost as a measure of the intangible business personal property or intangible business asset value.

The estimated value of the intangible business asset is based on a measure income attributed to the intangible business personal property under a going concern and may consist of:

- Estimated returns to the reputation of the business or goodwill
- Franchise fees for business affiliation
- Management cost of the business affiliation
- Consideration for the return on and of the required cost of a skilled labor force in place
- Return requirement for specific working capital
- Consideration for other operating agreements

The estimated annual income attributed to these affiliations and cost elements attributed to the intangible business asset value is capitalized under direct capitalization into a value estimate. The capitalization rate for this component of property is estimated as similar to the overall return rate for the whole property. However, the recapture component is considered based on a shorter time to recover cost than the real property as business relations tend to offer shorter agreement periods.

A second method for measuring the intangible business assets to the property is based on the gross income multiplier taken from the market approach. Again, the estimated measure of income attributed to the intangible relationships is the basis of the valuation attributed to that portion of

property. The gross room revenue for most operations reflects the acceptance of the property and levels of income the property will command in the market and considering comparable sales will indicate a market value for the property by gross income multipliers. Basically, the gross income multiplier times the estimated income attributed to the above-mentioned list of affiliated costs out of the income stream indicates the value of the intangible business asset as a component of the whole property or going concern.

## Chapter 6 Property Valuation Applying the Direct Sales Comparison Approach

An indication of the value of a property can be derived from analyzing the selling prices of comparable properties. This technique involves the selection of a sufficient number of valid similar property sales, the comparison of these sales, and the adjustment of each sale to the subject property to account for variations in time, location, site, and structural characteristics.

### Section 6.1 Selecting Valid Comparables

Since market value has been defined as the price which an informed and intelligent buyer, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for a particular property; it follows that if market value is to be derived from analyzing comparable sales, that the sales must represent valid *arms-length* transactions. Consideration must be given to the conditions and circumstances of each sale before selecting the sales for market analysis. Examples of sales that do **not** normally reflect valid market conditions include:

- Sale transactions in connection with foreclosures, bankruptcies, condemnations, and other legal action
- Sale transactions to or by federal, state, county, and local governmental agencies
- Sale transactions to or by religious, charitable, or benevolent tax-exempt agencies
- Sale transactions involving intra-corporate or intra-company interests or affiliations.
- Sale transactions involving the retention of life interests.
- Sale transactions between family relatives, related parties, or groups

In addition to selecting valid market transactions, it is equally important to select properties that are truly comparable to the property being appraised. For instance, sales involving both real and personal property or chattels may not be used unless the sale can be adjusted to reflect only the real property portion of the transaction. Sales of non-operating or deficient industrial plants cannot be compared validly with operating plants. Comparables must exhibit the same or similar use, site and structural characteristics as the property being appraised.

### Section 6.2 Processing Comparable Sales

All comparables must be adjusted to the subject property to account for variations in time and location. The other major elements of comparison differ depending upon the type of property being appraised. The appraisal must give prime consideration to the same factors which influence the prospective buyer of particular types of properties. For instance, the typical purchaser of warehouse and light industrial plants is concerned primarily with the use of the property, and the property's capacity to produce, relative to transportation, labor markets, and trade centers.

In applying the market data approach to commercial/industrial properties, appraisers generally will

find it difficult to locate a sufficient number of comparable sales, especially of properties that are truly comparable in their entirety. Therefore, it may be necessary to select smaller units of comparison such as price per square foot, per unit, per room, etc. Great care must be exercised in selecting a unit of comparison that represents a logical common denominator for the properties being compared. A commonly used and proven effective unit of comparison is the Gross Rent Multiplier (GRM). GRM is derived by dividing the gross annual income into the sales price. Using such units of comparison enables an appraiser to compare two properties that are similar in use and structural features, but differ significantly in size and other characteristics.

Having selected the major factors of comparison, it remains for the appraiser to adjust each factor to the subject. In comparing the site, adjustments are made for significant variations in size, shape, topography, and land improvements. In comparing the improvements, adjustments are made for size, quality, design, condition, and significant structural and mechanical components. The adjusted selling prices of the comparable properties will establish a range in value in which the value of the subject property will fall. Further analysis of the factors should enable the appraiser to narrow the range down to the value level most applicable to the property being appraised.

### **Section 6.3 Time Adjustment Analysis**

Review comparable sales, paired market sales, considering price change trends over time. Analysis of matched pairs is necessary to remove all other influences due to differences in property characteristics. Sales of the same or identical property are desired. Determine if price changes as time changes, estimate the percent change in price per year. It is necessary to consider an adequate number of paired sales to determine if a price trend is observed and how it may apply. Based on these sales, estimate the percent change in price per year and how it applies to all available sale data. As the estimate is applied, consider the reasonableness of the forecast and evaluate the adjusted price by ratio study of most recent sales.

The following is an example of an Excel spreadsheet used for Time Adjustment Analysis.



								<i>Forecast</i>
								<i>1/1/2008</i>
<u>Number</u>	<u>Situs</u>	<u>Date Sold</u>	<u>Price</u>	<u>Adjusted Price</u>	<u>Per Year</u>	<u>1/1/2008</u>	<u>Sale Ratio</u>	<i>1/1/2008</i>
					-0.1			<i>-0.1</i>
1		1/1/2006	\$125,000	\$100,000	100.0%			<i>\$100,000</i>
2		1/1/2008	\$100,000	\$100,000	100.0%			<i>\$100,000</i>
Differences		730.00	Days	-\$25,000				
% Change				-0.2	-20.00%			
Time Period Years		2.00	Years					
% Change Per Year						-0.1000	Per Year	
								<i>Forecast</i>
								<i>1/1/2008</i>
<u>Number</u>	<u>Situs</u>	<u>Date Sold</u>	<u>Price</u>	<u>Adjusted Price</u>	<u>Per Year</u>	<u>5/1/2008</u>	<u>Sale Ratio</u>	<i>1/1/2008</i>
					0.135			<i>0.135</i>
2		4/21/2006	\$1,725,000	\$2,197,768	99.9%			<i>\$2,120,568</i>
3		5/1/2008	\$2,200,000	\$2,200,000	100.0%			<i>\$2,101,542</i>
Differences		741.00	Days	\$475,000				
% Change				0.275362319	27.54%			
Time Period Years		2.03	Years					
% Change Per Year						0.1356	Per Year	
								<i>Forecast</i>
								<i>1/1/2008</i>
<u>Number</u>	<u>Situs</u>	<u>Date Sold</u>	<u>Price</u>	<u>Adjusted Price</u>	<u>Per Year</u>	<u>2/19/2007</u>	<u>Sale Ratio</u>	<i>1/1/2008</i>
					0.27			<i>0.135</i>
4		1/5/2006	\$1,150,000	\$1,498,781	99.9%			<i>\$1,458,799</i>
5		2/19/2007	\$1,500,000	\$1,500,000	100.0%			<i>\$1,675,315</i>
Differences		410.00	Days	\$350,000				
% Change				0.304347826	30.43%			
Time Period Years		1.12	Years					
% Change Per Year						0.2709	Per Year	
								<i>Forecast</i>
								<i>1/1/2008</i>
<u>Number</u>	<u>Situs</u>	<u>Date Sold</u>	<u>Price</u>	<u>Adjusted Price</u>	<u>Per Year</u>	<u>2/19/2007</u>	<u>Sale Ratio</u>	<i>1/1/2008</i>
					0.27			<i>0.135</i>
4		1/5/2006	\$1,150,000	\$1,498,781	99.9%			<i>(1+((SKS43-D45)/</i>
5		2/19/2007	\$1,500,000	\$1,500,000	100.0%			<i>(1+((SKS43-D46)/</i>
Differences		D38-D37	Days	F38-F37				
% Change				F40/F37	F40/F37			
Time Period Years		D40/365	Years					
% Change Per Year						F41/D42	Per Year	

## Chapter 7 Uniform and Equal Valuation

According to the Texas Constitution, "Taxation must be **equal and uniform**. No single property or type of property should pay more than its fair share".

The property taxes each property owner pays are based on the value of property they own. For instance, if a property is worth half as much as the neighboring properties (after any exemptions that apply), the tax bill of the property should be one-half that of the neighboring properties. This means that *uniform appraisal* is very important.

### Section 7.1 Property Adjustment

The following provide a description and explanation of adjustment calculations for uniform and equal evaluation of a sample of comparable property assessments.

<b>Adjustment Factor</b>	<b>Adjustment Summary</b>
Class/Size/Shape/C Height	Adjustment is the difference in depreciated replacement cost for primary structures comparing comparable improvement to subject improvement.
Age / Percent Good	Adjustment based on the difference in percent good comparing comparable to subject multiplied by the comparable residual improvement value.
Land \$ / L:B Ratio	Adjustment difference for land contribution comparing comparable to subject property.
Non-Main Area	Adjustment based on difference in non-main building improvements comparing each comparable to subject non-main building improvements.
NBHD % Adjustment	See NBHD % Adjustments table below
Time Adjustment	See Time Adjustments table below

#### Section 7.1.1 Explanation of Adjustments

<b>Property Description Data</b>	<b>Land Adjustments</b>
Land Size: Sq Ft	Land Area of Subject and Comparable Properties.
Land \$ to SUBJECT	Adjust value of land component for the each comparable at the per square foot value same as subject land value.
Difference L: B	Difference in ratio of land to building ratio for comparables compared to subject
Building Size	Building area for subject and comparable property.
Difference L: B Sq Ft	Indicated adjustment of land area for L: B ratio difference comparing comparable to subject
Difference L: B \$	Indicated adjustment of land value for L:B ratio difference comparing comparable to subject
Total Land \$	Addition of comparable adjusted land at subject unit value plus adjusted land value for L:B ratio difference

Land Value	Total adjusted difference in comparable land value compared with subject land value plus the adjustment value of the L:B ratio difference
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<b>Property Description Data</b>	<b>Land Adjustments</b>
Land Adjustment \$	Adjustment difference for land contribution comparing comparable to subject property.

<b>Property Description Data</b>	<b>Class Adjustments</b>
RCN Sq Ft	Replacement cost new of primary structure(s) located on subject and comparable properties.
Difference	Difference in replacement cost new comparing comparable primary improvement(s) to subject primary improvement(s).
SUBJECT % Good	Subject improvement, primary structure percent good.
Net Difference / Sq Ft	Difference in depreciated replacement cost for primary structure(s) comparing comparable improvement to subject improvement.

<b>Property Description Data</b>	<b>% Good Adjustments</b>
Assessment Value	Current property assessed value for subject property and comparable properties.
Land Value	Current land value for subject property and comparable properties.
Residual IMP Value	Current property assessment value, less land value, less non-main building improvements; residual improvement value primary structures.
Residual Value Sq Ft	Indicated primary structure residual improvement value per square foot of building area.  Adjustment based on the difference in percent good comparing comparable to subject times the comparable residual improvement value.

<b>Property Description Data</b>	<b>NBHD % Adjustments</b>
Residual IMP Value	Current property assessment value, less land value, less non-main building improvements; residual improvement value primary structures.
Diff' Subj vs Comp NBHD%	Difference in neighborhood factor comparing each comparable to subject neighborhood factor.
Adjustment	Adjustment based on the difference in neighborhood factor comparing comparable to subject times the comparable residual improvement value.

<b>Property Description Data</b>	<b>Time Adjustments</b>
Assessment Date OR Sale Date	Not applicable as all properties appraisal date same as assessment date
Time Difference (Months)	
Total % Time Adjustment	
Total \$ Time Adjustment	

<b>Property Description Data</b>	<b>Non-Main Area Adjustment</b>
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Non-Main Adjustment	Adjustment based on difference in non-main building improvements comparing each comparable to subject non-main building improvements.
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**Section 7.2 Equity Comparable Grid Example**



**Commercial Equity Report - All Table Methods**

8/21/2018

	R Num	Address	Nhbd Code	Occupancy Code	Eff Year	NRA	Land Value	Building Value	Total Value	Table Method	Value Method	Unadj Imp Val. PSF	Bldg. Size Adj.	Age Adj.	Tot. Adj. Percent	Adjusted Imp. Value PSF
SUBJECT	R360108	23701 Cinco Ranch BLVD, Katy, TX 77494	comm115	412: Neighborhood Shopping Ctr	2012	23,100	\$1,822,380	\$3,497,050	\$5,319,430	MVP	COST	\$151.39				
Comp 1	R214773	23144 Cinco Ranch BLVD, Katy, TX 77494	comm115	412: Neighborhood Shopping Ctr	2005	20,572	\$1,101,770	\$1,776,949	\$2,878,719	MVP	COST	\$86.38	-1.23%	7.00%	5.77%	\$91.36
Comp 2	R251477	1575 W Grand PKWY S, Katy, TX 77494	comm115	412: Neighborhood Shopping Ctr	2010	19,619	\$1,772,290	\$1,879,269	\$3,651,559	MVP	COST	\$95.79	-1.77%	2.00%	0.23%	\$96.00
Comp 3	R235383	2944 S Mason RD, Katy, TX 77450	comm115	412: Neighborhood Shopping Ctr	2007	26,670	\$1,378,240	\$3,035,273	\$4,413,513	MVP	COST	\$113.81	1.34%	5.00%	6.34%	\$121.02
Comp 4	R264146	22167 Westheimer PKWY, Katy, TX 77450	comm115	412: Neighborhood Shopping Ctr	2009	20,930	\$899,680	\$3,242,520	\$4,142,200	MVP	COST	\$154.92	-1.04%	3.00%	1.96%	\$157.96
Comp 5	R293605	5540 Peek RD, Katy, TX 77494	comm115	412: Neighborhood Shopping Ctr	2010	24,850	\$1,933,350	\$3,006,645	\$4,939,995	MVP	COST	\$120.99	0.76%	2.00%	2.76%	\$124.33
Comp 6		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Comp 7		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

<b>Adjustment Parameters:</b>	
Size Adj.:	(10% for double the area)
Age Adj.:	(1% per year)

Average	\$118.14
Median	\$121.02

Suggested Impr. Equity Value: \$2,795,616  
 Subject Land: \$1,822,380

Clear Grid    Print    Save As

**Suggested Equity Value: \$4,617,996**

Suggested Equity Value: **\$4,617,996**

## **Chapter 8 Ratio Studies**

A Ratio study is a study of the relationship between appraised or assessed values and market values. Ratio studies are used to compare the appraisals for specific properties, which make up a sample of properties, to determine the level of appraisal for that sample. Comparing the current appraised value of properties sold recently to the current selling prices of those properties indicates the current level of appraisal. Ratio studies determine the level of appraisal and help to interpret factors affecting market prices for sold properties.

Sale prices indicated by market transactions demonstrate the marketability of sold property. Such prices also help identify market influences in terms of price variables paid for differences in property characteristics observed in the market. Ratio studies are the analytical tool to determine the overall reasonableness of the appraisal model applied to the properties studied.

Ratio studies help interpret prices paid, which reflect observed differences in property characteristics. The appraisal objective is to represent the market value of property; therefore, the ratio study should ultimately reflect the level of appraisal at or near 100 percent. Measures of central tendency should support the level of appraisal at or near 100 percent.

### **Section 8.1 Internal Ratio Studies**

For FBCAD, ratio studies are utilized to evaluate the level of appraisal and to calibrate the neighborhood or market factor to ensure the appraisal of the improvements and land achieve a combined value relative to market prices and market value. Internal ratio studies help determine a level of neighborhood or market factors necessary to reach the desired valuation of improvements and land over the interim valuation steps. FBCAD's goal is to verify the level of appraisal to confirm final appraisal valuation for a sample of comparable properties in achievement of 100% of market value.

### **Section 8.2 Policies and Procedures for Internal Ratio Studies**

FBCAD uses ratio studies to analyze the level of appraisal for property types located in the district. Market sales of property are utilized to measure the level of appraisal for residential and commercial property, and to indicate the benchmark valuation basis for most categories of improved property. These sales are utilized to calibrate the neighborhood level of appraisal through the neighborhood factor.

The level of appraisal of individual sales indicates the relative estimation of the neighborhood factor to reconcile the CAD appraisal of property improvements and land with market prices. Ratio studies serve to calibrate through the neighborhood factoring FBCAD-estimated cost approach indications of value with available market prices of sold property. Subject neighborhood sales representing various categories of improved property are reviewed and analyzed for property components, and the indicated relationship of cost and market pricing.

Market sales indicate present value levels of improvement contribution and land contribution for the indicated overall pricing from market activity within a given neighborhood grouping of improved property whether residential or commercial property. Market sales representing specific improvement categories of property are gathered and compared for accuracy and comparability to determine market prices and relative value trends for neighborhood property components.

Ratio studies serve to measure and reconcile the final value contribution of property components and the desired level of appraisal to comply with requirements of the tax code. Ratio studies are a final step in the reconciliation and review of property appraisal.

### **Section 8.3 Procedures for Sales/Ratio Studies**

Ratio studies for commercial property are utilized to determine the level of appraisal for categories of commercial property. Available sales of commercial property are gathered, and a ratio study is conducted comparing current appraisal of individual commercial property with current sales prices. Ratio studies are utilized to determine which categories of property require valuation review and adjustment in valuation. A final ratio study is utilized to calibrate the level of appraisal indicating the improvement contributions considering the overall category of property to adjust the final value of the property within a category by adjusting the neighborhood factor to achieve and approach 100% of market prices.

#### **Section 8.3.1 Gathering, Analyzing and Adjusting Sales**

The three main sources of sales data are:

1. Real Estate Transfer Documents include, but are not limited to, deeds and land contracts.
2. Buyers and Sellers or their agents may provide closing statements and or MLS information received during hearings.
3. Sales Questionnaire/Mailers

#### **Section 8.3.2 Analyzing Sales Data/Sales Verification**

Examine terms and conditions of sales to determine if and how the sales can be used. Mass screening should be utilized to distinguish sales of property in typical conditions at market prices from those in that do not represent normal market conditions or influences in a given market area. This would require periodic review of market data on an ongoing basis. An example would be a quarterly review of sales data.

Examples of sales that do **not** normally reflect valid market conditions are listed in [Section 6.1](#).

#### **Section 8.3.3 Adjusting Sales**

Sales used in ratio studies may need to be adjusted for financing, assumed long-term leases, personal property, gift programs, and date of sale.

If adjustments need to be made for more than one purpose, the adjustments should be made in the following order:

1. **Real Property Rights Conveyed:** Property rights conveyed for comparable property sold must be similar to the property rights appraised for subject properties. Property rights conveyed should reflect fee simple interest or the full bundle of rights in property ownership. Property rights conveyed, title, or use limitations on purchaser use or future use of the property must be reviewed and considered for determination of required adjustments for comparable sale transactions reflecting market activity.

Fee simple property interest can be considered in terms of the discounted present value of the leased fee and leasehold interest when a lease encumbers the sold property. Evaluation of these property interests determines the allocation of price for property interests depending on contract rent defined by the lease in comparison with market rent based on the probable rent level the property would command in the current market. Indicated differences in rent income attributed to the property can indicate price allocation or present value of the income stream in terms of contract and market rent by discounting the difference in net operating income attributed to the fee simple interest and to the leased fee interest.

When contract rent equals market rent, the present value of leased fee interest plus leasehold interest equals the present value of the fee simple interest. When contract rent is greater than market rent the discounted present value of the leased fee interest is greater than fee simple interest. Excess rent above market rent indicates a negative value to the leasehold interest when added to the leased fee estate. The sum of the leasehold interest plus the leased fee equates to fee simple. When contract rent is less than market rent, the discounted present value of the fee simple interest is greater than the present value of the leased fee and is the sum of the present values of leased fee plus leasehold interest. Adjustments for property rights conveyed can be based on differences in the discounted present values of these property interests.

2. **Financing Terms:** The transaction price of one property conveyed may differ from that of an identical property due to financing terms. Non-market financing such as owner or seller financing below typical mortgage costs may be considered for price adjustment when part of a sale transaction. Cash equivalency investigates indicated adjustments based on current financing terms in estimating market derived adjustments for financing terms. Cash equivalency adjustments are based on a comparison of contract interest and payment terms with current market interest and payment terms based on discount techniques. A second method is by paired comparison of market sales representing the financing terms being evaluated. The adjustment is estimated based on the difference in prices paid for differences in financing terms.
3. **Conditions of Sale:** Conditions of sale involve the typical motivations of buyers and sellers to consummate the sale. Adjustments for non-market conditions of sale depend on paired comparison of comparable sale prices to measure differences in prices paid. Atypical buyer and seller motivations for the transaction when other normal sale transactions are available should



be discarded to avoid confusion and lack of relevancy in representing market prices.

*Foreclosures.* Pursuant to section 23.01 (c) of the Texas Property Tax Code:

“Notwithstanding Section 1.04(7)(c), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property:

- (1) Was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or
- (2) Has a market value that has declined because of a declining economy.

4. **Expenditures Made Immediately After Purchase:** Property sales may represent property purchases where the buyer and seller considered other additional expenditures required to make the property usable or to maintain the property under the highest and best use. These additional costs affect the price the buyer agrees to pay to acquire the property and place it into use. Such expenditures include:

- a. Costs to cure deferred maintenance.
- b. Costs to demolish and remove any portion of the improvements.
- c. Costs to petition for a zoning change.
- d. Costs to remediate environmental contamination.

These costs may be limited to amounts qualified in the price negotiations for the transaction or to actual cost amounts under contract. Adjustments for these items are the costs associated with the necessary cost to cure the identified deficiency discussed during the negotiation for purchase of the property, and costs considered by the purchaser as part of the price of property acquisition.

5. **Market Conditions:** Comparable sales that occurred under market conditions different from those applicable to the property appraised on the effective date of appraisal may require adjustment for price differences. An adjustment for differences in market conditions can be measured by paired comparison of similar property sales or of paired comparison of the sale of the same property with recent multiple dates of sale. This adjustment for market conditions is often referred to as a “time” adjustment, while time is not the cause of the adjustment. The adjustment is based on the change in price, if any, attributed to changes in property supply and demand over time reflected by prices paid for very similar, comparable property.

The adjustment for time influence on price begins with identifying comparable properties that have sold multiple times. Comparing paired sales for price differences will indicate and measure price changes over time. A comparison of paired sales, one property to the other, for differences in physical characteristics narrowing and eliminating the differences in price so that the residual difference is attributed to the percent change in price over time. Paired sales of

the same property with recent sale dates provide the purest comparison to isolate the change attributed to market change over time. From a sample of comparable paired sales analyze for price change trending into a percent change for price per year. Test the indicated price change for reasonableness applying it to the sale sample, first on the paired sold property to replicate the sold prices and then apply the percent change to the entire sale sample based on a January 1 appraisal date for all sales. A consistent change trend should appear, and testing should confirm the validity of the trend.

6. **Physical Characteristics:** Adjustments are part of considering market prices that may be affected by differences in physical characteristics found in comparable properties and the property appraised. Paired comparison of comparable property is a process to determine physical characteristic differences that affect market prices, and to identify price amounts attributed to particular physical characteristics. Physical characteristics considered are location, property access, land size and shape, building size, improvement quality and design, age and condition of improvements, and highest and best use.

Other characteristics may be considered depending on property specific characteristics in place. Price adjustments are based on paired comparison of comparable property attempting to isolate certain characteristics and indicated portions of price that may be attributed to the availability of the physical characteristic whether present in the property appraised and within the comparable sale property. The comparison is always comparing the comparable sale property to the property appraised and making appropriate adjustments as indicated by the market.

## Chapter 9 Field Audit Discovery

It is the objective of the Commercial Appraisal department to visit all commercial property in Fort Bend County annually.

During the field inspection period, appraisers will be concerned with:

1. Discovering and valuing new construction and adding improvements to the appraisal roll.
2. Confirm accurate drawings of improvements.
3. Discovering changes and updates to existing property; correction of errors in property descriptions.
4. Discovery of omitted properties.
5. Reviewing undervalued properties.
6. Reducing corrections by constant attempts to ensure accuracy of information and valuation techniques.

## **Section 9.1 Field Audit Policies and Procedures**

Data collection is the most important aspect of personal property appraisal. Without accurate data, a proper appraisal cannot be accomplished. Account information may be obtained from many sources.

The Commercial Field Sheet ([Appendix D.2](#)) is one of the most important documents the Commercial Department utilizes. The information that field appraisers gather and their judgment in valuing a large number of accounts using standardized appraisal techniques are important elements in performing a uniform and equal appraisal.

Public relations are a very important aspect of the Field Audit. Often the visit made by a field appraiser to a local property is the only contact that a property owner has with the appraisal district. Consequently, first impressions are very important; field appraisers should always conduct themselves in a courteous and professional manner.

Field appraisers should answer any questions that property owners may ask; however, if an answer is not known, write down the question. Inform the property owner you will research the question and call the property owner with the answer as soon as possible.

## **Section 9.2 Code of Conduct**

Every employee assigned to this activity is expected to conduct themselves in a professional manner at all times. Most business owners and managers conduct business in a professional manner. It is imperative that we convey professionalism as well as knowledge about our assigned duties and the practice of appraisal activities.

Personal appearance has an important bearing in how property owners perceive individual employees as well as the entire district. Therefore, all field appraisers will dress appropriately in order to convey professionalism in appearance as well as attitude. It is mandatory that all field personnel have on their person proper identification, the Fort Bend CAD badge.

When entering a property, always introduce yourself with a smile and let the owner or manager know you are from the Fort Bend CAD. State your purpose as reviewing appraisal records and that you are conducting onsite inspections of property. You should ask to speak with the owner, if present, or the person in charge. Explain that the FBCAD is charged with the responsibility of appraising all properties in Fort Bend County at market value for tax purposes. Continue by stating that you would like to review and collect an accurate description of the property. Provide a copy of "Taxpayer's Rights, Remedies and Responsibilities" if the property owner questions the purpose of your inspection.

Occasionally, the field reviewer may encounter property owners who refuse to permit access to their premises. Under no circumstances should the field appraiser become involved in an argument with the property or business owner or manager. If access is refused, leave the premises immediately and record the pertinent information from your vehicle or a place off the premises.

Include on the Commercial Field Sheet that denial of access to property occurred and any other explanation that may be necessary. On other occasions, a property owner may enlist the services of a tax agent and may ask you to contact the agent for property information.

Each employee's manner in serving the public is very important to good public relations. Each employee should strive to do the following:

- Always be respectful, courteous and tactful, never argumentative.
- Communicate with understandable language and phrases common to all, avoid excessive use of technical terms; offer explanations according to the Texas Property Tax Code.
- Be honest with people you meet.
- Be willing to correct errors to the extent allowed by law.
- Assure the property owner that his or her problem will be investigated, and appropriate action will be taken to solve the particular problem at hand.
- Respect the property owner's concerns or problems.
- Provide comprehensive and accurate information.
- Treat all people in the manner you would like and expect to be treated.

### **Section 9.3 Discovering New Property, Including New Utility Property Guidelines**

Annual property review provides for county wide inspection of properties with new commercial and industrial improvements and improvement additions to existing structures.

Building permits, newspaper, other media publications, and the annual property drive provide discovery opportunities for locating property accounts with new improvements and additions.

1. Inspect, measure, and prepare property descriptions as of appraisal date.
2. Data entry of property information:
  - a. Account is revised with the inspection date and appraiser name.
  - b. Improvement is added to the account with all the segments describing each segment type, classification, square footage, percentage complete, percent good, physical, year built and a value for each segment.
  - c. Pictures of the improvement are attached to each account.
  - d. Sketches of the improvement are drawn with our Apex technique onto the account.
  - e. Data is given back to the appraiser for audit and file.
3. Valuation calculation under appropriate cost, income and market factors applicable to the appraisal date. Reconcile and estimate market value.

4. Apply applicable exemption status.
5. Calculate the market and assessed value for the appraisal date.

### **Section 9.4 Discovering New Accounts in the Year Created.**

Annual property review provides for county wide inspection of properties with new commercial and industrial improvements and improvement additions to existing structures. Also, new business personal property accounts are set up as new businesses start and as businesses relocate.

Building permits, newspaper, other media publications, and the annual property drive provide discovery opportunities for locating property accounts with new improvements and additions and locations of new businesses and the relocation and demise of existing businesses.

1. Inspect, measure, and prepare property description as of appraisal date. Collect ownership information for businesses with business description and asset types as of January 1<sup>st</sup>.
2. Data entry of property information.
  - a. Account is revised with inspection date and appraiser name.
  - b. Businesses and improvements are added to the account with all the segments describing each asset type, segment type, classification, square footage, percentage complete, percent good, physical, year built and a value for each segment. Determine quantitative description with accurate measurement and asset accounting when possible. Discuss with owner for full property listing of business assets. Indicate tax code requirement for rendition filing.
  - c. Pictures of the business location and improvements are attached to each account.
  - d. Sketches of improvement are drawn with our Apex technique onto the account.
  - e. Data is given back to appraiser for audit and file.
3. Valuation calculation under appropriate cost, income and market factors applicable to the appraisal date. Reconcile and estimate market value.
4. Apply applicable exemption status.
5. Calculate the market and assessed value for the appraisal date.
6. Review of business property rendition filed for review of property assets and reconcile with CAD appraisal for final assessed market value opinion.
7. Audit data entry and final value opinion.
8. Send 25.19 Notice of Appraised Value.

## **Section 9.5 Identifying Upgrades and New Improvements to Existing Property**

Annual property review provides for county wide inspection of properties with new commercial and industrial improvements and improvement additions to existing structures.

Building permits, newspaper, other media publications, and the annual property drive provide discovery opportunities for locating property accounts with new improvements and additions.

1. Inspect, measure, and prepare property description as of appraisal date.
2. Data entry of property information.
3. Valuation calculation under appropriate cost, income and market factors applicable to the appraisal date. Reconcile and estimate market value.
4. Apply applicable exemption status.
5. Calculate the market and assessed value for the appraisal date.

## **Section 9.6 Evaluating the Appraisal Services Contractor's Discovery of New Property Processes**

The new property discovered by FBCAD appraisers is cross-checked against the listing of new property presented by the appraisal services contractor. This cross check provides an evaluation of the contractor's process and results.

## Appendix A Examples

Examples of FBCAD Valuation Analysis, Income Approach Analysis, and Proformas are shown on the following pages.

### Appendix A.1 Valuation Analysis Example

3-Jan-xx		
Tax Year:		20xx
Property Name:		Prime Building I
Property Type:		Office Building
Location:		100 Main St
Net Rentable Area (SF):		165,300
Year Built:		1986
Renovated:		
Class:		B
R#		XXXXXX
<b>Assessed Value:</b>	<b>\$9,616,990</b>	<b>\$58.18 per SF</b>
<u>Year Tax Calculation</u>		
Year Assessed Value:		\$9,616,990
Previous Year Tax Rate Per \$ 100:		\$3,050
Tax Expense:		\$293,318



## Appendix A.2 Income Approach to Value Example

Potential Gross Revenue (100% Occupied)	100%		<b>2,000,000</b>
Vacancy, Bad Credit, Rent Loss	-10%		-200,000
Effective Gross Revenue (EGR)			2,200,000
Secondary Income			
CAM reimbursements [Tenant: prop. tax, insurance., maintenance]			0
Additional income (parking, late fees, charges)			
Rent concessions			- 00
Effective Gross Income (EGI)			<b>2,250,000</b>
Operating Expenses (OE)			
		% EGI	
<b>Variable Cost</b>			
Management		4%	90,000
Administration		1%	22,500
Personnel			22,500
Advertising			22,500
Utilities			112,500
Repair & Maintenance, Renovations		3%	67,500
Cleaning			45,000
Contracts, Services (incl. Landscaping, Security, etc.)			45,000
Make Ready (prep vacant units, painting)			45,000
Miscellaneous		1%	22,500
Reserves for long term repair			67,500
<b>Fixed Cost</b>			
Insurance		3%	67,500
Total Operating Expenses		48%	<b>630,000</b>
Net Operating Income (NOI)			<b>1,620,000</b>
Cap Rate:		<b>7.00%</b>	
Tax Rate:		<b><u>2.69%</u></b>	
Loaded Cap Rate		<b>9.69%</b>	
Property Value		(NOI/Loaded Cap Rate)	<b>16,718,270</b>

**Mortgage, Loan, or Bank Payments are not an Operating Expense, not included.**

**Depreciation is not an Operating Expense, not included.**

CAM Reimbursement – Common Area Maintenance, leases can be arranged where tenants share in the cost of having common areas (lobby, restrooms, elevators, etc.) in the building.

Property Tax Rate [558,000 / 15,171,429] 2.69% of property value.

Example developed from appraisals completed by Appraisal Institute designated members.

## Appendix A.3 Rent Loss Adjustment Calculation Example

Proforma Income Approach							
Property: Prime Building I			Location: 100 Main St				
Net Rentable Area: 165,300							
Prime Building, I Assumptions							
Adjusted Annual Market Rental Rate:	\$15.00 PSF		Market Rental Rate Increase Year 1: 3%				
			Market Rental Rate Increase Year 2: 3%				
			Market Rental Rate Increase Year 3: 3%				
Net Rentable Area (SF)	165,300		Market Rental Rate Increase Year 4: 3%				
Actual Occupancy	90%		Market Rental Rate Increase Year 5-7: 3%				
Stabilized Occupancy:	90%						
Rentable Area to be Absorbed	0		Discount Rate: 12.5%				
Absorption Period (in years):	4		Tenant Finish Cost:		\$10.00 PSF		
Amount Absorbed Each Year:	0		Leasing Commission		2.5%		
Calculations:							
	Vacant Space	\$9,616,990 Annual Rental Rate	Rent Loss	Tenant Finish	Commissions	Present Value Factor	Present Value Of Rent Loss
Year 1:	0	\$15.00	\$0	\$0	\$0	0.8889	\$0
Year 2:	0	\$15.45	\$0	\$0	\$0	0.7901	\$0
Year 3:	0	\$15.91	\$0	\$0	\$0	0.7023	\$0
Year 4:	0	\$16.39	\$0	\$0	\$0	0.6243	\$0
Year 5:	0	\$0.00	\$0	\$0	\$0	0.0000	\$0
Year 6:	0	\$0.00	\$0	\$0	\$0	0.0000	\$0
Year 7:	0	\$0.00	\$0	\$0	\$0	0.0000	\$0
Comments:							

## Appendix A.4 Apartment Model Example

**Income Apartment Model Value**

**General Income Information**

Net Rentable Area	229,020	Total Tax Rate	1.87540	Comments		
NET RENT AREA	229,020	Total Unit Area	228,960			
UNITS TOTAL	240					

**APT INFORMATION**

CLASS	SMC0200	YEAR BLT	2002	Efficiency	0
AGE RANGE	2000 - 2010				
UNITS TOTAL	240	1 Bedroom	0		
		2 Bedroom	240		
		3 Bedroom	0		
		4 Bedroom	0		

**APT CALCULATION INFORMATION**

PGI	3,549,810	CAP RATE	5.50000	----- Model Information -----	
Vac & Coll %	6	LOADED RATE	7.37540	MODEL	SMC0200
Vac & Coll	212,989				
Secondary Income	177,491	TOTAL INCOME VALUE	25,725,710	RENT RATE	\$15.50
EGI	3,514,312				
EXPENSE TOTAL	1,581,440				
CONCESSIONS	35,498				
NOI	1,897,374				
				CONCESSION %	0.01
				OCC PCT	94
				SECONDARY INC	5
				EXP PCT	45

**Apt Income Value: 25,725,710**

## Appendix A.5 Hotel Model Example 1

Income Model Hotel/Motel

Type **Limited Service Average**

Revenue **\$1,552,767**

YEAR BLT **2018**

Units **100**

Total Tax Rate **3.05166**

Comments **Taxpayer ID 32052932574**

Hotel Motel Calculation Information

Revenue	<b>\$1,552,767</b>	Expenses	<b>\$871,102</b>	Income Value	<b>\$5,770,237</b>
Secondary Inc	<b>\$31,055</b>	NOI	<b>\$712,720</b>	Business Value	<b>\$577,024</b>
Total Income	<b>\$1,583,822</b>	Unloaded Rate	<b>0.0930</b>	Total Income Value	<b>\$5,193,210</b>
		Loaded Cap Rate	<b>0.12352</b>		

Income Value: **\$5,193,210**

## **Appendix B Commercial Cost Schedules**

### **Appendix B.1 Commercial Type Codes**

- M Main Building Structure
- A Attached features to main building structure
- I Interior finish for warehouse or shell type building
- D Detached improvements (paving, etc.)
- O Open area (2<sup>nd</sup> floor over open, etc.)

### **Appendix B.2 Percent Complete**

The following rules apply when picking up new commercial construction:

**PARTIAL COMPLETION AS OF JANUARY 1st  
GENERAL COMMERCIAL BUILDINGS**

<b>Property Situs Address</b> _____	<b>Property ID</b> _____
<b>Date of Inspection</b> _____	<b>Appraiser</b> _____

Stage of Construction	Percent of Total	Cumulative	Completed *
Plans, Engineering and Supervision	5.5%		_____
Clearing and Excavation * *	3.1%	8.6%	_____
Foundations	6.5%	15.1%	_____
Rough-in Plumbing	1.9%	17.0%	_____
<b>Total Foundation In-Place</b>	<b>17.0%</b>	<b>17.0%</b>	_____
Steel Frame and Decking	11.5%	28.5%	_____
Carpentry	3.9%	32.4%	_____
Insulation and Waterproofing	1.5%	33.9%	_____
Masonry Exterior or Siding	13.6%	47.5%	_____
Aluminum Storefronts	4.0%	51.5%	_____
Roofing	6.1%	57.6%	_____
Doors and Frames	1.7%	59.3%	_____
<b>Total Exterior Frame</b>	<b>42.3%</b>	<b>59.3%</b>	_____
Interior Finish – Gypsum Board	5.7%	65.0%	_____
Floor Cover	2.5%	67.5%	_____
Painting	0.5%	68.0%	_____
Acoustic Ceilings	1.3%	69.3%	_____
Plumbing (From Rough-in Slab)	3.7%	73.0%	_____
Toilet Accessories and Partitions	0.3%	73.3%	_____
Heating and Air Conditioning	7.7%	81.0%	_____
Electrical, Including Fixtures	10.2%	91.2%	_____
Contractor’s Overhead and Profit	<u>8.8%</u>	100.0%	_____
<b>Total Completion</b>	<b>100.0%</b>		_____

<b>Percent Completion As Of Above Date</b>	_____
--	-------

\* NOTE : Check stages of construction and percent of completion within a stage. A stage of construction may be partial complete, estimate percent of construction accomplished as of the inspection date in complete stages and partial stages. Enter percent complete or portion of stage complete in appropriate blank space. Add all estimates of percent complete for an estimated Percent Completion As Of Above Date.

\*\* NOTE : When site preparation is complete, and no slab or forms, estimate improvement value based on \$.31 per square foot of land area in the prepared site.



