Special thanks to the Buncombe County Assessor's Office staff
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Schedule of Values Table of Contents

Section Three

Section Four

Section Five

SECTION ONE
General Information

Introduction

This manual serves as a guide for residents and appraisers for the purpose of education, guidance, and information about the process of property appraisal. Appraisal is the process of determining the value of real estate (i.e. land and/or buildings). Within this guide, there are six sections: general information, statistical information, residential building guides and codes, commercial guides and codes, present-use value program, and an addendum, complete with depreciation schedules and market area adjustments.

The laws that inform the structure and process of appraisal and valuation are the North Carolina General Statutes. The purpose of a statute is to protect the operation and integrity of government, so the manner in which government processes are carried out remains just.

All counties in North Carolina are required to reappraise all real property at a minimum of once every eight years per N.C. Gen. Stat. § 105-286. Buncombe County maintains a four-year reappraisal schedule. The previous reappraisal became effective on January 1, 2021. The following reappraisal is effective on January 1, 2025.

N.C. Gen. Stat. § 105-283 requires all real property to be valued at its true value in money. Properties are appraised at 100% of market value, based on the most recent qualified sales leading up to the reappraisal date. Not all properties will sell, rent, or be built in the same time frame, but those properties that do, can be used to establish typical market rates for those activities. There are approximately 133,000 parcels in Buncombe County. To accomplish reappraisal of all parcels, a process referred to as mass appraisal is employed.

2025 Reappraisal Timeline

January 1, 2025: Effective date for the 2025 Reappraisal

February 1, 2025: Notice of Assessed value is mailed to property owners.

January–April, 2025: Property owners may appeal their assessed value between January 1 and the adjournment of the Board of Equalization and Review in April of the same year.

April 14, 2025: Board of Equalization and Review will convene to hear 2025 appeals.

June 30, 2025: Tax rate is established for 2025 by the Board of Commissioners

August, 2025: Tax notice will be mailed to residents.

North Carolina General Statutes

Certain statutes directly apply to this manual. They are included in a list format here in order to direct individuals to seek out the full statutes as they are listed in the Machinery Act, which set the rules for the taxation of real and personal property. This list operates as a brief description of which statutes a reader should be made aware of, and is not suited to provide legal advice, nor does it change the meaning of the original statutes as they are stated verbatim. In cases where law is called into question, the North Carolina General Statutes stand above all.

The following is a list of statutes that inform the process of appraisal.

1. N.C. Gen. Stat. § 105-273: defines real property and personal property (tangible and intangible).
2. N.C. Gen. Stat. § 105-277.8: provides conditions for taxation of property which is part of a nonprofit homeowner's association.
3. N.C. Gen. Stat. § 105-278.2: defines which circumstances cemeteries and burial property is exempt from taxation.
4. N.C. Gen. Stat. § 105-283: states that all property (real and personal) shall be valued at its true value in money.
5. N.C. Gen. Stat. § 105-286(a): determines the timeline for reappraisal of all counties in North Carolina.

What is Mass Appraisal?

Mass appraisal is the process of grouping like properties together to ensure a fair and equitable assessment of property value. Reasons that properties may be grouped together include, but are not limited to: location, type of construction, age, replacement cost new, advantages and disadvantages of land and location, commercial status, residential status, zoning, etc.

Physical changes that are made to a property during a non-reappraisal year (most recently, 2022, 2023, and 2024) can alter a property's value. Estimated market value is the value of a property as of January 1 of the most recent reappraisal year and remains until January 1 of the next reappraisal year. Unless physical changes to a property are reported to the Assessor's Office, a property's value as of January 1 of an earlier reappraisal year will be its established value until January 1 of the following reappraisal year. Buildings or other improvements currently under construction are reappraised according to their degree of completion on January 1 of the year in which the building first became taxable. Therefore, a building that is 50% completed with construction on January 1 of the reappraisal year will be appraised at its 50% completed state.

Appeals

No matter how thorough and fair a reappraisal may be, there are still instances when only the property owner has all the information necessary to provide an accurate assessment. North Carolina law presumes the County Property Assessor acted in good faith and that all assessments are correct. In the instance that a property owner believes their property has been incorrectly valued, there is an appeal process in place to ensure that the assessed value is correct. According to North Carolina General Statutes, the property owner must provide proof that the property under appeal is incorrectly valued.

The first step in the appeal process is to file an informal appeal. This step begins by contacting the Assessor's Office to request an appeal form or file an appeal online. The appeal must be completed and returned within the specified timeframe. The appellant must also include information to support the appellant's opinion of value. Once the appeal is received, it will be reviewed by an appraiser from the Assessor's Office. The result of the informal review will be mailed to the appellant and/or property owner.

If the assessed value is still presumed to be incorrect, the appellant may escalate by contacting the Assessor's Office to request a formal appeal form—or submit the appeal online—within 30 days from the date of notice of the informal appeal result. After submission of the formal appeal, an Assessor's Office appraiser will meet with the appellant to discuss the value and verify the information supplied. Should the appellant disagree with the appraiser's opinion of value, the formal appeal case will be scheduled and presented to the Board of Equalization and Review (BOER). BOER was created to ensure that county property tax assessment practices are uniform and equal. Both the appellant and the assigned appraiser will present the case at a public scheduled BOER hearing. The Board will then evaluate the documentation presented and reach a decision at the hearing. A copy of the Board's decision letter will be mailed to the appellant and/or property owner within 30 days of the date of the Board meeting.

If the appellant still believes the assessed value to be incorrect, the appellant may—within 30 days of the date of the notice from the Board—file an appeal with the North Carolina Property Tax Commission. The majority of these appeal cases will be heard in Raleigh, North Carolina. An appellant must file an appeal with the BOER before escalating the case and filing an appeal with the North Carolina Property Tax Commission. Should the appellant disagree with the decision provided by the North Carolina Property Tax Commission, there is an additional fourth step. This step requires an appeal to the North Carolina Court of Appeals and the North Carolina Supreme Court.

Contact the Buncombe County Assessor's Office at (828) 250-4940 regarding questions or to begin the appeal process. The appeal process may also begin by visiting the Assessor's Office or the website at tax.buncombecounty.org. Residents are welcome to visit the Property Assessor's Office at any time within office hours to discuss the value of their property.

Schedule of Values Purpose

The primary purpose of the Schedule of Values is to provide information about the methods and procedures used to develop the 2025 assessed property values. Included in this document are the methodology, procedures, rules, terminology, categories, and classifications used by county appraisers. This document is not only a resource for appraisers in the field, but also an informational guide to residents for the purpose of understanding what appraisal looks like and what aspects of their property may influence their assessed property value.

The methods, procedures, and rules detailed in this document will be used to value property until the next county-wide reappraisal. Valuation schedules are based on current market data to estimate fair market value of all properties. The goal of any reappraisal is to develop the market value for each property in its respective market area. Market val-ue is defined as the most probable price a property will be bought or sold for between a willing buyer and a willing seller—on the condition that both are knowledgeable about the possible uses of the property.

Requirements and procedures for property taxation in North Carolina are defined in the North Carolina General Statutes Chapter 105. All relevant statutes are therefore included in this manual, not only those which were listed under the general statutes section. Except as otherwise stated, all real and personal property shall be assessed for taxation at its true value as determined under N.C. Gen. Stat. § 105-283 or use-value as determined under N.C. Gen. Stat. § 105-277.6. Taxes levied by all counties and municipalities shall be levied uniformly on assessments determined in accordance with this section.

Schedule Overview

The beginning of this document is an overview of the mass appraisal process, including a brief explanation of appraisal methods and how they are utilized in valuation assessment. Also included are: appraisal procedures, schedules for depreciation, land valuation, and building cost methodology. The applied statistics portion of the schedule provides detailed information of the methods used during mass appraisal and how those methods ensure that mass appraisal is fair and equitable.

The remainder of the Schedule details the procedures for maintaining the database of information about real estate in Buncombe County—which is the foundation of the mass appraisal process. There is a section devoted to outlining the procedures for listing commercial, residential, manufactured housing, miscellaneous structures, land, and special use properties.

Appraisal Principles

1. Real property includes both tangible and intangible rights to land and improvements.
2. Real estate is land and anything permanently attached to it.
3. Land ownership includes the surface land and anything below it or above it, such as air rights, mineral rights, or timber rights.
4. Ownership includes the right to use, sell, rent, enter or leave, give away or do nothing with the property.

Market Value

In North Carolina, property is valued at 100% of its market value. A real estate transaction is considered market value if the following criteria are met:

1. The buyer and seller are not related.
2. Purchased for cash or its equivalent.
3. The property was exposed to the open market for a reasonable amount of time.
4. The buyer and seller are well informed and both recognize the property's potential uses as well as the property's current use.

Market Value Vs. Market Price

Market value is not always the same as market price. Market price is what the property actually sold for, while market value is an estimate of value based on comparable sales and other market information. Market price can differ from market value if any of the above market value criteria are not met. For example, if the buyer is forced to sell, if the parties are related, or if one of the parties was uninformed about the potential use of the property, then the market price may not equal the market value. NC law requires the Assessor to establish market value using comparable sales. Market price cannot be used to establish market value—market price is often established based on market value.

Market Value Vs. Cost

The cost of property is not always equal to its market value. The cost refers to the amount necessary to build a structure. Cost may equal market value when the improvements on a property are new and are the highest and best use of the land. The cost to build may exceed the actual market value if special items are added, and the market does not provide for a return on the investment. These are considered a super adequacy. An example of this would be the installation of a slate roof on a structure with low quality construction, which the typical buyer for the type of structure would not want.

Other Types of Value

Market Value, Lease Fee Value, Book value, Depreciated Value, Condemnation Value, Salvage Value, Leasehold Value, Insured Value, Assessed Value, Mortgage Value

Value-in-Use and Value-in-Exchange

In some cases, special use or unique characteristics make a property useful to the current owner, but not as desirable to other potential buyers. The utility of value to the current owner may be different than the potential market value to others. The property may not be marketable for use by others in its current condition. For example, the cash flow that an asset generates for a specific owner under such a specific use reflects the current value for the specific value. Value-in-Use is the value to one particular user/specific owner, and may be above or below the market value of a property.

Economic Principles

All appraisals, both individual and mass, are based on the three approaches to value. The three approaches to value are: the **sales comparison**, **cost approach**, and **income approach**.

These approaches to value are based on the following economic principles of value: anticipation, balance, change, competition, conformity, consistent use, contribution, increasing/decreasing returns, progression and regression, substitution, supply and demand, and surplus productivity.

Highest and Best Use

This term is defined as, “that use which will generate the highest net return to the property over a reasonable period of time,” Property Assessment Valuation, Second Ed. 31 (1996). All three approaches to value must consider highest and best use as the primary factor in appraising property. The highest and best use must be legally permitted, physically possible, economically feasible, and the most productive use.

1. **Legally Permitted:** The legal use of a property is the use permitted by the deed restrictions and zoning. For example, no zoning restrictions are present in a neighborhood but deed restrictions limit the use of the site to only one single-family residence per lot as its highest and best use.
2. **Physically Possible:** To be physically possible, the use must physically fit on the subject lot and meet all size requirements. In the previous example, the deed restrictions required the structure to be at least 1,300 square feet on one level but no more than two stories in height. To by physically possible, the lot must be large enough to allow for the construction of a 1,300 square foot dwelling.
3. **Economically Feasible:** To be economically feasible, the use must provide the highest net return to the land over a period of time. In the previous example, only a single-family residence is allowed due to deed restrictions. No other improvements are allowed and buying a lot for a commercial use would not give a return on the investment. Offering the land for sale as a vacant site would not provide a return on the investment until the time of the sale. The only legally permitted, physically possible, and economically feasible use in the previous example is single-family residence.

4. **Most Productive Use**: In this example, only single-family residential use is the highest and best use.

Three Approaches to Value

The three approaches to value are not equally relevant to every type of property. Buncombe County uses a combination of all three approaches to value to conduct mass appraisal. The data on each improved property is used to develop the replacement cost of new construction, then depreciated for age and condition (cost), and finally adjusted by market area based on the recent sales in that market area (sales comparison). After utilizing these three approaches to value during mass appraisal, Buncombe County arrives at a **market adjusted cost** valuation. In addition, for commercial properties or income producing properties, income information is analyzed and considered in the reconciliation of property values. The appraiser must consider all aspects of the property and choose the best approach to value the property. It is important for every appraiser to consider the strengths of each approach to value, as well as the amount and reliability of the data used to value the property. Each approach to value is based on **the principle of substitution** that, “a prudent buyer will pay no more for a property than for a comparable property with similar utility,” Property Assessment Valuation, Second Ed. 97 (1996).

The **Computer-Assisted Mass Appraisal** (CAMA) system enables all approaches to value to be used in mass appraisal. Hundreds of sales are analyzed and used to value thousands of properties. This process begins by stratifying properties by neighborhood and type so similar properties are compared to each other. Because of this system, a rural area with a mixture of house types is not compared to a gated golf community, and sales of commercial and industrial use properties are not used to develop values for residential properties. The sales comparison approach to value is the most reliable way to value residential property and is helpful for other types of property when sales information is available.

Sales Comparison Approach

This approach to value estimates market value by comparing recently sold properties within the same market area or similar market area to the subject property. The comparable sales are adjusted for differences from the subject to estimate fair market value. The comparable properties must be a reasonable substitute for the subject property due to the principle of substitution.

The procedures used for single property appraisal using the sales comparison approach are:

1. Research, collect, verify, and analyze sales data on comparable properties.
2. Select the appropriate units of comparison between the subject and comparables.
3. Determine the market contributory value of differences between the subject and the comparables.
4. Correlate the adjusted values of the comparable sales to develop a final estimate of market value.

Because no two properties are completely alike, sales information must be adjusted to account for differences in order to compare it to the property being assessed. These differences are assigned a percent or dollar amount of value for each difference. The following are reasons to adjust price: date of sale, location, physical attributes, and financing.

1. **Date of Sale**: the sales price is adjusted for economic changes that occurred between the date of sale and the appraisal date.
2. **Location**: location is the primary factor when valuing similar property. Similar properties will vary in sales price due to the desirability of location, even within the same neighborhood.
3. **Physical Attributes**: age, size, quality of construction, condition, square footage, lot size, etc.
4. **Financing**: for example, a buyer may pay more when a seller offers owner financing.

Cost Approach

The cost approach is especially useful in new construction where depreciation is not a major factor. The cost approach may also be used to value special types of construction (such as industrial buildings, government buildings, and churches) that may not have sales or income information available to use in the mass appraisal process. The cost method of valuing property has several steps:

1. Determine the value of land as vacant and available for its highest and best use.
2. Calculate the cost to construct the building and site improvements.
3. Estimate the amount of accrued depreciation and subtract it from building cost.
4. Add the depreciated building cost to the land value in order to estimate value for the entire property.

Site Valuation

The first step in utilizing the cost approach is to value a site as vacant. These methods are direct sales comparison, abstraction/allocation ratio, development of anticipated use, capitalization of ground rent, and land residual capitalization.

1. **Direct Sales Comparison Approach:** recent sales of vacant land are gathered, analyzed, and verified for use of comparison to the subject site. An appropriate unit of comparison is chosen and adjustments are made for differences such as location, physical characteristics, and time of sale. The appropriate adjustments are applied to the comparable sales to produce an indicated land value.
2. **Abstraction/Allocation Ratio**: improved parcels are analyzed for a logical relationship between land value and improvement value. In the abstraction method, the depreciated replacement cost new of the improvement is subtracted from the sale price. The allocation method uses sales of improved properties to develop a ratio of the land value to the total sales price. Depreciated replacement costs are used to develop the ratio, then typical ratios are applied to other parcels to develop an indication of value.

3. **Development of Anticipated Use**: to develop an indication of value for land in its raw and undeveloped state, one must calculate the estimated costs required to fully develop a site to its highest and best use, and then subtract it from projected sales price.
4. **Capitalization of Ground Rent:** ground rent refers to regular payments made by a holder of a leasehold property. Gross rent is estimated and expenses are subtracted to give net income. Net income is capitalized into an indication of total value from the ground rents. The income from the improvements is subtracted from the total net income to produce the income attributable to the land. The income from the land is capitalized, and an indication of value for land is developed.
5. **Land Residual Capitalization**: a new building, either actual or hypothetical, is projected onto the land. This represents the most profitable use of the land. After cost and income for new improvements is established, the steps of the capitalization method are followed.

Units of Comparison Analysis

There are five units of comparison commonly used to value land sites. These five units of comparison are: **front foot**, **square foot**, **acre**, **site**, and **units buildable**.

Each of the land valuation methods will produce an accurate value. The appraiser must choose which method to use based on the type of property being appraised.

Building Costs

After the land is valued using the appropriate measurements, the next step in the cost approach is to value all improvements based on replacement cost new. The process uses information on each structure to value the structure based on its current cost of construction. Those costs are developed from information gathered in national cost manuals and are cross-referenced with local data from builders, realtors, and developers. Accrued depreciation of the structure is then subtracted from its replacement cost new. A structure's depreciation is determined by its effective age, which itself reflects the condition of improvements. The depreciation of a structure comes from depreciation tables which are developed in the same manner as cost tables.

To review, the steps in utilizing the cost approach to value are:

1. Value the site as vacant and calculate its value using either direct sales comparison, abstraction/allocation ratio, development of anticipated use, capitalization of ground rent, or land residual capitalization.
2. Calculate the building costs based on replacement cost new by gathering information from local builders, realtors, and/or developers.
3. Calculate the depreciation of the building and subtract it from the cost new.
4. Add the remaining building value to the land value to determine the whole property value.

Income Approach

The income approach to value is based on anticipation of the investment value of a property; the income approach is ineffective when a property does not produce its own income. It is possible for the sales price to exceed the value supported by market rents. When sales prices exceed market rents, it is likely that other influences are affecting the value of the property—such as future benefits of the property or speculation of its ability to produce income. Rental markets are analyzed to determine the return investors can expect from various types of property, typically to ensure that the price paid for an income producing property does not exceed the amount required to provide a desirable return on the investment.

Rental market analysis includes estimating income by collecting local rental information and expense data, development of accurate capitalization rates, and the capitalization of net income into an indication of value. The procedures for the income approach are:

1. Estimate the potential gross income based on market rents.
2. Deduct for vacancy and collection loss.
3. Add miscellaneous income to get the effective gross income.
4. Determine operating expenses, then deduct expenses from effective gross income to determine net operating income before discount, taxes, and recapture.
5. Select the proper capitalization rate and determine the proper capitalization product.
6. Capitalize the net operating income to determine the value.

Example:

Potential gross income:	**$65,000**
Vacancy and collection loss: –5,000	**= $60,500**
Miscellaneous income: +$2,000	**= $62,500 (gross income)**
Operating expenses: –$22,000	**= $40,500 (net operating income)**
Capitalization rate: x10%	**= $405,000**

Therefore, the Estimated Property Value of this example demonstrating the income approach procedure would be $405,000.

Reconciliation

Reconciliation of the three approaches to value is the final step in the mass appraisal process. During reconciliation, an appraiser decides which approaches to value are most valid to the subject's property type and weighs them accordingly. **Reconciliation is not, however, an averaging of the three values.** In the appraisal process, any of the three approaches to value may be most reliable, depending on property type and available information. Using the reconciliation process, the appraiser produces a value by considering the type of property being appraised, the positives and negatives of each approach, then evaluates the reliability of each approach and its correlation to value. The appraiser must consider the following:

1. Is the approach being used relevant to the property being appraised?
2. What are the expected/assumed strengths and weaknesses of the approach being used?
3. Is the data being used adequate in quantity and reliability?

Mass Appraisal Process

Mass appraisal efficiently values groups of properties, typically all those within a specific jurisdiction, such as Buncombe County. The general definition of mass appraisal is, “the systematic appraisal of groups of properties as of a given date, using standardized procedures and statistical testing,” according to Property Assessment Valuation, Second Ed. pp. 285 (1996). While mass appraisal is the process used to estimate market value of real estate for tax purposes, it does not directly determine the property tax bill.

The first step in mass appraisal involves grouping properties into categories with similar characteristics. This is often done by separating residential properties from commercial and special use properties. Within each category, further breakdowns can occur based on location, age, condition, and refinements.

Land values for each market area are established through a collaborative effort between appraisal analysis and appraisers assigned to that area. This is done by analyzing sales data for the prior years in that area (since the last reappraisal year). If no data exists for a market area, the appraiser uses data from a comparable market area. Once land values are set, the appraiser reviews values for improved properties based on cost and depreciation schedules developed from the local market. This portion of the schedule is developed from information gathered from local builders, developers, realtors, contractors, and market transaction. The information gathered locally is cross-referenced with cost manuals (such as Marshall and Swift costing service) to check for reasonableness.

Principles of Uniform Assessment

The prime objective of mass appraisal for tax purposes is to establish equitable assessments for all property. The common denominator, or the basis for equitable assessments, is market value. The job of the appraiser is to arrive at a reasonable estimate of that justified price. The three approaches to estimating value of the various classes of property must be interrelated in a manner which reflects the motives of prospective purchases of each type of property.

Buyer Motivations:
A **residential** property buyer is primarily interested in a property’s capacity to render services as a place to live. Its location, size, quality, age, condition, desirability, and usefulness are the primary factors considered in making a selection on a residential property. It is the objective of appraisers—for tax purposes—to elevate the relative degree of appeal of one property so it may reasonably and effectively be compared to a similar one.

An **agricultural** property buyer is primarily interested in the productive capabilities of land. It is assumed that the buyer is familiar with the productive capacity of the land intending to be bought. The appraiser relies upon prices being paid for comparable farm-land in the community for local tax equalization purposes.

A **commercial** property buyer is primarily interested in the potential net return and tax shelter a property may provide. This type of real estate, especially, competes with other

real estate, stocks, bonds, annuities, and other similar investment rates. Commercial structures are typically built for specific purposes and have less uniformity than residential structures. These structures have different listing procedures due to different buyer and seller motivations.

An **industrial** property buyer is primarily interested in the overall utility value of the property for a specific purpose because industrial properties are even less uniform than commercial property, with far fewer sales. Industrial buildings are rarely useful for a purpose other than their intended design, and rarely sell. Consideration must be given to land improvements when considering the utility of this property. An effective operation means the building holds its value. If the operation becomes obsolete, the building likewise loses value. The upper limit of its value is its replacement cost new and its present day value, is some measure of its present day usefulness in relation to the purpose for which it was originally designed.

Appraiser Motivations:

A **commercial** property appraiser explores the rental market and compares the income producing capabilities of one property to another. The appraiser may find comparable sales for commercial property not as readily available because commercial property is not bought and sold as frequently as residential property. The income approach must be used to determine the net economic rent the property is capable of yielding. Then the amount of investment required to produce a net return at a rate commensurate with what is normally expected by investors is developed. This can only be achieved through a comprehensive study of the income producing capabilities of comparable properties and an analysis of present day investment practices.

An **industrial** property appraiser is not able to rely on the sales comparison approach to value because of the absence of comparable sales; each industrial sale reflects different circumstances and conditions regarding use and design. The income approach is also unreliable due to the absence of comparable investments and the inability to accurately determine the contribution of each unit of production to the overall income produced. The appraiser must use replacement cost new of each improvement and the subsequent loss of value from overall physical, functional, and economic depreciation.

Objectives:

The objective in each approach to determining value is to arrive at a price which an informed 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 of the approaches is the sales comparison process. Regardless of whether the principal criteria are actual selling prices, income producing capabilities, or functional usefulness, like properties must be treated alike. The primary objective is equalization. The various approaches to value, although valid in themselves, must be coordinated one to the other in such a way as to produce values that are not only valid and accurate but are also equitable. The same benchmark of values must be applied to all properties and must be applied by systematic and uniform procedures.

Sales on all properties are not required to effectively apply any of the three approaches to value. What is needed, is a comprehensive record of all significant physical and economic characteristics of each property in order to compare the properties of “unknown” values with the properties of “known” values. All significant differences must, in some measure, either positively or negatively be reflected in the final estimate of value.

Land Valuation

Land is an important aspect of real property. It is important that an easily manageable and accurate method of valuing land be used. The varying types and uses of land within a jurisdiction can make this a complicated and difficult task.

The sales comparison approach is the most appropriate method of land valuation when qualified sales are available. The income approach to value is typically considered first when valuing commercial or industrial land. The cost approach is most often used to value land using methods detailed previously.

The following techniques were employed in developing uniform and equitable land valuation schedules. Size adjustment formulas were developed for land in each neighborhood, based on market activity present in the market area.

The key to development of size adjustment formulas is “market response,” and sales data must conform to the following areas:

1. Sales price must be qualified and adjusted for time.
2. Land must be of the same use type.
3. Adjustments for location and physical characteristics of the land must be made.

The first step in land valuation is accurate description of property. Description of property includes factors such as size, location, topography, and zoning. Zoning is very important in determining property’s highest and best use because zoning controls the allowed use of property. Land is classified into market areas based on highest and best use of property. **Highest and best use considers four factors: what is legally permitted, physically possible, financially feasible, and the most productive use**. A single base rate for land is not realistic because of the wide range of land values within Buncombe County. Land rates are developed based on the following units of measure: lot, square foot, and acreage. Land rates are developed from recent sales. A base value is determined for all market areas or land types and all factors impacting land value are considered (size, location, topography, etc.).

Land: Units of Measure

Units of measure for land can be front foot, square foot, acre, lot, site, or tract.

For example, assume ten commercial parcels in the same commercial market area have recently sold and the only difference among them is their depth. The standard for this market area has been determined to be 80' X 125'. A number of these standard lots have sold for $20,000 and analysis shows the standard price per square foot is $2.00 and per front foot is $250. Local practice dictates that price per square foot is the best standard unit of measure.

However, parcels may be valued by any unit of measure convenient for the appraiser's use. It is important that the selected unit of measure be the same as those used in the local market. This enables the appraiser to quickly determine developing valuation patterns and thus make changes in valuation schedules in order to accurately reflect the market.

1. **Front Foot**: this unit of measure is used when the frontage of a parcel is determined by the market to be significant. Frontage is the number of feet along the main part of a parcel and is particularly applicable for use where pedestrian traffic is heavy or where frontage is irregular, as in shoreline property. For these types of parcels, depth is usually not the most important factor. This unit is used primarily in valuation of residential land and is denoted per front foot.
2. **Square Foot:** the square foot is the most widely used unit of land measure. It considers all of the land in a parcel, and can—in varying degrees—be used for all types of land. This unit of measure is used primarily in valuation of commercial land and is denoted as "dollars per square foot."
3. **Acre**: the acre (43,560 square feet) is the primary unit of land measure to be used in valuing large land areas such as farm land, timber land, mining land, and recreational land, and is denoted as "dollars per acre."
4. **Lot**: regardless of its size or other attributes, home builders and developers often acquire a tract of land based upon number of lots (buildable sites) a tract contains.
5. **Site**: as a unit of measure, it is closely related to the lot. In using the lot as a unit of measure, each parcel is considered a portion of a larger tract. In the use of site, unequal lots or parcel sizes are considered equal. Site may be used where separate sites are marketable—regardless of their size or other factors—and are considered comparable.
6. **Tract**: the tract may be used as a unit of measure where parcels are large and similar in size. When a greater section or a homestead parcel, is considered, the entire area may be used as the unit of measure without any breakdown into acres or square feet.

Land Area Types

Rural
These are outlying, largely undeveloped areas of the county consisting primarily of farm land or former farmland areas. Few sales may be available in these sections, but sales from other rural areas can be used to set land values. Most improved properties will have wells and septic systems because public water and sewer may not be available.

Subdivisions and Suburban Areas
When available, recent sales of vacant lots in new subdivisions can be used to set land values. For improved property, land values can be calculated by using a land to building ratio or allocation developed from market sales. The abstraction method subtracts the improvement's value from the total sale price using the remainder as land value. Improved properties have varying access to utilities. The vast majority will have public water and sewer systems. In some cases, properties might have a well, septic systems, or even a combination of both public and private systems, depending on the specific location and available resources.

Urban
These areas are within and near a city center with residential, governmental, commercial, and industrial properties. Public water and sewer systems are usually available. Vacant land is typically sold for development or special purposes.

Land Class

Commercial or Industrial
Commercial property is not valued solely by its location in a specific market area. Zoning is a major factor in the value of commercial or industrial land. Industrial and commercial buyers also consider road frontage, traffic count, utilities, size and shape of a parcel, as well as location near a rail or other freight carrier in addition to zoning. Land value is determined using market sales when available. For commercial and industrial property, sales are stratified not only by market area but also by property type or potential use. Commercial land can be valued by front foot, square foot, or acre.

The best indication of value is recent market sales of similar property. Market sales are not always available. In addition to market sales, the income approach—using capitalization of ground rents or land residual methods—is helpful in calculating land value.

Residential
Each residential parcel is assigned to a sub-area or market area. Residential parcel rates are derived from sales within the sub-area, market area, or other comparable market areas. The sales comparison approach to value is used to set the base rate by comparing properties that sold in each market area and making adjustments for different factors affecting land value.

The following issues are considered in land valuation, others may exist:

1. Each parcel can have multiple land lines.
2. Land lines are assigned to stratify land based on criteria for market area or land type.
3. Individual sections of land are valued based on these land lines depending on the code and rate.
4. Adjustments are added for flood, topography, access, or other characteristics of land.

Example:

Lot x	Rate x	Size x	Influences	= Land Value

Non-Mapped Parcels

Condominium, Leasehold Interest, or Mineral Rights

Buncombe County has two types of tax parcels: mapped and non-mapped. A mapped parcel is a tract of land described in a deed or plat filed with the Registrar of Deeds Office. A non-mapped parcel represents ownership of other than physical land such as a condominium, leasehold interest, or mineral rights. Non-mapped parcels will be attached to the land or parent PIN, also known as a “container” parcel.

Example of non-mapped parcels:

» Land PIN: XXXX-XX-XXXX-00000
» Condo Unit: XXXX-XX-XXXX-C00U1 Condo Unit 1 attached to land PIN above
» Rights:
» Land PIN: XXXXX-XX-XXXX-00000
» Other Rights: XXXXX-XX-XXXXX-R0001 Mineral, air, development rights
» Leasehold
» Leasehold Owner: XXXXX-XX-XXXXX-L0001

Non-mapped parcels are created by condominiums declarations, lease documents, deeds, or other transfers of non-mapped ownership interest. The land PIN will be listed in the land owner’s name. A condominium complex will be listed in the name of complex owners and each unit will be listed in the name of the unit owner. All non-mapped parcels must be retired or moved any time the attached container parcel is retired, due to combination or split, etc.

The deed for a condominium unit does not transfer fee simple ownership of any specific parcel of land. The deed does transfers fractionally, undivided ownership of all common area land and improvements. Common area is valued using a method as described below. Owners of townhomes or Planned Unit Developments (PUDs) own in fee simple. Acreage will vary for units per each plat and deed. This area is valued as a building lot just as any other types of ownership.

Valuation of Common Area

Two methods of valuing the common area owned by a homeowners' association or in a condominium complex are:

1. Value common area land and improvements and then allocate that value to each unit owner based on the percentage of common area ownership applicable to the unit.
2. Value each unit based on market sales with knowledge of market value for each unit includes the common area interest. A buyer considers both unit amenities and common area amenities. Therefore, the market area factor includes value of the common area.

Obsolescence

This term is used to refer to something out of date or no longer meeting market requirements. Obsolescence may impact both the risk profile of an investment, as well as capital required to maintain or update a property. This term typically applies to commercial and industrial properties. Obsolescence can be curable or incurable, and functional or economic.

Functional obsolescence refers to loss of market value due to an element of its design, changes in taste or preferences, technical innovations, or market standards. Economic obsolescence is loss of market value as a result of impairment of utility and/or desirability caused by external factors. This type of obsolescence also indicates that the loss of value outweighs the relative cost of replacing the structure with one of equal utility.

The following tables demonstrate examples of obsolescence in real estate.

ECONOMIC
Building code requirements
Limitations due to zoning laws
Original use of property no longer available
Unsightly area surrounding property

FUNCTIONAL
Inadequate land to building ratio
Lack of available parking
Lack of usable space
Inadequate floor load capacity
Utilities are inadequate
Ventilation, lighting, heat, or AC is dated/ lacking
Unappealing exterior appearance
Deferred maintenance
Deficient elevator service

Land Adjustments and Land Adjustment Codes

Land Values are developed based on normal properties within an area or market area. Some individual parcels have factors that affect their land value and need adjustments to reflect their differences from the average parcel. Examples of factors requiring land value adjustments and applicable codes are described in the section below.

The following are definitions relevant to material in this section.

Lot: an improved building site. Included is the cost of initial site preparation, water, and sewer or septic systems. Parcels of one acre or less are typically valued as one home site. Additional home sites may be added when more than one residence is located on a lot. Listed as LOT1 on the land line.

Home Site: the home site includes all utilities and site preparation that make land available for the addition of improvements. Once the home site is added to the land as a special feature/yard item, it usually remains, even if the structure is removed. The value of vacant land has been developed based on price per acre.

CODE	DESCRIPTION
BER	Board of Equalization and Review
COA	Common Area
CON	Conservation Easement
COR	Corner Influence
DR	Deed Restriction
ECO	Economic/External Influence
EHS	Environmental Health Size Limitation
EPA	Environmental Contamination
ESM	Easement Adjustment
FLD	Land/Floor Plan Adjustment
HDR	Land/Health Department Rej
HIS	Historical/Land Adjustment
INFR	Infrastructure Adjustment
LOC	Location Adjustment
RAT	Rate Override
RDW	Roadway/Easement
RL	Rear Lot
SHP	Land/Shape Adjustment
SRA	Staff Review Adjustment
SZE	Size Adjustment
ULA	Undeveloped Land Adjustment
UWL	Underwater Land
VIE	View Adjustment
WET	Wetland/Bog/Swamp
ZON	Land/Zoning Adjustment

Residual Land: land reserved for future development within an existing or developing subdivision. Residual land is listed as RIS on the land line.

Substandard Land: defined as land that is not used or needed to satisfy the intended use. Substandard land adds a nominal value to the parcel and is listed as SSL on the land line.

Wetland: waterlogged area unusable for practical use and listed as WET on the land line.

Common Area: owned by a homeowner's association or owned in common/undivided interest by condominium unit owners and is listed as COA on the land line.

Roadway: the area of a parcel that is taken up by roadways is not taxed and is listed as RDW on the land line.

Infrastructure: physical structures and improvements to land, or lack thereof, that permit accessibility, development, and usability of land. Improvements such as grading, retaining walls, bridges, roadways, curbing, water and sewer supplies, gas, electrical and telecommunication supplies are considered as infrastructure improvements.

Location: the primary factor to consider when valuing real estate. The impact of location is minimal unless there are positive or negative attributes which exist only for certain areas in a market area. This is because market sales are grouped by market areas. Examples of **positive** attributes/influences are lots adjoining a waterfront or golf course; examples of **negative** attributes/influences are areas of noise or noxious smells.

Road Frontage/Corner Influence/Traffic Count: the amount of road frontage or a corner location may affect land value. Commercial property values tend to increase due to road frontage, traffic count, or location on a corner. Residential land may not need an adjustment. A positive or negative adjustment is made on the land line with the code LOC or COR, representing location or corner respectively. In some market areas, corner lots may be a separate land line and priced higher than other lots.

Wasteland: unsuitable for practical use.

Land Adjustment

Road Frontage/Corner Influence/Traffic Count adjustments:

1. +5% to +25% for lot superior due to location on a corner of two secondary streets.
2. –5% to –25% for road frontage less than typical for property type.
3. +25% to +75% for lot located in a higher traffic area: intersection of two major streets.

Example:

Neighborhood Lot Market Value	Flag Lot With No Street Frontage	Adjusted Value
$50,000	–25%	= $37,500

Topography

This adjustment is made at land line level using the code TOP. These adjustments are negative and account for natural land features which affect the use of the property such as gullies, ditches, rock cliffs, etc. If all properties within a specific market area have similar topography, then no adjustment is needed as the topography has been considered in the overall valuation. Adjustments are made based on estimating the cost to remedy the issue.

The following are topography adjustment guidelines:

1. –10% to –25% for a buildable (but less desirable than typical) lot.
2. –20% to –70% for a lot unbuildable until problems are corrected.
3. –75% to –90% for problems and economically infeasible to correct.

Example:

Neighborhood Lot Market Value	Steeper Than Typical Lot in Neighborhood	Adjusted Value
$65,000	–25%	= $48,750

View

View adjustments will be positive when the view enhances the typical lot value, or negative when the view distracts from the typical lot value. If all properties in the market area have similar views, no separate line-item adjustment is needed, as this has already been considered in the overall base price and/or land factor for the market area. Adjustment code VIE is applied at the land line.

1. 5% to 15% for average views with limited distraction.
2. 20% to 45% for good views or moderate distraction.
3. 50% to 70% for very good views or advanced distraction.
4. 75% to 100% for excellent views or unobstructed distraction.

Example:

Market Value in Market Area	Lot Shape Restricts Use	Adjusted Value
$90,000	–15%	= $76,500

Undeveloped Land

Parcels priced by the lot method have improvements (utilities, site grading, streets, etc.) Included in the per lot rate. Undeveloped lots without improvements are adjusted with the ULA adjustment applied at the land line level.

Rural: –20% to –25% Suburban: –10% to –25% Urban: –10% to –25%

Land Segments

Building lots and small parcels of land are valued as home sites. Land segments have a value set for each market area based on market data. Other tracts of land are valued based on topography. The land codes are: Land Code One (L1) for 0% to 20% slopes, and Land Code Two (L2) for >20% slopes. The value per acre for each type of land segment is applied to the land based on sales of similar properties. For example, in a market area, if L1 land sold for $250,000/acre and L2 sold for $10,000/acre, the values may be applied to the acreage for each land segment in the market area.

Fifteen (15) vacant acres may be valued as:

L1 10 acres x $25,000 = 250,000
L2 5 acres x $10,000 = 50,000
15 acres total = $300,000

The result is the total assessment before adjustments for size, topography, etc.

LAND VALUATION CODE TABLE

LAND CLASS TYPE	DESCRIPTION
A01	Agriculture Class 1 in AC
A02	Agriculture Class 2 in AC
A03	Agriculture Class 3 in AC
BMF	Biltmore Forest City in AC
COA1	Common Area in AC
COA2	Common Area in SF
COM1	AC–Commercial
COM2	SF–Commercial
COM3	EA–Commercial
DEV	Developed in AC
F01	Forest Land Class 1 in AC
F06	Forest Wasteland in AC
H01	Horticulture Class 1 in AC
H02	Horticulture Class 2 in AC
H03	Horticulture Class 3 in AC
H06	Horticulture Wasteland in AC
HM1	Homesite–Each
HM2	Homesite–Each
HMS	Homesite–Each
L1	Class 1 in AC
L2	Class 2 in AC
LOT1	Lot in AC
LOT2	Lot in SF
MP1	MH Park I–Each

LAND CLASS TYPE	DESCRIPTION
MP2	MH Park II–Each
MP3	MH Park III–Each
NOLND	No Land
PRK1	Park–AC
PRK3	Park–Each
RDW1	Roadway–AC
RDW2	Roadway–SF
RDW3	Roadway–Each
RIS1	Residual Land–AC
RIS2	Residual Land–SF
RLOT	Rural Lot in AC
RV1	RV or MH Site–Each
SSL1	Substandard Lot–AC
SSL2	Substandard Lot–SF
STA	State Assessed in AC
STE	Building Rights Only
THMS	Townhome Home Site
TOW	Cell Tower Site–Each
W01	Wildlife Class 1 in AC
W03	Wildlife Class 3 in AC
WAS	Wasteland in AC
WET1	Wetland/Pond–AC
WET2	Wetland/Pond–SF
ZON	Mixed Zoning in AC

Land Size Curve

A land size curve is a tool used to determine the fair market value of land parcels based on size. This exists because land value doesn't increase proportionally with area. Beyond a certain point, there is a diminishing return on value of extra land. For example, a small lot and a lot ten times larger may normally be assigned a similar value per square foot. The size curve factors in the utility of the small lot (such as for building homes). A small lot may be worth more per square foot than a much larger one because the small lot can hold a house, while the large lot may have limited additional use.

Mass appraisal uses the land size curve to achieve two things:

1. **Set a Base Rate**: the curve establishes a base price per square foot for a specific lot size, typically the median size within the market areas or market area.
2. **Adjust for Size**: the curve then dictates how the price per square foot changes for lots larger or smaller than the base size. Generally:
    - » Smaller lots see an increase in price per square foot to account for their usability despite the limited size.
    - » Larger lots might see a decrease in price per square foot beyond a certain point, reflecting the diminishing value of extra land.

This tool ensures a fair assessment for different sized parcels. By utilizing land sales in the subject market area or market area, the size adjustment curve can be tested and calibrated so that the majority of properties are being accurately adjusted. Outliers within a market area may require additional manual adjustment for size.

Building Size

The Building Size Adjustment follows the same principles as the Land Size Adjustment and uses the same formula in its calculations. The building size curve depicts the relationship between a building's size (usually square footage) and its relative value per square foot. This curve is generated by analyzing recent sales data of similar properties in the area.

Mass appraisal uses the building size curve to achieve two things:

1. **Set a Base Rate:** The curve establishes a base price per square foot for a specific lot size, typically the median size within the market area.
2. **Adjust for Size**: The curve then dictates how the price per square foot changes for buildings that are larger or smaller than the base size. Generally:
    - » Smaller buildings see an increase in price per square foot to account for their usability despite the limited size.
    - » Larger buildings might see a decrease in price per square foot beyond a certain point, reflecting the law of diminishing returns.

These tools ensure a fair assessment for different sized parcels. By utilizing land sales in the subject market area, the size adjustment curve can be tested and calibrated so that the majority of properties are being accurately adjusted. Outliers within a market area may require additional manual adjustment for size. Ideally, the curve should be relatively flat, indicating that smaller and larger properties within a specific size category (residential, commercial, etc.) are valued proportionately by size. The building size curve is then used to estimate the value contribution of the building based on size. This value is combined with other factors such as land value, location, and property characteristics to arrive at a final assessed value for the property.

Using a building size curve ensures fairness and consistency in valuations across properties of varying sizes and helps identify potential appraisal errors where smaller or larger properties might be assessed disproportionately. By incorporating building size curves, mass appraisal aims to achieve accurate and equitable valuations of all sizes.

LUXURY RESIDENTIAL BUILDING SIZE ADJUSTMENT TABLE

BUILDING SQ. FOOT AREA RANGE	0–999999999
MAX FACTOR	2.150
MIN FACTOR	0.750
CURVE %	75.00
STANDARD SIZE	3,750
AREA	1
FACTOR	1.00

CONDOMINIUM BUILDING SIZE ADJUSTMENT TABLE

BUILDING SQ. FOOT AREA RANGE	0-999999999
MAX FACTOR	2.00
MIN FACTOR	0.88
CURVE %	20.00
STANDARD SIZE	1,200
AREA	1
FACTOR	1.00

RESIDENTIAL AND TOWNHOME BUILDING SIZE ADJUSTMENT TABLE (EXCLUDES LUXURY RESIDENCES)

BUILDING SQ. FOOT AREA RANGE	0-999999999
MAX FACTOR	3.00
MIN FACTOR	0.750
CURVE %	45.00
STANDARD SIZE	1,600
AREA	1
FACTOR	1.00

Market Area Delineation

The purpose of market area delineation is to stratify property into like areas for valuation study. These areas can be divided by geographic area, age of properties, zoning, school districts, subdivisions, or property use. This information is analyzed to determine market value. Market areas may be similar but be located in different areas based on value range, design styles, age of improvements, or life cycles. Market areas will be grouped into types or grades to allow property in similar market areas to be compared to each other.

Procedure for assigning market areas:

1. Identify subdivisions;
2. Identify major areas of density;
3. Divide major areas into smaller areas by like characteristics;
4. Assign market area code to sections.

Considerations for grading market areas include: type (quantity and age improvements), predominant land use (residential, commercial, rural, etc.), Lot size and value, life cycle (stable, improving, declining), sales price range, market area name, type (subdivision, rural, city, other), typical building grade, utilities, public, roads.

Market Area Clusters

Clustering market areas is a mass appraisal technique that allows similar market areas to be grouped together. This can lead to more accurate and efficient valuation. Grouping market areas that have similar characteristics allows the mass appraiser to estimate property values within each cluster based on recent sales data. This is faster and more efficient than appraising each property individually. Clusters can additionally reveal trends in the housing market. Data that is considered during this process includes geographic data, property characteristics, and sales data.

Geographic data includes platted market area boundaries and natural boundaries such as roadways, highways, rivers, school districts, etc. Property characteristics refers to construction quality, condition, square feet, year built, etc. Sales data indicates recent sales prices of comparable properties in the area or in the market area cluster.

Here is an example of how market area clustering looks. Imagine a market area with five homes that were fifty years old, five homes that were twenty-five years old, and five homes that were ten years old. The market area clustering technique would cluster all of the fifty year old homes together. Their value would then be estimated as a group based on recent sales data. The same process would take place for the twenty-five year old homes and the ten year old homes.

SECTION TWO
Statistical Information

Assessment Performance Measurements

Assessment performance measurements are used to test the equity and accuracy of all assessed property values. The integrity of property values in Buncombe County depends on the accuracy and equity of estimating fair market value. These measurements contribute directly to accuracy and equity.

Mass appraisal techniques use applied statistics based on the collection and analysis of local statistics. Any large deviation from the norm will generate a more detailed examination of the affected properties and their assessments. For example, if twenty properties out of one hundred in a market area are outside the normal range of value for that neighborhood, the appraiser will perform a more detailed review of those properties in order to find the cause of the deviation and make adjustments as needed.

Cost Estimation Schedules

The importance of property cost estimation schedules cannot be overemphasized. Cost estimation schedules are used in mass appraisal to estimate the cost new of all improvements including commercial buildings, residential buildings, site improvements, special features, and yard items.

Up-to-date cost estimation schedules are necessary for establishing accurate cost figures which are used to determine value in the cost approach. Cost estimation schedules should be developed for all property components that influence value. These schedules provide a framework for discussing property assessments with the public; the schedules contain a complete listing of property components for an individual property that may influence its assessed value.

Cost estimation schedules were developed in-house using multiple sources. A comparison of market conditions to Marshall and Swift valuation service (a national cost estimation manual) were evaluated against local and non-local data. Surveys and interviews were completed by local builders, developers, appraisers, and realtors. All of this information was considered in the development of these schedules.

Appraisers typically consider several cost sources, including national cost manuals and data from other assessment jurisdictions. However, since national data may not reflect local market conditions as accurately, careful adjustments are necessary to ensure local relevance. Builders, property developers, and material suppliers are the best local reference sources for current costs of improvements.

Depreciation Estimation Schedules

These schedules are used to estimate the amount of depreciation for an improvement to the land. First, the cost new of an improvement is determined using the cost estimation schedules. Then, the amount of depreciation is deducted from the cost new of the improvement to produce the current value of the improvement.

Two common schedules among the variety of depreciation estimation schedules are age-life and straight-line.

Age-life reflects physical deterioration and, sometimes, functional obsolescence. A depreciation curve is constructed by dividing the effective age of the improvement by its total economic life, showing the "percent good." With this schedule, there is always some value remaining in the improvement.

EFFECTIVE AGE (DIVIDED BY)	TOTAL ECONOMIC LIFE	= REMAINING ECONOMIC LIFE
25 Years /	80 Years	31% Depreciation with 69% Good Remaining

Straight-line takes the total economic life of a property and allocated an even percentage of depreciation each year. With this schedule, there is always some value remaining in life improvement.

Improved Property Schedules and Units of Measure

Schedules that reflect normalized value estimates of improved properties can be grouped into two categories: **sales comparison schedules and income comparison schedules**. Sales comparisons may be subdivided into the following units of measure:

1. **Lot Size**: this may be a valid unit to employ when the market adjusts the value of similar improvements by adjusting for the lot size.
2. **Improvement Size:** these are the most commonly used units of measure and include: base area—the area measured by the outline of the improvement upon the ground—gross leasable area, the total area of the improvement (including halls, elevators, restrooms, etc.) expressed in square feet, and net leasable area, being that area which is utilized by the individual tenant, also measured in square feet.
3. **Special Purpose Units of Measure**: for special purpose commercial properties, the following may be developed from the market.

» Income comparisons (the second category) are developed from net income and gross income information about income producing properties. These measures can be valuable in accurately valuing property.

PROPERTY TYPE	UNITS OF MEASUREMENT
Apartments	Units, Bedrooms, SqFt/Unit
Hospitals	Beds
Theaters/Restaurants	Seats/Screens
Hotels	Rooms

Some common income comparison measures are:

» **Gross Rent Multiplier (GRM)**: used for commercial and multifamily residential properties, the GRM is obtained by dividing the market value, or sale price, of a property by its gross annual income. The use of this comparison method is considered part of the comparative sales approach in the valuation of income producing properties.
» **Net Income**: the comparison of the net incomes of properties. It is generally expressed as the ratio of net income to effective gross income.