## Appendix B.4 Commercial Improvements Cost per Building Area

Class/Type	Description	Building Area	Sq Ft Cost
A1	Air Conditioning "Unit" Warehouse		\$1.46
A2	Central Air Conditioning, Warehouse		\$2.91
A3	Atrium Cover		\$28.45
A4	Atrium Walls		\$10.30
A5	Bank Canopy Drive-In		\$25/65
A6	Balcony, Theatre		\$20.61
A7	Canopy Only		\$5.49
A8	Canopy Roof/Slab		\$6.83
A9	Canopy Roof/Service Station Economy		\$5.49
A10	Canopy Roof/Service Station Average		\$9.14
A11	Canopy Roof/Service Good		\$12.99
A12	Covered Mall		\$21.28
A13	Craneway	Linear Ft	\$31.36
A14	Dock Level Floor		\$1.01
A15	Enclosed Entry		\$19.26
A16	Fireplace	Each	\$2,564.80
A17	Loading Dock, Steel or Concrete		\$8.51
A18	Loading Dock, Wood		\$5.82
A19	Pool, Swimming		\$35.50
A20	Porch, Open		\$10.64
A21	Porch, Enclosed		\$18.48
A22	Porch, Open Upper		\$6.27
A23	Porch, Enclosed Upper		\$10.64
A24	Sprinkler System, Wet		\$1.23
A25	Truck/Train Well		\$10.19
A26	Utility Building, Frame		\$6.27
A27	Utility Building, Metal		\$8.29
A28	Utility Building, BK/STN		\$9.63
D1	Paving, Asphalt		\$2.40
D2	Paving, Service Station, Asphalt and Concrete		\$4.00
D3	Paving, Concrete		\$4.00
D4	Paving, Concrete Heavy Duty		\$4.25
D5	Canopy Only		\$5.49
D6	Canopy Roof/Slab		\$6.83
D7	Canopy Roof, Service Station, Economy		\$549
D8	Canopy Roof, Service Station, Average		\$9.18
D9	Canopy Roof, Service Station, Good		\$12.99
D10	Restroom/Store Room, FR/CB		\$22.74
D11	Restroom/Store Room, BK/STN		\$26.99
D12	Shed, Aluminum		\$8.62
D13	Shed, Machinery		\$7.06
D14	Utility Building, Frame		\$6.27
D15	Utility Building, Metal		\$8.29
D16	Utility Building Brick, Stone		\$9.63
D17	Lumber Shed, 1 Side Open on Dirt		\$5.82
D18	Lumber Shed, 1 Side Open on Slab		\$8.06
D19	Tennis Court, Asphalt	Each	\$16,688.00
D20	Tennis Court, Concrete	Each	\$20,081.60
D21	Tennis Court, Clay	Each	\$11,704.00
D22	Greenhouse, Economy		\$6.94
D23	Greenhouse, Average		\$8.96



D24	Greenhouse, Good		\$10.53
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Class/Type	Description	Building Area	Sq Ft Cost
D25	Canopy, Bank Drive Thru		\$25.65
D30	Chain Link Fence 6'		\$10.08
D31	Chain Link Fence 8'		\$12.88
D32	Chain Link Fence 10'		\$15.68
D40	Lighting, Shopping Center Mercury Vapor or Fluorescent 20' Single		\$1,176.00
D41	Mercury Vapor or Fluorescent 20' Dual		\$1,702.40
D42	Mercury Vapor or Fluorescent 20' Quad		\$2,775.20
D43	Incandescent, 20' Single		\$952.00
D44	Incandescent, 20' Dual		\$1,472.8
D45	Incandescent, 20'Quad		\$2,514.40
D46	Lighting, Service Station Mercury Vapor or Fluorescent 12' Single		\$862.40
D47	Mercury Vapor or Fluorescent 12' Dual		\$1,254.4
D48	Mercury Vapor or Fluorescent 12' Quad		\$2,038.40
D49	Incandescent, 12' Single		\$588.00
D50	Incandescent, 12' Dual		\$705.60
D51	Incandescent, 12'Quad		\$940.80
D60	Pool, Swimming		\$35.50
D70	Golf Course Holes, Price per Hole		\$84,000
D80	Mobile Home Park, Good		\$5,140.80
D81	Mobile Home Park, Average		\$3,550.40
D82	Mobile Home Park, Low		\$2,419.20
D86	Mobile Home Hook-Ups, Water, Electrical, and Sewer		\$705.60
D99	Flat Value		\$1.12
I1	Bank/Savings Inst, Central AC		\$42.2
I2	Cinema Central AC		\$27.55
I3	Department Store Central AC		\$22.18
I4	Discount Store/Market Central AC Adj Factor 90		\$15.46
I5	Enclosure (25% Office-75% Similar to Retail) Normally in Warehouse Adj Factor 90		\$20.16
I6	Medical Center/Office Central AC		\$42.45
I7	Office, Multi Use, Central AC		\$27.15
I8	Racquet Ball Court, Central AC Adj Factor 90		\$27.22
I9	Restaurant, Central AC		\$39.87
I10	Retail, Multi Use, Central AC Adj Factor 90		\$12.88
I11	Storage, Multi Use		\$6.50
I12	Tavern/Bar-Bar/Lounge, Central AC		\$25.8
I13	Tennis Club, Central AC Adj Factor 90		\$14.22
I14	Warehouse Finish, No Unit Heat No Restrooms		\$1.01
I15	Unit Heat		\$0.78
I16	Restrooms Adj Factor 90		\$0.78
O1	Open Area, Apt/Hotel		\$5.26
O2	Open Area, Motel/Dwelling		\$4.82
O3	Open Area, Store/Restaurant		\$5.71
O4	Open Area, Industrial/Warehouse		\$5.71

O5	Open Area, Bank/Office		\$6.94
O6	Open Area, Theatre/Auditorium		\$7.50

Class/Type	Description	Building Area	Sq Ft Cost
O7	Open Area, Light Metal		\$4.14
O8	Open Area, High Rise Office Building		\$7.06
O9	Open Area, Fast Food		\$5.71
M1	Apartments, Average BR/FR, BR/CB, WD/FR, Stucco Central AC, 9' Wall Ht	<3,000 <7,000 <12,000 <17,000 <25,000 ≥25,000	\$46.82 \$43.46 \$40.77 \$40.32 \$39.87 \$39.76
	Adj Factor 100		
M1.2	Apartment, 2nd Floor	<3,000 <7,000 <12,000 <17,000 <25,000 ≥25,000	\$44.46 \$41.10 \$38.42 \$37.97 \$37.52 \$37.41
	Adj Factor 100		
M10	Auto Dealership-Auto Sales, Pre-Engineered Steel Frame, Metal Walls, Central AC, 12' Wall Height, Add Store Front for Glass	<6,500 <9,000 <12,500 <17,500 <25,000 ≥25,000	\$24.42 \$24.08 \$23.97 \$23.86 \$23.74 \$23.52
	Adj Factor 110		
M11	Service Center-Metal Walls, No Restrooms, No Enclosures	<6,500 <9,000 <12,500 <17,500 <25,000 ≥25,000	\$13.66 \$13.33 \$13.10 \$12.88 \$12.78 \$12.66
	Adj Factor 110		
M12	Auto Dealership-Sales-Steel Frame, Brick, Concrete Block, Tilt Wall, Central AC, 14' Wall Height; Add Store Front for Glass	<6,500 <9,000 <12,500 <17,500 <25,000 ≥25,000	\$31.02 \$30.58 \$30.02 \$29.23 \$28.90 \$28.00
	Adj Factor 110		
M13	Service Center-1/2 Metal, 1/2 Concrete Block or Tilt Wall, 16' Wall Height, No Restrooms, No Enclosures	<6,500 <9,000 <12,500 <17,500 <25,000 ≥25,000	\$16.46 \$15.34 \$15.01 \$14.45 \$14.22 \$13.66
	Adj Factor 110		
M14	Auto Dealership-Auto Sales Heavy Steel Frame, Brick, Concrete Block, Tilt Wall, Central AC, 14' Wall Height, Add Store Front for Glass	<6,500 <9,000 <12,500 <17,500 <25,000 ≥25,000	\$31.02 \$30.58 \$30.02 \$29.23 \$28.90 \$28.00
	Adj Factor 110		
M15	Service Center-Heavy Steel Frame, Brick, Tilt Wall, Concrete Block, 16' Wall Height No Restrooms, No Enclosures	<6,500 <9,000 <12,500 <17,500 <25,000 ≥25,000	\$21.06 \$18.82 \$18.14 \$17.25 \$16.69 \$15.79
	Adj Factor 110		

Class/Type	Description	Building Area	Sq Ft Cost
M16 MS "C"	National Auto or Tire Service Center-Concrete Block, Tilt Wall, Tile, Brick Steel Frame, Central AC in Retail and Unit Heat in Service Center Adj Factor 140		\$30.24
M17 MS "D" Age Life 30 Yrs	National Auto or Tire Service Center-Concrete Block, Tilt Wall, Tile, Brick on Steel Frame, Central AC in Retail and Unit Heat in Service Center Adj Factor 110		\$25.54
M18 MS "S" Age Life 30 Yrs	Neighborhood Garage or Auto Service-Metal, Corrugated Iron on Wood Frame, Steel Pipe, Pre-Engineered Steel, Minimal Water, No Heat, No Enclosures, 12' Wall Height +/- \$.15 Above/Below 12' Adj Factor 120	<1,000 <1,8000 <3,200 <5,000 ≥5,000	\$14.78 \$14.11 \$13.44 \$13.10 \$12.88
M19 MS "D" Age Life 30 Yrs	Neighborhood Garage or Auto Service-Brick, Concrete Block, Tile, Tilt Wall, Wood on Wood Frame or Pre-Engineered Steel Frame, Minimal Water, No Heat, No Enclosure, 12' Wall Height +/-\$.30 Above/Below 12' Adj Factor 120	<1,000 <1,800 <3,200 <5,000 ≥5,000	\$24.42 \$21.62 \$18.82 \$17.70 \$17.36
M20 MS "C" Age Life 50 Yrs	Bank Building, Average, Brick, Concrete Block, Tilt Wall, on Heavy Steel Frame, or Bearing Wall 14' Wall Height +/- \$30 Above/Below 14' Adj Factor 120	<7,500 <15,000 <30,000 <45,000 ≥45,000	\$66.98 \$63.73 \$61.82 \$60.37 \$60.03
M22 MS "D" Age Life 45 Yrs	Bank Building, Average, Brick, Concrete Block, Tilt Wall, on Wood Frame, Non Bearing Wall, 14' Wall Height +/- \$30 Above/Below 14' Adj Factor 120	<7,500 <15,000 <30,000 <45,000 ≥45,000	\$59.92 \$56.56 \$54.77 \$53.31 \$52.98
M24 MS "D" Age Life 45 Yrs	Bank Building, Average, Metal, On Pre-Engineered Steel Frame, Not Metal Sandwich, 14' Wall Height +/- \$.10 Above/Below 14' Adj Factor 100	<7,5000 <15,000 <30,000 <45,000 ≥45,000	\$50.85 \$50.18 \$49.84 \$49.62 \$49.50
M30	Basement, No Finish, No Heat, No AC, No Restrooms, No Partitions Adj Factor 110	<3,750 <7,500 <15,000 <25,000 <35,000 ≥35,000	\$25.54 \$22.62 \$19.82 \$18.37 \$17.36 \$16.91
M31	Basement, Offices Adj Factor 110	<3,750 <7,500 <15,000 <25,000 <35,000 ≥35,000	\$56.00 \$53.20 \$50.29 \$48.33 \$47.82 \$47.38
M32	Basement, Retail	<3,750 <7,500 <15,000 <25,000	\$39.98 \$37.07 \$34.16 \$32.82

	Adj Factor 110	<35,000	\$31.70
		≥35,000	\$31.36

Class/Type	Description	Building Area	Sq Ft Cost
M33	Basement, Parking	<3,750	\$28.34
		<7,500	\$25.54
		<15,000	\$22.62
		<25,000	\$21.17
		<35,000	\$20.16
	Adj Factor 110	≥35,000	\$19.71
M40	Bowling Alley, Average, Tilt Wall	<7,500	\$39.31
	Concrete Block, Brick, Heavy Steel Frame	<12,500	\$28.67
MS "C"	Or Bearing Wall, Central AC	<22,500	\$32.70
Age Life	+/- \$.25 Above/Below 16'	<40,000	\$31.25
35 Yrs	Adj Factor 115	≥40,000	\$30.58
M42	Bowling Alley, Stucco, Frame, Brick, Tile	<7,500	\$34.27
	Concrete Block, On Wood Frame,	<12,500	\$28.67
MS "D"	Non Bearing Wall	<22,500	\$27.66
Age Life	+/- \$.25 Above/Below 16'	<40,000	\$26.32
30 Yrs	Adj Factor 120	≥40,000	\$24.64
M50	Car Wash, Coin Operated, Wand Type,	<750	\$11.20
MS "S"	Metal	<1,050	\$11.09
Age Life		<1,500	\$10.86
20 Yrs	Adj Factor 110	≥1,500	\$10.75
M51	Car Wash, Coin Operated, Wand Type,	<750	\$16.68
	Brick or Concrete Block	<1,050	\$16.58
Age Life		<1,500	\$16.24
25 Yrs	Adj Factor 110	≥1,500	\$16.13
M52	Car Wash, Average, Tunnel Type,	<680	\$43.90
MS "D"	Concrete Block, Tilt Wall, On Wood Frame,	<1,625	\$31.25
Age Life	14' Wall Height	<3,000	\$25.42
20 Yrs	Adj Factor 110	≥3,000	\$23.30
M53	Car Wash, Heavy Steel Frame,	<680	\$49.17
MS "C"	Concrete Block, Tilt Wall,	<1,625	\$36.51
Age Life	14' Wall Height	<3,000	\$30.69
25 Yrs	Adj Factor 110	≥3,000	\$28.56
M60	Church, Stone, Tile, Brick, Glass,	<2,500	\$81.54
	Central AC, Heavy Steel Frame, Fire Resistant,	<5,000	\$77.62
Age Life	+/- \$2.00 Above/Below 20' Wall Height	<10,000	\$74.26
50 Yrs	Balcony From A 6	<20,000	\$72.58
	Adj Factor 110	≥20,000	\$71.68
M62	Church, Stone, Tile, Brick, Glass,	<2,500	\$78.74
	Central AC, Reinforced Concrete	<5,000	\$75.04
MS "B"	+/- \$2.00 Above/Below 20' Wall Height	<10,000	\$70.00
Age Life	Balcony From A 6	<20,000	\$70.11
50 Yrs	Adj Factor 110	≥20,000	\$69.33
M64	Church, Stone, Tile, Brick, Glass, On Steel or Wood	<2,500	\$65.30
	Columns, Bar or Wet Joists, Bearing Walls	<5,000	\$62.16
MS "C"	+/- \$1.50 Above/Below 20' Wall Height	<10,000	\$59.58
Age Life	Balcony From A 6	<20,000	\$58.02
45 Yrs	Adj Factor 110	≥20,000	\$57.46
M66	Church, Stone, Tile, Brick, Glass,	<2,500	\$54.21
	Central AC, On Wood Frame	<5,000	\$51.63
MS "D"	+/- \$1.30 Above/Below 16' Wall Height	<10,000	\$49.50

Age Life	Balcony From A 6	<20,000	\$48.27
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Class/Type	Description	Building Area	Sq Ft Cost
40 Yrs	Adj Factor 110	≥20,000	\$47.71
M68	Church, Light Metal Wall on Pre-Engineered Steel Frame, Older Wood Frame Country church,	<2,500	\$39.65
MS "S"	Central AC	<5,000	\$37.86
Age Life	+/- \$.90 +/- 14' Wall Height	<10,000	\$36.18
40 Yrs	Adj Factor 110	<20,000	\$35.39
		≥20,000	\$34.94
M70	Club House (Community Center), Brick,	<1,500	\$38.08
MS "C"	Block, Stone, Glass, on Steel Frame, Central AC	<2,000	\$36.51
Age Life	10' Wall Height	<2,500	\$35.50
40 Yrs	Adj Factor 110	≥2,500	\$34.94
M72	Club House (Community Center), Brick,	<1,500	\$30.13
MS "D"	Block, Stone, Pre-Engineered Steel Frame	<2,000	\$28.78
Age Life	10' Wall Height	<2,500	\$28.00
35 Yrs	Adj Factor 110	≥2,500	\$27.55
M74	Club House (Community Center), Light Metal Walls,	<1,500	\$20.61
MS "S"	Central AC, Pre-Engineered Steel Frame	<2,000	\$20.27
Age Life	10' Wall Height	<2,500	\$20.05
35 Yrs	Adj Factor 110	≥2,500	\$19.94
M80	Country Club, Brick, Block, Stucco, Stone,	<15,000	\$43.79
MS "C"	Glass, On Heavy Steel Frame or Bearing Walls	<25,000	\$42.56
Age Life	+/- \$.30 Above/Below 12' Wall Height	≥25,000	\$41.33
45 Yrs	Adj Factor 110		
M82	Country Club, Brick, Block, Stucco, Stone,	<15,000	\$39.54
MS "O"	Glass, On Wood Frame	<25,000	\$38.42
Age Life	+/- \$.30 Above/Below 12' Wall Height	≥25,000	\$37.30
40 Yrs	Adj Factor 110		
M90	Day Care Center, Average, Brick, Stucco,	<2,000	\$42.12
MS "D"	Block, Wood Frame, On Wood Frame,	<3,125	\$40.43
Age Life	Central AC	<4,375	\$39.42
35 Yrs	9' Wall Height	<6,250	\$39.09
	Adj Factor 125	<8,750	\$38.08
		≥8,750	\$37.74
M100	Funeral Home, Average Brick, Block, Tilt Wall,	<1,250	\$43.34
MS "D"	Frame, On Wood Frame	<2,000	\$42.00
Age Life	10' Wall Height	<5,000	\$39.54
45 Yrs	Adj Factor 125	≥5,000	\$36.96
M110	Grocery Store, Drive-In or Convenience,	<1,250	\$28.56
MS "S"	Light Metal Walls, Pre-Engineered Steel Frame,	<1,750	\$27.55
Age Life	Central AC	<2,500	\$27.10
35 Yrs	12' Wall Height-Free Standing	<4,000	\$26.43
	+/- \$.20 Above/Below 12'	<5,500	\$25.31
	Adj Factor 130	≥5,500	\$25.20
M112	Grocery Store, Drive-In or Convenience, Average,	<1,250	\$39.54
MS "D"	Block, Brick, Tilt Wall, Stucco, on Wood Frame,	<1,750	\$36.85
Age Life	Central AC	<2,500	\$35.06
35 Yrs	12' Wall Height-Free Standing	<4,000	\$34.27
	+/- \$.30 Above/Below 12'	<5,500	\$31.36



	Adj Factor 142	$\geq 5,500$	\$30.58
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Class/Type	Description	Building Area	Sq Ft Cost
M120	Hanger, Low, Light Metal Frame, 14' Wall Height, Minimal Finish, No Heat, No Enclosures	<3,500	\$12.88
MS "S"	+/- \$.15 Above/Below 14'	<6,250	\$12.21
Age Life		<8,750	\$11.76
30 Yrs	Adj Factor 104	<12,500	\$11.65
		≥12,500	\$11.42
M122	Hanger, Average, Light Metal Wall, Heavy Duty Pre-Engineered Steel Frame,	<3,500	\$17.92
MS "S"	18' Wall Height	<6,250	\$17.02
Age Life	+/- \$.15 Above/Below 18'	<8,750	\$16.58
35 Yrs	Adj Factor 110	<12,500	\$16.35
		<17,500	\$16.13
		≥17,500	\$16.13
M130	Hospital, Average, Brick, Block, Tilt Wall on Wood Frame	<3,750	\$74.59
MS "D"	+/- \$.30 Above/Below 12'	<7,500	\$72.24
Age Life		<16,000	\$70.00
35 Yrs	Adj Factor 115	<31,000	\$68.32
		≥31,000	\$67.65
M130.2	Hospital 2nd Floor	<3,750	\$71.23
	+/- \$.30 Above/Below 12'	<7,500	\$68.88
		<16,000	\$66.64
	Adj Factor 115	<31,000	\$64.96
		≥31,000	\$64.29
M132	Hospital, Average, Brick, Block, Tilt Wall, Glass on Steel Frame or Barren Walls	<3,750	\$81.31
MS "C"	+/- \$.30 Above/Below 12'	<7,500	\$78.96
Age Life		<16,000	\$76.39
40 Yrs	Adj Factor 115	<31,000	\$75.04
		≥31,000	\$74.26
M132.2	Hospital 2nd Floor	<3,750	\$74.37
	+/- \$.30 Above/Below 12'	<7,500	\$72.02
		<16,000	\$69.66
	Adj Factor 115	<31,000	\$68.10
		≥31,000	\$67.31
M140	Ice House, Dance Hall, Average, Block, Frame, No A/C	<1,200	\$24.86
Age Life	Minimal Finish	<2,250	\$22.85
35 Yrs	Adj Factor 110	<4,000	\$20.38
		<7,500	\$19.49
		≥7,500	\$17.92
M141	Ice House, Dance Hall, Average, Block, Frame, Central A/C	<1,200	\$27.66
Age Life	Minimal Finish	<2,250	\$25.65
35 Yrs	Adj Factor 110	<4,000	\$23.18
		<7,500	\$22.29
		≥7,500	\$20.72
M142	Ice House, Dance Hall, Average, Pre-Engineered Steel Frame, Metal Wall,	<1,200	\$15.12
Age Life	Corrugated Iron, No A/C	<2,250	\$14.67
35 Yrs	Minimal Finish	<4,000	\$14.00
	Adj Factor 110	<7,500	\$13.78
		≥7,500	\$13.44
M143	Ice House, Dance Hall, Average, Pre-Engineered Steel Frame, Metal Wall,	<1,200	\$17.92
Age Life	Corrugated Iron, Central A/C	<2,250	\$17.36
35 Yrs	Minimal Finish	<4,000	\$16.80
	Adj Factor 110	<7,500	\$16.58
		≥7,500	\$16.13

<b>Class/Type</b>	<b>Description</b>	<b>Building Area</b>	<b>Sq Ft Cost</b>
M150	Jail, Concrete, Limestone, Granite, Central A/C	<1,500	\$118.94
MS "A"		<2,500	\$111.55
	14' Wall Height	<5,000	\$106.06
Age Life		<10,000	\$100.69
50 Yrs	Adj Factor 110	<20,000	\$97.89
		≥20,000	\$95.09
M154	Jail, Brick Block, Concrete, Central A/C	<1,500	\$103.15
MS "C"		<2,500	\$96.77
	14' Wall Height	<5,000	\$92.06
Age Life		<10,000	\$87.25
40 Yrs	Adj Factor 110	<20,000	\$84.90
		≥20,000	\$82.43
M160	Medical Clinic, Doctor's Office 1 Story, Metal, Pre-Engineered Steel Frame, Central A/C	<2,000	\$44.91
MS "S"		<3,125	\$42.11
Age Life	12' Wall Height	<4,690	\$41.66
35 Yrs	Adj Factor 110	<7,800	\$40.54
		≥7,800	\$37.97
M162	Medical Clinic, Doctor's Office, 1 Story, Stucco, Block, Brick, Wood, On Wood Frame or Pre-Engineered Steel Frame, Central A/C, 12' Wall Height	<2,000	\$53.73
MS "D"		<3,125	\$50.40
Age Life		<4,690	\$49.80
35 Yrs	Adj Factor 110	<7,800	\$47.17
		≥7,800	\$45.56
M164	Medical Clinic, Doctor's Office, 1 Story, Stucco, Block, Brick, on Heavy Metal Frame, Central A/C, 12' Wall Height	<2,000	\$64.18
MS "C"		<3,125	\$60.26
Age Life		<4,690	\$59.47
40 Yrs	Adj Factor 115	<7,800	\$56.34
		≥7,800	\$54.43
M166	Medical Clinic, Doctor's Office, Mid Rise, 6 Story or Less. Masonry/Glass, Steel/Glass, Glass +/-\$.75 Above/Below 12' Wall Height	<2,000	\$82.43
MS "A"		<3,125	\$77.39
		<4,690	\$74.70
		<7,800	\$72.13
		≥7,800	\$69.96
M166.2	Medical Clinic 2nd Floor	<2,000	\$75.26
MS "A"		<3,125	\$70.22
	+/-\$.75 Above/Below 12' Wall Height	<4,690	\$67.54
		<7,800	\$64.96
	Adj Factor 115	≥7,800	\$62.50
M170	Motel, Average, Brick, Block, Stucco, Frame, on Wood Frame	<2,250	\$39.98
Age Life		<4,000	\$38.42
35 Yrs	Adj Factor 125	<6,000	\$36.40
		≥6,000	\$35.39
M170.2	Motel 2nd Floor	<2,250	\$37.63
		<4,000	\$36.06
		<6,000	\$34.05
	Adj Factor 125	≥6,000	\$33.15
M172	Motel, Average, Brick, Block, Stucco, Frame, on Heavy Steel Frame, or Bearing Walls	<2,250	\$44.91
Age Life		<4,000	\$43.23
40 Yrs	Adj Factor 125	<6,000	\$41.22
		≥6,000	\$40.32
M172.2	Motel 2nd Floor	<2,250	\$38.75
		<4,000	\$37.07

	Adj Factor 125	<6,000	\$35.06
		≥6,000	\$34.16

<b>Class/Type</b>	<b>Description</b>	<b>Building Area</b>	<b>Sq Ft Cost</b>
M180	Nursing Home, Convalescent Home, Retirement Center, Brick, Block, MS "D" Frame, Stucco, on Wood Frame	<7,500 <15,000 <30,000	\$48.38 \$46.82 \$45.81
Age Life 45 Yrs	10' Wall Height Adj Factor 120	<60,000 ≥60,000	\$45.02 \$44.58
M180.2	Nursing Home 2nd Floor  Adj Factor 120	<7,500 <15,000 <30,000 <60,000 ≥60,000	\$46.03 \$44.46 \$43.46 \$42.67 \$42.22
M182	Nursing Home, Convalescent Home, Retirement Center, Brick, Block, MS "C" Frame, Stucco, on Steel Frame,	<7,500 <15,000 <30,000	\$54.66 \$52.53 \$51.41
Age Life 50 Yrs	10' Wall Height Adj Factor 120	<60,000 ≥60,000	\$50.40 \$49.73
M182.2	Nursing Home 2nd Floor  Adj Factor 120	<7,500 <15,000 <30,000 <60,000 ≥60,000	\$48.27 \$46.14 \$45.02 \$44.02 \$43.34
M190	Office Building, Pre-Engineered Steel Frame. Light Metal Walls, Central A/C	<2,000 <4,500	\$36.29 \$35.17
MS "S" Age Life 45 Yrs	+/- \$.15 Above/Below 10' Wall Height -\$3.00 No Central A/C Adj Factor 95	<7,000 <10,000 ≥10,000	\$34.72 \$34.38 \$34.16
M190.2	Office Building 2nd floor +/- \$.15 Above/Below 10' Wall Height  -\$3.00 No Central A/C Adj Factor 95	<2,000 <4,500 <7,000 <10,000 ≥10,000	\$34.16 \$32.93 \$32.59 \$32.26 \$32.03
M191	Office Building, Pre-Engineered Steel Frame. Light Metal Walls	<2,000 <4,500	\$33.15 \$32.03
Age Life 45 Yrs	+/- \$.15 Above/Below 10' Wall Height No Central A/C Adj Factor 95	<7,000 <10,000 ≥10,000	\$31.58 \$31.25 \$31.02
M191.2	Office Building 2nd Floor +/- \$.15 Above/Below 10' Wall Height  Adj Factor 95	<2,000 <4,500 <7,000 <10,000 ≥10,000	\$31.02 \$29.90 \$29.46 \$29.12 \$28.90
M192	Office Building, Stucco, Brick, Frame, Brick on Wood Frame, or Pre-Engineered Steel Frame, Central A/C	<4,500 <7,000	\$41.70 \$39.98
MS "D" Age Life 45 Yrs	+/- \$.30 Above/Below 10' Wall Height -\$3.00 No Central A/C Adj Factor 113	<10,000 ≥10,000	\$39.13 \$38.37
M192.2	Office Building 2nd Floor +/- \$.30 Above/Below 10' Wall Height -\$3.00 No Central A/C Adj Factor 113	<4,500 <7,000 <10,000 ≥10,000	\$39.03 \$37.42 \$36.56 \$35.71
M193	Office Building, Brick, Stone, Block, Stucco, Tilt Wall on Heavy Steel Frame or Bearing Wall	<4,500 <7,000	\$50.96 \$48.61
MS "C"	Central A/C	<10,000	\$47.15

Age Life	+/- \$.30 Above/Below 10' Wall Height	≥10,000	\$46.14
Class/Type	Description	Building Area	Sq Ft Cost
50 Yrs	Adj Factor 107		
M193.2	Office Building 2nd Floor +/- \$.30 Above/Below 10' Wall Height  Adj Factor 107	<4,500 <7,000 <10,000 ≥10,000	\$47.94 \$45.58 \$44.13 \$43.12
M194	Office Building, Brick, Stone, Block, Stucco, Tilt Wall on Heavy Steel Frame or Bearing Wall	<4,500 <7,000 <10,000 ≥10,000	\$47.82 \$45.47 \$44.02 \$43.01
MS "C" Age Life 50 Yrs	No Central A/C +/- \$.30 Above/Below 10' Wall Height Adj Factor 107		
M194.2	Office Building 2nd Floor  Adj Factor 107	<4,500 <7,000 <10,000 ≥10,000	\$44.80 \$42.45 \$40.99 \$39.98
M195	Office Building, Brick, Stucco, Brick on Wood Frame or Pre-Engineered Steel Frame	<4,500 <7,000 <10,000 ≥10,000	\$39.03 \$37.32 \$36.47 \$35.71
MS "D" Age Life	+/- \$.30 Above/Below 10' Wall Height Adj Factor 113		
M195.2	Office Building 2nd Floor +/- \$.30 Above/Below 10' Wall Height  Adj Factor 113	<4,500 <7,000 <10,000 ≥10,000	\$36.47 \$34.75 \$33.89 \$33.13
M200	Office Building, 6 Story, Average Steel Frame, Masonry/Glass, Steel/Glass	<15,000 <30,000 <50,000 <80,000 ≥80,000	\$58.80 \$57.01 \$54.99 \$54.32 \$53.65
MS "A" Age Life 55-60 Yrs	12' Wall Height +/- \$.60 Above/Below 12' Wall Height Adj Factor 110		
M200.2	Office Building 2nd Floor +/- \$.60 Above/Below 12' Wall Height  Adj Factor 110	<15,000 <30,000 <50,000 <80,000 ≥80,000	\$51.86 \$50.06 \$48.05 \$47.38 \$46.70
M201	Office Building, Above 6 Story Steel Frame, Masonry/Glass, Steel/Glass	<15,000 <30,000 <50,000 <80,000 ≥80,000	\$61.15 \$59.25 \$57.34 \$56.56 \$56.00
MS "A" Age Life 55-60 Yrs	12' Wall Height +/- \$.60 Above/Below 12' Wall Height Adj Factor 110		
M201.2	Office Building 2nd Floor +/- \$.60 Above/Below 12' Wall Height  Adj Factor 110	<15,000 <30,000 <50,000 <80,000 ≥80,000	\$54.10 \$52.30 \$50.29 \$49.62 \$48.94
M204	Office Building, 6 Story Reinforced Concrete, Glass, 12' Wall Height	<15,000 <30,000 <50,000 <80,000 ≥80,000	\$62.16 \$60.26 \$58.35 \$57.57 \$57.01
MS "B" Age Life 55-60 Yrs	+/- \$.60 Above/Below 12' Wall Height Adj Factor 100		
M204.2	Office Building 2nd Floor +/- \$.60 Above/Below 12' Wall Height	<15,000 <30,000 <50,000	\$54.88 \$53.09 \$51.07

	Adj Factor 100	<80,000	\$50.40
		≥80,000	\$49.73

Class/Type	Description	Building Area	Sq Ft Cost
M205	Office Building, Above 6 Story Reinforced Concrete, Glass, 12' Wall Height	<15,000 <30,000	\$65.07 \$63.28
MS "B"		<50,000	\$61.26
Age Life	+/- \$.60 Above/Below 12' Wall Height	<80,000	\$60.59
55-60 Yrs	Adj Factor 110	≥80,000	\$59.92
M205.2	Office Building 2nd Floor +/- \$.60 Above/Below 12' Wall Height	<15,000 <30,000 <50,000 <80,000	\$57.90 \$56.00 \$54.10 \$53.42
	Adj Factor 110	≥80,000	\$52.75
M210	Parking Garage, Steel Frame	>0	\$18.14
MS "A"			
Age Life	Adj Factor 110		
40 Yrs			
M210.2	Parking Garage 2nd Floor Adj Factor 110	>0	\$12.66
M212	Parking Garage, Reinforced	>0	\$21.17
MS "B"			
Age Life	Adj Factor 110		
40 Yrs			
M212.2	Parking Garage 2nd Floor Adj Factor 110	>0	\$15.23
M220	Restaurant, Brick Block, Tilt Wall, On Steel Frame, Central A/C, 10' Wall Height	<0 <2,500	\$0.00 \$55.44
MS "C"		<3,500	\$52.08
Age Life	-\$3.00 No Central A/C	≥3,500	\$50.29
35 Yrs	Adj Factor 129		
M221	Restaurant, Brick Block, Tilt Wall, On Steel Frame, 10' Wall Height	<0 <2,500	\$0.00 \$52.30
MS "C"		<3,500	\$48.90
Age Life	No Central A/C	≥3,500	\$47.15
35 Yrs	Adj Factor 129		
M222	Restaurant, Stucco, Brick, Block, Wood Frame, Central A/C, 10' Wall Height	<0 <2,500	\$0.00 \$46.93
MS "D"		<3,500	\$44.05
Age Life	-\$3.00 No Central A/C	≥3,500	\$42.56
35 Yrs	Adj Factor 143		
M223	Restaurant, Brick, Block, Wood Frame, 10' Wall Height	<0 <2,500	\$0.00 \$43.95
MS "D"		<3,500	\$41.07
Age Life	No Central A/C	≥3,500	\$39.58
35 Yrs	Adj Factor 143		
M224	Restaurant, Light Metal Walls, Pre-Engineered Steel Frame, Central A/C, 10' Wall Height	<0 <2,500	\$0.00 \$36.74
MS "S"		<3,500	\$34.38
Age Life	-\$3.00 No Central A/C	≥3,500	\$33.26
35 Yrs	Adj Factor 118		
M225	Restaurant, Light Metal Walls, Pre-Engineered Steel Frame, 10' Wall Height	<0 <2,500	\$0.00 \$33.60
MS "S"		<3,500	\$31.25
Age Life	No Central A/C	≥3,500	\$30.13
35 Yrs	Adj Factor 118		
M230	Restaurant, Fast Food, Brick, Block, Stone, Glass/Metal, on Steel Frame	<1,250 <1,750	\$70.22 \$66.30
MS "C"		<2,500	\$62.50
Age Life	Central A/C, 10' Wall Height	<3,500	\$58.69



30 Yrs	Adj Factor 122	$\geq 3,500$	\$56.67
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Class/Type	Description	Building Area	Sq Ft Cost
M232	Restaurant, Fast Food, Stucco, Wood Siding, Brick, Block, Stone, on Wood Frame	<1,250	\$62.38
MS "D"	Central A/C, 10' Wall Height	<1,750	\$58.91
Age Life		<2,500	\$55.55
30 Yrs	Adj Factor 129	<3,500	\$52.19
		≥3,500	\$50.40
M234	Restaurant, Fast Food, Light Metal Walls, Pre-Engineered Steel Frame,	<1,250	\$47.26
MS "C"	Central A/C, 10' Wall Height	<1,750	\$44.69
Age Life		<2,500	\$42.11
30 Yrs	Adj Factor 111	<3,500	\$39.54
		≥3,500	\$38.19
M240	School, Brick, Block, Tile, Stone Concrete on Heavy Steel Frame	<5,000	\$54.99
MS "C"	Central A/C, 12' Wall Height	<10,000	\$52.75
Age Life		<20,000	\$51.52
50 Yrs	Adj Factor 110	<40,000	\$50.29
		<80,000	\$49.62
		≥80,000	\$49.50
M242	School, Brick, Tile, Stone, Stucco Wood, on Wood Frame	<5,000	\$48.05
MS "D"	Central A/C, 12' Wall Height	<10,000	\$45.92
Age Life		<20,000	\$44.91
45 Yrs	Adj Factor 110	<40,000	\$43.79
		<80,000	\$43.34
		≥80,000	\$43.12
M244	Classroom, Brick, Block, Tile, Stone On Heavy Steel Frame	<2,000	\$50.85
MS "C"	Central A/C, 10' Wall Height	<3,000	\$49.17
Age Life		<5,000	\$47.17
50 Yrs	Adj Factor 110	<10,000	\$45.70
		≥10,000	\$44.58
M246	Classroom, Brick, Block, Tile, Stone On Wood Frame	<2,000	\$47.04
MS "D"	10' Wall Height	<3,000	\$45.47
Age Life	(Portable Classroom Grade EM)	<5,000	\$44.13
45 Yrs	Adj Factor 110	<10,000	\$42.22
		≥10,000	\$41.22
M250	Retail Store, Brick, Block, Tilt Wall, Stone On Heavy Steel Frame, Free Standing	<3,500	\$37.74
MS "C"	Central A/C, 12' Wall Height	<4,500	\$36.51
Age Life	+/- \$.30 Above/Below 12' Wall Height,	<7,500	\$35.50
45 Yrs	-\$3.00 No Central A/C	≥7,500	\$32.59
	Adj Factor 110		
M250.2	Retail Store, 2nd Floor, +/- \$.30 Above/Below 12' Wall Height	<3,500	\$31.81
	-\$3.00 No Central A/C	<4,500	\$30.58
	Adj Factor 115	<7,500	\$29.68
		≥7,500	\$26.66
M251	Retail Store, Brick, Block, Tilt Wall, Stone On Heavy Steel Frame, Free Standing	<3,500	\$34.72
MS "C"	No Central A/C, 12' Wall Height	<4,500	\$33.49
Age Life	+/- \$.30 Above/Below 12' Wall Height	<7,500	\$32.48
45 Yrs	Adj Factor 115	≥7,500	\$29.57
M251.2	Retail Store, 2nd Floor, +/- \$.30 Above/Below 12' Wall Height	<3,500	\$28.67
		<4,500	\$27.44
		<7,500	\$26.54
	Adj Factor 115	≥7,500	\$23.52