Ratio Study

The ratio study is a tool for the analysis of assessment accuracy. The ratio study (also known as the assessment ratio) expresses the relationship between a property's assessment and its sales price or market value (sales price to assessed value). The ratio is developed by dividing the assessed value by the sales price.

The perfect sales ratio is 100%. An example of a perfect sales ratio is a property assessed at $100,000 selling for $100,000. Some sales are more useful than others in a ratio study. If the sales price is $100,000 while the assessment is $70,000, the sales ratio is 0.70 or 70%, so the sale is considered unqualified. Assessment accuracy is often shown by the median level for a jurisdiction or tax area. Qualified sales are those which have been verified by real estate listings, buyers, sellers, or their agents; unqualified sales are those which are based on limited information such as revenue stamps or deed information. In addition, some sales that do not meet the guidelines of the North Carolina Department of Revenue (NCDOR) are considered unqualified.

Each county assessor's office is required to submit information for a ratio study once each quarter to the Department of Revenue. NCDOR sends a list of randomly chosen deeds to each assessor's office. These deeds transfers represent sales in the county. Information about these deeds is gathered and sent to the Department. This information is used by the Assessor's Office to calculate the sales ratio. For example, if the ratio in a jurisdiction is 100% and the median level in the jurisdiction is 64%, the statutory requirement is not being met.

The ratio study process is also used between reappraisals to track trends in market areas or specific types of properties. If two years after a reappraisal, for instance, rural land sales indicate an overall assessment to sales ratio of 70%, the trend demonstrated by the sales ratio is an increase in sales price of 30%. During the reappraisal process, sales ratios are used to develop market area adjustments, find problem areas, and identify individual properties that are not in the normal range of value. This also applies to different classes of properties; if residential properties are valued at 70% of their market value, but commercial properties are valued at 100% of their market value, then a higher tax burden is carried by commercial properties.

RATIO LEVEL	EFFECT/ACTION NEEDED
>1.15	Statutory requirement to perform appraisal within 3 years.
0.95–1.05	No action needed; healthy assessed value to sale ratio range.
<0.90	Equalization of Public Service Companies on the 4th or 7th year after a reappraisal.
<0.85	Statutory requirement to perform reappraisal within 3 years.

Sales Qualification

Automatic Disqualification

Certain deed types or transfers are disqualified without the need of further review:

- Correction deeds
- Revenue stamps less than $1
- Related grantor (seller) and grantee (buyer)
- Bank or loan company grantee or grantor
- Life Estate (LE)
- Multi-parcel sales
- Sales involving government, nonprofits, or utility companies
- Wills, estates, or court proceedings

Research Required

Some sales require research to determine if the transaction should be used in the valuation process. Those circumstances include:

- Transfer did not include all interest in the property.
- Transfer included personal property.
- Property was traded or exchanged for another property.
- Property is located in Buncombe and another county.
- Property was tax exempt at time of sale.
- All rights to property not transferred (mineral, timber, etc.).
- Forced sale.

Sales can be qualified from conversations or emails with the buyer or seller. If the only available information is the deed stamps, and the sales price is supported by other qualified sales, the sale can be qualified “Yes” with information by “OTR.” This will allow these sales to be used in analysis. When the value of personal property is known, the sales price should be adjusted to subtract the value of personal property that was included in the stamps on the deed. Sales information may be verified from sales letters, sellers, buyers, real estate listing, or agents (attorneys, sales people, realtors, or appraisers).

Coefficient of Dispersion

Appraisal uniformity relates to the equitable assessment of individual properties within market areas or groups and between different types of properties. One method of measuring uniformity is the coefficient of dispersion (COD). This is a complex statistical process that is calculated based on the average absolute deviation from the median as a percentage. Low CODs (15.0 or less) show excellent appraisal conformity. A high COD indicates less conformity between properties or groups of properties.

COD Ranges

The International Association of Assessing Officers (IAAO) Standard on Ratio Studies is considered the standard for jurisdictions in which current market value is the basis for assessment. These standards presuppose a budget sufficient to hire competent personnel and apply sound assessment procedures as well as the availability of certain basic data, such as an adequate sample size. The recommendations made in the IAAO Standard on Ratio Studies are as follows:

COD RANGE	GENERAL PROPERTY	SPECIFIC PROPERTY
5.0–10.0	Single-Family Residential (including residential condominiums)	Newer/More Homogeneous Areas
5.0–15.0	Single-Family Residential	Older/More Heterogeneous Areas
5.0–20.0	Other Residential	Rural, Seasonal, Recreational, MFG Housing, 2–4 Unit Family Housing
5.0–15.0	Income-Producing Property	Larger Areas Represented by Large Samples
5.0–20.0	Income-Producing Property	Smaller Areas Represented by Small Samples
5.0–25.0	Vacant Land	—

Price-Related Differential[1]

The other method of measuring appraisal conformity used most often is the price-related differential, or PRD. This tool measures the assessment level and is used to determine if there is a progressive or regressive assessment. A regressive assessment means that high-value properties are under-valued while low-value properties are over-valued; a progressive assessment is the opposite phenomenon. The PRD is calculated by dividing the mean for a neighborhood by the weighted mean. The PRD should generally range between 0.98 and 1.03. A lower than standard PRD (<0.98) indicates a regressive assessment; a higher than the standard PRD (>1.03) indicates a progressive assessment.

If the highest valued properties are valued at 70% of their market value, but lower valued properties are valued at 90% of their market value, the appraisals are regressive. Progressive appraisals value higher properties at a higher percentage of their market value than lower priced properties. High value properties which are valued at 90% of their market value, and lower value properties are valued at 70% of their market value, indicates a progressive market. Both conditions show a lack of conformity between assessments.

1 Procedures and methodology follow guidelines established by the International Association of Assessing Officers; PROPERTY APPRAISAL AND ASSESSMENT ADMINISTRATION, Copyright 1990.

To be effective, the mass appraisal process must employ proven and professionally acceptable techniques and procedures which:

1. Provide for the compilation and processing of complete and accurate data, resulting in an indication of value approximating the prices actually being paid in the marketplace.
2. Provide the necessary standardization measures and quality controls essential to promoting and maintaining uniformity throughout the jurisdiction.
3. Provide the appropriate production controls necessary to execute each phase of the operation in accordance with a carefully planned budget and work schedule.
4. Provide techniques especially designed to streamline each phase of the operation, eliminating superfluous functions, and reducing the complexities inherent in the appraisal process to be more simplified.

Spatialest Valuations

Multiple Regression Analysis

For the 2025 Revaluation, Buncombe County utilized AppraisalEst to generate values for residential and condo properties. AppraisalEst is a GIS-based tool set which uses comparable sales information, property characteristics, and geographic location to produce an estimate of value. AppraisalEst combines the visualization and spatial analytical functionality of a Geographical Information System (GIS) with more traditional techniques and analytical functions, such as Multiple Regression Analysis (MRA).

The software has been designed specifically for the assessment industry and provides the appraiser with the technology and tools to incorporate their specialist knowledge of the local property market in a mass appraisal process. AppraisalEst leverages existing spatial datasets in the county, increases accessibility to this data, enhances analytical functionality, helps identify data errors, and improves the quality of the modeling process by accurately including location as a key element in the modeling process.

AppraisalEst Valuation Process

It is commonly accepted that location of a property is one of the most important factors affecting its value. AppraisalEst uses its patented process to generate an estimate of value through a combination of regression analysis and sales compatibility, based upon similarity and proximity. A series of parameters is required to enable the comparable model component to run successfully.

MRA and How MRA Works

Multiple Regression Analysis (MRA)—or simply referred to as Regression—is a statistical technique used to analyze data records to predict the value of one variable (the dependent variable) from known values of other variables (the independent variables). When two or more independent variables are used, the technique is called Multiple Regression Analysis.

In AppraisalEst, the dependent variable will (almost always) be a sale price attribute. This can be predicted from known values of the independent variables or predictor attributes (such as size, quality, style, age, etc.) which can also be referred to as the model attributes. MRA analysis attempts to create a formula for calculating an estimate for the dependent variable from a weighted combination of the independent variables. In real estate appraisal, the independent variables are property characteristics found in a market area or group of market areas.

Example

Suppose the dependent variable is sale price (SP) and the independent variables are living area (LA) and basement size (BS). Each of these characteristics have a contributory impact on predicted SP, measured as a coefficient. MRA analysis statistically calculates the coefficients B0, B1, B2, and B3 for each of these property attributes. The formula estimate would be: SP = B0 + B1LA + B2SP + B3BS. This generates the best estimates for sale price.

Actual MRA models used by the County include a far greater array of variables in estimating market value (including factors like location, bathroom count, and quality grade). An MRA analysis can only be based on data records which contain a value (dollar amount or other unit of comparison) for the dependent variable and all the independent variables. The model statistically generates the impact or weight that each variable has on market value. There are options available for automatically replacing missing values in records so that those records can be included in the analysis.

Terminology for MRA Model

The formula is called the MRA model. The coefficient B0 is called the constant of the model and B1, B2, and B3 are the regression coefficients (or just coefficients)—that is, the relative weight or impact of the characteristics—and there is one for each of the independent variables. When an MRA model is used to calculate an estimated value for a data record (e.g., a single property record), this estimate is called the MRA estimate.

» A regression model is required to establish a dependent variable, calibrate a constant value plus associated coefficient values for the independent variables, and generate a value.

» A comparability measure is calculated to select the best comparable sales for a particular property (the subject property). The comparability measure of each comparable property is calculated as a combination of distance and similarity.

» Attribute restrictions, referred to as ‘comparable rules’ can be defined to ensure that, where possible, the most ‘visually similar’ sales are selected as comparable, in terms of size, quality, grade, age and so on.

Interpretation of Coefficients

MRA coefficients can be interpreted as the value that an additional unit in an independent variable contributes to overall value. For example, suppose B0=22, 1746=.66, B1=97.14, B2=48.93, and B3-5.44. Then, from the formula above, it is clear that increasing the value of LA by 1 increases the overall estimate by 97.14. Thus, the coefficient can be interpreted as saying that each square foot of living area increases the value of a property by $97.14.

Calculating Regression Valuation

The AppraisalEst Regression Calculator generates an MRA estimate for all properties (sold and unsold) using regression coefficients generated and output via the Regression Analysis step. The calculator constructs the regression formula using these coefficients to calculate an estimate of value from a weighted combination of the independent variables, as previously described in the 'How MRA Works' subsection.

AppraisalEst Comparable Model

Once the MRA values have been generated, the AppraisalEst comp model is built to generate values based upon the best comparable sales. These sales are selected based upon (1) the comparability measure of each comparable property (calculated as a combination of distance and similarity); and (2) a series of comparable rules to select, where possible, the most 'visually similar' sales (in terms of size, quality, grade, age, and so on).

Comparability Measure

To select the best comparable sales for each subject property, AppraisalEst uses a combination of property attributes, similarity, and the distance of the comparable from the subject.

Comparable Rules

A series of parameters are set to select the best comparable sales. The primary condition that comparable properties must meet is distance from the subject property. All potential comparable within the specified radius must also meet the criteria set for every comparable rule.

Comparable Adjustments

The Comparable Model estimate is calculated either simply from the values of the dependent variable (for example, sale price or time adjusted sale price) of the comparable properties, in which case the MRA estimates are ignored, or else it is calculated by adjusting the MRA estimate of the comparable property. The adjustment to the MRA estimate is based on the difference between the MRA estimate and the value of the dependent variable for each comparable.

The comparable model estimate is calculated from a set of estimates based on each comparable property called the individual comparable estimates. There are three options for calculating individual comparable estimates on a comparable property:

1. No Adjustments
2. By Percentage Differences
3. By Actual Differences

Generation of estimated values from comparable records:

The records which meet or exceed stated criteria are then used to generate the estimate value. The Mean, Median, Weighted Mean or Similarity Weighted Mean of the individual comparable estimates can then be generated.

Mean
The value calculated by the mean is taken from the sum of all comparable estimates divided by the number of comparable estimates.

Median
The value generated by the Median option is the middle of a distribution with half the comparable estimates being above the median and half being below the median. The median is less sensitive to extreme comparable estimates than the mean and this makes it a better measure than the mean for highly skewed distributions. The median will reduce the effect of possible outliers when generating values.

Weighted Mean
A moving average option is used to smooth the values of a variable when those values are particularly volatile or erratic over distance or time. The moving average indicator is used in AppraisalEst since property values could be considered to change quite drastically with distance. Properties which are located within a smaller Euclidean (straight line) distance will have more influence than those further away from the appraised property.

Similarity Weighted Mean
When this option is selected, all comps satisfying the comparable rules are used in calculating the estimate for the subject property. For each comp, the individual comparable estimate is calculated. The other value needed for the similarity-weighted mean is the degree of comparability of the comp which is based on both the attribute similarity of the comp to the subject property and the distance between them. The distance/similarity percentage setting is used to derive this comparability measure. The similarity-weighted mean is then calculated as a weighted mean of these individual comparable estimates with the comparability measures (suitably scaled and offset) used as the weights.

AI Valuation

SAS Determination of Base Rate and Influential Factors – Buncombe County
The relationships between building value and building characteristics are determined from a regression-tree algorithm that surveys property sales leading up to the appraisal date. After the algorithm trains on building sales prices, it can predict the building price per square foot, and how that price depends on factors such as square footage, building quality, story height, interior flooring, foundation, exteriors, and heating.

By considering how the algorithm prices homes with various combinations of factors, one can determine:

1. The base rate per square foot for a standard size home, with standard characteristics (ones that require no construction adjustments).
2. The curve percentage (%).
3. The construction adjustments for those key factors that influence a building's value.

The Buncombe County Assessor's Office also uses AI Valuation to produce a prediction comparison report.

SECTION THREE

RESIDENTIAL BUILDING GUIDES AND CODES

RESIDENTIAL BUILDING CODES[1]

Arts and Crafts (ART)
This style of home resulted from an international design movement that began in the 1860s. This design was especially popular from 1910-1940. The goal was for buildings to be in simple form, with-out superfluous decoration, and emphasize the quality of materials used in construction. Builders wanted craftsmanship and quality construction which was the opposite of mass production. This design style has increased in popularity.

A-Frame (AFR)
An A-frame building has the roof as part of the exterior wall. The roof has an extreme pitch (A-shaped) giving this design its name. This design is typically 1.5 stories, but may be one story. This design style first became popular in 1957.

Barndominimum (BARN)
A barndominium is a unique dwelling that combines the aesthetics of a barn with the comfort and amenities of a condominium. The two main types of barndominiums are genuine barns converted into living space and new construction which are new dwellings constructed from the ground up to resemble a barn, yet function as a home. Newer barndominiums are typically made of metal and have a more modern design aesthetic.

Bi-Level (BL/BGL)
The bi-level house design is also known as a split foyer design. In a bi-level house, the entry door opens to a foyer between floors. Stairs leading from the entry foyer provide access to the main living area. Downstairs from the foyer is the basement or lower living area. If the lower living area is below grade, it is listed as BGL (below grade living area).

1 All codes are denoted in parentheses.

Cape Cod (CAP)
This home is a 1.5 story house with the roof having an excessive pitch that allows for the second floor to provide up to 75% of the main living area. This design style usually includes dormers, either two small ones or full shed dormers. If the building has two full shed dormers, it is listed as two stories.

Colonial (COL)
The Colonial always has two full levels above grade. This design typically has a centrally located porch with columns. One story additions may be present on each side of the main two story section.

Container (CNT)
These homes are constructed from steel shipping containers. The container requires some type of concrete foundation. This can be a slab, piers, or basement. The containers are lifted by crane onto the foundation, then embedded and welded into place. The interior of the home is finished to be comparable to conventional residential construction.

Contemporary (CON)
This design includes all non-conventional design styles: geodesic, underground, and multi-level. Houses with shed or tar and gravel roofs, extensive windows, or unusual design should be listed as contemporary.

1 Story Conventional (1CN)
This dwelling code is used for any one story building that cannot be assigned a more descriptive design style.

1.5 Story Conventional (1+C)
This code is used for any 1.5 story building that cannot be assigned a more descriptive design style. If a dwelling has two full shed dormers, it should be listed as a 2 story dwelling.

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2 Story Conventional (2CN)
A two story dwelling will have the living area on the upper floor equal to the ground-floor living area.

2.5 Story Conventional (2+C)
A two story dwelling will have the living area on the upper floor equal to the ground floor living area, with an additional half story of living area usually due to the pitched roof or shed dormers.

3 Story Conventional (3CN)
A three story dwelling will have the living area on the upper floors equal to the ground floor living area.

Condominium (C02)
This is a type of ownership—not a building type. The common area of the building and the land is owned by the owners of the individual units as undivided interest. Use Code C02 for new complexes, or buildings originally built as condominiums. They can be vertical or horizontal. Land is not attached to the units.

Townhome (C01)
Townhomes are vertically split units that can be attached or detached and include land with each unit.

A townhome unit includes fee simple ownership of land and membership in a homeowner's association that owns the common area. The design style varies depending on the style of the unit. Units can be attached or detached.

Luxury Townhome (LUXTH)
A luxury townhome is an architecturally designed, high-quality dwelling, offering generous living areas. Luxury townhomes are typically vertically split units that can be attached or detached and include land with each unit. Homes are typically located in well-established and/or gated communities, and within good proximity to neighborhood or local amenities and services.

Cottage:Seasonal (COT)
These are seasonal homes often unheated with minimal or no insulation and are built with simple design and low cost materials.

Compact Cottage (CPC)
Compact cottages are typically built in urban areas on small lots. The construction is designed to be efficient modern living. The design is typically 1 or 2 stories with the foot-print being no more than 500-600 square feet.

Craftsman Bungalow (CBN)
A craftsman bungalow dwelling is a house style that combines the coziness of a bungalow with the design elements of the American Craftsman movement. Key features of this home include one or 1.5 stories, low-pitched roof lines, natural materials, horizontal layouts, and open porches. Emerging in the early 20th century, Craftsman Bungalows were inspired by the Arts and Crafts movement and primarily focused on handcrafted quality and simplicity.

Duplex (DUP)
Two attached living units usually with separate entrances, kitchens, and utilities. These units may be vertically or horizontally split.

Garage Apartment (GAP)
This design is a living unit located over a garage. Occasionally, the garage area will be over the apartment. Some of these were originally carriage houses and have been converted to permanent use.

Detached Garage (GAR)
A detached garage is a free-standing structure for parking vehicles and/or other storage needs that sits separately from the main dwelling.

Log (LOG)
This design code describes the material rather than a specific style. Included are older round log homes and new dovetail plank logs. These are often conventional or cap code design styles.

Luxury Residence (LUXRES)
A luxury residence is an architecturally designed, high-quality dwelling with premium features. Typical homes feature multiple stories and varying roof lines, expansive garages, multiple bedrooms and dedicated guest suites, theater/entertainment rooms, finished basements, pool houses and/or other detached structures.

Manufactured Home Conversion (MHC)
A manufactured home that has been converted to resemble a stick built home. The only difference may be the presence of the original steel frame of the manufactured home. Many times, these homes have gable roofs and brick or wood siding added so that the original manufactured home is completely incorporated with the additions.

Manufactured Home/Double-Wide (MHD)
A double-wide manufactured home is a multi-section home built off-site and greater than 18 feet wide.

Manufactured Home/Single-Wide (MHS)
A single-wide manufactured home is a single section home built off-site. The single section is 18 feet wide or less.

Manufactured Home/Triple Wide (MHT)
This is a manufactured home made up of three or more sections built off-site.

Modular (MOD)

A modular is a multi-section home built off-site and transported to the building site where it is assembled. The modular must meet the same building code as a stick built home. Unlike a manufactured home, this building must meet more than HUD standards.

Ranch (RAN)

This design style was developed in the 1950s. It is always one story and rectangular-shaped. The ranch style may include an attached garage or carport.

Elevated Ranch (ER)

This design style is similar to both ranch and garage apartment design styles. This style is a ranch with a basement that is completely above grade, but is does not have a split foyer like a bi-level design.

Rondette (RON)

A round or octagonal house with multiple sides all of the same dimension.

Studio (STUD)
A detached or attached Studio is a dedicated, specialized space, not intended for living, but rather for a specific activity that does not involve habitation. Typically, detached or attached studios are heated/finished spaces of similar quality to the main dwelling, and oftentimes these areas have a full or half bathroom(s). Studio spaces do NOT have a kitchen, kitchenette, or bedroom and are not considered a living area.

Split-Level (SL)
This home has two floors—a main floor, upper floor, and partially below grade basement. The front door leads to an entrance on the main level; the main level has stairs leading to the upper and lower living areas. The main living area is located on the main floor, while the bathroom and family rooms are on the upper and lower level.

Treehouse (TRE)
A tree house/building is above ground level and is constructed around, next to, or among the trunk or branches of one or more mature trees. Tree houses are comparable to conventional residential construction with the exception of the foundation. Tree houses are connected to tree trunks and branches rather than concrete slabs and piers.

Triplex (TRI)
A building that has three living units in a horizontal or vertical split.

Building Grades and Conditions

The quality grade of a structure is based on the quality of construction, workmanship, and materials. Grade or quality should not be confused with condition or state-of-repair. It is possible to have a structure in poor condition built of high quality materials; it is also possible to have a structure in good condition built of low cost or unsupportive materials. A structure built with high quality materials retains that quality grade until it is torn down. Similar buildings may have the same floor plan and the same features with a significant variation in cost. A house built of economy grade materials having low cost fixtures can cost half the price of the same size house built with high grade materials. The cost of materials and workmanship are reflected in the grade.

The grade is the basis for the cost estimation to value all improvements. The size of the structure does not always relate to its quality of construction. Many homes have been added to over time with little or no planning. This may produce a large structure that has average or below average quality of construction.

CODE	GRADE	COST OF MATERIAL	QUALITY OF WORKMANSHIP	DESIGNS	SPECIAL FEATURES
Q	Unique	Highest Quality	Highest Quality	Very Unique	Yes
L	Luxury	Very High	Very High	Unique	Yes
S	Exceptional	High	Very High	Custom	Yes
A	Superior	High	High	Custom	Some
B	Custom	Above Average	Above Average	Special	Some
C	Average	Average	Average	Average	No
D	Fair	Low Quality	Average	No	No
E	Poor	Low Quality	Unskilled	No	No
U	Unsound	Lowest Quality	Unskilled	No	No

The primary difference between grades is the cost of materials and quality of workmanship. The more the materials cost, and the greater the quality of workmanship, the higher the grade. Grade C is the base grade and standard for quality and design. The base grade represents the cost of construction with average quality materials and workmanship. The highest and lowest grades (Q and E, respectively) are configured based on the percentage and adjustments from the average or base grade. Grade C structures have a multiplier of 1.00 and are considered the average.

Higher than average grades have multipliers greater than 1.00; lower grades have multipliers less than 1.00. Below average construction materials and workmanship are graded D, E, or U, to reflect their costs as below average from the standard. Above average construction are graded B, A, S, L, or Q, to reflect that the cost and workmanship is above the standard.

Replacement cost new and quality grade are interrelated: a dwelling built in 1920 of average quality will have plaster interior wall finish, while a modern dwelling will have drywall interior finish. Both plaster and drywall perform the same function and utility. However, in 1920, plaster was the average wall finish. Drywall has replaced plaster as the average interior finish. The replacement cost of an average dwelling includes drywall as the interior finish. In modern construction, plaster interior walls are considered above average construction. The grade placed on a structure should reflect the common building practices at the time of construction. Therefore, the 1920 property would retain its average grade of C.

In another example, a dwelling constructed in 1980 with central heating was above av-erage construction (grade B or above). Today, central heat is considered standard, and a dwelling without central heat may be considered below average construction (grade D).

Quality Grade Adjustments

QUALITY	VALUE EFFECT
E	0.5–0.75
D	0.8–0.9
C	0.9–1.15
B	1.15–1.4
A	1.6–1.8
S	1.85–2.25
L	2.25–2.9
Q	3.0–7.0

Grade adjustments are used to account for special features and quality of building material which may define the structure to be superior or inferior in quality than what qualifies a structure for a certain grade. Appraisers may use their judgment and experience when quantifying these differences.

Quality Grade for Baths and Other Features

Baths, kitchens, fireplaces, and elevators are examples of features than can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. C quality graded buildings can have an upgraded feature such as a bathroom or kitchen, but still not be considered a B quality grade overall. Therefore, the application of quality grade for the specific feature is allowed.

Not all buildings will conform to an established letter grade, as described above. It is common for buildings to have construction qualities which fall between set grade levels. The grading guidelines described in this schedule give the appraiser the ability to compensate for such differences by selecting intermediate (plus or minus) grades. For example, a C quality grade building that may only have an upgraded kitchen and still have overall average quality materials. The upgraded kitchen may not make the building a quality B grade but does improve the quality beyond the C quality grade. Therefore, the appraiser may select the quality grade as a C+ (plus). Conversely, a home that is slightly lower quality than a typical C grade, is graded as a C- (minus).The same methodology applies to all categories of quality grade adjustments.

Quality Grade Descriptions

Grade Q (Unique)

Structures graded Q are typically the highest cost and are unique. These structures are in-dividually designed and built with the finest quality materials and workmanship with ex-ceptional attention to detail. Artisans are often employed to add special features such as painted murals, detailed woodwork, individually designed and/or hand-crafted tiles, or stained glass. The materials used are also unique: mahogany, teak, reclaimed hardwood, and/or other exotic/rare woods used for floors, walls, ceilings, and/or cabinetry. Stonework may be granite, slate, marble, and other natural material and will be present throughout the structure. Expect to find ornamental doorways, columns, and multiple fireplaces. The interior may also have hand-carved wood moldings, floating stairways, conservatories, private guest suites, extensive porches, balconies, and other unique features. The quality of construction is evident in the landscaping, which may include formal gardens, waterfalls, extensive stonework/terracing, swimming pools, and decorative ponds. All aspects of the building, both interior and exterior, are of the utmost quality. Because no two Q grade properties are like, the mass appraiser must give consideration to the uniqueness of features when estimating the replacement cost. Because of the uniqueness of these properties, the market is extremely limited and allows for subjectivity in valuation.






These homes are often built to the specification and tastes of the owner and not necessarily for resale value. Due to the individual personalization, when these homes are sold, their true value may not be reflected in the market. The cost approach may be the most relevant method of valuing these structures. Valuation of these properties should be based on the data available at the time of valuation. Sales data may have been gathered from other locations, regionally and nationally, to find appropriate comparable properties.

Features often include:

1. Interior Finish (coffered/exposed beam ceilings, vaulted/extended ceilings, floor to ceiling windows, exotic materials and hardwood, custom designed wood or glass elevators, solid granite or marble counters, hand-blocked/hand-painted wallpaper, ornately carved wood trim, grand entry foyers, entertainment areas, extensive garages, storage areas, closet spaces, potential for special climate control).
2. Floor Cover (exotic/unique hardwood, reclaimed material, very high quality carpeting, handmade tile, slate, marble, flagstone, terrazzo, brick inlaid wood, other exceptionally high quality floor coverings).
3. Plumbing (abundant fixtures of the highest quality and design; gold, silver, hammered copper, or other fine materials).
4. Roof (tile, slate, wood shakes, copper, or a combination of exceptional high-quality materials).

Grade L (Luxury)

Structures graded L are very high cost with many custom features and details. These structures are individually designed and built with very high quality materials and workmanship. Materials used may include accents of mahogany, teak, and other rare/exotic woods. Granite, slate, marble, and other stonework may also be present with some ornamental woodwork, columns, and/or fireplaces. The interior may have extensive moldings, extended ceiling heights, and other special features. The quality of construction is also evident in the landscaping which may include terraced gardens, waterfalls, swimming pools, and ponds. All aspects of the building, both interior and exterior, are of high quality.

Like “Q” grade properties, “L” grade properties also present special challenges to the mass appraiser because no two luxury properties are alike. Special consideration must be given to the varying features when estimating its replacement cost. Due to the nature of these homes, the market is limited and allows for some subjectivity in valuation. Most of these homes are built to the specification and tastes of the owner, and not necessarily for resale. Because of individual personalization, when these homes are sold, the true value of the structure may not be reflected in the market. The cost approach may be the most relevant method to value these structures. The decision on the assessment of these properties should be based on the data available at the time of valuation. Sales data may have been gathered from other locations—regionally and nationally—to find truly comparable properties.






Features often include:

1. Interior finish (high/vaulted ceilings, exotic woods, elevators, granite/marble counters, inlaid wood, hand-blocked wallpaper, extensive carved wood, large entry foyers, extensive storage areas/closet space, areas with climate control).
2. Plumbing (abundant, high quality fixtures and design, silver/gold or other fine metals).
3. Floor Cover (high grade carpet, exotic/expensive hardwood, tile, slate, flagstone, terrazzo, brick inlaid wood, high quality floor coverings).
4. Roof (tile, slate, copper, or combination of high quality materials).

Grade S (Exceptional)

Structures graded S are high cost, individually designed and built with considerable attention to detail. Dwellings generally have superior architectural style and workmanship. The interior finish is superior quality and may include special features such as painted murals, individually designed tiles, or stained glass. One can expect to find ornamental doorways, columns, and fireplaces. The interior may have hand carved wood molding, floating stairways, conservatories, elevators, ballrooms, and other special features. Wood may be mahogany, teak, and other exotic/rare woods used for floors, walls, and cabinets. Stonework may be granite, slate, marble, or other natural stonework. These homes are not as rare as luxury homes, though many older neighborhoods will have at least one superior grade home. Some newer developments are all built to this standard.

Features often include:

1. Interior Finish (painted, drywall, hand-blocked or high-grade wallpaper, wood panel).
2. Storage (abundance of hardwood cabinetry in kitchen and bathrooms, extensive storage/closet space, high/vaulted ceilings).
3. Plumbing (kitchen and bath fixtures are abundant and of the highest quality).
4. Floor Cover (high quality carpet, hardwood, tile, brick, slate, flagstone, marble, granite, or a combination of high quality materials).
4. Floor Cover (high quality carpet, hardwood, tile, brick, slate, flagstone, marble, granite, or a combination of high quality materials).
5. Roof (slate, tile, copper, wood shakes, or architectural shingles on heavy wood rafters, large eaves with gutters and downspouts).

Grade A (Superior)

Structures graded A are of superior quality. They may be mass produced in above average residential developments or for an individual owner. Superior quality materials are used throughout the structure. They are architecturally designed and supervised; quality in refinements and details is evident. The exterior has superior placement and design of windows and doors.






Features often include:

1. Interior Finish (painted drywall, some wallpaper or paneling).
2. Storage (ample cabinetry with wood veneer finish in kitchen and bathrooms, ample linen/storage closets).
3. Plumbing (very good quality fixtures such as tiled or modular plastic shower stall, toilet, lavatory, tub, tub+shower, kitchen sink).
4. Floor Cover (carpet, oak hardwood, ceramic tile, high quality sheet vinyl, or combination of these).
5. Roof (covering of architectural shingles, copper, tile, slate, wood shakes, large eaves with gutters and downspouts).

Grade B (Custom)

Structures graded B are of good quality, they may be mass produced in above average residential developments or for an individual owner. Good quality, standard materials are used throughout the structure. These structures generally exceed the minimum construction requirements of local building codes. Attention to architectural design both in refinements and details is evident. The exterior has good fenestration (placement of windows and doors) and design.






Features often include:

1. Plumbing (good quality fixtures, may include tiled or modular plastic shower stall, toilet, lavatory, tub, tub+shower, or kitchen sink).
2. Floor Cover (carpet, oak hardwood, pine softwood, ceramic tile, sheet vinyl, or a combination of these).
3. Roof (covering of composition shingles or architectural shingles or high grade metal).
4. Other (well-designed fenestration/placement of windows and doors, custom ornamentation and trim).

Grade C (Average)

Structures graded C are of basic design and features. This dwelling is constructed of average quality materials and workmanship with moderate architectural styling and treatment, with built-in features. These residences are usually mass produced and meet all local building requirements. Workmanship is acceptable, but does not reflect custom craftsmanship. Cabinets, doors, hardware, and plumbing are usually stock items of an average quantity throughout the structure.

Features often include:

1. Interior Finish (painted drywall, some wallpaper or paneling, doors are good quality with hollow core and attractive hardware).
2. Storage (adequate amount of cabinetry usually with wood veneer finish, ample linen and storage closets).
3. Plumbing (eight average quality plumbing fixtures, may include tiled or modular plastic shower stall, toilet, lavatory, tub, tub+shower, or kitchen sink).
4. Floor Cover (carpet, oak hardwood, pine softwood, ceramic tile, sheet vinyl, or a combination of these).
5. Roof (basic design with covering of composition shingles).

<u>Grade D (Fair)</u>

Structures graded D are constructed of economy grade (fair quality) materials with fair workmanship. They are generally lacking in style and built-in features. Mass built homes designed to meet minimal housing codes are “D” grade structures. One full bath with fair quality fixtures is standard for D quality homes.






Features often include:

1. Interior Finish (painted drywall or paneling, laminate with small backsplash, stock or hollow doors with inexpensive hardware, minimal number of electrical outlets with fair quality lighting fixtures, forced air furnace or electric baseboard heat with thermo-stat).
2. Storage (inexpensive cabinets, small vanity in the bath, minimal amount of closet/ storage space)
3. Plumbing (five average quality fixtures, may include tiled or modular plastic show-er stall, toilet, lavatory, tub, tub+shower, or kitchen sink).
4. Floor Cover (linoleum, asphalt tile or carpert, pine softwood, sheet vinyl, or a com-bination of these).
5. Roof (plywood sheathing with asphalt shingles, metal, low cost composition shin-gles, or roll roofing with prefabricated trusses and plain wood cornice).

Grade E (Low Cost)

Structures graded E are constructed of low cost materials and poor workmanship, with no architectural design. The interior and exterior finishes are plain and inexpensive. The materials used in construction are often “seconds” or other low cost and inferior materi-als. This grade class may also include structures with no heat or bath.






Features often include:

1. Interior Finish (painted drywall, concrete block, or paneling, inexpensive countertops of wood or plastic, stock or hollow doors with inexpensive hardware, minimal number of electrical outlets with low quality lighting fixtures, and forced air furnace or electric baseboard heat with thermostat).
2. Storage (minimal amount of closet and storage space with inexpensive paint grade cabinets in kitchen).
3. Plumbing (five or less low quality plumbing fixtures which may include tiled or modular plastic shower stall, toilet, lavatory, tub, tub+shower, or kitchen sink with one full bath with low quality fixtures).
4. Floor Cover (plywood flooring with low grade carpet, linoleum, asphalt tile, pine softwood, low cost sheet vinyl, unfinished subfloor, or a combination of these).
5. Roof (basic design of gable or shed, sheathed with plywood or planks, covered with asphalt shingles or metal, low cost composition shingles, or rolling roof with no cornice or gutters).
6. Other (foundation may be cement block, brick, or wooden piers and exterior walls may be wood frame, concrete block, asbestos, or composition roll siding with inexpensive sash and little to no trim).

Condition

The condition of a structure is known as “state of repair” and is relative to the age of the structure. For example, normal condition is a newly completed home that is available for sale or habitation; normal condition for a home built in 1958 will show some deterioration allowing for routine maintenance with no major updates. A home built in 1958 that has a new roof, new siding, windows, and gutters is not in normal condition for its age—it is in good condition. The appraiser must not confuse grade and condition. Consider the condition of the building in relation to its age.

CODE	GRADE	AGE-LIFE	DEPRECIATION
R	Renovated	Increased/like new	Little/None
G	Good	Increased	Moderate
N	Normal	Normal	Normal
F	Fair	Decreased	Noticeable
P	Poor	Close to End	Severe
U	Unsound	At End	Extensive

Renovated structures will have new upgrades such as a new kitchen, new electrical and plumbing, new windows, doors, exterior/interior finish (vinyl, brick, etc.), or a combination of upgrades. A structure in **good** condition is well maintained and has upgrades and re-placement features that decrease the amount of depreciation. A **fair** graded structure has below normal maintenance and noticeable deterioration. A structure in **poor** condition has little or no maintenance evident since the time of construction and is approaching unsound condition, but is still usable. **Unsound** structures have no maintenance evident and may be marginally usable if repaired but are currently not in use; the building may only have residual value.

Residential Building Features

All adjustment formulae can be demonstrated by the equation: Standard Rate x Adjustment Amount = Adjusted Rate.

Bathrooms

Bathrooms are classified as full baths, or half baths. A full bath includes three or more fixtures, usually including a toilet, sink, shower, and/or tub. A half bath is made up of two fixtures including a toilet and sink.

Bath Features: Pricing

Bathrooms are valued at a standard rate per each bathroom as found in the Building Features pricing table.

Price Adjustment Table

Adjustment ratings depend on the condition of any particular bathroom. Adjustments are made on a case by case basis and may be adjusted up or down. Bathrooms are examples of features that can have an independent quality grade separate from the overall building grade. The independent grade is used to accomplish the same overall percent grade adjustment. A building with a C quality grade can have an upgraded bath and still not qualify for a B quality grade overall. Therefore, an application of a high quality grade for a specific feature is allowed.

RATING	ADJUSTMENT AMOUNT
Poor (P)	0.00–0.60
Fair (F)	0.40–0.85
Good (G)	1.05–1.20
Very Good (VG)	1.10–1.15
Renovated (R)	1.15–1.20
Renovated 2 (R2)	1.20–1.25
Renovated 2.5 (R25)	1.25–1.30
Renovated 3 (R3)	1.30–1.35

Kitchen Pricing

Kitchens are valued at a standard rate per each kitchen as found in the Building Features pricing table.

Price Adjustment Table

Adjustment ratings depend on the condition of the kitchen; they are made on a case by case basis. Buildings with a C quality grade can have an upgraded kitchen, but still not achieve a B grade overall. Therefore, the application of a kitchen-specific grade is allowed.

RATING	ADJUSTMENT AMOUNT
Poor	0.00–0.25
Fair	0.50–0.75
Good	1.05–1.10
Very Good	1.10–1.15
Renovated	1.15–1.20

Additional Living Units

This label is given to a secondary area or space within the existing residential structure that is self-contained to create an additional living area. These areas usually consist of a kitchen/kitchenette, full bathroom, and sleeping area. A common name for these types of areas is in-law suites.

Additional Living Unit Pricing

These units are valued at a standard rate per each additional living unit as found in the Building Features pricing table.

Price Adjustment Table

Adjustment ratings depend on the condition of the living unit and are made on a case by case basis. These areas are examples of features that can have independent quality grades separate from the overall building grade. Structures with a C quality grade can have an upgraded additional living unit, but not achieve an overall quality grade of B. Therefore, the application of an additional living unit grade is allowed.

RATING	ADJUSTMENT AMOUNT
Poor	0.00–0.25
Fair	0.50–0.75
Good	1.05–1.10
Very Good	1.10–1.15
Renovated	1.15–1.20

Fireplaces

This includes a wood burning or gas unit that is permanently attached to the structure.

Fireplace Pricing

Fireplaces are valued at a standard rate per each fireplace as found in the Building Features pricing table.

Price Adjustment Table

Adjustment ratings are made depending on the condition or function of the fireplace and are made on a case by case basis. A fireplace in “poor” condition would be considered inoperable. This is a feature that may have an independent grade, separate from the building grade. Structures with a C quality grade can have an upgraded fire place but still not have an overall quality grade of B. Therefore, the application of a grade specific to the fireplace is allowed.

RATING	ADJUSTMENT AMOUNT
Poor	0.00–0.25
Fair	0.50–0.75
Good	1.05–1.10
Very Good	1.10–1.15
Renovated	1.15–1.20

Elevators

A platform or an enclosure raised and lowered in a vertical shaft to transport people or freight is classified as an elevator.

Elevators Pricing

Elevators are valued at a standard rate per each elevator as found in the Building Features pricing table.

Price Adjustment Table

Adjustment rating may be made depending on the quality, condition, or function of the elevator and are made on a case by case basis. Elevators may have independent quality grades separate from an overall building rate. A building with a quality grade of C may have an upgraded elevator but still not achieve a B quality grade overall. Therefore, the application of a quality grade specific for this feature is allowed.

RATING	ADJUSTMENT AMOUNT
(U) Unsound	0.00–0.50
(E) Poor	0.50–0.75
(D) Fair	0.80–0.85
(C) Average	0.90–1.10
(B) Custom	1.15–1.35
(A) Superior	1.60–1.80
(S) Special	1.90–2.10
(L) Luxury	2.50–2.80
(Q) Unique	3.0–5.0

Special Features

There are item(s) that have been permanently added or attached to real property that may not be common or typical to usual construction. Examples include backup generators, home theaters, golf simulators, wine cellars, etc. Many more features are possible for qualifying as special features and receiving an independent grade.

Special Features Pricing

Special Features are valued at a standard rate per each special features as found in the Building Features pricing table. Factors such as cost, quality of materials used, condition, and contributing value influence whether or not a special feature will receive a separate condition rating.

Price Adjustment Table

Special Features are examples of aspects of a structure can receive an independent quality grade. A building with a quality grade of C may have an upgraded feature but still not qualify for a B grade overall. Therefore, the application of a quality grade tailored to special features is allowed.

RATING	ADJUSTMENT AMOUNT
Poor	0.00–0.25
Fair	0.50–0.75
Good	1.05–1.10
Very Good	1.10–1.15
Renovated	1.15–1.20

Residential Building Refinements

Roof Style

» **A-Frame:** an extreme pitched roof where the roof forms the wall structure.
» **Arch/Bow**: a straight and continuous arched vault or ceiling; semi-circular or semi-elliptical in profile.
» **Flat/Shed Roof:** level with the structure; a shed roof has only one side that generally has a steep slope.
» **Gable/Pitched Roof:** ridged roof that slopes from the center and resembles an "A." It has a triangular shape when viewed from the side.
» **Gambrel/Barn Roof:** two pitches with the lower slope steeper than the upper slope.
» **Hip:** pitched roof with four sloping sides; the pitch typically runs to each interior wall.
» **Mansard/Double Hip**: ridged roof with two slopes on either side; the lower slope is steeper while the upper slope is almost flat.

Roof Materials

» **Asbestos Shingle:** made of asbestos or asbestos material with a more brittle appearance than composition shingles; only found on older homes.
» **Composition Shingl**e: fiberglass or asphalt formed in strips/shingles; the shingles are nailed to the roof by an overlapping pattern that creates a weatherproof seal.
» **Copper:** sheets of copper that are nailed to a roof.
» **Metal:** corrugated or crimped aluminum or steel nailed to the sheathing; new metal roofs have the look of traditional shingle roof materials.
» **Roll Composition:** fibrous material filled with tars, purchased in rolls; attached to roof with nails or tar.
» **Slate:** stone shingles that are sawed or split into individual shingles and are nailed to the roof.
» **Tar and Gravel:** a layer of roll composition covered with tar and embedded with gravel; usually found on flat or shed roofs.
» **Tile:** shingles are made of clay and baked to hard surface and require no paint; usually a half circle shape and are the color of clay (red, brown, or rust).
» **Wood Singl**e: cedar or cypress that is cut into wedge-shaped shingles about 3/4" thick, usually nailed to sheathing.
» **Wood Shakes**: much thicker than wood shingles and less uniform in shape and size; may be hand split and are attached to the roof by nails.

CODE	MATERIAL
100	Comp. Shingles
102	Metal
104	Wood Shingles
106	Wood Shakes
108	Asbestos Shingles
110	Roll Composition
112	Slate
114	Tile
116	Copper
118	Tar & Gravel
120	Other Material

Detached Structures, Special Features, and Yard Items

Yard Items listed in this section are structures attached to the land. They are free standing outer buildings and yard improvements. A yard item is not attached to the dwelling, it is freestanding.

Grade

Quality grading refers to a process that values structures based on construction quality or grade. Construction quality is defined as the materials, quality, workmanship, and basic design/style (e.g. architect designed, custom plans, stock plans, owner built) of the original construction.

The condition is defined as maintenance relative to age, or in other words, the condition of the subject compared to a model of the same age which has received normal maintenance. The current condition of a structure is not related to its grade or quality of construction. A structure of better than average grade will retain the same construction quality until it is removed regardless of the condition. The age or condition does not change the quality of the original construction, workmanship, or materials. Condition or state of repair should not be confused with quality of construction.

The following specifications indicate construction quality associated with each grade. The intent is estimating the replacement cost new.

Grade & Description

1. **(Q) Unique**: one-of-a-kind, individually designed; highest quality materials and workmanship featuring one-of-a-kind design and appeal.
2. **(L) Luxury**: individually designed construction; very high-quality materials and workmanship with some unique features.
3. **(S) Exceptional**: individually designed construction; high quality materials and workmanship
4. **(A) Superior**: custom or stock architecturally designed construction; high quality materials and workmanship
5. **(B) Custom**: high grade custom built construction; may be architect designed. Material quality and workmanship is better than average.
6. **(C) Average**: forms the base from which others are measured. This grade represents the average stock plan, with average materials, and average workmanship.
7. **(D) Fair**: low quality materials and below average workmanship.
8. **(E) Poor**: constructed without plans, of used or cull material, poor quality construction, and workmanship.

Improvements

Quality grading is used to adjust value relative to a baseline value. The baseline value or C grade is considered average quality; the grade C structure is valued at 100% of the assigned value. Grade A and B structures are higher quality construction than C grade structures and are adjusted upward to reflect this difference. Grades D and E are lower than average quality construction and are adjusted downward. For example, if the base value per square foot of a grade C garage is $25.00, then the square footage is multiplied by the price per square foot to give an estimate of the cost new of the improvement. Superior quality is adjusted higher than grade C, and inferior quality is adjusted lower than grade C.

Example: C Grade Garage | 20 x 20 = 400 SF

GRADE	% ADJUSTED FOR GRADE	BASE COST	GRADE ADJUSTED	SQUARE FOOTAGE	RCN
Q	300–500%	x $25	= $75.00	x 400	= $30,000
L	250–280%	x $25	= $62.50	x 400	= $25,000
S	190–210%	x $25	= $47.50	x 400	= $19,000
A	160–180%	x $25	= $40.00	x 400	= $16,000
B	115–135%	x $25	= $28.75	x 400	= $11,500
C	90–110%	x $25	= $22.50	x 400	= $9,000
D	80–85%	x $25	= $20.00	x 400	= $8,000
E	50–75%	x $25	= $12.50	x 400	= $5,000

Once the replacement cost new is calculated, the improvement is then depreciated for age. Depreciation is calculated based on the average life of the item. Each improvement type is assigned a year-life table. The depreciation table calculates the amount of depreciation for the item. The depreciation is subtracted from the replacement cost new to calculate the remaining value of the improvement and is considered to retain at least 20% of its value throughout its life.

Example

COST NEW	AGE	YEAR-LIFE TABLE	REMAINING VALUE
$10,000	10 Years	10	$2,000
$2,000	18 Years	20	$500

Barns and Utility Buildings[1]:
The following sections (Barns and Utility Buildings, Carport/Canopy/Garage, and Other Structures) applies to residential, commercial, and industrial building codes.

Two Story Barn or Utility Building Unfinished (B2S)
Roof styles for these buildings include gable and gambrel. A loft—above the second level—may also be present. The original design provided for livestock shelter for feeding on the lower level and hay and/or storage on the upper level. Cost per square foot is based on a two-story structure. This structure is measured by square feet and assessed based on its size.

Two Story Barn or Utility Building Finished (BAR)
This label refers to high quality and average two level barns. The finish is not the same quality as the living area but is more than an unfinished barn.

Stable (STB)
Used to house horses or other livestock. Improvement includes stalls and storage facilities. The structure may include restrooms and living areas.

Low Cost Two Story Out-Building or Tobacco Barn (TB)
Many tobacco barns were originally used for storage and/or curing of tobacco. Most tobacco barns now may be used for storage of equipment or hay. In addition tobacco barns, other low quality two story barns or utility buildings may be represented by this code.

Poultry House (PH)
These structures can be one or two levels. If the structure was originally built as a poultry house and has been converted to a barn or utility building, the appraiser may list the structure as it is used.

Pump House (PH1)
This is a structure for housing water pumping and filtering equipment, including light and water connections, concrete floor, and no interior finish. This structure may resemble a utility building. Pump houses and utility buildings differ in use; pump houses may have plumbing, utilities, and well fixtures. A pump house may be constructed of wood, concrete block, or brick. Typically, a pump house is lower in height than a utility building.

Utility Building Unfinished (UB)
This refers to a single level unfinished barn or four-sided shed. Structures may be located on any property type. There are no utilities and quality can vary from poor to very good. This is a basic building used for storage, farm equipment, machinery, or tools. These structures may also be used as workshops or studios. The primary differentiation is lack of utilities.

1 All codes in this section are denoted in parentheses.

Utility Building Finished (UBF)
A finished single level barn or four-sided shed is represented by this code. These structures may be located on any property type. These buildings have utilities and the quality varies from average to very good. This is a basic building used for storage of farm equiment, machinery, and tools and can be used as workshops or studios. The primary difference is the addition of power or other utilities.

Concrete Building (CBB)
This is a simple concrete block building.

Manufactured Home Converted to Storage (MST)
A manufactured home or mobile converted from a single family living unit to a storage nit.