Class/Type	Description	Building Area	Sq Ft Cost
M252	Retail Store, Brick, Block, Stone, Wood Frame, on Wood Frame, Free Standing	<3,500	\$32.37
MS "D"	Central A/C, 12' Wall Height	<4,500	\$31.58
Age Life	+/- \$.30 Above/Below 12' Wall Height	<7,500	\$30.91
40 Yrs	-\$3.00 No Central A/C	≥7,500	\$28.78
	Adj Factor 120		
M252.2	Retail Store, 2nd Floor, +/- \$.30 Above/Below 12' Wall Height	<3,500	\$29.23
		<4,500	\$28.45
		<7,500	\$27.78
	Adj Factor 120	≥7,500	\$25.65
M253	Retail Store, Brick, Block, Stone, Wood Frame, on Wood Frame, Free Standing	<3,500	\$29.34
MS "D"	No Central A/C, 12' Wall Height	<4,500	\$28.56
Age Life	+/- \$.30 Above/Below 12' Wall Height	<7,500	\$27.89
40 Yrs	Adj Factor 120	≥7,500	\$25.76
M253.2	Retail Store, 2nd Floor, +/- \$.30 Above/Below 12' Wall Height	<3,500	\$26.10
		<4,500	\$24.71
		<7,500	\$24.64
	Adj Factor 120	≥7,500	\$23.30
M254	Retail Store, Light Metal Walls, Pre-Engineered Steel Frame	<3,500	\$24.71
Age Life	Central A/C, +/- \$.15 Above/Below 12' Wall Height	<4,500	\$24.64
40 Yrs	-\$3.00 No Central A/C	<7,500	\$23.97
	Adj Factor 105	≥7,500	\$23.74
M254.2	Retail Store, 2nd Floor, +/- \$.15 Above/Below 12' Wall Height	<3,500	\$22.29
		<4,500	\$21.50
		<7,500	\$20.94
	Adj Factor 105	≥7,500	\$20.61
M255	Retail Store, Light Metal Walls, Pre-Engineered Steel Frame	<3,500	\$22.18
Age Life	No Central A/C, +/- \$.15 Above/Below 12' Wall Height	<4,500	\$21.50
40 Yrs	Adj Factor 105	<7,500	\$20.83
		≥7,500	\$20.61
M255.2	Retail Store, 2nd Floor, +/- \$.15 Above/Below 12' Wall Height	<3,500	\$19.26
		<4,500	\$18.48
		<7,500	\$17.92
	Adj Factor 105	≥7,500	\$17.58
M256	Department Store, Average	<62,500	\$54.99
MS "A"	+/- \$.60 Above/Below 12' Wall Height	<87,500	\$53.27
Age Life		<112,500	\$52.74
50-55 Yrs	-\$3.00 No Central A/C	<137,500	\$52.15
	Adj Factor 107	<150,000	\$51.81
		≥150,000	\$51.81
M256.2	Department Store, 2nd Floor	<62,500	\$48.27
	+/- \$.60 Above/Below 12' Wall Height	<87,500	\$46.55
		<112,500	\$46.02
		<137,500	\$45.43
	-\$3.00 No Central A/C	<150,000	\$45.09
	Adj Factor 107	≥150,000	\$45.09
M257	Department Store, Average	<62,500	\$46.65
MS "C"	+/- \$.50 Above/Below 12' Wall Height	<87,500	\$45.18
Age Life		<112,500	\$44.73
		137,500	\$44.23

45-50 Yrs	-\$3.00 No Central A/C	<150,000	\$43.95
Class/Type	Description	Building Area	Sq Ft Cost
	Adj Factor 105	≥150,000	\$43.95
M257.2	Department Store, 2nd Floor	<62,500	\$41.05
	+/- \$.50 Above/Below 12' Wall Height	<87,500	\$39.58
		<112,500	\$39.13
		<137,500	\$38.63
	-\$3.00 No Central A/C	<150,000	\$38.35
	Adj Factor 105	≥150,000	\$38.35
M260	Downtown, Row-Type-Brick, Tile, Block on Steel Frame or Bearing Wall, Central A/C	<1,500	\$41.10
MS "C"	+/- \$.30 Above/Below 12' Wall Height	<2,500	\$33.04
Age Life	-\$3.00 No Central A/C	<3,500	\$30.28
45 Yrs	Adj Factor 105	≥3,500	\$28.90
M261	Downtown, Row-Type-Brick, Tile, Block, on Steel Frame or Bearing Wall	<1,500	\$37.97
MS "C"	No Central A/C	<2,500	\$29.90
Age Life	+/- \$.30 Above/Below 12' Wall Height	<3,500	\$27.55
45 Yrs	Adj Factor 105	≥3,500	\$25.76
M262	Downtown, Row-Type-Brick, Tile, Block, on Wood Frame, Central A/C	<1,500	\$32.14
MS "D"		<2,500	\$28.78
Age Life	+/- \$.30 Above/Below 12' Wall Height	<3,500	\$26.66
40 Yrs	Adj Factor 100	≥3,500	\$25.09
M263	Downtown, Row-Type-Brick, Tile, Block, on Wood Frame, No Central A/C	<1,500	\$29.01
Age Life	+/- \$.30 Above/Below 12' Wall Height	<2,500	\$25.65
40 Yrs	Adj Factor 100	<3,500	\$23.52
		≥3,500	\$21.95
M270	Shopping Center, Tilt Wall, Block, Brick, Tile on Steel Frame, Central A/C	<20,000	\$39.76
MS "C"	+/- \$.30 Above/Below 14' Wall Height	<40,000	\$39.09
Age Life	-\$3.00 No Central A/C	<75,000	\$36.96
40-45 Yrs	Adj Factor 110	≥75,000	\$33.26
M271	Shopping Center, Tilt Wall, Block, Brick, Tile on Steel Frame,	<20,000	\$36.74
MS "C"	No Central A/C	<40,000	\$36.06
Age Life	+/- \$.30 Above/Below 14' Wall Height	<75,000	#33.94
40-45 Yrs	Adj Factor 110	≥75,000	\$30.24
M272	Shopping Center, Stucco, Brick, Frame, on Wood Frame or Pre-Engineered Steel Frame, Central A/C, +/- \$.30 Above/Below 14' Wall Height	<20,000	\$32.93
MS "D"		<40,000	\$32.37
Age Life	-\$3.00 No Central A/C	<75,000	\$31.36
35-40 Yrs	Adj Factor 123	≥75,000	\$28.00
M273	Shopping Center, Stucco, Brick, Frame on Wood Frame or Pre-Engineered Steel Frame,	<20,000	\$29.79
MS "D"	No Central A/C	<40,000	\$29.23
Age Life	+/- \$.30 Above/Below 14' Wall Height	<75,000	\$28.22
35-40 Yrs	Adj Factor 123	≥75,000	\$24.86
M274	Shopping Center, Light Metal Walls, Pre-Engineered Steel Frame, Central A/C	<20,000	\$26.21
MS "S"		<40,000	\$25.98
Age Life	+/- \$.15 Above/Below 14' Wall Height	≥40,000	\$25.09
35-40 Yrs	Adj Factor 115		
M275	Shopping Center, Light Metal Walls,	<20,000	\$23.07

MS "S" Age Life 35-40 Yrs	Pre-Engineered Steel Frame, No Central A/C +/- \$.30 Above/Below 14' Wall Height Adj Factor 115	<40,000 ≥40,000	\$22.85 \$21.95
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Class/Type	Description	Building Area	Sq Ft Cost
M280	Supermarket, Average, Tilt Wall, Block, Steel Frame,	<15,000	\$36.85
MS "C"	Central A/C	<25,000	\$34.94
Age Life	+/- \$.30 Above/Below 16' Wall Height	<40,000	\$33.82
40-45 Yrs	Adj Factor 124	<60,000	\$32.82
		≥60,000	\$32.26
M282	Supermarket, Average, Stucco, Block, Tile, Brick on Wood Frame,	<15,000	\$31.14
MS "D"	Central A/C	<25,000	\$29.01
Age Life	+/- \$.30 Above/Below 16' Wall Height	<40,000	\$28.45
35-40 Yrs	Adj Factor 139	<60,000	\$27.33
		≥60,000	\$26.77
M284	Supermarket, Average, Light Metal Walls, Pre-Engineered Steel Frame,	<15,000	\$22.18
MS "S"	Central A/C	<25,000	\$21.54
Age Life	+/- \$.15 Above/Below 16' Wall Height	<40,000	\$21.28
35-40 Yrs	Adj Factor 135	<60,000	\$21.28
		≥60,000	\$21.17
M290	Discount Department Store, Tilt Wall, Brick Block, Stone, on Heavy Steel Frame,	<40,000	\$33.04
MS "C"	Central A/C	<60,000	\$32.37
Age Life	+/- \$.20 Above/Below 16' Wall Height	<75,000	\$31.47
30 Yrs	Adj Factor 99	≥75,000	\$31.14
M292	Discount Department Store, Stucco, Block, Tile Tilt Wall on Wood Frame	<40,000	\$25.31
MS "D"	Central A/C	<60,000	\$24.75
Age Life	+/- \$.20 Above/Below 16' Wall Height	<75,000	\$23.97
30 Yrs	Adj Factor 123	≥75,000	\$23.86
M294	Discount Department Store, Light Metal Walls, Pre-Engineered Steel Frame	<40,000	\$19.82
MS "S"	Central A/C	<60,000	\$19.26
Age Life	+/- \$.15 Above/Below 16' Wall Height	<75,000	\$18.70
30 Yrs	Adj Factor 110	≥75,000	\$18.59
M300	Service Station, Excellent, Block, Porcelain, Enamel, Rock,	<1,000	\$77.06
MS SEC	Metal Sandwich, with Bays	<1,400	\$67.20
64"	14' Wall Height	<1,800	\$63.62
Age Life	Adj Factor 99	<2,100	\$56.45
25 Yrs		≥2,100	\$54.66
M302	Service Station, Good, Block, Porcelain, Enamel, Brick,	<1,000	\$62.38
MS SEC	Metal Sandwich, with Bays	<1,400	\$54.66
64"	14' Wall Height	<1,800	\$49.95
Age Life	Adj Factor 110	<2,100	\$46.37
20 Yrs		≥2,100	\$45.14
M304	Service Station, Average, Block, Porcelain, Enamel, Brick,	<1,000	\$51.52
MS SEC	Metal Sandwich, with Bays	<1,400	\$45.36
64"	14' Wall Height	<1,800	\$41.12
Age Life	Adj Factor 110	<2,100	\$38.42
20 Yrs		≥2,100	\$37.41
M306	Service Station, Cheap, Wood Frame	<900	\$24.53
MS SEC		≥900	\$22.62
64"			
Age Life	Adj Factor 110		
20 Yrs			

<b>Class/Type</b>	<b>Description</b>	<b>Building Area</b>	<b>Sq Ft Cost</b>
M308 MS SEC 64" Age Life 20 Yrs	Service Station, Self-Service, Average, Stucco, Glass  Adj Factor 110	<38 <63 <88 ≥88	\$88.59 \$61.82 \$50.29 \$43.23
M309 MS SEC 64" Age Life 20 Yrs	Service Station, Self-Service, Average, Steel/Glass  Adj Factor 110	<38 <63 <88 ≥88	\$96.88 \$69.33 \$56.90 \$49.50
M310 MS "C" Age Life 45 Yrs	Social/Fraternal Hall, Brick, Block, Stone, Glass on Heavy Steel Frame, Central A/C +/- \$.30 Above/Below 12' Wall Height Adj Factor 110	<2,000 <5,000 <7,500 ≥7,500	\$37.86 \$35.45 \$34.33 \$33.89
M312 MS "D" Age Life 40 Yrs	Social/Fraternal Hall, Stucco, Brick, Stone, Wood on Wood Frame, Central A/C +/- \$.30 Above/Below 12' Wall Height Adj Factor 110	<2,000 <5,000 <7,500 ≥7,500	\$32.42 \$30.24 \$29.15 \$28.65
M314 MS "S" Age Life 40 Yrs	Social/Fraternal Hall, Light Metal Walls, Pre-Engineered Steel Frame, Central A/C +/- \$.15 Above/Below 12' Wall Height Adj Factor 110	<2,000 <5,000 <7,500 ≥7,500	\$24.49 \$23.98 \$23.72 \$23.63
M320 MS "C" Age Life 40-45 Yrs	Theatre, Brick, Block, Tile, Stucco, Stone on Heavy Steel Frame or Bearing Wall, Central A/C +/- \$.40 Above/Below 20' Wall Height + Balcony from Section 'A' Adj Factor 106	<4,500 <7,500 <11,250 <13,500 ≥13,500	\$59.92 \$57.90 \$56.00 \$54.43 \$53.31
M322 MS "D" Age Life 35-40 Yrs	Theatre, Stucco, Brick, Stone, Wood on Wood Frame, Central A/C +/- \$.40 Above/Below 20' Wall Height + Balcony from Section 'A' Adj Factor 106	<4,500 <7,500 <11,250 <13,500 ≥13,500	\$52.08 \$50.06 \$48.27 \$46.59 \$45.47
M330 MS "C" Age Life 45 Yrs	Warehouse Shell, Tilt Wall, Block, Heavy Steel Frame or Bearing Wall  +/- \$.20 Above/Below 18' Wall Height Adj Factor 100	<7,500 <15,000 <25,000 <35,000 <70,000 ≥70,000	\$25.42 \$22.74 \$21.39 \$20.61 \$20.16 \$19.38
M332 MS "D" Age Life 40 Yrs	Warehouse Shell, Brick, Stone, Block, Wood on Wood Frame or Pre-Engineered Steel Frame GALVA LUM Roof +/- \$.20 Above/Below 16' Wall Height Adj Factor 100	<7,500 <20,000 <35,000 ≥35,000	\$18.26 \$15.90 \$13.89 \$13.55

<b>Class/Type</b>	<b>Description</b>	<b>Building Area</b>	<b>Sq Ft Cost</b>
M334	Warehouse Shell, Light Metal Walls, on Pre-Engineered Steel Frame	<1,500 <3,500 <7,500	\$12.32 \$11.20 \$10.30
MS "S" Age Life 40 Yrs	+/- \$.15 Above/Below 16' Wall Height  Adj Factor 110	<20,000 <40,000 ≥40,000	\$9.63 \$9.30 \$9.07
M335	Warehouse Shell, Light Metal Walls, on Pre-Engineered Steel Frame Heavy Duty	<1,500 <3,500 <7,500	\$14.45 \$13.33 \$12.32
MS "S" Age Life 40 Yrs	+/- \$.15 Above/Below 16' Wall Height  Adj Factor 110	<20,000 <40,000 ≥40,000	\$11.76 \$11.31 \$11.09
M340	Warehouse, Mini or Self-Storage, Wood Frame, Block, Brick, Tilt Wall on Wood Frame or Light Pre-Engineered Steel Frame,	<2,500 <3,500	\$21.95 \$19.04
MS "D" Age Life 35 Yrs	No Heat or A/C. Minimal Water 10' Wall Height Adj Factor 100	<5,000 ≥5,000	\$17.92 \$16.13
M342	Warehouse, Mini or Self-Storage, Light Metal Wall, on Light Pre-Engineered Steel Frame or Wood Frame. No Heat or A/C	<2,500 <3,500 <5,000	\$12.99 \$12.21 \$11.87
MS "S" Age Life 35 Yrs	10' Wall Height Adj Factor 100	≥5,000	\$11.53
M343	Same as M 342 Except: No Slab	<2,500 <3,500 <5,000	\$10.42 \$9.74 \$9.52
MS "S" Age Life 35 Yrs	Adj Factor 100	≥5,000	\$8.96
	Veterinary Clinic and Animal Storage		
	1) Use M 190's for Office 2) Use M 330's for Animal Storage 3) Add A/C for Storage		



## Appendix B.5 Marshall & Swift Commercial Occupancy Codes

100	Bank Barn, General Purpose
101	Bank Barn, Special Purpose
102	Barn, General Purpose
103	Barn, Special Purpose
104	Commodity Warehouse
105	Confinement Barn
106	Controlled Atmosphere Storage
107	Corn Crib, Spaced Board
108	Corn Crib, Wire
109	Hog Breeding
110	Hog Farrowing
111	Hog Finishing
112	Hog Nursery
113	Loafing Shed
114	Milkhouse Shed
115	Poultry House, Cage Op, Scr, 1 Sty
116	Poultry House, Cage Op, Scr, 2 Sty
117	Poultry House, Floor Op, Breeder
118	Poultry House, Floor Op, Broiler
119	Turkey Barn
120	Sheep Shed
121	Tobacco Barn, Air Curing
122	Tobacco Barn, Flue Curing
123	Seed Processing Storage
124	Lean-to, Farm Utility
125	Poultry House, Cage Op, Scr, 1 Sty El
126	Poultry House, Cage Op, Scr 2 Sty El
127	Winery Shop
131	Corn Crib, Bin
132	Individual Livestock Shelter
133	Prefabricated Storage Shed
134	Greenhouse, Modified Hoop, Small
135	Greenhouse, Hoop, Arch-Rib, Small
136	Greenhouse, Straight-Wall, Small
137	Greenhouse, Modified Hoop, Large
138	Greenhouse, Hoop, Arch-Rib, Large
139	Greenhouse, Straight-Wall, Large
140	Greenhouse, Modified Hoop, Medium
141	Greenhouse, Hoop, Arch-Rib, Medium
142	Greenhouse, Straight-Wall, Medium

150	Manufactured Housing, Single Section
151	Manufactured Housing, Multi-section
152	Residential Garage - Detached
153	Residential Garage - Attached
154	Residential Garage - Built-in
155	Hunting Shelter
156	Alternative School
157	Maintenance Storage Building
158	Special Education Classroom
160	Machinery & Equipment
161	Personal Property
162	Outbuildings
163	Site Improvements
170	Institutional Greenhouse, Small
171	Institutional Greenhouse, Medium
172	Institutional Greenhouse, Large
173	Church Educational Wing
174	Pavilion
175	Skating Rink, Ice
176	Skating Rink, Roller
177	Townhouse, High-rise - End Unit
178	Townhouse, High-rise - Inside Unit
179	Townhouse, High-rise - Detached
180	Feed Handling and Mixing
181	Secure Storage Shed, Prefabricated
182	Calving Barn Shed
183	Golf Starter Booth
184	Arena Shelter
185	Truck Wash
186	Light Commercial Manufacturing Utility Building
300	Apartment
301	Armory
302	Auditorium
303	Automobile Showroom
304	Bank
305	Barn (Obsolete)
306	Bowling Center
308	Church w/ Sunday School
309	Church
310	City Club
311	Clubhouse
313	Convalescent Hospital
314	Country Club

315	Creamery
316	Dairy
317	Dairy Sales Building
318	Department Store
319	Discount Store
320	Dispensary
321	Dormitory
322	Fire Station (Staff)
323	Fraternal Building
324	Fraternity House
325	Service Garage (Obsolete)
326	Storage Garage
327	Governmental Building
328	Storage Hangar
329	Hangar, Maint & Office
330	Home For The Elderly
331	Hospital
332	Hotel (Obsolete)
334	Industrial Mftg. (Obsolete)
335	Jail - Correctional Facility
336	Laundromat
337	Library, Public
338	Loft
339	Lumber Storage Shed, Horz.
340	Market
341	Medical Office
342	Mortuary
343	Motel
344	Office Building
345	Parking Structure
346	Post Office (Obsolete)
347	Poultry House (Obsolete)
348	Rectory
349	Fast Food Restaurant
350	Restaurant
351	Single-Family Residence
352	Multiple Res (Low Rise)
353	Retail Store
354	Townhouse Inside Unit
355	Fine Arts & Crafts Building
356	Classroom
357	Commons (Schools)
358	Gymnasium (School)
359	Lecture Classroom (School)

360	Library, Media Center
361	Manual Arts Bldg (School)
362	Multi-Purpose Bldg (School)
363	Physical Education Building
364	Science Classroom
365	Elementary School (Entire)
366	Junior High School (Entire)
367	Arts & Crafts Bldg (Coll)
368	Classroom (College)
369	Commons (College)
370	Gymnasium (College)
371	Lecture Hall (College)
372	Library, College
373	Technical Trades Bldg.
374	Multi-Purp Bldg (College)
375	Phys Ed Bldg (College)
376	Science Building (College)
377	College (Entire)
378	Stable
379	Theater - Live Stage
380	Theater - Cinema
381	Veterinary Hospital
383	Tobacco Barn (Obsolete)
384	Barber Shop
386	Mini-Warehouse
387	Transit Warehouse
388	Underground Prkg Structure
389	Equip. Storage Bldg. (Obs.)
390	Lumber Storage Bldg., Vert.
391	Material Storage Building
392	Industrial Engineering
393	Labor Dormitory
394	Transient Labor Cabin
395	Potato Storage
396	Hog Barn (Obsolete)
397	Sheep Barn
398	Fruit Packing Barn
399	Cattle Shed (Obsolete)
400	Hay Shed (Obsolete)
401	Townhouse, End Unit
403	Shower Building
404	Utility Building (Obsolete)
405	Skating Rink (Obsolete)
406	Storage Warehouse

407	Distribution Warehouse
408	Service Station
409	T-Hangar
410	Automotive Center
412	Neighborhood Shopping Ctr
413	Community Shopping Center
414	Regional Shopping Center
416	Indoor Tennis Club
417	Handball-Racquetball Club
418	Health Club
419	Convenience Market
420	Bulk Fertilizer Storage
421	Grain Storage
422	Theater (Obsolete)
423	Mini-Lube Garage
424	Group Care Home
426	Day Care Center
427	Fire Station (Volunteer)
428	Horse Arena
429	Hog Shed, Modified
430	Hog Shed
431	Outpatient Surgical Center
432	Restroom Building
434	Car Wash - Self Serve
435	Car Wash - Drive Thru
436	Car Wash - Automatic
440	Milkhouse
441	Cocktail Lounge
442	Bar/Tavern
443	Central Bank
444	Dental Office/Clinic
445	Log Home
446	Supermarket
447	Cold Storage Facility
448	Cold Storage, Farm
450	Cotton Gin
451	Multiple Res. (Sen. Citizen)
453	Industrial Flex Building
454	Shell, Industrial
455	Auto Dealership, Complete
456	Tool Shed
458	Discount Warehouse Store
459	Mixed Retail w/ Resid. Units
460	Shell, Neigh. Shop. Ctr.

461	Shell, Community Shop. Ctr.
462	Shell, Regional Shop. Ctr.
465	Food Booth - Prefabricated
466	Boat Storage Shed
467	Boat Storage Building
468	Material Storage Shed
469	Freestall Barn
470	Equipment (Shop) Building
471	Lt. Commercial Utility Build.
472	Equipment Shed
473	Material Shelter
474	Poultry House, Cage Op., 1 Story
475	Poultry House, Floor Op. (Obsolete)
476	Farm Implement Building
477	Farm Utility Building
478	Farm Implement Shed
479	Farm Utility Storage Shed
480	Vegetable Storage
481	Museum
482	Convention Center
483	Fitness Center
484	High School (Entire)
485	Natatorium
486	Fieldhouse
487	Vocational School
488	Bookstore (School)
489	Jail - Police Station
490	Kennels
491	Community Service Building
492	Shell, Office
493	Flathouse
494	Industrials, Light Mftg.
495	Industrials, Heavy Mftg.
496	Laboratory
497	Computer Center
498	Broadcasting Facility
499	Dry Cleaners-Laundry
508	Car Wash - Canopy
511	Drug Store
512	Luxury Boutique
513	Regional Discount Shopping Center
514	Community Center
515	Casino
516	Fellowship Hall

517	Narthex/Foyer
518	Greenhouse, Lath Shade House
519	Greenhouse, Shade Shelter
520	Greenhouse, Modified Hoop (Obsolete)
521	Greenhouse, Hoop, Arch-Rib (Obsolete)
522	Greenhouse, Straight-Wall (Obsolete)
523	Golf Cart Storage Building
524	Corn Crib (Obsolete)
525	Mini Warehouse, High-Rise
526	Service Garage Shed
527	Municipal Service Garage
528	Service Repair Garage
529	Snack Bar
530	Cafeteria
531	Mini-Mart Convenience Store
532	Florist Shop
533	Warehouse Food Store
534	Warehouse Showroom Store
537	Lodge
538	Guest Cottage
539	Bed and Breakfast Inn
540	Motel Room, 2 Sty., Dbl. Row
541	Motel Room, 2 Sty., Sgl. Row
542	Motel Room, 1 Sty., Dbl. Row
543	Motel Room, 1 Sty., Sgl. Row
544	Motel, Office-Apartment
546	Senior Citizen Townhouse, End Unit
547	Senior Citizen Townhouse, Inside Unit
548	Urban Row House, Detached
549	Urban Row House, End Unit
550	Urban Row House, Inside Unit
551	Rooming House
552	Recreational Enclosure
554	Shed Office Structure
555	Lt. Commercial Arch-rib, Quon
556	Bulk Oil Storage
557	Farm Utility Arch-rib, Quon.
558	Farm Implement Arch-rib, Quon
559	Stable, High-value
560	Equestrian Lean-To
561	Feeder Barn
562	Farm Commodity Storage Shed
563	Bag Fertilizer Storage
564	Dehydrator Building

565	Farm Utility Shelter
566	Farm Sun Shade Shelter
567	Poultry House - Cage, 2 Sty.
568	Poultry House-Cage, 2 Sty.,El
569	Poultry House - Cage, 3 Sty.
570	Poultry House-Cage, 1 Sty, El
571	Passenger Terminal
573	Arcade Building
574	Visitor Center
575	Dining Atrium
576	Atrium
577	Parking Level
578	Mini-Bank
580	Truck Stop
581	Post Office, Main
582	Post Office, Branch
583	Mail Processing Facility
584	Mega Warehouse
585	Mechanical Penthouse
586	Roadside Market
587	Shell, Multiple Residence
588	Extended Stay Motel
589	Elderly Assist. Multi. Res.
594	Hotel, Full Service
595	Hotel, Limited Service
596	Shell, Apartment
597	Mixed Retail w/ Office Units
598	Relocatable Classroom
599	Relocatable Office
600	Administrative Office
700	Mall Anchor Department Store
710	Retirement Community Complex
718	Banquet Hall
719	Modular Restaurant
720	Mega Warehouse Discount Store
774	Shell, Townhouse, End Unit
775	Shell, Townhouse, Inside Unit
984	Luxury Apartment
985	Senior Center
986	Int. Space, Townhouse, Inside Unit
987	Int. Space, Multiple Resid.
988	Int. Space, Townhouse, End Unit
989	Int. Space, Apartment
990	Int. Space, Neigh. Shop Ctr



991	Int. Space, Commun. Shop Ctr
992	Int. Space, Region. Shop Ctr
993	Interior Space, Office
994	Int. Space, Industrial

## Appendix B.6 Marshall & Swift Commercial Components

Code	Description
6507001	Balls, Billiard, 3 Ball Set
6507002	Balls, Pocket Billiard, 16 Ball Set
6507003	Balls, Snooker, 22 Ball Set
6507004	Billiard Table, Pocket or Carom
6507005	Chair, Billiard, 24 High
6507006	Cigarette Urn
6507007	Cue Rack
6507008	Cues
6507009	Score Beads
6507010	Snack Table
6507011	Time Recorder, Billiard
6507013	Vacuum Cleaner, Small, For Table
6507014	Upright Video Game
6507015	Pinball Machine
6507016	Cockpit Game
6507017	Basketball Throw
6507018	Compact Disc Juke Box
6507019	Dart Machine
6507020	Air Hockey
6507021	Stick Hockey
6507022	Stick Soccer
6507023	Foosball
6507024	Crane Game
6507025	Shuffleboard Table
6507026	Skee Ball
6507027	Vending Machine, Food or Drink
6507028	Blackjack Table
6507029	Crap Table
6507030	Roulette Table
6507031	Roulette Wheel

6507032	Money Wheel
6507033	Slot Machine
6507034	Video Poker
6507035	Coin Counter
6505001	Air Conditioning Repair Service Package
6505002	Aligner, Frame
6505004	Aligner, Wheel
6505006	Battery Charger, Slow
6505007	Battery Charger, Fast
6505008	Brake Bleeder
6505009	Brake Bleeder, Drum Lathe
6505010	Diagnostic Emissions Analyzer
6505011	Electrical Test Equipment
6505013	Fume Exhauster
6505014	Grinder
6505015	Hand Tool Set
6505016	Jack, Hydraulic, Auto
6505017	Jack, Heavy Duty, Truck
6505018	Lube Equipment, Hi Boy, Oil Container, Cabinet
6505019	Lube Equipment, Overhead Reel Type
6505020	Lube Equipment, Pump With Lube Dispenser and Valve
6505021	Lube Equipment, Supply Line To Overhead Reel
6505022	Lube Equipment, Miscellaneous Grease Gun
6505023	Lube Equipment, Bucket Pump
6505024	Oil Filter Crusher
6505025	Overhead Air
6505026	Scope Analyzer
6505027	Steam Cleaner
6505028	Tire Changer
6505031	Wheel Balancer
6505035	Work Bench
6505036	Aligner, Tread
6505037	Bagger
6505038	Boiler, Gas Fired
6505039	Buffer, Pedestal Type, 5 To 7 H.P.
6505040	Buffer, Pedestal Type, 20 To 30 H.P.
6505041	Buffer Semi-Automatic
6505042	Curing Rim
6505043	Hoist, One End (Compressed Air Jack)
6505044	Hoist, Chain
6505046	Matrix, Full Circle
6505049	Mold, Segmented
6505051	Pot Boiler
6505052	Tire Spreader, Auto

6505053	Tools, Tire Wrench Set
6505054	Trimmer and Spinner
6505055	White Sidewall Table
6505056	Spray Booth, Exhaust Type, Auto
6505059	Spray Booth, Drive-Thru , Low Level Exhaust, Auto
6505060	Spray Booth, Bench Model
6505061	Spray Booth, Floor Model
6505062	Spray Booth, Exhaust Type, Auto/Truck Combination
6505065	Spray Booth, Drive Thru, Low Level Ex, Auto/Truc
6505066	Spray Booth, Drive Thru, Filtered Exh, Auto/Truck
6505067	Spray Booth, Exhaust Type, Truck
6505070	Spray Booth, Drive Thru, Exhaust Type, Truck
6505079	Brake Bleeder, Disk Lathe
6509024	Baker s Dough Scale
6509025	Baker s Worktable, Stainless Steel Top
6509028	Countertop, Cookie/Roll Display Case
6509029	Countertop, Display Freezer
6509030	Display Case, Glass
6509031	Dessert Merchandiser, 34 Temperature, Upright
6509032	Dessert Merchandiser, Wall Mount, Pie Display
6509033	Dough Mixer
6509035	Dough Roller
6509036	Oven, Bakery
6509037	Shelf Cart
6509038	Slicer
6506001	Barber Shop, Total Equipment
6506002	Barber Pole
6506003	Barber Pole, Midsize
6506004	Barber Pole, Two-Light
6506005	Chair, Barber
6506007	Chair, Beauty Shop
6506009	Chair, Children
6506010	Clipper, Electric
6506011	Display Case
6506012	Dryer
6506013	Dryer and Chair Combination
6506014	Facial Chair
6506015	Facial Steamer
6506016	Hand Tool Set, Barber
6506017	Lather Machine
6506018	Lavatory, Shampoo
6506019	Mirror
6506020	Pedicure Bench
6506021	Stool, Manicure and Miscellaneous

6506022	Supply Cabinet
6506023	Table, Manicure
6506024	Vibrator
1300	Free-Stall, Wood Posts
1301	Free-Stall, Wood Posts, Head To Head
1302	Free-Stall, with Mounting Rail
1303	Free-Stall, with Mounting Rail, Head To Head
1304	Free-Stall, Welded on Steel Posts
1305	Free-Stall, Welded on Steel Posts, Head To Head
1306	Free-Stall, Floor Mounted
1307	Free-Stall, Floor Mounted, Head To Head
1310	Stall Mats
1311	Barn Elevator, Reversible Belt Conveyor
1330	Parlor Stall, Fully Automatic System
1331	Parlor Stall, Manual System
1332	Parlor Stall, Walk-Thru
1333	Parlor Stall, Parallel
1334	Parlor Stall, Herringbone
1335	Parlor Stall, Rotary System
1336	Parlor Stall, Feed System
1337	Parlor Stall, Computerized Automation
1338	I.D. Tags
1339	Parlor Stall, Power Gates
1340	Floor Matting, Parlor Work Area
1360	Bulk Milk Tank, Refrigerated
1361	Bulk Milk Tank, Non-Refrigerated
1362	Compressor
1363	Plate Cooler, Floor Mounted
1364	Chiller
1365	Water Heater, Gas
1366	Wash System, Automatic
1381	Holding Pen, Wash Area w/o Roof
1382	Holding Pen, Wash Area w/ Roof
1383	Power Crowd Gate
1384	Cow Wash
1385	Paved Transfer Lane without Curbing
1386	Paved Transfer Lane with Curbing
1387	Fence, Pipe, Cable Rails
1388	Fence, Pipe, Pipe Rails
1389	Fence, Galvanized Rub Panel
1390	Fence, 8 Gate
1391	Fence, Gate, Each Additional 4
1	Base Cost
11002	Courtyard Deck on Topside

13015	Load-Bearing, Parking Roof
13016	Access Ramp, Parking Roof
16005	Fitness Center, Lack of Swimming Pool (Deduct)
4	Basement Base Cost
51	Basement Fireproofing
701	Finished Basement
702	Semifinished Basement
703	Unfinished Basement
704	Display Basement
705	Office Basement
706	Parking Basement
707	Resident Living Basement
708	Laboratory Basement
709	ClassroomBasement
10001	Basement Garage, Add To Unfinished Basement
6706011	Dock, Light Const., 2 Floating Deck, Light Posts
6706012	Dock, Light Const., 2 Decking, Light Posts
6706013	Dock, Light Const., 3 Decking, Light Piling
6706014	Dock, Med. Const., 2 Float Deck, Lt. Piling
6706015	Dock, Med. Const., 3 Decking, Light Piling
6706016	Dock, Med. Const., 4 Decking, Avg Piling
6706017	Dock, Heavy Const., Heavy Wood Girders
6706018	Floating Slip, Commercial
6706019	Floating Slip, Complete
6706020	Small Boat Marina, Deck, Metal Frame Only
6706021	Small Boat Marina, Deck, Wood Frame Only
6706022	Small Boat Marina, Deck Only, Wood
6706023	Small Boat Marina, Deck Only, Marine Plywood
6706024	Small Boat Marina, Deck Only, Concrete Plank
6706025	Small Boat Marina, Deck Only, Fiberglass Panels
6706026	Small Boat Marina, Deck Only, Metal Decking
6706027	Marina, Deck and Frame, Lt. Duty Pipe, Wood Deck
6706028	Marina, Deck and Frame, Med. Duty Truss, Wd. Deck
6706029	Marina, Deck and Frame, Med. Duty Truss, Mtl. Deck
6706030	Marina, Drive-On Small Craft Mod. Dock
6706031	Marina, Handrail
6706032	Marina, Ladder
6706033	Marina, Locker, Storage Box
6706034	Marina, Bench
6706035	Marina, Fabric Roof
6706036	Marina, Metal or Fiberglass Roof
6706037	Marina, Wood Roof
6706038	Marina, Electrical Utility
6706039	Marina, Water or Fire Utility

6706040	Marina, Deck's Flotation (Drum or Box)
6706041	Marina, Anchorage System, Light Metal Pole
6706042	Marina, Anchorage System, Metal Pole, Telescoping
6706043	Marina, Anchorage System, Stiff Arm Brace
6706044	Marina, Anchorage System, Winch and Cable
6706045	Small Boat Marina, Swim Raft
6706046	Marina, Boat Storage Rack, Metal
6706047	Small Boat Marina, Boat Lift, Manual
6706048	Marina, Boat Lift, Personal Watercraft
6706049	Small Boat Marina, Boat Lift, Motorized
6706050	Small Boat Marina, Boat Lift, Straddle Hoist
6706051	Small Boat Marina, Boat Lift, Jib Mast
6706057	Dock, Heavy Const., Heavy Concrete Deck
6507068	Ball Return, Excluding Automatic Pinsetter
6507069	Ball Return, Aboveground, Excl Automatic Pinsetter
6507070	Automatic Pinsetter
6507071	Computerized Scorekeeper
6507072	Telescope (Projector)
6507073	Lobby and Miscellaneous Furnishings
6507074	Ball, Bowling
6507075	Ball Driller, Complete
6507076	Ball Cleaner and Polisher
6507077	Ball Rack
6507078	Cashier s Island
6507079	Chair, Bowling Center
6507080	Floor Polisher, Rotary
6507081	Foul Detector, 2 Lane Unit
6507082	Lane Conditioner
6507083	Locker, Bowler
6507084	Lunch and Snack Table
6507085	Pins, Bowling Center
6507087	Scoring Table
6507088	Seat, Spectator or Bowler
6507089	Shoes, Rental
6507090	Shoe Rack, For Rentals
6507091	Shoe Sterilizer, Ultraviolet
6507092	Vacuum Cleaner, Industrial Type
6507093	Vacuum Cleaner, Standard Type
6502001	Standard Office Equipment
6502009	Adding Machine, Electric
6502011	Bookcase
6502014	Calculator, Desktop
6502016	Chair, Arm
6502019	Chair, Business Office

6502022	Floor Mat
6502023	Check Writer
6502025	Computer Workstation
6502027	Computer Workstation, Oak or Walnut, Roll Top
6502028	Computer Workstation, Laminated Particle Board
6502029	Computer Workstation, Standing Height
6502030	Computer Security Enclosure, Desktop
6502031	Copier
6502032	Copy board, Built In Electronic Duplicator
6502033	Credenza
6502034	Desk, Double Pedestal
6502035	Desk, Double Pedestal, Executive
6502036	Desk, Single Pedestal
6502037	Desk, Secretarial/Open Space Work Surface
6502038	Desk, Returns
6502039	Hutch/Bookcase Over Desk
6502040	Desk, Lamp
6502041	Desk, Miscellaneous Accessory
6502042	Dictating Machine
6502043	Facsimile Machine
6502044	Filing Cabinet, Base
6502045	Filing Cabinet, Drawer, Letter Size
6502046	Filing Cabinet, Drawer, Legal Size
6502047	Filing Cabinet, Lateral Drawer
6502048	Filing Cabinet, Insulated Construction, Drawer
6502049	Letter Folding Machine, Electric
6502050	Letter Opener, Electric
6502051	Machine Stand, General Purpose
6502052	Markerboard, Melamine Surface, Hardwood Framed
6502053	Modular Office Panel, Fabric Covered, Start, 1 3/4"
6502054	Modular Office Panel, Fabric Covered, Curved
6502055	Modular Office Panel, Fabric Covered, Strt, 2"
6502056	Modular Office Panel, Full Plexiglass, Straight
6502057	Modular Office Panel, Plexiglass, Curved
6502058	Modular Office Panel, Half Plexiglass, Straight
6502059	Modular Office Panel, Vinyl, Straight
6502060	Modular Office Panel, Wood Frame
6502061	Panel Hung Cabinet
6502062	Panel Hung Bookshelf
6502063	Panel Hung, Work Surface
6502064	Panel Hung, Work Surface, Corner
6502065	Panel Hung, Work Surface, Peninsula
6502066	Panel Hung, Lateral File Storage
6502067	Panel Top Counter