Prefabricated Metal Building (PMB)
These are typically for equipment storage, machine shops, workshops, or barns. The structure may have a clear span interior (no support members) which allows optimum space utilization. The roof is typically a low-pitch gable. Most of these structures are prefabricated with the brand name displayed on the front of the building. Example: Dixie, Steel, Star, Butler, or Morton.

Quonset (QUO)
This structure is typically used for machinery storage or as a maintenance shop. The building is designed with precut arch-rib frame steel and has no interior support beams. The base cost includes a concrete floor and electrical wiring but does not include plumbing or heating.

<u>Carport/Canopy/Garage:</u>

Carport (CPT)
This is a sturdy structure used for protection of vehicles. This code is used for residential construction, although may be found on any property type.

Canopy: Residential or Agricultural (CAN)
These structures are usually found on agricultural or residential property but can also be found on commercial property. For example, agricultural sheds with one or more sides open, low quality carports, or metal sheds.

Commercial Quality Canopy: Frame or Metal (CNM)
This represents a freestanding commercial grade metal or frame canopy. This improvement may be located over gas pumps.

Canopy: Concrete (CNC)
A commercial grade concrete canopy is usually found at motels, gas stations, hospitals, or office buildings.

Canopy Over Concrete/Asphalt/Etc. (CNP)
Like the prior canopy, this is a commercial grade canopy usually found at motels, gas stations, hospitals, or office buildings.

Garage (GAR)
This refers to a residential or small commercial garage. The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. A garage includes four walls and a door opening. The door may be absent or either overhead, sliding, or hinged. Grade variation depends on complexity of design and materials, partitioning, and utilities.

Condominium Garage (GR1)
The primary purpose of this structure is to house automobiles. This structure may also include a workshop or other partitioned area. A condominium garage includes four walls—some will be common walls—and a door opening. The door may be absent or either over-head, sliding, or hinged. The garage is typically not attached to the condominium. The garage may be in a separate building or stand alone. GR1 refers to an average quality condominium garage.

Condominium Garage (GR2)
Similar to GR1, this is a condominium garage for automobiles typically not attached to the condo. This code refers to an above average quality garage.

Condominium Garage (GR3)
This code refers to the same type of structure as GR1 and GAR, though refers to a garage of superior quality.

Condo Storage 1 (ST1)
An area designed for personal storage within a condominium development. The area may be in a separate building or basement area. The area is typically not connected to the condominium unit. The area will normally be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code ST1 is considered below average finish. The finish is minimal, often open air, and may be constructed of chain link fencing or something comparable.

Condo Storage 2 (ST2)
An area designed for personal storage within a condominium development. The area may be in a separate building or basement area. The area is typically not connected to the condominium unit. The area will normally be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code ST2 would be considered average finish. The finish could be an enclosed area constructed of drywall or comparable materials.

Condo Storage 3 (ST3)
An area designed for personal storage within a condominium development. The area may be in a separate building or basement area. The area is typically not connected to the condominium unit. The area will normally be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code ST3 is considered above average finish. The area may have climate control, finished interior and exterior wall, insulated, and minimal floor finish.

Parking Space (PRK)
An area designed for personal vehicle parking/storage within a condominium development. The area may be in a separate building, basement, or open air lot. The area will typically be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code PRK is considered average finish. Average finish may be an enclosed are constructed of drywall or comparable material.

Garage with Loft: Full Story (GRL)
This structure refers to a utility room above the garage area. If the area above the garage is a finished living area, the building is coded as a garage apartment and not a yard item.

Garage with Utility Area (GRU)
This is a residential or small commercial garage with a utility room above or attached to garage area. If the area above or attached to garage is a finished living area, the building is coded as a garage apartment and not as a yard item.

Other Structures:

Gazebo Open/Screened Porch (GAZ)
A gazebo is a detached structure similar to an open porch or pavilion. The grade depends on the quality of materials and the design details. This code should also be used for a detached open or screened porch.

Deck (DK)
This is a freestanding wood or other similar material deck.

Patio (PT)
A patio is an outdoor living area made of concrete, brick or stone, terraced or flat structure.

Cabin/Cottage Finished (CB2)
This refers to a low cost cabin—different from a CB1—used for year-round living. These structures have some insulation with interior finish, including electricity and plumbing.

Cabin/Cottage Finished (CB2)
This refers to a low cost cabin—differs from a CB1—used for year-round living. These structures have some insulation with interior finish, including electricity and plumbing.

Greenhouse: Residential Quality (GH)
A wood or metal framed structure including lighting, plumbing, and vents is a residential greenhouse. They are made of plastic sheeting on metal or wood frames and are not listed as real estate. This code represents residential type greenhouses with lesser quality and amenities than a commercial facility. These greenhouses are used for production or horticultural products for personal use. Quality could be established by the weight of the plastic cover, materials used to construct the frame and the amenities within.

Greenhouse: Commercial Quality (GHC)
A wood or metal framed structure including lighting, plumbing, vents, sprinkler system, and heat is a commercial quality greenhouse. They are made of plastic sheeting on metal or wood frames and are not listed as real estate. This code represents a commercial facility of higher quality with more amenities than residential greenhouses. These structures are used to produce horticultural products for a retail market. Quality could be established by the weight of the plastic cover, materials used to construct the frame and the amenities within.

Reference Building: No Value (REF)
These are buildings considered to have no assessment value and add no value to the property.

Old Dwelling (DWG)
This is a dwelling no longer occupied and now used for storage etc.

Recreational:

Pool Enclosure: Detached (POE)
This is a building that encloses a pool and may include bathrooms and shower facilities.

Swimming pool (SP1)
This refers to a swimming pool of average quality with a vinyl-lined swimming pool that includes a filtering system, circulating pump, and chlorinator.

Swimming Pool (SP2)
Like SP1, this pool has a filtering system, circulating pump, and chlorinator, though it is an in-ground concrete poured pool of custom quality.

Swimming/Wading Pool (SP3)
A wading pool is an average of two feet deep but may be up to three feet deep. The average grade C wading pool includes a filtering system, circulating pump, and chlorinator.

Swimming/Lap Pool (SP4)
Narrow pool used for lap swimming falls under code SP4 and includes a filtering system, circulating pump, and chlorinator. It may include a wave machine.

Indoor Swimming Pool (INSP)
This is an in-ground concrete pool and includes a filtering system, circulating pump, and

chlorinator. The indoor swimming pool is comparable to an outdoor pool.

Infinity Pool (SP5)
Also called a zero edge or vanishing pool, this pool gives the impression of extending into the horizon. Primarily located at resorts or exclusive estates, an infinity pool is costly because of the extensive structural, mechanical, and architectural detail required. The foundation systems required for these pools is the main cost of construction.

In-Ground Spa/Hot Tub (SP6)
An in-ground hot tub includes a hot tub filtration system and heater typically built from acrylic shells or concrete.

Racquetball Court (RBC)
This is built to regulation specification and is suitable for all types of play including amateur and professional matches. The racquetball court is an improvement found within an existing residential or commercial facility.

Tennis Court: Residential (TC1)
This type of court may not be built to regulation size. These courts are for residential personal use and may have minimal fencing and lighting.

<u>Commercial or Special Use:</u>

Tower Site (TOW)
The tower site represents the value of the improvements to the land for preparation of the construction of a tower. The site improvements may include any infrastructure such as site grading, building of access road, concrete pad and utilities need for the site. The physical tower and supporting equipment are considered personal property.

Water Tank (WTK)
A wood, concrete, or metal water storage structure.

Cemetery Plot (CEM)
A piece of property within a cemetery purchased for a burial or burials for a family.

Mausoleum Niches (MAU)
A mausoleum is an external freestanding building constructed as a monument enclosing the interment space or burial chamber of a deceased person or people.

Go-Kart Track (GCT)
A narrow asphalt or concrete race track that is built to race Go-Karts. They are small racing cars with a lightweight or skeleton body.

Miniature Golf Course (GC9)
A novelty gold game played with a putter on a miniature course usually having tunnels, bridges, sharp corners, and obstacles.

Home Site (HMS5, HMS10 or HMS15)
A home site includes all utilities and site preparation that make the land available for the addition of improvements. Once the home site is added to the land as a special feature/yard item, it usually remains, even if the structure is removed.

Bank Money Vault (BE1)
A bank vault is a secure space where money, valuables, records, and documents can be stored. It is intended (much like a safe) to protect their contents from theft, unauthorized use, fire, natural disasters, and other threats. Unlike safes, vaults are an integral part of the building within which they are built, using armored walls and a tightly fashioned door closed with a complex lock. Vault doors are considered personal property. Bank vaults are typically made with steel-reinforced concrete. This material is not substantially different from that used in construction work. Modern bank vaults are typically made of modular concrete panels using a special proprietary blend of concrete and additives for extreme strength. The concrete has been engineered for maximum crush resistance.

Bank Storage Vault (BE2)
A bank storage vault is a secure space where valuables, records, and documents can be stored. These may be used by the bank for document storage or may be used by the bank customers for documents storage. It is intended (much like a safe) to protect their contents from theft, unauthorized use, fire, natural disasters, and other threats. Unlike safes, bank storage vaults are an integral part of the building within which they were built using armored walls and a tightly fashioned door closed with a complex lock. Storage vault doors should be considered personal property. Bank storage vaults are typically made with steel-reinforced concrete. Modern bank storage vaults are typically made of modular concrete panels using a special proprietary blend of concrete and additives for extreme strength. The concrete has been engineered for maximum crush resistance. Bank storage vaults typically contain many safe deposit boxes, as well as places for teller cash drawers, and other valuable assets of the bank or its customers.

Mall Concourse (CO)
A shopping center complex may have three distinct components, major anchor stores, the center strip stores, and the mall concourse. The mall concourse is for public pedestrian areas only, exclusive of open well areas, and includes stairs and ramps as necessary. This may consist of a single access way or it may include a number of subsidiary approach routes connecting to the main shopping corridor or concourse. This will include typical paving, lighting and permanent focal elements such as built-in seating, planters, center court wells, stages and fountains commensurate with the quality of the center buildings.

Golf Course Average Improvements (GC2)
Typical club, private or not, on undulating terrain, bunkers at most greens, average elevated tees and greens, some large trees moved in or clearing of some wooded areas, driving range. May have name architect.

Golf Course Superior Improvements (GC1)
Better championship type course on good undulating terrain, fairway and greens bunkered and contoured, large tees and greens, large trees transplanted, driving range, will have named architect. May include longer, more challenging play of the game of golf.

Loading Dock (LOD)
A loading dock is an area of a building where goods vehicles are loaded and unloaded. They are commonly found on commercial and industrial buildings, and warehouses in particular. Loading docks may be exterior, flush with the building envelope, or fully enclosed. They are part of a facility's service or utility infrastructure, typically providing direct access to staging areas, storage rooms, and freight elevators.

Manufactured Housing

Manufactured Housing is off-site construction. The definition for manufactured housing is factory built sectional structures that are transported to the building site and installed. These units can be single-wide, double-wide, triple-wide homes, modular offices, classrooms, or other multi-sectional buildings. Manufactured housing is federally regulated by the Manufactured Home Construction and Safety Standards (MHCCSS) regulation, also known as the HUD code which went into effect June 15, 1976. The HUD code provides the design and construction requirements for the complete production of the structure in the factory, with some modifications allowed for an on-site completion. Each unit must boast HUD certification seal to show that these standards have been met. The HUD code certification is for the manufactured home only; any attachments must meet local building codes.

What is the difference between a mobile home, a manufactured structure, and a modular home?

In practice, all of these homes are referred to as manufactured housing because they are moved to the building site rather than being built on-site. "Mobile home" was the name given to factory built homes that had wheels and could be moved from one site to another. All new factory built homes are considered to be manufactured housing by their homebuilders. There is a difference between standards for each type of construction. This difference cannot be easily observed. The Assessor's Office depends on inspections and permit offices to determine the type of manufactured housing.

Pre HUD Manufactured Homes are factory-built homes produced before June 16, 1976. These homes are also known as pre-HUD code homes and can be single or double-wide homes. All 1976 and older homes are graded as D.

HUD Approved Manufactured Homes are built with a steel undercarriage used to transport the home to the building site. Manufactured homes are valued for assessment purposes using the standards for manufactured homes in this manual. Housing units are assessed by using a combination of grade and condition or replacement cost new less depreciation. Grading standards are detailed as part of this manual.

Modular Structures are factory built multi-sectional buildings that must meet the same North Carolina State building codes as stick or site-built construction. The differences between the MCHCCSS, or HUD requirements, and state building codes include structural considerations, energy design, accessibility, and electrical requirements. If the structure does not have HUD certification, it must meet local building code requirements. In Buncombe County, these structures must meet the requirements of the North Carolina Residential Building Code, a subsidiary of the International Residential Building Code. These structures are assessed using the same standards and rules as site-built homes.

Many new manufactured homes are being built to meet both HUD and local building codes. This marketing tool allows the home to be placed in a manufactured home park or a site-built subdivision. In this case, the steel undercarriage is not a necessary structural component and can be removed when the unit is placed on a permanent foundation. This is called off-frame modular construction.

The difference in manufactured housing depends on standards that are followed during construction. If a home built after June 1, 1976 meets HUD standards, it is a manufactured home. If the home meets North Carolina State Building codes, it is a modular home. All modular structures are listed as real estate. Manufactured homes may be listed and assessed as real estate or personal property.

Manufactured Home Procedure

Quality Grade

The quality grade of a manufactured home is based on both the quality of construction, workmanship, and materials. Similar manufactured homes may have the same floor plan and the same features, but the variation in cost can be significant. For example, not all 1400 square foot, 3 bedrooms, 2 bathrooms, manufactured homes cost the same to build. A manufactured home of higher quality than a B grade is listed with the same schedule as conventional modular construction.

Grade C

This grade differs from B and D only in the quality of materials in the structure. The building materials are average including fixtures, outlets, windows, and doors. This is the standard grade for manufactured homes.

QUALITY GRADE	DEFINITION
B	Good
C	Average
D	Fair
E	Poor

Manufactured Housing Roof Type

CODE	DESCRIPTION
122	Manufactured Housing

GRADE B

ITEM	QUALITY/TYPE
Foundation	Concrete piers with underpinning.
Frame	Steel beam undercarriage.
Floor Structure	Wood floor with particle board or plywood waterproof and insulated.
Exterior Wall	Aluminum, wood, or vinyl siding.
Roof	Composition shingles with roof pitch typical to site built.
Interior Finish	Has good quality paneling or drywall.
Heat and A/C	Forced air furnace and Heat Pump.
Plumbing	Good quality fixtures with two or more baths.

GRADE D

ITEM	QUALITY/TYPE
Foundation	Cement block, aluminum, wood, or no skirting.
Frame	Medium weight steel undercarriage.
Floor Structure	Wood floor joists, particle board, or plywood waterproofing.
Exterior Wall	Pre-finished aluminum or wood panels.
Roof	Engineered trusses and sheathing with metal roofing. Low pitch arched or sloped with minimal overhang.
Interior Finish	Low quality plywood paneling. Standard-grade hollow core doors. Laminated plastic countertops and backsplashes. Ceiling height typically 7'6" to 8'.
Heating	Forced air with adequate ductwork or wall furnace.
Electrical	Minimal number of electrical outlets. Low cost lighting fixtures.
Plumbing	Includes inexpensive fixtures (1 or 2 baths).

Meets minimum housing standards. All 1976 and older manufactured homes are graded D.

GRADE E

ITEM	QUALITY/TYPE
Foundation	Concrete piers with underpinning.
Frame	Light steel beam undercarriage.
Floor Structure	Particle board with plywood or waterproof and insulated.
Exterior Wall	Pre-finished aluminum or wood panels; minimal fenestration with economy-grade windows.
Roof	Engineered trusses and sheathing with metal roofing. Flat or slightly arched roof with no overhang.
Interior Finish	Low-quality panel-over-gypsum or woodgrain hardboard on 2"X3" studs. Minimal closets. Low-quality hollow core doors, countertrops, and cabinetry. Ceiling height typically 7'6" to 8'.
Heat and A/C	Forced air furnace with minimal ductwork or wall furnace.
Plumbing	Low-cost plumbing fixtures (typically 5 fixtures including kitchen and bath).

Listing Methods

Measuring and Listing

New construction is typically identified when new building permits are submitted through the Buncombe County Permits and Inspection, City of Asheville Permits and Inspections, Black Mountain Permits, and Montreat Permits departments. Permit information, actual plans and/or blueprints become available to the Assessor's Office to aid in the listing process. Department procedure requires that staff list details of any new construction from any available permit and plans/blueprints. This includes but is not limited to permits for any new construction, remodels, renovations, additions, and demolitions.

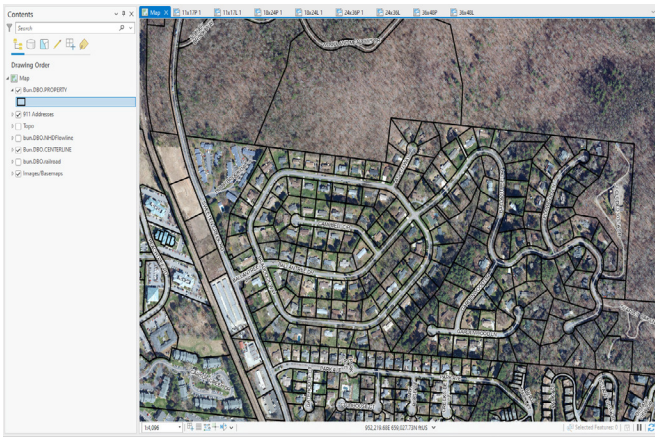
Details acquired from the building permit and plans may include but are not limited to the cost of construction, types of materials used, heated and non-heated square footage, detailed interior and exterior information.

Staff will then perform a site visit to ensure that permit and plan information is an accurate depiction of what was actually built. During the site/field inspection, staff may also determine what the actual percent complete will be for the listing as of January 1. Staff also have access to inspection reports and certificate of occupancy reports which help determine percent complete with more accuracy.

Staff members will perform many other steps to determine if an on-site inspection is required and to assist in determining property value in addition to ensuring that each property is listed accurately. Staff members are required to view all properties through ArcGIS, Orthoimagery, Eagle View imagery, Cyclomedia street-level photography, and Google Earth or Google Street View during the appraisal process. If there has been a recent property transaction, staff will verify and update property information as listed in the real estate listing.

ArcGIS

Mapping software analysis tool that Land Records uses to perform day to day mapping operations in order to create and maintain individual real property records. This is used to identify individual property boundaries based on publicly recorded information. This software also provides other property characteristics that may have an effect on property value. Examples may include topography, flood zones, municipal boundaries, etc.



Orthoimagery
The state of North Carolina collects orthoimagery (similar to aerial photography) on a recurring 4 year schedule and provides this information to individual counties. Collected data is then added as a layer into ArcGIS where staff members identify different characteristics of individual properties.

Aerial Oblique Photography (Eagle View)
High resolution Orthos and aerial oblique photography of the county from Eagle View is available for staff review. Staff have the ability to locate and identify any properties that may require a physical or site inspection. Staff has the ability to accurately identify and measure individual components of a structure with use of oblique photography.

Street Level Photography (Cyclomedia)
High resolution street level photography is available for many parcels throughout Buncombe County. Cyclomedia captures and records visual data in public spaces using vehicle-mounted camera systems. The camera creates 360 panoramic images and captures LiDAR data. Captured imagery allows staff members to view individual properties from street level to assist in appraisal decisions.

Google Earth Imagery
Google Earth renders a 3D representation based primarily on satellite imagery. The software superimposes satellite images, aerial photography, and GIS data onto a 3D globe. Google Earth is frequently used by staff to assist in identifying exterior physical property characteristics.

Just Appraised
This software uses AI to read through newly recorded deeds to match them with a property to be transferred. The algorithm generates information to be imported into other databases. This decreases typographical mistakes that occur during manual entry. Staff verify and update information as found on the deed before using the software to update property ownership.

SECTION FOUR
COMMERCIAL GUIDES AND CODES

Commercial, Industrial, and Special Use Property

Listing Procedure

Commercial structures are usually built for specific purposes and have less uniformity than residential structures; they have different listing procedures due to different motivations. The motivation for most sales of residential structures is limited to providing a home for the buyer. Commercial property buyers are motivated by the amount of income a property will produce. In addition, sales of commercial properties are rarely homogeneous or localized enough to be used for analysis by market area. A combination of the cost approach, sales comparison, and the income approach is used to value commercial property. When the sales comparison approach is used, the sales are stratified by type of use instead of market area alone. For example, comparable sales of hotels are used to value hotels but are not used to value shopping centers.

Industrial property is even more special purpose and less uniform than commercial property, with far fewer sales. Because of the singularity of most manufacturing processes, industrial structures are usually built around these processes. In addition, industrial buildings are rarely useful for a purpose other than their design and rarely sell, meaning that the sales comparison approach is not always relevant for appraising property of this class. The income approach is rarely used to value special use properties because it is difficult to isolate the contribution of land and structures to the value of the final product. For mass appraisal, the method used to value special use properties is replacement cost new, minus depreciation. Adjustments are based on condition, income, and sales information obtained from the market.

Commercial Valuation

There are different procedures used to value commercial structures. Commercial properties offer a service or merchandise for sale, while industrial properties produce or manufactured a product. Special use properties include churches, schools, and government buildings. Property types assessed using the commercial valuation procedures are: multi-family rentals, retail sales, office buildings, warehouses, industrial, and special use property. Therefore industrial, commercial, and special use property will be referred to as “commercial” throughout this document.

Commercial property, like residential property, can be valued using the three accepted appraisal approaches to value: income, cost, or sales comparison. The most reliable approach to value depends on the use of the property and the information available to the Assessor. The basis for mass appraisal is the cost approach. The cost to construct an improvement is adjusted for depreciation and obsolescence to produce “replacement cost new less depreciation” or RCNLD. The depreciated value of the improvement is then added to the land cost to produce a value based on cost of construction.

Market value can also be calculated using the sales comparison approach. Using this method, data from sold properties is gathered and then compared to the subject property. The unit of measure in which market data is applied depends on type of property. For instance, hotels may have a per room value, while retail stores may have a per square foot value. It is important to note that sales used for assessment must have occurred before the last date of revaluation.

Commercial property can be valued using the cost approach value modified by market sales. In addition, the income approach may also be used to determine market value. North Carolina courts have held that the actual income stream for an income producing property is not the only basis for determining market value. When using the income approach to value, appraisal is based upon market or economic rent and expense levels. This method is valid if the income stream is less or more than economic rent.

Reconciliation

Each of the three appraisal approaches indicates a market value. All three methods of valuation are considered to develop assessment. Reconciliation of the three approaches to value is not an average of values produced. An average gives equal weight to all approaches. During the appraisal process, each appraisal method may be weighed differently, depending on property type and available information. In the reconciliation process, appraisers determine value by considering the type of property being appraised, the positives and negatives of each approach, and evaluating the reliability of each approach along with its correlation.

The three approaches to value are typically applied by type of property being appraised in the following order:

1. Residential: (1) sales comparison, (2) cost, (3) income.
2. Commercial: (1) income, (2) cost, (3) sales comparison.
3. Industrial: (1) cost, (2) either, (3) either.

The following should be considered when using the three approaches to value:

1. Is the approach being used relevant to the property being appraised?
2. What are the expected strengths and weaknesses of the approach being used?
3. Is the data being used adequate in quantity and reliability?
4. What is the effect of the local market on the data being used?

<u>Highest and Best Use</u>

This is defined as, “that use which will generate the highest net return to the property over a period of time.” (Property Assessment Valuation page 31). All three approaches to value must consider highest and best use as the primary factor in appraising property. Highest and best use must be legally permitted, physically possible, and economically feasible.

Commercial Property Assessment

Income Approach to Value

The income approach to value converts anticipated future benefits into present value by capitalizing operating income by capitalization rate. Capitalization rate is determined by analyzing market data and evaluating the return that investors expect from various types of property. Capitalization is the process of converting anticipated future payments or income into present value. The income approach to value process includes estimating income by collecting local rental information and expense data, development of accurate capitalization rates, and the capitalization of net income into an indication of present value.

Using the income approach to value when no income data is available is difficult—results may be of little value. The income approach cannot be relied on as the only method of valuation. It is possible for sales price to exceed the value supported by market rents. When sales price exceeds market rent, other influences are affecting the value of property such as future benefits of property or speculation.

Income and Expense Ratio Determination

This process begins with gathering income and expense data from local markets. This data is then stratified by type. Market rent is the price a property may produce. Property that is rented for less than market rent is not used in this process. Expenses are only those costs which are applicable to cost of ownership. The expense ratio formula is:

EXPENSES /	EFFECTIVE GROSS INCOME	= EXPENSE RATIO

Total Land Rate

Since income produced by land will theoretically continue for an infinite period of time, it is not necessary to recapture the investment rate of land. Capitalization rate applicable to land is the sum of the interest rate and tax rate.

Total Building Rate

A building is a depreciable item. Since income produced by a building will terminate in a given number of years, it is necessary to recapture the investment in buildings. Capitalization rate applicable to buildings is the sum of rates of interest, recapture, tax, maintenance, insurance, and contingency. Because it’s the appraiser’s job to interpret the local real estate market, the capitalization rates used must reflect the action of local investors.

Capitalization Rate Determination

The overall rate reflects the relationship between the property value or sales price and the net operation income. A capitalization rate that is established for use in appraising for Ad Valorem Taxes will consist of the following factors:

1. **Recapture**: the annual rate of return of the depreciable items of a real estate investment.
2. **Discount Rate:** the annual rate of return on the investment.
3. **Effective Tax Rate**: the tax bill divided by the property value or the level of assessment is multiplied by the tax rate.
4. **Recapture Rate:** the straight-line method of recapture is the simplest method and the one which typically reflects the action of the 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.

Capitalization Methods

The most prominent methods of capitalization are direct, straight-line, sinking fund, and annuity. Each of these is a valid method for capitalizing income into an indication of value. The basis for their validity is the action of the market which indicates that the value of income producing property can be derived by equating the net income with the net return anticipated by informed investors. This can be expressed in terms of a simple equation:

NET INCOME /	CAPITALIZATION RATE	= VALUE

Direct capitalization occurs when an appraiser determines a single “overall” capitalization rate. This is done by analyzing actual market sales of similar types of properties. The net income for each individual property is developed, then divided by the appropriate overall rate to provide an indication of value. A disadvantage of this method is that it does not provide for using separate rates for land and buildings. The appraiser must use subjective judgment—rather than objective analysis—in applying the overall rate to properties with different land to building ratios.

Mortgage equity capitalization is a form of direct capitalization. The major difference in the two 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, a plus or minus (+/–) adjustment is required to compensate for anticipated depreciation or appreciation. This adjustment can be related to recapture provisions used in other capitalization methods and techniques.

The **straight-line and sinking fund** methods are both forms of direct capitalization, differing only in that they provide for separate capitalization rates for land and buildings; building rates differ from land rates in that they include an allowance for recapture. Straight-line recapture calls for return of investment capital in equal increments, or percentage allowances, spread over the estimated remaining economic life of the buildings.

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 a sufficient amount needed to invest—and annually to re-invest—in “safe” interest-bearing accounts, such as government bonds or regular savings accounts, which will ultimately yield the entire capital investment during the course of the building’s economic life.

Annuity capitalization is used to value long-term leases. In this method, the appraiser determines—by the use of annuity tables—the present value of the right to receive certain specified income over a stipulated duration of the lease. In addition to the value of the income stream, the appraiser must also consider the value that property will have once it reverts to the owner at the termination of the lease. This reversion is valued by discounting its anticipated value against its present day worth. The total property value then is the sum of the capitalized income stream plus the present worth of the version value.

Residual Techniques

Capitalization rate is a balanced equation; any factor can be determined if the other two factors are known. For example, if both value and net income are known, they can be multiplied to find capitalization rate. The uses of these mathematical formulas in capitalizing income into an indication of value are referred to as residual techniques, or more specifically, property residual, building residual, and land residual.

Property residual technique is an application of direct capitalization. In this technique, the total net income is divided by an overall capitalization rate (which provides for the return on the total investment to land buildings plus the recapture of the investment to the building) to arrive at an indicated value for a property.

Building residual technique requires the value of land to be a known factor. The amount of net income required to earn an appropriate rate of return on the land investment is deducted from the total net income. The remainder of the net income (residual) is divided by building capitalization rate (which is composed of a percentage for the recapture of the investment) to arrive at an indicated valued for the building.

Land residual technique requires value of buildings to be a known factor. The amount of net income required to provide both a proper return on, and recapture of, the investment is deducted from the total net income. The remainder of net income (residual) is divided by the land capitalization rate (which is composed of a percentage for the return on investment) to arrive at an indicated value for land.

Gross Rent Multiplier (GRM) Method

When specific types of income producing properties are rented in any significant number in a market, the tendency is for the ratio between sales price and gross incomes to be fairly consistent. The GRM can reflect the relationship between gross and annual income and value. Once the GRM is determined for a specific type of property, it can be applied against the gross income of other similar properties to indicate their economic value.

An appraiser, as with any income approach, must still give consideration to age of a building, size, location, and land to building ratios. Many adjustments—which would normally involve judgment estimates—have been resolved by the free action of the rental market. For instance, if one property has some advantages, such as location or accessibility over another property, this difference would probably be reflected in the rental. The GRM may be applied to either the gross income or to the effective gross income depending on the circumstances and available data in the local market. This approach is frequently applicable to apartment, retail, and certain types of industrial properties, where a relatively consistent net to gross income operating ratio exists.

Gross Income Multiplier (GIM)

When specific types of income producing properties are rented in any significant numbering the market, the tendency is for the ratio between sales price and gross income to be fairly consistent. The gross income multiplier (GIM) is a factor reflecting this relationship between gross annual income and value. Once the GIM has been determined for a specific type of property, it can be applied against gross incomes of other similar properties to indicate their economic value. The GIM converts monthly income into value. The GIM approach must still give consideration to the age of a building, size, location, and land to building ratios. Many adjustments have been determined by the free action of rental markets (normally involving judgment estimates). For example, if one property has an advantage—such as location/accessibility over another property—the difference would be reflected in rent price. Expenses are not considered when using the GIM.

The GIM may be applied either to gross income or effective gross income, depending on the circumstances and available data in local markets. This approach is frequently applicable where a relatively consistent net to gross income operating ratio exists, such as to apartment retail and certain types of industrial properties.

Discount Rate

These are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors including the band investment and direct comparison methods. Applying these procedures on an adequate representative sampling should provide a pattern from which to select the most appropriate discount rate. When using the band of investment method, it is necessary to first determine the rate of return which local investors require on their equity (cash outlay). It is necessary to contact lenders and obtain the current interest rates for money and the amount of equity required, then multiply the percentages of equity and mortgage by the investors' and lenders' rates.

The sum of these products will indicate the actual rate of return. In the direct comparison method, the rate of return is extracted directly from the actual market data. It is reasonable to assume that informed investors fully aware of the existence of comparable properties will invest in those properties, which are able to produce the required and desirable net return.

Following are the steps 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 the net income and the land or building value.
2. Allocate the proper amounts of the total sales price to land and buildings.
3. Estimate 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 recapture.
5. Deduct the amount required from net income. The residual amount represents the actual amount of interest.
6. Divide the actual amount of interest by sales price to convert it into a percentage of return.

Example

SALES PRICE:	**$250,000**
Amount allocated to land; building	**$87,500; $162,500**
Remaining life:	**= 20 years**
Annual rate of recapture: 100%/20 years	**= 5%**
Amount required annually: $162,500 x 5%	**= $8,125 per year**
Net income before recapture	**= $35,600**
Less recapture	**– $8,125**
Indicated rate of return: $27,475/$250,000	**= 10%**

The annual rate required to pay the cost of taxes can then be calculated by multiplying the tax rate in dollars per $100.00 assessment (equivalent by a percentage) by the percentage level of assessment.

Tax Rate

To make proper provisions for real estate taxes, appraisers must anticipate two factors: the tax rate for assessment valuation, and 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 $100.00 assessment (equivalent by a percentage) by the percentage level of assessment.

Income and Expense Ratio Determination

This process begins with gathering income and expense data from local markets. This data is stratified by type. Rental information for apartments is not compared to rental information for office or retail space; rental information used to determine this ratio is based on local market rents. Market rent is the price a property should produce. Property that is rented for less than market rent is not used in this process. Expenses are only the costs which are applicable to the cost of ownership. A complete list of allowable expenses can be found in the commercial section of this manual.

Income Approach Allowable Expenses:

- **Management**: typically 3–10% of total collected rent is the cost of administration; the cost of management is relative to amount of risk.
- **Salaries**: on-site workers' salaries, FICA taxes, insurance, and other benefits paid to employees.
- **Utilities**: gas, telephone, cable TV, or electric services.
- **Supplies and Materials**: office supplies, light bulbs, etc.
- **Repairs and Maintenance**: painting, repair of broken glass, normal maintenance, etc.
- **Insurance**
- **Miscellaneous**: small items that reflect a nominal amount of income.
- **Reserves for Replacement**: short-lived items which need to be replaced during the life of the property (carpet, appliances, roof covering, heat/AC, elevation, etc.).

Income Approach Improper Expenses

» **Depreciation**: the depreciation of improvements is considered as part of the recapture portion of the capitalization rate.

» **Debt Service**: interest and principal paid on a loan. This is considered the capitalization rate as part of the discount rate.

» **Income Taxes**: this is based on the owner's individual income and on income attributable property.

» **Property Taxes**: property taxes are not considered proper expenses when using the income approach for assessing property for taxation purposes. The preferred method is to load the property tax rate into the capitalization rate because future taxes will be based on a new value.

» **Capital Improvements**: these improvements can be made any time and usually increase the value or economic life of property. Capital improvements are not necessary to maintain the same level of income and are not considered annual expenses.

» **Owner's Individual Business Expenses**: this expense is not related to the income produced by the property, therefore it is not allowed.

Manufactured Home and RV Parks

An average manufactured home park's purpose is to provide a manufactured home owner with utility services and a place to attach their home. The average park has limited street lighting, asphalt paving, concrete or asphalt pads, minimal or no landscaping, and recreational facilities. Manufactured home park site improvements are valued based on quality and income production. Quality of the park and park amenities are reflected in rental income for the park. Superior quality parks produce more income because they charge a higher rental fee than inferior quality parks.

Each park's value is developed by adding residual land value for the market area, plus the number of approved sites. A site improvement includes concrete pads, walks, grading for site preparation, electric service, water, and sewer or septic service. Site value does not include land value. Any additional structures such as swimming pools, pavilions, etc. are added to land value to produce a total park assessment.

Manufactured Home Park Grade

A superior quality park may have superior design and landscaping with off-street parking and may include recreational facilities. The park may limit type, age, and quality of manufactured homes in the park. Large manufactured homes are allowed and may include patios, gardens, and garages. A low cost park has little or no design, and only houses smaller units. They are often older parks and have very closely spaced lots. Manufactured home park value may be adjusted based on information developed using the income approach or comparable sales. All three approaches to value are considered; the best value is assigned depending on the information available from market data.

GRADE	QUALITY	UTILITIES	LOT DENSITY	LOT SIZE
B	Good	Abundant	Spacious/low density	4,400 Sq/Ft per lot
C	Average	Adequate	Medium density	3,200 Sq/Ft per lot
D	Fair	Minimal	High density	2,400 Sq/Ft per lot
E	Low Cost	Need-Driven	High Density	1,600 Sq/Ft per lot

Golf Courses

Elements to consider in developed golf course costs depend on size, layout, greens, watering system, fairways, bunkers, and landscaping. Golf courses are valued based on land price for the area plus the number of holes. Number of golf course holes is listed as miscellaneous improvements. Golf holes are valued based on quality and cost of development of the course including grading, irrigation, roads, car paths, etc. Cost per hole does not include cost of clubhouses or other facilities located on the property.

Champion Golf Course Class I

This course is typically a private course with 18 holes on 130-200 acres, 6,500-7,000 yards long, and par 72. The course is designed for championship play and is usually a signature course of a well-known golf course designer. Examples include: The Cliffs at Walnut Cove, The Biltmore Forest Country Club, and Asheville Country Club.

Average Golf Course Class II

A golf course with a simple design is usually 18 holes on 110-130 acres or less, 6,000-6,500 yards long, and par 67-72. The course is designed for private club or municipal play. Examples are: the Municipal Golf Course or Reems Creek Golf Course.

GRADE	QUALITY	LANDSCAPE	FEATURES/PURPOSE
A	Excellent	Challenging and well designed	Professional/championship play, extensive grading, natural and man-made hazards
B	Superior	Attractive and good design	Private/semi-private play, cart paths and bunkers
C	Average	Little; no design	Municipal/public play
D	Below Average	Plain/flat	Nine-hole course

Cost Approach Valuation Procedure

The costs and quality of the following items are considered by the appraiser when developing a cost approach value for a course or hole: grading (normal grading needed for the development of each hole, roads, cart paths, and drainage), quality and presence/absence of paving, patios and sidewalks, utilities (water, sewer/septic, electric), and features such as landscaping and recreational facilities.

Market Approach

Also known as the sales comparison approach, its use in valuing golf courses considers all the elements of the costs of the course. Course improvements and structure–adjusted for depreciation–added to the land value and adjusted to market value, based on sales of comparable properties.

Income Approach

Golf income revenue can be developed from the market based on the actual (or estimated future) number of golf rounds, in addition to the daily rate per round and initiation fees. Assessed value will be based on potential income, less typical expenses capitalized to indicate market value. The following formula can be used to value golf courses based on stabilized number of rounds.

STABILIZED NUMBER OF ROUNDS x	STABILIZED DAILY RATE	= GOLF INCOME REVENUE

GOLF INCOME REVENUE x	GOLF INCOME MULTIPLIER	= VALUE OF GOLF COURSE

Commercial Real Estate or Personal Property

The purpose of the item determines whether to list and tax a building component as real or personal property. The question to ask is: was it added for the benefit of the building or for the benefit of the business? Items added for the benefit of the business are listed as business personal property. Model homes—either manufactured housing or stick built—that are not attached to utilities are considered inventory and are not taxable. Homes previously considered real estate but are being moved, in transition, and are not permanently attached are also considered inventory. The following chart lists the most common items and how they should be listed; an “RP” indicates real property while a “PP” indicates personal property.

Items used for the business process are typically considered personal property; items used for the building itself are considered real property. Movable items are personal property while those that are built-in, permanent, or unmovable are real property.

ITEM	TYPE	ITEM	TYPE
Acoustical Drapes and Curtains	PP	Dust Control Systems	PP
Appliances in Apartments	RP	Elevators/Escalators	RP
Appliances in Rental Houses, Other	PP	Fans (attached)	RP
A/C (for business process)	PP	Fans (detached)	PP
A/C (comfort of occupants/customers)	RP	Fencing	PP
Architectural & Engineering Fees (leasehold or tenant)	PP	Fire Alarm Systems	PP
Architectural & Engineering Fees (building)	RP	Fitting Rooms (movable)	PP
Bar and Bar Equipment	PP	Floors (basic: included in model)	RP
Boiler (business process)	PP	Floors (not included in model)	PP
Boiler (service of building)	RP	Foundations for machinery and equipment	PP
Bowling Alley Equipment	PP	Golf Course Improvements	RP
Cabinets (built-in)	RP	Grain Bins	PP
Car Wash Equipment: Canopy (removable)	PP	Greenhouses (Glass/Plexiglass)	RP
Canopy (not removable)	RP	Greenhouses (Plastic)	PP
Catwalks (removable)	PP	Greenhouse Equipment	PP
Cell Towers	PP	Heating Systems (for building)	RP
Cell Tower Sites	RP	Heating Systems (for business process)	PP
Communication Equipment	PP	Humidifiers (for building)	RP
Compressed Air Systems	PP	Humidifiers (for business process)	PP
Concrete Plant Equipment	PP	Hospital Equipment	PP
Construction Allowances (paid to tenant)	PP	Hoppers	PP
Control Systems	PP	Incinerators (permanent/built in)	RP
Conveyor Systems	PP	Incinerators (movable)	PP
Cooking (restaurant equipment)	PP	Industrial Piping (for business process)	PP
Cooling Towers (for building)	RP	Kilns (movable)	PP
Cooling Towers (for manufacturing)	PP	Irrigation Equipment	PP
Cold Storage Equipment	PP	Interior Finish (in building model)	RP
Coolers (walk-in) Portable	PP	Interior Finish (for business process)	PP
Counters, Cabinets, Bookcases (movable)	PP	Malls (interior upfit mall retail or service stores upfit)	PP
Dairy Processing Equipment	PP	Mirrors, Counters, Movable Columns	PP
Diagnostic Center Equipment	PP	Modular Offices	RP
Dock levelers	PP	Night Depository	PP
Doors	RP	Ovens (used in business process)	PP
Doors (removable grille or security doors installed by tenant)	PP	Paint, Stain, Wall Coverings	PP
Drapes and Blinds	PP	Power Generator Systems	PP
Drive Thru Windows (attached)	RP		
Drive Thru Windows (detached)	PP		

ITEM	TYPE
Piping for process (removable)	PP
Plumbing fixtures	RP
Public address systems	PP
Restaurant kitchen equipment (removable)	PP
Scales	PP
Scale House	PP
Ovens (used in process)	PP
Screens (movie)	PP
Security Systems	PP
Service Station Equipment	PP
Shelving	PP
Signs (including billboards)	PP
Sound Projection Equipment	PP
Sound systems	PP
Sprinkler Systems (used in process)	PP
Sprinkler systems (fire protection for building)	RP
Switchboard	PP
Tanks	PP
Teller Machines (ATM)	PP
Telephone system	PP
Theater Seats	PP
Towers (cell, TV, radio, etc)	PP
Towers	PP
Ventilation systems (for building)	RP
Ventilation systems (for process)	PP
Walk in coolers (prefabricated built on slab)	PP
Walls (partition walls attached to building)	PP
Walls (portable)	PP
Water coolers	PP
Water lines (for business process)	PP

Leasehold Interest in Exempt Real Property

Definition: a claim or right to enjoy the exclusive possession and use of an asset or property for a stated definite period, as created by a written lease. A long-term lease interest is a valuable asset in its own right, which can be traded or mortgaged as a physical asset.

Assessment of Leasehold Interest in Exempt Real Property

A leasehold interest is one of only two types of intangible property that is subject to taxation in North Carolina. The North Carolina General Statute 105-275(31) allows for taxation of leasehold interest in exempt real property. Assessors calculate the tax value of a leasehold interest to be the difference between the market rate and the actual lease rate. The amount by which the market rate exceeds the actual lease rate is the intangible property. If the analysis demonstrates that on intangible property actually exists, or a leasehold interest rate has been established, the assessor should create a taxable value for the difference and assess that value to the owner of the leasehold interest.

A non-mapped leasehold parcel will be created for the purpose of assessing the value of the leasehold interest. The non-mapped parcel will be created in the name of the owner of the leasehold interest.

Commercial Structure Types

The code assignment for different types of construction is a formula. The beginning of the letter is C for commercial, then two letters symbolizing the name of the type of structure. For example, high-rise is coded “HR.”

Types of Construction

Fireproof Steel: includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. It’s construction code is A.

Reinforced Concrete: includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. Its construction code is B.

Masonry: brick or block or any type of masonry construction. Interior finish commensurate with the quality of building construction. Its construction code is C.

Frame: wood or metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. Its construction code is D.

Prefabricated Metal: engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. Its construction code is S.

Apartments: includes garden apartments and row or townhouse style apartments. Building of three or fewer stories, containing four or more units, in which each unit has a kitchen and bath, and are designed for other than transient occupancy.

They can be made using masonry or frame construction; their respective codes are CGAC and CGAD.

Condominiums: will be listed and valued based on their individual market value and their uses as residential or commercial units. Condos are not valued as a package or complex in the same manner as apartments. Common area ownership is considered as part of the market value of each unit.

High-Rise Apartments: consists of three or more floors and are multiple dwelling units with kitchen facilities; each unit has a bath and is deigned for other than tran-sient occupancy.

Fireproof Steel code for high-rise apartments: CHRA.
Reinforced Concrete construction code for high-rise apartments is CHRB.
Masonry construction code for high-rise apartments is CHRC.
Frame construction code for high-rise apartments is CHRD.

Dormitories: Includes college and boarding school residence halls, interns and nurses' quarters, armed services, bachelor officers, and NCO quarters. They generally have a lounge and frequently have dining fa-cilities and built-in features not found in apartments.

Fireproof Steel code for dormitories is CDMA.
Reinforced Concrete code for dormitories is CDMC.
Frame code for dormitories is CDMD.
Prefabricated Metal code for dormitories is CDMS.

Lodging

Hotels provide lodging for short term use. Hotel build-ings are three or more floors, without individual kitchen facilities. The building costs are based on the type and amount of common-use or support facilities available.

Limited-Service Hotels: little or no space designed for large groups or formal dining. Examples include Days Inn, Holiday Inn, etc.

Fireproof Steel code for limited-service hotels is CLSA.
Masonry code for limited-service hotels is CLSC.
Frame code for limited-service hotels is CLSD.

Full-Service Hotels will have meeting rooms, ball-rooms, banquet, dining, and lounge facilities commen-surate with the class and quality.

Fireproof Steel code for full-service hotels is CFSA.
Reinforced Concrete code for full-service hotels is CFSB.
Masonry code for full-service hotels is CFSC.
Frame code for full-service hotels is CFSD.

Motels are multiple sleeping units of three or fewer stories—with or without individual kitchen facilities—designed for transient occupancy.

Masonry code for motels is CMTC.
Frame code for motels is CMTD.
Prefabricated Metal code for motels is CMTS.

Extended-Stay Facilities have larger rooms to accommodate kitchen facilities, but will have limited support facilities. An amount of office, lobby, coffee shop, meeting room, and managers' living spaces commensurate with the number of units and quality is included in the costs.

Masonry code for extended-stay facilities CESD.
Frame construction code for extended-stay facilities is CESD.

Lodges are generally of rustic design with multiple sleeping units and lobby, some additional plumbing, and kitchen facilities for the additional unrelated number of guests. Better quality structures include large, formal dining and meeting rooms.

Masonry code for lodges is CLGC.
Frame code for lodges is CLGD.

Bed & Breakfast Inns are residential buildings that provide sleeping accommodations for the night and a meal in the morning, but usually do not offer other meals.

Masonry code for B&Bs is CBBC.
Frame code for B&Bs is CBBD.

Condo Hotels or condotels are a hybrid property types that have both residential and hotel components. Residential units are valued using the residential cost schedules and adjusted based on the income and market approaches to value.

Dining Establishments

Restaurants are constructed for preparation and sale of food and/or beverages, and include cafeteria, bars, and taverns, where design is of restaurant type. The costs include all necessary plumbing, built-in refrigerators, and electrical connections to provide for these services, but do not include restaurant and bar fixtures, or equipment signs.

Reinforced Concrete code for restaurants is CREB.
Masonry code for restaurants is CREC.
Frame code for restaurants is CRED.

Diner (all types) includes modular and stick built diners or cafes providing basic food service and is coded CDIN.

Bars, Taverns, or Lounges are designed primarily for the service and consumption of beverages, with the higher qualities having limited food preparation areas and service. Codes are CFML, CFWF, or CDIN depending on type and quality of construction in addition to interior finish.

Fast Food or small limited-menu outlets contain limited seating in relation to preparation area, including drive-up windows, commensurate with quality.

Reinforced Concrete code for fast food is CFAB.
Masonry code for fast food is CFAC.
Frame code for fast food is CFAD.
Prefabricated Metal code for fast food is CFAS.

Stores

Gas Stations, Mini-Marts, and Convenience Stores are small convenience and service stations fueling outlets which cater primarily to a transient trade for self-service snack foods and beverages. Higher quality stores have public restrooms, limited hot or deli food preparation, and service areas. Higher qualities also may include small specialty or gourmet food, meat, and liquor shops.

Masonry code for these stores is CMMC.
Frame code for these stores is CMMD.
Prefabricated Metal code for these stores is CMMS.

Markets or grocery stores handle limited lines of merchandise. Fixtures are not included in costs. Markets are smaller and have fewer varieties of items than a supermarket. An example of a market is Aldi's.

Reinforced Concrete code for markets is CMKB.
Masonry code for markets is CMKC.
Frame code for markets is CMKD.
Prefabricated Metal code for markets is CMKS.

Supermarkets are the large chain type food stores. Examples are Ingles, Publix, Food Lion, Harris Teeter, etc.

Reinforced Concrete code is CSKB.
Masonry code for supermarkets is CSKC.
Prefabricated Metal code for supermarkets is CSKS.

Warehouse Discount Stores are of warehouse construction with minimal interior, typically with large open shelves with some partitioning for offices and storage areas. Membership stores typically fall into this category. An example of this is Sam's. **Discount Department Stores** commonly have central customer checkout areas, generally in the front area of the store.

Masonry construction code for warehouse discount stores is CDWC.
Prefabricated Metal construction code for warehouse discount stores is CDWS.

Warehouse Showroom Stores are generally large walk-through furniture outlets with a semi-finished showroom and large carry-out warehouses as one complete facility.

Masonry code for showroom stores is CWSC.
Frame code for showroom stores is CWSD.
Prefabricated Metal code for showroom stores is CWSS.

Mall Anchor Stores are usually a department store or a major retail chain that attract shoppers to a large mall. They include in-retail, an anchor store, draw tenant, or key tenant. They are not pure discounting/big box, frill stores, nor full-line, full service department stores. Anchor stores are normally located as far from each other as possible to maximize the amount of traffic exposure for other stores when shoppers walk from one anchor to another.

Reinforced Concrete code for mall anchors is CMAB.
Masonry code for mall anchors is CMAC.

Department Stores are retail establishments. They handle a wide range of durable goods and products offering the consumer a choice of multiple merchandise lines at variable prices of all product categories. Department stores sell products including clothing, furniture, home appliances, toys, cosmetics, gardening, toiletries, sporting goods, do-it-yourself, paint, and hardware. Select other lines of products are offered, such as food, books, jewelry, electronics, stationery, photographic equipment, baby products, and pet needs. Certain department stores are further classified as discount stores. Department stores are usually part of a retail chain of many stores situated around a country or several countries. One example is Kohl's. All building classes for department stores have a code of CDSA.

Shopping Centers are buildings designed for a group of commercial enterprises and are considered one unit with multiple tenants and a common parking area. Typically, rows of open stores consist of single lines of glazed storefronts with individual service entrances to the rear.

Strip Shopping Centers are oriented towards personal services such as food stores, food service, drug-stores/pharmacies, flower shops, beauty shops, and cleaners. It is not anchored by a supermarket or other anchor store. They may contain a small convenience market or minimarket.

Masonry code for shopping centers is CSPC.
Frame code for shopping centers is CSPD.
Prefabricated Metal construction code for shopping centers is CSPS.

Neighborhood and Community Shopping Centers/ Power Centers are an intermediate group or cluster of stores, also called plazas or villages. They typically support a major anchor. Some better specialty or boutique centers may not have a large, major anchor store, they may instead emphasize a particular market, such as an off-price, discount, or big box center, or have a strong architectural theme for a group or village of specialty stores. Typical anchors will include secondary or junior departments or specialty retail/discount stores, major restaurant buildings, etc. They may also include major supermarkets (market or discount food stores), large drug or warehouse discount stores, or bank buildings. An example of this in Asheville, is the Gerber Village.

Masonry code for community shopping centers is CNSC.
Masonry code for regional malls is CRCC.

Regional Malls or shopping centers contain a large number of satellite stores in strips with one or more major or junior department or anchor department store buildings as anchors. Costs include all support and service areas and facilities for the strip, but not the major anchor buildings, which are priced separately. The cost model does not include finish in tenant or public areas.

Masonry code for community shopping centers is CNSC.
Masonry code for regional malls is CRCC.

Specialty Retail Stores
Retail buildings are designed for retail sales and display. Service buildings usually have display and/or decorative fonts. Included are businesses with limited merchandise lines and specialty shops. There are also commercial buildings designed for general occupancy or general service providers. Examples include florist shops, barber or beauty shops, tanning salons, dress shops, mens' suits, fabric shops, craft shops, etc.

Fireproof Steel code for retail stores is CRSA.
Reinforced Steel code for retail stores is CRSB.
Masonry code for retail stores is CRSC.
Frame code for retail stores is CRSD.
Prefabricated Metal code for retail stores is CRSS.

Mixed Retail, Office, Residential, or Restaurant units are generally two or three story buildings designed for multiple uses with one or more residential or office units.

Reinforced Concrete code for mixed use buildings is CXRB.
Masonry code for mixed use buildings is CXRC.
Frame code for mixed use buildings is CXRD.

Drug Stores include both small neighborhood pharmacies and large, chain, discount-type stores, with a variety of merchandise departments, including convenience foods. Costs include built-in refrigerators, but do not include freezers and coolers, or other trade fixtures.

Reinforced Concrete code for drug stores is CDGB.
Masonry code for drug stores is CDGC.
Frame code for drug stores is CDGD.
Prefabricated Metal code for drug stores is CDGS.

Industrial Buildings
These are designed for manufacturing processes. An average amount of office space commensurate with the quality of the building is included. Typically, this is between 4% and 12% of the total area, either single story or stacked. Single-story offices may have a soft-wood flooring, storage mezzanine overhead, as part of the office area costs.

Loft and Flex Mall Buildings are large warehouses with high ceilings designed for manufacturing, usually for multiple occupancies by relatively small-space users. Because of display areas, extra partitioning and plumbing in the higher qualities, they are a transition between industrial and office construction. They can also be a single tenancy structure with mixed functions, such as a publishing operation with distinct office, production, storage, and distribution facilities all under one roof.

Industrial Flex Mall Buildings are modern multi-tenant loft structures, typically of low-rise construction. Lower qualities are purely light industrial with the low cost category, having minimal subdivisions and finish per space user. The better qualities have fully finished customer service areas with storefront entries and lobby/display areas.

Masonry code for loft/flex buildings is CLFC.
Frame code for loft/flex buildings is CLFD.
Prefabricated Metal for loft/flex buildings is CLFS.

Light Industrials at better qualities (typically industrial parks) may have 15-20% offices and merge into engineering buildings. Basic electric service is commensurate with building size. Square feet is considered typical for light industrial-warehouse structures.

Fireproof Steel code for light industrials is CLIA.
Reinforced Concrete code for light industrials is CLIB.
Masonry code for light industrials is CLIC.
Frame code for light industrials is CLID.
Prefabricated Metal code for light industrials is CLIS.

Heavy Industrials are of a heavier frame construction with heavier walls and floors compared to the light industrial type buildings and may have 15-20% offices or office mezzanines. Basic electric service is commensurate with building size. Square feet is considered typical for heavy industrial-warehouse structures. May have a crane-way(s). May have a power or utility service plant.

Fireproof Steel code for light industrials is CHIA.
Reinforced Concrete code for light industrials is CHIB.
Masonry code for light industrials is CHIC.
Frame code for light industrials is CHID.
Prefabricated Metal code for light industrials is CLIS.

Warehouses

These are designed primarily for storage. An amount of office space commensurate with the quality of the building is included in the costs. Typically, this is between 3% and 12% of the total area.

Storage warehouses are designed primarily for long-term storage. An amount of office space commensurate with the quality of the building is included in costs. Typically, this is between 3% and 12% of the total area.

Fireproof Steel code for storage warehouses is CSWA.
Reinforced Concrete code for storage warehouses is CSWB.
Masonry code for storage warehouses is CSWC.
Frame code for storage warehouses is CSWD.
Prefabricated Metal code for storage warehouses is CSWS.

Distribution Warehouses have larger areas (15% to 30%) for office/sales and/or other subdivisions designed to accommodate breakdown and transshipment of small lots. Increased plumbing, lighting, and compartments to accommodate a larger personnel load.

Reinforced Concrete code for distribution warehouses is CDWB.
Masonry code for distribution warehouses is CDWC.
Frame code for distribution warehouses is CDWD.
Prefabricated Metal code for distribution warehouses is CDWS.

Transit Warehouses or Truck Terminals are designed for temporary closed storage, freight segregation, and loading. Costs include dock-height floors. They generally have additional facilities (10% to 30%) to cater to transient personnel.

Masonry code for transit warehouses is CTWC.
Prefabricated Metal code for transit warehouses is CTWS.

Mega Warehouses are large, storage-distribution facilities, typically over 200,000 square feet, where interior build-out is only 1% to 5%. An example is Ingle's food warehouse.

Masonry code for mega warehouses is CMWC.
Prefabricated Metal code for mega warehouses is CMWS.

Prefabricated Metal code for cold storage warehouses is CCSS.

Cold Storage Warehouses are designed to keep stored commodities at various temperature levels. Some produc-tion or process areas are included in better qualities.

Prefabricated Metal code for cold storage warehouses is CCSS.
Reinforced Concrete code for cold storage warehouses is CCSB.
Masonry code for cold storage warehouses is CCSC.

Storage Hangars are buildings designed for aircraft storage, repair, and maintenance. These buildings normally have offices and storage spaces commensurate with quality and type of services performed. Storage hangars may have limited facilities of light line maintenance and repair servicing only.

Prefabricated Metal code for storage hangars is CSHS.

Mini-Warehouses are subdivided into a mixture of cubi-cles, singles, or multi-story. They are designed primarily to be rented for small self-storage or noncommercial storage and may include some service, office-living space.

Masonry code for mini-warehouses is CMIC.
Frame code for mini-warehouses is CMID. Prefabricated Metal code for mini-warehouses is CMIS.

Automotive

Complete Auto Dealerships include showroom/office and parts/service facilities.

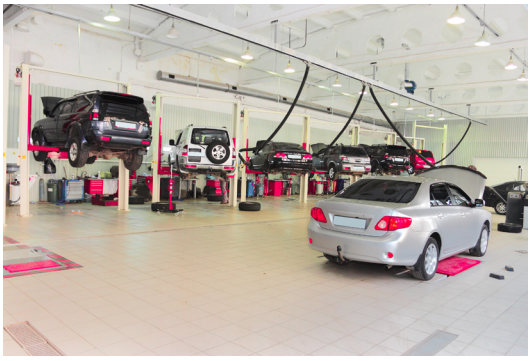
Masonry code for complete auto dealerships is CCDC.
Frame code for complete auto dealerships is CCDD.
Prefabricated Metal code for complete auto dealerships is CCDS.

Showrooms are open salesrooms. When a salesroom and service garage or warehouse are located in the same building, the service garage is valued separately.

Masonry code for showrooms is CASC.
Prefabricated Metal code for showrooms is CASM.

Service Stations are buildings designed for gasoline sales, in addition to vehicular maintenance and repair. Area includes office, storage, sales, restrooms, and lube areas for service bay stations. Square footage costs include base electric cost and interior circuits.

Masonry code for service stations is CSTC.
Frame code for service stations is CSTD.



Service Garages are buildings designed primarily for vehicular repair and maintenance.

Masonry code for service garages is CCDC.
Frame code for service garages is CCDD.
Prefabricated Metal code for service garages is CCDS.

Self-Serve Car Washes are small, coin-operated washes designed for the individual to exit their vehicle and clean it. Typically, they have open bays with a roof overhead.

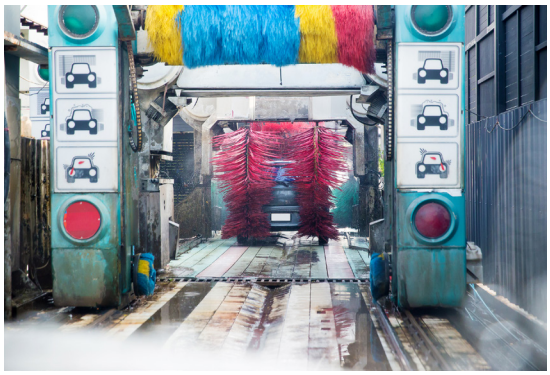
Masonry construction code for self-serve car washes is CSFC.
Prefabricated Metal code for self-serve car washes is CSFS.

Drive-Thru Car Washes are small, single-car, drive-th-ru, automated car washes. They typically have enclosed walls and a roof overhead. To be cleaned, the vehicle is driven into the car wash.

Masonry code for drive-thru car washes is CDTC.
Prefabricated Metal code for drive-thru car washes is CDTS.

Automatic Car Washes are full-service or tunnel car wash service buildings. They may include finished office/sales areas, locker and restrooms, and a basic car-wash equipment room. The vehicle is moved through the car wash by a conveyor system.

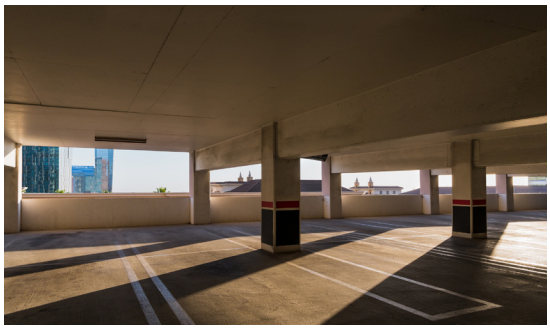
Masonry code for automatic car washes is CAWC.
Frame code for automatic car washes is CAWD.



Mini-Lube Buildings are very small garages designed for quick maintenance lube and oil changes. They may have drive-thru bays.

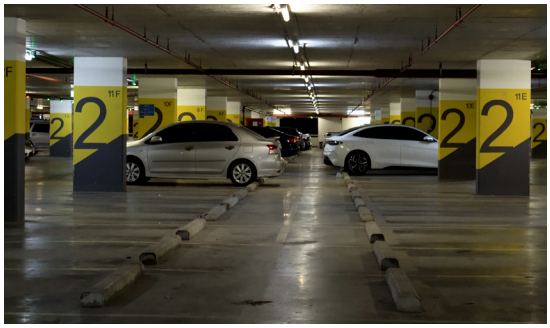
Masonry code for mini-lube buildings is CMLC.
Frame code for mini-lube buildings is CMLD.
Prefabricated Metal code for mini-lube buildings is CMLS.

Parking Structures are structures with no exterior walls—or with partial walls—designed for above grade storage of automobiles. Costs are based on number of stories, where there is always one more parking level (rooftop) than stories.



Fireproof Steel code for parking structures is CPSA.
Reinforced Concrete code for parking structures is CPSB.

Underground Parking Garages are independent structures built below grade with a load-bearing roof. Basement parking is situated beneath an above grade structure and receives the same multi-story refinement as the balance of the building.



Reinforced Concrete code for underground parking structures is CUGB.

Passenger Terminals include minimum small bus-stop-type waiting facility up to major airports with separate baggage, ticket lobby, concession lounge, and concourse areas. Costs do not include any ticket, baggage, boarding, or concession equipment.

Reinforced Concrete code for passenger terminals is CPTB.
Prefabricated Metal code for passenger terminals is CPTS.

Office and Medical Buildings

Office Buildings are buildings designed for general commercial occupancy, including administrative government and corporate uses. They are normally subdivided into relatively small units. If part of an office building has some other occupancy, such as a bank or store on the first floor, that portion should be priced using its appropriate base cost.

Fireproof Steel code for office buildings is COBA.
Reinforced Concrete code for office buildings is COBB.
Masonry code for office buildings is COBC.
Frame code for office buildings is COBD.
Prefabricated Metal code for office buildings is COBS.

Banks and Central Offices

These include savings and loan and credit union occupancies. Where such uses are made of ordinary store or office buildings, store or office costs are used, with additions for any extra features. While a branch bank tends to be a single purpose low-rise neighborhood facility, the central or main bank facility may be more office-like in character, where high-rise administrative office floors should be priced as such.

Central Office Bank

Fireproof Steel code for office banks is CCBA.
Reinforced Concrete code for office banks is CCBB.
Masonry code for office banks is CCBC.
Frame code for office banks is CCBD.
Prefabricated Metal code for office banks is CCBS.

Branch Banks tend to serve a single purpose. Branch banks are similar in construction and design to central banks, with the only exception being size. Branch banks are neighborhood facilities, while central or main bank facilities are more office-like in character.

Reinforced Concrete code for branch banks is CBAB.
Masonry code for branch banks is CBAC.
Frame code for branch banks is CBAD. Prefabricated Metal code for branch banks is CBAS.

Medical Office Buildings are designed for medical and/or dental services with examination and outpatient treatment, including private and public clinics.

Fireproof Steel code for medical office buildings is CMOA.
Reinforced Concrete code for medical office buildings is CMOB.
Masonry code for medical office buildings is CMOC.
Frame code for medical office buildings is CMOD.
Prefabricated Metal code for office buildings is CMOS.

Urgent Care, also known as Dispensaries or Infirmaries, are designed for emergency, urgent care, first aid, and medical treatment, usually having no facilities for long term care.

Masonry code for urgent care is CUCC.
Frame construction code for urgent care is CUCD.
Prefabricated Metal code for urgent care is CUCS.

Outpatient Medical Offices, freestanding, sp ecial treatment centers for ambulatory outpatient or same day surgery facilities and include all clinical surgery, diagnostic, lab, administrative, and public areas, commensurate with quality level. Operating rooms, on average, represent 2.5% of the total floor area. Cost includes fixed equipment only. This category will also include specialized imaging and radiation treatment, and diagnostic centers for cancer, diabetes, eye and kidney diseases, etc. Extremely small, vault-type imaging equipment buildings only, are not included, where reported costs have been 50% to 100% greater. An example of this is Asheville Gastroenterology.

Reinforced Concrete code for outpatient offices is COPB.
Masonry code for outpatient offices is COPC.
Frame code for outpatient offices is COPD.
Prefabricated Metal code for outpatient offices is COPS.

<u>Adult Care/Group Homes/Senior Citizen Housing</u>

Retirement Community Complexes include a mix of independent, assisted living, apartments, facilities for Alzheimer's or dementia patients, and skilled nursing living units, with fitness and care facilities, commensurate with quality. Each type of structure's build, design, and use is listed. Complexes may include individual houses, apartments, assisted living units, and skilled nursing care buildings. Examples: Deer-field, Givens Estates.

Group Care Homes are small congregate care or special needs buildings that are more family or residential style in character. Includes intermediate care facilities for the elderly, physically challenged or mentally handi-capped, substance abusers, domestic violence victims, emergency homeless, and other similar groups.

Masonry code for Group Care Homes is CGHC.
Frame construction code for group care homes is CGHD.

Homes for the Elderly/Assisted Living/Rest Homes typically consist of one or two-room suites, normally with limited individual kitchen areas, common dining areas, and lounges. Residents do not rely on skilled nursing care.

Fireproof Steel construction code for assisted living is CELA.
Reinforced Concrete Code for assisted living is CELB.
Masonry construction code for assisted living is CELC.
Frame construction code for assisted living is CELD.

Nursing Home or Convalescent Hospitals lack facilities for surgical care and treatment, but include skilled nursing homes, sanitariums, and like buildings of hospital-type construction, giving full nursing care. There are individual or shared bedrooms with no individual food preparation areas. Individual dining is in room or in a common dining area. Treatment and therapy rooms commensurate with quality are included.

Fireproof Steel construction code for nursing homes is CCNA.
Reinforced Concrete construction code for nursing homes is CCNB.
Masonry construction code for nursing homes is CCNC. Frame construction code for nursing homes is CCND. Prefabricated Metal construction code for nursing homes is CCNS.

Hospitals are full service regional hospitals. Example: Mission Hospital

All building construction codes for hospitals are CHOS.

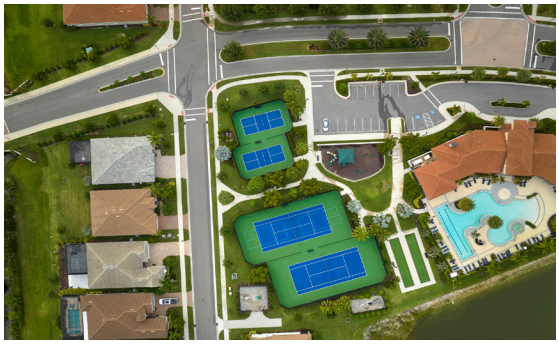
Clubs/Recreational/Cultural Buildings

Clubhouses are general-purpose, recreation, or activity buildings, usually with light kitchen facilities, a large, general-use room, and multiple restrooms. They often have stages; better quality clubs are listed as fraternal buildings.

Masonry construction code for cultural buildings is CCHC.
Frame construction code for cultural buildings is CCHD.
Prefabricated Metal construction code for cultural buildings is CCHS.

Country Clubs are specialized clubhouses designed mainly for entertainment and have few, if any, sleeping rooms. Generally, higher quality clubs will have a ballroom, bar, banquet, and pro shop facilities, as well as locker and shower rooms.

Masonry construction code for country clubs is CCLC.
Frame construction code for country clubs is CCLD.



Fraternal Buildings are designed primarily for use by organizations such as Masons, Elks, etc. These multi-purpose buildings typically have an auditorium, kitchen, dining room, game room, and office facilities.

Reinforced Concrete construction code for fraternal buildings is CFBB.
Masonry construction code for fraternal buildings is CFBC.
Frame construction code for fraternal buildings is CFBD.
Prefabricated Metal construction code for fraternal buildings is CFBS.

Live Stage Theaters are designed primarily for stage presentations and include a stage commensurate with type and quality of construction (but not scenery) curtains, or seating.

Reinforced Concrete construction code for live stages is CTRB.
Masonry construction code for live stages is CTRC.

Cinema Theaters are designed primarily for screen presentations and include a stage commensurate with type and quality of construction. Better quality theaters include stadium seating theaters.

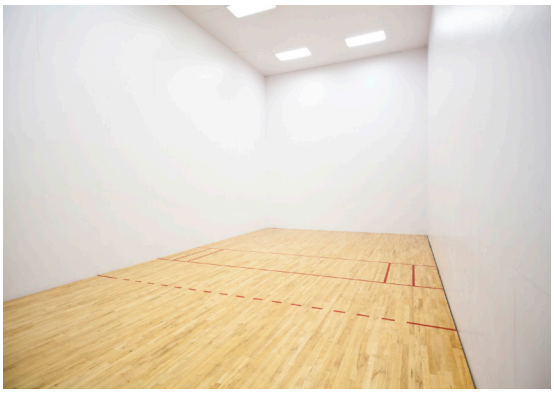
Fireproof Steel construction code for cinema theaters is CCTA.
Masonry construction code for cinema theaters is CCTB.

Auditoriums are buildings designed for mass seating, visual, and voice presentations. Costs include stage or arena, basic floor, and necessary lighting but not seating, ice-making units, movable floors, or other special equipment.

All Auditoriums use construction code CAUD. Interior finish commensurate with the quality of building construction.

Handball/Racquetball Clubs include basic playing courts and additional facilities, commensurate with the quality similar to tennis clubs. Higher quality clubs include full exercise, dressing, spectator, lounge, snack bar, and pro shop facilities, but not any equipment or fixtures associated with these amenities. Pools and spas are not included and must be added separately.

Masonry construction code for racquetball clubs is CRQC.



Indoor Tennis Clubs include basic playing surfaces, including all necessary plumbing and electrical connections, but do not include any fixtures or equipment such as seating, lockers, food preparation, exercise equipment, or swim pools.

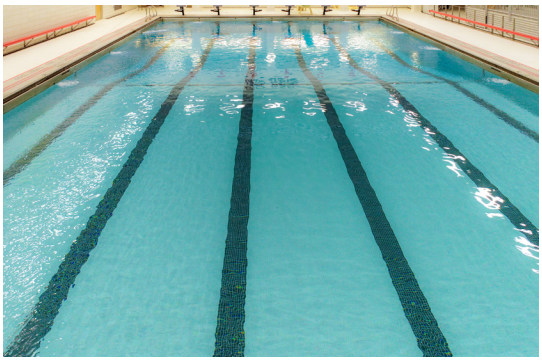
Masonry construction code for tennis clubs is CITC.
Frame construction code for tennis clubs is CITD.
Prefabricated Metal construction code for tennis clubs is CITS.

Bowling Center may include restaurant, bar, billiard, and miscellaneous rooms with necessary plumbing and electrical connections, but do not include any equipment or fixtures such as alleys, ball returns, kitchen and bar equipment, or other fixtures and chattels.

Masonry construction code for bowling centers is CBCC.

Natatoriums are specialized gymnasium-type structures for aquatic sports. Higher quality facilities are complete with aquatic centers.

Masonry construction code for natatoriums is CNTC.
Frame construction code for natatoriums is CNTD.
Prefabricated Metal code for natatoriums is CNTS.



Gymnasiums are complete multi-sport, commercial, recreational complexes distinguished by large gymnasiums.

Masonry construction code for gymnasiums is CGYC.
Frame construction code for gymnasiums is CGYD.
Prefabricated Metal code for gymnasiums is CGYS.

Fitness Club/Spas/Health Clubs are designed as physical fitness facilities, with varied exercise and conditioning areas. Generally, higher quality clubs have a snack bar, massage and steam room, and sauna facilities, as well as locker and shower rooms. Whirlpool baths, swimming pools, and sport courts are not included.

Reinforced Concrete construction code for fitness clubs CHCB.
Masonry construction code for fitness clubs CHCC.
Frame construction code for fitness clubs CHCD.
Prefabricated Metal construction code for fitness clubs is CHCS.

Government and Public Buildings

Community Recreation Centers are large municipal multi-sport complexes. These multipurpose buildings will include gym-basketball, handball, bowling, and other sports courts, rinks, varied swimming/natatorium facilities, running tracks, as well as exercise, craft, game, and other social/multipurpose rooms. The number of varied amenities and support facilities (locker rooms, saunas, snack bars, etc.) will vary with quality level.

Masonry construction code for community recreation centers is CCRC.
Frame construction code for recreation centers is CCRD.

Government Buildings: courthouses, city halls, other governmental buildings are all covered by the code CGOV.

Library buildings include main desk areas, reading rooms, and office areas. Also included may be a conference room, workroom, or an audio/visual room, or media room.

All public libraries in all buildings classes are listed using the code CLIR. They may have good architectural features with stone, glass or brick exterior. Masonry, brick, block or any type of masonry construction.

Museums are a high quality public, and often governmental, structure. Museums acquire, conserve, research, communicate, and exhibit the tangible and intangible heritage of humanity and its environment for the purposes of education, study, and enjoyment.

Masonry construction code for museums is CMUM.

Jails are correctional facilities designed for the security and safety of inmates and correctional officers. The model includes allowances for inmate reception, recreation, and confinement. All incarceration hardware is included in the model.

All Jails: maximum security, the exterior is brick, stone, or architectural concrete with good ornamentation. They are masonry, brick, block, or any type of masonry construction and use the code CJAL.

School Buildings include high schools, elementary schools, colleges, or alternative school buildings.

Reinforced Concrete construction code for school buildings is CALB.
Masonry construction code for school buildings is CALC.
Frame construction code for school buildings is CALD.
Prefabricated Metal construction code for school buildings is CALS.

Post Office buildings are mail processing facilities typically less than 10,000 square feet. They may be masonry or frame construction. All freestanding post offices are listed with the code CMPC.

Other Commercial Structures

Churches are buildings designed primarily for worship. In many churches, costs include some kind of kitchen, social, meeting, and office facilities. Costs include special lighting and stained glass, consistent with overall quality of construction.

Reinforced Concrete construction code for churches is CCUB.
Masonry construction code for churches is CCUC.
Frame construction code for churches is CCUD.
Prefabricated Metal construction code for churches is CCUS.

Fellowship Halls are multipurpose structures for recreation and social gatherings and include gymnasium-type flooring, stages, kitchens, and other miscellaneous rooms, commensurate with quality.

Reinforced Concrete construction code for fellowship halls is CFHB.
Masonry construction code for fellowship halls CFHC.
Frame construction code for fellowship halls is CFHD.

Day Care Centers are early childhood, handicapped, and adult/senior care or development centers. This label includes kindergartens, nurseries, or children's pre-schools. They may have light kitchen facilities, activity rooms, and multiple restrooms, with a residential-like character. Higher quality centers may have reception, office, conference, lunch, shower, and changing facilities, as well as general activity or classrooms.

Reinforced Concrete construction code for day care centers is CDYB.
Masonry construction code for day care centers is CDYC.
Frame construction code for day care centers is CDYD.
Prefabricated Metal construction code for day care centers is CDYS.

Laundry and Dry Cleaning Stores are designed for full-service laundry cleaning, including a typical retail storefront and laundry workspace, commensurate with the quality level.

Masonry construction code for laundry/dry cleaning is CLDC.
Frame construction code for laundry/dry cleaning is CLDD.
Prefabricated Metal construction code for laundry/dry cleaning is CLDS.

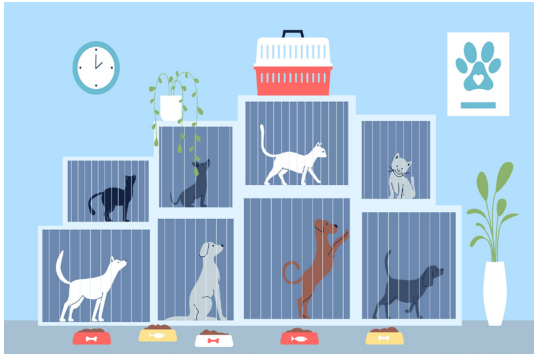
Laundromats are constructed to hold automatic, self-service washing machines, dryers, and dry clean-ing machines. In addition, costs include plumb-ing and electrical fixtures necessary for operation, but not laundry or cleaning equipment, which is usually tenant-owned.

Masonry construction code for laundromats is CLMC.
Frame construction code for laundromats is CLMD.
Prefabricated Metal construction code for laundromats is CLMS.

Mortuaries or Funeral Homes include chapels, stained glass, and laboratories, commensurate with general quality. Higher quality funeral homes may include some living areas.

Masonry construction code for mortuaries is CMRC.
Frame construction code for mortuaries is CMRD.

Kennels have limited examination and treatment facil-ities, predominantly for boarding small animals. Higher quality facilities include large public animal control facilities and high-cost pet hotels. Costs in-clude cages and enclosed runs, heated floors, extra plumbing for grooming rooms, and reception or office areas.



Masonry construction code for kennels is CKLC.
Frame construction code for kennels is CKLD.

Veterinary Hospitals are designed for medical care, surgical care, and treatment of small animals. Costs do not include cages and runs or open shelters, which should be priced separately.

Masonry construction code for veterinary hospitals is CVHC.
Frame construction code for veterinary hospitals is CVHD.
Prefabricated Metal construction code for veterinary hospitals is CVHS.

Multi-Use Buildings

Multipurpose Buildings are structures designed for a variety activities. Multipurpose buildings may include retail, storage and warehousing areas, office or finished areas, and miscellaneous rooms.

Masonry construction code for multipurpose buildings is CMUC.
Frame construction code for multipurpose buildings is CMUD.
Prefabricated Metal construction for multipurpose buildings is CMUS.

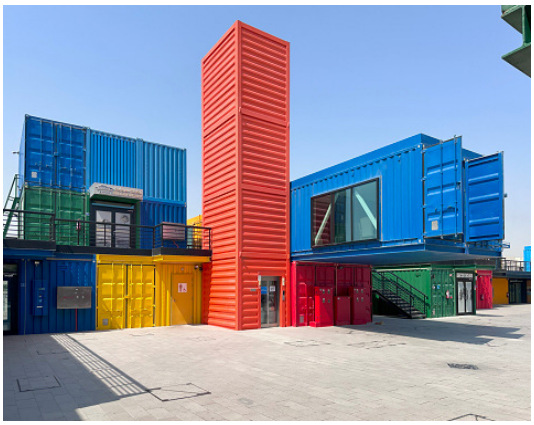
Estate Barns and Deluxe Stables are estate-type equine barns, with higher qualities being custom, luxury breeding facilities, where cost is not an issue.

Masonry construction code for estate barns is CSBC.
Frame construction code for estate barns is CSBD.
Prefabricated Metal construction code for estate barns is CSBS.

Equestrian/Livestock Sales Arenas incorporate a large, simple, clear span riding or exercise arena, with higher qualities having some stabling facilities. The show, exhibit, or auction/sale facility includes spectator viewing and lounge, commensurate with quality, but does not include any fixtures such as equipment (seating/lockers/food preparation/training equipment).

Masonry construction code for equestrian/livestock sales arenas is CECC.
Frame construction code for equestrian/livestock sales arenas is CECD.
Prefabricated Metal construction code for equestrian/livestock sales arenas is CELS.

Modular Shipping Container Buildings uses reclaimed shipping containers as modular box type self-supporting buildings units. Each container measures 8 feet wide by 40 feet long by 9 feet tall. The containers are made of pleated steel and the modular box unit forms the floor, wall, and ceiling of the building. One or two walls may be removed with sufficient beam supports. They may be set on a concrete block foundation, pilings, or other types of structures sufficient to support the structure. Roof structures are added, and may be truss type, membrane, earth, etc. Utilities include heat, plumbing, and electrical systems. Interior finish commensurate with quality of building construction. Each construction code for modular shipping containers is CMCS.



Breweries are specially built structures or converted warehouses for the manufacturing and distribution of beer, with warehouse space to house machinery and may include a tasting bar for retail sales and entertaining.

Masonry construction code for breweries is CBRC. Interior finish commensurate with quality of building construction.

Miscellaneous

Unfinished Wood Frame Building (CUWF)
This code is used for basic shed-type buildings or where the building class type is evident but the use of the building does not fit any other structure type. The building may have utilities but has no interior finish. Unfinished masonry.

Unfinished Masonry Building (CUML)
This code is used for basic concrete, brick, or stone buildings or where the building class type is evident but the use of the building does not fit any other structure type. The building may have utilities but has no interior finish.

Unfinished Prefabricated Metal Building (CUPM)
This code is used where the building class type is evident but the use of the building does not fit any other structure type. The building may have utilities but has no interior finish.

Finished Fireproof Steel Building (CFFS)
This code is used where the building class type is evident but the use of the building does not fit any other structure type. Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire.

Finished Reinforced Concrete Masonry Building (CFRC)
This code is used where the building class type is evident but the use of the building does not fit any other structure type. Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces.

Finished Wood Frame Building (CFWF)
This code is used for basic shed-type buildings or where the building class type is evident that the use of the building does not fit any other structure type. Wood, metal stud con-struction or a combination of both.

Finished Masonry Building (CFML)
This code is used for basic concrete, brick or stone buildings or where the building class type is evident but the use of the building does not fit any other structure type. Brick, block or type of masonry construction.

Finished Prefabricated Metal Building (CFPM)
This code is used where the building class type is evident but the use of the building does not fit any other structure type. Prefab metal construction is engineered and fabricated off-site then assembled on-site. This generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Occupancy Codes[1]

In the BUILDING SECTION INFORMATION area, the Occupancy Code is used to describe the interior finish or each section. The codes are designed so many buildings will have only one code describing many sections of a complex structure. A hotel is a good example. Others, however, will require the use of more than one code to describe the use or finish of each section.

A Series – Apartments

Walk-Up Apartments (A01)
These consist of apartment buildings typically no higher than 4 to 8 stories with no elevators. They are usually medium density buildings with 4 to 8 units per floor.

Converted Apartments (A02)
These properties were originally designed for some other use (usually row retail or single-family residence) but have been converted to multiple tenant living accommodations. The living units resulting from these conversions usually have poor functional utility. There can be any number of apartments.

Garden Apartment (A03)
Typically one, two, or three story buildings designed and used as apartments. They are distinguished by their lower story height, “garden-like” setting and (often a suburban location. This Occupancy Code usually has the lowest unit density of any apartment use.

Row (Townhouse) Apartments (A04)
Typically designed as one or two-story attached units which are constructed in a row, share common walls and have similar architectural styles. All buildings in a row need not be held by a common owner.

High-Rise Apartments (A05)
For our purposes, these are elevator-serviced buildings of four stories or more. High-rise apartments usually represent highest unit density of any apartment use. An allowance for elevators commensurate with size is included in the model for this occupancy code.

Basement Apartment (A06)
This code is to be used ONLY at the building section information level. It is used to describe basement sections that have an apartment-type finish.

Mixed-Use/Apartment (A07)
These are commercial structures containing commercial apartment accommodations in addition to some other commercial use. The key to using the code is that the apartments are not the primary use of the commercial property being described.

1 Codes are denoted in parentheses.

B Series – Lodging

Hotel (B01)
Generally, an urban facility offering lodging accommodations, as well as a wide range of other services, such as restaurants, convention facilities, meeting rooms, recreational facilities, and commercial shops. The appearance and construction of these buildings may be very similar to that of high-rise apartments or offices.

Motel (B02)
Typically, a building or group of buildings located on or near major highways designed to serve the needs of travelers. They usually offer little more than parking and lodging. However, they may have other services that can be used to distinguish value: food and beverage service, recreational areas, service stations, and shops. These buildings are commonly no more than two or three stories in height and are of light residential type construction.

Camps, Cottages, and Bungalow Colonies (B03)
This category includes camps, cottages, and bungalows which are grouped in a colony and belong to one owner on a contiguous property. Each building commonly comprises one or two units and is designed for seasonal rental on either a weekly, monthly, or season-long basis. The individual buildings should be coded according to improvement type. They can be distinguished in quality by size, presence of heat and related utilities, cooking facilities, sanitary facilities, and construction materials.

Inns: Lodges (B04)
Inns are older structures which provide sleeping accommodations with or without separate kitchen or bath facilities. Normally, these structures can be distinguished from motels by the fact that they often have no exterior entrance to the individual units and are located in older multiple story buildings. This category includes “Bed and Breakfast.”

Resort Complexes (B05)
Motel or hotel-type structure found either near a resort community or comprising a resort community within itself. Normally, a full range of hotel services are available (see B01) along with such things as professional entertainment, beaches, marinas, tennis courts, golf courses, depending on the resort location and characteristic.

Rooming Houses, Dormitories, Fraternities, Sororities and City Clubs (B06)
This classification includes structures which provide sleeping accommodations along with some form of shared-bath facilities, often only one or two bathrooms per floor. Dining facilities, if present, are usually of cafeteria design and are shared by all occupants of the structure. Tenancy may be transient or long term.

Rectory or Convent (B07)
Quite similar to B06 except owned by a religious institution or order. Better grades may contain an office, meeting rooms, and/or a chapel.

C Series – Restaurants

Fast Food Without Seating (C01)
Fast food restaurants designed with high quantity, fast service in mind. Kitchen facilities are designed for rapid production of light meals. An allowance for drive-up windows is included in the model.

Fast Food With Seating (C02)
Fast food restaurants with an indoor seating area designed with high quantity and fast service in mind. Kitchen facilities are designed for rapid production of light meals. An allowance for drive-up windows is included in the model. Examples include McDonald's, Burger King and Wendy's.

Family Restaurant (C03)
This occupancy is characterized by local ownership, table service, and moderate prices. The structures may be of almost any type and may not be specifically designed for use as restaurants. There may or may not be alcoholic beverage service. Examples include Cornerstone, Happy Hill, and Athens.

Franchise Steak House or Cafeteria (C04)
These are designed according to the standards of a national or regional franchise organization. They have singular architectural detail with full kitchen facilities but usually no alcoholic beverage service. A cafeteria line is almost always present.

Full Service Dining (C05)
A full service eating and drinking establishment contains provisions for multiple table seating, beverage consumption, and a large, multi-purpose kitchen area. This use may have separate areas to accommodate banquets and receptions. Examples include Applebee's, Chili's, and Cracker Barrel.

Bar or Lounge (C06)
Dependence on beverage rather than food service distinguishes this from C05. Often only the bar area is present, but there may also be seating and a limited kitchen area. The ubiquitous 'roadhouse' is a lower quality example of this code. They may or may not be housed in structures specifically designed for the use.

Franchise Family Restaurant (C07)
Similar to C03 except that they are designed to the specifications of a national or regional franchise organizations. There is usually no alcoholic beverage service. Examples include Shoney's, Denny's, and Pizza Hut.

D Series – Stores and Commercial Buildings

Retail Stores (D01)
Retail stores are freestanding building for retail sales and display. Usually have display and/or decorative fronts. These include general merchandise outlets, stores, specialty shops, and commercial buildings designed for general occupancy including services. Features include sales and display areas and a stockroom. Also included may be a small office, changing rooms, or a workshop. Both one and two story retail occupancies are included.

Row Retail Stores (D02)
Often found in and radiating from the urban core, the buildings described by this Occupancy Code share common walls and may have multiple stories. They are often mixed use properties: retail first floor use with apartments, offices, or vacant floors on the upper levels. The first floor may have a decorative or display front. D02 is appropriate for mixed occupancies where the first level is not a store but is still mercantile in nature.

Department Stores (D03)
These are buildings of two or more stories, typically found in central business districts and in regional or community shopping centers. Department stores handle multiple lines or merchandise which are sold in departments or specialty shops.

Discount Stores (D04)
Discount stores typically consist of large open shells with minimal partitions separating the departments or specialty areas. Cash registers are grouped in a check-out area near the exit.

Retail Basement (D06)
This code is used to describe basement sections that have a retail sales area type finish.

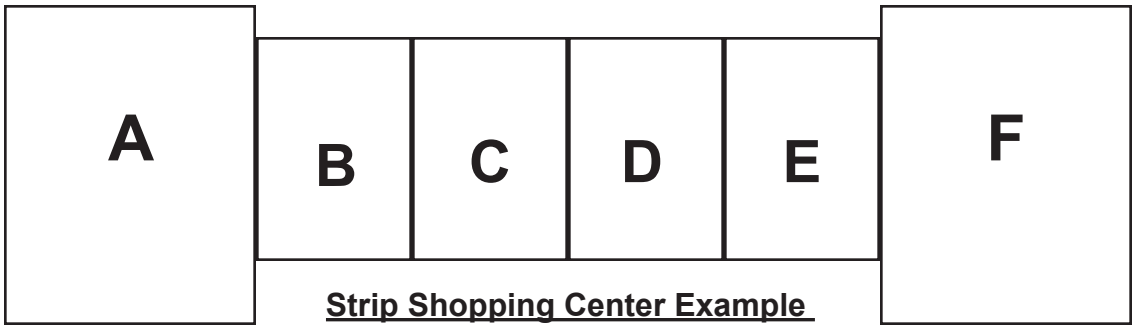
Miscellaneous Retail (D07)
This code is reserved for those retail store buildings and uses which are not the primary use of the site or to which no other code readily applies.

Service Occupancy (D08)
This use differs from a retail stores in that what is offered for sale may be services, not goods. Examples include electronic repair shops, small printing shops, and dry cleaners. It normally includes a small customer reception area in front with a larger workshop or storage area occupying the remainder of the building.

Supermarket (D09)
Large retail food stores similar in structure to D04 but containing built-in refrigerators, cold rooms, and ancillary cooling equipment. These buildings may be freestanding or part of a larger shopping center. Note that freezers and coolers for the display of merchandise are considered personal property. Ingle's and Bi-Lo are typical of this occupancy.

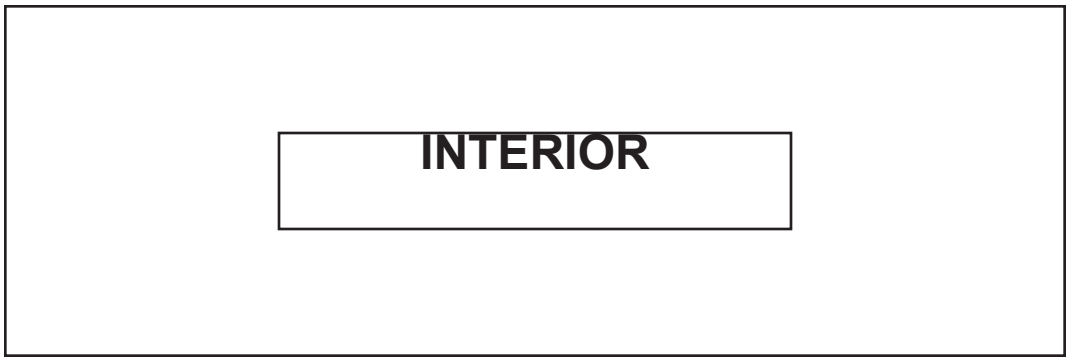
Convenience Market (D10)
Small retail food stores with limited product range but with refrigeration and cooling equipment commensurate with size. There may be limited gasoline service facilities. If so, the canopies should be listed as miscellaneous improvements. Use this code for buildings that were designed and built as convenience stores.

Strip Shopping Centers (D11)
Shopping centers are buildings designed for a group of commercial enterprises, developed as a unit. A strip center is typically a row of stores with similar fronts built as a unit. Each unit has an individual customer entrance in the front and a separate service entrance at the rear. They are normally built parallel to the fronting street and have off-street customer parking areas in front of and close to the stores.



Strip Shopping Center Example
A) Food Market
B) Video Store
C) Shoes
D) Barber Shop
E) Local Laundromat
F) Hardware

Mall Shopping Center (D12)
A mall center has anchor stores and satellite stores arranged in a courtyard fashion around an interior concourse. The concourse is the common area of the small. The model includes: lighting, air conditioning, heating, floor covering, and interior finish for the public or common areas only. All improvements to individual stores are considered business personal property. All elevators and escalators are valued as real estate.



Furniture Warehouse/Showroom (D14)
While similar in design to the discount store occupancy code, the interior may not be finished to the same extent as normal mercantile.

Service Occupancy: Barber Shop or Beauty Parlor (D18)
Similar to D08 but will have more extensive and/or appealing interior finish but less storage or workshop area. Extra electrical fixtures and plumbing are allowed for. This code is only to be used on a freestanding barber shop building.

Home Improvement Center (D24)
Similar to discount store occupancy code, this category includes building supply stores. Attention to architectural detail and 'curb appeal' are what differentiate this occupancy code from an F10 Lumber Yard.

Service Occupancy: Laundromat (D28)
A facility for coin operated washers, dryers, and dry cleaning machines. The machines are personal property.

Lawn and Garden Center (D34)
A lightweight commercial building with exposed concrete floor. Features include lighting, electrical and plumbing hookups and space heaters. Attached greenhouses should be listed as a separate section.

Warehouse Retail or Club (D44)
Warehouse construction with high exterior walls and minimal finish and partitions. Sam's Club is an example of this category. An allowance for overhead doors is included.

Leasehold Improvements
Modifications and up-fits made by the tenant for specific use of the business and not the building are taxable in North Carolina as business personal property. It is the responsibility of the occupant to list these improvements with the Assessor's office during the listing period each year.

There are two tests for determining if an improvement should be listed as personal or real estate:

» The improvements are made by the occupant for the benefit of the business, not the building.
» The components can be removed without damaging the building.

Malls and strip centers are valued as shell buildings with minimal finish. Any improvements made to the individual rental spaces are considered "leasehold improvements" for the purpose of the specific business purpose of the tenant.

E Series – Offices, Medical Offices, Banks, and Hospitals

Walk-up Office (E01)
A freestanding 4 to 8 story building with no elevator service or marginal elevator capacity. Elevators should be added as refinements. These are older buildings usually found in downtown areas.

Converted Office (E02)
Typically found in a building that was originally built for another purpose, such as a residence or a retail establishment, but has been converted into an office type of use.

Garden Office (E03)
Interior finish in a smaller one story, one or two tenant, structure. These types of structures may be also located in residential areas and include back yard and home offices.

Row Office (E04)
Buildings with more upscale interior finishes usually found in urban areas. This finish may include buildings or interior portions of buildings in downtown or periphery areas.

High-Rise Offices (E05)
Found in structures above four stories in height and generally located in downtown and urban areas and may be of a more upscale fit an finish compared to other office interior finish types.

Basement Office (E06)
This code is to be used ONLY at the building section information level. It is used to describe basement sections that have an office-type finish.

Miscellaneous Office (E07)
This code is reserved for those office buildings and uses which are not the primary use of the site or to which no other code readily applies. It will ONLY be used at the rental information and building section information levels. A common example is that extensive office area attached or appended to the F series use, warehouses and industrial buildings.

Broadcasting Studios/Radio/TV (E08)
A facility for producing and transmitting radio and TV programs.

Funeral Homes (E09)
An establishment with facilities for the preparation of dead bodies for burial or cremation. There are also areas for holding wakes and funerals. Allowances are included or a lobby, a social hall or chapel, offices, preparation rooms, and storage facilities.

Veterinary Clinic (E10)
A doctor’s office for animals with characteristics including a waiting room or receiving areas, examination ad treatment areas, and attached boarding areas. Separate kennels should be listed separately as miscellaneous improvements.

Nursing or Convalescent Home (E11)
This may also be called a rest home or sanitarium. Unlike a hospital, it only has limited patient care facilities. There will be patient rooms, examination and treatment rooms, offices, and a central kitchen and dining areas. When used at the building section level, care must be taken to distinguish between this use and facilities similarly named without patient care facilities. Unit Type is BE (beds). Add for elevators.

Converted Medical Office (E12)
Interior finishes typically found a building what was originally built for another purpose, such as a residence business office or retail building, but has been converted to a medical office use. May be located in urban, suburban and rural areas.

Garden Medical Office (E13)
Garden medical office interiors found in low rise and smaller medical office complexes which are found in urban as well as suburban areas. May also include single structure medical offices and may or may not be as equipped as other types of medical office structures.

Row Medical Office (E14)
Row medical office are interiors found in medium rise multi-use structures which are found in downtown and urban areas. They may also include single structure medical offices and may be more equipped compared to other types of lower quality medical office structures.

High-Rise Medical Office (E15)
These are interiors found in high-rise structures over 4 stories in height found in downtown and urban areas. They may also include single structure medical offices located in hospital campuses and may be more equipped compared to other types of lower quality medical office structures.

Home for the Elderly (E17)
Similar to garden apartments, these buildings are usually of lighter residential construction. Differentiated from E11 Nursing Home by a lack of patient care facilities. Individual unit kitchen facilities and/or common dining/kitchen facilities may be present.

Converted Bank (E22)
These uses occupy buildings that were designed for other purposes; the buildings are usually freestanding. Examples include offices and medical offices that were once single family residences and branch banks that were once gas stations. Add for elevators.

Garden or Branch Bank (E23)
Typically 1 to 3 story freestanding office structures which may or may not have elevators. These buildings are often found in office parks, high technology centers or medical complexes in suburban or even rural areas. Elevators are listed as refinements.

Row Bank (E24)
These structures are often found in and radiating from the urban core.