6502068	Paper Trimmer
6502069	Paper Shredder
6502070	Paper Shredder, Cross Cut
6502071	Personal Computer System, Including Keyboard
6502072	Personal Computer, Laptop
6502073	Personal Computer, Monitor
6502074	Personal Computer, Glare Screen
6502075	Personal Computer, Extension Arm
6502076	Personal Computer, Modem
6502077	Personal Computer, Keyboard Drawer
6502078	Personal Computer, Wrist Rest
6502080	Printer, Inkjet
6502081	Printer, Laser
6502082	Rolodex, Electronic
6502083	Safe, Record Storage
6502084	Safe, Money, 1,000 to 1,800 Pounds
6502085	Safe, Built in, Wall or Floor, Small
6502086	Scale, Postal
6502087	Scale, Electronic, Rate Calculator
6502088	Table, Conference
6502089	Table, Office
6502090	Time Recorder
6502091	Timecard Rack
6502092	Typewriter
6502093	Wall Storage Unit
6405001	Small Single Car Drive Thru Roll Over Robot Type
6405002	Drive Thru Car Wash, Large Commercial Truck
6405003	Self Serve Car Wash, Small Coin Operated
6406001	Car Wash, Tunnel Type, Equipment
6406002	Vacuum Station, Tunnel Type, Complete
6406003	Conveyor
6406004	Tire Brush Washer
6406005	Tire Solution Applicator, Inc. Pump
6406006	Prep. Hand Gun, Car Wash
6406007	Undercarriage Flush
6406008	Applicator Arch
6406009	Rinse and Wax Deluxe Arch Combo
6406010	Polish and Wax Arch Combo
6406011	Mitting Curtain
6406012	Brush Side Panel
6406013	Brush Side and Top Combo
6406014	Hydraulic Power PAC
6406015	Motor Control, Tunnel Type, Car Wash
6406016	Computer Console, Tunnel Type, Car Wash



6406017	Solution Feed, Pump, Tunnel Type, Car Wash
6406018	Water Reclamation/Filtration, Tunnel Type, Car Was
6406019	Air Dry Blower, Tunnel Type, Car Wash
6406020	Washing Machine, Extractor
6406021	Mitting Trough, Hand Wash
6406022	Self-Wash Assembly Equipment
6406024	Self-Wash, Degreaser Foam Brush Cleaner
6406026	Roll Over Robot, Self-Drive Thru, Equipment
6406027	Roll-Over-Robot, Deluxe, Incl. Brushless System
6406028	Pay Entry, Computerized Communication System
6406029	Heat Freeze Protection, Self-Drive-Thru Wash
6406030	Air Dry Blower, Self-Drive-Thru Wash
6406031	Water Softener, Self-Drive-Thru Washes
6406032	Water Reclamation/Filtration, Self-Drive-Thru Wash
6406033	Vacuum, Self-Drive-Thru Wash
6406035	Change Machine/Automated Pay Station
6406036	Towel Vending Machine
6510001	Altar
6510003	Ark, Church
6510005	Baptismal Font, Church
6510006	Fiberglass Baptistry, Walk In Type
6510007	Clergy Chair, Church
6510008	Confessional, Church
6510012	Lectern, Church
6510013	Prayer Desk, Church
6510014	Pew
6510018	Pulpit, Church
6510019	Railing, Standard, Church
6510022	Stand, Church
6510023	Table, Church
6510024	Wall Cross
6510049	Cinema Projection System
6510050	Cinema Sound System
6510052	Cinema Sound System, Digital, Retrofit
6510053	Curtain, Fireproof
6510054	Curtain, Main, Velour
6510055	Curtain, Main, Sheer
6510056	Curtain, Drop, Velour
6510057	Curtain, Wing, Velour
6510058	Curtain Track, Equipment
6510061	Poster Case
6510063	Projection Screen
6510065	Bronze Bell
6510066	Cast Bell Chime, Set of 12 to 15 Bells

6510067	Carillon, Cast Bells, 2 4 Octaves
6510068	Chime, Electronic
6510069	Carillon, Electronic
6510070	Organ, Pipe, Blower
6510071	Organ, Electric
6510072	Theater Seat, Auditorium, Plywood or Fiberglass
6510073	Theater Seat, Plywood Back, Padded
6510074	Theater Seat, Neighborhood Theater, Upholstered
6510075	Theater Seat,Gd Qual, Upholstered, Seat and Back
6510076	Theater Seat, Good Quality, Hi Back
6510077	Theater Seat, Deluxe, Major Music Hall or Loge
6610001	Demolition, Individual Small Job
6610002	Demolition, Paving, Asphalt
6610003	Demolition, Paving, Concrete, Unreinforced
6610004	Demolition, Paving, Concrete, Reinforced
6610005	Demolition, Curbing, Asphalt
6610006	Demolition, Curbing, Concrete
6610007	Demolition, Fencing, Chain Link
6610008	Demolition, Fencing, Chain Link, Wood
6610009	Demolition, Fencing, Masonry
6610010	Demolition, Piping, Up To 6"
6610011	Demolition, Underground Tank
6610012	Underground Tank, Leak Abatement and Disposal
6610013	Demolition, Dumpster
6610014	Demolition, Foundation, Concrete, Stem Wall
6610015	Demolition, Foundation, Concrete, Footing
6610016	Demolition, Exterior Wall, Frame
6610017	Demolition, Exterior Wall, Masonry
6610018	Demolition, Floor, Slab on Grade, Plain
6610019	Demolition, Floor, Slab on Grade, Reinforced
6610020	Demolition, Floor, Slab on Grade, Wood
6610021	Demo., Slab on Grade, Conc., Elevated
6610022	Demo., Slab on Grade, Conc., Elevated, Deck Fill
6610023	Demo., Slab on Grade, Conc., Elevated, 6" - 12"
6610024	Demolition, Floor Cover, Carpet
6610025	Demolition, Floor Cover, Wood
6610026	Demolition, Floor Cover, Resilient
6610027	Demolition, Floor Cover, Tile, Ceramic/Quarry
6610028	Demolition, Partition, Studs (Only)
6610029	Demolition, Partition, Drywall
6610030	Demolition, Partition, Plaster
6610031	Demolition, Partition, Concrete Block
6610032	Demolition, Cabinetry
6610033	Demolition, Ceiling, Drywall

6610034	Demolition, Ceiling, Acoustic Tile
6610035	Demolition, Ceiling, Plaster
6610036	Demolition, Ceiling, Wood
6610037	Demolition, Insulation
6610038	Demolition, Roofing, Composition/Wood Shingle
6610039	Demolition, Roofing, Built Up
6610040	Demolition, Roofing, Tile, Concrete/Clay
6610041	Demolition, Roofing, Roof Sheathing, Spaced Board
6610042	Demolition, Roofing, Roof Sheathing, Solid
6610043	Demolition, Fireplace Chimney, Masonry
6610044	Demolition, Appliances
6610045	Demolition, Plumbing, Per Fixture
6610046	Demolition, Plumbing, Piping (up to 4")
6610047	Demolition, HVAC Unit (up to 150,000 BTU)
6610048	Demolition, HVAC Ducts
6610049	Demolition, Electrical, Light Fixture
6610050	Demolition, Electrical, Receptacle/Switch
6610051	Demolition, Electrical, Conduit/Wire
6610052	Demolition, Electrical, Wire, Romex
6610053	ADA, Enlarge Doorway, Replace
6610054	ADA, Automatic Doorway Entry, New
6610055	ADA, Offset Hinge or Lever Handle, Replace
6610056	ADA, Doorknob Extension, New
6610057	ADA, Signage, Braille (Raised Markings), No Posts
6610058	ADA, Signage, Visual Signal Panel
6610059	ADA, Signage, Audible/Visual Alarm, New
6610060	ADA, Signage, Elevator Panel, Replace
6610061	ADA, Elevator Cab, Audible or Visual Signal
6610062	ADA, Elevator Cab, Int. Panel Control, Relocate
6610063	ADA, Elevator Cab, Interior Panel Control, Replace
6610064	ADA, Elevator Cab, Emergency Communication System
6610065	ADA, Define Traffic Pattern Step Edging, Mat, New
6610066	ADA, Power Relocation
6610067	ADA, Restroom, Accessible Toilet Stall, Replace
6610068	ADA, Restroom, Grab Bar, New
6610069	ADA, Restroom, Other Accessories, New or Relocate
6610070	ADA, Restroom, Handicapped Fixture, Replace
6610071	ADA, Restroom, Relocate Sink
6610072	ADA, Restroom, Insulate Exposed Hot Water Pipes
6610073	ADA, Insulate Exposed Hot Water Pipe, Trade Min
6610074	ADA, Reconfig. of Furniture, Display Racks, etc.
6611001	Demolition, Building, Class A
6611002	Demolition, Building, Class D
6611003	Demolition, Building, Class B

6611004	Demolition, Building, Class C
6611005	Demolition, Building, Class S
6611006	Building Demolition, Gutting Only
6611007	Building Demolition, Small Residence
6611008	Earthquake Reinforcement, Small Residence
6611009	Earthquake Reinforcement, Sill Plate Anchor
6611010	Earthquake Reinforcement, Rim Joist Anchoring
6611011	Earthquake Reinforcement, Pier Joist Strap
6611012	Earthquake Reinforcement, Shearwall Sheathing
6611013	Earthquake Reinforcement, Truss/Rafter Tie
6611014	Earthquake (Hurricane) Reinforcement, Beam Anchor
6611015	Earthquake Reinforcement, Beam Anchors, Masonry
6611016	House Lifting, Elev. Above Flood Plain, Raised Flr
6611017	House Lifting, Slab on Grade Residence
6611018	House Lifting, Fill Foundation (Add)
6611019	House Lifting, Full Story Raised Substruct. (Add)
6611020	House Moving, 1 Story, Frame
6611021	House Moving, 2 Story, Ground Area, Frame
6611022	House Moving, 1 Story, Masonry
6611023	House Moving, 2 Story, Ground Area, Masonry
6611024	Radon Removal, Residential Basement, Passive
6611025	Radon Removal, Res. Basement, Active Fan and Alarm
6611026	Ground Water Cleanup, Pump and Treat Remediation
6611027	Ground Water Cleanup, Permeable Barrier System
6611028	Asbestos Removal, Full Abatement
6611029	Asbestos Removal, Spot Removal
6611030	Asbestos Removal, Encapsulation
6611031	Lead Removal, Full Abatement
6611032	Lead Removal, Spot Removal
6611033	Lead Removal, Encapsulation
6611034	Graffiti Removal
6611035	Biological Soil Remediation, Land Treatment
6611036	Bio. Soil Remediation, Bioventing Vapor Extraction
6611037	Bio. Soil Remediation, Full Bioreactor Treatment
6611038	Storm Water Mgmt, Polyethylene Chamber System
6611039	Storm Water Management, Polyethylene Chamber Only
6611040	Storm Water Management, Pipe Drainage System
6611041	Storm Water Management, Bioswale Detention System
6611042	Storm Water Management, Compost Filter Berm System
650	Elevators (Area)
651	Passenger #
652	Freight Power #
653	Freight Manual #
654	Man Lift

655	Escalator
656	Wheelchair Lift
2	Default Walls
801	Adobe Block
802	Ashlar Stone Veneer w/Block Backup
803	Block with EIFS
804	Block with Stucco
805	Brick with Block Back-up
806	Brick with Clay Tile Back-up
807	Brick, Solid
808	Brick, SCR Modular (6"-8")
809	Cavity Concrete Block
810	Cavity Brick
811	Cavity Brick w/Block Back-up
812	Concrete Block
813	Concrete Block, Glazed
814	Concrete Block, Slumpstone
815	Concrete Block, Textured Face
816	Concrete, Formed
817	Concrete, Precast Panels
818	Concrete, Tilt-up
819	Concrete w/SIP Forming
820	Glass Block
821	Hollow Clay Block
822	Rubble Stone Veneer w/Block Backup
823	Solid Granite Stone
824	Solid Limestone
825	Solid Local Stone
826	Structural Clay Tile
840	Curtain-Aggregate Siding Panels
841	Curtain-Bronze Panels
842	Curtain-Composite Stone Panels
843	Curtain-Concrete & Glass Panels
844	Curtain-EIFS Panels
845	Curtain-Glass Fiber Panels
846	Curtain-Glazed Atrium
847	Curtain-Marble Panels
848	Curtain-Masonry Panels
849	Curtain-Metal with Glass Panels
850	Curtain-Stainless Steel Panels
851	Curtain-Steel Studs & Stucco
852	Curtain-Stone Panels, Granite
853	Curtain-Stone Panels, Local Stone
854	Curtain-Stone Panels, Limestone

855	Curtain-Wood Siding Panels
860	PE.-Cement Fiber Sandwich Panels
861	PE.-Cold Storage Metal Sandwich Panels
862	PE.-Clid Str Stain Steel Sandwich Panels
863	PE.-Fiberglass Sandwich Panels
864	PE.-Gls Ext w/Metal Int Sandwich Panels
865	PE.-Metal Sandwich Panels
866	PE.-Eng-Tex Covered Metal Sandwich Panels
867	PF.- Masonry Veneer
868	PF.- Metal & Glass Panels
869	PF.- Metal w/Block Back-up
870	PF.-Stone Veneer on Metal Panels
871	PF.- Stucco on Metal Panels
872	PF.-Porcelain Enamel Additive
880	Stud Walls-Asphalt Siding
881	Stud -Ashlar Stone Veneer
882	Stud -Brick Veneer
883	Stud -Block Veneer
884	Stud -Cement Fiber Siding
885	Stud -EIFS (Synthetic Stucco)
886	Stud -Hardboard Sheet
887	Stud -Hardboard Siding
888	Stud -Metal Siding
889	Stud -Rubble Stone Veneer
890	Stud -Shingles
891	Stud Stressskin Sandwich Panel
892	Stud -Stucco
893	Stud Synthetic Masonry Veneer
894	Stud -Textured Plywood
895	Stud -Vinyl Siding
896	Stud Walls-Wood Siding
910	Single -Wall-Boards on Wood
911	Single -Boards on Steel
912	Single -Cement Fiber on Wood
913	Single -Cement Fiber on Steel
914	Single -Fiberglass Panels on Wood Frame
915	Single -Fiberglass Panels on Steel Frame
916	Single -Metal on Steel Frame
917	Single -Metal, Tex Cover on Steel Frame
918	Single -Metal on Wood Frame
919	Single Wall -Rustic Log
920	Single -Spaced Boards
921	Single -Stucco on Wood Frame
922	Single -Synth. Plaster on Steel Frame

923	Single -Wire Mesh on Wood Frame
924	Single -Interior Finish Additive
1100	Feeder, Yard, Hay
1101	Feeder, Yard, Round Grain
1102	Feeder, Pen Grain
1103	Feeder, Hay Baskets
1104	Feeder, Fence line, 8 Long
1105	Feeder, Fence line, Each Add I 8
1106	Feeder, Portable Steel Bunk
1107	Feeder, Portable Steel Bunk w/ Hay Rack
1120	Feeder, Feed Rack
1121	Feeder, Mechanical, Chain
1122	Feeder, Mechanical, Control Box
1123	Feeder, Mechanical, Overhead
1124	Feeder, Mechanical, Trough Auger
1125	Feeder, Paddock
1126	Feeder, Portable, Steel, Bale
1127	Feeder, Portable, Steel Bunk
1130	Feeding Trough, 1-Sided, Concrete
1131	Feeding Trough, 1-Sided, Steel
1132	Feeding Trough, 1-Sided, Wood
1133	Feeding Trough, 2-Sided, Concrete
1134	Feeding Trough, 2-Sided, Steel
1135	Feeding Trough, 2-Sided, Wood
1136	Feeding Trough, Roof, Metal Struct.
1137	Feeding Trough, Roof, Wood Struct.
1138	Sloped Feed Rail Guard, Galvanized
1139	Sloped Feed Rail Guard, Zinc Coated
1140	Headrail, Double Swing, Self-Locking
1150	Watering Trough, Concrete
1151	Watering Trough, Steel
1152	Watering Tank, Galvanized
1153	Automatic Drinker Kit with Float
1154	Automatic Waterer
1155	Automatic Waterer, Feed Lot
1156	Automatic Water Fountain
1157	Automatic Water Fountain, Heated
1158	Electric Stall Waterer
1159	Electric Pen Waterer
1170	Liquid Manure Tank, Concrete Rectangular
1171	Liquid Manure Tank, Concrete Round
1172	Liquid Manure Tank, No Cover
1173	Liquid Manure Tank, Plank Cover
1174	Manure, Agitator & Pumps

1175	Manure, Concrete Open Pit
1176	Manure, Clay Lagoon
1177	Manure, Lagoon Flotation System
1178	Slurry Tank
1179	Slurry Tank, Concrete Slab
1180	Alley Scraper
1181	Barn Cleaner, Elevator and Drive
1182	Barn Cleaner, Gutter
1183	Flush Tank, Tip-Type Waterer
1184	Floor-Type Flooding Flush System
6604001	Chain Link Fence, Galvanized
6604002	Chain Link Fence, Aluminum
6604003	Chain Link Fence, Vinyl Covered
6604004	Chain Link Fence Rails
6604005	3 Strand Barbed Wire (Add)
6604006	Barbed Coils (Add)
6604007	Privacy Slats (Add)
6604008	Fabric Wind Screen, Chain Link
6604009	Security Micro-Mesh, Chain Link
6604010	Gate, Chain Link
6604011	Sliding Gate, Chain Link
6604012	Turnstile, Manual, 1-Way, Galvanized
6604013	Turnstile, Manual, 1-Way, Aluminum
6604014	Turnstile, Manual, 1-Way, Stainless Steel
6604015	Turnstile, Manual, 1-Way, Pedestal Type Arm
6604016	Handicap Gate, 1-Way
6604017	Turnstile, Manual, Tandem Gate, Galvanized
6604018	Turnstile, Manual, Tandem Gate, Aluminum
6604019	Turnstile, Manual, Tandem Gate, Stainless Steel
6604020	Turnstile, Manual, Tandem Gate, Pedestal Type
6604021	Handicap Gate, Tandem
6604022	Turnstile, Manual, 1-Way, Galvanized, Polycoated
6604023	Turnstile, Manual, One Way Aluminum, Polycoated
6604024	Turnstile, Manual, 1-Way, Stain Steel, Polycoated
6604025	Turnstile, Manual, 1-Way, Pedestal Type, Polycoat
6604026	Handicap Gate, Polycoated
6604027	Turnstile, Electric, 1-Way, Galvanized
6604028	Turnstile, Electric, 1-Way, Aluminum
6604029	Turnstile, Electric, 1-Way, Stainless Steel
6604030	Turnstile, Electric, 1-Way, Pedestal Type Arm
6604031	Handicap Gate, Electric, 1-Way
6604032	Metal Fence, Hand Forged
6604033	Metal Gate
6604034	Metal Fence, Bronze Anodized or Powder Coated



6604035	Metal Gate, Bronze Anodized or Powder Coated
6604036	Metal Fence, Hand Forged, Cust. Ornamental
6604037	Metal Gate, Custom Ornamental Work
6604038	Metal Fence, Bronze or Powder Coat, Cust. Orn.
6604039	Metal Gate, Bronze or Powder Coat, Cust. Orn.
6604040	Kennel Run, Wire Mesh on Steel Posts
6604041	Kennel Run, Mesh Cover
6604042	Kennel Run, Gate
6604043	Kennel Run, Panelized Self-Supporting Partition
6604044	4" Concrete Block Wall With Pilasters, Reinforced
6604045	Concrete Block Wall, Reinforced
6604046	6' Block Pier or Pilaster
6604047	Ornamental Screen Block Wall
6604048	Wythe of Face Block, Wall (Add)
6604049	Stucco Finish, Each Side, Wall (Add)
6604050	Common Brick Wall
6604051	Common Brick Block Back Up Wall
6604052	6' Brick Pier or Pilaster
6604053	Wythe of Face Brick, Wall
6604054	Concrete, Precast, Posts and Solid Panels, Wall
6604055	Concrete, Wood Grain, Posts and Solid Panel Wall
6604056	4" Concrete Block Wall, Reinforced, Lt. Res.
6604057	Concrete Block Wall, Reinforced, Light Residential
6604058	6' Block Pier or Pilaster, Light Residential
6604059	Ornamental Screen Block Wall, Light Residential
6604060	Wythe of Face Block, Wall, Light Resid. (Add)
6604061	Stucco Finish, Each Side, Wall, Light Resid. (Add)
6604062	Common Brick Wall, Light Residential
6604063	Common Brick, Block Back Up Wall, Lt. Res.
6604064	6' Brick Pier or Pilaster, Light Residential
6604065	Wythe of Face Brick, Wall, Light Residential
6604066	Concrete Wall, Posts and Solid Panels, Lt. Res.
6604067	Conc. Wall, Wd. Grain or Split Face Wall, Lt. Res.
6604068	Concrete Rail Fence, 4', 1 Rail
6604069	Concrete Rail Fence, 5', 2 Rails
6604070	Concrete Rail Fence, 6', 3 Rails
6604071	Concrete Rail Fence, 6', 4 Rails
6604072	Balustrading, Precast Stone
6604073	Balustrading Pier Shaft, Pedestal, Pilaster, etc.
6604074	Balustrading Gate, Fence Piers, 8
6604075	Balustrading Plinth or Bottom Rail
6604076	Balustrading Baluster
6604077	Balustrading Ornamental Block Parapet Screening
6604078	Balustrading Top Rail

6604079	Balustrading Lighting Under Rail
6604080	Balustrading Precast Stone, Curved or Stepped
6604081	Balustrading Pier Shaft, Curved or Stepped
6604082	Balustrading Gate, Fence Piers, Curved or Stepped
6604083	Balustrading Plinth, Curved or Stepped
6604084	Balustrading Baluster, Curved or Stepped
6604085	Balustrading Orn. Blk. Parapet Scrn, Curve or Step
6604086	Balustrading Top Rail, Curved or Stepped
6604087	Balustrading Polymer Plastic
6604088	Balustrading Polymer Plastic, Pier Shaft
6604089	Balustrading Polymer Plastic, Gate, Fence Pier
6604090	Balustrading Polymer Plastic, Plinth
6604091	Balustrading Polymer Plastic, Baluster
6604092	Balustrading Polymer Plastic, Parapet Screening
6604093	Balustrading Polymer Plastic, Top Rail
6604094	Trash Enclosures, Masonry
6604095	Package Air Conditioning Compressor Pad, Concrete
6604096	Concrete Equipment Pad, Transformer, Reinforced
6605001	Wood Fence, 4 ft. Solid Prefab. Panel, Lattice Top
6605002	Wood Fence, 6 ft. Solid Prefab. Panel, Lattice Top
6605003	Wood Fence, 6' Solid Board, Horizontal or Vertical
6605004	Wood Fence, 5' Solid Board
6605005	Wood Fence, Batts (Add)
6605006	Wood Fence, 6 ft. Split Redwood, Solid Palings
6605007	Wood Fence, 5' Split Redwood
6605008	Wood Fence, 6' Stockade, Half Pole
6605009	Wood Fence, 6' Stockade, Whole Pole
6605010	Wood Fence, 6' Basketweave
6605011	Wood Fence, 5' Basketweave
6605012	Wood Fence, 12"-24" Wood Picket
6605013	Wood Fence, 30"-40" Wood Picket
6605014	Wood Fence, 50"-60" Wood Picket
6605015	Wood Fence, 24"-50" Lattice, Framed
6605016	Wood Fence, Two Rails, Split, 24"-36" High
6605017	Wood Fence, Three Rails, Split, 36"-48" High
6605018	Wood Fence, Four Rails, Split, 42"-54" High
6605019	Wood Fence, Lattice, Arbor
6605020	Wood Fence, Lattice, Trellis (No Frame)
6605021	Wood Gate
6605022	Treat Wd Fence, 4' Solid Prefab Panel, Lattice Top
6605023	Treat Wd Fence, 6' Solid Prefab Panel, Lattice Top
6605024	Treat Wood Fence, 6' Solid Board
6605025	Treated Wood Fence, 5' Solid Board
6605026	Treated Wood Fence, Batts (Add)

6605027	Treat Wood Fence, 6' Split Redwood, Solid Palings
6605028	Treated Wood Fence, 5' Split Redwood
6605029	Treated Wood Fence, 6' Stockade, Half Pole
6605030	Treated Wood Fence, 6' Stockade, Whole Pole
6605031	Treated Wood Fence, 6' Basketweave
6605032	Treated Wood Fence, 5' Basketweave
6605033	Treated Wood Fence, 12"-24" Wood Picket
6605034	Treated Wood Fence, 24"-50" Lattice, Framed
6605035	Treated Wood Fence, 30 -40 Wood Picket
6605036	Treated Wood Fence, 50 -60 Wood Picket
6605037	Treated Wood Fence, 2 Rails, Split, 24"-36" High
6605038	Treated Wood Fence, 3 Rails, Split, 36"-48 High
6605039	Treated Wood Fence, 4 Rails, Split, 42"-54" High
6605040	Treated Wood Lattice, Arbor
6605041	Treated Wood Lattice, Trellis (No Frame)
6605042	Treated Wood Gate
6605043	Wood Fence, Paint
6605044	Fencing, Barbed Wire on Steel Posts
6605045	Fencing, Wire Mesh on Steel Posts
6605046	Fencing, Snow Fence on Steel Posts
6605047	Fencing, Wire Mesh on Wooden Posts
6605048	Fencing, Snow Fence on Wooden Posts
6605049	Vinyl Fence, 6 Spaced Slat Panels
6605050	Vinyl Fence, 4 - 5 Spaced Slat Panels
6605051	Vinyl Fence, 5 Basketweave
6605052	Vinyl Fence, 6 Solid Board Panels
6605053	Vinyl Fence, 4 - 5 Solid Board Panels
6605054	Vinyl Fence Lattice Top (Add)
6605055	Vinyl Fence, 36 - 48 Picket
6605056	Vinyl Fence, 24 - 50 Lattice, Framed
6605057	Vinyl Fence, Two Rails, 36 - 48 High
6605058	Vinyl Fence, Three Rails, 60 High
6605059	Vinyl Fence, Four Rails, 60 High
6605060	Vinyl Lattice, Arbor
6605061	Vinyl Lattice, Trellis (No Frame)
6605062	Vinyl Gate
6605100	Barbed Wire on Wooden Post
6501002	Metal Detector
6501003	X Ray Scanner
6501005	Fluoroscopic Letter/Parcel Scanner
6501006	Buffing Machine
6501007	Cleaning Cart
6501008	Floor Scrubber, Electric
6501009	High Pressure Washer, Electric

6501010	Ladder, Extension, 16 To 28
6501012	Ladder, Step, 4 To 12
6501014	Ladder, Step, 8 To 12
6501016	Ladder, Dual Access, 4 To 12
6501018	Ladder, Dual Access, 8 To 12
6501020	Lobby Pan
6501021	Misc., Mop, Push Broom, Squeegee
6501022	Mop Bucket
6501024	Traffic Control Post
6501025	Traffic Control, Chain or Rope
6501026	Traffic Control, Sign, Post Mounted
6501027	Vacuum Cleaner, Upright
6501028	Vacuum Cleaner, Wet/Dry
6501029	Vacuum Cleaner, Heavy Duty, Indoor/Outdoor
6501030	Vacuum Outdoor, Gas Powered
6501032	Water Broom
6501033	Wet Floor Sign
6501034	Window Washer, Telescopic
6501035	Wringer
6501036	Cash Register Electronic
6501039	Cash Register, Programmable Terminal
6501044	Terminal Processor System
6501045	Check Reader
6501046	Cash Register, Hand Scanner
6501047	Magnetic Card Reader
6501048	Coat and Hat Rack, Stationary, Wall Mount
6501049	Coat and Hat Rack, Portable
6501050	Coat and Hat Rack, Electric, No Hat Shelf
6501054	Coat and Hat Reel, 120 Positions
6501056	Umbrella Rack, 24 Umbrella Capacity
6701001	Golf Course, Class I. Minimal Quality
6701002	Golf Course, Class II. Simply Designed Course
6701003	Golf Course, Class III. Typical Private Type Club
6701004	Golf Course, Class IV. Better Championship Type
6701005	Golf Course, Class IV. Good Championship Type
6701006	Golf Course, Class IV. Excel. Championship Type
6701007	Golf Course (Low), Mobilization, Proj. Management
6701008	Golf Course (Low), Erosion Control
6701009	Golf Course (Low), Clearing, Grubbing
6701010	Golf Course (Low), Rough Shaping
6701011	Golf Course (Low), Survey and Engineering
6701012	Golf Course (Low), Architectural
6701013	Golf Course (Low), Top Soil, Haul and Spread
6701014	Golf Course (Low), Water Feature, Earthwork

6701015	Golf Course (Low), Drainage
6701016	Golf Course (Low), Storm Drains
6701017	Golf Course (Low), Greens
6701018	Golf Course (Low), Tees
6701019	Golf Course (Low), Bunkers
6701020	Golf Course (Low), Finishing, Shaping and Grading
6701021	Golf Course (Low), Cart Path Grading
6701022	Golf Course (Low), Irrigation System, Automatic
6701023	Golf Course (Low), Irrigation System, Manual
6701024	Golf Course (Low), Irrigation System, Pump Plant
6701025	Golf Course (Low), Irrigation System, Well
6701026	Golf Course (Low), Grow In Seeding Preparation
6701027	Golf Course (Low), Grassing
6701028	Golf Course (Low), Finished Cart Paths
6701029	Golf Course (Low), Bridges, Railings, Tunnels
6701030	Golf Course (Low), Water Features
6701031	Golf Course (Low), Landscaping
6701032	Golf Course (Low), Fencing and Walls
6701033	Golf Course (Low), Basic Course
6701034	Golf Course (Low), Clubhouse
6701035	Golf Course (Low), Maintenance, Other Buildings
6701036	Golf Course (Low), Maintenance Equipment
6701037	Golf Course (Low), Oper., Grow In/Startup Budget
6701038	Golf Course (Medium), Mobilization, Proj. Mgmt.
6701039	Golf Course (Medium), Erosion Control
6701040	Golf Course (Medium), Clearing, Grubbing
6701041	Golf Course (Medium), Rough Shaping
6701042	Golf Course (Medium), Survey and Engineering
6701043	Golf Course (Medium), Architectural
6701044	Golf Course (Medium), Top Soil, Haul and Spread
6701045	Golf Course (Medium), Water Features, Earthwork
6701046	Golf Course (Medium), Drainage
6701047	Golf Course (Medium), Storm Drains
6701048	Golf Course (Medium), Greens
6701049	Golf Course (Medium), Tees
6701050	Golf Course (Medium), Bunkers
6701051	Golf Course (Medium), Finishing, Shaping and Grade
6701052	Golf Course (Medium), Cart Path Grading
6701053	Golf Course (Medium), Irrigation Sys., Automatic
6701054	Golf Course (Medium), Irrigation System, Manual
6701055	Golf Course (Medium), Irrigation Sys., Pump Plant
6701056	Golf Course (Medium), Irrigation System, Well
6701057	Golf Course (Medium), Grow In Seeding Preparation
6701058	Golf Course (Medium), Grassing

6701059	Golf Course (Medium), Finished Cart Paths
6701060	Golf Course (Medium), Bridges, Railings, Tunnels
6701061	Golf Course (Medium), Water Features
6701062	Golf Course (Medium), Landscaping
6701063	Golf Course (Medium), Fencing and Walls
6701064	Golf Course (Medium), Basic Course
6701065	Golf Course (Medium), Clubhouse
6701066	Golf Course (Medium), Maintenance, Other Buildings
6701067	Golf Course (Medium), Maintenance Equipment
6701068	Golf Course (Medium), Oper, Grow In/Startup Budget
6701069	Golf Course (High), Mobilization, Project Mgmt.
6701070	Golf Course (High), Erosion Control
6701071	Golf Course (High), Clearing, Grubbing
6701072	Golf Course (High), Rough Shaping
6701073	Golf Course (High), Survey and Engineering
6701074	Golf Course (High), Architectural
6701075	Golf Course (High), Top Soil, Haul and Spread
6701076	Golf Course (High), Water Features, Earthwork
6701077	Golf Course (High), Drainage
6701078	Golf Course (High), Storm Drains
6701079	Golf Course (High), Greens
6701080	Golf Course (High), Tees
6701081	Golf Course (High), Bunkers
6701082	Golf Course (High), Finishing, Shaping and Grading
6701083	Golf Course (High), Cart Path Grading
6701084	Golf Course (High), Irrigation System, Automatic
6701085	Golf Course (High), Irrigation Sys., Pumping Plant
6701086	Golf Course (High), Irrigation System, Well
6701087	Golf Course (High), Grow In Seeding Preparation
6701088	Golf Course (High), Grassing
6701089	Golf Course (High), Finished Cart Paths
6701090	Golf Course (High), Bridges, Railings, Tunnels
6701091	Golf Course (High), Water Features
6701092	Golf Course (High), Landscaping
6701093	Golf Course (High), Fencing and Walls
6701094	Golf Course (High), Basic Course
6701095	Golf Course (High), Clubhouse
6701096	Golf Course, Clubhouse, Championship Facility
6701097	Golf Course (High), Maintenance, Other Buildings
6701098	Golf Course (High), Maintenance Equipment
6701099	Golf Course (High), Oper., Grow In/Startup Budget
6702001	Short Golf Course, Pitch and Putt Course
6702002	Short Golf Course, Par 3 Course
6702003	Short Golf Course, Executive Course

6702004	Lighted Driving Range
6702005	Lighted Driving Range with Covered Structure
6702006	Lighted Driving Range with Elevated Tees
6702007	Driving Range Equipment
6702008	Miniature Golf Course, Minimal Quality
6702009	Miniature Golf Course, Average Course
6702010	Miniature Golf Course, Good Custom Course
6702011	Golf Course, Site Clearing
6702012	Golf Course, Fairway
6702013	Golf Course, Rough
6702014	Golf Course, Earth Moving
6702015	Golf Course, Imported Fill
6702016	Golf Course, Tee, Elevated
6702017	Golf Course, Bunker (Sand Trap)
6702018	Golf Course, Greens, Flat
6702019	Golf Course, Greens, Elevated/Contoured
6702020	Golf Course, Greens, Artificial Putting
6702021	Golf Course, Greens, Target
6702022	Golf Course, Pathway, Asphalt
6702023	Golf Course, Pathway, Concrete
6702024	Golf Course, Pathway, Gravel
6702025	Golf Course, Pathway, Soil Cement
6702026	Golf Course, Bridge, Pedestrian, Light Wood/Steel
6702027	Golf Course, Bridge, Golf Cart
6702028	Golf Course, Bridge, Car or Light Truck
6702029	Golf Course, Player Shelter, Open
6702030	Golf Course, Player Shelter, Enclosed
6702031	Golf Course, Short Course, Lighting
6703015	Synthetic Surface, Golf, Indoor Driving Range
6707040	Recreational Enclosure, Minimum, Golf
1600	Grain Elevator, Wood Crib, Metal Clad
1601	Elevator Annex, Wood Crib, Metal Clad
1602	Grain Elevator, Slip Form Concrete
1603	Elevator Annex, Slip Form Concrete
1604	Bucket Elevator (1000 - 8000 Bu/Hr)
1608	Bucket Elevator (500 - 999 Bu/Hr)
1609	Bucket Elevator (8001 - 10000 Bu/Hr)
1610	Discharge Transition
1611	Spouting
1612	Receiving Pit
1613	Conveyor, Auger-Type
1614	Conveyor, Belt-Type
1615	Conveyor, Horizontal Drag
1616	Conveyor, Bypass Inlet

1620	Dryer, Batch Type, Grain
1621	Dryer, Continuous-Flow, Grain
1622	Dryer, Continuous-Flow, Rice
1640	Silo, Concrete Stave, 10 - 15 Dia.
1641	Silo, Concrete Stave, 16 - 23 Dia.
1642	Silo, Concrete Stave, 24 - 30 Dia.
1645	Silo, Concrete Stave, No Roof, 10 - 15 Dia.
1646	Silo, Concrete Stave, No Roof, 16 - 23 Dia.
1647	Silo, Concrete Stave, No Roof, 24 - 30 Dia.
1650	Silo, Concrete Poured, 12 - 15 Dia.
1651	Silo, Concrete Poured, 16 - 23 Dia.
1652	Silo, Concrete Poured, 24 - 30 Dia.
1655	Silo, Concrete Poured, No Roof, 12 - 15 Dia.
1656	Silo, Concrete Poured, No Roof, 16 - 23 Dia.
1657	Silo, Concrete Poured, No Roof, 24 - 30 Dia.
1660	Silo, Unloader, Top
1661	Silo, Access Piping
1662	Silo, Guniting Interior Finish
1663	Silo, Epoxy Interior Finish
1670	Silo, Porcelain, 14 Dia.
1671	Silo, Porcelain, 17 Dia.
1672	Silo, Porcelain, 20 Dia.
1673	Silo, Porcelain, 25 Dia.
1674	Silo, Porcelain, 31 Dia.
1675	Silo, Porcelain, Pre-Owned/Rebuilt, 14 Dia.
1676	Silo, Porcelain, Pre-Owned/Rebuilt, 17 Dia.
1677	Silo, Porcelain, Pre-Owned/Rebuilt, 20 Dia.
1678	Silo, Porcelain, Pre-Owned/Rebuilt, 25 Dia.
1679	Silo, Porcelain, Pre-Owned/Rebuilt, 31 Dia.
1685	Silo, Automatic Unloader
1686	Silo, Sweep-Arm Auger, New
1687	Silo, Sweep-Arm Auger, Used
1690	Bunker Silo, Tilt-up Conc., Precast Support
1691	Bunker Silo, Tilt-up Conc., Poles/Braces
1692	Bunker Silo, Wood, Cantilevered Poles
1695	Trench Silo, Concrete
1696	Trench Silo, Wood
1697	Trench Silo, Plastic Lined
1700	Steel Bin, without Drying, 15 - 29 Dia.
1701	Steel Bin, without Drying, 30 - 59 Dia.
1702	Steel Bin, without Drying, 60 - 89 Dia.
1703	Steel Bin, without Drying, 90 - 105 Dia.
1706	Steel Bin, with Drying, 15 - 29 Dia.
1707	Steel Bin, with Drying, 30 - 48 Dia.