High-Rise Bank (E25)
These buildings are of four stories or more with ample elevator service. They may be multiple or single tenant buildings. There is often an impressive entry and a spacious lobby. The first floor will probably have a greater story height than the upper floors. An allowance is included for elevators, but mezzanines should be added as refinements.

F Series – Industrial Buildings and Warehouses

Utility Building (F01)
Usually a small to medium size, single story storage building with no partitioning or interior finish. Minimal plumbing, heating and electrical services are allowed for. Floors are at or near grade. This building type is assumed to be more substantial than the shed of the FC series of miscellaneous improvements.

Storage Warehouse (F02)
Designed for medium to long-term storage of merchandise commodities. These are single or multiple-story buildings that are divided into storage bays.

Mini-Warehouse (F03)
Mini Warehouses subdivided into many small areas with individual access. Plumbing and electrical services are minimal. Generally used for non-commercial storage, individual units are rented out on a short to medium term basis. Overhead doors are included in the model. The data collector should note the number of units.

Downtown Row Storage (F04)
This code is particularly useful for describing upper stories of older buildings in urban areas that have different occupancy codes on the first level. However, it may apply to first floors also. It may or may not be the primary use of the property. The buildings described will usually have common walls with other buildings and multiple stories. There may be floor load limitations on the upper stories.

Industrial Building (F05)
These are used for manufacturing, fabrication, or processing of some product. There may be a production or shipping office with storage mezzanine above, comprising less than 12 percent of the floor space. They may or may not have dock eight floors. The buildings may have more than one story and allowances are included for production, shipping, and receiving, in addition to storage areas. There may be a lunch or locker room. Often the only way to distinguish to F05 from an F02 is the level of lighting, plumbing, and heating.

Loft (F06)
A loft is an intermediate or transitional type of building. Often called industrial mall buildings, they are designed for single users with mixed functions or multiple occupancy by relatively small space users in need of both office and processing space. In effect, each area is a small warehouse or industrial building. These buildings have extra plumbing and partitioning placing them somewhere between industrial and office buildings in construction detail.

Miscellaneous Storage (F07)
This code is used to identify an income producing or other storage area that is not the primary use of the site.

Aircraft Hangar (F08)
Hangars are large open structures designed for the storage and maintenance of aircraft. They usually have minimal plumbing, partitioning, and interior finish.

Cold Storage (F09)
A structure or site for the storage of perishable commodities. Similar to a warehouse-type structure, except for the presence of an extensive refrigeration plant.

Lumber Yard (F10)
A lumber yard will typically include several structures: saw mill, planing mill, and lumber storage sheds.

Oil/Petroleum Storage and/or Distribution (F11)
A site for bulk storage of petroleum products and/or for wholesale or retail distribution of such products.

Distribution Warehouse (F12)
Similar to F02, Storage Warehouse. Designed for short-term storage and breakdown and transshipment of small lots of goods or commodities. There will be more plumbing, lighting, and partitioning because they will accommodate more workers.

Truck Terminal Transit Warehouse (F22)
Characterized by many overhead doors, this use is designed for very short-term storage and freight shipment. There may be a dispatcher's office and bunkhouse facilities for truck drivers. There will be little or no partitioning in the shipping area.

Truck Terminal Shipping Dock (F32)
Similar to a F22 Transit Warehouse except that there are no exterior walls or partitions. This is essentially a large covered loading dock. There may be free-standing office or plumbing cubical on the dock.

<u>G Series – Automobile Parking, Service, and Sales</u>

Parking Lots (G01)
Commercial parking lots for automobiles. Spaces are rented by hour, day, week, or month. To be used at the SITE description level only.

Small Parking Garage (G02)
Typically a residential type garage with 4 to 10 bays. Often found in residential areas.

Parking Ramp (G03)
A multiple story drive-up parking facility which may be open or enclosed. Stairwells are included. No heating, cooling, or interior finish.

Basement/Underground Parking Ramp (G04)
Similar to G03 Parking Ramp, except it is below grade and may be under a G03 or other type structure. Will be listed as a section of any building it may be under.

Limited Service Gas Station (G05)
Sells gasoline and perhaps a few convenience items only. There are no automotive repair services. Usually a high volume facility with discount prices. The structure on the site may be anything from a simple kiosk to a small but elaborate glass, brick, and block sales room. There will be no bays.

Convenience Gas Station (G06)
Offers a complete line of convenience goods in addition to gasoline but has no service or repair facilities.

Full Service Gas Station (G07)
A full service gas station sells repair and lubrication services and perhaps towing services, in addition to gasoline. There may be a few convenience items.

Mini-Lube Service (G08)
Designed for quick oil changes and lubrication. Features include a grease pit for each bay. Bays may be drive through. May have been originally built as full service gas station. Overhead doors are included in the model.

Self Service Car Wash (G09)
A multiple stall structure with a coin operated spray system where all washing is done by the automobile owner. Features include two or more bays and a central machinery room. This code can be used at all three levels, including the building section level.

Automatic Car Wash (G10)
A linear structure with a fully automated wash line. Cars are pulled through with a chain pulley system. A small office may be included. There may be a convenience store attached, which should be listed at the building level by its own Occupancy Code. Canopies and kiosks should be listed as miscellaneous improvements.

New Car Dealership (G11)
Building interiors are designed for new automobile sales and service. They may include showrooms, sales areas, customer lounges, parts department and service areas.

Used Car Dealership (G12)
Similar to G11. Tend to be smaller and less ostentatious than new car dealerships. May have separate sales and service areas, a small office or trailer, and/or a garage.

Automotive Showroom (G13)
A large, open, sales area characterized by large display windows, good lighting, average or superior interior finish. There will be small, partitioned offices and may be lounges, waiting rooms, and executive offices. This code will probably only be used at the building section information level. Mezzanines should be listed as refinements.

Automotive Service Garage (G14)
A garage or warehouse-type building offering automotive repair services. May or may not be attached to an automotive showroom. Features include minimal interior finish and plumbing, adequate lighting and heating, and areas for parts storage.

Auto Service Center (G15)
Usually a national chain auto service or tire company facility. There are areas for retail sales, service and repair, and customer waiting. Adequate plumbing, heating, and electrical service is included. There may be large display windows.

Repair Garage/Body Shop (G16)
Automotive mechanical or collision repair services. This code is included to distinguish the small independently owned operation from the franchise dealers and national chains. The building is usually minimal construction with no retail services or customer waiting area.

Farm Equipment Dealership (G21)
Found in structures that sell farm related or farming types of equipment. Facility areas include sales office and service areas. Interior finish is generally commensurate with building quality.

Construction Machinery Dealership (G31)
Found in structures that sell large construction related or farming types of equipment. Facility areas include sales office and service areas. Interior finish is generally commensurate with building quality.

Recreational Vehicle Dealership (G41)
Interior finish typically are in one story retail recreational vehicle operations which was designed for recreational vehicle sales and service. They are divided into sales, retail and service areas and may have customer convenience areas.

Motorcycle Dealership (G51)
Interior finish typically are in one story retail operations designed for motorcycle and power sports equipment sales and service. They are divided into sales and service areas and may have customer convenience areas.

H Series – Theaters and Auditoriums

Legitimate Theater (H01)
Primarily for live, stage presentations, the legitimate theater structure is a large, open area with permanent seating and full facilities for live performances. Stage areas, balconies, mezzanines, marquee, orchestra pit, prop storage areas, and a full complement of necessary electrical and lighting devices are present. The Unit Type is SE (seat).

Single-Screen Cinema (H02)
This is a single 'house' motion picture theater. It may or may not be a free-standing building. There is a large, single screen and permanent seating. The stage, if any, is built to accommodate only the motion picture screen. There will probably be a marquee and a spacious lobby, ranging from simple to ornate in decor. A restroom area, lounge, concession area, projection room, and box office are included. Most of these were built before the middle 1960's. The Unit Type is SE (seat).

Multi-Screen Cinema (H03)
A multiple 'house' motion picture facility. There will be two or more auditoriums, each with its own screen, permanent seating, but the partitions between auditoriums may be movable. One central projection booth will serve all houses and there may be more than one box office. The building may or may not be freestanding. However, they are often found as satellites to shopping malls. Any stage is only there to support the screen. There will be a lounge and rest room area, a concession area, and a simple but spacious lobby. The Unit Type is SE (seat).

Auditoriums (H05)
A large, open area with minimum ornamentation designed primarily for mass seating and visual or aural presentations. These may be either live performances or motion pictures. Seating is permanent, balconies are rarely found. A stage is always present but support facilities are much more limited than those found in a cinema or legitimate theater. The Unit Type is SE (seat).

I Series – Recreation

Arena, Field House (I01)
A large, enclosed area usually used for indoor sporting events. If there is seating, it is situated around the perimeter of a large, open sports. Commonly used for basketball, hockey, and similar events. Removable stage areas may present. The Unit Type is SE (seat).

Bowling Center (I02)
Includes all bowling alley facilities. May also comprise a restaurant, bar, billiard room, locker room(s), other miscellaneous rooms. Note: the actual alleys and the ball return equipment are personal property. The unit type is LA (lane).

Camping Facilities (I03)
Camping facilities are those offering temporary camping sites for tenting and trailer hookup only.

Fraternal Building/Clubhouse/Recreation Building/Fellowship Hall (I04)
These are multiple purpose buildings designed for meetings, entertainment, and social activities. Allowances include space for a large multipurpose room, dining facilities, kitchen, small office(s), and game rooms. Larger examples may include an auditorium. Exercise and locker rooms may be present.

Golf Course (I05)
Refers to all types of golf courses.

Indoor Ice or Roller Rink (I06)
Any indoor skating facility. Specifications include a skating area, spectator's area, snack bar, and office. There may be locker and shower rooms in addition to a cashier's office. Refrigeration equipment and ice surface not included.

Indoor Tennis Club (I07)
Large facility designed for indoor tennis.

Indoor Health or Racquetball Club (I08)
Designed for racquetball or exercise.

Picnic Grounds (I09)
An outdoor area for picnics and barbecues.

Playground (I10)
An outdoor play area. There may be swings and other play equipment.

Riding Stables (I11)
A facility that keeps, cares for, and rents horses.

Stadium (I12)
A field surrounded by bleachers or grandstands. Used for baseball, football, and field sports. Scoreboards, announcer's booth, concession stands, and extensive outdoor lighting may also be present.

YMCA/YWCA (I13)
A multipurpose facility, similar to an indoor health club. However, there is provision for sleeping rooms, a kitchen, and perhaps a chapel area. Gymnasiums should be listed as separate building sections.

Youth Camps (I14)
A rural residential camping facility for young people.

Religious Assembly (I15)
A reservation or camp, community owned and operated by a religious sect or denomination for purposes of worship, fellowship, or meditation.

Country Club (I16)
Similar to I05 Golf Courses except that ownership is private and membership is restricted.

J Series – Public Buildings

Church (J01)
This can be a church, synagogue, or mosque. This code is for the auditorium area. Allowances are included for the auditorium or gathering area, seating, and rooms for preparation or storage.

Church School Building (J02)
Similar to a classroom building. Includes classrooms, meeting rooms, and office. May include kitchen and dining facilities. Usually attached or in close proximity to a church.

Church Fellowship or Parish Hall (J03)
A general purpose building attached or close to a church. Closely associated with a clubhouse or fraternal building. Allowances include lobby area, activity hall, meeting rooms, kitchen, and dining area.

City Hall (J04)
A city, town, or county administrative building. Similar to an office use. There are allowances for administrative offices, meeting rooms, and lobby areas. There may be record storage areas, lounge, and cafeteria.

Courthouse (J05)
A building dedicated to or used for judicial proceedings. The City hall description applies with the additional inclusion of courtrooms and jury rooms.

Post Office (J06)
Reserved for buildings constructed under contract to or lease agreement with the United States Postal Service. Features will include a lobby and vestibule area, a counter area, office, mail workroom, and sorting areas. There may also be a loading dock, locker room, and record storage area. Do not classify contract post offices located in conventional buildings with this code.

Fire Station (J07)
Built for the sheltering and maintenance for firefighting equipment. There is provision for an engine and equipment room, locker room, kitchen and dining facilities, and perhaps sleeping rooms. Drying towers, an office, and a training room may be included.

Police Station (J08)
A building for the housing and dispatching of police personnel. Allowances include offices, dispatching area, day room, and lobby.

Jail (J09)
Same as police station except that allowances for prisoner reception, recreation, and confinement areas are added. Incarceration hardware is included.

School (J10)
Includes both elementary and secondary schools. There are allowances for classrooms, assembly areas, offices, and a library. There may be a cafeteria, laboratory rooms, music rooms, and industrial arts areas. More specialized spaces, like gymnasiums, natatoriums, and auditoriums, should be listed as separate sections, according to their own occupancy codes.

Library (J11)
Includes public and academic libraries. Specifications include stack areas, main desk area, reading rooms, and offices. There may be conference rooms, work rooms, and an audio/visual center. Free standing shelving is personal property.

Gymnasium (J12)
An institutional gymnasium. Included are allowances for the gymnasium area, locker and shower facilities, equipment storage, and a small office. Arena seating is not included.

Natatorium (J13)
A natatorium is a building that houses an indoor swimming pool. This code refers to the building. The pool must be listed as a miscellaneous improvement. The building includes the pool area, locker and shower facilities, a mechanical room, and a small office.

Air Terminal (J14)
A facility for the reception and routing of commercial airline passengers. There are allowances for the ticket areas, baggage claim and service areas, concourses, and waiting areas. Restaurants, lounges, and small shops may also be included.

Armory (J15)
A building designed to headquarter and train National Guard Units. Features include classrooms, offices, drill hall (may be similar to a gymnasium), rifle range, kitchen, and storage rooms.

Day Care Center (J16)
Day Care Centers are early childhood, handicapped and adult or senior care or development centers and include so called kindergartens, nurseries or children's preschools. They have light kitchen facilities, activity rooms and multiple restrooms, and are more residential style in character than schools. Generally, the better centers may have reception, office, conference, lunch, shower, and changing facilities, as well as general activity or classrooms.

Hospitals (J18)
A comprehensive in-patient care center including surgery and emergency facilities. Allowances are made for patient rooms, offices, common kitchens, laboratories, pharmacies, treatment rooms, surgeries and emergency electrical power. Elevators include in model.

Refinement Codes

Refinements are found within commercial structures and often used as units of measure for valuation purposes.

Efficiency Apartment (EFF)
Used to identify the number of such units in an apartment building. Unit type is EA (each).

One Bedroom Apartment (1BR)
Used to identify the number of such units in an apartment building. Unit type is EA.

Two Bedroom Apartment (2BR)
Used to identify the number of such units in an apartment building. Unit type is EA.

Three Bedroom Apartment (3BR)
Used to identify the number of such units in an apartment building. Unit type is EA.

Four Bedroom Apartment (4BR)
Used to identify the number of such units in an apartment building. Unit type is EA.

Bank Money Vault (BE1)
A standard poured concrete money vault excluding the door, which is listed as a separate item. Unit type is SF (square feet).

Bank Record Vault (BE2)
A standard record storage vault, excluding the door, mainly providing fire protection. Unit type is SF.

Standard Hotel Room (SHR)
Used to identify the number of such units in a hotel or motel building. Unit type is EA.

Elevators
In some cases, elevators are included in the base costs of the occupancy codes. They are listed as refinements in two stages. The first describes the number of stops (doors or openings) while the second describes the elevator by type and capacity. For our purposes, stops will be the number of floors served. Elevators are defined as being either passenger or freight. Attended passenger elevators are obsolete. There are no codes for them, and they should be listed manually.

Freight Elevator Stop (EL0)
Includes the door, the opening, and the controls. Unit type is EA.

Electric Freight Elevator (EL1)
Typical 100 to 200 feet per minute freight elevator. Unit type is LB (capacity in pounds).

Passenger Elevator Stop (EL2)
Includes the door, the opening, and the controls. Unit type is EA.

Electric Passenger Elevator (EL3)
A 200 to 800 foot per minute unit. Unit type is LB (capacity in pounds).

Mezzanines
A mezzanine is an intermediate partial story between two main floors of a building, especially one that projects in the form of a balcony. Costs include floor structure, stairs, lighting, heating, and a finish commensurate with the associate space. Wall structure is not included.

Storage Mezzanine (MZ1)
Usually found in industrial buildings above the internal office area. Unfinished with no partitions. Unit type is SF.

Display Mezzanine (MZ2)
Typically found in a department store as an additional sales area, and will have partitions and interior finish typical of the rest of the retail area. Unit type is SF.

Office Mezzanine (MZ3)
Typically found in bank or office buildings usually as part of the high first floor. Partitions and interior finish are similar to that of the rest of the office space in the building. Unit type is SF.

Hotel Mezzanine (MZ4)
Associated with the lower floors of large hotels, these are most often devoted to banquet and meeting rooms. Unit type is SF.

Detached Structures, Special Features, and Yard Items.

Yard Items listed in this section are structures attached to the land. They are freestanding outbuildings and yard improvements. A yard item is not attached to the dwelling, it is freestanding.

Grade

Quality grading refers to a process that values structures based on construction quality or grade. Construction quality is defined as the materials, quality, workmanship, and basic design/style (e.g. architect designed, custom plants, stock plans, owner built) of the original construction.

The condition is defined as maintenance relative to age, or in other words, the condition of the subject compared to a model of the same age which has received normal maintenance. The current condition of a structure has nothing to do with its grade or quality of construction. A structure of better than average grade will retain the same construction quality until it is removed, regardless of the condition. The age or condition does not change the quality of the original construction, workmanship, or materials. Condition or state of repair should not be confused with quality of construction.

The following specifications indicate construction quality associated with each grade. The intent is estimating the replacement cost.

Grade Descriptions

1. **(A) Superior**: architect designed and supervised structures; many usual design/style features. Superior materials and highest quality workmanship throughout the structure.
2. **(B) Custom**: high grade custom built construction; may be architect designed and material quality and workmanship is better than average.
3. **(C) Average**: forms the base from which others are measured; this grade represents the average stock plan, with average materials, and average workmanship.
4. **(D) Fair**: low quality materials and below average workmanship
5. **(E) Poor**: construction without plans, of used or cull material, poor quality construction and workmanship.

Improvements

Quality grading is used to adjust value relative to a baseline value. The baseline value or C grade is considered average quality. Grade C structures are valued at 100% of the assigned value. Grade A and B structures are higher quality construction than C grade structures and are adjusted upward to reflect this difference. Grades D and E are lower than average quality construction and are adjusted downward. For example, if the base value per square foot of a C grade garage is $25.00, the square footage is multiplied by price per square foot to give an estimate of the cost new of the improvement. If the garage grade is a higher quality than C the price per square foot is adjusted by a higher percentage than the C grade. If the garage grade is lower quality than C, the price per square foot is adjusted by a lower percentage than the grade C.

Example: C Grade Garage | 20 x 20 = 400 SF

GRADE	% ADJ FOR GRADE	BASE COST	GRADE ADJUSTED	SQUARE FOOTAGE	RCN
A	150%	$25 =	$37.50	x 400 =	$15,000
B	125%	$25 =	$31.59	x 400 =	$12,500
C	100%	$25 =	$25.00	x 400 =	$10,000
D	75% – 90%	$25 =	$18.75	x 400 =	$7,500
E	50% – 70%	$25 =	$12.50	x 400 =	$5,000

Once replacement cost new is calculated, the improvement is depreciated for age. The depreciation is calculated based on the average life of the item. Each improvement type is assigned a year life table. The depreciation table calculates the amount of depreciation for the item. The depreciation is subtracted from the replacement cost to calculate the remaining value of the improvement. All improvements are depreciated a maximum of 80%. This means the improvement is considered to retain at least 20% of its value throughout its life.

Example

COST NEW	AGE	YEAR-LIFE TABLE	REMAINING VALUE
$10,000	10 Years	10	$2,000
$2,000	18 Years	20	$500

SECTION FIVE
PRESENT-USE VALUE PROGRAM

Introduction

The Present-Use Value statutes were enacted by the General Assembly in 1973.

The original intent of the use value taxation program was to “keep the family farm in the hands of the farming family.” North Carolina had seen a steady increase in property values since the early 1970s. Farmers could not afford the increase in taxes produced by the increase in property values, so they sought relief from the General Assembly.

Buncombe County administers the Present-Use Program by conforming to the requirements of North Carolina General Statutes. These requirements are subject to change the Legislature each year. All requirements and changes are determined by the North Caro-lina General Assembly—not by Buncombe County Commissioners or Buncombe County Assessor's Office. All counties are required to develop both market value sched-ules and Present-Use value schedules.

The Present-Use schedule values land based on its ability to produce agricultural, horticultural, or forestry products. The land values are based on land rent prices capitalized, as required by general statutes. All improvements to farmland are valued using the market schedules, as required by N.C. Gen. Stat. § 105-317.

Use Value Advisory Board

105-277.7 of the North Carolina General Statutes establishes a nine member Use-Value Advisory Board and directs it to annually submit a recommended use-value manual to the Department Revenue. Contents of the manual, as well as guidelines for their development, are further specified in N.C. Gen. Stat. § 105-283(a)(5).

The contents of the Use-Value manual reflect the combined judgment and effort of many professional in the North Carolina Cooperative Extension Service, as well as cooperating federal and state agencies. The 2025 Use Value Advisory Board Manual is included in this manual as a reference and is located in the addendum.

Application Process

All parcels approved for the Present-Use Program must undergo an Assessor-assigned qualification process. The guidelines for this procedure are outlined in the Machinery Act. The first requirement is the filing of a timely application. Applications for the Present-Use Value Program may be accepted between January 1 and January 31 of each calendar year, within 30 days after a notice of change in the market value of the property, or within 60 days of a transfer of ownership.

These applications are available in the Real Estate Division of the Tax Office or online. The application is reviewed and either approved or denied based on the Machinery Act requirements. All sections of the applications must be completed entirely and signed by the owner, or they will not be accepted. Applications that are denied because of incomplete, missing, or erroneous information, will be returned to the applicant for resubmission. If the application is denied, notice of the denial is mailed to the applicant. The applicant has 60 days to appeal the Assessor's decision.

All applications will be reviewed and must meet the required qualifications for: ownership, size, use, and sound management. All property will be field-checked-by an on-site visit from an appraiser—for sound management, farm activity, and qualifying land area types. If approved, the qualified acreage is divided into land classes. The land classes are devel-oped based on a combination of the GIS mapping system, Management Plan, and field review.

The soil types for an area may be unavailable or inaccurate. If the soil types indicated on GIS equals nonproductive areas shall be valued as wasteland. This process creates a present-use value, a market value, and a deferred value. The market value is retained to allow calculation of the deferred tax. According to N.C. Gen. Stat. 105-277.4, the deferred tax and interest is due as of the date when the parcel, or a portion of the property, becomes disqualified from the Present-Use Value Program.

Program Requirements

Acceptance into the Present-Use Value Program is an implied contract. Buncombe County taxes the property at its use-value, as long as the owner continues to use the property as approved and continues to meet any statutory requirements. It is the property owner's duty to notify the Assessment Office of any changes to the property, its use, or ownership.

N.C. Gen. Stat. § 105-277.5 – Agricultural, Horticultural, and Forestland: Notice of Change in Use

Should a change occur which would disqualify all (or a part of) a tract of land receiving benefit of this classification, the property owner shall provide the assessor with complete information regarding the change no later than the close of the listing period following said change. Any property owner who fails to notify the assessor of changes regarding land receiving the benefit of this classification shall be subject to a penalty of 10% of the total amount of the deferred taxes and interest thereon for each listing period for which the failure to report continues (1973, c. 709, s.1; 1975, c. 746, s.8; 1987, c.45, s.1).

All applicants for the Present-Use Value Program must meet the requirements in four areas: ownership, size of the tract, use, and sound management. All requirements for participation in the Present-Use Value Program are subject to change by the General Assembly.

Ownership Requirements

The owner of the property must be a natural person or a business entity. A natural person includes: an individual, Tenants by the Entireties*, and/or Tenants in Common. A business entity includes: a corporation, a general partnership, a limited partnership, a limited liability company, a family business entity, and/or a family trust.

* North Carolina courts have ruled that property owned by a husband and wife as tenants by the entirety is a different ownership than property owned by the husband or wife separately [Duplin County V. Jones, 267 N.C. 68, 147 S.E. 2d 603, (1996)].

N.C. Gen. Stat. § 105-277.2(7) states, “multiple parcels must be under the same ownership and the same classification.” Therefore, to qualify, all parcels must be in the same name or they individually must meets ll requirements. For example, five acres owned by the wife only cannot qualify based on a qualified tract owned by both husband and wife. Each type of ownership is considered a separate legal entity.

The principal business activity of a business entity participating in the Present-Use Value Program must be the growing and production of agricultural, horticultural, or forestry products and the members of that business entity must either be actively engaged or related to a member actively engaged in the business entity. In addition, a property eligible for Present-Use Value must satisfy one of the following conditions of ownership:

1. It is the owner’s place of residence.
2. It has been owned by the current owner—or a qualified relative of the current owner—as of January 1 of each of the four years prior to the application year.
3. It was appraised at its present-use value and was eligible for present-use value at the time it was transferred to the present owner.
4. The new owner continues to use the land for the approved purpose and the new owner assumes liability for the deferred taxes under N.C. Gen. Stat. §105-277.3(b)(2). A new application is required from the new owner within 60 days from the date of the transfer.

Land in Production Size Requirements

The following are the land size requirements for acceptance into the use value program:

1. Agricultural: at least one parcel or tract with 10 acres in actual production.
2. Horticultural: at least one parcel or tract with 5 acres in actual production.
3. Forestland: at least one parcel or tract with 20 acres in actual production.

Land under a farm building can be considered “in production” if the building use is consistent with the use of the land. For example, a barn used for hay storage.

The home site acreage (minimum of one acre) cannot be included as part of the minimum acreage in actual production. A farm unit is considered an economic unit. The farm unit may comprise several parcels of land that may or may not be contiguous. At least one tract must meet the minimum size requirement, cited above. If an agricultural application is approved, up to 20 acres of woodland may be approved as part of the agricultural unit. All acreage over 20 acres of forestry plan to be listed as part of the farm unit. All acreage not part of the farm unit will be listed, assessed, and taxed at market value.

Income Requirements

Forestland does not have an income requirement for qualification. An agricultural or horticultural applicant must be able to document that the property is in actual production and has produced a minimum average annual income over the previous three years of $1,000 (exception for Christmas Trees: $2,000/acre and in-lieu of income requirement).

A special provision allows for Christmas Tree farmers to average gross income over the period of their growing cycle and must produce $2,000/acre in the western areas (MLRA 130). See the 2021 Use-Value Manual for Agricultural; Horticultural and page 20-22 for details on Christmas Trees.

The value of a product consumed may be substituted for actual income when a cop is produced on the land and consumed on the farm to produce another farm product.

Example: Hay produced to feed cattle.

Gross income is the amount of money received from all sources pertaining to the farm enterprise. Acceptable income must be derived from products produced on the land. The following are types of income not allowed:

1. Ground rents received for acreage leased to another farm.
2. Income from stud fees, grazing, or boarding fees.
3. Income received from leasing machinery or animals.
4. Income received for performing a service for another farm operation.
5. Income from the training and/or showing of livestock.
6. Income from the sale of firewood or other forestry products.
7. Income received from the leasing of hunting rights.

Consideration is given when the farm owner shows a history of active production, but has a time of crop loss due to flood, hail, frost, disease, etc.

Sound Management

The sound management requirement is set forth N.C. Gen. Stat. § 105-277.3 which provides, in part:

f "Sound Management Program for Agricultural Land and Horticultural Land. –If the property owner demonstrates any one of the following factors with respect to agricultural land or horticultural land, then the land is operated under a sound management program:

i. Enrollment in and compliance with an agency administered and approved farm management plan.
ii. Compliance with a set of best management practices.
iii. Compliance with a minimum gross income per acre test.
iv. Evidence of net income from the farm operation.
v. Evidence that farming is the farm operator's principal source of income.
vi. Certification by a recognized agricultural or horticultural agency within the county that the land is operated under a sound management program.

Operation under a sound management program may also be demonstrated by evidence of other similar factors. As long as a farm operator meets the sound management requirements, it is irrelevant whether the property owner received income or rent from the farm operator.

g Sound Management Program for Forestland. –If the owner of forestland demonstrates that the forestland complies with a written sound forest management plan for the production and sale of forest products, then the forestland is operated under a sound management program.

Even the property considered for the use-value program must operate under a sound management program; defined in N.C. Gen. Stat. § 105-277.2(6) as, 'a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement.'"

Agricultural/Horticultural Sound Management

For agricultural and horticultural applications, sound management can be determined by one of the six possible factors listed above. One test of sound management is gross income per acre, factor 4 above: evidence of net income from the farm operation.

To determine if the income is enough to cover expenses and return a profit, divide the gross income by the number of acres used for production to determine the gross return per acre. This gross income/acre, per year, should cover the costs of labor, machinery, and land, annualized.

Forestland Sound Management

Forestland applications must create and execute a well written forestry management plan. This plan must be constructed with the same guidelines/standards, regardless of who prepares it. All forestry management plans must include the following:

1. **Management and Landowner Objectives:** the long-range and short-range objectives for the property.
2. **Location:** a map locating the property described and delineates each stand of trees, by type, referring in the written portion of the plan.
3. **Inventory:** a detailed description of various stands within the forestry unit. Each stand description should include acreage, species, age, size, and condition, plus information describing the soils, water, and fertility.
4. **Harvest Date**s: a timetable for harvest and periodic review to reflect current stand conditions.
5. **Regeneration:** an appropriate regeneration plan for each stand after harvest.
6. **Silviculture Practices:** thinning, disease control, herbicide injections, etc.
7. **Protection and Maintenance:** road maintenance, boundary lines, prescribed burning, fire breaks, etc.

Deferred Taxes

It is the property owner's responsibility to notify the Assessor's Office of any changes that occur to the property after an application is approved for the Present-Use Value Program.

N.C. Gen. Stat. § 105-277.1F–Uniform provisions for payment of deferred taxes.
(a) Scope: This section applies to the following deferred tax program.
(1) N.C. Gen. Stat. §

(b) Payment–Taxes deferred on property under a deferral program listed in subsection (a) of this section are due and payable on the day the property loses its eligibility for the deferral program as a result of a disqualifying event. If only a part of property for which taxes are deferred loses its eligibility for deferral, the assessor must determine the amount of deferred taxes that apply to that part and that amount is due and payable. Interest accrues on deferred taxes as if they had been payable on the dates on which they would have originally become due.

The tax for the fiscal year the begins in the calendar year in which the deferred taxes are due and payable is computed as if the property has been classified for that year. A lien for deferred taxes is extinguished when the taxes are paid.

All or part of the deferred taxes that are not due and payable may be paid to the tax collector at any time without affecting the property's eligibility for deferral. A partial payment is applied first to accrued interest.

* The difference between the assessed value (market value) and the taxable value (use value) is deferred. This amount becomes due (plus interest) if the property—or a portion of the property—no longer qualifies for the program.

When a property, or a portion of a property, in the present-use value program is transferred, it is the responsibility of the seller to notify the Tax Department of the transfer in ownership, and request a deferred tax bill if applicable. It is the responsibility of the buyer to file an application and assume the deferred taxes within 60 days of the transfer date, if the buyer wishes to continue the farm use of the property. The new owner must meet all requirements of use, ownership, income, size, and sound management as outlined in the N.C. Gen. Stat. § 105-277.4(c).

Anytime a tract—or part of a tract—of land becomes ineligible for present-use value assessment under the requirements of N.C. Gen. Stat. § 105-277, the deferred taxes, including interest, on that tract become due for the current year and the past 3 years.

When changes in eligibility are not reported by the owner, a 10% penalty for each year of the ineligibility is unreported is required by N.C. Gen. Stat. § 105-277.5.

The following will result in loss of eligibility for all or a portion of the property and result in the creation of a deferred bill:

1. The use of the property changes to a non-conforming use.
2. The entire property is transferred to someone other than a relative and the new owner does not assume responsibility for the deferred taxes and the property is not the new owner's residence.
3. A portion of the property is transferred and no longer meets requirements for qualification.
4. The property is split and no longer meets size requirements.
5. A new residence is built or a manufactured home is added.
6. The acres in actual production drops below the minimum required for the approved classification.
7. The property is no longer being used for the approved classification and the land has been lying idle for more than one growing season, voluntary or not.
8. The minimum income requirement for agricultural or horticultural land is not being met.
9. The property is not being managed under a program of sound management.
10. The property owner does not intend to harvest timber or follow the guidelines required by the forest management they planned and agreed to follow.

Penalty for Non-Compliance or Notification Failure

N.C. Gen. Stat. § 105-277.5: Agricultural, Horticultural, and Forestland—Notice of Change in Use.

Property owners are required to notify the Assessor of any changes that occurred to their property during the previous calendar year. There is no limit to the number of years the County may apply to 10% failure to give notice as required. The 10% penalty can be added for seven years if a change in the property is found seven years after the event that should have been reported. The five year discovery statute does not apply to failure to report non-compliance.

Examples (but not limited to only these) of changes requiring notification:

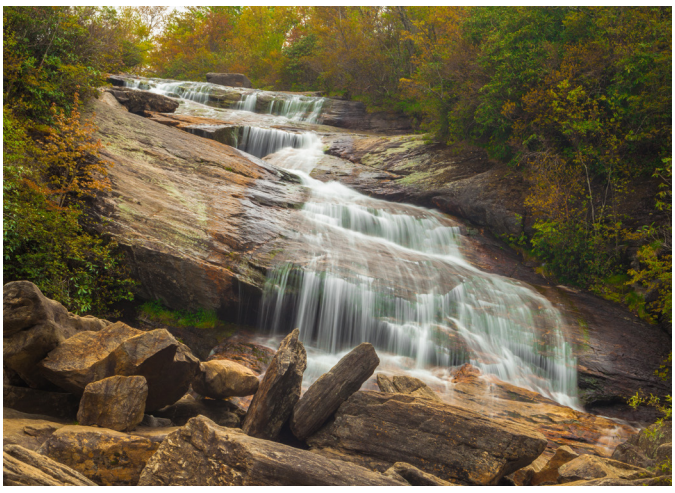
1. Orchard abandoned
2. Changes in type of crop produced
3. Decrease in amount of land in production
4. Increase in amount of land in production
5. Clearing wooded land
6. Pasture converted to crops
7. New buildings constructed
8. Farming operation has been discontinued

Present-Use Value Continued Eligibility

Compliance Reviews/Audits
N.C. Gen. Stat. § 105-296(j) requires a review of each property within every eight years to ensure eligibility is maintained. The purpose of the compliance review is to objectively evaluate all available information and ensure qualified owners are participating in the program. The compliance review is an audit of the use-value program to ensure fairness in the administration of the program for all property owners.

Information maintained on each property is audited at the time of a compliance review for all the following items:

1. An original application should be on file and meet the ownership requirements.
2. The size requirements for the use-value program are met.
3. The income information must be complete and meet the minimum requirements.
4. The forestry management plan must be on file and meet the minimum requirements.
5. The property is still being used for its qualifying purpose.

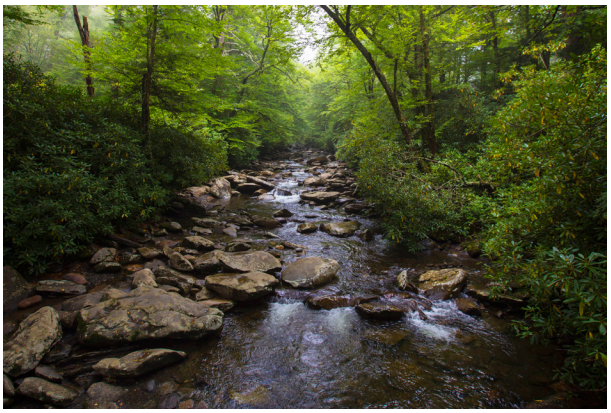


Wildlife Conservation Land Program

A new program for the taxation of wildlife conservation land went into effect for the 2010 tax year. The Wildlife Conservation Land Program is based on some concepts associated with the Present-Use Value Program, but is a separate program set forth in N.C. Gen. Stat. § 105-277.15.

Subject to the provisions set forth in N.C. Gen. Stat. § 105-277.15, the Wildlife Conservation land Program qualifications are:

1. The land must be managed under a written Wildlife Habitat Conservation Agreement. Property owners may contact the North Carolina Resources Commission with questions about an agreement. The completed and approved agreement must be submitted to the Assessor's Office during the listing period (January 1–January 31). The agreement must be in effect as of January 1 of the year for which the application is made.
2. The land must consist of at least 20 contiguous acres. Property owners are restricted to 100 acres per county that may be classified as wildlife conservation and 800 acres per county that may be classified as a reserve for hunting, fishing, shooting, wildlife observation, or wildlife activities, provided that the land is inspected by a certified wildlife biologist at least quinquennially to ensure compliance.



3. The land must be owned by an individual, a family business entity, or family trust.
4. The land must have been owned by the qualifying owner for the previous 5 years, unless one of the following applies:
   a. Family business entity: land was owned by one or more of the family business entities for the previous 5 years.
   b. Family trust: the land was owned by one or more of the beneficiaries of the trust for the five previous years.
   c. A new owner acquires land that was classified as wildlife conservation land under this section when it was acquired and the owner continues to use the land as wildlife conservation land, then the land meets the ownership requirement if the new owner files an application and signs the wildlife habitat conservation agreement in effect for the property within 60 days after acquiring the property.
5. Qualified land is assessed as though it were agricultural land under the Present-Use Value Program.
6. The difference in the taxable value and the market value is deferred, but is a lien on the land. The deferred taxes immediately become due and payable when the property is no longer qualified for the program.

Present-Use and Value Rates

The present-use schedule values land based on its ability to produce agricultural, horticultural, or forestry products. The land types are divided into classes based on their ability to produce farm products.

Agriculture and Horticulture:
Class I—Best Soils
Class II—Average Soils
Class III—Fair Soils
Class IV—Nonproductive Wasteland

TYPE	CODE	RATE PER ACRE
Agriculture:		
Class I	A01	$1,000-$1,200
Class II	A02	$700-$900
Class III	A03	$500-$700
Wasteland	A06	$30-$50
Horticulture:		
Class I	H01	$2,300-$2,600
Class II	H02	$1,600-$1,900
Class III	H03	$1,000-$1,300
Wasteland	H06	$30-$50
Forest Land:		
Class I	F01	$200-$500
Wasteland	F06	$20-$50

Buncombe County will use the land values developed and recommended by the Use-Value Advisory Board for 2021. These values were developed based on cash rents for land capitalized at 6.5% as required by the General Assembly. Forestland is valued using net income from actual production, capitalized at 9%.

A minimum of one acre will be valued as a home site for the first dwelling and a minimum of one-half an acre for each additional home site. Any area of the approved parcel not considered part of the farm unit will be valued at market value. Wasteland, rock cliffs, and other nonproductive areas shall be valued as wasteland. This process creates a present-use value, a market value, and a deferred value. The market value is retained to allow calculation of the deferred tax.

All available tools will be considered to accurately calculate the present-use value of each property, based on productivity. The majority of forestland is Class I. If a farmer has a recent soil study, it can be used to set the farm use value and is considered the best information available. In all other cases, the standards set by the appraised staff will be considered for the best information available. Areas not in production will be valued at the market rate.

Agricultural crops include but are not limited to:
Alfalfa, Barley, Cattle, Field Corn, Hay, Llamas/Alpacas, Pasture Grass, Poultry, Seed Corn, Sheep, Silage, Soybeans, Swine, Tobacco, Wheat, Hemp, etc.

Horticultural crops include but are not limited to:
Apples/Pears, Bamboo, Beans, Blueberries, Cabbage, Christmas Trees, Cucumbers, Floral Products, Grapes, Hops, Nursery Products, Ornamental Shrubs, Peaches, Potatoes, Sod, Squash, Strawberries, Sweet Corn, Tomatoes, etc.

TYPE	CODE	RATE PER ACRE
Wildlife:		
Class I	W01	$1,000-$1,200
Class II	W02	$700-$900
Class III	W03	$500-$700
Wasteland:	W06	$30-$50

Use-Value Definitions

Definitions to be followed in carrying out the requirements of present-use value as set out in N.C. Gen. Stat. § 105-277.2 are:

Agricultural
This classification of land is a part of a farm unit that is actively engaged in commercial production of growing of crops, plants, or animals, and is under a sound management program. Within the definition, commercial production or growing of animals includes: rearing, feeding, training, caring, and managing of horses. Agricultural land includes woodland and wasteland that is a part of the farm unit, but the woodland and wasteland included in the unit must be appraised under the use-value schedules as woodland or wasteland. A farm unit may consist of more than one tract of agricultural land, but at least one of the tracts must meet the requirements in N.C. Gen. Stat. § 105-277.3(a1), and each tract must be under a sound management program.

If the agricultural land includes less than 20 acres of woodland, then the woodland portion is not required to be under a sound management program. Woodland id also not required to be under a sound management program if it is determined that the highest and best use of the woodland is to diminish wind erosion of adjacent agricultural land, protect water quality of adjacent agricultural land, or serve as buffers for adjacent livestock or poultry operations.

Business Entity
A corporation, a general partnership, a limited partnership, or a limited liability company.

Forestland
Land that is a part of a forest unit that is actively engaged in the commercial growing of trees under a sound management program. Forestland includes wasteland that is a part of the forest unit, but the wasteland included in the unit must be appraised under the use-value schedules as wasteland. A forest unit may consist of more than one tract of forestland, but at least one of the tracts must meet the requirements in N.C. Gen. Stat. § 105-277.3 (a3), and each tract must be under a sound management plan.

Horticultural
Land that is a part of a horticultural unit that is actively engaged in the commercial production or growing of fruits or vegetables or nursery or floral products under a sound management program. Horticultural land includes woodland and wasteland that is a part of the horticultural unit, but the woodland and wasteland included in the unit must be appraised under the use-value schedules as woodland or wasteland. A horticultural unit may consist of more than one tract of horticultural land, but at least one of the tracts must meet the requirements in N.C. Gen. Stat. § 105-277.3 (a2), and each tract must be under a sound management program. If the horticultural land includes less than 20 acres of woodland, then the woodland portion is not required to be under a sound management program.

Also, woodland is not required to be under a sound management program if it is determined that the highest and best use of woodland is to diminish wind erosion of adjacent horticultural land or protect water equality of adjacent horticultural land. Land used to grow horticultural and agricultural crops on a rotating basis or where the horticultural crop is set out or planted and harvested within one growing season, may be treated as agricultural land as described in subdivision (1) of this section when there is determined to be no significant difference in the cash rental rates for the land. Land used for green beans, green peppers, or cucumbers and rotated with soybeans, grain, or corn should be treated as an agricultural unit. If the land is used for growing fruit trees, vineyard products, berries, or vegetables and other products that are not annuals, it should be classified as both agricultural and horticultural. It would be better to ask this applicant to complete two applications, even if only one tract of land is involved. However, it would be permissible to attach the land breakdown and income figures to one application form.

Individually Owned

Owned by one of the following:

a. An individual

b. A business entity that meets all of the following conditions.

i. Its principal business is farming agricultural land, horticultural land, or forestland. When determining whether an applicant under N.C. Gen. Stat. § 105-277.4 has as its principal business farming agricultural land, horticultural land, or forestland, the assessor shall presume the applicant principal business to be farming agricultural land, horticultural land, or forestland if the applicant has been approved by another county for present-use value taxation for a qualifying property located within the other county; provided, however, the presumption afforded the applicant may be rebutted by the assessor and shall have no bearing on the determination of whether the individual parcel of land meets one or more of the classes defined in N.C. Gen. Stat. § 105-277.3 (a). If the assessor is able to rebut the presumption, this shall not invalidate the determination that the applicant principal business is farming agricultural land, horticultural land, or forestland in the other county.

ii. All of its members are—directly or indirectly—individuals who are actively engaged in farming agricultural land, horticultural land, or forestland or a relative of one of the individuals who is actively engaged. An individual is indirectly a member of a business entity that owns the land if the individual is a member of a business entity or a beneficiary of a trust that is part of the ownership structure of the business entity that owns the land.

iii. It is not a corporation whose shares are publicly traded, and none of its members are corporations whose shares are publicly traded.

iv. If it leaves the land, all of its members are individuals and are relatives. Under this condition, “principal business” and “actively engaged,” include leasing.

c A trust that meets all of the following conditions:

i. It was created by an individual who owned the land transferred the land to the trust.

ii. All of its beneficiaries are—directly or indirectly—individuals who are the creator of the trust or a relative of the creator. An individual is indirectly a beneficiary of a trust that owns the land if the individual is a beneficiary of another trust or a member of a business entity that has beneficial interest in the trust that owns the land.

d A testamentary trust that meets all of the following conditions:

i. It was created by an individual who transferred to the trust land that qualified in that individual’s hand for classification under N.C. Gen. Stat. § 105-277.3

ii. At the date of the creator’s death, the creator had no relatives.

iii. The trust income, less reasonable administrative expenses, is used exclusively for educational, scientific, literary, cultural, charitable, or religious purposes as defined in N.C. Gen. Stat. § 105-278.3(d).

e Tenants in common, if each tenant would qualify as an owner if the tenant were the sole owner. Tenants in common may elect to treat their individual shares as owned by them individually in accordance with N.C. Gen. Stat. § 105-302(c9). The ownership requirements of N.C. Gen. Stat. §105-277.3(b) apply to each tenant in common who is an individual, and the ownership requirements of N.C. Gen. Stat. § 105-277.3(b1) apply to each tenant n common who is a business entity or a trust.

Member
A shareholder of a corporation, a partner of a general or limited partnership, or a member of a limited liability company.

Present-Use Value
The value of land in its current use as agricultural land, horticultural land, or forestland based solely on its ability to produce income, and assuming an average level of management. A rate of 9% shall be used to capitalize the expected net income of forestland. The capitalization rate for agricultural land and horticultural land is to be determined by the Use-Value Advisory Board as provided in N.C. Gen. Stat. § 105-277.

Relative
Any of the following:

1. A spouse or the spouse's lineal ancestor or descendant.
2. A lineal ancestor or a lineal descendant.
3. A brother or sister, or the lineal descendant of a brother or sister. For the purposes of this subdivision, the term brother or sister includes stepbrother or stepsister.
4. An aunt or uncle.
5. A spouse of an individual listed in paragraph (a) through (d). For the purposes of this subdivision, an adoptive or adopted relative is a relative and the term "spouse" includes a surviving spouse.

Sound Management Program
A program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement.

Unit
One or more tracts of agricultural land, horticultural land, or forestland. Multiple tracts must be under the same ownership and be one of the same type of classification. If the multiple tracts are located within different counties, they must be within 50 miles of a tract qualifying under N.C. Gen. Stat. § 105-277.3(a).

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Christmas Tree Guidelines

This information replaces a previous memorandum issued dated December 12, 1989. The 1989 General Assembly enacted an “in-lieu of income” provision allowing land previously qualified as horticulture to continue to receive benefits of the present-use value program when the crop being produced changed from any horticultural product to Christmas trees. It also directed the Department of Revenue to establish a gross income requirement different from the $1,000 gross income requirement for horticultural land, when the crop being grown was evergreens. Intended for use as Christmas Trees. N.C. Gen. Stat. § 1005-289(a6) directs the Department of Revenue:

“To establish requirements for horticultural land, used to produce evergreens intended for use as Christmas Trees, in lieu of a gross income requirement until evergreens are harvested from the land, and to establish a gross income requirement for this type of horticultural land, that differs from the income requirement for other horticultural land, when evergreens are harvested from the land.”

It should be noted that horticultural land used to produce evergreens intended for use as Christmas Trees is the only use allowed benefit of the Present-Use Value program without first having met a gross income requirement. The trade-off for this exception is a different gross income requirement in recognition of the potential for greater income than would normally be associated with other horticultural or agricultural commodities.

While the majority of Christmas Tree production occurs in the western mountain counties (MLRA 130), surveys as far back as 1996 indicate that there are approximately 135 Christmas Tree operations in non-mountain counties (MLRAs 136, 137, 133A, 153A & 153B). They include such counties in the piedmont and coastal plain as Craven, Halifax, Robeson, Wake, and Warren. For this reason there are separate in-lie of income requirements and gross income requirements for these two areas of the Sate. The different requirements recognize the difference in species, growing practices, markets, and resulting gross income potential.

After consulting with cooperative extension agents, the regional Christmas Tree/horticultural specialist at the Western North Carolina Experimental Research Station, and various landowners/growers, it has been determined that the standards in the following attachments to be reasonable guidelines for compliance with N.C. Gen. Stat. § 105-289 (a6). Note these requirements are subject to the whims of weather and other conditions that can have a significant impact. The combined effect of recent hurricanes, spring freezes, and ice storms across some parts of the State should be taken into consideration when appropriate within each county. As with other aspects of the present-use value program, owners of Christmas Tree land should not be held accountable of conditions such as adverse weather or disease outbreak beyond their control.

Everyone is encouraged to contact their local Cooperative Extension Service Office to obtain the appropriate local data and expertise to support particular situations in each county.