1710	Steel Bin, Concrete Slab Floor
1711	Steel Bin, Ladder
1712	Steel Bin, Ladder Safety Cage
1713	Steel Bin, Spreader
1714	Steel Bin, Stirrator
1715	Steel Bin, Auger & Drive
1716	Steel Tank
1720	Steel Bin, Hopper Bottom, 15 Dia.
1721	Steel Bin, Hopper Bottom, 18 Dia.
1722	Steel Bin, Hopper Bottom, 21 Dia.
1723	Steel Bin, Hopper Bottom, 24 Dia.
1724	Steel Bin, Hopper Bottom, 30 Dia.
1730	Feed Bin, Fiberglass Hopper Bottom, 6 Dia.
1731	Feed Bin, Fiberglass Hopper Bottom, 7 Dia.
1732	Feed Bin, Fiberglass Hopper Bottom, 8 Dia.
1733	Feed Bin, Fiberglass Hopper Bottom, 10 Dia.
1740	Feed Bin, Steel Hopper Bottom, 6 Dia.
1741	Feed Bin, Steel Hopper Bottom, 7 Dia.
1742	Feed Bin, Steel Hopper Bottom, 9 Dia.
1743	Feed Bin, Steel Hopper Bottom, 12 Dia.
1750	Cylindrical Wire Mesh Corn Crib Bin
1800	Humidifiers
1801	Exhaust Fan Cooling Assembly
1802	Water-Drip Humidity Pad Assembly
1803	Automatic Vent/Environmental Controls
1804	Automatic Chemical Injectors
1805	Automatic Water Controls
1806	Travel Boom Sprayer
1807	Roof Shade Curtain, Manual
1808	Roof Shade Curtain, Automatic
1809	Hinged Vents, Manual
1810	Hinged Vents, Automatic
1811	Automatic Sidewall Curtain Assembly
1812	Concrete Curb
1813	Stem, Knee Walls
1814	Planting Bench, Plastic
1815	Planting Bench, Wood Slat
1816	Planting Bench, Steel Mesh
1817	Water System, Plastic, Spray
1818	Water System, Plastic, Mist
1819	Water System, Plastic, Drip Tube
1820	Water System, Plastic, Hose Bibs
1821	Water System, Capillary Matting
6507036	Balance Beam, Fixed

6507037	Balance Beam, Adjustable
6507038	Ceiling Rope
6507039	Chinning Bar, Wall Mounted
6507040	Climber
6507041	Dumbbell Set
6507042	Elliptical
6507043	Gym Divider Curtain
6507044	Massage Belt Vibrator
6507045	Massage Table
6507046	Mat, Gym
6507047	Multi Stationed Gym
6507048	Multi-Station Gym, Leg Press Station
6507049	Multi Stationed Gym, Chin Up Station
6507050	Multi Stationed Gym, Weight Stack Enclosure
6507051	Multi Stationed Gym, Low Row Station
6507052	Parallel Bars, Gym
6507053	Pulley Weights, Wall Mounted
6507054	Punching Bag, 70 Lbs.
6507055	Recumbent Cycle
6507057	Rower
6507058	Side Horse
6507059	Ski Machine
6507060	Stair climber
6507061	Stationary Bike
6507062	Stationary Bike with Incline
6507063	Stepper
6507064	Treadmill
6507066	Weight Bench
6507067	Weight Set
3	Default Heating
601	Electric
602	Electric Wall
603	Forced Air Unit
604	Hot Water
605	Hot Water Radiant
606	Space Heater
607	Steam
608	Steam, Without Boiler
609	Ventilation
610	Wall Furnace
611	Package Unit
612	Warmed and Cooled Air
613	Hot and Chilled Water
614	Heat Pump

615	Floor Furnace
616	Ind Thu-Wall Heat Pump
617	Complete HVAC
618	Evaporative Cooling
619	Refrigerated Cooling, Zone
620	Electric Panels
621	Radiant Space Heaters
622	Steam Coil Space Heat w/Boiler
623	Steam Coil Space Heat w/o Boiler
624	Heat Pump, Ground Loop Heat
625	Refrigerated Cooling, Pack
626	Control Atmos., Cond. Air
627	Control Atmos., Livestock
628	Control Atmos., High-Precise
629	Control Atmos., Warm/Cooled
649	No HVAC
3003	Default Heating
3601	Electric
3602	Electric Wall
3603	Forced Air Unit
3604	Hot Water
3605	Hot Water Radiant
3606	Space Heater
3607	Steam
3608	Steam, Without Boiler
3609	Ventilation
3610	Wall Furnace
3611	Package Unit
3612	Warmed and Cooled Air
3613	Hot and Chilled Water
3614	Heat Pump
3615	Floor Furnace
3616	Ind Thu-Wall Heat Pump
3617	Complete HVAC
3618	Evaporative Cooling
3619	Refrigerated Cooling, Zone
3620	Electric Panels
3621	Radiant Space Heaters
3622	Steam Coil Space Heat w/Boiler
3623	Steam Coil Space Heat w/o Boiler
3624	Heat Pump, Ground Loop Heat
3625	Refrigerated Cooling, Pack
3626	Control Atmos., Cond. Air
3627	Control Atmos., Livestock

3628	Control Atmos., High-Precise
3629	Control Atmos., Warm/Cooled
3649	No HVAC
10015	Package Refrigeration
10016	Small Individual Heat Pump
10017	Evaporative Cooler
10018	Heat Pump, Water Source
12009	Ventilation, Simple Exhaust Fan and Air Inlets
12010	Air-To-Air Heat Exchange System
12026	Wood Burning Furnace
13001	Heating and Cooling, Additional Connection
14001	Subsoil Heating
6504001	Total Furniture Cost, Excluding Linen
6504002	Bed, Standard Double or Twin
6504003	Bed, Oversize
6504004	Chair, Upholstered Arm or Lounge
6504005	Chair, Desk
6504006	Chest, Four Drawer
6504007	Coffee Maker, Wall Mounted
6504008	Double Dresser
6504009	Desk
6504010	Desk Spanner
6504011	Drape
6504012	Hair Dryer, Wall Mounted
6504013	Lamp
6504014	Luggage Holder
6504015	Mirror, Wall
6504016	Picture
6504017	Table, Game
6504018	Nightstand
6504019	Television Set
6504021	Wardrobe Closet
6504022	Housekeeping, Linen, Blankets, Etc.
6504023	Maid s Cart and Equipment
6504024	Vacuum Cleaner
6504025	Baggage Cart
6504026	Room Service Cart
6504027	Roll Away Bed
6504028	Portable Crib
6504029	Portable Bar
6504030	Lobby Counter
6504031	Registration Back Counter
6504032	Lounge Chair, Upholstered
6504033	Lounge Chair, Wood

6504034	Sofa
6504035	Table, Cocktail or Lamp
6504036	Check Writing Desk
6504037	Table, Patio with Umbrella
6504038	Chaise Lounge
6504039	Coat Rack
6504040	Ice Cube Machine
6504041	Key Cutting Machine
6504042	Magazine Rack
6504043	Waste Receptacle, Lobby
6504044	Key Telephone System
6504046	PBX System, Base
6503001	Balance
6503004	Cart, Laboratory
6503007	Centrifuge, Bench Top
6503008	Desiccator Cabinet
6503009	Laboratory Freezer
6503010	Fume Hood Unit
6503011	Fume Hood, Bench Top
6503012	Furnace, Bench Top
6503013	Incubator
6503015	Light Plate
6503016	Oven, Laboratory
6503018	Rack
6503020	Refrigerator, Laboratory
6503024	Scale, Bench, Digital
6503025	Stirrer
6503026	Stirrer, Multi Position
6503027	Stirrer, Hot Plate
6503028	Ultrasonic Cleaner
6503031	Workbench
61	Land
62	Site Improvements
63	Site Improvements (undepreciated)
64	Site Value
6605063	Outdoor Floodlight, High Pressure Sodium
6605064	Outdoor Floodlight, Mercury Vapor
6605065	Outdoor Floodlight, Metal Halide
6605066	Outdoor Floodlight, Fluorescent or Quartz Iodine
6605067	Outdoor Floodlight, Incandescent
6605068	Outdoor Spotlight or Luminaire, Decorative
6605069	Outdoor Spotlight or Luminaire, Underwater Light
6605070	Outdoor Spotlight or Luminaire, Low Voltage, Res.
6605071	Outdoor Lighting Pole, Steel

6605072	Outdoor Lighting Pole, Steel, Ornamental
6605073	Outdoor Lighting Pole, Concrete
6605074	Outdoor Lighting Pole, Fiberglass
6605075	Outdoor Lighting Pole, Steel Arm Bracket (Add)
6605076	Pole Aluminum Arm Bracket (Add)
6605077	Outdoor Post Lantern, Residential
6605078	Outdoor Decorative Pier Lantern
6608001	Landscaping, Small Area
6608002	Landscaping, Medium Area
6608003	Landscaping, Large Area
6608004	Soil Preparation, Fine Grading
6608005	Soil Preparation, Mulching
6608006	Soil Preparation, Top Dressing or Bedding
6608007	Lawn, Seeding, With Dressing
6608008	Lawn, Hydroseeding Only
6608009	Lawn, Sodded
6608010	Ground Cover, Gravel or Wood Chips
6608011	Ground Cover, Spreading Plants
6608012	Edging, Masonry
6608013	Edging, Cast Stone
6608014	Edging, Metal
6608015	Edging, Redwood
6608016	Edging, Timber or Ties
6608017	Shrub and Hedge, Small
6608018	Shrub and Hedge, Medium
6608019	Shrub and Hedge, Large
6608020	Tree, Small Box
6608021	Tree, Medium Box
6608022	Tree, Large Box
6608023	Tree Grates Including Frame
6608024	Planter Box, Concrete, Precast
6608025	Planter Box, Cast Stone, Ornate Trough
6608026	Planter Box, Fiberglass
6608027	Planter Box, Wood
6608028	Planter, Round, Concrete, 24" Diameter
6608029	Planter, Round, Concrete, 48" Diameter
6608030	Planter, Round, Concrete, 3' - 10' Diameter
6608031	Bollard, Wood
6608032	Bollard, Concrete
6608033	Bollard, Lighting (Add)
6608043	Lawn Sprinkler, Automatic Controller & Valve
6608044	Lawn Sprinkler, Residential and Com. Small Area
6608045	Lawn Sprinkler, Commercial Medium Area
6608046	Lawn Sprinkler, Rain Bird, Jet System, Large Area

6608047	Lawn Sprinkler, Sprinkler Head, Impact or Rotary
6608048	Lawn Sprinkler, Sprinkler Head, Pop Up or Shrub
6608049	Lawn Sprinkler, Control Valve, Manual, 3/4" - 1"
6608050	Lawn Sprinkler, Control Valve, Manual, 1 1/4" - 2"
6608051	Lawn Sprinkler, Control Valve Remote Control (Add)
6608052	Lawn Sprinkler, Gate Valve 3/4" - 1"
6608053	Lawn Sprinkler, Gate Valve 1 1/4" - 2"
6608054	Lawn Sprinkler, Valve Box
6608055	Lawn Sprinkler., Atmos. Vacuum Breaker 3/4" - 1"
6608056	Lawn Sprinkler., Atmos. Vacuum Breaker 1 1/4" - 2"
6608057	Lawn Sprinkler., Pres. Backflow Preventer 3/4" - 1"
6608058	Lawn Sprinkler., Pres. Backflow Preventer 1 1/4" - 2"
6608059	Lawn Sprinkler, PVC Pipe, Schedule 40, 1/2" - 3/4"
6608060	Lawn Sprinkler, PVC Pipe, Schedule 40, 1" - 1 1/2"
6608061	Lawn Sprinkler, PVC Pipe, Schedule 40, 2"
6506047	Boiler, 10 To 20 H.P.
6506048	Dry Cleaning Machine, Petroleum
6506049	Extractor
6506050	Ironer, 48 To 72
6506051	Laundry Machine, 44 Diameter
6506052	Marking Machine
6506053	Package Tying Machine
6506054	Presser
6506056	Puffer
6506057	Scale
6506058	Sewing Machine
6506059	Spotting Board
6506060	Tumbler, Dry Cleaning, Steam and Solvent
6506061	Washer, Laundry
6506064	Conveyor System
6506067	Coin Operated Dry Cleaner, 8# Capacity
6506068	Coin Operated Dry Cleaner, 25# Capacity
6506069	Coin Operated Washer, 7# Capacity
6506070	Coin Operated Washer, 20# Capacity
6506071	Gas Dryer
6506072	Cart
6506073	Change Maker
6506074	Soap Vending Machine
6506075	Steamer
6506076	Water Heater, Boiler, Pump, Storage
6506077	Water Softener, Laundromat
6511051	Book Stack, Library
6511056	Book Cart, Library
6511058	Book Displayer, Tabletop

6511059	Book Displayer, Tabletop, Double Faced
6511060	Book Return, Free Standing
6511061	Book Return, With Cart
6511062	Book Returns, Built In
6511063	Book Stand, Tabletop
6511064	Book Truck, Steel or Wood
6511065	Card Catalog, Library
6511068	Charging Counter
6511069	Compact Disc Displayer
6511070	Deluxe Carrel, Library
6511072	Dictionary Stand
6511073	Display Case, Library
6511075	Laminator, Pouch, Desktop
6511076	Laminator Roll, Heavy Duty
6511077	Magazine Shelving, Library
6511079	Microfiche Reader, Library
6511081	Microfilm Reader/Printer
6511082	Newspaper Rack
6511083	Online Catalog Center, One Sided
6511084	Online Catalog Center, Four Sided
6511085	Plastic Binding System, Library
6511087	Photo Id System
6511088	Slide Viewer, Tabletop
6511089	Step Stool, Library
6511091	Videotape or Audiocassette Display, Four Way
6511092	Multimedia Rotor Stand
6601025	Water Main, Ductile Iron
6601026	Water Main, Asbestos Cement
6601027	Water Main, Steel
6601028	Water Main, Plastic
6601029	Water Lateral
6601030	Water Meter
6601031	Fire Hydrant
6601032	Gas Main, Steel
6601033	Gas Main, Plastic
6601034	Gas Lateral
6601035	Electricity, Overhead, on Poles
6601036	Electrical Lateral, Overhead
6601037	Electricity, Underground, In Conduit
6601038	Electrical Lateral, Underground
6601039	Telephone Lateral, Underground
6601040	Underground Utilities, Trench Only
6601041	Underground Utilities, Conduit Only
6601042	Streetlight, Underground Wiring



6601043	Streetlight, Overhead Wiring
6601044	Catch Basin
6601045	Catch Basin, Curb Inlet Type
6601046	Concrete Headwall
6601047	Surfacing For Open Drain, Gunitite (2"-3")
6601048	Soil Cement, Road
6601049	Soil Cement, Embankment
6601050	Soil Cement, Slope
6601051	Soil Dike
6601052	Slope Protection, Netting, Mats, or Fabric
6601053	Street Sign, With Post
6601054	Survey Monument
6601055	Street Improvements, Complete, Double-Loaded
6601056	Street Impr. Side Street Allowance, Double-Loaded
6601057	Fully Improved Industrial Access Street
6601058	Prefabricated Fiberglass Endwall
755	Malls-Open
756	Malls-Covered
757	Malls-Enclosed
758	Malls-Elevator
2101	One-Section, Aluminum
2102	One-Section, Cement Fiber, Lap
2103	One-Section, Cement Fiber, Sheet
2104	One-Section, Hardboard Sheet
2105	One-Section, Lap Siding
2106	One-Section, Log Siding
2107	One-Section, Plywood with Batts
2108	One-Section, Stucco
2201	Two-Section, Aluminum
2202	Two-Section, Cement Fiber, Lap
2203	Two-Section, Cement Fiber, Sheet
2204	Two-Section, Hardboard Sheet
2205	Two-Section, Lap Siding
2206	Two-Section, Log Siding
2207	Two-Section, Plywood with Batts
2208	Two-Section, Stucco
2301	Three-Section, Aluminum
2302	Three-Section, Cement Fiber, Lap
2303	Three-Section, Cement Fiber, Sheet
2304	Three-Section, Hardboard Sheet
2305	Three-Section, Lap Siding
2306	Three-Section, Log Siding
2307	Three-Section, Plywood with Batts
2308	Three-Section, Stucco

2401	Four-Section, Aluminum
2402	Four-Section, Cement Fiber, Lap
2403	Four-Section, Cement Fiber, Sheet
2404	Four-Section, Hardboard Sheet
2405	Four-Section, Lap Siding
2406	Four-Section, Log Siding
2407	Four-Section, Plywood with Batts
2408	Four-Section, Stucco
2501	One Section-Tagalong, Aluminum
2502	One Section-Tagalong, Cement Fiber, Lap
2503	One Section-Tagalong, Cement Fiber, Sheet
2504	One Section-Tagalong, Hardboard Sheet
2505	One Section-Tagalong, Lap Siding
2506	One Section-Tagalong, Log Siding
2507	One Section-Tagalong, Plywood with Batts
2508	One Section-Tagalong, Stucco
2601	Two Section-Tagalong, Aluminum
2602	Two Section-Tagalong, Cement Fiber, Lap
2603	Two Section-Tagalong, Cement Fiber, Sheet
2604	Two Section-Tagalong, Hardboard Sheet
2605	Two Section-Tagalong, Lap Siding
2606	Two Section-Tagalong, Log Siding
2607	Two Section-Tagalong, Plywood with Batts
2608	Two Section-Tagalong, Stucco
2901	Air Conditioning
2902	Expandos or Tip-outs
2903	Foundation, Continuous Concrete Wall
2904	Foundation, Concrete Block
2905	Foundation, Treated Wood
2906	Skirting, Metal
2907	Skirting, Plywood/Hardboard
2908	Skirting, Brick/Stone Veneer
2909	Skirting, Concrete Block
2910	Skirting, Precast Concrete Panel
2911	Entry Steps, Metal
2912	Metal Landing
2913	Entry Steps, Molded Fiberglass
2914	Molded Fiberglass Landing
2915	Entry Steps, Wood
2916	Entry Steps, Precast Concrete, Plain Finish
2917	Entry Steps, Precast Concrete, Aggregate Finish
2918	Fireplace, Prefabricated
2919	Appliance Allowance
6509001	Cash Register Stand

6509002	Check Out, Cash and Wrap Counter
6509003	Cubicle Display Case
6509004	Gondola, 5 High
6509006	Mannequin
6509008	Mirror Alcove, Freestanding, Complete
6509009	Mirror, Framed, Complete
6509010	Rack, Dress or Suit, Wall Fixture
6509011	Rack, Single Floor Unit
6509012	Rack, Double Floor Unit
6509013	Rack, Round Unit
6509014	Rotation Display Bin
6509016	Rotation Display Heavy Duty Bin
6509017	Shelving, Wall Display with Back, No Drawers
6509018	Shelving, Wall Display with Back, Some Drawers
6509019	Shelving, Wall Dsp w/Bk, Some Drawers, Glass Door
6509020	Shelving, Wall Dsp No Back, Storage, Single Shelf
6509021	Showcase, 20 To 24 Deep, Glass Top or Full Glass
6509022	Table, Modular Display, Sliding Doors
6509023	Table, Island Display, Storage Base
6509039	Checkout Stand
6509040	Gondola, Single
6509042	Dairy/Deli Case, Single Deck
6509043	Dairy/Deli Case, Multi-Deck
6509044	Dairy/Deli Case, Multi-Deck, Rear Door Loading
6509045	Dairy/Deli Case, Reach In, Glass Door
6509046	Dairy/Deli Case, Service Case, Enclosed
6509047	Dairy/Deli Case, Self-Contained, Chest Cabinet
6509048	Dairy/Deli Case, Self-Contained, Upright, Glass
6509049	Dairy/Deli Case, Self-Contained, Service, Enclosed
6509050	Dairy/Deli Case, Self-Contain, Service, Encl, Dry
6509051	Floral Case, Upright, Glass Doors
6509052	Frozen Food/Ice Cream Case
6509054	Frozen Food/Ice Cream Case, Reach In, Glass Door
6509055	Frozen Food/Ice Cream Case, Self-Contain, Cabinet
6509056	Frozen Food/Ice Cream Case, Upright, Glass Door
6509057	Ice Merchandiser Case
6509058	Night Lid for Open Freezer
6509059	Produce Case, Non-Refrigerated
6509061	Produce Case, Non-Refrigerated, Island (Dbl Sided)
6509062	Produce Case, Refrigerated
6509063	Produce Case, Refrigerated, Single Deck, Self-Contained
6509065	Produce Case, Refrigerated, Island (Dbl Sided)
6509066	Scale, Check stand/Counter, Electronic
6509067	Scale, Produce, Mechanical

6509068	Security Case
6509069	Shopping Cart
6509070	Turnstile, Manual
6509071	Walk In Box, Cooler
6509072	Walk In Box, Freezer
6509073	Complete Equipment, Typical Supermarket
6503049	Basal Metabolism Apparatus with Stand
6503050	Bed, Nursing Home
6503051	Bed, Hospital
6503053	Overbed Table
6503054	Privacy Curtain, Complete
6503055	Cabinet, Instrument and Supply
6503056	Nurses Station
6503057	Centrifuge
6503058	Couch, Recovery
6503059	Diathermy or Ultrasonic Machine
6503060	Electro Surgery Unit
6503061	Electro Cardiograph
6503062	Medical Light
6503066	Scale, With Measuring Rod
6503067	Sterilizer, Instrument, Steam
6503068	Stool, Treatment or Diagnosis
6503069	Table, Operating Room
6503070	Table, Treatment
6503071	Table, Examination
6503073	Waste Receptacle
6503074	X Ray and Fluoroscope Unit
6503075	X Ray Viewer, Wall Type
6503076	Bleaching Instrument
6503077	Dental Chair, Electric
6503078	Compressor
6503079	Cuspidor
6503080	Dental Unit
6503081	Instrument and Supply Cabinet
6503083	Instrument Set
6503084	Dental Light
6503086	Sterilizer, Autoclave
6503087	Stool, Dentist
6503088	Stool, Assistant
6503089	Vacuum System
6503090	X Ray, Machine
6503091	X-ray, Developing Tank
6503092	X-ray, Film Processor
6503094	X-ray, Viewer, Wall Type

6503097	Dental Chair, Hydraulic
6503099	Ultrasonic Machine
759	Mezzanines
760	Mezzanines-Display
761	Mezzanines-Office
762	Mezzanines-Open
763	Mezzanines-Storage
765	Mezzanines-Classroom
766	Loft Floor/Farm Storage
1901	Dehydrator, Burner
1902	Dehydrator, Fans and Motors
1903	Dehydrator, Yard Tray Track
1904	Dehydrator, Turntable
1920	Scale, Hopper
1921	Scale, Railroad Track
1922	Scale, Truck, Concrete Platform
1923	Scale, Truck, Steel Platform
1924	Scale, Truck, Wood Platform
1925	Scale, Card Printer
1926	Scale, Remote-Control Electronic Reader
751	Balcony
764	Fire Alarm System
10003	Appliance Allowance
10004	Individual Timeshare Lock Off Efficiency Suite
10005	Exterior Balcony, Concrete
10006	Exterior Balcony, Steel
10007	Exterior Balcony, Wood
10011	Canopy, Wood Frame
10012	Canopy, Wood Frame, Light False Mansard
10013	Canopy, Steel Frame
10014	Canopy, Steel Frame, Light False Mansard
12003	Individual Carport Cover
12004	Garages Typical Cabinet
12011	Fireplace, Masonry
12012	Fireplace, Steel, With Flue
12016	Fireplace, Custom
12017	Fireplace, Custom, Masonry Heater
12022	Mantel, Special Design, Cast Bonded Limestone
12023	Mantel, Special Design, Marble
12024	Mantel, Sp. Designs, Ornate Wood, Carved
12025	Mantel, Sp. Designs, Precast Plaster
12029	Single Family Porch, Open Slab
12030	Single Family Porch, Open with Steps
12031	Single Family Porch, Wood Deck

12032	Single Family Porch, Screen Only
12033	Single Family Porch, Knee-Wall W/Glass
12034	Single Family Porch, Solid Wall
12035	Single Family Porch, Roof
12036	Single Family Porch, Ceiling
12037	Multi Family Porch, Open Slab
12038	Multi Family Porch, Open with Steps
12039	Multi Family Porch, Wood Deck
12040	Multi Family Porch, Cement Composite Deck
12041	Multi Family Porch, Screen Only
12042	Multi Family Porch, Knee-Wall W/Glass
12043	Multi Family Porch, Roof
12044	Multi Family Porch, Ceiling
12045	Garbage Disposal
12046	Garbage Disposal, Deluxe, Heavy Duty
12047	Range and Oven Combination
12048	Range and Oven Combo Commercial Qlty
12049	Range and Oven Combo Custom Double Wide
12050	Range and Oven, Microwave or Refrigerated Combo
12051	Range Top
12052	Range Component Top
12053	Range Component Top Steamer
12054	Range Induction Top
12055	Range Custom Top
12056	Oven
12057	Oven Custom Double Wall Oven
12058	Oven Microwave Combination
12059	Warming Oven
12060	Microwave Oven
12061	Exhaust Fan and Hood
12062	Exhaust Fan and Hood Countertop Down Draft
12063	Exhaust Fan and Hood, Custom
12064	Cookware Rack
12065	Dishwasher
12066	Dishwasher, Deluxe, Built In
12067	Dishwasher, Individual Drawers, Built In
12068	Trash Compactor, Single Family
12069	Radio Intercom, 1 Base and Satellites
12070	Audio Video Entry System
12071	Refrigerator
12072	Refrigerator, Deluxe, Built In
12073	Refrigerator, Individual Drawer, Built In
12074	Mixer Blender, Food Center, Processor
12075	Mixer Blender, Food Center, Processor, Deluxe

12076	Can Opener, Built In
12077	Coffee Maker, Built In
12078	Toaster, Built In
12079	Towel Food Wrap Dispenser, Built In
12080	Wok, Built In
12081	Wok, Built In, Deluxe
12082	Kitchen Hot Food Heat Lamp
12083	Motorized Pantry, 1 To 3
12084	Wine Captain, Under Counter
12085	Wine Captain, Standing Unit
12086	Ice Machine, Residential
12087	Ice Machine, Residential, Deluxe (50 lbs/day)
12088	Bathroom Heater, Electric
12089	Clothes Washer, Single Family, Deluxe
12090	Clothes Washer, Single Family, Deluxe, Pedestal
12091	Clothes Dryer, Single Family
12092	Clothes Dryer, Single Family, Deluxe
12093	Clothes Dryer, Single Family, Deluxe Drying Center
12094	Clothes Washer Dryer Combo Unit, Single Family
12095	Water Softener
12096	Water Softener, Complete Filtration System
12097	Closet Carousel
12098	Safe, Built In, Small Wall or Floor
12099	Safe, Built In, Deluxe
12100	Residential Security System, Wireless
12101	Residential Security System, Hard Wired
12102	Home Automation System
12103	Home Automation, Custom with Security System
12104	Trash Compactor, Apartment or Motel
12105	Gas Incinerator
12106	Entrance House Phone
12107	Intercom
12108	Television Security, Closed Circuit
12109	Home Entertainment, AV System
12110	Home Entertainment AV System, Security, Automation
12111	Home Theater, Prefab. Package Unit, Complete
12112	Home Theater, Custom Built Theater and Decor
12113	Built In Aquarium Excludes Fish, Plants, etc.
12114	Bowling Alley, Recon. With Automatic Pinsetter
12115	Bowling Alley, New with Automatic Pinsetter
12116	Golf Course Simulator, Complete Station
12117	Racquetball Court, Prefab., Complete
12118	Racquetball Court, Spectator Viewing, Window Wall
12119	Shooting Range, Indoor, Per Station, Complete

12120	Soda Fountain, Complete Unit
12121	Wine Vault, Modular Room (15 To 75 Sq Ft)
12122	Sauna Room, 15 To 100 (Sq Ft)
12123	Chandelier, High Value
12124	Chandelier, High Value, Winch (200-300 Lbs.)
12125	Bathroom Heater, Electric, Mirror Defog Heater
12126	Hair Dryer
12127	Heated Towel Rack
12128	Exhaust Fan
12129	Bathroom Scale, Built In
12130	Vacuum Cleaner System
12131	Ironing Center
12132	Clothes Washer, Single Family
12133	Freezer
12134	Freezer, Deluxe, Built In
12135	Freezer, Individual Drawer, Built In
12136	Deep Fryer, Built In
12137	Deep Fryer, Built In, Deluxe
12217	Fireplace, Custom, Soapstone
12223	Mantel, Special Design, Granite
12224	Mantel, Special Design, Onyx
13002	Load Bearing Concession Stand Roof
13003	Access Stairway
13006	Loading Platform
13012	Dock Height Floor, Elevated on Compacted Fill
13014	Nursery Netted Shade Canopy
14002	Loading Well
14003	Loading Dock Roof, Good
14004	Loading Dock Roof, Simple
14005	Dock Height Floor
14006	Shipping Dock, Structural Steel or Concrete
14007	Shipping Dock, Wood
14008	Loading Dock, Steel or Concrete Pier
14009	Loading Dock, Timber Piers
14010	Loading Dock, Dirt Fill
14011	Loading Dock, Light Wood Piers and Girders
14012	Loading Ramp, Steel Railing, For Forklift
14013	Walk In Service Pit, Per Bay
14014	Small Doubled Walled Oil Container Tank
14015	Draft Curtain
14016	Shop Plumbing, Including Enclosure
14017	Bay Height Wall, Frame
14018	Bay Height Wall, Masonry
15001	Kennel Cage



15002	Small Pet Crematory Retort
15003	Large Capacity Pet Crematory Retort
15004	Pet Scale
15007	Bank Equipment
15008	Jail Equipment
15009	Police Station Equipment
15010	Hospital Equipment
15011	Hospital Pneumatic Conveyor System
15012	Library Equipment
16003	Actual Fixed Platform Retro. Stadium Theater
16004	Acoustical Double-Elevated Floor Slab
18001	School Library Equipment
12001	Basement, Outside Entrance, Above Grade
12002	Basement, Outside Entrance, Below Grade
11003	Mausoleum, Crypt
11004	Mausoleum, Niche
11005	Crematory Retort
12005	Multiple Car Garage
12007	Multiple Car Carport
12013	Fireplace, Pellet Stove
12015	Fireplace, Direct Vent
12018	Fireplace, Custom, Steel, Direct Vent
12211	Fireplace Masonry with Basement
12216	Fireplace Custom with Basement
13005	Display Cart, Dry Goods
13007	Modular Kiosk, Dry Goods
13008	Modular Kiosk, Food/Beverage
13010	Display Cart, Food/Beverage
13011	Display Cart, Refrigerated Unit
13013	Wine Storage Cave
13017	Unfinished Attached Clock Tower
13018	Small Self-Supporting Exterior Clock Tower
13019	Large Campanile
15005	Training Tower or Burn Structure
16001	Small Self-Support Exterior Masonry Church Tower
16002	Unfinished Attached Church Tower
18002	Large Major Masonry Bell Tower
18003	Small Bell Tower
6603039	Flagpole, Aluminum
6603040	Flagpole, Lightweight Steel
6603041	Flagpole, Fiberglass
6603042	Flagpole, Ornate Base or Top (Add)
6603043	Flagpole, Internal Halyard (Add)
6603044	Flagpole, Aluminum Nautical Yardarm (Add)

6603045	Bridge, Highway, Concrete
6603046	Bridges Highway, Steel
6603047	Bridge, Pedestrian, Concrete
6603048	Bridge, Pedestrian, Steel
6603049	Bridge, Skyway, Enclosed Walkway
6603050	Railroad Bumper
6603051	Railroad Spur, 9' Concrete Roadbed
6603052	Railroad Spur, Wheel Stop
6603053	Railroad Spur, Crossing Signal
6603054	Railroad Spur, Crossing Timber
6603055	Railroad Spur
6702032	Bumper Boat
6702033	Pedal Boat
6702034	Bumper Boat Facility, Minimal Quality Pond
6702035	Bumper Boat Facility, Average Quality Pond
6702036	Bumper Boat Facility, Good Quality Pond
6702037	Water Slide, Elev. Open Flume
6702038	Water Slide, Elev. Enclosed Tubular Flume
6702039	Water Slide, Elev. Open Flume, Serpentine Config.
6702040	Water Slide, Open Flume, Laid on Bare Earth
6702041	Large Aquatic Park
6702042	Water Spray Park
6702043	Water Slide, Landing Pond (Add)
6702044	Water Slide, Surge Reservoir (Add)
6702045	Water Slide, Filtration and Chlorination Sys (Add)
6703001	Ski Lift, Poma Lift or T bar
6703002	Ski Lift, Single Chair Lift
6703003	Ski Lift, Double Chair Lift
6703004	Ski Lift, Triple Chair Lift
6703005	Ski Lift, Quad Chair Lift (Fixed Grip)
6703006	Ski Lift, Detachable Quad Chair Lift (Fixed Grip)
6703007	Ski Lift, Gondola
6704001	Bleacher, Gymnasium, Telescoping, Manual
6704002	Bleacher, Gymnasium, Telescoping, Power Operation
6704003	Bleacher, Portable
6704004	Bleacher, Permanent
6704005	Bleacher, Grandstand
6704006	Bleacher, Grandstand, Roofed Area
6704007	Bleacher, Grandstand, Press Box Area
6704008	Bleacher, Concrete or Steel, No Int. Const.
6704009	Bleacher, Concrete. or Steel, No Int Const, Roof Area
6704010	Bleacher, Wood
6704011	Bleacher, Wood, Roofed Area
6704012	Bleacher, Conc. or Steel. with Int. Const.

6704013	Bleacher, Conc. or Steel. w/ Int. Const., Roof Area
6704014	Bleacher, Gym, Telescoping, Manual (# Seat)
6704015	Bleacher, Gym, Telescoping, Power Open. (# Seat)
6704016	Bleacher, Portable (# Seat)
6704017	Bleacher, Permanent (# Seat)
6704018	Bleacher, Grandstand (# Seat)
6704019	Bleacher, Grandstand, Roofed Area (# Seat)
6704020	Bleacher, Conc. or Steel, No Interior Const.
6704021	Bleacher, Conc. or Stl., No Int. Const., Roof Area
6704022	Bleacher, Wood (# Seat)
6704023	Bleacher, Wood, Roofed Area (# Seat)
6704024	Conc. or Stl. Bleacher, W/ Int. Const. (# Seat)
6704025	Conc. or Stl. Bleacher, W/ Int. Const., Roof Area
6704026	Major Ball Park, Older, Minimum Facilities
6704027	Major Ball Park, Modern, Minor League
6704028	Major Ball Park, Major League, Open
6704029	Major Ball Park, Enclosed, Roofed
6704030	Major Ball Park, Enclosed, Retractable Roof
6704031	Ice Skating Rink, Standard
6704032	Ice Skating Rink, Seasonal
6704033	Ice Skating Rink, Curling Rink
6704034	Ice Skating Rink, Stage Size
6704035	Ice Skating Rink, Excavation
6704036	Ice Skating Rink, Subsoil Heating
6704037	Ice Skating Rink, Sand Floor
6704038	Ice Skating Rink, Wood Sleepers
6704039	Ice Skating Rink, Gravel Base
6704040	Ice Skating Rink, Plastic Water Barrier
6704041	Ice Skating Rink, Insulation, Rigid
6704042	Ice Skating Rink, Concrete Slab
6704043	Ice Skating Rink, Concrete Curbing
6704044	Ice Skating Rink, Dehumidifier
6704045	Ice Skating Rink, Side Boards, Wood Frame
6704046	Ice Skating Rink, Side Boards, Metal Frame
6704047	Ice Skating, Side Boards, Prot. Clear Shield (Add)
6704048	Ice Skating, Side Boards, Prot. Chain Link (Add)
6704049	Ice Skating Rink, Refrigeration
6704050	Ice Skating, Piping, Prefab. Mat System (Add)
6704051	Ice Skating Rink, Plastic Pipe (Add)
6704052	Ice Skating, Plastic Pipe, below 3/4" Pipe (Add)
6704053	Ice Skating Rink, Metal Tube Piping (Add)
6704054	Ice Skating, Metal Tube Piping, below 3/4" (Add)
6704055	Dehumidifier
6705001	Drive-In Theater, Engineering

6705002	Drive-In Theater, Grading
6705003	Drive-In Theater, Paving
6705004	Drive-In Theater, Buildings
6705005	Drive-In Theater, Screen-Frame and Foundation
6705006	Drive-In Theater, Sound Dispersement
6705007	Drive-In Theater, Lighting and Wiring
6705008	Drive-In Theater, Fencing, Signs, Landscaping
6705009	Drive-In Theater, Total
6705010	Drive-In Screen, Wd. Frame on Poles W/ Guy Wires
6705011	Drive-In Screen, Wd. Frame on Poles, Timber Brace
6705012	Drive-In Screen, Wd. Frame on Timbers, Plain
6705013	Drive-In Screen, Wd. Frame on Timbers, Ornate
6705014	Drive-In Screen, Stl. Frame, Conc. Footing, Plain
6705015	Drive-In Screen, Stl. Frame, Conc. Footing, Ornate
6705016	Drive-In Screen, Tilt Up Conc., Stl. Framed Encl.
6705017	Drive-In Theater, Sound System, Car Speaker
6705018	Drive-In, Sound System, Car Speaker W/ Heater
6705019	Drive-In, Sound System, Post and Junction Box
6705020	Drive-In, Sound System, Remote System
6705021	Drive-In Theater, Low Level Lighting, Entry/Exit
6705022	Drive-In Theater, Low Level Lighting, Dir. Sign
6705023	Drive-In Theaters, Ticket Booths
6705024	Drive-In Theaters, Projection and Misc. Equipment
6705025	Go-Cart Car
6705026	Go-Cart Track, Remote Control Shutoff
6705027	Go-Cart Track, Minimum Facility
6705028	Go-Cart Track, Average Facility
6705029	Go-Cart Track, Good Course
6706001	Self-Supporting Tower
6706002	Self-Support Tower, 10 Ham Radio, Small Crank-Up
6706003	Self-Support Tower, 10 Ham Radio, Motorized
6706004	Guyed Tower, 10 Ham Radio, Police and Fire Band
6706005	Guyed Tower, 20 Taxi and Public Service Band
6706006	Guyed Tower, 24 Radio, V.H.F., U.H.F. Band
6706007	Triangular Guyed Tower, 30 Cellular Application
6706008	Triangular Guyed Tower, 40 Microwave Tower
6706009	Triangular Guyed Tower, 54 Master TV System
6706010	Satellite Dish, Basic System, 10'
6707056	Sauna Bath
6609085	Outdoor Pistol/Rifle Shooting Range, Complete
6609086	Bullet Trap, Pistol/Rifle, Wet System
6609087	Bullet Trap, Stand-Alone Function Tester
6609088	Bullet Trap, Tabletop, Low Volume
6609089	Shooting Range, Bullet Traps, Forensic

6503032	Autopsy Table, Stainless Steel
6503033	Body Lifter
6503034	Embalming Machine
6503035	Embalming Machine, Gravity Unit
6503036	Embalming Table with Hydraulic Lift
6503038	Layout Table
6503039	Layout Truck
6503040	Injector Aspirator Unit
6503041	Refrigerator, Body
6503042	Casket, Burial Stand
6503043	Casket, Carriage
6503044	Casket, Lowering Device
6503045	Casket Sales Display Stand
6503046	Transfer Case
6503047	Mausoleum Lift
6503048	Instrument Cabinet
6603001	Engineering Plans, Survey, Permits, etc.
6603002	Grading Rough and Finished
6603003	Drainage
6603004	Paving Spaces and Drives
6603005	Pavement Marking Striping and Bumpers
6603006	Building Ticket Booth
6603007	Electrical Lighting and Wiring
6603008	Miscellaneous Landscaping, Fencing, Signs
6603009	Surface Parking Lot
6603010	Automatic Pay Station
6603011	Automatic Ticket Dispenser
6603012	Automatic Ticket Dispenser and Reader
6603013	Gate Operator, Key
6603014	Gate Operator, Card
6603015	Gate Operator, Coin
6603016	Walk Up Slot Box
6603017	Fee Indicator, Inside
6603018	Fee Indicator, Outside
6603019	Gate Arm, Automatic, One Way
6603020	Gate Arm, Automatic, Two Way
6603021	Traffic Detector, Magnetic
6603022	Traffic Exit Spikes
6603023	Warning Sign, Lighted, on Post
6603024	Asphalt Coating, Overlay
6603025	Asphalt Coating, Reseal
6603026	Parking Lot Striping, Paint, Per Car
6603027	Parking Lot Striping, Handicap Stall, Each
6603028	Parking Lot Striping, Preformed Reflective Tape