I. Gross Income Requirement for Christmas Trees

a. For MLRA 130, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas Trees is $2,000 per acre.
b. For all other MLRAs, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas Trees is $1,500 per acre.

Ia. In-Lieu of Income Requirement

MLRA 130
The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

a. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
b. Generally, a 5'X5' spacing producing approximately 1,750 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There is very little 4'X4' or 4.5'X4.5' spacing. Some experimentation has occurred with 5'X6' spacing, primarily aimed at producing a 6' tree in 5 years. All of the preceding examples should be acceptable).
c. A program for insect and weed control.
d. Generally, an eight-to-ten year old setting to harvest cycle. (Most leases are for 10 years, which allows for a replanting of non-established or dying seedlings up through the second year).

The gross income requirement for acres undergoing Christmas Tree harvest in the mountain region of North Carolina (MLRA 130) is $2,000 per acre. Once Christmas Trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas Tree production is six acres—three of which are undergoing harvest and three of which have yet to reach maturity—the gross income requirement would be $6,000.

MLRA 136 (Piedmont), MLRA 137 (Sandhills), MLRA 133A (Upper Coastal Plain), MLRA 153A (Lower Coastal Plain), and MLRA 153B (Tidewater)

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

a. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
b. Generally, a 7'X7' spacing producing approximately 900 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There may be variations in the spacing dependent on the species being grown, most likely Virginia Pine, White Pine, Eastern Red Cedar, and Leyland Cypress. All reasonable spacing practices should be acceptable).

c. A program for insect and weed control.
d. Generally, a five-to-six year old setting to harvest cycle. (Due to the species being grown, soil conditions, and growing practices, most operations are capable of producing trees for market in the five-to-six year range. However, the combined effect of adverse weather and disease outbreak may force greater replanting of damaged trees thereby lengthening the current cycle beyond that considered typical).

The gross income requirement for acres undergoing Christmas Tree harvest in the non-mountain regions of North Carolina (MLRAs 136, 137, 133A, 153A & 153B) is $1,500 per acre. Once Christmas Trees are harvest form specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement. As an example, if the total amount of acres devoted to Christmas Tree production is six acres—three of which are undergoing harvest and three of which have yet to reach maturity—the gross income requirement would be $4,500.

Procedure for Forestry Schedules

The charge to the Forestry Group is to develop five net income per-acre ranges for each MLRA based on the ability of the soils to produce timber income. The task is confounded by variable species and stand type, management level, costs and opportunities, markets and stumpage prices, topographies, and landowner objectives across North Carolina.

In attempt to develop realistic net income per acre in each MLRA, the Forestry Group considered the following items by area:

- Soil productivity and indicator tree special (or stand type)
- Average Stand establishment and annual management costs
- Average rotation length and timber yield
- Average timber stumpage prices

Having selected the appropriate combinations above, the harvest value (gross income) from a managed rotation on a given soil productivity level can be calculated, netted of costs and amortized to arrive at the net income per acre per year soil expectation value. The ensuing discussion introduces users of this manual to the procedure, literature and software citations and decisions leading to the five forest land classes for each MLRA.

Soil Productivity/Indicator Species Selection.
Soil productivity in forestry is measured by site index (SI). Site index is the height to which trees of a given species will grow on a given soil/site over a designed period of time (usually 50 or 25 years, depending on species, site or age of site table). The Forestry Group identified key indicator species (or stand types) for each MLRA and then assigned site index ranges for the indicator species that captured the management opportunities for that region. The site index ranges became the productivity class basis for further calculations of timber yield and generally can be correlated to Natural Resource Conservation Service (NRCS) cubic foot per acre productivity classes for most stand types. By MLRA, the following site index ranges and species/stand types cover the overwhelming majority of soils/sites and management opportunities.

MLRA 130:
Species/Stand Type SI Range (50 yr. basis)
White pine 70-89
White pine 55-69
Shortleaf/mixed hardwoods Mixed species/sites (SI 42-58 shortleaf)
Bottomland/cove hardwoods Mixed species/site indices on coves and bottoms
Upland oak ridges 40-68

MLRA 153A, 153B, 137, 136, 133A	
Species/Stand Type	SI Range (50 yr. basis)
Loblolly Pine	86-104
Loblolly Pine	66-85
Loblolly Pine	60-65
Mixed Hardwoods	Mixed species and site indices on coves, river bottoms, bottomlands
Pond and/or Longleaf Pine	50-55
Upland Hardwoods (MLRA 136)	40-68 (Upland Oak)
MLRA 130	
Species/Stand Type	SI Range (50 yr. basis)
White Pine	70-89
White Pine	55-69
Shortleaf/Mixed Hardwoods	42-58/Mixed Species Sites
Bottomland/Cove Hardwoods	Mixed Species/Site indices on coves and bottoms
Upland Oak Ridges	40-68

The site index ranges above, in most cases, can be correlated to individual soil series (and series' phases) according to NRCS cubic foot per acre productivity classes. An exception will be the cove, bottomland, river bottom, and other hardwood sites where topographic position must also be considered. The Soils Group is responsible for assigning soil series to the appropriate class for agriculture, horticulture and forestry.

Stand Establishment and Annual Management Costs
Stand establishment costs include site preparation and tree planting costs. Costs vary from $0 to over $200 per acre depending on soils, species, and management objectives. No cost would be incurred for natural regeneration (as practiced for hardwoods) with costs increasing as pine plantations are intensively managed on highly productive sites. The second column in the Forestry Net Present Values Table contains average establishment costs for the past five years as reported by the N.C. Forest Service for site classes in each MLRA. Annual management may include costs of pine release, timber stand improvement activities, prescribed burning, boundary line maintenance, consultant fees and other contractual services. Cost may vary from $0 on typical floodplain or bottomland stands to as high as $6 per acre per year on intensively managed pine plantations. Annual management costs in Forestry Net Present Values Table are the best

estimates under average stand management regimes by site class.

Rotation Length and Timber Yields
Saw timber rotations are recommended on all sites in North Carolina. This decision is based on the market situation throughout the state, particularly the scarce markets for low quality and small-diameter pine and hardwood, which normally would be used for pulpwood. Timber thinnings are not available to most woodlot managers and, therefore, rotations are assumed to proceed unthinned until the optimum economic product mix is achieved.

Timber yields are based on the most current yield models developed at the N.C. State University College of Natural Resources for loblolly pine. (Hafley, Smith, and Buford, 1982) and natural hardwood stands (Gardner et al. 1982). White pine yields, mountain mixed stand yields, and upland oak yields are derived from U.S. Forest Service yield models developed by Vimmerstedt (1962) and McClure and Knight. Longleaf and pond pine yields are from Schumacher and Coile (1960).

Timber Stumpage Prices
Cost of forestry operations are derived from the past five-year regional data (provided by the NC Forest Service). For timber, stumpage prices (prices paid for standing timber to landowners) are derived over the same 5-year period from regional timber price data obtained from Timber Mart-South, Inc, or similar timber price reporting system.

Harvest Values
Multiplication of timber yields (columns 5 and 6) times the respective timber stumpage prices (columns 7 and 8) gives the gross harvest value of one rotation.

Annualized Net Present Value (NPV)
Harvest values (column 9) are discounted to present value at a 4 percent discount rate, which is consistent with rates used and documented by the U.S. Forest Service, forestry industry and forestry economists. This rate approximates the longterm measures of the opportunity cost of capital in the private sector of the U. S. economy (Row et al. 1981; Gunter and Haney, 1984). The respective establishment costs and the present value of annual management costs are subtracted from the present value of the income to obtain the net present value of the timber stand. This is then amortized over the life of the rotation to arrive at the annualized net present value (or annual net income) figure.

Cost may vary from $0 on typical floodplain or bottomland stands to as high as $6 per acre per year on intensively managed pine plantations.

Present-Use Value Schedules

Agricultural Rents

MLRA	BEST	AVERAGE	FAIR
130	90.30	54.30	35.50
133A	82.15	58.30	43.65
136	61.80	42.10	27.35
137	67.50	47.30	32.20
153A	77.10	56.10	42.20
153B	103.95	70.70	53.00

Agricultural Schedule

MLRA	CLASS I	CLASS II	CLASS III
130	$1,200*	$835	$545
133A	$1,200*	$895	$670
136	$950	$645	$420
137	$1,035	$725	$495
153A	$1,185	$860	$645
153B	$1,200*	$1,085	$815

Noted Information:

1. All Class 4 or Non-Productive Land will be appraised at $40.00 per acre.
2. Cash rents were capitalized at a rate of 6.5% to produce the Agricultural Schedule.

* As required by statute, agricultural values cannot exceed $1,200.

All information displayed in the Present-Use Value Schedules is sourced from the NCDOR 2023 manual.

HORTICULTURAL SCHEDULE

All horticultural crops requiring more than one growing season between planting or setting out and harvest, such as Christmas trees, ornamental shrubs and nursery stock, apple and peach orchards, grapes, blueberries, strawberries, sod and other similar horticultural crops should be classified as horticulture regardless of location in the state.

Horticultural Rents

MLRA	BEST	AVERAGE	FAIR
130	161.70	111.10	72.90
133A	99.10	68.48	52.25
136	89.20	58.05	40.15
137	84.35	56.85	37.70
153A	93.80	58.15	44.40
153B	122.40	92.80	84.35

Horticultural Schedule

MLRA	CLASS I	CLASS II	CLASS III
130	$2,485	$1,705	$1,120
133A	$1,520	$1,050	$800
136	$1,370	$890	$615
137	$1,295	$870	$580
153A	$1,440	$890	$680
153B	$1,880	$1,425	$1,295

Noted Information:
1. All Class 4 or Non-Productive Land will be appraised at $40.00 per acre.
2. Cash rents were capitalized at a rate of 6.5% to produce the Horticultural Schedule

Forestland Net Present Values

MLRA	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V
130	$32.64	$23.07	$7.68	$4.70	$4.46
133A	$30.82	$22.95	$19.58	$7.51	$5.32
136	$34.37	$23.79	$23.49	$15.34	$11.19
137	$37.45	$24.79	$23.79	$8.23	$3.20
153A	$30.82	$22.95	$19.58	$7.51	$5.32
153B	$25.76	$19.58	$18.00	$7.51	$4.32

Forestland Schedule

MLRA	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V
130	$360	$255	$85	$50	$50
133A	$340	$255	$220	$85	$60
136	$380	$265	$260	$170	$125
137	$415	$275	$265	$90	$40
153A	$340	$255	$220	$95	$60
153B	$285	$220	$200	$85	$60

Noted Information:

1. All Class VI or Non-Productive Land will be appraised at $40.00/Acre. Exception: For any MLRA where the Class V rate is $40 or less, use 80% of the Class V rate.
2. Net Present Values were divided by a capitalization rate of 9.00% to produce the Forestland Schedule.

Forestry Net Present Values

Indicator Species or Stand Types, Lengths of Rotation, Costs, Yields, Price and Annualized Net Present Value per Acre of Land by Site Index Ranges in Each Major Land Resource Area, North Carolina.

MLRAs 133A & 153A
Upper and Lower Coastal Plain

Species/ Stand Type	Est. Cost	Mgmt. Cost	Rot. Length	Yield	Yield	Price / mbf	Price /cd	Harvest Value	Annual-ized NPV
Mixed Hardwoods	$0.00	$0.00	50yrs	11.5 MBF	44 cds	$245.86	$15.36	$3,503.00	$22.95
Loblolly Pine (86-104)	$367.00	$3.00	30yrs	12 MBF	14.4 cds	$219.22	$31.72	$3087.00	$30.82
Loblolly Pine (66-85	$264.20	$2.00	30yrs	7 MBF	16.8 cds	$219.22	$31.72	$2,067.00	$19.58
Loblolly Pine (60-65)	$134.60	$1.00	40yrs	4.8 MBF	12.7 cds	$219.22	$31.72	$1,455.00	$7.51
Pond Pine (50-55)	$47.60	$0.50	50yrs	2.7 MBF	20 cds	$219.22	$31.72	$1,226.00	$5.32
Longleaf Pine (50-55)	$47.60	$0.50	50yrs	3.2 MBF	8 cds	$219.22	$31.72	$955.00	$4.43

MLRA 153B
Tidewater

Species/ Stand Type	Est. Cost	Mgmt. Cost	Rot. Length	Yield	Yield	Price / mbf	Price /cd	Harvest Value	Annualized NPV
Mixed Hardwoods	$0.00	$0.00	50yrs	8.43 MBF	44 cds	$245.86	$15.36	$2,748.00	$18.00
Loblolly Pine (86-104)	$454.50	$3.00	30yrs	12 MBF	14.4 cds	$219.22	$31.72	$3,087.00	$25.76
Loblolly Pine (66-85)	$264.20	$2.00	30yrs	7 MBF	16.8 cds	$219.22	$31.72	$2,067.00	$19.58
Loblolly Pine (60-65)	$134.00	$1.00	40yrs	4.8 MBF	12.7 cds	$219.22	$31.72	$1,445.00	$7.51
Pond Pine (low site)	$47.60	$0.50	50yrs	2.7 MBF	20 cds	$219.22	$31.72	$1,226.00	$5.32

MLRA 137
Sandhills

Species/Stand Type	Est. Cost	Mgmt. Cost	Rot. Length	Yield	Yield	Price / mbf	Price /cd	Harvest Value	Annualized NPV
Mixed Hardwoods	$0.00	$0.00	50yrs	11.9 MBF	46 cds	$245.86	$15.36	$3,632.00	$23.79
Loblolly Pine (86-104)	$264.20	$3.00	30yrs	12 MBF	15.6 cds	$219.22	$31.72	$3,125.00	$37.45
Loblolly Pine (66-85)	$134.00	$2.00	30yrs	6.4 MBF	16.9 cds	$219.22	$31.72	$1,939.00	$24.79
Loblolly Pine (60-65)	$55.00	$1.00	50yrs	7.2 MBF	7 cds	$219.22	$31.72	$1,800.00	$8.23
Longleaf Pine (50-55)	$55.00	$0.50	50yrs	3.2 MBF	8 cds	$219.22	$31.72	$955.00	$3.20

MLRA 136
Piedmont

Species/ Stand Type	Est. cost	Mgmt. Cost	Rot. Length	Yield	Yield	Price / mbf	Price /cd	Harvest Value	Annualized NPV
Mixed Hardwoods	$0.00	$0.00	50yrs	11.9 /MBF	46 cds	$245.86	$15.36	$3,632.00	$23.79
Loblolly Pine (86-104)	$283.60	$3.00	30yrs	11.5 MBF	15.6 cds	$219.22	$31.72	$3,016.00	$34.37
Loblolly Pine (66-85)	$157.00	$2.00	30yrs	6.4 MBF	16.9 cds	$219.22	$31.72	$1,939.00	$23.49
Loblolly Pine (60-65)	$55.00	$0.50	40yrs	4.1 MBF	15 cds	$219.22	$31.72	$1,375.00	$11.19
Upland Hardwoods	$0.00	$0.00	50yrs	6.05 MBF	32 cds	$219.22	$31.72	$2,341.00	$15.34

Forestry Net Present Values

Indicator Species or Stand Types, Lengths of Rotation, Costs, Yields, Price and Annualized Net resent Value per Acre of Land by Site Index Ranges in Each Major Land Resource Area, North Carolina.

MLRA 130
Mountain

Species/ Stand Type	Est. Cost	Mgmt. Cost	Rot. Length	Yield	Yield	Price / mbf	Price /cd	Harvest Value	Annualized NPV
Mixed Hardwoods*	$0.00	$0.00	50yrs	10.95 MBF	0 cds	$321.64	$16.85	$3,522.00	$23.07
White Pine (70-89)	$287.00	$2.00	30yrs	17.8 MBF	0 cds	$161.34	$20.43	$2,873.00	$32.64
White Pine (55-69)	$182.40	$1.00	35yrs	8.5 MBF	0 cds	$161.43	$20.43	$1,372.00	$7.86
Shortleaf/ mixed hwd.	$0.00	$0.00	60yrs	6 MBF	0 cds	$176.83	$20.43	$1,061.00	$4.46
Upland Oak Ridge (40-68)	$0.00	$0.00	70yrs	5.32 MBF	5.32 cds	$321.64	$16.85	$1,711.00	$4.70

*Coves, riverbottoms, bottomland yields.

MLRA 130: Mountains

MAP UNIT NAME	AGRI	FOREST	HORT
Alluvial Land, Wet	IV	II	IV
Arnets, Loamy	IV	II	IV
Arkaqua, Loam: 0–2% Slopes: Frequently Flooded	IV	II	IV
Arkaqua, Loam: 0–2% Slopes: Occasionally Flooded	II	III	II
Arkaqua, Loam: 0-2% Slopes: Rarely Flooded	II	III	II
Ashe and Edneyville Soils: 6–15% Slopes	IV	I	III
Ashe and Edneyville Soils: 15–25% Slopes	IV	I	III
Ashe and Edneyville Soils: 25–45% Slopes	IV	I	IV
Ashe, Fine Sandy Loam: 6–15% Slopes	IV	III	III
Ashe, Fine Sandy Loam: 10–25% Slopes	IV	III	III
Ashe, Fine Sandy Loam: 15–25% Slopes	IV	III	III
Ashe, Fine Sandy Loam: 25–45% Slopes	IV	III	IV
Ashe, Stony Fine Sandy Loam: 25–65% Slopes	IV	III	IV
Ashe, Stony Fine Sandy Loam: ALL	IV	III	IV
Ashe-Chestnut-Buladean Complex, Very Stony: ALL	IV	II	IV
Ashe-Chestnut Complex, Stony: ALL	IV	IV	IV
Ashe-Cleveland-Rock Outcrop Complex: ALL	IV	IV	IV
Ashe-Rock Outcrop Complex: 15–70% Slopes	IV	VI	IV
Augusta, Fine Sandy Loam, Cool Variant: 1–4% Slopes (Delcano)	II	I	II
Balsam: ALL	IV	VI	IV
Balsam-Rubble Land Complex: Windswept: ALL	IV	VI	IV
Balsam-Tanasee Complex, Extremely Bouldery: ALL	IV	VI	IV
Bandana Sandy Loam: 0–3% Slopes: Occasionally Flooded	II	II	II
Bandana-Oslin Complex: 15–70% Slopes	IV	VI	IV
Biltmore: ALL	IV	II	IV
Braddock and Haynesville, Clay Loams, Eroded: ALL	III	I	III
Braddock, Clay Loam: 2–6% Slopes: Eroded	II	I	III
Braddock, Clay Loam: 2–8% Slopes: Eroded	II	I	III
Braddock, Clay Loam: 6–15% Slopes: Eroded	II	I	III
Braddock, Clay Loam: 8–15% Slopes: Eroded	II	I	III
Braddock, Clay Loam: Eroded: ALL OTHER	IV	I	III
Braddock, Clay Loam: 15–30% Slopes: Eroded, Stony	IV	I	IV
Braddock, Fine Sandy Loam: 15–30% Slopes	III	I	III
Braddock, Gravelly Loam: 2–8% Slopes	I	I	I
Braddock, Gravelly Loam: 8–15% Slopes	II	I	I
Braddock, Loam: 2–8% Slopes	I	I	I
Braddock, Loam: 8–15% Slopes	II	I	I
Braddock-Urban Land Complex: ALL	IV	I	IV
Bradson, Gravelly Loam: ALL	II	I	I

MAP UNIT NAME	AGRI	FOR	HORT
Brandywine, Stony Soils: ALL	IV	IV	IV
Brasstown-Junaluska Complex: 8–15% Slopes	III	IV	III
Brasstown-Junaluska Complex: 15–30% Slopes	IV	IV	III
Brasstown-Junaluska Complex: ALL OTHER	IV	IV	IV
Brevard, Fine Sandy Loam: 1–6% Slopes: Rarely Flooded	I	I	I
Brevard, Loam: 2–6% Slopes	I	I	I
Brevard, Loam: 6–10% Slopes	II	I	I
Brevard, Loam: 7–15% Slopes:	II	I	I
Brevard, Loam: 10–25% Slopes	IV	I	I
Brevard, Loam: 15–25% Slopes	IV	I	I
Brevard, Loam: 25–45% Slopes	IV	I	II
Brevard, Sandy Loam, 8–15% Slopes	II	I	I
Brevard-Greenlee Complex: Extremely Bouldery: ALL	IV	I	IV
Buladean-Chestnut Complex: 15–30% Slopes: Stony	IV	I	III
Buladean-Chestnut Complex, Stony: ALL OTHER	IV	I	IV
Burton, Stony Loam: ALL	IV	V	IV
Burton-Craggey Complex: Windswept: ALL	IV	VI	IV
Burton-Craggey-Rock Outcrop Complex: Windswept: ALL	IV	VI	IV
Burton-Wayah Complex: Windswept: ALL	IV	Vi	IV
Cashiers, Fine Sandy Loam: 2–8% Slopes	II	I	I
Cashiers, Fine Sandy Loam: 8–15% Slopes	II	I	II
Cashiers, Fine Sandy Loam: 15–30% Slopes: Stony	IV	I	III
Cashiers, Fine Sandy Loam: 30–50% Slopes: Stony	IV	I	III
Cashiers, Fine Sandy Loam: 50–95% Slopes: Stony	IV	I	IV
Cashiers, Gravelly Fine Sandy Loam: 8–15% Slopes	II	I	II
Cashiers, Gravelly Fine Sandy Loam: 15–30% Slopes	IV	I	II
Cashiers, Gravelly Fine Sandy Loam: 30–50% Slopes	IV	I	III
Cashiers, Gravelly Fine Sandy Loam, 50–95% Slopes	IV	I	III
Cashiers, Sandy Loam: 8-15% Slopes: Stony	II	I	II
Cashiers, Sandy Loam: 15–30% Slopes: Stony	IV	I	II
Cashiers, Sandy Loam: 30–50% Slopes: Stony	IV	I	III
Cashiers, Sandy Loam: 50–95% Slopes: Stony	IV	I	IV
Cataska-Rock Outcrop Complex: 30–95% Slopes	IV	VI	IV
Cataska-Sylco Complex: 50–95% Slopes	IV	VI	IV
Chandler and Fannin Soils: 25–45% Slopes	IV	I	IV
Chandler, Gravelly Fine Sandy Loam: 8–15% Slopes	IV	III	II
Chandler, Gravelly Fine Sandy Loam: 15–30% Slopes	IV	III	II
Chandler, Gravelly Fine Sandy Loam: 30–50% Slopes	IV	III	III
Chandler, Gravelly Fine Sandy Loam: ALL OTHER	IV	III	IV

MAP UNIT NAME	AGRI	FOR	HORT
Chandler, Gravelly Fine Sandy Loam: Windswept: ALL	IV	VI	IV
Chandler, Loam: 2–8% Slopes	III	III	II
Chandler, Loam: 8—15% Slopes	IV	III	II
Chandler, Loam: 15—25% Slopes	IV	III	III
Chandler, Loam: 25—65% Slopes	IV	III	IV
Chandler, Silt Loam: 10—25% Slopes	IV	III	II
Chandler, Silt Loam: 25—45% Slopes	IV	III	III
Chandler, Stony Loam: 45—70% Slopes	IV	III	IV
Chandler, Stony Silt Loam: ALL	IV	III	IV
Chandler-Micaville Complex: 8—15% Slopes	IV	III	II
Chandler-Micaville Complex: 15—30% Slopes: Stony	IV	III	II
Chandler-Micaville Complex: 30—50% Slopes: Stony	IV	III	III
Chandler-Micaville Complex: 50—95% Slopes: Stony	IV	III	IV
Cheoah, Channery Loam: ALL	IV	I	IV
Cheoah, Channery Loam, Stony: ALL	IV	I	IV
Cheoah, Channery Loam: Windswept, Stony	IV	VI	IV
Chester, Clay Loam: 15—45% Slopes (Evrad)	IV	I	III
Chester, Fine Sandy Loam: 6—15% Slopes (Evrad)	II	I	I
Chester, Fine Sandy Loam: 15—25% Slopes (Evrad)	II	I	III
Chester, Loam: 2—6% Slopes	II	I	I
Chester, Loam: 6—10% Slopes	III	I	I
Chester, Loam: 10—25% Slopes	IV	I	II
Chester, Loam: 25—45% Slopes	IV	I	III
Chester, Stony Loam: 10—15% Slopes (Evrad)	III	I	III
Chester, Stony Loam (Evrad): ALL OTHER	IV	I	IV
Chestnut and Edneyville Soils: 15—25% Slopes	IV	I	II
Chestnut and Edneyville Soils: 25—50% Slopes	IV	I	III
Chestnut and Edneyville Soils: 50—80% Slopes	IV	III	IV
Chestnut-Ashe Complex: ALL	IV	III	IV
Chestnut-Buladean Complex: 8—15% Slopes: Rocky	III	III	III
Chestnut-Buladean Complex: Stony: ALL	IV	III	IV
Chestnut-Cleveland-Rock Outcrop Complex: Windswept: ALL	IV	VI	IV
Chestnut-Edneyville Complex: 8—25% Slopes: Stony	IV	III	III
Chestnut-Edneyville Complex: 25 --60% Slopes: Stony	IV	III	IV
Chestnut-Edneyville Complex: Windswept, Stony: ALL	IV	VI	IV
Chestoa-Ditney-Rock: Outcrop Complex: 30—95% Slopes: Very Bouldery	IV	VI	IV
Cleveland-Chestnut-Rock: Outcrop Complex: Windswept: ALL	IV	VI	IV
Cleveland-Rock: Outcrop Complex: 8—90% Slopes	IV	VI	IV

MAP UNIT NAME	AGRI	FOR	HORT
Cliffield-Cowee Comlex: 15—30% Slopes: Very Stony	IV	V	IV
Cliffield-Fairview Complex: 15–25% Slopes	IV	V	IV
Cliffield-Pigeonroost Complex, Very Stony: ALL	IV	V	IV
Cliffield-Rhodhiss Complex: 25–60% Slopes: Very Stony	IV	V	IV
Cliffield-Rock Outcrop Complex: 50–95% Slopes	IV	VI	IV
Cliffield-Woolwine Complex: 8–15% Slopes	IV	V	IV
Clifton (Evard) Stony Loam: ALL	IV	I	IV
Clifton, Clay Loam: 8–15% Slopes: Eroded	III	I	III
Clifton, Clay Loam: 15–30% Slopes: Eroded	IV	I	III
Clifton, Clay Loam: 30–50% Slopes	II	I	I
Clifton Loam: 2–8% Slopes	II	I	I
Clifton, Loam: 6–10% Slopes	II	I	I
Clifton, Loam: 8–15% Slopes	II	I	II
Clifton, Loam: 10–25% Slopes	IV	I	III
Clifton, Loam: 15–25% Slopes	IV	I	II
Clifton, Loam: 25–45% Slopes	IV	I	III
Clifton, Stony Loam: 15–45% Slopes	IV	I	IV
Clingman-Craggey-Rock Outcrop Complex, Windswept: 15–95% Slopes: Extremely Bouldery	IV	Vi	IV
Codorus: ALL	II	II	III
Colvard: ALL	I	II	III
Comus: ALL	I	II	III
Cowee, Gravelly Loam, Stony: ALL	IV	V	IV
Cowee-Evrad-Urban Land Complex: 15–30% Slopes	IV	III	IV
Cowee-Saluda Complex, Stony: ALL	IV	V	IV
Craggey-Rock Outcrop Complex: 40–95% Slopes	IV	VI	IV
Craggey-Rock Outcrop-Clingman Complex, Windswept, Rubbly, ALL	IV	VI	IV
Crossnore-Jeffrey Complex, Very Stony: ALL	IV	I	IV
Cullasaja, Cobbly Fine Sandy Loam: 8–30% Slopes: Very Boulder	IV	II	IV
Cullasaja, Cobbly Loam, Extremely Bouldery: ALL	IV	II	IV
Cullasaja, Very Cobbly Fine Sandy Loam, Extremely Bouldery: ALL	IV	II	IV
Cullasja, Very Cobbly Loam, Extremely Bouldery: ALL	IV	II	IV
Cullasaja, Very Cobbly Sandy Loam, Extremely Bouldery: ALL	IV	II	IV
Cullasaja-Tuckasegee Complex: 8–15% Slopes: Stony	IV	II	II
Cullasaja-Tuckasagee Complex: 15–30% Slopes: Stony	IV	II	II
Cullasaja-Tuckasegee Complex: 30–50% Slopes: Stony	IV	II	III

MAP UNIT NAME	AGRI	FOR	HORT
Cullasaja-Tuckasegee Complex: 50—90% Slopes: Stony	IV	II	IV
Cullasaja-Tuckasegee Complex: 50-95% Slopes: Stony	IV	II	IV
Cullasaja-Tusquitee Complex: 10–45% Slopes	IV	II	III
Cullowhee Fine Sandy Loam: 0–2% Slopes: Occasionally Flooded	II	II	I
Cullowhee, Frequently Flooded: ALL	IV	II	IV
Cullowhee-Nikwasi Complex: 0–2% Slopes: Frequently Flooded	II	II	II
Delanco (Dillard) Loam: ALL	I	I	I
Delanco, Fine Sandy Loam: 2–6% Slopes:	II	I	I
Dellwood, Gravelly Fine Sandy Loam: 0–5% Slopes: Frequently Flooded	IV	II	IV
Dellwood, Occasionally Flooded: ALL	III	II	III
Dellwood-Reddies Complex: 0–3% Slopes: Occasionally Flooded	III	II	III
Dellwood-Urban Land Complex: 0–3% Slopes: Occasionally Flooded	IV	II	IV
Dillard: ALL	I	I	I
Dillsboro, Clay Loam: 2–8% Slopes	I	I	I
Dillsboro, Clay Loam: 8–15% Slopes: Rarely Flooded	II	I	II
Dillsboro, Clay Loam: 8–15% Slopes: Stony	III	I	II
Dillsboro, Clay Loam: 15–30% Slopes: Stony	IV	I	II
Dillsboro, Loam: 2–8% Slopes	I	I	I
Dillsboro, Loam: 8–15% Slopes	II	I	II
Dillsboro-Urban Land Complex: 2–15% Slopes	IV	I	IV
Ditney-Unicoi Complex, Very Stony: ALL	IV	VI	IV
Ditney-Unicoi Complex: 50–95% Slopes: Very Rocky	IV	VI	IV
Ditney-Unicoi-Rock Outcrop complex: ALL	IV	VI	IV
Edneytown Gravelly Sandy Loam: 8–25% Slopes	IV	I	III
Edneytown-Chestnut Complex: 30–50% Slopes: Stony	IV	I	III
Edneytown-Chestnut Complex: 50–80% Slopes: Stony	IV	I	IV
Edneytown-Pigeonroost Complex: 8–15% Slopes: Stony	III	I	III
Edneytown-Pigeonroost Complex: 15–30% Slopes: Stony	IV	I	III
Edneytown-Pigeonroost Complex: 30–50% Slopes: Stony	IV	I	IV
Edneyville (Edneytown), Fine Sandy Loam: 7–15% Slopes	III	I	III
Edneyville (Edneytown), Fine Sandy Loam: 15—25% Slopes	IV	I	IV
Edneyville (Edneytown), Fine Sandy Loam 25–45% Slopes	IV	I	IV
Edneyville, Loam: 15–25% Slopes	IV	I	II
Edneyville, Loam: 25–45% Slopes:	IV	I	III
Edneyville, Stony Loam: 45–70% Slopes	IV	I	IV

MAP UNIT NAME	AGRI	FOR	HORT
Edneyville, Loam: 15–25% Slopes	IV	I	II
Edneyville, Loam: 25–45% Slopes	IV	I	III
Edneyville, Stony Loam: 45–70% Slopes	IV	I	IV
Edneyville-Chestnut Complex: 2–8% Slopes: Stony	III	I	III
Edneyville-Chestnut Complex: 8–15% Slopes: Stony	IV	I	III
Edneyville-Chestnut Complex: 10–25% Slopes: Stony	IV	I	III
Edneyville-Chestnut Complex: 15–30% Slopes: Stony	IV	I	III
Edneyville-Chestnut Complex: ALL OTHER	IV	I	IV
Edneyville-Chestnut-Urban Land Complex: ALL	IV	I	IV
Ellijay, Silty Clay Loam: 2–8% Slopes: Eroded	IV	I	I
Ellijay, Silty Clay Loam: 8-15% Slopes: Eroded	IV	I	I
Ellijay, Silty Clay Loam: Eroded: ALL OTHER	IV	I	II
Elsinboro, Loam: ALL	I	I	I
Eutrochrepts, Mined: 30–50% Slopes: Very Stony	IV	VI	IV
Evard and Saluda, Fine Sandy Loams: 25–60% Slopes	IV	I	IV
Evard, Fine Sandy Loam: 7–15% Slopes	III	I	II
Evard, Fine Sandy Loam: 15–25% Slopes	IV	I	II
Evard, Fine Sandy Loam: 25–50% Slopes	IV	I	III
Evard, Gravelly Sandy Loam: 6–15% Slopes	III	I	II
Evard, Gravelly Sandy Loam: 15–25% Slopes	IV	I	III
Evard, Loam: ALL	IV	I	IV
Evard, Soils: 15–25% Slopes	IV	I	III
Evard, Soils: ALL OTHER	IV	I	IV
Evard, Stony Loam: 25–60% Slopes	IV	I	IV
Evard-Cowee Complex: 2–8% Slopes	III	I	II
Evard-Cowee Complex: 8–15% Slopes	III	I	II
Evard-Cowee Complex: 8–15% Slopes: Eroded	III	I	II
Evard-Cowee Complex: 8–25% Slopes: Stony	IV	I	III
Evard-Cowee Complex: ALL OTHER	IV	I	IV
Evard-Cowee-Urban Land Complex: ALL	IV	I	IV
Fannin, Fine Sandy Loam: 8–15% Slopes	III	I	I
Fannin, Fine Sandy Loam: 15–30% Slopes	IV	I	II
Fannin, Fine Sandy Loam: 15–30% Slopes: Stony	IV	I	II
Fannin, Fine Sandy Loam: 30–50% Slopes	IV	I	II
Fannin, Fine Sandy Loam: 30–50% Slopes: Stony	IV	I	III
Fannin, Fine Sandy Loam: 50–95% Slopes	IV	I	III
Fannin, Loam: 8–15% Slopes	III	I	II
Fannin, Loam: 15–25% Slopes	IV	I	III
Fannin, Loam: 25—45% Slopes	IV	I	III

MAP UNIT NAME	AGRI	FOR	HORT
Fannin, Loam: 30—50% Slopes: Eroded	IV	I	III
Fannin, Loam: 45—70% Slopes	IV	I	IV
Fannin, Sandy Clay Loam: 8—15% Slopes: Eroded	III	I	II
Fannin, Sandy Clay Loam: Eroded: ALL OTHER	IV	I	III
Fannin, Silt Loam: 7—15% Slopes	III	I	II
Fannin, Silt Loam: 10—25% Slopes: Eroded	IV	I	III
Fannin, Silt Loam: 25—45% Slopes	IV	I	III
Fannin, Silty Clay Loam: 15—45% Slopes: Eroded	IV	I	IV
Fannin-Chestnut Complex: 50—85% Slopes: Rocky	IV	I	IV
Fannin-Cowee Complex: 15—30% Slopes: Stony	IV	I	III
Fannin-Cowee, Stony: ALL OTHER	IV	I	IV
Fannin-Urban Land Complex: 2—15% Slopes	IV	I	IV
Fletcher and Fannin Soils: 6—15% Slopes	III	I	II
Fletcher and Fannin Soils: 15—25% Slopes	IV	I	II
Fluvaquents-Udifluvents Complex: Occasionally Flooded: ALL	III	II	IV
Fontaflora-Ostin Complex	IX	II	IV
French, Fine Sandy Loam: 0—3% Slopes: Frequently Flooded	IV	II	IV
Greenlee: ALL	IV	I	IV
Greenlee-Ostin Complex: 3—40% Slopes: Very Stony	IV	I	IV
Greenlee-Tate-Ostin Complex: 1—15% Slopes: Extremely Stony	IV	I	IV
Hamiller-Shinbone Complex: 15—30% Slopes: Stony	IV	III	III
Hamiller-Shinbone Complex: 30—50% Slopes: Stony	IV	III	III
Hatboro, Loam	IV	II	IV
Hayesville, Channery Fine Sandy Loam: 8—15% Slopes: Very Stony	IV	I	II
Hayesville, Channery Fine Sandy Loam: 15—25% Slopes: Very Stony	IV	I	III
Hayesville, Channery Fine Sandy Loam: 25—60% Slopes: Very Stony	IV	I	IV
Hayesville, Clay Loam: 2—8% Slopes: Eroded	III	I	II
Hayesville, Clay Loam: 6—15% Slopes: Eroded	III	I	II
Hayesville, Clay Loam: 8—15% Slopes: Eroded	IV	I	II
Hayesville: 10—25% Slopes: Severely Eroded	IV	I	II
Hayesville, Clay Loam: 15—30% Slopes: Eroded	IV	I	III
Hayesville, Fine Sandy Loam: 6—15% Slopes	III	I	I
Hayesville, Fine Sandy Loam: 8—15% Slopes	III	I	I
Hayesville, Fine Sandy Loam: 15—25% Slopes	III	I	I
Hayesville, Fine Sandy Loam: 15—30% Slopes	III	I	II

MAP UNIT NAME	AGRI	FOR	HORT
Hayesville, Fine Sandy Loam: 25—50% Slopes	IV	I	III
Hayesville, Clay Loam: 2–8% Slopes: Eroded	III	I	II
Hayesville, Clay Loam: 6–15% Slopes: Eroded	IV	I	II
Hayesville, Clay Loam: 8–15% Slopes: Eroded	IV	I	II
Hayesville, 10–25% Slopes: Severely Eroded	IV	I	III
Hayesville, Clay Loam: 15–30% Slopes: Eroded	IV	I	III
Hayesville, Fine Sandy Loam: 6–15% Slopes	III	I	I
Hayesville, Fine Sandy Loam: 8–15% Slopes	III	I	I
Hayesville, Fine Sandy Loam: 15–25% Slopes	III	I	I
Hayesville, Fine Sandy Loam: 15–30% Slopes	III	I	II
Hayesville, Fine Sandy Loam: 25–50% Slopes	IV	I	III
Hayesville, Loam: 2—7% Slopes	II	I	I
Hayesville, Loam: 2—8% Slopes	II	I	I
Hayesville, Loam: 6—10% Slopes	II	I	I
Hayesville, Loam: 6—15% Slopes	III	I	I
Hayesville, Loam: 7—15% Slopes	III	I	I
Hayesville, Loam: 8—15% Slopes	III	I	I
Hayesville, Loam: 10—25% Slopes	III	I	II
Hayesville, Loam: 15—25% Slopes	III	I	II
Hayesville, Loam: 15—30% Slopes	IV	I	III
Hayesville, Sandy Clay Loam: Eroded: ALL OTHER	III	I	II
Hayesville-Evard Complex: 15—25% Slopes:	III	I	II
Hayesville-Evard-Urban Land Complex: 15—25% Slopes	IV	I	IV
Hayesville-Sauratown Complex: 2—8% Slopes	II	I	II
Hayesville-Sauratown Complex: 8—15% Slopes	III	I	II
Hayesville-Sauratown Complex: 15—25% Slopes	II	I	III
Hayesville-Sauratown Complex: 25—50% Slopes	IV	I	IV
Hemphill, Rarely Flooded: ALL	IV	II	IV
Humaquepts, Loamy: 2—8% Slopes: Stony	IV	II	IV
Huntdale, Clay Loam: 8—15% Slopes: Stony	III	I	II
Huntdale, Clay Loam: 15—30% Slopes: Stony	IV	I	II
Huntdale, Clay Loam: 30—50% Slopes: Very Stony	IV	I	III
Huntdale, Silty Clay Loam: 15—30% Slopes: Stony	IV	I	II
Huntdale, Silty Clay Loam: 30—50% Slopes: Very Stony	IV	I	III
Huntdale, Silty Clay Loam: 50—95% Slopes: Very Stony	IV	I	IV
Iotla, Sandy Loam: 0—2% Slopes: Occasionally Flooded	II	II	III
Junaluska-Brasstown Complex: 30—50% Slopes	IV	IV	IV
Junaluska-Brasstown Complex: 6—25% Slopes	IV	IV	II
Junaluska-Brasstown Complex: 15—30% Slopes	IV	IV	III

MAP UNIT NAME	AGRI	FOR	HORT
Junaluska-Brasstown Complex: 25—60% Slopes	IV	IV	III
Junaluska-Brasstown Complex: 30—50% Slopes	IV	IV	IV
Junaluska-Tsali Complex: ALL	IV	IV	IV
Keener-Lostcove Complex: 15–30% Slopes: Very Stony	IV	I	IV
Kinkora, Loam	IV	I	III
Lonon, Loam: 2–8% Slopes	I	I	I
Lonon, Loam: 8–15% Slopes	II	I	I
Lonon, Loam: 15–30% Slopes	IV	I	II
Lonon-Northcove Complex: 6–15% Slopes	IV	I	III
Maymead, Fine Sandy Loam: ALL	IV	I	II
Maymead-Greenlee-Potomac Complex: 3–25% Slopes	IV	I	IV
Nikwasi: ALL	IV	II	IV
Northcove, Very Cobbly Loam: ALL	IV	I	IV
Northcove-Maymead Complex, Extremely Stony: ALL	IV	I	IV
Oconaluftee, Channery Loam: ALL	IV	VI	IV
Oconaluftee, Channery Loam, Windswept: ALL	IV	VI	IV
Ostin, Occasionally Flooded: ALL	IV	II	IV
Pigeonroost-Edneytown Complex, Stony: ALL	IV	II	IV
Pineola, Gravelly Loam: 2—8% Slopes	IV	I	II
Pineola, Gravelly Loam: 8—15% Slopes: Stony	IV	I	II
Pineola, Gravelly loam: 15—30% Slopes: Stony	IV	I	III
Pits: ALL	IV	VI	IV
Plott, Fine Sandy Loam: 8—15% Slopes: Stony	III	I	II
Plott, Fine Sandy Loam: 15—30% Slopes: Stony	IV	I	II
Plott, Fine Sandy Loam: 30—50% Slopes: Stony	IV	I	II
Plott, Fine Sandy Loam: 50—95% Slopes: Stony	IV	I	IV
Plott, Loam: 15—30% Slopes: Stony	IV	I	II
Plott, Loam: 30—50% Slopes: Stony	IV	I	III
Plott Loam: 50—95% Slopes: Stony	IV	I	IV
Ponzer, Muck Cool Variant	IV	VI	IV
Porters, Gravelly Loam: 8—15% Slopes: Stony	III	I	II
Porters Gravelly Loam: 15—30% Slopes: Stony	IV	I	II
Porters, Gravelly Loam: 50—80% Slopes: Stony	IV	I	IV
Porters, Loam: 25—45% Slopes: Stony	IV	I	III
Porters, Loam: 25—80% Slopes: Stony	IV	I	IV
Porters, Loam: 30—50% Slopes: Stony	IV	I	IV
Porters, Loam: ALL OTHER	IV	I	II
Porters, Stony Loam: 10—25% Slopes	IV	I	II
Porters, Stony Loam: 15—25% Slopes	IV	I	II

MAP UNIT NAME	AGRI	FOR	HORT
Porters, Stony Loam: 15—45% Slopes	IV	I	III
Porters, Stony Loam: 25—45% Slopes	IV	I	III
Porters, Stony Loam: ALL OTHER	IV	I	IV
Porters-Unaka Complex: 8—15% Slopes: Stony	IV	I	II
Porters-Unaka Complex: 15–30% Slopes: Stony	IV	I	II
Porters-Unaka Complex: 30–50% Slopes: Stony	IV	I	III
Porters-Unaka Complex: 50–95% Slopes: Rocky	IV	I	IV
Potomac, Frequently Flooded: ALL	IV	II	IV
Potomac-Iotla Complex: 0–3% Slopes: Mounded, Frequently Flooded	IV	II	IV
Rabun, Loam: 6–25% Slopes	IV	I	II
Rabun, Loam: 25–50% Slopes	IV	I	III
Reddies, Occasionally Flooded	II	II	II
Reddies, Frequently Flooded: ALL	IV	II	IV
Rock Outcrop	IV	VI	IV
Rock Outcrop-Ashe Complex: ALL	IV	VI	IV
Ashe-Cleveland Complex, Rock Outcrop: ALL	IV	VI	IV
Cataska Complex, Rock Outcrop: ALL	IV	VI	IV
Cleveland Complex, Rock Outcrop: ALL	IV	VI	IV
Cleveland Complex, Rock Outcrop: Windswept: ALL	IV	VI	IV
Craggey Complex, Rock Outcrop: Windswept: ALL	IV	VI	IV
Rosman, Frequently Flooded: ALL	IV	II	IV
Rosman: ALL OTHER	I	II	I
Rosman-Reddies Complex: 0—3% Slopes: Occasionally Flooded	I	II	I
Saunook, Gravelly Loam: 2—8% Slopes	I	I	I
Saunook, Gravelly Loam: 8—15% Slopes	I	I	I
Saunook, Gravelly Loam: 8—15% Slopes: Stony	II	I	II
Saunook, Gravelly Loam: 15—30% Slopes	IV	I	II
Saunook, Gravelly Loam: 15—30% Slopes: Stony	IV	I	II
Saunook, Gravelly Loam: 30—50% Slopes: Stony	IV	I	III
Saunook, Loam: 2—8% Slopes	I	I	I
Saunook, Loam: 8—15% Slopes	I	I	I
Saunook, Loam: 8—15% Slopes: Stony	II	I	II
Saunook, 15—30% Slopes: Stony	IV	I	II
Saunook, Loam: 30—50% Slopes: Very Stony	IV	I	IV
Saunook, Sandy Loam: 8—15% Slopes: Stony	II	I	II
Saunook, Silt Loam: 2—8% Slopes	I	I	I
Saunook, Silt Loam: 8—15% Slopes	IV	I	III

MAP UNIT NAME	AGRI	FOR	HORT
Saunook-Nikwasi Complex: 2—15% Slopes	IV	I	III
Saunook-Thunder Complex: ALL	IV	I	III
Saunook-Urban Land Complex: 2—15% Slopes	IV	I	IV
Sauratown, Channery Fine Sandy Loam: 8—15% Slopes	IV	V	III
Sauratown, Channery Fine Sandy Loam: 8—15% Slopes: Very Stony	IV	V	III
Sauratown, Channery Fine Sandy Loam: ALL OTHER	IV	V	IV
Soco-Cataska-Rock Outcrop Complex: 50–95% Slopes	IV	VI	IV
Soco-Ditney Complex: 6–25% Slopes: Stony	IV	III	III
Soco-Ditney Complex: 8–15% Slopes: Very Stony	IV	III	III
Soco-Ditney Complex: 15–30% Slopes: Very Stony	IV	III	III
Soco-Ditney Complex: ALL OTHER	IV	III	IV
Soco-Stecoah Complex: 8–15% Slopes: Stony	IV	III	II
Soco-Stecoah Complex: 15–30% Slopes	IV	III	III
Soco-Stecoah Complex: 15-30% Slopes: Stony	IV	III	III
Soco-Stecoah Complex, Windswept: 30–50% Slopes	IV	VI	IV
Spivey, Cobbly Loam, Extremely Bouldery: ALL	IV	I	IV
Spivey, Stony Loam: 10—40% Slopes	IV	I	IV
Spivey-Santeetlah Complex: 8—15% Slopes: Stony	IV	I	III
Spivey-Santeetlah Complex: 15—30% Slopes: Stony	IV	I	III
Spivey-Santeetlah Complex, Stony: ALL OTHER	IV	I	IV
Spivey-Whiteoak Complex: ALL	IV	I	IV
Statler, Rarely Flooded: ALL	I	I	I
Stecoah-Soco Complex: 15—30% Slopes: Stony	IV	I	III
Stecoah-Soco Complex: 30—50% Slopes: Stony	IV	I	III
Stecoah-Soco Complex: 50—80% Slopes: Stony	IV	I	IV
Stony, Colluvial Land	IV	II	IV
Stony Land	IV	VI	IV
Stony Steep Land	IV	VI	IV
Suncook, Loamy Sand: ALL	IV	IV	IV
Sylco-Cataska Complex: ALL	IV	IV	IV
Sylco-Rock Outcrop Complex: 50—95% Slopes	IV	IV	IV
Sylco-Soco Complex: 10—30% Slopes: Stony	IV	IV	IV
Sylva-Whiteside Complex: ALL	IV	I	II
Talladega: ALL	IV	IV	IV
Tanasee-Balsam Complex: ALL	IV	VI	IV
Tate, Fine Sandy Loam: 2—6% Slopes	I	I	I
Tate, Fine Sandy Loam: 2—7% Slopes	I	I	I
Tate, Fine Sandy Loam: 2—8% Slopes	I	I	I
Tate, Fine Sandy Loam: 2—8% Slopes: Very Stony	I	I	I

MAP UNIT NAME	AGRI	FOR	HORT
Tate, Fine Sandy Loam: 6—15% Slopes	II	I	I
Tate, Fine Sandy Loam: 7—15% Slopes	II	I	I
Tate, Fine Sandy Loam: 8—15% Slopes	II	I	I
Tate, Fine Sandy Loam: 8—25% Slopes	IV	I	II
Tate, Fine Sandy Loam: 15—25% Slopes	IV	I	II
Tate, Gravelly Loam: 8—15% Slopes	II	I	I
Tate, Gravelly Loam: 8—25% Slopes	IV	I	II
Tate Gravelly Loam: 8—15% Slopes: Stony	II	I	II
Tate, Gravelly Loam: 15–30% Slopes: Stony	IV	I	II
Tate, Loam: 2–6% Slopes	I	I	I
Tate, Loam: 2–8% Slopes	I	I	I
Tate, Loam: 6–10% Slopes	II	I	I
Tate, Loam: 6–15% Slopes	II	I	I
Tate, Loam: 8–15% Slopes	II	I	I
Tate, Loam: 10-15% Slopes	II	I	I
Tate, Loam: 15–25% Slopes	IV	I	II
Tate, Loam: 15–30% Slopes	IV	I	II
Tate-Cullowhee Complex: 0–25% Slopes	IV	I	II
Tate-French Complex: 2—10% Slopes	II	I	II
Tate-Greenlee Complex: ALL	IV	I	IV
Thunder-Saunook Complex: ALL	IV	II	IV
Toeocane-Tusquitee Complex: ALL	IV	II	III
Toxaway: ALL	IV	II	IV
Translyvania, Silt Loam	I	II	II
Trimont, Gravelly Loam: ALL	IV	I	IV
Tuckasegee-Cullasaja Complex: 8—15% Slopes: Stony	IV	II	III
Tuckasegee-Cullasaja Complex: 15—30% Slopes: Very Stony	IV	II	IV
Tuckasegee-Cullasaja Complex: 30—50% Slopes: Extremely Stony	IV	II	IV
Tuckasegee-Whiteside Complex: 2—8% Slopes	I	Ii	I
Tuckasegee-Whiteside Complex: 8—15% Slopes	II	II	I
Tusquitee and Spivey, Stony Soils: ALL	IV	I	IV
Tusquitee, Loam: 6—10% Slopes	I	I	I
Tusquitee, Loam: 6—15% Slopes	II	I	I
Tusquitee, Loam: 7—15% Slopes	II	I	I
Tusquitee, Loam: 8—15% Slopes	II	I	I
Tusquitee, Loam: 10—25% Slopes	II	I	I
Tusquitee, Loam: 15—25% Slopes	IV	I	III
Tusquitee, Stony Loam: 25—45% Slopes	IV	I	IV
Tusquitee, Stony Loam: ALL OTHER	IV	I	III

MAP UNIT NAME	AGRI	FOR	HORT
Udifluvents, Frequently Flooded: ALL	IV	II	IV
Udorthents, Loamy: ALL	IV	V	IV
Udorthents-Pits Complex, Mounded: 0—2% Slopes, Occasionally Flooded	IV	V	IV
Udorthents-Urban Land Complex: ALL	IV	V	IV
Unaka-Porters Complex, Very Rocky: ALL	IV	V	IV
Unaka0Rock Outcrop Complex: 50–95% Slopes: Very Bouldery	IV	VI	IV
Unicoi-Rock Outcrop Complex: 30–95% Slopes: Extremely Bouldery	IV	V	IV
Unison, Fine Sandy Loam: 2–8% Slopes	I	I	I
Unison, Fine Sandy Loam: 8–15% Slopes	II	I	I
Unison, Fine Sandy Loam: 15–25% Slopes	IV	I	II
Unison, Loam: 2–8% Slopes	I	I	I
Unison, Loam: 8–15% Slopes	II	I	I
Unison, Loam: 15–30% Slopes	IV	I	II
Urban land	IV	VI	II
Watauga, Loam: 6–10% Slopes	III	I	II
Watauga, Loam: 6–15% Slopes	III	I	II
Watauga, Loam: 8–15% Slopes	III	I	II
Watauaga, Loam: ALL OTHER	IV	I	II
Watauga, Sandy Loam: 8—15% Slopes: Stony	III	I	II
Watauga, Sandy Loam: 30—50% Slopes: Stony	IV	I	III
Watauga, Stony Loam: 15—45% Slopes	IV	I	IV
Wayah, Loam, Windswept, Eroded, Stony: ALL	IV	V	IV
Wayah-Burton Complex: 15—30% Slopes: Bouldery	IV	V	IV
Wayah-Burton Complex: 30—50% Slopes: Bouldery	IV	V	IV
Wayah-Burton Complex: 50—95% Slopes: Very Rocky	IV	V	IV
Wayah-Burton Complex, Windswept: ALL	IV	V	IV
Whiteoak, Cobbly Loam: 8—15% Slopes: Stony	II	I	II
Whiteoak, Cobbly Loam: 15—30% Slopes: Stony	IV	I	III
Whiteoak, Fine Sandy Loam: 2—8% Slopes	I	I	I
Whiteoak, Fine Sandy Loam: 8—15% Slopes: Stony	II	I	II
Whiteoak, Fine Sandy Loam: 15—30% Slopes: Very Stony	IV	I	III
Whiteside-Tuckasegee Complex: 2—8% Slopes	I	I	I

Definitions

Abstract
A computer-printed report of appraised and/or assessed value(s) for each parcel of real property in a given taxing district (generally sequenced geographically).

Actual Age
The number of years elapsed since the original construction, as of the effective valuation date. Compare with effective age.

Ad Valorem Tax
In reference to property, a tax based upon the value of the property.

Aesthetic Value
A value, intangible in nature, which is attributable to the pleasing appearance of a property.

Agricultural Property
Land and improvements devoted to, or best adaptable for, the production of crops, fruits, and timber, and the raising of livestock.

Air Rights
The right to the use of a certain specified space within the boundaries of a parcel of land and above a specified elevation.

Alley Influence
The enhancement to the value of a property rising out of the presence of an abutting alley; most generally applicable to commercial properties.

Amenities
In reference to property, the intangible benefits arising out of ownership; amenity value refers to the enhancement of value attributable to such amenities.

Apartment Hotel
A building designed for non-transient residential use, divided into dwelling units similar to an apartment house, but having such hotel apartment hotel accommodations as room furnishings, lounges, public dining room, maid service, etc.

Apartment House
A multi-family residence containing three or more non-transient residential living units and generally providing them with a number of common facilities and services.

Assessment
The value of taxable property to which the tax rate is to be applied in order to compute the amount of taxes, and may be used synonymously with assessed value, taxable value, and tax base.

Assessment Ratio
The ratio of assessed value to a particular standard of value, generally the appraised value. A percentage to be applied to the appraised value in order to derive the assessed value.

Assessment Roll
The official listing of all properties within a given tax jurisdiction by ownership, description, and location, showing the corresponding assessed values for each, and may also be referred to as tax list, tax book, tax duplicate, and tax roll.

Average Deviation
In a distribution of values, the average amount of deviation of all the values from the mean value, equal to the total amount of deviation from the mean divided by the number of deviations. As applied to an assessment-to-sale ratio distribution, the average amount which all the ratios within the distribution deviate from the mean ratio.

Base Price
A value or unit rate established for a certain specified model, and subject to adjustments to account for variations between that particular model and the subject property under appeasement.

Basement
A building story which is wholly or partly below the grade level.

Beam
A long structural load-bearing member which is placed horizontally or nearly so and which is supported at both ends or, infrequently, at intervals along its length.

Beam, Spandrel
A wall beam supporting the wall, above, as well as the floor.

Building Residual
A building valuation technique which requires the value of the land technique to be a known factor; the value of the buildings can then be indicated by capitalizing the residual net income remaining, after deducting the portion attributable to the land.

CAMA Computer-Assisted Mass Appraisal
Utilizing data processing to compare parcels, calculate values, and maintain property characteristics while increasing efficiency and accuracy in the appraisal process.

Capitalization
A mathematical procedure for converting the net income which a property is capable of producing into an indication of its current value. See income approach.

Column
A structurally isolated vertical member which is at least 8 to 10 times as long as it's least lateral dimension and which is designed to carry loads. Compare pier.

Concrete, Reinforced
A type of construction in which the principal structural members, such as the floors, columns, beams, etc., are made of concrete poured around isolated steel bars or steel meshwork in such manner that the two materials act together in resisting forces.

Condo Motel
Residential condos that are rented, usually short term. The unit owners may choose to include their units in the rental pool or decline the rental option. These unit's sales prices are typically based on the income available for the unit in addition to its residential use.

Conduit
A tube, pipe, or small artificial tunnel, used to enclose wires or pipes or to convey water or other fluids.

Construction, Brick
A type of construction in which the exterior walls are bearing walls (q.v.) made of solid brick or brick and tile masonry.

Construction, Brick Veneer
A type of construction in which the exterior walls are one-layer brick curtain walls backed by a wood frame.

Construction, Steel Frame
A type of construction in which there is a framework of steel structural members for the support of all loads and the resistance of all stresses.

Construction, Wood Frame
A type of construction in which there is a framework of wooden structural members for the support of all loads and the resistance of all stresses. Loosely called "frame construction."

Coping
A special capping at the top of a wall, serving principally as a watershed.

Cornice
A projecting element at the top of a wall, serving principally as a decoration or as part of the coping (q.v.).

Corner Influence
The enhancement to the value of a property due to its corner location; most generally applicable to commercial properties.

Cost Approach
One of the three traditional approaches to determination of the value of a property, arrived at by estimating the value of the land, the replacement or reproduction cost new of the improvement and the amount of accrued depreciation to the improvement. The estimated land value is then added to the estimated depreciated value of the improvements

to arrive at the estimated property value. Also referred to as the “cost-to-market approach” to indicate that the value estimates are derived from market data abstraction and analysis.

Cottage
Typically a one-story to two-story dwelling unit of small size and humble character.

Course
A uniform horizontal layer of brick, stone, terracotta, shingles, or some other structural material extending continuously around a building or along a wall.

Courtyard
An open space bordered on two or more sides by the walls of a single building or of two or more buildings.

Data Verification
Process of checking the accuracy of data that has been placed into a data processing system.

Depreciation
Loss in value from all causes; may be further classified as physical, referring to the loss of value caused by physical deterioration; functional, referring to the loss of value caused by obsolescence inherent in the property itself; and economic, referring to the loss of value caused by factors extraneous to the property. Accrued depreciation refers to the actual depreciation existing in a particular property as of a specified date. Normal depreciation refers to that amount of accrued depreciation one would normally expect to find in buildings of certain construction, design, quality, and age.

Deterioration
Impairment of structural condition evidenced by the wear and tear caused by physical use and the action of the elements, also referred to as physical depreciation.

Dormer
(1) A relatively small structure projecting from a sloping roof. (2) A window set upright in the face of such a structure.

Dwelling
Any building or portion thereof designed or occupied in whole, or in part, as a place of residence.

Dwelling, Duplex
A two-family dwelling in which the two dwelling units are separate with a private street entrance for each.

Dwelling, Multi-Family
A building designed as a place of residence for more than two families or households, e.g., an apartment house.

Dwelling, Row
Any one of a series of similar single-family, two-family, or multifamily dwellings having one or more contiguous common or party walls.

Eaves
The portion of a sloping roof which projects beyond the outside walls of a building.

Economic Life
The life expectancy of a property during which it can be expected to be profitably utilized.

Economic Obsolescence
Obsolescence caused by factors extraneous to the property. Also referred to as economic depreciation.

Economic Rent
The rent which a property can be expected to bring in the open market as opposed to contract rent or the rent the property is actually realizing at a given time.

Effective Age
An age assigned to a structure based upon its condition as of the effective valuation date; it may be greater or less than the structure's actual age. Compare with actual age.

Effective Gross Income
The estimated gross income of a property, less an appropriate allowance for vacancies and credit losses.

Elevation
A drawing which represents a projection of any one of the vertical sides or vertical cross-sections of a building or of any other object. Compare plan.

Facade
The face of a building (exterior).

Firewall
A wall of fire-resisting material erected between two parts of a building to prevent the spread of fire from one part to the other.

Flashing
Small, metal strips used to prevent leaking of roofs around chimneys, dormers, hips, and valleys.

Footing
A spreading base to a wall, column or other supporting member, serves to widen the ground area to which structural loads are transmitted.

Functional Utility
The composite effect of a property's usefulness and desirability upon its marketability.

Gable
(1) The triangular portion of a wall between the slopes of a double-sloping (i.e. gable) roof. (2) The whole of the wall containing such a triangular portion. (3) A portion of a building extending from the remainder of the building and covered with a gable roof.

Girder
A large or principal beam (q.v.) used to support concentrated loads at isolated points along its length. (Girders usually support the beams and structure above).

Grade
The classification of an improvement based upon certain construction specifications, and quality of materials and workmanship.

Grantee
A person to whom property is transferred and property rights are granted by deed, trust instrument, or other similar documents. Compare with grantor.

Grantor
A person who transfers property or grants property rights by deed, trust instrument or other similar documents. Compare with grantee.

Gross Area
The total floor area of a building measured from the exterior of the walls.

Gross Income
The scheduled annual income produced by the operation of a business or by the property itself.

Gross Income Multiplier
A multiplier representing the relationship between the gross income of a property and its estimated value.

Gross Sales
The total amount of invoiced sales before making any deductions for returns, allowances, etc.

Ground Lease
A document entitling the leasee certain specific rights relating to the use of the land.

Ground Rent
Net rent from a ground lease; that portion of the total rent which is attributable to the land only.

Header
(1) A structural member which is laid perpendicularly to a parallel series of similar members and against which the latter members abut. (2) A brick or other piece of masonry which is laid in a wall in such manner that its longest dimension extends along the thickness of the wall. Contrast stretcher.

Hip
(1) A sloping line along which two roof surfaces meet to form an external angle of more than 180 degrees. (2) A hip rafter (q.v.). Compare ridge; valley.

Hotel
A building designed for transient or semi-transient, residential use, divided into furnished single rooms and suites. Has such accommodations as lounges, public dining rooms, maid service, etc.

Income Approach
One of the three traditional approaches to determination of value; measures the present net worth of the future benefits of a property by the capitalization of its net income stream over its remaining economic life. The approach involves making an estimate of the potential net income the property may be expected to yield, and capitalizing that income into an indication of value.

Joist
One of a series of small, parallel beams laid on edge and used to support floor and ceiling loads. Usually supported in turn by larger beams and girders.

Land Residual Technique
A land valuation technique which requires the value of the buildings to be known; the value of the land can then be indicated by capitalizing the residual net income remaining after deducting the portion attributable to the building(s).

Leasehold
A property held under the terms of a lease.

Leasehold Improvements
Additions, renovations, and similar improvements made to a leased property by the leasee.

Legal Description
A description of a parcel of land which serves to identify the parcel in a manner sanctioned by law.

Lintel
A beam over a wall opening, such as a door or windows, designed to carry the load of the wall over such opening.

Louver (or louvre)
A ventilator containing slats which are placed lengthwise across the ventilator opening, each slat being slanted in such a manner as to overlap the next lower slat and to permit ventilation but exclude rain.

Market Value
The price an informed and intelligent buyer, fully aware of the existence of competing properties and not compelled to act, would be justified in paying for a particular property.

Marquee
A flat roof-like structure which shelters a doorway, which has no floor beneath it, and which is usually supported wholly from the walls or the building.

Mass Appraisal
Appraisal of property on a mass scale—such as an entire community, generally for ad valorem tax purposes, using standardized appraisal techniques and procedures to accom-plish uniform equitable valuation with a minimum of detail, within a limited time period, and at a limited cost, as opposed to a fee appraisal which is generally used to refer to a rather extensive, detailed appraisal of a single property or singularly used properties for a specified purpose.

Mezzanine
A low story formed by placing a floor between what would ordinarily be the floor and ceiling of a high story. Note: the mezzanine floor frequently has a smaller area than other floors and, if present at all, is usually between the first and second levels.

Millwork
All of the wooden portions of a building, whether frame construction or otherwise, which are customarily purchased in finished form from a planing mill, such as doors, windows, trim, balusters, etc.

Mineral Rights
The right to extract subterranean deposits such as oil, gas, coal, and minerals, as specified in the grant.

MRA Multi Regression Analysis
Also called the least squares method, is a mathematical method for producing a model for a dependent variable as a linear function of independent factors. As an example, the predicted sales price (dependent variable) is a function of independent factors such as square feet, style, neighborhood, etc.

Neighborhood Trend
Three stages in the life cycle of a neighborhood: the improving stage characterized by development and growth; the static stage characterized by a leveling off of values; and the declining stage characterized by infiltration and decay.

Net Income
The income remaining from the effective gross income after deducting all operating expenses related to the cost of ownership.

Net Lease
A lease wherein the lessee assumes to pay all applicable operating expenses related to the cost of ownership; also referred to as net-net (double net), or net-net-net (triple net) lease.

Net Sales
Gross sales less returns and allowances.

Net Sales Area
The actual floor area used for merchandising, excluding storage rooms, utility and equipment rooms, etc.

Non-Conforming Use
A use which, because of modified or new zoning ordinances, no longer conforms to current use regulations, but which is nevertheless upheld to be legal so long as certain conditions are adhered to.

Observed Depreciation
That loss in value which is discernible through physical observation by comparing the subject property with a comparable property either new or capable of rendering maximum utility.

Obsolescence
A diminishing of a property's desirability and usefulness brought about by either functional inadequacies and over-adequacies inherent in the property itself, or adverse economic factors external to the property. Refer to functional depreciation and economic depreciation.

Operating Expenses
The fixed expenses, operating costs and reserves for replacements, which are required to produce net income before depreciation and are to be deducted from effective gross income in order to arrive at net income.

Overall Rate
A capitalization rate representing the relationship of the net income (before recapture) of a property to its value as a single rate; it necessarily contains, in their proper proportions, the elements of both the land and the building capitalization rates.

Overhang
A finished portion of a building having full story height which extends beyond the foundation wall line, if part of the ground story, or beyond the exterior walls of the ground story if part of any higher story.

Pier
(1) A thick, solid mass of masonry which is fully or partially isolated from a structural standpoint and which is designed to transmit vertical loads to the earth. (2) A structure projecting from land into water for use in loading and unloading vessels. Compare column.

Pilaster
Flat-faced pillar projecting somewhat from, but engaged in, the wall of a building and used for decorative purposes or to help support truss and/or girder loads.

Pile
A heavy timber, metallic, or masonry pillar forced into the earth to form a foundation member.

Pitch
The slope of any structural member, such as a roof or rafter, usually expressed as a simple fraction representing the rise per lateral foot.

Percentage Lease
A type of lease in which the rental is stipulated to be a percentage of the tenant's gross or net sales, whichever specified.

Personal Property
Property which is not permanently affixed to and a part of the real estate, as specified by state statutes.

Property Class
A division of like properties generally defined by statutes and generally based upon their present use. The basis for establishing assessment ratios in a classified property assessment system. See classified property tax.

Property Inspection
A physical inspection of a property for the purpose of collecting and/or reviewing property data.

Property Record Card
A document specially designed to record and process specified property data; may serve as a source document, a processing form, and/or a permanent property record.

Purlin
A beam running along the underside of a sloping roof surface and at right angles to the rafters, used to support the common rafters and usually supported in turn by larger structural members, such as trusses or girders (usually run along length of building).

Quantity Survey Method
A method of computing the replacement or the reproduction cost of an improvement by applying unit costs to the actual or estimated material and labor quantities and adding an

allowance for overhead, profit and all other indirect construction costs.

Rafter
A structural member placed, as a rule, in a sloping position and used as the supporting element for the structural material forming the plane of the roof.

Ridge
A horizontal line along which the upper edges of two roof surfaces meet to form an external angle of more than 180 degrees. Compare hip; valley.

Rise
(1) In general, any vertical distance. (2) Specifically, the rise of a roof being the distance between the top of an exterior wall and the peak of the roof; the rise of a stair being the distance from tread to tread.

Real Estate
The physical land and appurtenances affixed thereto; often used synonymously with real property.

Real Property
All the interests, benefits and rights enjoyed by the ownership of the real estate.

Replacement Cost
The current cost of reproducing an improvement of equal utility to the subject property; it may or may not be the cost of reproducing a replica property. Compare with reproduction cost.

Reproduction Cost
The current cost of reproducing a replica property. Compare with replacement cost.

Reserve for Replacements
A reserve established to cover renewal and replacements of fixed assets.

Residential Property
Vacant or improved land devoted to or available for use primarily as a place to live.

Sales Ratio Study
A statistical analysis of the distribution of assessment or appraisal-to-sale ratios of a sample of recent sales, made for the purpose of drawing inferences regarding the entire population of parcels from which the sample was abstracted.

Salvage Value
The price one would be justified in paying for an item of property to be removed from the premises and used elsewhere.

Sash
The wooden or metal framework in which the glass of a door or window is set.

Sheathing
The covering, usually of rough lumber, placed immediately over studding or rafters.

Sill
(1) The lower horizontal part of a door-case (the threshold) or of a window. (2) The lowest horizontal structural member of a frame building, upon which the superstructure is supported.

Site Development Costs
All costs incurred in the preparation of a site for use.

Soil Productivity
The capacity of a soil to produce crops.

Standard Deviation
A statistical measure of the variation of a characteristic about its average value. Standard deviation is the square root of the variance of a characteristic about its average observed value. Variance is the sum of the squared deviations of each observed value from the average, divided by one less than the number of observations. For normally distributed observations, approximately 70% of the observations will fall within one standard deviation of the mean or average value.

Story
That portion of a building enclosed by a floor, a ceiling, and the exterior walls.

Stretcher
A brick or other piece of masonry which is laid lengthwise in a wall. Contrast header.

Strut
Any structural member, which holds apart two or more other members by counteracting a pressure, which tends to bring them together. Contrast tie.

Stud
One of a series of small slender structural members placed vertically and used as the supporting element of exterior or interior walls. (Plural: studs or studding)

Sub Floor
The flooring laid directly on top of the floor joists, but beneath the finish floor.

Tax
Levy In reference to property taxes, the total revenue, which is to be realized, by the tax.

Tax Mapping
The creation of accurate representations of property boundary lines at appropriate scales to provide a graphic inventory of parcels for use in accounting, appraising, and assessing; such maps show dimensions and the relative size and location of each tract with respect to other tracts.

Trim
(1) The wooden portions of a plastered room, such as the doors, windows, wainscoting and molding, or the corresponding portions of a room finished with a material other than plaster. (2) The contrasting elements on the exterior of a building which serve no structural purpose, but are intended to enhance its appearance, e.g., the cornice. (3) Occasionally the hardware of a house, such as locks, hinges, doorknobs, etc.

Truss
A combination of structural pieces fastened together into a rigid open member which is supported at both ends and upon which loads are superimposed. Compare girder.

Unimproved Land
Vacant land; a parcel for which there is no improvement value.

Use Value
The actual value of a commodity to a specific owner, as opposed to its value in exchange or market value.

Vacancy
An un-rented unit of rental property.

Veneer
A thin, ornamental or protective facing which does not add appreciably to the strength of the body to which it is attached.

Wainscot (or Wainscoting)
(1) A wooden facing on the lower portion of a contrasting interior wall. (2) By extension, a facing of marble tile, or the like, on the lower portion of interior walls.

Wall
A vertical structure serving to enclose, support, divide, such as one of the vertical enclosing sides of a building or room.

Wall, Bearing
A wall designed primarily to withstand vertical pressure in addition to its own weight.

Wall, Common
A wall owned by one or two parties and jointly used by both, one or both of whom is entitled to such use under the provisions of ownership.

Wall, Curtain
Non-bearing wall which is supported by columns, beams or other structural members, whose primary function is to enclose space.

Wall, Partition
Interior bearing or non-bearing wall separating portions of a story. Synonymous with partition.

Wall, Party
A wall jointly used by two parties under easement agreement and erected at or upon a line separating two parcels of land held under different ownership.

Wall, Retaining
A wall designed primarily to withstand lateral pressures of earth or other filling or backing deposited behind it after construction.

Zoning
Regulations or governmental restrictions relating to the use of land.

Definitions: Statistical Terms

Aggregate Ratio
As applied to real estate, the ratio of the total assessed value to the total selling price.

Average Deviation
In a distribution of values, the average amount of deviation of all the values from the mean value equal to the total amount of deviation from the mean, divided by the number of deviations.

Coefficient
A value prefixed as a multiplier to a variable or an unknown quantity.

Coefficient of Dispersion
As applied to an assessment-to-sale ratio distribution, a measure of dispersion in a given distribution equal to the average deviation of the ratios from the mean ratio divided by the mean ratio.

Frequency
Distribution a display of the frequency with which each value in a given distribution occurs, or in a grouped frequency distribution, a display of the frequency with which the values within various intervals, or value groupings, occur.

Mean
A measure of central tendency equal to the sum of the values divided by the number. Also referred to as arithmetic average or arithmetic mean.

Median
A measure of central tendency equal to that point in a distribution above which 50% of the values fall and below which 50% of the values fall. The 50th percentile. The 2nd quartile.

Mode
A measure of central tendency equal to that value occurring most frequently in a given distribution. In a grouped frequency distribution, the mode is equal to the mid-point of the interval with the greatest frequency.

Normal Distribution
A distribution in which all the values are distributed symmetrically about the mean value, with 68.26% of the values failing between +/- 1 standard deviation, 95.44% between +/- 2 standard deviations, and 99.74% between +/- 3 standard deviations.

Percentile Rank
The relative position of a value in a distribution of values expressed in percentage terms; for instance, as applied to an assessment-to-sale ratio distribution, a ratio with a percentile rank of 83 would indicate that 83% of the ratios were lower and 17% of the ratios were higher than that particular ratio.

Price Related Differential
As applied to real estate, an analytical measure of the vertical uniformity of values in a given distribution calculated by dividing the mean ratio by the aggregate ratio; a ratio of more than 1 being generally indicative of the relative undervaluation of high priced properties as compared to the less valuable properties, whereas a ratio of less than 1 would indicate the converse relationship.

Quartile Positions
In a distribution at 25 percentile intervals; the first quartile being equal to the 25th percentile, the second quartile being equal to the 50th percentile or the median, and the third quartile being equal to the 75th percentile.

Range
The difference between the highest and the lowest value in a distribution.

Ratio
A fixed relationship between two similar things expressed in terms of the number of times the first contains the second; the quotient of one quantity divided by another quantity of the same type, generally expressed as a fraction.

Regression Analysis
A statistical technique for making statements as to the degree of linear association between a criterion (dependent) variable and one or more predicator (independent) variables; a simple linear regression having one independent variable, and multiple linear regression.

Sample
As applied to real estate, a set of parcels taken from a given universe which is used to make inferences about values for the universe.

Standard Deviation
A measure of dispersion, variability or scatter of values in a given distribution equal to the square root of the arithmetic mean of the squares of the deviations from the mean.

Stratified Sampling
The selection of the sample parcels from the distinct groups within the total universe based upon the known sizes and characteristics of these distinct groups.

SECTION SIX
ADDENDUM

RESIDENTIAL BUILDING SECTIONS: LIVING AREA

CODE	DESCRIPTION	2025 RATE RANGE
R125	1.25 Living Area	$115–$210
R150	1.5 Living Area	$115–$210
R175	1.75 Living Area	$115–$210
R200	2 Story Living Area	$115–$210
R25	2.25 Living Area	$115–$210
R250	2.5 Living Area	$115–$210
R275	2.75 Living Area	$115–$210
R300	3 Story Living Area	$115–$210
R400	4 Story Living Area	$115–$210
RBAF	Finished Bsmt/Lower Qlty	$55–$95
RBGL	Below Grade Living Area	$80–$140
RC20	Condo 2 Stories	$200–$325
RC25	Condo 1.25 Stories	$200–$325
RC30	Condo 3 Stories	$200–$325
RC50	Condo 1.5 Stories	$200–$325
RC75	Condo 1.75 Stories	$200–$325
RCBL	Condo Below Grade	$115–$195
RC02	Condo 2nd Level	$150–$225
RC03	Condo 3rd Level	$150–$225
RC04	Condo 4th Level	$150–$225
RCON	Condo Living Area 1	$160–$270
RCOS	Conservatory	$85–$140
RL05	1/2 Story Living Area	$115–$215
RLA1	Living Area Level 1	$115–$215
RLA2	Living Area Level 2	$115–$215
RLA3	Living Area Level 3	$115–$215
RLA4	Living Area Level 4	$115–$215
RMFG	On-Frame Modular/Manu-factured Housing	$90–$160
RMHD	MFG Home Double-Wide	$80–$150
RMHS	MFG Home Single-Wide	$75–$135
RMHT	MFG Home Triple-Wide	$80–$150
RMOD	Classroom, Office, ETC.	$60–$110
ROTR	Finished Area	$65–$115

RESIDENTIAL BUILDING SECTIONS: NON-LIVING AREA

CODE	DESCRIPTION	2025 RATE RANGE
RBAR	Barn	$18–$35
RBEX	Basement Extension	$20–$35
RBZM	Multi-Story Breezeway	$25–$50
RBZW	Breezeway	$25–$50
RCAN	Canopy	$7–$13
RCNP	Canopy Over	$15–$40
RCPT	Carport	$15–$40
RCRT	Courtyard	$26–$45
RDK	Deck	$10–$30
RDKM	Multi-Story Deck	$15–$30
REP	Enclosed Porch	$30–$60
REPM	Multi-Story Enclosed Porch	$30–$60
RFBF	Future Basement Finish	$20–$35
RGAR	Garage	$15–$80
ROP	Open Porch	$10–$50
ROPM	Multi-Story Open Porch	$25–$50
RPOE	Pool Enclosure	$50–$100
RPT	Patio	$10–$25
RREF	Reference/Sketch Only	$0.00–$0.00
RSP	Screened Porch	$20–$55
RSPM	Multi-Story Screened Porch	$20–$55
RST1	Detached or Attached Studio: Level 1	$80–$145
RST2	Detached or Attached Studio: Level 2	$80–$145
RST3	Detached or Attached Studio: Level 3	$80–$145
RST4	Detached or Attached Studio: Level 4	$80–$145
RSTA	Stable	$20–$60
RSTP	Masonry Stoop	$10–$25
RSUN	Sunroom	$75–$125
RTER	Terrace	$10–$25
RUBA	Unfinished Basement	$20–$35
RUR	Utility Room	$30–$50
RURM	Multi-Story Utility Room	$30–$50

RESIDENTIAL SPECIAL FEATURE YARD ITEMS PRICING

CODE	DESCRIPTION	UNIT OF MEASURE	PRICE RANGE
B1S	Barn 1 Story	SF	$20–$30
B2S	2 Story Barn	SF	$35–$55
BAR	Barn: Finished 2 Story	SF	$50–$85
CAN	Frame/Aluminum Canopy	SF	$20–$45
CB1	Cabin: Seasonal	SF	$60–$85
CB2	Cabin/Heat/Utilities	SF	$70–$100
CBB	Concrete Building	SF	$10–$20
CNC	Concrete Canopy	SF	$15–$40
CNP	Canopy Over Floor	SF	$15–$40
CPT	Residential Carport	SF	$15–$40
DK	Deck	SF	$10–$28
DWG	Old Dwelling	SF	$5–$15
GAR	Garage	SF	$30–$80
GAZ	Gazebo or Open Porch	SF	$10–$35
GH	Greenhouse: Residential	SF	$15–$45
GR1	Condo Garage	EA	$6,500–$15,000
GR2	Condo Garage	EA	$9,000–$20,000
GR3	Condo Garage	EA	$12,000–$35,000
GRL	Garage with 1/2 Story Loft: Unfinished	SF	$35–$85
HMS5	Home Site: Urban	EA	$2,500–$10,000
HMS10	Home Site: Suburban	EA	$5,000–$15,000
HMS15	Home Site: Rural	EA	$10,000–$25,000
GRU	Garage with Utility Room: Unfinished	SF	$35–$85
INSP	Indoor Swimming Pool	EA	$12,500–$30,000
MST	Storage	SF	$5–$15
PMB	Prefabricated Metal Building	SF	$15–$35
POE	Pool Enclosure	SF	$35–$90

RESIDENTIAL SPECIAL FEATURE YARD ITEMS PRICING

CODE	DESCRIPTION	UNIT OF MEASURE	PRICE RANGE
PRK	Parking Space: Each	EA	$10,000–$25,000
PR	Patio or Terrace	SF	$10–$25
QUO	Quonset	SF	$15–$35
RBC	Racquetball Court: Per Court	CO	$15,000–$45,000
REF	No Value	SF	$0
ROP	Covered Porch	SF	$15–$45
RSP	Screened Porch	SF	$20–$55
RUR-LOFT	Utility Room/Garage Loft: Unfinished	SF	$20–$60
SP	Indoor Pool	SF	$25–$70
SP1	Pool: Average Quality	SF	$20–$60
SP2	Pool: Good Quality	SF	$30–$80
SP3	Wading Pool	SF	$20–$60
SP4	Lap Pool	SF	$25–$60
SP5	Infinity Pool	SF	$85–$200
SP6	Spa Pool	EA	$3,000–$7,500
ST1	Condo Storage	EA	$2,500–$7,500
ST2	Condo Storage	EA	$4,500–$10,000
ST3	Condo Storage	EA	$7,500–$18,000
STB	Stable	SF	$20–$55
TB	2 Story Utility Building Or Barn	SF	$10–$25
TC1	Tennis Court: Residential	CO	$20,000–$40,000
TC2	Tennis Courts: Good Quality	CO	$30,000–$50,000
TOW	Cell Tower Site	EA	$50,000–$100,000
UB	1 Story Utility Building Or Barn	SF	$10–$25
UBF	Utility Building: Finished 1 Story	SF	$20–$60

COMMERCIAL BUILDING SECTIONS: UNFINISHED

CODE	DESCRIPTION	PRICE RANGE
CBAU	Commercial Unfinished Basement	$16.80–$74.20
CBSM	Multi-Level Breezeway Sprinkled	$22.20–$98.05
CBZM	Multi-Level Breezeway	$18.60–$82.15
CBZS	Breezeway Sprinkled	$24.60–$108.65
CBZW	Breezeway	$18.60–$82.15
CCAN	Commercial Canopy	$16.80–$74.20
CCNP	Canopy Over Floor	$20.40–$90.10
CCOC	Concrete Canopy	$19.80–$87.45
CCPS	Sprinkled Canopy	$23.40–$103.35
CDK	Deck	$14.40–$63.40
CDKM	Multi-Level Deck	$14.40–$63.60
CDKS	Deck Sprinkled	$17.40–$76.85
CDOS	LD2 Sprinkled	$18.60–$82.15
CEP	Enclosed Porch	$22.20–$98.05
CEPM	Multi-Level Enclosed Porch	$21.60–$95.40
CEPS	Enclosed-Porch/Sprinkled	$24.60–$108.65
CFBA	Finished Basement	$24.60–$108.65
CGAR	Garage Non-Service	$24.60–$108.65
CGHI	Greenhouse Average	$18.60–$82.15
CGH3	Greenhouse Good Quality	$27.60–$121.90
CGHS	GH3/Sprinkled	$29.40–$129.85
CLD1	Loading Dock: Woods	$18.00–$79.50
CLD2	Loading Dock: Steel	$16.80–$74.20
CMEP	Enclosed Porch: Multi-Level Sprinkled	$24.60–$108.65
CMOP	Open Porch: Multi Sprinkled	$22.20–$98.05
COP	Open Porch	$18.60–$8.15
COPM	Multi-Level Open Porch	$18.60–$82.15
CPT	Patio	$5.60–$23.85
CSBA	Finished Basement Sprinkled and AC	$31.20–$137.80
CSFB	Finished Basement Sprinkled	$27.60–$121.90
CSGR	Garage/Sprinkled	$28.80–$127.20
CSOP	Open Porch Sprinkled	$22.80–$100.70
CSP	Screened Porch	$24.60–$108.65
CSPM	Multi-Level Screened Porch	$21.00–$92.75
CTER	Terrace Patio Slab	$10.20–$45.05
CTES	Terrace/Sprinkled	$13.20–$58.30
CUBA	Unfinished Basement	$21.00–$92.75
CUBS	Unfinished Basement Sprinkled	$24.00–$106.00
CUR	Utility Area/Room	$24.00–$106.00
CURM	Multi-Level Utility Room	$24.00–$106.00
CURS	Utility Room Sprinkled	$27.00–$119.25

COMMERCIAL BUILDING SECTIONS: FINISHED

CODE	DESCRIPTION	PRICE RANGE
CALB	School Class A & B	$156.60—$691.65
CALC	School Class C	$129.00—$569.75
CALD	School Class D	$123.60—$545.90
CALS	School Class S	$111.00—$490.25
CAMC	Armory: All	$87.60—$386.90
CASC	Auto Showroom Class C	$72.00—$318.00
CASM	Auto Showroom Class S	$67.80—$299.45
CAUB	Auditorium Class B	$138.00—$609.50
CAUD	Auditorium Class C & D	$94.20—$416.05
CAWC	Auto Car Wash Class C	$93.00—$410.75
CAWD	Auto Car Wash Class D	$89.40—$394.85
CAWS	Auto Car Wash Class S	$90.60—$400.15
CBAB	Bank Class B	$157.20—$694.30
CBAC	Bank Class C	$124.80—$551.20
CBAD	Bank Class D	$119.40—$527.35
CBAS	Bank Class S	$112.20—$495.55
CBBC	Bed & Breakfast Inn Class C	$95.40—$421.35
CBBD	Bed & Breakfast Inn Class D	$93.60—$413.40
CBCC	Bowling Center Class C	$61.20—$270.30
CBRC	Brewery Class C	$82.80—$365.70
CBRD	Brewery Class D	$70.80—$312.70
CBRS	Brewery Class S	$70.80—$312.70
CCBA	Office Bank Class A	$171.60—$757.90
CCBC	Office Bank Class C	$133.80—$590.95
CCBD	Office Bank Class D	$130.20—$575.05
CCDC	Auto Dealership Class C	$63.60—$280.90
CCDD	Auto Dealership ClasD	$60.00—$265.00
CCDS	Auto Dealership S	$59.40—$262.35
CCHC	Clubhouse Class C	$85.20—$376.30
CCHD	Clubhouse Class D	$82.20—$363.05
CCHS	Clubhouse Class S	$73.80—$325.95
CCLC	Country Club Class C	$119.40—$527.35
CCLD	Country Club Class D	$109.20–$482.30
CCNA	Skilled Nursing Class A	$154.20—$681.05
CCNB	Skilled Nursing Class B	$145.20—$641.30
CCNC	Skilled Nursing Class C	$105.00—$463.75
CCND	Skilled Nursing Class D	$102.00—$450.50
CCNS	Skilled Nursing Class S	$96.60—$426.65
CCRC	Commercial Recreation Center Class C	$108.00—$477.00
CCRD	Commercial Recreation Center Class D	$104.40—$461.10

COMMERCIAL BUILDING SECTIONS: FINISHED

CODE	DESCRIPTION	PRICE RANGE
CCSB	Cold Storage Warehouse Class A & B	$55.80—$246.45
CCSC	Cold Storage Warehouse Class C	$49.80—$219.95
CCSS	Cold Storage Warehouse Class S	$44.40—$196.10
CCTA	Cinema Class A & B	$121.80—$537.95
CCTC	Cinema Class C	$94.80—$418.70
CCUA	Church Class A	$152.40—$673.10
CCUB	Church Class B	$137.40—$606.85
CCUC	Church Class C	$103.80—$485.45
CCUD	Church Class D	$99.00—$437.25
CCUS	Church Class S	$95.40—$421.35
CDGB	Drugstore Class A & B	$91.80—$405.45
CDGC	Drugstore Class C	$78.00—$344.50
CDGD	Drugstore Class D	$74.40—$328.60
CDGS	Drugstore Class S	$60.60—$267.65
CDIN	Diner: All	$84.00—$371.00
CDMA	Dormitory Class A	$124.80—$551.20
CDMB	Dormitory Class B	$112.80—$498.20
CDMC	Dormitory Class C	$91.20—$402.80
CDMD	Dormitory Class D	$87.60—$386.90
CDMS	Dormitory Class S	$84.00—$371.00
CDSA	Department Store: All	$80.40—$355.10
CDTC	Drive Thru Carwash Class C	$74.40—$328.60
CDTS	Drive Thru Carwash Class S	$72.60—$320.65
CDWB	Distribution Warehouse Class B	$58.20—$257.05
CDWC	Distribution Class C	$39.00—$172.25
CDWD	Distribution Class D	$34.80—$153.70
CDWS	Distribution Class S	$34.80—$153.70
CDYB	Day Care Center Class A & B	$132.00—$583.00
CDYC	Day Care Center Class C	$103.80—$458.45
CDYD	Day Care Center Class D	$100.80—$445.20
CDYS	Day Care Center Class S	$97.20—$429.30
CECC	Equestrian Center Class C	$22.80—$100.70
CECD	Equestrian Center Class D	$15.60—$71.55
CECS	Equestrian Center Class S	$16.20—$71.55
CELA	Retirement Home Class A	$102.00—$450.50
CELB	Retirement Home Class B	$93.00—$410.75
CELC	Retirement Home Class C	$75.60—$333.90
CELD	Retirement Home Class D	$74.40—$328.60
CESC	Extended Stay Hotel Class C	$111.60—$492.90
CESD	Extended Stay Hotel Class D	$82.80—$365.70

COMMERCIAL BUILDING SECTIONS: FINISHED

CODE	DESCRIPTION	PRICE RANGE
CFAB	Fast Food Class A & B	$119.40—$527.35
CFAC	Fast Food Class C	$118.20—$522.05
CFAD	Fast Food Class D	$110.40—$487.60
CFAS	Fast Food Class S	$100.20—$442.55
CFBB	Fraternal Class A & B	$134.40—$593.60
CFBC	Fraternal Class C	$97.20—$429.30
CFBD	Fraternal Class D	$92.40—$408.10
CFBS	Fraternal Class S	$90.00—$397.50
CFFS	Finished Fire Reserve Steel	$81.00—$357.75
CFHB	Fellowship Hall Class B	$119.40—$527.35
CFHC	Fellowship Hall Class C	$85.20—$376.30
CFHD	Fellowship Hall Class D	$81.00—$357.75
CFHS	Fellowship Hall Class S	$60.00—$265.00
CFLH	Field House: All	$66.00—$291.50
CFML	Finished Masonry Class C	$53.40—$235.85
CFPM	Finished Metal Building	$28.20—$124.55
CFRC	Finished Reinforced Concrete Building	$70.80—$312.70
CFSA	Full Service Hotel Class A	$134.40—$593.60
CFSB	Full Service Hotel Class B	$121.20—$535.30
CFSC	Full Service Hotel Class C	$108.00—$477.00
CFSD	Full Service Hotel Class D	$103.80—$458.45
CFST	Fire/Rescue Station	$111.60—$492.90
CFWF	Finished Wood Frame Building	$33.00—$145.75
CGAC	Apartment Class C	$65.40—$288.85
CGAD	Apartment Class D	$64.20—$283.55
CGAS	Garden Apartment Class S	$61.80—$283.55
CGHC	Group Home C	$84.60 --$373.65
CGHD	Group Home Class D	$81.60 --$360.40
CGOV	Government Building/Office	$209.40—$924.85
CGYC	Gymnasium Class C	$85.80—$378.95
CGYD	Gymnasium Class D	$82.20—$363.05
CGYS	Gymnasium Class S	$79.80—$352.45
CHCB	Fitness Center Class B	$118.20—$522.05
CHCC	Fitness Center Class C	$79.20—$349.80
CHCD	Fitness Center Class D	$75.60—$333.90
CHCS	Fitness Center Class S	$74.40—$328.60
CHIA	Heavy Industrials Class A	$184.00—$255.20
CHIB	Heavy Industrials Class B	$175.00—$228.80
CHIC	Heavy Industrials Class C	$145.80—$178.20
CHID	Heavy Industrials Class D	$129.60--$158.40

COMMERCIAL BUILDING SECTIONS: FINISHED

CODE	DESCRIPTION	PRICE RANGE
CHOS	Hospital: All	$241.42—$1066.25
CHRA	Highrise Apartment Class A	$108.00—$477.00
CHRB	Highrise Apartment Class B	$96.60—$426.65
CHRC	Highrise Apartment Class C	$77.40—$341.85
CHRD	Highrise Apartment Class D	$74.40—$328.60
CITC	Indoor Tennis Club Class C	$87.00—$384.35
CITS	Indoor Tennis Club Class S	$39.00—$172.25
CJAL	Jail or Detention Center	$202.80—$895.70
CKLC	Kennel Class C	$62.40—$275.60
CKLD	Kennel Class D	$59.40—$262.35
CKLS	Kennel Class S	$53.40—$235.85
CLDC	Laundry Dry Clean Class C	$63.00—$278.25
CLDD	Laundry Dry Clean Class D	$59.40—$262.35
CLDS	Laundry Dry Clean Class S	$57.00—$251.75
CLFC	Loft or Flex Building Class C	$51.00—$225.25
CLFD	Loft or Flex Building Class D	$46.80—$206.70
CLFS	Loft or Flex Building Class S	$47.40—$209.35
CLGC	Lodge Class C	$102.60—$453.15
CLGD	Lodge Class D	$99.60—$439.90
CLIA	Light Industrial Class A	$64.80—$286.20
CLIB	Light Industrial Class B	$57.60—$254.40
CLIC	Light Industrial Class C	$39.60—$174.90
CLID	Light Industrial Class D	$36.60—$161.65
CLIR	Library Class C	$118.80—$524.70
CLIS	Light Industrial Class S	$60.00—$265.00
CLMC	Laundromat Class C	$66.60—$294.15
CLMD	Laundromat Class D	$61.80—$272.95
CLMS	Laundromat Class S	$60.00—$265.00
CLSA	Limited Service Hotel Class A & B	$111.60—$492.90
CLSC	Limited Service Hotel Class C	$84.00—$371.00
CLSD	Limited Service Hotel Class D	$81.00—$357.75
CMAB	Mall Anchor Class B	$78.60—$347.15
CMAC	Mall Anchor Class C	$63.60—$280.90
CMIC	Mini Warehouses Class C	$28.20—$124.55
CMID	Mini Warehouses Class D	$26.40—$116.60
CMIS	Mini Warehouses Class S	$25.80—$113.95
CMKB	Retail Food Market Class B	$78.60—$347.15
CMKC	Retail Food Market Class C	$63.00—$278.25
CMKD	Retail Food Market Class D	$58.80—$259.70
CMKS	Retail Food Market Class S	$57.60—$254.40

COMMERCIAL BUILDING SECTIONS: FINISHED

CODE	DESCRIPTION	PRICE RANGE
CMLC	Mini-Lube Class C	$77.40—$341.85
CMLD	Mini-Lube Class D	$73.80—$325.95
CMLS	Mini-Lube Class S	$72.60—$320.65
CMMC	Gas/Mini-Mart Food Center Class C	$72.60—$320.65
CMMD	Gas/Mini-Mart Food Center Class D	$113.40—$500.85
CMMS	Gas/Mini-Mart Food Center Class S	$100.20—$442.55
CMOA	Medical Office Building Class A	$133.20—$588.30
CMOB	Medical Office Building Class B	$123.00—$543.25
CMOC	Medical Office Building Class C	$103.20—$455.80
CMOD	Medical Office Building Class D	$100.20—$442.55
CMOS	Medical Office Building Class S	$90.00—$397.50
CMPC	Post Office: All	$100.80—$445.20
CMRC	Mortuary/Funeral Home Class C	$89.40—$394.85
CMRD	Mortuary/Funeral Home Class D	$86.40—$381.60
CMTC	Motel Class C	$74.40—$328.60
CMTD	Motel Class D	$74.40—$328.60
CMTS	Motel Class S	$71.40—$315.35
CMUC	Multi-Use Building Class C	$51.60—$227.90
CMUD	Multi-Use Building Class D	$49.20—$217.30
CMUM	Museum/Cultural Center	$198.00—$874.50
CMUS	Multi-Use Building Class S	$43.20—$190.80
CMWC	Mega Warehouse Class C	$28.80—$127.20
CMWS	Mega Warehouse Class S	$28.80—$127.20
CNSC	Shop Center With Anchor Class C	$67.20—$296.80
CNTC	Natatorium Class C	$87.00—$384.25
CNTD	Natatorium Class D	$80.40—$355.10
CNTS	Natatorium Class S	$78.60—$347.15
COBA	Office Class A	$118.20—$522.05
COBB	Office Class B	$108.60—$479.65
COBC	Office Class C	$86.40—$381.60
COBD	Office Class D	$82.80—$365.70
COBS	Office Class S	$75.60—$333.90
COPB	Outpatient Medical Office Class B	$197.40—$871.85
COPC	Outpatient Medical Office Class C	$150.00—$662.50
COPD	Outpatient Medical Office Class D	$134.40—$593.60
COPS	Outpatient Medical Office Class S	$139.90—$617.45
CPSA	Parking Structures Class A	$40.80—$180.20
CPSB	Parking Structures Class B	$45.00—$198.75
CPTB	Passenger Terminal Class B	$160.80—$710.20
CPTS	Passenger Terminal Class S	$75.60—$333.90

COMMERCIAL BUILDING SECTIONS: FINISHED

CODE	DESCRIPTION	PRICE RANGE
CRCC	Regional Mass Class C	$84.00—$371.00
CREB	Restaurant Class A & B	$114.60—$506.16
CREC	Restaurant Class C	$91.20—$402.80
CRED	Restaurant Class D	$85.20—$376.30
CRES	Restaurant Class S	$82.20—$363.05
CRQC	Racquetball Court Class C	$43.80—$193.45
CRSA	Retail Class A	$81.60—–$360.40
CRSB	Retail Class B	$73.00—$325.95
CRSC	Retail Class C	$61.20—$270.30
CRSD	Retail Class D	$58.20—$257.05
CRSS	Retail Class S	$57.00—$251.75
CSBC	Estate Stable Class C	$83.40—$368.35
CSBD	Estate Stable Class D	$81.60—$360.40
CSBS	Estate Stable Class S	$55.80—$246.45
CSFC	Self Serve Carwash Class C	$45.60—$201.40
CSFS	Self Serve Carwash Class S	$42.60—$188.15
CSGC	Service Garage Class C	$43.80—$193.45
CSGD	Service Garage Class D	$39.00—$172.25
CSGS	Service Garage Class S	$37.20—$164.30
CSHS	Storage Hangar Class S	$33.00—$145.75
CSKB	Supermarket Class A & B	$78.00—$344.50
CSKC	Supermarket Class C	$64.20—$283.55
CSKS	Supermarket Class S	$58.80—$259.70
CSPC	Strip Shopping Center Class C	$72.00—$318.00
CSPD	Strip Shopping Center Class D	$67.80—$299.45
CSPS	Strip Shopping Center Class S	$66.00—$291.50
CSSC	Service Garage Shed Class C	$19.20—$84.80
CSSD	Service Garage Shed Class D	$15.00—$66.25
CSSS	Service Garage Shed Class S	$16.80—$74.20
CSTC	Service Station Class C	$68.40--$302.10
CSTD	Service Station Class D	$55.20—$243.80
CSWA	Storage Warehouse Class A	$53.40—$235.85
CSWB	Storage Warehouse Class B	$47.40—$209.35
CSWC	Storage Warehouse Class C	$33.60—$148.40
CSWD	Storage Warehouse Class D	$30.00—$132.50
CSWS	Storage Warehouse Class S	$30.00—$132.50
CTRB	Live Stage Theatre Class B	$152.40—$673.10
CTRC	Live Stage Theatre Class C	$99.00—$437.25
CTWC	Transit Warehouse Class C	$51.00—$225.25
CTWS	Transit Warehouse Class S	$46.20—$204.50

COMMERCIAL BUILDING SECTIONS: FINISHED

CODE	DESCRIPTION	PRICE RANGE
CUCC	Urgent Care Center Class C	$91.20—$402.80
CUCD	Urgent Care Center Class D	$86.40—$381.60
CUCS	Urgent Care Center Class S	$79.20—$349.80
CUGB	Underground parking Garage	$58.20—$257.05
CUML	Unfinished Masonry Load Bearing	$25.80—$113.95
CUPM	Unfinished Prefabricated Metal Building	$21.60—$95.40
CUWF	Unfinished Wood Frame Building	$22.80—$100.70
CVHC	Veterinary Hospital Class C	$106.80—$471.70
CVHD	Veterinary Hospital Class D	$104.40—$461.10
CVHS	Veterinary Hospital Class S	$95.40—$421.35
CWDC	Discount Warehouse Class C	$39.00—$156.35
CWDS	Discount Warehouse Class S	$35.40—$156.35
CWSC	Warhouse Showroom Store Class C	$42.00—$185.50
CWSD	Warehouse Showroom Store Class D	$39.00—$172.25
CWSS	Warehouse Showroom Store Class S	$39.00—$172.25
CXOC	Mixed-Use Office Class C	$82.80—$365.70
CXRB	Mixed-Use Retail: All	$82.80—$365.70
CXRC	Mixed-Use Retail Class C	$69.60—$307.40
CXRD	Mixed-Use Retail Class D	$66.00—$291.50

RESIDENTIAL MODIFIERS

QUALITY GRADE MODIFIERS

GRADE	DESCRIPTION	RANGE
E	Poor	0.50–0.75
D	Fair	0.80–0.90
C	Average	0.90–1.15
B	Custom	1.15–1.40
A	Superior	1.60–1.80
S	Special	1.80–2.25
L	Luxury	2.25–2.90
Q	Unique	3.0–7.0

QUALITY RATING CODES MODIFIERS

CODE	DESCRIPTION	RANGE
P	Poor	0–0.60
F	Fair	0.40–0.85
N	Normal	1.0
G	Good	1.05–1.10
VG	Very Good	1.10–1.15
R	Renovated	1.15–1.20
R2	Renovated 2	1.20–1.25
R2.5	Renovated 2.5	1.25–1.30
R3	Renovated 3	1.30–1.35

CUSTOM CODES MODIFIERS

CODE	DESCRIPTION	RANGE
P	Poor	0.00–0.25
F	Fair	0.50–0.75
G	Good	1.05–1.10
VG	Very Good	1.10–1.15
R	Renovated	1.15–1.20

BUILDING CATEGORY	KITCHEN PER UNIT	ADDITIONAL KITCHEN PER UNIT	FULL BATH PER UNIT	ADDITIONAL FULL BATH PER UNIT	HALF BATH PER UNIT	ADDITIONAL HALF BATH PER UNIT	ADDITIONAL PLUMBING FIXTURE PER UNIT
Residential	$10,000–$25,000	$10,000–$25,000	$10,000–$25,000	$10,000–$25,000	$7,500–$20,000	$2,500–$8,500	$1,000–$3,000

BUILDING CATEGORY	SPECIAL FEATURES AMOUNT	FIREPLACE PER UNIT	ADDITIONAL FIREPLACE PER UNIT	BASEMENT GARAGES PER UNIT	ELEVATOR PER UNIT	% AC/UNIT PER SF	HEAT HW/ UNIT PER SF
Residential	$10,000–$25,000	$3,000–$9,000	$2,000–$4,000	$2,000–$4,000	$15,000–$30,000	$2.50–$5.00	$2.50–$5.00

COMMERCIAL MODIFIERS

QUALITY GRADES MODIFIERS

GRADE	DESCRIPTION	RANGE
L	Luxury	2.20 – 2.30
S	Special	1.70 – 1.80
A	Superior	1.50 – 1.60
B	Custom	1.20 – 1.30
C	Average	0.95 – 1.05
D	Fair	0.80 – 0.90
E	Poor	0.50 – 0.60
U	Unsound	0.20 – 0.30

CONDITION CODE MODIFIERS

CODE	DESCRIPTION	RANGE
R	Renovated	0.15 – 0.25
G	Good	0.35 – 0.45
N	Normal	1.0
F	Fair	1.45 – 1.55
P	Poor	1.70 – 1.80
U	Unsound	75.00 – 99.00

BUILDING CATEGORY	% HEAT UNIT AMOUNT	% AC UNIT AMOUNT	HEAT HW/UNIT AMOUNT	% SPRINKLED PER UNIT AMOUNT
Commercial	$3.95–$5.92	$3.28–$5.92	N/A	$3.24–$4.86

The following are Market Area Factor Adjustment Tables. They are landscape oriented on the page.