6603029	Parking Lot Striping, Handicap Stall, Tape
6603030	Parking Bumpers, Precast Concrete
6603031	Parking Bumpers, Wood
6603032	Parking Bumpers, Plastic
6603033	Sign, For Handicap Stall, on Pole
6603034	Sign, For Handicap Stall, Wall Mounted
6603035	Sign, For Handicap Stall, Painted on Surface
6603036	Speed Bump, 10 Wide, Plastic
6603037	Metal Guard Rail, Pipe or Posts
6603038	Barrier Posts or Poles
6602048	Deck, Softwood
6602049	Deck, Softwood, Treated
6602050	Deck, Wood Polymer Composite
6602051	Deck, Cedar, Redwood or Metal
6602052	Deck, Vinyl or Tropical Hardwood
6602053	Deck Railing, Softwood
6602054	Deck Railing, Softwood, Treated
6602055	Deck Railing, Wood Polymer Composite
6602056	Deck Railing, Cedar, Redwood or Metal
6602057	Deck Railing, Vinyl or Tropical Hardwood
6602058	Deck Steps, Softwood
6602059	Deck Steps, Softwood, Treated
6602060	Deck Steps, Wood Polymer Composite
6602061	Deck Steps, Cedar, Redwood or Metal
6602062	Deck Steps, Vinyl or Tropical Hardwood
6602063	Patio Roof, Awning (Fabric)
6602064	Patio Roof, Aluminum/Steel, Baked Enamel
6602065	Patio Roof, Fiberglass or Screen Only
6602066	Patio Roof, Wood, Including Built Up, Composition
6602067	Patio Roof, Open Lattice, Metal, Vinyl or Wood
6602068	Patio Roof, Arch. Columns, Open Lattice or Trellis
6602069	Picnic Shelter
6602070	Picnic Shelter, Insulated Metal Panels (Add)
6602071	Patio Roof, Lighting Fixture
6602072	Patio Enclosure, Glassine Window
6602073	Patio Enclosure, Acrylic Window
6602074	Patio Enclosure, Screened Only, Fiberglass
6602075	Patio Enclosure, Screened Only, Steel or Aluminum
6602076	Patio Enclosure, Screened Only, Bronze
6602077	Patio Enclosure, Extra Door
6602078	Gazebo, Standard
6602079	Gazebo, Deluxe
6602080	Temple, Cast Stone Unit
6602081	Temple Fiberglass Dome (Add)

6602082	Temple Masonry Paver Floor, No Steps (Add)
6602083	Temple Masonry Paver Floor with Steps (Add)
6602084	Pavilion, Cast Stone
6602088	Custom Deck, Softwood
6602089	Custom Deck, Softwood, Treated
6602090	Custom Deck, Wood Polymer Composite
6602091	Custom Deck, Cedar, Redwood or Metal
6602092	Custom Deck, Vinyl or Tropical Hardwood
6602001	Asphalt
6602002	Asphalt - Hand Mixed and Spread
6602003	Concrete, Unreinforced Hand Mixed and Spread
6602004	Aggregate Base
6602005	Concrete Unreinforced
6602006	Mesh Reinforcing (Add)
6602007	Bar Reinforcing (Add)
6602008	Exposed Aggregate (Add)
6602009	Brick Ribbons (Add)
6602010	Detectable Warning Surface (ADA), Stamped (Add)
6602011	Decorative Pattern Finish, Stamped (Add)
6602012	Decorative Pattern Finish, Surface Formed (Add)
6602013	Thin Set Synthetic Overlay (Add)
6602014	Color or Grits (Add)
6602015	Epoxy With Stone or Shell (Add)
6602016	Salt Finish (Cool Deck, Add)
6602017	Deck Channel Drain and Grate
6602018	Catch Basin, Small (up to 24")
6602019	Gravel Base
6602020	Sand Base
6602021	Stone Dust Base (Add)
6602022	Open Grid Blocks for Grass on Sand Base
6602023	Asphalt Block Pavers on Concrete Base
6602024	Brick on Concrete Base, Grouted, Flat
6602025	Asphalt Block Pavers on Concrete Base, on Edge
6602026	Concrete Pavers on Concrete Base
6602027	Flagstone on Concrete Base, Grouted
6602028	Tile, Quarry on Concrete Base
6602029	Concrete Pavers on Sand Base
6602030	Flagstone on Sand Base Grouted
6602031	Concrete Pavers on Sand Base
6602032	Snow Melting, Including Controls, Electric
6602033	Snow Melt., Hydronic, Large Area (No Heat Source)
6602034	Wood, on Grade, Flat
6602035	Wood, on Grade, on Edge
6602036	Steps on Ground, Brick on Concrete

6602037	Steps on Ground, Concrete
6602038	Approach Apron, Concrete
6602039	Concrete Curb
6602040	Concrete Sidewalk
6602041	Handicap Ramp, Sidewalk
6602042	Handicap Ramp, Sidewalk, Retrofit
6602043	Handicap Ramp, Concrete, Building
6602044	Handicap Ramp, Concrete, Building, Remodel
6602045	Handicap Ramp Railing, Metal
6602046	Handicap Ramp, Wood, Building
6602047	Handicap Ramp Railing, Wood
6506025	Darkroom Door, Revolving
6506026	Digital Printer
6506027	Enlarger
6506028	Enlarging Station
6506030	Film Dryer
6506031	Film/Print Drying Cabinet
6506035	Film Processor
6506036	Film Scanner
6506037	Print Washer, Stainless Steel
6506039	Safe Light
6506040	Silver Recovery Unit
6506042	Sink, Photo Labs
6506044	Water Control System
6506046	One Hour Color Photo Lab, Complete
6605092	Modular Play System, Ball Bath, 6 - 10 Users
6605093	Modular Play System, Ball Bath, 15 - 25 Users
6605094	Modular Play System, Ball Bath, 30 - 50 Users
6605095	Soft Modular Play System, Super Slide (Add)
6605096	Soft Modular Play System, Ball Hoop (Add)
6605097	Soft Modular Play System, Bumper Bridge (Add)
6605098	Modular Play System, Air Bounce, 10 - 20 Users
6608062	Park Bench
6608063	Park Bench, Deluxe
6608064	Park Bench, Precast Stone
6608065	Park Bench, Precast Stone, Ornate
6608066	Picnic Table, Portable
6608067	Picnic Table, Stationary
6608068	Picnic Table, Wheelchair Accessible
6608069	Picnic Table, Precast Stone
6608070	Metal Cooking Grill
6608071	Campfire Ring
6608072	Trash Receptacle With Cover
6608073	Drinking Fountain, Outdoor, Steel



6608074	Drinking Fountain, Outdoor, Precast Concrete
6608075	Drinking Fountain, Outdoor Freezeproof Valve (Add)
6608076	Foot and Body Shower Tower
6608077	Pet Fountain
6609001	Balance Beam
6609002	Baseball Backstop, With Hood
6609003	Baseball Backstop, Arch
6609004	Basketball Backstop, With Pole
6609005	Bicycle Rack
6609006	Bucketball/Funnelball
6609007	Carousel, Merry Go Round
6609008	Chin Up Bar
6609009	Climber, Arc
6609010	Climber, Circle
6609011	Climber, Dome
6609012	Climber, Tree
6609013	Climbing Wall
6609014	E Z Digger
6609015	Football Goal Posts
6609016	Combination Football/Soccer Goal
6609017	Horizontal Ladder, Monkey Bars
6609018	Parallel Bars
6609019	Sand Box
6609020	Seesaw
6609021	Seesaw, Platform
6609022	Sit Up Station
6609023	Slide, Free Standing, Stainless Steel
6609024	Slide, Free Standing, Plastic
6609025	Slide, Free Standing, Plastic, Spiral
6609026	Slide, Free Standing, Plastic, Oval Tube
6609027	Soccer Goal
6609028	Soccer Net
6609029	Spring Rider
6609030	Spring Platform
6609031	Swing, Tire
6609032	Swing, Wheelchair Platform
6609033	Swing
6609034	Swinging Bench
6609035	Tennis Posts (Pair)
6609036	Tennis Net
6609037	Tetherball Post
6609038	Vault Bar
6609039	Volleyball Posts (Pair)
6609040	Post Ground Socket

6609041	Whirls
6609042	Whirls, Junior
6609043	Fitness Park, Cluster, Single Unit
6609044	Fitness Park, Obstacle Course Station
6609045	BBQ, Simple, Minimum Steel Work
6609046	BBQ, Average, Electric Spit, Good Grill
6609047	BBQ, Good, Heavy-Duty Spit with Sink
6609048	BBQ, Good, Heavy-Duty Spit, Stainless Stl. Broiler
6609049	BBQ, Good, Heavy-Duty Spit, Stainless Stl. Hood
6609050	BBQ, Custom Designed
6609051	Fire Pit or Chimenea
6609052	Custom Fireplace
6609053	Modular Play System, Complete System
6609054	Modular Play System, Play Platform
6609055	Modular Play System, Bridge
6609056	Modular Play System, Ladder
6609057	Modular Play System, Pole
6609058	Modular Play System, Transfer Station, ADA
6609059	Modular Play System, Scramble Ramp, ADA
6609060	Modular Play System, Spiral Climber
6609061	Modular Play System, Activity Panel
6609062	Skate Park, Complete, Concrete
6609063	Skate Park, Complete, Modular Steel
6609064	Skate Park, Modular Steel, Quarter Pipe, Single
6609065	Skate Park, Modular Steel, Quarter Pipe, Double
6609066	Skate Park, Modular Steel, Quarter Pipe, Triple
6609067	Skate Park, Modular Steel, Half Pipe
6609068	Skate Park, Modular Steel, Spine
6609069	Skate Park, Modular Steel, Wedge/Jump
6609070	Skate Park, Modular Steel, Rail
6609071	Skate Park, Modular Steel, Pyramid
6609072	Skate Park, Modular Steel, Pump Hump, Single
6609073	Skate Park, Modular Steel, Pump Hump, Double
6609074	Skate Park, Modular Steel, Launch Box
6609075	Dog Park, Climb Ramp/Dog Walk
6609076	Dog Park, A-Frame
6609077	Dog Park, Tire Jump
6609078	Dog Park, Broad Jump
6609079	Dog Park, See-Saw
6609080	Dog Park, Weave Pole
6609081	Dog Park, Pause Table
6609082	Dog Park, Crawl Tube/Tunnel
6609083	Dog Park, Window or Fence Jump
6609084	Dog Park, Waste Station

6606001	Residential Pool, Gunite
6606002	Residential Pool, Vinyl-Lined
6606003	Residential Pool, Gunite, Custom Free-Form
6606004	Residential Pool, Vinyl-Lined, Custom Free-Form
6606005	Residential Pool, Gunite, Negative Edge Rim
6606006	Residential Pool, Gunite, Incl. Decking
6606007	Residential Pool, Gunite, Custom, Incl Decking
6606008	Residential Pool, Poured Concrete
6606009	Residential Pool, Fiberglass
6606010	Residential Pool, Fiberglass, Custom Free-Form
6606011	Residential Pool, Gunite, Larger
6606012	Residential Pool, Vinyl Lined, Larger
6606013	Residential Pool, Deduct for No Filter
6606014	Residential Pool, Add for Two Pump Spa System
6606015	Residential Pool, Diving Stand, Rock or Board
6606016	Residential Pool, Extra Underwater Light
6606017	Residential Pool, Fiber Optic Lighting
6606018	Residential Pool, Extra Ladder
6606019	Residential Pool, Slide
6606020	Residential Pool, Pool Lip Waterfall
6606021	Residential Pool, Mosaic Tile Bottom
6606022	Residential Pool, Rockscape Grotto
6606023	Residential Pool, Waterfall, Precast
6606024	Residential Pool, Swim Up Bar
6606025	Residential Pool, Handicap Lift
6606026	Residential Pool, Auto Cleaner, Hydrosweep
6606027	Res. Pool, Auto Sanitation System, Chlorinator
6606028	Residential Pool, Ozone Generator
6606029	Residential Pool, Ionizer
6606030	Residential Pool & Spa, Automatic Controls
6606031	Residential Spa, Automatic Controls
6606032	Exterior Spa, Attached To Pool, Gunite
6606033	Exterior Spa, Detached, Gunite
6606034	Ext. Port. Spa, Self-Contained Fiberglass or Wood
6606035	Ext. Spa, Acrylic/Thermoplastic, Single Lounge
6606036	Ext. Spa, Acrylic/Thermoplastic, Double Lounge
6606037	Redwood Hot Tub, Exterior
6606038	Interior Spa, Attached To Pool, Gunite
6606039	Interior Spa, Detached, Gunite
6606040	Int. Port. Spa, Self-Contained Fiberglass or Wood
6606041	Int. Spa, Acrylic/Thermoplastic, Single Lounge
6606042	Int. Spa, Acrylic/Thermoplastic, Double Lounge
6606043	Redwood Hot Tub, Interior
6606044	Exterior Spa, Attached to Pool, Gunite, Custom

6606045	Exterior Spa, Detached, Gunite, Detached
6606046	Ext. Spa, Attached To Pool, Gunite, w/Decking
6606047	Ext. Spa, Detached, Detached, Gunite, w/Decking
6606048	Ext. Port. Spa, Fiberglass or Wood, w/Decking
6606049	Ext. Spa, Acrylic, Single Lounge, w/Decking
6606050	Ext. Spa, Acrylic, Double Lounge, w/Decking
6606051	Redwood Hot Tub, Exterior, w/Decking
6606052	Aboveground Pool, Round
6606053	Aboveground Pool, Rectangular
6606054	Exercise Pool 42", Flat Floor
6606055	Exercise Pool 50", Side Wall Water Return Channels
6606056	Exercise Pool 60 , Deep Water Running Platform
6606057	Exercise Pool 42", Jet Only, Flat Floor
6606058	Exercise Pool 50", Jet Only, Water Return
6606059	Exercise Pool 60 , Jet Only, Deep Water Running
6606060	Exercise Pool, Natural Gas Heater in lieu of Elect
6606061	Exercise Pool, Custom Fit Thermal Blanket
6606062	Solar Pool Heating, Plastic (Unglazed) Collector
6606063	Solar Pool Heating, Metal (Unglazed) Collector
6606064	Solar Pool Heating, Metal (Glazed) Collector
6606065	Solar Pool Plastic (Unglazed) Coll., Copper Piping
6606066	Solar Pool Metal (Unglazed) Coll., Copper Piping
6606067	Solar Heating, Rubber Mat
6606068	Solar Heating, Panel Rack
6606069	Solar Heating, Tedlar Panel Cover
6606070	Solar Heating, Pool Solar Blanket (Bubble Mesh)
6606071	Pool Safety Cover
6606072	Automatic Pool Cover
6606073	Pool Alarm System, Complete
6606074	Pool Alarm System, Complete With Security System
6606075	Pool Alarm System, Sonar System
6606076	Insulated Spa Cover
6607001	Heat Pump System
6607002	Small Electric Spa Heater
6607003	Gas Pool Heating
6607004	Electric Pool Heating
6607005	Commercial Pool, Poured Concrete
6607006	Commercial Pool, Concrete, In Winter Freeze Zone
6607007	Commercial Pool, Gunite
6607008	Commercial Pool, Tiled Surface (Add)
6607009	Stainless Steel Pool, Concrete Floor
6607010	Stainless Steel Pool, In Ground
6607011	Stainless Steel Pool, Elevated
6607012	Swimming Pool, Portable Handicapped Step Platform

6607013	Swimming Pool, Portable Handicapped Step Locker
6607014	Motel Pool, Residential Type Construction
6607015	Separate Whirlpool Bath, Apartment or Motel
6607016	Large Municipal Pool With Bath House
6607057	Commercial, Gunitite Pool, Winter Freeze Zone
6707044	Rec. Enclosure, Min., Swimming Encl. Only
6707045	Rec. Enclosure, Min., Swim Screen Encl., Lt. Frame
6707049	Recreational Enclosure, Low, Swimming
6707052	Recreational Enclosure, Average, Swimming
6707055	Rec. Enclosure, Good, Complete Swimming Facility
1400	Breeder, Feeder, Chain System, Female
1401	Breeder, Feeder, Pan System, Male
1402	Breeder, Watering System, Nipple
1403	Breeder, Bin, Scale and Fill System, Female
1404	Breeder, Bin and Fill System, Female
1405	Breeder, Bin and Fill System, Male
1406	Breeder, Nest and Egg Collection System
1407	Breeder, House Fan System
1408	Breeder, Evaporative Cooling Pad System
1409	Breeder, Sidewall Curtain and Air Inlet System
1420	Broiler, Feeder, Pan System
1421	Broiler, Auger Feeder Bin and Fill System
1422	Broiler, Watering System
1423	Broiler, Heating System
1424	Broiler, House Fan System
1425	Broiler, Evaporative Cooling Pad System
1426	Broiler, Sidewall Curtain and Air Inlet System
1430	Layer, A-Frame Cage System, 5 Tier
1431	Layer, A-Frame, Watering System, Nipple
1432	Layer, A-Frame, Feed Bin and Fill System
1433	Layer, A-Frame, Egg Cross Collection System
1434	Layer, A-Frame, Cage Fan System
1435	Layer, A-Frame, Cooling Pad System
1436	Layer, A-Frame, Curtain and Air Inlet System
1440	Layer, Battery Cage System, 8 Tier
1441	Layer, Battery, Watering System, Nipple
1442	Layer, Battery, Feed Bin and Fill System
1443	Layer, Battery, Egg Cross Collection System
1444	Layer, Battery, Manure Removal System
1445	Layer, Battery, Cage Fan System
1446	Layer, Battery, Cooling Pad System
1447	Layer, Battery, Curtain and Air Inlet System
1460	Turkey Finishing, Feeder, Pan System
1461	Turkey Finishing, Auger Feeder Bin and Fill System

1462	Turkey Finishing, Watering System, Nipple
1463	Turkey Finishing, Heating System
1464	Turkey Finishing, House Fan System
1465	Turkey Finishing, Cooling Pad System
1466	Turkey Finishing, Curtain and Air Inlet System
6406127	Solar Room
6406128	Solar Room, Custom Design
6406138	Solar Room, Straight Eave
6406139	Solar Room, Custom Design, Straight Eave
6406140	Solar Room, Corner Hips and Valleys
6406141	Solar Room, Decorative Lights Incorp. Into Frame
6406142	Solar Room, Built In Shade
6406143	Solar Room, Motorized Operation
6407001	Quonset Building, Galvanized Steel
6407002	Pre-Engineered Steel Building, Galvanized
6407003	Quonset Building Sandwich Panel
6407004	Quonset Building Aluminum Skin
6407005	Quonset Building Enameled Steel
6407007	Quonset Building Wood-Pole Framed Building
6407008	Quonset Building Constructed of Composite Plastic
6407009	Quonset Building For Grain Storage, Sandwich Panel
6407010	Quonset Building For Grain Storage, Aluminum Skin
6407011	Quonset Building For Grain Storage, Enameled Steel
6407013	Quonset Building Grain Storage, Wood-Pole Framed
6407014	Quonset Building Grain Storage, Composite Plastic
6407101	Quonset Building Modified for Grain Storage
6407102	Pre-Engineered Steel Building, Sandwich Panel
6407103	Pre-Engineered Steel Building, Aluminum Skin
6407104	Pre-Engineered Steel Building, Enameled Steel
6407105	Pre-Engineered Steel Building, Slant-Wall Building
6407106	Pre-Engineered Steel Building, Wood-Pole Framed
6407107	Pre-Engineered Steel Building, Composite Plastic
6407201	Pre-Eng'g. Steel Bldg., Galvanized, Rural
6407202	Pre-Eng'g. Steel Bldg., Sandwich Panel, Rural
6407203	Pre-Eng'g. Steel Bldg., Aluminum Skin, Rural
6407204	Pre-Eng'g. Steel Bldg., Enameled Steel, Rural
6407205	Pre-Eng'g. Steel Bldg., Slant-Wall Building, Rural
6407206	Pre-Eng'g. Steel Bldg., Wood-Pole Framed, Rural
6407207	Pre-Eng'g. Steel Bldg., Composite Plastic, Rural
6407211	Pre-Eng'g. Steel Bldg., Galvanized, Commercial
6407212	Pre-Eng'g Steel Bldg Sandwich Panel Commercial
6407213	Pre-Eng'g Steel Bldg Aluminum Skin Commercial
6407214	Pre-Eng'g Steel Bldg Enameled Steel Commercial
6407215	Pre-Eng'g Steel Bldg Slant-Wall Commercial

6407216	Pre-Eng'g Steel Bldg Wood-Pole Frame Commercial
6407217	Pre-Eng'g Steel Bldg Composite Plastic Commercial
6407221	Pre-Eng'g Steel Bldg Galvanized Mod. Grain Storage
6407222	Pre-Eng Stl Bldg Sandwich Panel Mod Grain Storage
6407223	Pre-Eng Steel Bldg Aluminum Skin Mod Grain Storage
6407224	Pre-Eng Stl Bldg Enameled Mod. Grain Storage
6407225	Pre-Eng Steel Bldg Slant-Wall Mod. Grain Storage
6407226	Pre-Eng Steel Bldg Wd-Pole Fr Mod. Grain Storage
6407227	Pre-Eng Steel Bldg Comp Plastic Mod Grain Storage
6407231	Pre-Eng. Steel Bldg., Galvanized, Amateur Labor
6407232	Pre-Eng. Steel Bldg Sandwich Panel Amateur Labor
6407233	Pre-Eng. Steel Bldg Aluminum Skin Amateur Labor
6407234	Pre-Eng. Stl Bldg., Enameled, Amateur Labor
6407235	Pre-Eng. Steel Bldg., Slant-Wall, Amateur Labor
6407236	Pre-Eng Steel Bldg. Wd-Pole Frame Amateur Labor
6407237	Pre-Eng Stl Bldg Composite Plastic Amateur Labor
6407301	Quonset Building, Galvanized Steel, Rural
6407309	Quonset Building Sandwich Panels, Rural
6407310	Quonset Building Aluminum Skin, Rural
6407311	Quonset Building Enameled Steel, Rural
6407313	Quonset Building Wood-Pole Framed Buildings, Rural
6407314	Quonset Bldg Composite Plastics Construction Rural
6407401	Quonset Building, Galvanized Steel, Commercial
6407409	Quonset Building Sandwich Panels, Commercial
6407410	Quonset Building Aluminum Skin, Commercial
6407411	Quonset Building Enameled Steel, Commercial
6407413	Quonset Building Wood-Pole Framed, Commercial
6407414	Quonset Bldg Composite Plastic Construction, Comm.
6407501	Quonset Building, Galvanized Steel, Amateur Labor
6407509	Quonset Building Sandwich Panels, Amateur Labor
6407510	Quonset Building Aluminum Skin, Amateur Labor
6407511	Quonset Building Enameled Steel, Amateur Labor
6407513	Quonset Building Wood-Pole Framed, Amateur Labor
6407514	Quonset Bldg Composite Plastic Cons. Amateur Labor
6408001	Office Structure, Foundation Pier
6408002	Office Structure, Perimeter Wall
6408003	Office Structure, Concrete Slab
6408004	Office Structure, Plumbing
6408005	Office Structure, Step
6408006	Office Structure, Landing
6408007	Office Structure, Low Cost
6408008	Office Structure, Average Cost
6408009	Office Structure, High Cost
6408010	Interior Modular Office

6408011	Air Supported Struct, Good Vinyl Polyester/Teldar
6408012	Air Supported Structure, Average Reinforced Vinyl
6408013	Air Supported Struct, Low Cost, Woven Polyethylene
6408014	Prefabricated Mezzanine
6408106	Interior Modular Office, Fire-Sound Rated Panel
6408107	Interior Modular Office, Environmental Mach Encl
6408112	Int. Mod. Off., Env Mach Encl, Fire-Sound Panel
6408113	Air Supported Structure, Metal Frame, Good
6408114	Air Supported Structure, Metal Frame, Avg
6408115	Air Supported Structure, Metal Frame, Low
6408116	Interior Thermal Liner - Air Supported Structure, Good
6408117	Interior Thermal Liner - Air Supported Structure, Avg
6408118	Interior Thermal Liner - Air Supported Structure, Low
6408121	Replacement Membrane, Good Vinyl Polyester/Tedlar
6408122	Replacement Membrane, Average Reinforced Vinyl
6408123	Replacement Membrane, Low Cost, Woven Polyethylene
6409001	Enclosed ATM With Lobby
6409003	Drive-Up/Walk-Up ATM Structure
6409008	Guard House
6409009	Toll Booth
6409011	Small Bulk Oil Plant
6409013	Loading Rack Platform, Installed
6409016	Loading Rack Platform, Installed, Stairway
6409018	Bulk Oil Plant, Loading Rack Equipment
6409019	Bulk Oil Plant, Equipment at Tank
6409020	Spill Containment System
6409024	Precast Concrete Building
6409025	All-Metal Storage Structure
6409026	Loading Rack Platform w/ Adj Height Operation
6409031	Loading Rack Platform, Adjustable Gangway
6409102	Guard House, All Steel
6409103	Toll Booth, All Steel
6504048	Bed, Residential
6504055	Crib
6504056	Bookcase, Residential
6504057	Cabinet Bar, Portable
6504058	Chair, Dining, Wood Seat and Back
6504060	Chair, Kitchen
6504061	Chair, High Back
6504062	Chair, Patio
6504063	Chest of Drawers
6504064	Console
6504065	Desk, Residential
6504066	Desk Chair



6504067	Dinette
6504068	Display Cabinet
6504069	Fan, Residential
6504071	Floor Lamp
6504072	Home Stereo System
6504074	Stereo, Mini System
6504075	DVD Player
6504076	Loveseat, Upholstered, Fabric
6504077	Loveseat, Leather
6504078	Loveseat, Sleeper
6504079	Nightstand, Residential
6504080	Picture, Framed
6504081	Recliner
6504082	Sconce, Single Lamp
6504083	Sconce, Three Lamps
6504084	Sofa, Upholstered, Fabric
6504085	Sofa, Leather
6504086	Sofa, Queen Sleeper
6504087	Table, Coffee, Wood
6504088	Table, Bronze, Glass Top
6504089	Table, Dining, Wood
6504090	Table, Stainless Steel, Glass Top
6504091	Table, Patio
6504093	Table, Round
6504094	Television, Big Screen
6504095	Television Stand
6504096	DVD/VCR Combo Player
6406037	Residential Greenhouse, Stand Alone
6406038	Residential Greenhouse, Attached
6406039	Residential Greenhouse, Lean To
6406050	Res. Greenhouse, Stand Alone, Amateur Workmanship
6406051	Res. Greenhouse, Stand Alone, Cheap Pipe Frame
6406102	Residential Greenhouse, Stand Alone, Custom
6406103	Residential Greenhouse, Attached, Custom
6406104	Residential Greenhouse, Lean To, Custom
6406105	Res. Greenhouse, Stand Alone, Polyethylene Cover
6406106	Res. Greenhouse, Attached, Polyethylene Cover
6406107	Res. Greenhouse, Lean To, Polyethylene Cover
6406112	Residential Greenhouse, Stand Alone, Tempered
6406113	Residential Greenhouse, Attached, Tempered
6406114	Residential Greenhouse, Lean To, Tempered
6406115	Residential Greenhouse, Stand Alone, Tinted
6406116	Residential Greenhouse, Attached, Tinted
6406117	Residential Greenhouse, Lean To, Tinted

6406118	Res. Greenhouse, Stand Alone, Insulated Glass
6406119	Res. Greenhouse, Attached, Insulated Glass
6406120	Residential Greenhouse, Lean To, Insulated Glass
6406121	Residential Greenhouse, Heater
6406122	Residential Greenhouse, Humidifier
6406123	Residential Greenhouse, Cooler
6406124	Residential Greenhouse, Ventilating Fan
6406125	Residential Greenhouse, Planting Bench
6406126	Residential Greenhouse, Partition, Glazed
6406250	Res. Greenhouse, Attached, Amateur Workmanship
6406251	Residential Greenhouse Lean To Amateur Work
6406252	Residential Greenhouse Attached Cheap Pipe
6406253	Residential Greenhouse Lean To Cheap Pipe
6601001	Grading and Surplus Disposal
6601002	Rock Base
6601003	Cement Treated Base
6601004	Paving, Asphaltic Concrete
6601005	Paving, Concrete
6601006	Concrete Curb Without Gutter
6601007	Concrete Curb With Gutter
6601008	Asphalt Curb
6601009	Asphalt Berm
6601010	Asphalt Speed Bump
6601011	Granite Curb
6601012	Concrete Curb, Rolled
6601013	Concrete Cross Gutter at Intersection
6601014	Concrete Sidewalk
6601015	Concrete Apron
6601016	Sewer Main, Vitrified Clay
6601017	Sewer Main, Asbestos Cement
6601018	Sewer Main, Plastic
6601019	Sewer Laterals, Vitrified Clay
6601020	Sewer Clean Out
6601021	Sewer Manhole
6601022	Storm Drainage, Reinforced Concrete
6601023	Storm Drainage, Corrugated Metal
6601024	Storm Manhole
6508001	Booth, Upholstered
6508003	Bench Seating
6508005	Chair, Restaurant
6508006	Dining Table
6508008	Dish Dolly
6508009	Counter, Formica Top
6508010	Bar Counter

6508011	Bar Sink and Bottle Setup
6508012	Back Bar
6508013	Cafeteria Counter, Stainless Steel
6508014	Food Preparation Counter
6508015	Counter, Sink and Drain, Stainless Steel
6508016	Soda Fountain, Complete
6508017	Stool, Counter
6508018	Back Bar Cooler
6508019	Barbecue Machine, Self-Basting
6508020	Beer Dispenser
6508021	Beverage Cooler, Hinged Top
6508022	Bottle Cooler
6508023	Brewing System
6508024	Broiler
6508025	Can Opener, Electric
6508026	Cocktail Workstation
6508027	Condiment Stand
6508028	Dishwasher, Restaurant
6508030	Dispenser, Restaurant
6508033	Disposal
6508034	Food Display Cart
6508035	Food Warmer
6508036	Fryer
6508037	Fryer Filter System
6508038	Glass Washer, Scrub
6508039	Glass and Plate Chiller
6508040	Griddle
6508041	Heat Lamp
6508042	Hot Food Well
6508043	Hot Shelf, Electric
6508044	Ice Cream Cabinet
6508045	Ice Machine
6508046	Keg Beer Dispenser
6508047	Mixer, Restaurant
6508049	Microwave Oven, Restaurant
6508050	Oven, Restaurant
6508051	Oven, Conveyor
6508052	Oven, Wood Burning
6508053	Oven, Gas
6508054	Range, Restaurant
6508055	Range Hood, Complete
6508056	Refrigerator, Residential Type
6508057	Freezer, Residential Type
6508058	Commercial Refrigerator, Two To Three Doors

6508059	Commercial Freezer, Two To Three Doors
6508060	Roll Warmer
6508061	Salad Bar
6508062	Scale, Platform
6508063	Scale, Hanging, Dial
6508064	Scale, Bar Inventory Control
6508065	Shake/Soft Ice Cream Machine
6508066	Sandwich Table, Refrigerated
6508067	Shelving, Metal
6508068	Slicer, Restaurant
6508069	Smoker, Wood and Gas
6508070	Steam Table, Complete
6508071	Toaster, Commercial
6508072	Toaster, Conveyor
6508073	Waffle Baker, Two Unit
6508074	Water Station, Complete
6508075	Booth, Snack Bars, Laminated
6508077	Beverage Dispenser, Non-Carbonated
6508079	Condiment Stand, Snack Bar
6508081	Cotton Candy Machine and Merchandiser
6508082	Cup Dispenser
6508083	Hot Food Merchandiser
6508084	Hot Plate
6508085	Hot Sauce Server
6508086	Hot Dog Merchandiser
6508087	Ice Cream Dipping Cabinet, Complete
6508088	Menu System, Indoor
6508091	Menu System, Outdoor, Including Menu and Intercom
6508092	Microwave Oven, Snack Bar
6508093	Nacho Cheese Warmer
6508094	Pastry Donut Display Merchandiser
6508095	Pizza Oven/Merchandiser
6508096	Preparation Table, Refrigerated
6508097	Popcorn Popper and Merchandiser
6508100	Pretzel Display Merchandiser
6508101	Sno Cone Machine
6508102	Soft Serve Machine, Ice Cream/Yogurt
6508103	Soft Serve Machine, Slush
6508105	Straw Dispenser
6508106	Trash Receptacle, Laminated
6508107	Waffle Cone Baker
6508108	Cart or Wagon
6511001	Bookcase, School
6511002	Chalk/Tack Board, Portable

6511003	Chair, School
6511004	Chair, Desk, School
6511005	Chair, Folding
6511006	Chair, Stacking, School
6511008	Study Chair With Writing Arm
6511009	Chair Truck
6511010	Carrel, School
6511012	Carrel, Tabletop
6511013	Computer Projection Panel
6511014	Computer Work Center, Single Pupil
6511015	Computer Work Center, Three Pupil, Half Hexagon
6511016	Corkboard, School
6511018	Desk, School
6511020	Desk, Teacher's
6511021	Electric Chalk Board Eraser/Cleaner
6511022	Erasable Marker Board, School
6511024	Globe, School
6511026	Lectern, Steel
6511028	Lectern, Steel, Adjustable Height, Portable
6511029	Lectern, Steel, Tabletop
6511030	Lecture Seating, Pedestal
6511032	School Locker, Per Opening
6511035	Locker, Box Type.
6511036	Locker Bench.
6511037	Overhead Projector
6511038	Overhead Projector Table
6511039	Projection Screen, School
6511042	Projection Screen, Auditorium
6511044	Table, Activity
6511045	Table, Activity, Wheelchair Accessible
6511046	Table, Activity, Drafting Art or Library Display
6511047	Table, Activity, Folding
6511048	Table, Activity, Lecture, Pedestal.
6511049	Table, Activity, Round
6511050	Table Truck
6402001	Canopy, Service Station
6402004	Small Tire Display Cabinet Structure
6402005	Self Service Booth, Siding Stucco Glass, Low
6402006	Self Service Booth, Steel Glass or Masonry, Low
6402007	Self Service Booth, Present Day Cashier Booth, Avg
6402008	Self Service Booth, Bullet-Proof, Average
6402009	Self Service Booth, Intercom System
6402011	Self Service Booth, Good, Bullet Proof Glass
6403012	Paving, Concrete Island

6403013	Island Pump Shelter, Including Lighting/Supports
6403014	Paving, 5 - 6 Concrete, Approach and Drive
6403015	Paving, 4 Concrete, Walk, Etc.
6403016	Apron Channel Drain and Grate
6403017	Paving, Asphalt
6403018	Paving, 6 Curb
6403019	Precast Concrete Bumper
6403020	Wood Bumper
6403021	Metal Guard Rail, Pipe or Posts, Service Station
6403022	Yard Lighting, Pole
6403024	Yard Lighting, Fixture, Incandescent
6403025	Yard Lighting, Fixt., Fluorescent or Quartz Iodine
6403026	Yard Lighting, Fixture, Mercury Vapor
6403027	Yard Lighting Fix, Hi Press. Sodium / Metal Halid
6403028	Sign, Illuminated Plastic
6403029	Sign, Illuminated Plastic, 2 Sided
6403030	Sign, Metal, Painted
6403031	Sign, Porcelainized Metal
6403032	Sign, Metal, Painted With Neon Tubing
6403033	Sign, Porcelainized Metal With Neon Tubing
6403034	Sign, Plastic Interior Lighting
6403035	Sign, Sphere, Including Post
6403036	Sign Post or Pole, Set In Concrete and Painted
6403037	Sign Post or Pole, Decorative Pole Cover
6403038	Sign Post or Pole, Conc and Paint, Cantilevered
6403039	Piping, Pump or Dispenser
6403040	Piping, Tank
6403041	Piping, Air and Water Well
6403042	Piping, Double Wall Install, Pump or Dispenser
6403043	Piping, Double Wall Installation, Tank
6403044	Piping, Double Wall Install, Air and Water Well
6403045	Electronic Remote-Control Totalizer
6403046	Computer Cabinet
6403047	Tank Monitor Console
6403048	Food Booth Shelving, Gondola, Etc.
6403049	Food Booth, Merchandise Freezer
6403050	Food Booth, Walk In Cooler
6403051	Air Compressor
6403052	Hoist, Frame, Lift, Auto, 8,000 Lb. Single Post
6403053	Hoist, Frame, Lift, In Ground Double Post
6403059	Hoist, Frame, Drive On, Four Post
6403061	Hoist, Frame, Drive On, Auto, 8,000 lbs., Four Post
6403062	Large Commercial-Type Grease Pit
6403063	Mechanical Dispenser, Single

6403064	Mechanical Dispenser, Twin
6403065	Electronic Dispenser, Single
6403066	Electronic Dispenser, Twin
6403067	Electronic Dispenser, Three Hose
6403068	Dispenser, Double Sided Operation Addition
6403069	Dispenser, Multiple Types For Mixed Products Add
6403070	Dispenser, Point of Purchase
6403071	Dispenser, Integral Suction Pump
6403072	Submerged Pump, Dispenser
6403073	Industrial or Commercial Pump
6403074	Ticket Printer and Counter
6403075	Consumer Pump, Electric
6403076	Utility Pump, Electric, Farm and Ranch Type
6403077	Hand Pump, Farm and Ranch Type
6403078	Air and Water Well, Disappearing Hose
6403079	Automatic Tire Inflator
6403080	Single Swing Arm Stand, Air and Water Service
6403081	Water or Air Hydrant
1000	Sidewall Curtain, Standard
1001	Sidewall Curtain, High Humidity
1002	Sidewall Curtain, Insulated
1003	Sidewall Curtain, Jan-Aire
1004	Automatic Curtain Machine
1005	Automatic Curtain Control Box
1006	Potentiometer Feedback
1007	Curtain Drop Safety System
1008	Curtain Operator
1009	Sidewall Curtain, Winch
1010	Bird Barrier
1020	Shutter
1021	Shutter, Motor Kit
1022	Electronic Ventilation Control System
1030	Inlet, Ceiling
1031	Inlet, Wall
1032	Inlet, Baffle
1033	Inlet, Automatic Baffle Machine
1034	Inlet, Automatic Control Box
1040	Fan, Box Stir
1041	Fan, Sidewall Cone
1042	Fan, Pit Plenum, Stainless Steel
1043	Fan, Pit Plenum, Poly-Stainless
1044	Fan, Horizontal Pit
1045	Fan, Under Floor Pit
1050	Heater, Suspension Mounted

1051	Heater, Infrasonic Radiant
1052	Heater, Infra-Red
1053	Evaporative Cooling, Spray
1054	Evaporative Cooling, Drip
1055	Evaporative Cooling, Pad, Wall Mounted
1500	Lambing Pen with Safety Zone
1501	Sheep Pen, Split Rails
1502	Sheep Pen, 2x6 Rails
1510	Confinement Partition, PVC
1511	Confinement Partition, Solid Rod
1512	Confinement Partition, Galvanized Panel
1520	Farrowing Crate, Complete Package
1521	Farrowing Crate, Finger
1522	Farrowing Crate, Riser
1523	Gestation Stall
1530	Heating Pad, Farrowing-1 Litter, 1X3
1531	Heating Pad, Farrowing-1 Litter, 1X4
1532	Heating Pad, Farrowing-1 Litter, 1X5
1533	Heating Pad, Farrowing-2 Litter, 2X3
1534	Heating Pad, Farrowing-2 Litter, 2X4
1535	Heating Pad, Farrowing-2 Litter, 2X5
1536	Heating Pad, Nursery, 2X3
1537	Heating Pad, Nursery, 3X3
1538	Heating Pad, Nursery, 3X4
1539	Heating Pad, Nursery, 3X6
1540	Heating Pad, Automatic Controller
1549	High Pressure Wash System, Cold Water
1550	High Pressure Wash System, Hot Water
1551	Slotted Floor, Farrowing
1552	Slotted Floor, Finishing
1553	Slotted Floor, Nursery
1560	Feeder, Bulk, 1-Sided Rect.
1561	Feeder, Bulk, 2-Sided Rect.
1562	Feeder, Bulk, Round
1563	Feeder, Grower/Finishing, 1-Sided Rect.
1564	Feeder, Grower/Finishing, 2-Sided Rect.
1565	Feeder, Grower/Finishing, Round
1566	Feeder, Nursery, 1-Sided Rect.
1567	Feeder, Nursery, 2-Sided Rect.
1568	Feeder, Nursery, Round
1570	Small Animal Scale, Dial
1571	Small Animal Scale, Electronic
1572	Watering System, Nipple
11001	Load Bearing Sports Court Roof



6605079	Football Field, Minimum Lighting
6605080	Football Field, Good Lighting
6605081	Softball Diamond, Minimum Lighting
6605082	Softball Diamond, Good Lighting
6605083	Scoreboard, Outdoor
6605084	Scoreboard, Indoor
6605085	Scoreboard, Outdoor, Four-Faced
6605086	Scoreboard, Indoor, Four-Faced
6605087	Scoreboard, Controller
6605088	Scoreboard, Horn
6605089	Scoreboard, Shot Clock, Penalty Timer
6605090	Scoreboard. Separate Game Timer, Shots on Goal
6605091	Scoreboard, Separate Goal Light
6703008	Synthetic Surface, Ice Skating
6703009	Synthetic Surface, Baseball and Football Turf
6703010	Synthetic Surface, Running Track
6703011	Synthetic Surface, Basketball Court
6703012	Synthetic Surface, Field House
6703013	Synthetic Surface, Tennis Court
6703014	Synthetic Surface, Playground
6703016	Synthetic Surface, Striping
6707001	Tennis Court, Concrete w/Posts, Net, Striping
6707002	Tennis Court, Lighting (Add)
6707003	Tennis Court, Fencing (Add)
6707004	Tennis Court, Resilient Cushioned Layer (Add)
6707005	Tennis Court, Additional Paved Area (Add)
6707006	Tennis Court, Asphalt w/Posts, Net, Striping
6707007	Tennis Court, Clay w/Posts, Net, Striping
6707008	Tennis Court, Umpire Chair (Add)
6707009	Tennis Court, Umpire Chair With Roof (Add)
6707010	Tennis Court, Restriping
6707011	Platform Tennis, Mtl./Wd. Deck, Mtl. Supports
6707012	Platform Tennis, Mtl./Wd. Deck, Wd. Supports
6707013	Platform Tennis, Under Deck Heating (Add)
6707014	Handball-Racquetball Court, Wood Floor
6707015	Handball-Racquetball Court, Viewing Wall (Add)
6707016	Handball-Racquetball Court, Wall Panel, Laminated
6707017	Handball-Racquetball Court, Viewing Window
6707018	Handball-Racquetball Court, Clear Glass Wall
6707019	Handball-Racquetball Court, Opaque Glass Wall
6707020	Handball-Racquetball Court, Flooring, Hardwood
6707021	Handball-Racquetball Court, Ceiling Panels
6707022	Handball-Racquetball Court, Fluorescent Lighting
6707023	Handball-Racquetball Ct., High Intensity Lighting

6707024	Backyard Play Court, Concrete
6707025	Backyard Play Court, Interlocking Plastic Tile
6707026	Shuffleboard Court, Concrete, Residential
6707027	Shuffleboard Court, Concrete, Commercial
6707028	Batting Cage, School
6707029	Batting Cage, School, Motorized Operation (Add)
6707030	Batting Cage, School, Pitch Mach, Individual (Add)
6707031	Batting Cage, School, Pitch Mach, Coin, Auto (Add)
6707032	Batting Cage, Protective Screen, Portable (Add)
6707033	Batting Cage, Commercial
6707034	Batting Cage, Commercial, Modular
6707035	Batting Cage, Comm, Pitch, Conveyor System (Add)
6707036	Batting Cage, Comm, Misc. Range Supplies (Add)
6707037	Backboard, Masonry
6707038	Backboard, Metal
6707039	Backboard, Wood
6707041	Rec. Enclosure, Minimum, Golf, Triangular Dome
6707042	Recreational Enclosure, Minimum, Tennis
6707043	Rec. Enclosure, Min., Tennis, Stressed Membrane
6707046	Recreational Enclosure, Low, Tennis
6707047	Recreational Enclosure, Low, Handball/Racquetball
6707048	Rec. Encl, Low, Hand/Racquetball Ext Masonry Court
6707050	Recreational Enclosure, Average, Complete Tennis
6707051	Rec. Enclosure, Avg., Handball Racquetball
6707053	Recreational Enclosure, Good, Complete Tennis
6707054	Rec. Enclosure, Good, Handball/Racquetball
681	Sprinklers
682	Dry Sprinklers
683	Wet Sprinklers
3681	Sprinklers
3682	Dry Sprinklers
3683	Wet Sprinklers
12028	Sprinklers, Simple Residential Installation
14019	Sprinkler Early Sup, Fast Resp Sys, No Pump, Add
14020	Sprinkler Early Supp Fast Resp Sys w/Pump, Add
1200	Horse Corral, Wood
1201	Horse Corral, Polymer Grid
1202	Horse Corral, Vinyl
1203	Horse Corral, 8 Gate, Steel
1204	Horse Corral, 8 Gate, Vinyl
1205	Portable Pipe Corral, 4-Rail
1206	Portable Pipe Corral, 5-Rail
1207	Electrified Fence Charger
1208	Electrified Fence Strands

1220	Box Stall, 10 Square
1221	Box Stall, 12 Square
1222	Horse Walker-2
1223	Horse Walker-4
1224	Horse Walker-6
1240	Stock Corral, Pipe Rails
1241	Stock Corral, Cable Rails
1242	Stock Corral, Split Rails, 4"x4" Posts
1243	Stock Corral, Wood Rails, 4"x4" Posts
1244	Stock Corral, Split Rails, 6"x6" Posts
1245	Stock Corral, Wood Rails, 6"x6" Posts
1246	Stock Corral Gate
1260	Flow Control Unit, Portable
1261	Headgate, Portable
1262	Cattle Crossing Guard
1263	Loading Chute, Portable
1264	Loading Chute, Stationary, Steel
1265	Loading Chute, Stationary, Wood
1266	Manual Squeeze Chute, Portable
1267	Sweep Tub, Portable, Open
1268	Sweep Tub, Portable, Sheeted
1269	Work Alley, Portable, Curved
1270	Work Alley, Portable, Straight
1271	Working Chute, Portable
1280	Scale, Large Animal, Electronic
1281	Scale, Printer
1282	Scale, Weighbridge, Livestock
6103001	Elevated Steel Tank
6103003	Reservoir with Roof Cover, per Gallon
6103007	Reservoir w/ Roof Cover, per Acre Foot
6103011	Welded Steel Water Tank
6103012	Bolted Steel Water Tank
6103013	Concrete Water Tank
6103110	Tank Foundation, Concrete (Slab)
6103116	Small Precast Modular Tank
6104001	Wood Tank
6104002	Wood Tank, Flat Cover
6104003	Wood Tank, Conical Cover
6104004	Wood Tank, Chime Joist
6104005	Wood Tank, Wood Ladder
6104006	Wood Tank, Steel Ladder
6104007	Galvanized Steel Tank
6104008	Wood Tower
6104010	Vaulted Aboveground Petroleum Storage Tank, Single

6104011	Vaulted Aboveground Petroleum Storage Tank, Dual
6104101	Wood Tank, Cypress
6104102	Sand and Gravel Foundation with Retaining Ring
6105001	Underground Fuel Storage, Fiberglass
6105002	Underground Fuel Storage, Steel
6105003	Underground Fuel Storage, Fiber Coat Steel
6105004	Welded Steel Tank Roof, Add
6105005	Welded Steel Tank
6105007	Bolted Steel Tank
6106001	Above Ground Fuel Storage
6106002	Horizontal Bulk Storage Tank
6106003	Horizontal Plastic Tank
6106004	Vertical Welded Tank
6106005	Vertical Bulk Storage Tank
6106006	Vertical Plastic Tank
6107001	Bolted Industrial Bin, Cylindrical 55#
6107002	Bolted Industrial Bin, Cylindrical 80#
6107003	Bolted Industrial Bin, Cylindrical 100#
6107004	Bolted Industrial Bin, Hopper 55#
6107005	Bolted Industrial Bin, Hopper 80#
6107006	Bolted Industrial Bin, Hopper 100#
6108001	Welded Steel Pressure Tank
6108002	Fabric Pillow Tank
6108004	Large Pressure Tank, Sphere
6108005	Large Pressure Tank, Hemispheroid
6108006	Dewar Tank (Cryogenic, 250 Lb. W.P.)
6512001	Bar Stock Storage Rack, Steel, 120 Deep
6512002	Bar Stock Storage Rack, Steel, 210 Deep
6512003	Bin Shelving, Steel, Bins Not Included
6512004	Bulk Storage Rack, Steel Warehouse
6512007	Cantilever Rack, Single Side, Upright
6512008	Cantilever Rack, Double Side, Upright
6512010	Drum Dollie
6512011	Drum Grip, Hydraulic
6512012	Drum Lift, Manual
6512013	Drum Pallet
6512014	Drum Storage Rack
6512015	Drum Truck
6512016	Pallet, Presswood
6512017	Pallet, High Density Polyethylene
6512018	Pallet, Plastic, Double Sided
6512019	Pallet Rack, 14 Gauge Steel Frame
6512020	Pallet Turner
6512021	Plastic Shelving, Open, 18 Deep

6512022	Plastic Shelving, Open, 24 Deep
6512023	Scissor Lift, Portable, Foot Pedal
6512025	Steel Shelving, Open
6512026	Steel Shelving, Closed
6512027	Steel Shelving, Framed Hinged Door
6512028	Shelf Drawer, Plastic
6512029	Truck, Platform, Deck
6512030	Truck, Hand
6512031	Truck, Bar and Tube
6512032	Truck, Fork Lift
6512033	Truck, Shelf
6512034	Truck Platform, Security, Wire Mesh
6512035	Truck Platform, Pallet, Hydraulic
6512036	Truck Platform, Tilt, Manual
6512037	Wire Shelving
6512041	Door, Back and Side
6512042	Drum Storage Syst. 2000lb Hoist/lift 24 - 72 drum
6512043	Drum Storage Syst. 2000lb Hoist/lift 78-156 drum
6512044	Outdoor Storage Cabinet, Incl. Vent and Sump
6512046	Overpack Polyethylene Drum, 85 Gallon Capacity
6512047	Spill Control Pallet, Steel, 4 To 9 Drum
6512048	Spill Control Pallet, Polyethylene, 4 To 9 Drums
6512049	Stackable Drum Cabinet
6512052	18 Gauge Stl., Double Wall Const., Manual Door
6512053	18-Guage Steel, Double Wall Bi Fold Self Closing Door
6512054	Steel Containment Platform w/ Drain Valve, 52 x52"
6512055	Waste Collection System, 2nd Containment
6512057	Dock, Board
6512058	Dock, Plate
6512059	Dock Ramp, Shipping Dock
6512061	Dock Bumper, Shipping Dock
6512063	Dock Leveler, Shipping Dock
6512066	Dock Lift, Hydraulic Ram, Shipping Dock
6512069	Dock Seal, Shipping Dock
6512072	Dock Shelter
6512073	Truck Leveler
6512074	Trailer Stabilizer Jack, Shipping Dock
6512076	Wheel Chock
6512077	Wheel Riser
6607017	Residential Pond
6607018	Residential Pond, Larger
6607019	Gravel Bed Stream Waterfall
6607020	Residential Pond Uninstalled Kit
6607021	Commercial Pond, Poured Concrete

6607022	Commercial Pond, Gunitite
6607023	Commercial Pond, Fiberglass
6607024	Commercial Pond, Vinyl Lined
6607025	Commercial Pond, Concrete , Winter Freeze Zone
6607026	Residential Fountain
6607027	Commercial Fountain
6607028	Commercial Fountain, Fiberglass Bowl (Add)
6607029	Commercial Fountain, Fiberglass Pool (Add)
6607030	Birdbath or Sundial Pedestal
6607031	Fountain, Stone, Two Tier, 3 1/2 - 4 1/2 Diam
6607032	Fountain, Precast Stone, 3 Tier, Diam 3.5'-4.5'
6607033	Fountain, Stone, Medium Pool, Up To 11 Diam
6607034	Fountain, Stone, Large Pool, Up To 26 Diam
6607035	Fountain, Stone, Pool Fountain Centerpiece (Add)
6607036	Sculpture, Brass, Under 1 or Wall Mount
6607037	Sculpture, Brass, Medium Figure
6607038	Sculpture, Brass, Large, 2 - 4 High
6607039	Sculpture, Precast Stone, Under 1 or Wall Mount
6607040	Sculpture, Precast Stone, Medium Fig., Vase
6607041	Sculpture, Precast Stone, Large Finials, Pinnacle
6607042	Sculpture, Precast Stone, Large, 2 - 4 High
6607043	Sculpture, Precast Stone, Over 4 High
6607045	Fountain, Recirculating Pump and Tubing, Res.
6607046	Aerator, Single Phase Pump
6607047	Aerator, Three Phase Pump
6607048	Aerator, Light Residential, Single-Phase Pump
6607049	Aerator, Light Residential Ponds, Lights
6607050	Aerator, Lights
6608034	Lake
6608035	Collection Pond
6608036	Stream
6608037	Water scaping, Liner, Asphalt
6608038	Water scaping, Liner, Clay
6608039	Water scaping, Liner, Concrete
6608040	Water scaping, Liner, Plastic and Sand
6608041	Waterfall, Complete
6608042	Waterfall, Small, Under 50 Sq Ft



# Appendix D Data and Forms Used in Field Work

## Appendix D.1 Improvement Categories

One of these categories must be entered (under Property Code) on the CAMA card for all new construction.

- Bank
- Lodging
- Apartment
- C-Store/Gas Station
- Nursing Home
- Fast Food
- Day Care
- Walgreens/CVS
- Free Standing Retail
- Supermarket
- Medical Office Building
- Office Building
- Car Wash
- Mini Warehouse
- Auto Dealer
- Parking Garage
- Bulk/Distribution Warehouse
- Office/Flex/R&D Warehouse
- Shopping Centers/Super Mkt
- Golf Course/Country Club



# Appendix D.2 Commercial New Construction Field Sheet

R# \_\_\_\_\_ Property Type \_\_\_\_\_ Neighborhood \_\_\_\_\_ Appraiser \_\_\_\_\_ Date \_\_\_\_\_

Situs \_\_\_\_\_ DBA: \_\_\_\_\_ Personal Property Link P# \_\_\_\_\_

Property Converted to MVP(keyed in): Date \_\_\_\_\_ Initials \_\_\_\_\_ (data entry clerk)

Occupancy Number	Occupancy Name	%	Class*	Height	Quality**

**\*\*Shapes**

- 1=Square
- 2=Rectangle
- 3=Irregular

**\*Marshall & Swift Classes :**

- A Fireproof Structural Steel Frame
- B Reinforced Concrete Frame
- C Masonry Bearing Walls
- D Wood or Steel Frame Walls
- S Metal Frame & Walls

**\*\*Quality**

- 1 Low
- 2 Average
- 3 Good
- 4 Excellent
- 1.5 Fair
- 2.5 Above Average
- 3.5 Very Good

1 <sup>st</sup> Floor _____%	2 <sup>nd</sup> Floor _____%
3 <sup>rd</sup> Floor _____%	4 <sup>th</sup> Floor _____%
5 <sup>th</sup> Floor _____%	6 <sup>th</sup> Floor _____%

Total Floor Area (sq. ft.) \_\_\_\_\_  
 Number of Stories \_\_\_\_\_  
 Base Date 01/01/2018  
 Perimeter or Shape \_\_\_\_\_  
 Percent Complete \_\_\_\_\_%

Physical & Functional Depreciation \_\_\_\_\_%  
 Effective Age (Years)/Eff Year Built \_\_\_\_\_  
 Actual Age/Year Built \_\_\_\_\_  
 Obsolescence \_\_\_\_\_%

**HOA 5%** (Please circle if applicable)

**Exterior Walls**

- 804 Block w/Stucco \_\_\_\_\_%
- 812 Concrete Block \_\_\_\_\_%
- 815 Concrete Block, Textured Face \_\_\_\_\_%
- 818 Concrete(Tilt) \_\_\_\_\_%
- 844 EIFS Panels \_\_\_\_\_%
- 822 Stone Veneer,Block Back-Up \_\_\_\_\_%
- 823 Solid Granite Stone \_\_\_\_\_%
- 885 EIFS \_\_\_\_\_%
- 892 Stucco \_\_\_\_\_%
- 849 Metal/Glass Panels \_\_\_\_\_%
- 868 Pre-Fab Panels,Metal & Glass \_\_\_\_\_%
- 870 Stone Veneer on Pre-Fab Metal Panels \_\_\_\_\_%
- 884 Cement Fiber Siding \_\_\_\_\_%
- 890 Comp. Siding \_\_\_\_\_%
- 896 Wood Siding \_\_\_\_\_%
- 805 Brick w/Block back-up \_\_\_\_\_%
- 882 Brick Veneer \_\_\_\_\_%
- 881 Ashlar Stone Veneer (White Flat Stone) \_\_\_\_\_%
- 889 Rubble Stone Veneer \_\_\_\_\_%
- 880 Asbestos Siding \_\_\_\_\_%
- 913 Cement Fiber on Steel Frame (Hardie) \_\_\_\_\_%
- 916 Metal on Steel Frame \_\_\_\_\_%
- 918 Wood Frame Lt Metal \_\_\_\_\_%
- 922 Synthetic Plaster on Steel Frames (EIFS) \_\_\_\_\_%
- 861 Cold storage \_\_\_\_\_%

**Heating & Cooling**

- 611 Package Unit \_\_\_\_\_%
- 612 Warmed and Cooled Air \_\_\_\_\_%
- 617 Complete HVAC \_\_\_\_\_%
- 649 No HVAC \_\_\_\_\_%
- 619 Refrigerated \_\_\_\_\_%

**Sprinklers & Fire Alarms**

- 764 Fire Alarm System \_\_\_\_\_sf
- 682 Dry Sprinklers \_\_\_\_\_%
- 683 Wet Sprinklers \_\_\_\_\_%

**Elevators**

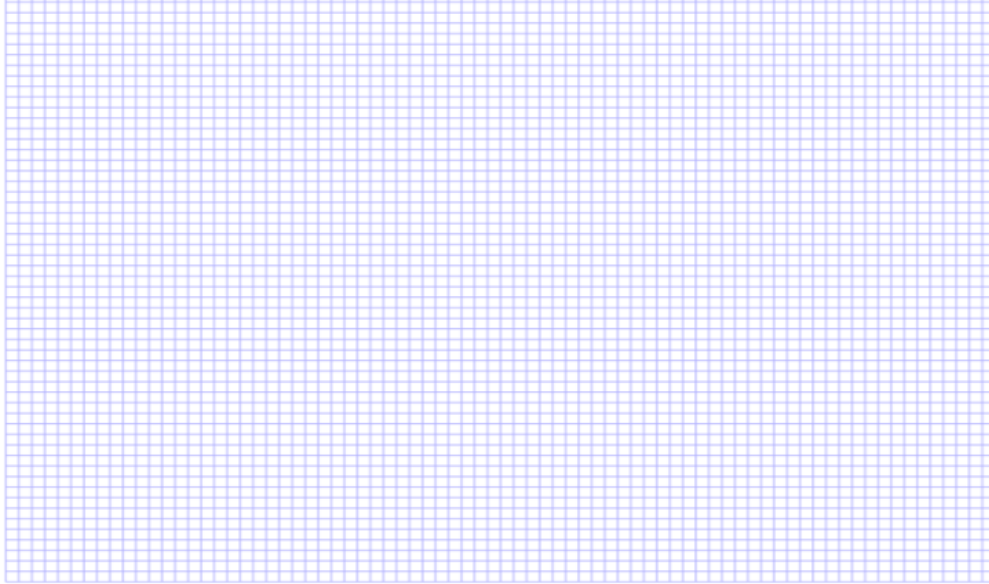
- 655 Escalator# \_\_\_\_\_
- 652 Freight Power# \_\_\_\_\_
- 651 Passenger # \_\_\_\_\_ / # of Stops \_\_\_\_\_

**Components**

- 751 Balcony \_\_\_\_\_sf, \_\_\_\_\_sf, \_\_\_\_\_sf \_\_\_\_\_sf \_\_\_\_\_# \_\_\_\_\_
- 759 Mezzanine \_\_\_\_\_sf \_\_\_\_\_ other type of Mezzanine (760-765)
- 10013 Canopy, Steel Frm \_\_\_\_\_sf, \_\_\_\_\_sf,
- 10012 Canopy, Wd Frm, Lght False Mansard \_\_\_\_\_sf,
- 6409008 Guard House \_\_\_\_\_sf
- 6409102 Guard House, All Steel \_\_\_\_\_sf
- 12003 Individual Carport Cover \_\_\_\_\_sf
- 14012 Loading Ramp, Paved, Steel Railing, For Forklift \_\_\_\_\_sf
- 14008 Loading Dock, Steel or Concrete Pier \_\_\_\_\_sf
- 14002 Loading Well (Truck Well) \_\_\_\_\_sf
- 12044 Multi Family Porch, Ceiling \_\_\_\_\_sf
- 12040 Multi Family Porch, Cement Composite Deck \_\_\_\_\_sf
- 12037 Multi Family Porch, Open Slab \_\_\_\_\_
- 12043 Multi Family Porch, Roof \_\_\_\_\_
- 12007 Multiple Car Carport \_\_\_\_\_
- 12005 Multiple Car Garage \_\_\_\_\_
- 6402001 Canopy, Service Station \_\_\_\_\_sf  
Canopy Type: \_\_\_1=Concrete, \_\_\_2=Steel, \_\_\_3=Wood Frm
- 6604094 Trash Enclosures, Masonry \_\_\_\_\_sf \_\_\_\_\_#
- \*6403022 Yard Lighting, Pole (MUST ADD LIGHT 6403026) # \_\_\_\_\_ & \_\_\_\_\_ pole hght. Eff Age \_\_\_\_\_ Typical life: **20**
- \*6403026 Yrd Lght, Fixt, Merc Vapor # \_\_\_\_\_ Eff Age \_\_\_\_\_ Typical: **20**
- 6601042 Street Lght \*Use Only w/163 OCC\* # \_\_\_\_\_ Eff Age: **10** Typ: **20**
- 6602073 Patio Enclosure, Acrylic Window \_\_\_\_\_
- 6602075 Patio Enclsr, screened only, steel, aluminum \_\_\_\_\_
- 6604001 Chain Link Fence, Galvanized \_\_\_\_\_linear ft 6' Hgt
- 6607007 Commercial Pool, Gunite \_\_\_\_\_sf \_\_\_\_\_eff yr **20** typ lf
- 6606011 Residential Pool, Gunite, Larger \_\_\_\_\_sf \_\_\_\_\_eff yr **20** typ lf
- 12011 Fireplace, Masonry \_\_\_\_\_
- 6403014 Paving 5"-6" Concrete \_\_\_\_\_sf Eff Age \_\_\_\_\_ Typ Lf **20**
- 6602005 Paving/Concrete Only \_\_\_\_\_sf Eff Age \_\_\_\_\_ Typ Lf **20**
- 6403017 Paving, Asphalt \_\_\_\_\_sf Eff Age \_\_\_\_\_ Typical Life: **20**
- 6602001 Paving, Asphalt Only \_\_\_\_\_sf Eff Age \_\_\_\_\_ Typical Life: **20**
- 62 Site Improvements (Well & Septic) **\$4500**
- 62 Site Improvements (Mobile Home Hook-Ups)  
Fair(1.5): **\$1,000** Average (2.0): **\$3500** Good(3.0): **\$4,000**
- 6707006 Tennis Court, asphalt w/posts, net, striping \_\_\_\_\_
- 6707001 Tennis Court, Concrete w/Posts, Net, Strpng \_\_\_\_\_
- 6702009 Miniature Golf Course, Average Course \_\_\_\_\_# holes
- 6701033 Golf Course,Basic-Low \_\_\_\_\_#holes Eff Age \_\_\_\_\_ Typ Lf **25**
- 6701064 Golf Course, Basic-Medium \_\_\_\_\_#holes Eff Age \_\_\_\_\_ Typ Lf **25**
- 6701094 Golf Course, Basic-High \_\_\_\_\_#holes Eff Age \_\_\_\_\_ Typ Lf **25**
- Truck Scales: **1922 Concrete 1923 Steel 1924 Wood (1)Lw 8'wide (2) Avg 10'wide (3) Gd 12'wide (4) Hgh 14' wide**
- 1700- 1703 Steel Bin w/o drying # \_\_\_\_\_ Hght \_\_\_\_\_ Diam \_\_\_\_\_
- 1706-1707 Steel Bin, w/ drying # \_\_\_\_\_ Hght \_\_\_\_\_ Diam \_\_\_\_\_

Comments:

Revised 01/04/2018



Stage of Construction	Percent of Total	Cumulative	Completed *
Plans, Engineering and Supervision	5.5%		
Clearing and Excavation * *	(\$ .31 per sqft of Land Area) 3.1%	8.6%	
Foundations	6.5%	15.1%	
Rough-in Plumbing	1.9%	17.0%	
<b>Total Foundation In-Place</b>	<b>17.0%</b>	<b>17.0%</b>	
Steel Frame and Decking	11.5%	28.5%	
Carpentry	3.9%	32.4%	
Insulation and Waterproofing	1.5%	33.9%	
Masonry Exterior or Siding	13.6%	47.5%	
Aluminum Storefronts	4.0%	51.5%	
Roofing	6.1%	57.6%	
Doors and Frames	1.7%	59.3%	
<b>Total Exterior Frame</b>	<b>42.3%</b>	<b>59.3%</b>	
Interior Finish – Gypsum Board	5.7%	65.0%	
Floor Cover	2.5%	67.5%	
Painting	0.5%	68.0%	
Acoustic Ceilings	1.3%	69.3%	
Plumbing (From Rough-in Slab)	3.7%	73.0%	
Toilet Accessories and Partitions	0.3%	73.3%	
Heating and Air Conditioning	7.7%	81.0%	
Electrical, Including Fixtures	10.2%	91.2%	
Contractor's Overhead and Profit	<b>8.8%</b>	<b>100.0%</b>	
<b>Total Completion</b>	<b>100.0%</b>		

Revised 01/04/2018

## Appendix E Request for Sales Information



### FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623

www.fbcad.org

Account #

Property ID

Legal Desc.

Situs Address

Dear Property Owner/Seller:

The records of the Fort Bend County Clerk's office indicate that the ownership of the above property was recently transferred. The following information is needed for the accurate appraisal of your property. The Texas Comptroller of Public Accounts may also use the information to aid in the determination of the school district property value study used in the distribution of state funding for public education. The Fort Bend Central Appraisal District considers the sales price of your property as CONFIDENTIAL and will not disclose the information except as permitted by law. Please complete the sales information section below and return it to the Fort Bend Central Appraisal District at the above address.

Buyer: \_\_\_\_\_ Seller: \_\_\_\_\_

Sale price \$ \_\_\_\_\_ Date of purchase (month, day, year): \_\_\_\_/\_\_\_\_/\_\_\_\_

How was this purchase financed?  FANNIE/FREDDIE MAC  Bank, Mortgage company or other third party  
 INVESTOR  Assumption  Financed by Seller  1031 Exchange or Equivalent  Other \_\_\_\_\_

How was this property advertised?  Realtor  Owner  Newspaper  Internet  Other \_\_\_\_\_

If financed (Optional): Down payment \$ \_\_\_\_\_ Interest \_\_\_\_\_ % Years financed \_\_\_\_\_

Was this sale between relatives, business partners, or a corporate merger/subsidiary? Was a charitable, religious, educational institution, or government entity involved?  Yes  No  Other \_\_\_\_\_

What buildings or structures were on the property at the time of purchase?  OFFICE  RETAIL  WAREHOUSE  APARTMENT  
 NONE  OTHER (EXPLAIN): \_\_\_\_\_

What is the property condition (will there be)  New Construction  Remodeled  Renovation  Demolition to existing building(s)?  
 Yes  No Estimated Cost \$ \_\_\_\_\_

Did this purchase include any personal property (i.e., farm/ranch equipment, vehicles, boats, livestock, furniture, business inventory, etc.)?  
 Yes  No Value Equipment \$ \_\_\_\_\_ Value Inventory \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

General description of the items \_\_\_\_\_  
 \_\_\_\_\_

Submission of this information is considered voluntary; however, your information will help ensure fair and accurate valuations for tax and funding purposes. If you have any questions or need assistance, please contact the appraisal office of the Fort Bend Central Appraisal District at (281) 344-8623.

Signature: \_\_\_\_\_ Telephone Number (optional) \_\_\_\_\_

Property Owner

Area code/Number

Thank you,

.....

## Appendix F State Classification Codes

The following are the State Classification Codes sorted by Code as of 4/13/2006.

Code	Description	Effective Date
A1	Residential Single Family Homes	
A2	Residential Mobile (on Owner's Land Only)	
A3	Condominiums and Townhouses (individually owned)	
A4	Miscellaneous Buildings on Residential Land	
A5	House only on Leased Land	
B1	Multi-family (9 or more units)	
B2	Duplex	
B3	Triplex to Eightplex	
C1	Vacant Residential Lots/Tracts Incorporated City	
C2	Vacant Residential Lots/Tracts Small Towns and Villages	
C3	Vacant Residential Lots/Tracts Rural Subdivision	
C4	Vacant Residential Lots/Tracts Rural	
C9	Special Vacant Commercial	
D1	Ranch Land	
D2	Timberland	
D3	Farmland	
D4	Undeveloped	
D5	Land with no Marketable Value (roads, cemeteries, ditches)	
D6	Orchards and/or Groves	
D7	Public Roads	
E1	Residential Farm and Ranchland, Improvements	
E2	Farm, Ranchland Improvements	
E3	Mobile Home on Agricultural Land	
F1	Real Commercial	
F1H	Homeowner's Association (granted Special Valuation only)	
F1M	Mobile Home Parks	
F1V	Vacant Land Used for Commercial Purposes	
F1X	Exempt Buildings	
F2	Real Industrial	
G1	Oil, Gas, and Mineral Reserves	
G2	Non Production Mineral	
G3	Mineral Other	
H	Personal Vehicle	
J1	Real and Personal Property Water Systems	
J2	Real and Personal Property Gas Companies	
J3	Real and Personal Property Electric Company	
J4	Real and Personal Property Telephone Company	
J5	Real and Personal Property Railroads	
J6	Real and Personal Property Pipelines	
J7	Real and Personal Property Communications	

J7C	Real and Personal Property Communication Company (CAD only)	
J8	Real and Personal Property Cable Company	

<b>Code</b>	<b>Description</b>	<b>Effective Date</b>
J8C	Real and Personal Property Cable Company (CAD only)	
J9	Utility Personal Other	
L1	Tangible Personal Commercial	
L1A	Tangible Personal Commercial Aircraft	
L1B	Tangible Personal Commercial Billboards	
L1L	Tangible Personal Commercial Leasing	
L1V	Tangible Personal Commercial Vehicles	
L2	Tangible Personal Industrial	
L2C	Tangible Personal Industrial (CAD only)	
L5	Tangible Personal-Pollution Control	
M1	Tangible Personal Mobile Homes	
M2	Tangible Personal Non-Business Aircraft	
M3	Tangible Personal Mobile Homes	
M4	Tangible Personal Miscellaneous	
N	Intangible	
O	Inventory	
S	Special Inventory	

## Appendix G Commercial Neighborhood Codes

<b>Code</b>	<b>Description</b>
Low Eco	Brazos, Beasley, Kendleton, Needville, Orchard
901ABB	Lamar Basement Area
901ACJ	Lamar Civic Jail
901ACS	Lamar Civic School
901AEB	Lamar Bowling Lanes
901AEC	Lamar Country Club
901AEF	Lamar Fast Food Restaurant
901AEH	Lamar Health and Fitness
901AEM	Lamar Marina
901AEN	Lamar Night Club, Dance Hall, Ice House
901AER	Lamar Full Service Restaurant
901AES	Lamar Indoor Sports Facility
901AET	Lamar Theaters
901AEX	Lamar Entertainment Other
901AIC	Lamar Industrial Self Storage Climate
901AIH	Lamar Industrial Aircraft Hangar
901AIM	Lamar Industrial Office Warehouse Multiple Tenant
901AIP	Lamar Parking Garage
901AIR	Lamar Industrial Light Processing, Engineering
901AIS	Lamar Industrial Warehouse Storage
901AIW	Lamar Industrial Self Storage Non-Climate
901AIX	Lamar Nominal Storage
901AMB	Lamar Retail Fuel Booth
901AMC	Lamar Retail Convenience Market
901AMD	Lamar Retail Department Store
901AME	Lamar Retail Discount Store
901AMG	Lamar Retail Grocery Store
901AMH	Lamar Retail Historical Districts
901AMM	Lamar Retail Medium Size >10000, <30000
901AMN	Lamar Retail Neighborhood Centers
901AMP	Lamar Retail Regional Centers
901AMR	Lamar Retail Store
901AMS	Lamar Retail Strip Center
901AMT	Lamar Retail Community Centers

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901AMX

Lamar Retail Other Uses

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<b>Code</b>	<b>Description</b>
901APA	Lamar Bank
901APB	Lamar Bank Combined Office Bldg.
901APE	Lamar Surgical Center, Medical Clinic
901APH	Lamar Hospital Acute Care
901APM	Lamar Professional Office Medical
901APO	Lamar Professional Office Mid Rise >10000
901APR	Lamar Residence Commercial
901APS	Lamar Professional Office Low Rise <10000
901APV	Lamar Vet Clinic
901AQA	Lamar Apartments
901AQC	Lamar Church
901AQD	Lamar Child Day Care
901AQE	Lamar Motel Extended Stay
901AQF	Lamar Funeral Home
901AQG	Lamar Assisted Living Center
901AQH	Lamar Hotel Full Service
901AQL	Lamar Hotel Limited
901AQM	Lamar Motel Budget
901AQN	Lamar Nursing Home
901AQO	Lamar Club House, Activity Center
901AQR	Lamar Retirement Center
901AQS	Lamar Fraternal Hall
901AQX	Lamar Multiple Use Res. Nominal Imp.
901ASA	Lamar Car Wash Drive-Thru
901ASB	Lamar Car Wash Self-Serve Bays
901ASC	Lamar Auto Service Center
901ASD	Lamar Dealership
901ASG	Lamar Service Garage
901ASS	Lamar Service Station
901ASW	Lamar Car Wash Automatic Full Service
907ABB	Fort Bend Basement Area
907ACJ	Fort Bend Civic Jail
907ACS	Fort Bend Civic School
907AEB	Fort Bend Bowling Lanes
907AEC	Fort Bend Country Club

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907AEF

Fort Bend Fast Food Restaurant

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<b>Code</b>	<b>Description</b>
907AEH	Fort Bend Health and Fitness
907AEM	Fort Bend Marina
907AEN	Fort Bend Night Club, Dance Hall, Ice House
907AER	Fort Bend Full Service Restaurant
907AES	Fort Bend Indoor Sports Facility
907AET	Fort Bend Theaters
907AEX	Fort Bend Entertainment Other
907AIC	Fort Bend Industrial Self Storage Climate
907AIH	Fort Bend Industrial Aircraft Hangar
907AIM	Fort Bend Industrial Office Warehouse Multiple Tenant
907AIP	Fort Bend Parking Garage
907AIR	Fort Bend Industrial Light Processing,
907AIS	Fort Bend Industrial Warehouse Storage
907AIW	Fort Bend Industrial Self Storage Non-Climate
907AIX	Fort Bend Nominal Storage
907AMB	Fort Bend Retail Fuel Booth
907AMC	Fort Bend Retail Convenience Market
907AMD	Fort Bend Retail Department Store
907AME	Fort Bend Retail Discount Store
907AMG	Fort Bend Retail Grocery Store
907AMH	Fort Bend Retail Historical Districts
907AMM	Fort Bend Retail Medium Size >10000, <30000
907AMN	Fort Bend Retail Neighborhood Centers
907AMP	Fort Bend Retail Regional Centers
907AMR	Fort Bend Retail Store
907AMS	Fort Bend Retail Strip Center
907AMT	Fort Bend Retail Community Centers
907AMX	Fort Bend Retail Other Uses
907APA	Fort Bend Bank
907APB	Fort Bend Bank Combined Office Bldg.
907APE	Fort Bend Surgical Center, Medical Clinic
907APH	Fort Bend Hospital Acute Care
907APM	Fort Bend Professional Office Medical
907APO	Fort Bend Professional Office Mid Rise > 10000
907APR	Fort Bend Residence Commercial

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907APS

Fort Bend Professional Office Low Rise <10000

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<b>Code</b>	<b>Description</b>
907APV	Fort Bend Vet Clinic
907AQA	Fort Bend Apartments
907AQC	Fort Bend Church
907AQD	Fort Bend Child Day Care
907AQE	Fort Bend Motel Extended Stay
907AQF	Fort Bend Funeral Home
907AQG	Fort Bend Assisted Living Center
907AQH	Fort Bend Hotel Full Service
907AQL	Fort Bend Hotel Limited
907AQM	Fort Bend Motel Budget
907AQN	Fort Bend Nursing Home
907AQO	Fort Bend Club House, Activity Center
907AQR	Fort Bend Retirement Center
907AQS	Fort Bend Fraternal Hall
907AQX	Fort Bend Multiple Use Res. Nominal Imp.
907ASA	Fort Bend Car Wash Drive-Thru
907ASB	Fort Bend Car Wash Self-Serve Bays
907ASC	Fort Bend Auto Service Center
907ASD	Fort Bend Dealership
907ASG	Fort Bend Service Garage
907ASS	Fort Bend Service Station
907ASW	Fort Bend Car Wash Automatic Full Service
914ABB	Katy Rural Basement Area
914ACJ	Katy Rural Civic Jail
914ACS	Katy Rural Civic School
914AEB	Katy Rural Bowling Lanes
914AEC	Katy Rural Country Club
914AEF	Katy Rural Fast Food Restaurant
914AEH	Katy Rural Health and Fitness
914AEM	Katy Rural Marina
914AEN	Katy Rural Night Club, Dance Hall, Ice House
914AER	Katy Rural Full Service Restaurant
914AES	Katy Rural Indoor Sports Facility
914AET	Katy Rural Theaters
914AEX	Katy Rural Entertainment Other

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914AIC	Katy Rural Industrial Self Storage Climate
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<b>Code</b>	<b>Description</b>
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914AIH	Katy Rural Industrial Aircraft Hangar
914AIM	Katy Rural Industrial Office Warehouse Multiple Tenant
914AIP	Katy Rural Parking Garage
914AIR	Katy Rural Industrial Light Processing,
914AIS	Katy Rural Industrial Warehouse Storage
914AIW	Katy Rural Industrial Self Storage Non-Climate
914AIX	Katy Nominal Storage
914AMB	Katy Rural Retail Fuel Booth
914AMC	Katy Rural Retail Convenience Market
914AMD	Katy Rural Retail Department Store
914AME	Katy Rural Retail Discount Store
914AMG	Katy Rural Retail Grocery Store
914AMH	Katy Rural Retail Historical Districts
914AMM	Katy Rural Retail Medium Size >10000, <30000
914AMN	Katy Rural Retail Neighborhood Centers
914AMP	Katy Rural Retail Regional Centers
914AMR	Katy Rural Retail Store
914AMS	Katy Rural Retail Strip Center
914AMT	Katy Rural Retail Community Centers
914AMX	Katy Rural Retail Other Uses
914APA	Katy Rural Bank
914APB	Katy Rural Bank Combined Office Bldg.
914APE	Katy Rural Surgical Center, Medical Clinic
914APH	Katy Rural Hospital Acute Care
914APM	Katy Rural Professional Office Medical
914APO	Katy Rural Professional Office Mid Rise >10000
914APR	Katy Residence Commercial
914APS	Katy Rural Professional Office Low Rise <10000
914APV	Katy Rural Vet Clinic
914AQA	Katy Rural Apartments
914AQC	Katy Rural Church
914AQD	Katy Rural Child Day Care
914AQE	Katy Rural Motel Extended Stay
914AQF	Katy Rural Funeral Home

914AQG	Katy Rural Assisted Living Center
914AQH	Katy Rural Hotel Full Service
<hr/>	
<b>Code</b>	<b>Description</b>
914AQL	Katy Rural Hotel Limited
914AQM	Katy Rural Motel Budget
914AQN	Katy Rural Nursing Home
914AQO	Katy Rural Club House, Activity Center
914AQR	Katy Rural Retirement Center
914AQS	Katy Rural Fraternal Hall
914AQX	Katy Rural Multiple Use Res. Nominal Imp.
914ASA	Katy Rural Car Wash Drive-Thru
914ASB	Katy Rural Car Wash Self-Serve Bays
914ASC	Katy Rural Auto Service Center
914ASD	Katy Rural Dealership
914ASG	Katy Rural Service Garage
914ASS	Katy Rural Service Station
914ASW	Katy Rural Car Wash Automatic Full Service
A01ABB	Arcola Basement Area
A01ACJ	Arcola Civic Jail
A01ACS	Arcola Civic School
A01AEB	Arcola Bowling Lanes
A01AEC	Arcola Country Club
A01AEF	Arcola Fast Food Restaurant
A01AEH	Arcola Health and Fitness
A01AEM	Arcola Marina
A01AEN	Arcola Night Club, Dance Hall, Ice House
A01AER	Arcola Full Service Restaurant
A01AES	Arcola Indoor Sports Facility
A01AET	Arcola Theaters
A01AEX	Arcola Entertainment Other
A01AIC	Arcola Industrial Self Storage Climate
A01AIH	Arcola Industrial Aircraft Hangar
A01AIM	Arcola Industrial Office Warehouse Multiple Tenant
A01AIP	Arcola Parking Garage
A01AIR	Arcola Industrial Light Processing, Engineering
A01AIS	Arcola Industrial Warehouse-Office Storage

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A01AIW	Arcola Industrial Self Storage Non-Climate
A01AMB	Arcola Retail Fuel Booth
A01AMC	Arcola Retail Convenience Market

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<b>Code</b>	<b>Description</b>
A01AMD	Arcola Retail Department Store
A01AME	Arcola Retail Discount Store
A01AMG	Arcola Retail Grocery Store
A01AMH	Arcola Retail Historical Districts
A01AMM	Arcola Retail Medium Size >10000, <30000
A01AMN	Arcola Retail Neighborhood Centers
A01AMP	Arcola Retail Regional Centers
A01AMR	Arcola Retail Store
A01AMS	Arcola Retail Strip Center
A01AMT	Arcola Retail Community Centers
A01AMX	Arcola Retail Other Uses
A01APA	Arcola Bank
A01APB	Arcola Bank Combined Office Bldg.
A01APE	Arcola Surgical Center, Medical Clinic
A01APH	Arcola Hospital Acute Care
A01APM	Arcola Professional Office Medical
A01APO	Arcola Professional Office Mid Rise >10000
A01APR	Arcola Residence Commercial
A01APS	Arcola Professional Office Low Rise <10000
A01APV	Arcola Vet Clinic
A01AQA	Arcola Apartments
A01AQC	Arcola Church
A01AQD	Arcola Child Day Care
A01AQE	Arcola Motel Extended Stay
A01AQF	Arcola Funeral Home
A01AQG	Arcola Assisted Living Center
A01AQH	Arcola Hotel Full Service
A01AQL	Arcola Hotel Limited
A01AQM	Arcola Motel Budget
A01AQN	Arcola Nursing Home
A01AQO	Arcola Club House, Activity Center
A01AQR	Arcola Retirement Center
A01AQS	Arcola Fraternal Hall
A01AQX	Arcola Multiple Use Res. Nominal Imp.
A01ASA	Arcola Car Wash Drive-Thru

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A01ASB

Arcola Car Wash Self-Serve Bays

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<b>Code</b>	<b>Description</b>
A01ASC	Arcola Auto Service Center
A01ASD	Arcola Dealership
A01ASG	Arcola Service Garage
A01ASS	Arcola Service Station
A01ASW	Arcola Car Wash Automatic Full Service
comm	Commercial Properties
comm110	Commercial 110
comm115	Commercial 115
comm120	Commercial 120
comm-res	Commercial Residential Properties
Exempt	Exempt Properties
F04ABB	Fulshear Basement Area
F04ACJ	Fulshear Civic Jail
F04ACS	Fulshear Civic School
F04AEB	Fulshear Bowling Lanes
F04AEC	Fulshear Country Club
F04AEF	Fulshear Fast Food Restaurant
F04AEH	Fulshear Health and Fitness
F04AEM	Fulshear Marina
F04AEN	Fulshear Night Club, Dance Hall, Ice House
F04AER	Fulshear Full Service Restaurant
F04AES	Fulshear Indoor Sports Facility
F04AET	Fulshear Theaters
F04AEX	Fulshear Entertainment Other
F04AIC	Fulshear Industrial Self Storage Climate
F04AIH	Fulshear Industrial Aircraft Hangar
F04AIM	Fulshear Industrial Office Warehouse Multiple Tenant
F04AIP	Fulshear Parking Garage
F04AIR	Fulshear Industrial Light Processing, Engineering
F04AIS	Fulshear Industrial Warehouse Storage
F04AIW	Fulshear Industrial Self Storage Non-Climate
F04AIX	Fulshear Nominal Storage
F04AMB	Fulshear Retail Fuel Booth
F04AMC	Fulshear Retail Convenience Market
F04AMD	Fulshear Retail Department Store

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F04AME

Fulshear Retail Discount Store

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<b>Code</b>	<b>Description</b>
F04AMG	Fulshear Retail Grocery Store
F04AMH	Fulshear Retail Historical Districts
F04AMM	Fulshear Retail Medium Size >10000, <30000
F04AMN	Fulshear Retail Neighborhood Centers
F04AMP	Fulshear Retail Regional Centers
F04AMR	Fulshear Retail Store
F04AMS	Fulshear Retail Strip Center
F04AMT	Fulshear Retail Community Centers
F04AMX	Fulshear Retail Other Uses
F04APA	Fulshear Bank
F04APB	Fulshear Bank Combined Office Bldg.
F04APE	Fulshear Surgical Center, Medical Clinic
F04APH	Fulshear Hospital Acute Care
F04APM	Fulshear Professional Office Medical
F04APO	Fulshear Professional Office Mid Rise >10000
F04APR	Fulshear Residence Commercial
F04APS	Fulshear Professional Office Low Rise <10000
F04APV	Fulshear Vet Clinic
F04AQA	Fulshear Apartments
F04AQC	Fulshear Church
F04AQD	Fulshear Child Day Care
F04AQE	Fulshear Motel Extended Stay
F04AQF	Fulshear Funeral Home
F04AQG	Fulshear Assisted Living Center
F04AQH	Fulshear Hotel Full Service
F04AQL	Fulshear Hotel Limited
F04AQM	Fulshear Motel Budget
F04AQN	Fulshear Nursing Home
F04AQO	Fulshear Club House, Activity Center
F04AQR	Fulshear Retirement Center
F04AQS	Fulshear Fraternal Hall
F04AQX	Fulshear Multiple Use Res. Nominal Imp.
F04ASA	Fulshear Car Wash Drive-Thru
F04ASB	Fulshear Car Wash Self-Serve Bays
F04ASC	Fulshear Auto Service Center

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F04ASD

Fulshear Dealership

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<b>Code</b>	<b>Description</b>
F04ASG	Fulshear Service Garage
F04ASS	Fulshear Service Station
F04ASW	Fulshear Car Wash Automatic Full Service
HLA	Hugh Landrum Accounts
K06ABB	Katy Basement Area
K06ACJ	Katy Civic Jail
K06ACS	Katy Civic School
K06AEB	Katy Bowling Lanes
K06AEC	Katy Country Club
K06AEF	Katy Fast Food Restaurant
K06AEH	Katy Health and Fitness
K06AEM	Katy Marina
K06AEN	Katy Night Club, Dance Hall, Ice House
K06AER	Katy Full Service Restaurant
K06AES	Katy Indoor Sports Facility
K06AET	Katy Theaters
K06AEX	Katy Entertainment Other
K06AIC	Katy Industrial Self Storage Climate
K06AIH	Katy Industrial Aircraft Hangar
K06AIM	Katy Industrial Office Warehouse Multiple Tenant
K06AIP	Katy Parking Garage
K06AIR	Katy Industrial Light Processing, Engineering
K06AIS	Katy Industrial Warehouse Storage
K06AIW	Katy Industrial Self Storage Non-Climate
K06AIX	Katy Nominal Storage
K06AMB	Katy Retail Fuel Booth
K06AMC	Katy Retail Convenience Market
K06AMD	Katy Retail Department Store
K06AME	Katy Retail Discount Store
K06AMG	Katy Retail Grocery Store
K06AMH	Katy Retail Historical Districts
K06AMM	Katy Retail Medium Size >10000, <30000
K06AMN	Katy Retail Neighborhood Centers
K06AMP	Katy Retail Regional Centers
K06AMR	Katy Retail Store

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K06AMS

Katy Retail Strip Center

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<b>Code</b>	<b>Description</b>
K06AMT	Katy Retail Community Centers
K06AMX	Katy Retail Other Uses
K06APA	Katy Bank
K06APB	Katy Bank Combined Office Bldg.
K06APE	Katy Surgical Center, Medical Clinic
K06APH	Katy Hospital Acute Care
K06APM	Katy Professional Office Medical
K06APO	Katy Professional Office Mid Rise >10000
K06APR	Katy Residence Commercial
K06APS	Katy Professional Office Low Rise <10000
K06APV	Katy Vet Clinic
K06AQA	Katy Apartments
K06AQC	Katy Church
K06AQD	Katy Child Day Care
K06AQE	Katy Motel Extended Stay
K06AQF	Katy Funeral Home
K06AQG	Katy Assisted Living Center
K06AQH	Katy Hotel Full Service
K06AQL	Katy Hotel Limited
K06AQM	Katy Motel Budget
K06AQN	Katy Nursing Home
K06AQO	Katy Club House, Activity Center
K06AQR	Katy Retirement Center
K06AQS	Katy Fraternal Hall
K06AQX	Katy Multiple Use Res. Nominal Improvement
K06ASA	Katy Car Wash Drive-Thru
K06ASB	Katy Car Wash Self-Serve Bays
K06ASC	Katy Auto Service Center
K06ASD	Katy Dealership
K06ASG	Katy Service Garage
K06ASS	Katy Service Station
K06ASW	Katy Car Wash Automatic Full Service
M08ABB	Meadows Place Basement Area
M08ACJ	Meadows Place Civic Jail
M08ACS	Meadows Place Civic School

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M08AEB

Meadows Place Bowling Lanes

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<b>Code</b>	<b>Description</b>
M08AEC	Meadows Place Country Club
M08AEF	Meadows Place Fast Food Restaurant
M08AEH	Meadows Place Health and Fitness
M08AEM	Meadows Place Marina
M08AEN	Meadows Place Night Club, Dance Hall, Ice House
M08AER	Meadows Place Full Service Restaurant
M08AES	Meadows Place Indoor Sports Facility
M08AET	Meadows Place Theaters
M08AEX	Meadows Place Entertainment Other
M08AIC	Meadows Place Industrial Self Storage Climate
M08AIH	Meadows Place Industrial Aircraft Hangar
M08AIM	Meadows Place Industrial Office Warehouse Multiple
M08AIP	Meadows Place Parking Garage
M08AIR	Meadows Place Industrial Light Processing,
M08AIS	Meadows Place Industrial Warehouse Storage
M08AIW	Meadows Place Industrial Self Storage
M08AIX	Meadows Place Nominal Storage
M08AMB	Meadows Place Retail Fuel Booth
M08AMC	Meadows Place Retail Convenience Market
M08AMD	Meadows Place Retail Department Store
M08AME	Meadows Place Retail Discount Store
M08AMG	Meadows Place Retail Grocery Store
M08AMH	Meadows Place Retail Historical Districts
M08AMM	Meadows Place Retail Medium Size >10000,
M08AMN	Meadows Place Retail Neighborhood Centers
M08AMP	Meadows Place Retail Regional Centers
M08AMR	Meadows Place Retail Store
M08AMS	Meadows Place Retail Strip Center
M08AMT	Meadows Place Retail Community Centers
M08AMX	Meadows Place Retail Other Uses
M08APA	Meadows Place Bank
M08APB	Meadows Place Bank Combined Office Bldg.
M08APE	Meadows Place Surgical Center, Medical Clinic
M08APH	Meadows Place Hospital Acute Care
M08APM	Meadows Place Professional Office Medical

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M08APO

Meadows Place Professional Office Mid Rise

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<b>Code</b>	<b>Description</b>
M08APR	Meadows Place Residence Commercial
M08APS	Meadows Place Professional Office Low Rise
M08APV	Meadows Place Vet Clinic
M08AQA	Meadows Place Apartments
M08AQC	Meadows Place Church
M08AQD	Meadows Place Child Day Care
M08AQE	Meadows Place Motel Extended Stay
M08AQF	Meadows Place Funeral Home
M08AQG	Meadows Place Assisted Living Center
M08AQH	Meadows Place Hotel Full Service
M08AQL	Meadows Place Hotel Limited
M08AQM	Meadows Place Motel Budget
M08AQN	Meadows Place Nursing Home
M08AQO	Meadows Place Club House, Activity Center
M08AQR	Meadows Place Retirement Center
M08AQS	Meadows Place Fraternal Hall
M08AQX	Meadows Place Multiple Use Res. Nominal Imp.
M08ASA	Meadows Place Car Wash Drive-Thru
M08ASB	Meadows Place Car Wash Self-Serve Bays
M08ASC	Meadows Place Auto Service Center
M08ASD	Meadows Place Dealership
M08ASG	Meadows Place Service Garage
M08ASS	Meadows Place Service Station
M08ASW	Meadows Place Car Wash Automatic Full Service
M09ABB	Missouri City Basement Area
M09ACJ	Missouri City Civic Jail
M09ACS	Missouri City Civic School
M09AEB	Missouri City Bowling Lanes
M09AEC	Missouri City Country Club
M09AEF	Missouri City Fast Food Restaurant
M09AEH	Missouri City Health and Fitness
M09AEM	Missouri City Marina
M09AEN	Missouri City Night Club, Dance Hall, Ice House
M09AER	Missouri City Full Service Restaurant
M09AES	Missouri City Indoor Sports Facility

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M09AET

Missouri City Theaters

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<b>Code</b>	<b>Description</b>
M09AEX	Missouri City Entertainment Other
M09AIC	Missouri City Industrial Self Storage Climate
M09AIH	Missouri City Industrial Aircraft Hangar
M09AIM	Missouri City Industrial Office Warehouse Multiple
M09AIP	Missouri City Parking Garage
M09AIR	Missouri City Industrial Light Processing,
M09AIS	Missouri City Industrial Warehouse Storage
M09AIW	Missouri City Industrial Self Storage Non-Climate
M09AIX	Missouri Nominal Storage
M09AMB	Missouri City Retail Fuel Booth
M09AMC	Missouri City Retail Convenience Market
M09AMD	Missouri City Retail Department Store
M09AME	Missouri City Retail Discount Store
M09AMG	Missouri City Retail Grocery Store
M09AMH	Missouri City Retail Historical Districts
M09AMM	Missouri City Retail Medium Size >10000, <30000
M09AMN	Missouri City Retail Neighborhood Centers
M09AMP	Missouri City Retail Regional Centers
M09AMR	Missouri City Retail Store
M09AMS	Missouri City Retail Strip Center
M09AMT	Missouri City Retail Community Centers
M09AMX	Missouri City Retail Other Uses
M09APA	Missouri City Bank
M09APB	Missouri City Bank Combined Office Bldg.
M09APE	Missouri City Surgical Center, Medical Clinic
M09APH	Missouri City Hospital Acute Care
M09APM	Missouri City Professional Office Medical
M09APO	Missouri City Professional Office Mid Rise >10000
M09APR	Missouri City Residence Commercial
M09APS	Missouri City Professional Office Low Rise
M09APV	Missouri City Vet Clinic
M09AQA	Missouri City Apartments
M09AQC	Missouri City Church
M09AQD	Missouri City Child Day Care
M09AQE	Missouri City Motel Extended Stay

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M09AQF

Missouri City Funeral Home

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<b>Code</b>	<b>Description</b>
M09AQG	Missouri City Assisted Living Center
M09AQH	Missouri City Hotel Full Service
M09AQL	Missouri City Hotel Limited
M09AQM	Missouri City Motel Budget
M09AQN	Missouri City Nursing Home
M09AQO	Missouri City Club House, Activity Center
M09AQR	Missouri City Retirement Center
M09AQS	Missouri City Fraternal Hall
M09AQX	Missouri City Multiple Use Res. Nominal Imp.
M09ASA	Missouri City Car Wash Drive-Thru
M09ASB	Missouri City Car Wash Self-Serve Bays
M09ASC	Missouri City Auto Service Center
M09ASD	Missouri City Dealership
M09ASG	Missouri City Service Garage
M09ASS	Missouri City Service Station
M09ASW	Missouri City Car Wash Automatic Full Service
P41ABB	Pearland Basement Area
P41ACJ	Pearland Civic Jail
P41ACS	Pearland Civic School
P41AEB	Pearland Bowling Lanes
P41AEC	Pearland Country Club
P41AEF	Pearland Fast Food Restaurant
P41AEH	Pearland Health and Fitness
P41AEM	Pearland Marina
P41AEN	Pearland Night Club, Dance Hall, Ice House
P41AER	Pearland Full Service Restaurant
P41AES	Pearland Indoor Sports Facility
P41AET	Pearland Theaters
P41AEX	Pearland Entertainment Other
P41AIC	Pearland Industrial Self Storage Climate
P41AIH	Pearland Industrial Aircraft Hangar
P41AIM	Pearland Industrial Office Warehouse Multiple Tenant
P41AIP	Pearland Parking Garage
P41AIR	Pearland Industrial Light Processing, Engineering
P41AIS	Pearland Industrial Warehouse Storage

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P41AIW

Pearland Industrial Self Storage Non-Climate

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<b>Code</b>	<b>Description</b>
P41AIX	Pearland Nominal Storage
P41AMB	Pearland Retail Fuel Booth
P41AMC	Pearland Retail Convenience Market
P41AMD	Pearland Retail Department Store
P41AME	Pearland Retail Discount Store
P41AMG	Pearland Retail Grocery Store
P41AMH	Pearland Retail Historical Districts
P41AMM	Pearland Retail Medium Size >10000, <30000
P41AMN	Pearland Retail Neighborhood Centers
P41AMP	Pearland Retail Regional Centers
P41AMR	Pearland Retail Store
P41AMS	Pearland Retail Strip Center
P41AMT	Pearland Retail Community Centers
P41AMX	Pearland Retail Other Uses
P41APA	Pearland Bank
P41APB	Pearland Bank Combined Office Bldg.
P41APE	Pearland Surgical Center, Medical Clinic
P41APH	Pearland Hospital Acute Care
P41APM	Pearland Professional Office Medical
P41APO	Pearland Professional Office Mid Rise >10000
P41APR	Pearland Residence Commercial
P41APS	Pearland Professional Office Low Rise <10000
P41APV	Pearland Vet Clinic
P41AQA	Pearland Apartments
P41AQC	Pearland Church
P41AQD	Pearland Child Day Care
P41AQE	Pearland Motel Extended Stay
P41AQF	Pearland Funeral Home
P41AQG	Pearland Assisted Living Center
P41AQH	Pearland Hotel Full Service
P41AQL	Pearland Hotel Limited
P41AQM	Pearland Motel Budget
P41AQN	Pearland Nursing Home
P41AQO	Pearland Club House, Activity Center
P41AQR	Pearland Retirement Center

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P41AQS

Pearland Fraternal Hall

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<b>Code</b>	<b>Description</b>
P41AQX	Pearland Multiple Use Res. Nominal Imp.
P41ASA	Pearland Car Wash Drive-Thru
P41ASB	Pearland Car Wash Self-Serve Bays
P41ASC	Pearland Auto Service Center
P41ASD	Pearland Dealership
P41ASG	Pearland Service Garage
P41ASS	Pearland Service Station
P41ASW	Pearland Car Wash Automatic Full Service
R15ABB	Richmond Basement Area
R15ACJ	Richmond Civic Jail
R15ACS	Richmond Civic School
R15AEB	Richmond Bowling Lanes
R15AEC	Richmond Country Club
R15AEF	Richmond Fast Food Restaurant
R15AEH	Richmond Health and Fitness
R15AEM	Richmond Marina
R15AEN	Richmond Night Club, Dance Hall, Ice House
R15AER	Richmond Full Service Restaurant
R15AES	Richmond Indoor Sports Facility
R15AET	Richmond Theaters
R15AEX	Richmond Entertainment Other
R15AIC	Richmond Industrial Self Storage Climate
R15AIH	Richmond Industrial Aircraft Hangar
R15AIM	Richmond Industrial Office Warehouse Multiple Tenant
R15AIP	Richmond Parking Garage
R15AIR	Richmond Industrial Light Processing,
R15AIS	Richmond Industrial Warehouse Storage
R15AIW	Richmond Industrial Self Storage Non-Climate
R15AIX	Richmond Nominal Storage
R15AMB	Richmond Retail Fuel Booth
R15AMC	Richmond Retail Convenience Market
R15AMD	Richmond Retail Department Store
R15AME	Richmond Retail Discount Store
R15AMG	Richmond Retail Grocery Store
R15AMH	Richmond Retail Historical Districts

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R15AMM

Richmond Retail Medium Size >10000, <30000

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<b>Code</b>	<b>Description</b>
R15AMN	Richmond Retail Neighborhood Centers
R15AMP	Richmond Retail Regional Centers
R15AMR	Richmond Retail Store
R15AMS	Richmond Retail Strip Center
R15AMT	Richmond Retail Community Centers
R15AMX	Richmond Retail Other Uses
R15APA	Richmond Bank
R15APB	Richmond Bank Combined Office Bldg.
R15APE	Richmond Surgical Center, Medical Clinic
R15APH	Richmond Hospital Acute Care
R15APM	Richmond Professional Office Medical
R15APO	Richmond Professional Office Mid Rise >10000
R15APR	Richmond Residence Commercial
R15APS	Richmond Professional Office Low Rise <10000
R15APV	Richmond Vet Clinic
R15AQA	Richmond Apartments
R15AQC	Richmond Church
R15AQD	Richmond Child Day Care
R15AQE	Richmond Motel Extended Stay
R15AQF	Richmond Funeral Home
R15AQH	Richmond Hotel Full Service
R15AQL	Richmond Hotel Limited
R15AQM	Richmond Motel Budget
R15AQN	Richmond Nursing Home
R15AQO	Richmond Club House, Activity Center
R15AQR	Richmond Retirement Center
R15AQS	Richmond Fraternal Hall
R15AQX	Richmond Multiple Use Res. Nominal Imp.
R15ASA	Richmond Car Wash Drive-Thru
R15ASB	Richmond Car Wash Self-Serve Bays
R15ASC	Richmond Auto Service Center
R15ASD	Richmond Dealership
R15ASG	Richmond Service Garage
R15ASS	Richmond Service Station
R15ASW	Richmond Car Wash Automatic Full Service

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R17ABB

Rosenberg Basement Area

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<b>Code</b>	<b>Description</b>
R17ACJ	Rosenberg Civic Jail
R17ACS	Rosenberg Civic School
R17AEB	Rosenberg Bowling Lanes
R17AEC	Rosenberg Country Club
R17AEF	Rosenberg Fast Food Restaurant
R17AEH	Rosenberg Health and Fitness
R17AEM	Rosenberg Marina
R17AEN	Rosenberg Night Club, Dance Hall, Ice House
R17AER	Rosenberg Full Service Restaurant
R17AES	Rosenberg Indoor Sports Facility
R17AET	Rosenberg Theaters
R17AEX	Rosenberg Entertainment Other
R17AIC	Rosenberg Industrial Self Storage Climate
R17AIH	Rosenberg Industrial Aircraft Hangar
R17AIM	Rosenberg Industrial Office Warehouse Multiple Tenant
R17AIP	Rosenberg Parking Garage
R17AIR	Rosenberg Industrial Light Processing,
R17AIS	Rosenberg Industrial Warehouse Storage
R17AIW	Rosenberg Industrial Self Storage Non-Climate
R17AIX	Rosenberg Nominal Storage
R17AMB	Rosenberg Retail Fuel Booth
R17AMC	Rosenberg Retail Convenience Market
R17AMD	Rosenberg Retail Department Store
R17AME	Rosenberg Retail Discount Store
R17AMG	Rosenberg Retail Grocery Store
R17AMH	Rosenberg Retail Historical Districts
R17AMM	Rosenberg Retail Medium Size >10000, <30000
R17AMN	Rosenberg Retail Neighborhood Centers
R17AMP	Rosenberg Retail Regional Centers
R17AMR	Rosenberg Retail Store
R17AMS	Rosenberg Retail Strip Center
R17AMT	Rosenberg Retail Community Centers
R17AMX	Rosenberg Retail Other Uses
R17APA	Rosenberg Bank
R17APB	Rosenberg Bank Combined Office Bldg.

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R17APE

Rosenberg Surgical Center, Medical Clinic

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<b>Code</b>	<b>Description</b>
R17APH	Rosenberg Hospital Acute Care
R17APM	Rosenberg Professional Office Medical
R17APO	Rosenberg Professional Office Mid Rise >10000
R17APR	Rosenberg Residence Commercial
R17APS	Rosenberg Professional Office Low Rise <10000
R17APV	Rosenberg Vet Clinic
R17AQA	Rosenberg Apartments
R17AQC	Rosenberg Church
R17AQD	Rosenberg Child Day Care
R17AQE	Rosenberg Motel Extended Stay
R17AQF	Rosenberg Funeral Home
R17AQG	Rosenberg Assisted Living Center
R17AQH	Rosenberg Hotel Full Service
R17AQL	Rosenberg Hotel Limited
R17AQM	Rosenberg Motel Budget
R17AQN	Rosenberg Nursing Home
R17AQO	Rosenberg Club House, Activity Center
R17AQR	Rosenberg Retirement Center
R17AQS	Rosenberg Fraternal Hall
R17AQX	Rosenberg Multiple Use Res. Nominal Imp.
R17ASA	Rosenberg Car Wash Drive-Thru
R17ASB	Rosenberg Car Wash Self-Serve Bays
R17ASC	Rosenberg Auto Service Center
R17ASD	Rosenberg Dealership
R17ASG	Rosenberg Service Garage
R17ASS	Rosenberg Service Station
R17ASW	Rosenberg Car Wash Automatic Full Service
Reserve-1	Residential Reserve Accts
Reserve-2	Commercial Reserve Accts
S18ABB	Simonton Basement Area
S18ACJ	Simonton Civic Jail
S18ACS	Simonton Civic School
S18AEB	Simonton Bowling Lanes
S18AEC	Simonton Country Club
S18AEF	Simonton Fast Food Restaurant

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S18AEH

Simonton Health and Fitness

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<b>Code</b>	<b>Description</b>
S18AEM	Simonton Marina
S18AEN	Simonton Night Club, Dance Hall, Ice House
S18AER	Simonton Full Service Restaurant
S18AES	Simonton Indoor Sports Facility
S18AET	Simonton Theaters
S18AEX	Simonton Entertainment Other
S18AIC	Simonton Industrial Self Storage Climate
S18AIH	Simonton Industrial Aircraft Hangar
S18AIM	Simonton Industrial Office Warehouse Multiple Tenant
S18AIP	Simonton Parking Garage
S18AIR	Simonton Industrial Light Processing, Engineering
S18AIS	Simonton Industrial Warehouse Storage
S18AIW	Simonton Industrial Self Storage Non-Climate
S18AIX	Simonton Nominal Storage
S18AMB	Simonton Retail Fuel Booth
S18AMC	Simonton Retail Convenience Market
S18AMD	Simonton Retail Department Store
S18AME	Simonton Retail Discount Store
S18AMG	Simonton Retail Grocery Store
S18AMH	Simonton Retail Historical Districts
S18AMM	Simonton Retail Medium Size >10000, <30000
S18AMN	Simonton Retail Neighborhood Centers
S18AMP	Simonton Retail Regional Centers
S18AMR	Simonton Retail Store
S18AMS	Simonton Retail Strip Center
S18AMT	Simonton Retail Community Centers
S18AMX	Simonton Retail Other Uses
S18APA	Simonton Bank
S18APB	Simonton Bank Combined Office Bldg.
S18APE	Simonton Surgical Center, Medical Clinic
S18APH	Simonton Hospital Acute Care
S18APM	Simonton Professional Office Medical
S18APO	Simonton Professional Office Mid Rise >10000
S18APR	Simonton Residence Commercial
S18APS	Simonton Professional Office Low Rise <10000

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S18APV

Simonton Vet Clinic

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<b>Code</b>	<b>Description</b>
S18AQA	Simonton Apartments
S18AQC	Simonton Church
S18AQD	Simonton Child Day Care
S18AQE	Simonton Motel Extended Stay
S18AQF	Simonton Funeral Home
S18AQG	Simonton Assisted Living Center
S18AQH	Simonton Hotel Full Service
S18AQL	Simonton Hotel Limited
S18AQM	Simonton Motel Budget
S18AQN	Simonton Nursing Home
S18AQO	Simonton Club House, Activity Center
S18AQR	Simonton Retirement Center
S18AQS	Simonton Fraternal Hall
S18AQX	Simonton Multiple Use Res. Nominal Imp.
S18ASA	Simonton Car Wash Drive-Thru
S18ASB	Simonton Car Wash Self-Serve Bays
S18ASC	Simonton Auto Service Center
S18ASD	Simonton Dealership
S18ASG	Simonton Service Garage
S18ASS	Simonton Service Station
S18ASW	Simonton Car Wash Automatic Full Service
S19ABB	Stafford Basement Area
S19ACJ	Stafford Civic Jail
S19ACS	Stafford Civic School
S19AEB	Stafford Bowling Lanes
S19AEC	Stafford Country Club
S19AEF	Stafford Fast Food Restaurant
S19AEH	Stafford Health and Fitness
S19AEM	Stafford Marina
S19AEN	Stafford Night Club, Dance Hall, Ice House
S19AER	Stafford Full Service Restaurant
S19AES	Stafford Indoor Sports Facility
S19AET	Stafford Theaters
S19AEX	Stafford Entertainment Other
S19AIC	Stafford Industrial Self Storage Climate

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S19AIH

Stafford Industrial Aircraft Hangar

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<b>Code</b>	<b>Description</b>
S19AIM	Stafford Industrial Office Warehouse Multiple Tenant
S19AIP	Stafford Parking Garage
S19AIR	Stafford Industrial Light Processing, Engineering
S19AIS	Stafford Industrial Warehouse Storage
S19AIW	Stafford Industrial Self Storage Non-Climate
S19AIX	Stafford Nominal Storage
S19AMB	Stafford Retail Fuel Booth
S19AMC	Stafford Retail Convenience Market
S19AMD	Stafford Retail Department Store
S19AME	Stafford Retail Discount Store
S19AMG	Stafford Retail Grocery Store
S19AMH	Stafford Retail Historical Districts
S19AMM	Stafford Retail Medium Size >10000, <30000
S19AMN	Stafford Retail Neighborhood Centers
S19AMP	Stafford Retail Regional Centers
S19AMR	Stafford Retail Store
S19AMS	Stafford Retail Strip Center
S19AMT	Stafford Retail Community Centers
S19AMX	Stafford Retail Other Uses
S19APA	Stafford Bank
S19APB	Stafford Bank Combined Office Bldg.
S19APE	Stafford Surgical Center, Medical Clinic
S19APH	Stafford Hospital Acute Care
S19APM	Stafford Professional Office Medical
S19APO	Stafford Professional Office Mid Rise >10000
S19APR	Stafford Residence Commercial
S19APS	Stafford Professional Office Low Rise <10000
S19APV	Stafford Vet Clinic
S19AQA	Stafford Apartments
S19AQC	Stafford Church
S19AQD	Stafford Child Day Care
S19AQE	Stafford Motel Extended Stay
S19AQF	Stafford Funeral Home
S19AQG	Stafford Assisted Living Center
S19AQH	Stafford Hotel Full Service

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S19AQL

Stafford Hotel Limited

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<b>Code</b>	<b>Description</b>
S19AQM	Stafford Motel Budget
S19AQN	Stafford Nursing Home
S19AQO	Stafford Club House, Activity Center
S19AQR	Stafford Retirement Center
S19AQS	Stafford Fraternal Hall
S19AQX	Stafford Multiple Use Res. Nominal Imp.
S19ASA	Stafford Car Wash Drive-Thru
S19ASB	Stafford Car Wash Self-Serve Bays
S19ASC	Stafford Auto Service Center
S19ASD	Stafford Dealership
S19ASG	Stafford Service Garage
S19ASS	Stafford Service Station
S19ASW	Stafford Car Wash Automatic Full Service
S21ABB	Sugar Land Basement Area
S21ACJ	Sugar Land Civic Jail
S21ACS	Sugar Land Civic School
S21AEB	Sugar Land Bowling Lanes
S21AEC	Sugar Land Country Club
S21AEF	Sugar Land Fast Food Restaurant
S21AEH	Sugar Land Health and Fitness
S21AEM	Sugar Land Marina
S21AEN	Sugar Land Night Club, Dance Hall, Ice House
S21AER	Sugar Land Full Service Restaurant
S21AES	Sugar Land Indoor Sports Facility
S21AET	Sugar Land Theaters
S21AEX	Sugar Land Entertainment Other
S21AIC	Sugar Land Industrial Self Storage Climate
S21AIH	Sugar Land Industrial Aircraft Hangar
S21AIM	Sugar Land Industrial Office Warehouse Multiple
S21AIP	Sugar Land Parking Garage
S21AIR	Sugar Land Industrial Light Processing,
S21AIS	Sugar Land Industrial Warehouse Storage
S21AIW	Sugar Land Industrial Self Storage Non-Climate
S21AIX	Sugar Land Nominal Storage

S21AMB	Sugar Land Retail Fuel Booth
S21AMC	Sugar Land Retail Convenience Market
<hr/>	
<b>Code</b>	<b>Description</b>
S21AMD	Sugar Land Retail Department Store
S21AME	Sugar Land Retail Discount Store
S21AMG	Sugar Land Retail Grocery Store
S21AMH	Sugar Land Retail Historical Districts
S21AMM	Sugar Land Retail Medium Size >10000, <30000
S21AMN	Sugar Land Retail Neighborhood Centers
S21AMP	Sugar Land Retail Regional Centers
S21AMR	Sugar Land Retail Store
S21AMS	Sugar Land Retail Strip Center
S21AMT	Sugar Land Retail Community Centers
S21AMX	Sugar Land Retail Other Uses
S21APA	Sugar Land Bank
S21APB	Sugar Land Bank Combined Office Bldg.
S21APE	Sugar Land Surgical Center, Medical Clinic
S21APH	Sugar Land Hospital Acute Care
S21APM	Sugar Land Professional Office Medical
S21APO	Sugar Land Professional Office Mid Rise >10000
S21APR	Sugar Land Residence Commercial
S21APS	Sugar Land Professional Office Low Rise <10000
S21APV	Sugar Land Vet Clinic
S21AQA	Sugar Land Apartments
S21AQC	Sugar Land Church
S21AQD	Sugar Land Child Day Care
S21AQE	Sugar Land Motel Extended Stay
S21AQF	Sugar Land Funeral Home
S21AQG	Sugar Land Assisted Living Center
S21AQH	Sugar Land Hotel Full Service
S21AQL	Sugar Land Hotel Limited
S21AQM	Sugar Land Motel Budget
S21AQN	Sugar Land Nursing Home
S21AQO	Sugar Land Club House, Activity Center
S21AQR	Sugar Land Retirement Center
S21AQS	Sugar Land Fraternal Hall
S21AQX	Sugar Land Multiple Use Res. Nominal Imp.

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S21ASA	Sugar Land Car Wash Drive-Thru
S21ASB	Sugar Land Car Wash Self-Serve Bays

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<b>Code</b>	<b>Description</b>
S21ASC	Sugar Land Auto Service Center
S21ASD	Sugar Land Dealership
S21ASG	Sugar Land Service Garage
S21ASS	Sugar Land Service Station
S21ASW	Sugar Land Car Wash Automatic Full Service

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