The first column is the market area identifier.
The second column is the unit type (meaning residential, commercial, industrial, etc.).
The third column is the unit of measure for each site.
The fourth and fifth columns define the area boundaries.
The sixth and seventh columns provide the typical price range.
The eighth column demonstrates the standard size of the site.
The ninth column provides the curve percentage adjusted to the site.
The tenth, eleventh, and twelfth columns demonstrate the curve, land, and building factor ranges for each site.

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
123S	-	No Land					-	-	-	-	0.5 - 4.05
151C	-	No Land					-	-	-	-	0.5 - 4.05
1CHA	COM1	Acres	-	1	54,000	81,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
1CHA	COM1	Acres	1	999,999,999	54,000	81,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
1CHA	LOT1	Acres	-	1	211,520	317,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
1CHA	LOT1	Acres	1	999,999,999	211,520	317,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
208C	-	No Land					-	-	-	-	0.5 - 4.05
21HC	-	No Land					-	-	-	-	2.180 - 3.620
25BC	-	No Land					-	-	-	-	0.5 - 4.05
32BC	-	No Land					-	-	-	-	1.95 - 3.25
33PC	-	No Land					-	-	-	-	0.5 - 4.05
33PO	-	No Land					-	-	-	-	0.5 - 4.05
45AC	-	No Land					-	-	-	-	0.5 - 4.05
49BC	-	No Land					-	-	-	-	2.55 - 4.25
49BO	-	No Land					-	-	-	-	0.5 - 4.05
60NC	-	No Land					-	-	-	-	0.5 - 4.05
73BC	-	No Land					-	-	-	-	1.95 - 3.25
74A1	COM2	Square Feet	-	1	7	11	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
74A1	COM2	Square Feet	1	999,999,999	7	11	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
74A1	L1	Acres	-	1	35,200	52,800	0.9	80	0.349 - 3.024	0.5 - 3	0.5 - 3
74A1	L1	Acres	1	999,999,999	35,200	52,800	1	50	0.36 - 0.8	0.5 - 3	0.5 - 3
74A1	L2	Acres	-	1	18,000	27,000	0.9	80	0.349 - 3.024	0.5 - 3	0.5 - 3
74A1	SSL1	Acres	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
74A1	L2	Acres	1	999,999,999	18,000	27,000	1	50	0.36 - 0.8	0.5 - 3	0.5 - 3
74B2	COM2	Square Feet	-	1	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
74B2	COM2	Square Feet	1	999,999,999	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
74B2	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.5 - 3	0.5 - 3
74B2	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.25	0.5 - 3	0.5 - 3
74B2	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.25	0.5 - 3	0.5 - 3
74B2	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.5 - 3	0.5 - 3
74B2	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.25	0.5 - 3	0.5 - 3
74B2	SSL1	Acres	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
74B2	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.25	0.5 - 3	0.5 - 3
74C3	COM2	Square Feet	-	1	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
74C3	COM2	Square Feet	1	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
74C3	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 2.1	0.5 - 3	0.5 - 3
74C3	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.5 - 3	0.5 - 3
74C3	L2	Acres	-	5	10,800	16,200	1.5	75	0.893 - 1.75	0.5 - 3	0.5 - 3
74C3	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.25	0.5 - 3	0.5 - 3
74C3	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.25	0.5 - 3	0.5 - 3
7PCC	-	No Land					-	-	-	-	0.5 - 4.05
ACCA	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
ACEC	-	No Land					-	-	-	-	0.5 - 4.05
ACOA	-	No Land					-	-	-	-	0.5 - 4.05
ACPX	COM2	Square Feet	-	1	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
ACPX	COM2	Square Feet	1	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
ACPX	LOT2	Square Feet	-	1	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
ACPX	LOT2	Square Feet	1	999,999,999	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
AHRB	LOT2	Square Feet	-	999,999,999	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 4.05
AIPA	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
AMCF	-	No Land					-	-	-	-	0.5 - 4.05

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
AMLA	LOT2	Square Feet	-	1	12	20	1	1	0.75 - 1.25	0.5 - 3	0.86 - 1.44
AMLA	LOT2	Square Feet	1	999,999,999	12	20	1	1	0.75 - 1.25	0.5 - 3	0.86 - 1.44
AMLD	LOT2	Square Feet	-	999,999,999	12	20	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
AMPB	COM2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
AMPB	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
APBC	-	No Land					-	-	-	-	0.5 - 4.05
APCA	-	No Land					-	-	-	-	0.5 - 4.05
APCB	-	No Land					-	-	-	-	0.5 - 4.05
APF1	SSL1	Acres	-	999,999,999	-	2	1	0	0.25 - 1.25	0.5 - 3	0.5 - 3
APF1	LOT1	Acres	-	999,999,999	268,796	403,196	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
APFA	SSL1	Acres	-	3	-	2	1.165	1	0.25 - 1.5537	0.5 - 3	0.5 - 3
APFA	SSL1	Acres	3	999,999,999	-	2	7.145	1	0.68721 - 2.1874	0.5 - 3	0.5 - 3
APFA	COM1	Acres	-	3	448,000	672,000	1	35	0.75 - 1.25	0.5 - 3	0.5 - 3
APFA	COM1	Acres	3	999,999,999	448,000	672,000	1	55	0.6 - 0.72	0.5 - 3	0.5 - 3
APFA	LOT1	Acres	-	3	836,352	1,254,528	1	35	0.75 - 1.2	0.5 - 3	0.5 - 3
APFA	LOT1	Acres	3	999,999,999	836,352	1,254,528	2.5	45	0.469 - 1.25	0.5 - 3	0.5 - 3
APFB	COM1	Acres	-	1	290,103	435,155	1	35	0.63 - 1.25	0.5 - 3	0.5 - 3
APFB	COM1	Acres	1	999,999,999	290,103	435,155	1	55	0.75 - 1.25	0.5 - 3	0.5 - 3
APFB	LOT1	Acres	-	3	588,325	882,489	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
APFB	LOT1	Acres	3	999,999,999	588,325	882,489	2.5	55	0.56 - 1.25	0.5 - 3	0.5 - 3
APFB	COM1	Acres	-	1	290,103	435,155	1	35	0.63 - 1.25	0.5 - 3	0.5 - 3
APFB	COM1	Acres	1	999,999,999	290,103	435,155	1	55	0.75 - 1.25	0.5 - 3	0.5 - 3
APFB	LOT1	Acres	-	3	588,325	882,489	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
APFB	LOT1	Acres	3	999,999,999	588,325	882,489	2.5	55	0.56 - 1.25	0.5 - 3	0.5 - 3
APII	COM1	Acres	-	1	290,103	435,155	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
APII	COM1	Acres	1	999,999,999	290,103	435,155	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
APII	LOT1	Acres	-	1	653,400	980,100	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
APII	LOT1	Acres	1	999,999,999	653,400	980,100	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
ARYC	LOT1	Acres	-	999,999,999	93,600	140,400	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
ASHH	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.5 - 4.05
ATPA	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
B&B1	LOT1	Acres	-	999,999,999	96,000	144,000	1.1	80	0.87 - 3.501	0.5 - 3	1.16 - 1.94
BACC	-	No Land					-	-	-	-	0.5 - 4.05
BAFA	COM2	Square Feet	-	999,999,999	9	14	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BAFA	LOT2	Square Feet	-	999,999,999	14	23	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BAFB	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BAFB	LOT2	Square Feet	-	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BARA	COM2	Square Feet	-	1	2	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BARA	COM2	Square Feet	1	999,999,999	2	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BARA	LOT2	Square Feet	-	1	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BARA	LOT2	Square Feet	1	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BATC	-	No Land					-	-	-	-	0.5 - 4.05
BATO	-	No Land					-	-	-	-	0.5 - 4.05
BBCC	-	No Land					-	-	-	-	0.5 - 4.05
BCTC	-	No Land					-	-	-	-	0.5 - 4.05
BCV1	LOT1	Acres	-	999,999,999	135,072	202,608	0.75	15	0.7 - 2.1	0.5 - 3	0.5 - 3
BCYC	-	No Land					-	-	-	-	0.5 - 4.05
BDCC	-	No Land					-	-	-	-	0.5 - 4.05
BDWC	-	No Land					-	-	-	-	2.04 - 3.4
BFCA	LOT1	Acres	-	1	29,948	44,922	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BFCA	LOT1	Acres	1	999,999,999	29,948	44,922	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
BGAX	-	No Land					-	-	-	-	0.5 - 4.05
BHPA	LOT1	Acres	-	999,999,999	564,000	846,000	1	0	0.75 - 1.25	0.5 - 3	1.120 - 1.880
BILC	COM2	Square Feet	-	1	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BILC	COM2	Square Feet	1	999,999,999	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BILC	LOT2	Square Feet	-	1	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BILC	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
BILC	LOT2	Square Feet	1	999,999,999	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BIPA	LOT2	Square Feet	-	999,999,999	3	6	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BIPB	-	No Land					-	-	-	-	0.5 - 4.05
BKAA	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BKC1	LOT2	Square Feet	-	999,999,999	44	68	1	1	0.75 - 1.25	0.5 - 3	1.2 - 2
BKC2	LOT2	Square Feet	-	999,999,999	33	51	1	1	0.75 - 1.25	0.5 - 3	0.9 - 1.5
BKC3	LOT2	Square Feet	-	999,999,999	9	14	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BKC4	LOT2	Square Feet	-	999,999,999	8	12	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BKCC	LOT2	Square Feet	-	999,999,999	11	17	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BLAC	LOT2	Square Feet	-	999,999,999	41	63	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BLAR	COM2	Square Feet	-	1	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BLAR	COM2	Square Feet	1	999,999,999	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BLAR	LOT2	Square Feet	-	1	20	32	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BLAR	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
BLAR	LOT2	Square Feet	1	999,999,999	20	32	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BLBF-BMFB	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFC	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFD	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFE	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFF	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFG	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFH	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFI	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFJ	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFK	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFL	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFM	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFN	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFP	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BMFZ	LOT1	Acres	-	999,999,999	412,000	618,000	1.25	90	0.2 - 4.5	0.25 - 5	0.50 - 5
BLBF-BOUE	-	No Land					-	-	-	-	0.50 - 5
BLCA	COM1	Acres	-	1	440,000	660,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BLCA	COM1	Acres	1	999,999,999	440,000	660,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BLCA	LOT1	Acres	-	1	522,987	784,481	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BLCA	LOT1	Acres	1	999,999,999	522,987	784,481	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BLEA	LOT1	Acres	-	999,999,999	21,600	32,400	1	0	0.75 - 1.25	0.5 - 3	0.5 - 4.05
BMCE	-	No Land					-	-	-	-	0.5 - 4.05
BMCW	-	No Land					-	-	-	-	0.5 - 4.05
BMVA	LOT2	Square Feet	-	1	58	88	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BMVA	LOT2	Square Feet	1	999,999,999	58	88	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BNII	COM1	Acres	-	999,999,999	140,382	210,574	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BNII	LOT1	Acres	-	999,999,999	60,832	91,248	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BR-ANAA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-BTSA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BRDA	LOT1	Acres	-	1	315,120	472,680	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
BRDA	SSL1	Acres	-	999,999,999	-	2	1	0	0.25 - 1.25	0.5 - 3	0.5 - 3
BRDA	LOT1	Acres	1	999,999,999	315,120	472,680	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BRDC	LOT1	Acres	-	1	1,200,000	1,800,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BRDC	LOT1	Acres	1	999,999,999	1,200,000	1,800,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
BR-DREA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-FLLF	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-GMPA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-GWMB	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-HCRA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-HVNA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-IDWA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BRIX	LOT2	Square Feet	-	1	11	17	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BRIX	LOT2	Square Feet	1	999,999,999	11	17	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BRIZ	LOT2	Square Feet	-	999,999,999	11	17	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BR-JMRA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-KNLK	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-LGAE	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-LMPA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-LOFA	L1	Acres	-	5	24,000	36,000	1.5	90	0.6 - 1.552	0.25 - 3	0.50 - 3
BR-LOFA	L1	Acres	5	10	19,200	28,800	5	80	0.845 - 1.5	0.25 - 3	0.50 - 3
BR-LOFA	L1	Acres	10	999,999,999	16,000	24,000	10	80	0.3 - 1.5	0.25 - 3	0.50 - 3
BR-LOFA	L2	Acres	-	5	12,800	19,200	1	75	0.75 - 1.125	0.25 - 3	0.50 - 3
BR-LOFA	L2	Acres	5	10	9,600	14,400	5	90	0.667 - 1.5	0.25 - 3	0.50 - 3
BR-LOFA	L2	Acres	10	999,999,999	6,400	9,600	10	90	0.438 - 1.5	0.25 - 3	0.50 - 3
BR-LWEM	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-MCSA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-NCNA	L1	Acres	-	5	24,000	36,000	1.5	90	0.6 - 1.552	0.25 - 3	0.50 - 3
BR-NCNA	L1	Acres	5	10	19,200	28,800	5	80	0.845 - 1.5	0.25 - 3	0.50 - 3
BR-NCNA	L1	Acres	10	999,999,999	16,000	24,000	10	80	0.3 - 1.5	0.25 - 3	0.50 - 3
BR-NCNA	L2	Acres	-	5	12,800	19,200	1	75	0.75 - 1.125	0.25 - 3	0.50 - 3
BR-NCNA	L2	Acres	5	10	9,600	14,400	5	90	0.667 - 1.5	0.25 - 3	0.50 - 3
BR-NCNA	L2	Acres	10	999,999,999	6,400	9,600	10	90	0.438 - 1.5	0.25 - 3	0.50 - 3
BR-NCSA	L1	Acres	-	5	24,000	36,000	1.5	90	0.6 - 1.552	0.25 - 3	0.50 - 3
BR-NCSA	L1	Acres	5	10	19,200	28,800	5	80	0.845 - 1.5	0.25 - 3	0.50 - 3
BR-NCSA	L1	Acres	10	999,999,999	16,000	24,000	10	80	0.3 - 1.5	0.25 - 3	0.50 - 3
BR-NCSA	L2	Acres	-	5	12,800	19,200	1	75	0.75 - 1.125	0.25 - 3	0.50 - 3
BR-NCSA	L2	Acres	5	10	9,600	14,400	5	90	0.667 - 1.5	0.25 - 3	0.50 - 3
BR-NCSA	L2	Acres	10	999,999,999	6,400	9,600	10	90	0.438 - 1.5	0.25 - 3	0.50 - 3
BR-OFRA	L1	Acres	-	5	24,000	36,000	1.5	90	0.6 - 1.552	0.25 - 3	0.50 - 3
BR-OFRA	L1	Acres	5	10	19,200	28,800	5	80	0.845 - 1.5	0.25 - 3	0.50 - 3
BR-OFRA	L1	Acres	10	999,999,999	16,000	24,000	10	80	0.3 - 1.5	0.25 - 3	0.50 - 3
BR-OFRA	L2	Acres	-	5	12,800	19,200	1	75	0.75 - 1.125	0.25 - 3	0.50 - 3
BR-OFRA	L2	Acres	5	10	9,600	14,400	5	90	0.667 - 1.5	0.25 - 3	0.50 - 3
BR-OFRA	L2	Acres	10	999,999,999	6,400	9,600	10	90	0.438 - 1.5	0.25 - 3	0.50 - 3
BR-RANA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-RCHA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-RNBR	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-RVRA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-SBKA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-SCTB	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-SDBA	L1	Acres	-	5	24,000	36,000	1.5	90	0.6 - 1.552	0.25 - 3	0.50 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
BR-SDBA	L1	Acres	5	10	19,200	28,800	5	80	0.845 - 1.5	0.25 - 3	0.50 - 3
BR-SDBA	L1	Acres	10	999,999,999	16,000	24,000	10	80	0.3 - 1.5	0.25 - 3	0.50 - 3
BR-SDBA	L2	Acres	-	5	12,800	19,200	1	75	0.75 - 1.125	0.25 - 3	0.50 - 3
BR-SDBA	L2	Acres	5	10	9,600	14,400	5	90	0.667 - 1.5	0.25 - 3	0.50 - 3
BR-SDBA	L2	Acres	10	999,999,999	6,400	9,600	10	90	0.438 - 1.5	0.25 - 3	0.50 - 3
BR-SHMA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-SHMB	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-TFSZ	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-TLEA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-TOMH	L1	Acres	-	5	24,000	36,000	1.5	90	0.6 - 1.552	0.25 - 3	0.50 - 3
BR-TOMH	L1	Acres	5	10	19,200	28,800	5	80	0.845 - 1.5	0.25 - 3	0.50 - 3
BR-TOMH	L1	Acres	10	999,999,999	16,000	24,000	10	80	0.3 - 1.5	0.25 - 3	0.50 - 3
BR-TOMH	L2	Acres	-	5	12,800	19,200	1	75	0.75 - 1.125	0.25 - 3	0.50 - 3
BR-TOMH	L2	Acres	5	10	9,600	14,400	5	90	0.667 - 1.5	0.25 - 3	0.50 - 3
BR-TOMH	L2	Acres	10	999,999,999	6,400	9,600	10	90	0.438 - 1.5	0.25 - 3	0.50 - 3
BR-UFCA	L1	Acres	-	5	24,000	36,000	1.5	90	0.6 - 1.552	0.25 - 3	0.50 - 3
BR-UFCA	L1	Acres	5	10	19,200	28,800	5	80	0.845 - 1.5	0.25 - 3	0.50 - 3
BR-UFCA	L1	Acres	10	999,999,999	16,000	24,000	10	80	0.3 - 1.5	0.25 - 3	0.50 - 3
BR-UFCA	L2	Acres	-	5	12,800	19,200	1	75	0.75 - 1.125	0.25 - 3	0.50 - 3
BR-UFCA	L2	Acres	5	10	9,600	14,400	5	90	0.667 - 1.5	0.25 - 3	0.50 - 3
BR-UFCA	L2	Acres	10	999,999,999	6,400	9,600	10	90	0.438 - 1.5	0.25 - 3	0.50 - 3
BR-URLA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BRVD	COM2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BRVD	LOT2	Square Feet	-	999,999,999	8	12	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BRVE	COM2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BRVE	LOT2	Square Feet	-	999,999,999	3	6	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BRVR	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BRVR	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BR-WCFA	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BR-WDCT	LOT1	Acres	-	999,999,999	28,000	42,000	1.1	90	0.5 - 10	0.25 - 3	0.50 - 3
BRYI	LOT2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BSCA	-	No Land					-	-	-	-	0.5 - 4.05
BSCC	-	No Land					-	-	-	-	0.5 - 4.05
BSQ1	-	No Land					-	-	-	-	0.5 - 4.05
BSQA	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BTRA	-	No Land					-	-	-	-	0.5 - 4.05
BVIS	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BVIS	LOT2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
BVKX	-	No Land					-	-	-	-	0.5 - 4.05
BVLX	LOT1	Acres	-	1	41,600	62,400	1.5	80	0.654 - 2.42753	0.5 - 3	0.680 - 1.120
BVLX	LOT1	Acres	1	999,999,999	41,600	62,400	1.5	80	0.654 - 2.428	0.5 - 3	0.680 - 1.120
BVRS	-	No Land					-	-	-	-	0.5 - 4.05
C6GB	COM2	Square Feet	-	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C6GB	LOT2	Square Feet	-	999,999,999	6	11	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C6GD	COM2	Square Feet	-	999,999,999	9	15	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C6GD	LOT2	Square Feet	-	999,999,999	11	18	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C6GF	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C6GF	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C6SC	SSL2	Square Feet	-	999,999,999	-	2	1	0	0.25 - 1.25	0.5 - 3	0.5 - 3
C6SC	COM2	Square Feet	-	999,999,999	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C6SC	LOT2	Square Feet	-	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
C6SI	COM2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7EA	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
C7EA	LOT2	Square Feet	-	999,999,999	3	6	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7OB	LOT2	Square Feet	-	1	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7OB	LOT2	Square Feet	1	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7OC	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7OD	COM2	Square Feet	-	1	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7OD	COM2	Square Feet	1	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7OD	LOT2	Square Feet	-	1	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7OD	LOT2	Square Feet	1	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7SB	COM2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
C7SB	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CA-APGA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-ARTR	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-BAIA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-BCAA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-BCSC	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-CCDD	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-CESA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-CMBE	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-CNLE	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-FOLA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-GCEA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HCEA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HFOG	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HLCA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HMVA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HMWA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HOHA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HORS	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HPDA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-HWLA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-IRWA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-IVFA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-LCCA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-LH2A	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 6	0.50 - 3.5
CA-LH2A	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 6	0.50 - 3.5
CA-LH2A	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 6	0.50 - 3.5
CA-LH2A	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 6	0.50 - 3.5
CA-LH2A	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 6	0.50 - 3.5
CA-LH2A	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 6	0.50 - 3.5
CA-LIMA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-LIMB	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 6	0.50 - 3.5
CA-LIMB	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 6	0.50 - 3.5
CA-LIMB	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 6	0.50 - 3.5
CA-LIMB	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 6	0.50 - 3.5
CA-LIMB	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 6	0.50 - 3.5
CA-LIMB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 6	0.50 - 3.5
CA-LKSG	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-LRSA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-LTLA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
CA-MCAA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-MGFA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-MHPN	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-MMDZ	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-MVEU	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CANC	-	No Land					-	-	-	-	2.4 - 4
CA-NHEC	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-NVWA	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWB	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWC	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWD	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWE	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWF	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWG	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWH	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWI	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWJ	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWK	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWL	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWM	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWN	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWO	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWP	-	No Land					-	-	-	-	0.5 - 4.05
CA-NVWT	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CAPA	-	No Land					-	-	-	-	0.5 - 4.05
CA-PIVA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-QTRF	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-R2PD	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-R3PE	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-R3PL	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-R3PP	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-RGVD	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-RVST	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-SEMA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.50 - 3.5
CA-SEMA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.50 - 3.5
CA-SEMA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.50 - 3.5
CA-SEMA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.50 - 3.5
CA-SEMA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.50 - 3.5
CA-SGLA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-SHLA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-SHPT	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-SJGT	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-SPRC	LOT1	Acres	-	1	117,680	176,520	1	0	0.75 - 1.25	0.30 - 15	0.50 - 10
CA-SPRC	LOT1	Acres	1	999,999,999	117,680	176,520	1.5	75	0.6 - 1.07	0.30 - 15	0.50 - 10
CA-TMWT	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-TODA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-TTPC	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-UBDA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.50 - 3.5
CA-UBDA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.50 - 3.5
CA-UBDA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.50 - 3.5
CA-UBDA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.50 - 3.5

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
CA-UBDA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.50 - 3.5
CA-UHMC	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.50 - 3.5
CA-UHMC	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.50 - 3.5
CA-UHMC	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.50 - 3.5
CA-UHMC	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.50 - 3.5
CA-UHMC	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.50 - 3.5
CA-WDTA	-	No Land					-	-	-	-	0.5 - 4.05
CA-WDTB	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-WDTC	-	No Land					-	-	-	-	0.5 - 4.05
CA-WDTD	-	No Land					-	-	-	-	0.5 - 4.05
CA-WDTE	-	No Land					-	-	-	-	0.5 - 4.05
CA-WLPC	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-WRPA	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-WRPB	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CA-WWSJ	LOT1	Acres	-	999,999,999	84,000	126,000	0.5	90	0.25 - 5	0.25 - 6	0.50 - 3.5
CBD-151A	-	No Land					-	-	-	-	0.5 - 4.05
CBD-151L	-	No Land					-	-	-	-	0.5 - 4.05
CBD-151R	-	No Land					-	-	-	-	0.5 - 4.05
CBD-17NM	-	No Land					-	-	-	-	0.5 - 4.05
CBD-21HL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-21HR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-25BR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-32BL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-32BP	-	No Land					-	-	-	-	0.5 - 4.05
CBD-32BR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-33PB	-	No Land					-	-	-	-	0.50 - 5
CBD-33PL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-33PR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-39LR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-45AR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-49BL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-49BR	-	No Land					-	-	-	-	0.50 - 5
CBD-55MK1	-	No Land					-	-	-	-	0.5 - 4.05
CBD-55MK2	-	No Land					-	-	-	-	0.5 - 4.05
CBD-55MK3	-	No Land					-	-	-	-	0.5 - 4.05
CBD-55MK4	-	No Land					-	-	-	-	0.5 - 4.05
CBD-55MK5	-	No Land					-	-	-	-	0.5 - 4.05
CBD-60NL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-60NR	-	No Land					-	-	-	-	0.50 - 5
CBD-73BR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR10	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR11	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR12	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR14	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR15	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR16	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR17	-	No Land					-	-	-	-	0.5 - 4.05
CBD-7PCR18	-	No Land					-	-	-	-	0.5 - 4.05
CBDA	LOT2	Square Feet	-	999,999,999	135	204	5227	25	0.8 - 1.25	0.5 - 3	0.5 - 3
CBD-ASCP	-	No Land					-	-	-	-	0.5 - 4.05
CBD-ASCR	-	No Land					-	-	-	-	0.5 - 4.05

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
CBDB	COM2	Square Feet	-	999,999,999	112	169	1	0	0.8 - 1.25	0.5 - 3	0.5 - 3
CBDB	LOT2	Square Feet	-	999,999,999	135	204	5227	20	0.8 - 1.25	0.5 - 3	0.5 - 3
CBD-BATR	-	No Land					-	-	-	-	0.50 - 5
CBD-BATS	-	No Land					-	-	-	-	0.5 - 4.05
CBD-BDWL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-BDWR	-	No Land					-	-	-	-	0.5 - 4.05
CBDC	COM2	Square Feet	-	999,999,999	68	103	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBDC	LOT2	Square Feet	-	999,999,999	79	120	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBD-CANL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-CANR	-	No Land					-	-	-	-	0.5 - 4.05
CBDD	-	No Land					-	-	-	-	0.5 - 4.05
CBDD	LOT2	Square Feet	-	999,999,999	63	96	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBD-DTCR	-	No Land					-	-	-	-	0.50 - 5
CBD-GSCR	-	No Land					-	-	-	-	0.50 - 5
CBD-HIAR	-	No Land					-	-	-	-	0.50 - 5
CBD-HSCR	-	No Land					-	-	-	-	0.50 - 5
CBD-HSCS	-	No Land					-	-	-	-	0.5 - 4.05
CBD-JCPR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-JCPS	-	No Land					-	-	-	-	0.5 - 4.05
CBD-KRSL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-KRSR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-OPCL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-OPCR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-PMBL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-PMBR	-	No Land					-	-	-	-	0.50 - 5
CBD-RPLL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-RPLR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-SAWL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-SAWR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-SLXL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-SLXR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-TENR	-	No Land					-	-	-	-	0.5 - 4.05
CBD-TFPL	-	No Land					-	-	-	-	0.5 - 4.05
CBD-TFPR	-	No Land					-	-	-	-	0.50 - 5
CBD-TFPS	-	No Land					-	-	-	-	0.5 - 4.05
CBDW	LOT2	Square Feet	-	999,999,999	135	204	5227	25	0.8 - 1.25	0.5 - 3	0.5 - 3
CBD-WAGR	-	No Land					-	-	-	-	0.5 - 4.05
CBDX	-	No Land					-	-	-	-	0.5 - 4.05
CBF1	COM2	Square Feet	-	43,560	22	34	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CBF1	COM2	Square Feet	43,560	999,999,999	19	30	1	0	0.25 - 1.25	0.5 - 3	0.5 - 3
CBF1	LOT2	Square Feet	-	1	35	54	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CBF1	LOT2	Square Feet	1	999,999,999	35	54	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CBF2	COM2	Square Feet	-	8,712	37	57	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBF2	COM2	Square Feet	8,712	999,999,999	30	47	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBF2	LOT2	Square Feet	-	13,000	56	85	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBF2	LOT2	Square Feet	13,000	999,999,999	42	64	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBFB	COM2	Square Feet	-	999,999,999	25	38	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBFC	LOT2	Square Feet	-	43,560	32	50	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBFC	LOT2	Square Feet	43,560	999,999,999	25	38	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBFO	LOT1	Acres	-	1	116,985	175,479	1	1	0.75 - 1.25	0.5 - 3	0.91 - 1.51
CBFO	LOT1	Acres	1	999,999,999	116,985	175,479	1	1	0.75 - 1.25	0.5 - 3	0.91 - 1.51

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
CBFP	LOT2	Square Feet	-	15,682	38	58	0.36	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBFP	LOT2	Square Feet	15,682	999,999,999	22	34	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CBFR	LOT2	Square Feet	-	999,999,999	12	19	1	1	0.75 - 1.25	0.5 - 3	1.05 - 1.75
CCAA	LOT1	Acres	-	1	25,268	37,904	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CCAA	LOT1	Acres	1	999,999,999	25,268	37,904	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CCX3	-	No Land					-	-	-	-	0.5 - 4.05
CCXO	-	No Land					-	-	-	-	0.5 - 4.05
CCXR	-	No Land					-	-	-	-	0.5 - 4.05
CHCA	-	No Land					-	-	-	-	0.5 - 4.05
CHOA	-	No Land					-	-	-	-	0.5 - 4.05
CHRA	LOT1	Acres	-	1	975,760	1,463,640	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CHRA	LOT1	Acres	1	999,999,999	975,760	1,463,640	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CHRB	LOT1	Acres	-	1	1,186,160	1,779,240	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CHRB	LOT1	Acres	1	999,999,999	1,186,160	1,779,240	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
CIEZ	-	No Land					-	-	-	-	0.5 - 4.05
CKCC	COM2	Square Feet	-	1	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CKCC	COM2	Square Feet	1	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CKCC	LOT1	Acres	-	999,999,999	88,800	133,200	1.31	65	0.525 - 1.44	0.5 - 3	0.5 - 3
CLT-2	-	No Land					-	-	-	-	0.5 - 4.05
CLT-4	-	No Land					-	-	-	-	0.5 - 4.05
CLT-5	-	No Land					-	-	-	-	0.5 - 4.05
CLT-6	-	No Land					-	-	-	-	0.5 - 4.05
CLT-8	-	No Land					-	-	-	-	0.5 - 4.05
CLT-A	-	No Land					-	-	-	-	0.5 - 4.05
CMCC	LOT1	Acres	-	1	34,668	52,002	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CMCC	LOT1	Acres	1	999,999,999	34,668	52,002	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
COPA	-	No Land					-	-	-	-	0.5 - 4.05
CPB1	-	No Land					-	-	-	-	0.5 - 4.05
CPB2	-	No Land					-	-	-	-	0.5 - 4.05
CPPO	-	No Land					-	-	-	-	0.5 - 4.05
CSCA	-	No Land					-	-	-	-	0.5 - 4.05
CTRA	COM2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CTRA	LOT2	Square Feet	-	999,999,999	9	15	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
CWCC	-	No Land					-	-	-	-	0.5 - 4.05
CWCO	-	No Land					-	-	-	-	0.5 - 4.05
DENA	-	No Land					-	-	-	-	0.5 - 4.05
DEPA	LOT1	Acres	-	1	145,064	217,596	1	1	0.75 - 1.25	0.5 - 3	1.09 - 1.81
DEPA	LOT1	Acres	1	999,999,999	145,064	217,596	1	1	0.75 - 1.25	0.5 - 3	1.09 - 1.81
DGWB	COM2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
DGWB	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
DHRC	-	No Land					-	-	-	-	0.5 - 4.05
DPK2	-	No Land					-	-	-	-	0.5 - 4.05
DPKA	-	No Land					-	-	-	-	0.5 - 4.05
DPKB	-	No Land					-	-	-	-	0.5 - 4.05
DPOC	-	No Land					-	-	-	-	0.5 - 4.05
DTCC	-	No Land					-	-	-	-	0.5 - 4.05
DVIA	LOT1	Acres	-	1	107,868	161,802	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
DVIA	LOT1	Acres	1	999,999,999	107,868	161,802	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
EA-APDA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-ASHC	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-ASHS	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EA-BAGA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-BAGZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-BCKA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-BEVL	-	No Land					-	-	-	-	0.5 - 4.05
EA-BEVS	-	No Land					-	-	-	-	0.5 - 4.05
EA-BGA1	-	No Land					-	-	-	-	0.5 - 4.05
EA-BGA2	-	No Land					-	-	-	-	0.5 - 4.05
EA-BGA3	-	No Land					-	-	-	-	0.5 - 4.05
EA-BGAS	-	No Land					-	-	-	-	0.5 - 4.05
EA-BHCL	-	No Land					-	-	-	-	0.5 - 4.05
EA-BHCR	-	No Land					-	-	-	-	0.5 - 4.05
EA-BHDA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-BHSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-BLDA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-BSSA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.5 - 8.5	0.75 - 3.25
EA-BWOA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-C1AB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.5 - 3	0.5 - 4.05
EA-CCSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CCSZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CCTA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CIRA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CLT-B	LOT1	Acres	-	999,999,999	400,000	600,000	0.25	90	0.3 - 7	0.30 - 3.75	0.30 - 3
EA-CNEA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CNEZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-COWA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-COWB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CRDA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CSTR	-	No Land					-	-	-	-	0.5 - 4.05
EA-CSTV	-	No Land					-	-	-	-	0.5 - 4.05
EA-CVRA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CVRB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CVRZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-CVSZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-DBCS	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-DGSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-EEPC	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-FCRA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-GCKA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-GVHA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HAWA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-HCAA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAC	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAD	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAE	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAF	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAM	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAX	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCAZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCHA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-HCHM	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EA-HCSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCSZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HCVA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-HPSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HPSB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-HVSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-KTCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 5.5	0.50 - 2.0
EA-KWFF	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-KWHA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-MBRA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-MBRZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-MFGA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-MOUA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-MTCA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-OTPA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PHPA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PIDA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PINL	-	No Land					-	-	-	-	0.5 - 4.05
EA-PINR	-	No Land					-	-	-	-	0.5 - 4.05
EA-PKFA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PKFB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PKFZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PKHA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PKKA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-PLTA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R2HB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R2HI	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R3AA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R3AB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R3AD	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R3DD	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R3HI	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R3HJ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R4AA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R4AC	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R4HA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R5AA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-R5AB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RCAC	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.3 - 3.75	0.5 - 4.05
EA-RCPA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RCPZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RGSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RGSZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RWFA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RWFZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RWOC	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-RWOZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-SCHA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-SDEA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-SDEZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-SILR	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EA-SKCA	-	No Land					-	-	-	-	0.5 - 4.05
EA-SKLA	-	No Land					-	-	-	-	0.5 - 4.05
EA-SKLB	-	No Land					-	-	-	-	0.5 - 4.05
EA-SKLC	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.5 - 7.5	0.75 - 3.25
EA-SOSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-SRRA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.25 - 3	0.5 - 4.0
EA-SSRR	-	No Land					-	-	-	-	0.5 - 4.05
EA-SSSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-SSSZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-STBA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-STMA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-SWAA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-THOA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-THRA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-TMRB	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-TRSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-VCOA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 7.5	0.75 - 3.25
EA-VGFA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-VPTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-WCCA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-WDSA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-WDSA	LOT1	Acres	-	999,999,999	421,148	631,724	0.3	90	0.3 - 5	0.30 - 15	0.50 - 10
EA-WINA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EA-WNSA	-	No Land					-	-	-	-	0.5 - 4.05
EA-WTHA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-WTHX	LOT1	Acres	-	1	37,435	56,153	1	1	0.75 - 1.25	0.30 - 15	0.50 - 10
EA-WTHX	LOT1	Acres	1	999,999,999	37,435	56,153	1	1	0.75 - 1.25	0.30 - 15	0.50 - 10
EA-WTHZ	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-WTLA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-WYHA	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.30 - 3.75	0.30 - 3
EA-ZELC	LOT1	Acres	-	1	108,000	162,000	1	70	0.37 - 1.134	0.30 - 15	0.50 - 10
EA-ZELC	LOT1	Acres	1	10	108,000	162,000	1.5	80	0.6 - 1.134	0.30 - 15	0.50 - 10
EA-ZELC	LOT1	Acres	10	999,999,999	108,000	162,000	10	80	0.35 - 0.5	0.30 - 15	0.50 - 10
EB-ALPA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-ASAA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-AVTG	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BGSS	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BMLC	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BMRH	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BMRM	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BMRT	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BMTA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BMTB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BPBM	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BRKA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-BSTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-CAHT	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CAVA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CENA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CGMR	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CHHA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EB-CHMA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CHSA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CHTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 9.5	0.75 - 3.25
EB-CHTB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	5.0 - 10.0	0.75 - 3.25
EB-CLNA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CMTA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CPCV	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CRAC	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CRKI	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CRMA	L1	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 15	0.50 - 10
EB-CRMA	L1	Acres	5	10	10,800	16,200	5	90	0.667 - 1.25	0.30 - 15	0.50 - 10
EB-CRMA	L1	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.25	0.30 - 15	0.50 - 10
EB-CRMA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 15	0.50 - 10
EB-CRMA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.25	0.30 - 15	0.50 - 10
EB-CRMA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.25	0.30 - 15	0.50 - 10
EB-CTTA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-CTWD	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-DISW	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-EDHL	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-EGSA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-EVWW	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-FHSD	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-FRPO	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-FSTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-FVIA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-GALW	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-H9SV	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.5 - 7.5	0.75 - 3.25
EB-HEVA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-HFCA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-HFHB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-HFMA	-	No Land					-	-	-	-	0.5 - 4.05
EB-HFMB	-	No Land					-	-	-	-	0.5 - 4.05
EB-HULN	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-HYRA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-JACC	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-JUBA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-KLLV	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LAUB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LCSA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LCTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-LCUS	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LCVA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LEAB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LFLA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LG9V	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LGHP	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LLVA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LLVA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-LLVB	-	No Land					-	-	-	-	0.5 - 4.05
EB-LRCF	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-LVCA	-	No Land					-	-	-	-	0.5 - 4.05

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EB-LVCX	-	No Land					-	-	-	-	0.5 - 4.05
EB-LYXA	-	No Land					-	-	-	-	0.5 - 4.05
EB-LYXD	-	No Land					-	-	-	-	0.5 - 4.05
EB-LYXE	-	No Land					-	-	-	-	0.5 - 4.05
EB-LYXS	-	No Land					-	-	-	-	0.5 - 4.05
EB-MBKC	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-MCKB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-MGCR	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-MLAC	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-MLAN	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-MMTA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EBMN-MONA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 4	0.30 - 3.75
EBMN-MONB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 4	0.30 - 3.75
EBMN-MOND	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 4	0.30 - 3.75
EBMN-MONG	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 4	0.30 - 3.75
EBMN-MONH	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 4	0.30 - 3.75
EBMN-MONI	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 4	0.30 - 3.75
EBMN-MONJ	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 4	0.30 - 3.75
EB-MNYD	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-MORJ	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-MRAA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.3 - 4	0.5 - 4.0
EB-MRAA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.25	0.3 - 4	0.5 - 4.0
EB-MRAA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.25	0.3 - 4	0.5 - 4.0
EB-MRAA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.75	0.3 - 6	0.5 - 4.0
EB-MRAA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.25	0.3 - 6	0.5 - 4.0
EB-MRAA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.25	0.3 - 6	0.5 - 4.0
EB-MTBA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-MTGA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-NECB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.3 - 6	0.5 - 4.05
EB-NFAA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-OHLA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-OKHA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-ORCA	-	No Land					-	-	-	-	0.5 - 4.05
EB-PEAL	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-PLCA	-	No Land					-	-	-	-	0.5 - 4.05
EB-R2YB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-R3YX	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-R8YD	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.30 - 6	0.45 - 2.75
EB-R8YD	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YD	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YD	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 6	0.45 - 2.75
EB-R8YD	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YD	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YG	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.30 - 6	0.45 - 2.75
EB-R8YG	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YG	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YG	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 6	0.45 - 2.75
EB-R8YG	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YG	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YS	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.30 - 6	0.45 - 2.75
EB-R8YS	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.30 - 6	0.45 - 2.75

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EB-R8YS	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YS	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 6	0.45 - 2.75
EB-R8YS	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.30 - 6	0.45 - 2.75
EB-R8YS	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.30 - 6	0.45 - 2.75
EB-RBTT	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-RDCA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-RDCB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-RGWA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-RHOA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-RTTI	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-SAAA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-SBCM	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EB-SNCG	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-SNSA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.30 - 6	0.45 - 2.75
EB-SNSA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.30 - 6	0.45 - 2.75
EB-SNSA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.30 - 6	0.45 - 2.75
EB-SNSA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 6	0.45 - 2.75
EB-SNSA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.30 - 6	0.45 - 2.75
EB-SNSA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.30 - 6	0.45 - 2.75
EBST-SETW	LOT1	Acres	-	999,999,999	116,000	174,000	0.6	55	0.6 - 6.5	0.30 - 6	0.40 - 4
EBST-SETX	LOT1	Acres	-	999,999,999	116,000	174,000	0.6	55	0.6 - 6.5	0.30 - 6	0.40 - 4
EBST-SETY	LOT1	Acres	-	999,999,999	116,000	174,000	0.6	55	0.6 - 6.5	0.30 - 6	0.40 - 4
EBST-SETZ	LOT1	Acres	-	999,999,999	116,000	174,000	0.6	55	0.6 - 6.5	0.30 - 6	0.40 - 4
EB-STZA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-SWDG	LOT1	Acres	-	2	32,000	48,000	1	1	0.75 - 1.25	0.30 - 15	0.50 - 10
EB-SWDG	LOT1	Acres	2	999,999,999	32,000	48,000	1	1	0.75 - 1.25	0.30 - 15	0.50 - 10
EB-TABA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TAYA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMB	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMC	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMD	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBME	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMF	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMG	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMH	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMI	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMK	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBML	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMM	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMN	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMP	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMR	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMS	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMW	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBMZ	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TBTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 5.5	0.5 - 4.05
EB-TCAV	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TCSA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TEDA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-TEDB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EB-TPSA	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-WASE	LOT1	Acres	-	999,999,999	192,000	288,000	0.35	90	0.25 - 6.5	0.30 - 6	0.45 - 2.75
EB-WDLA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 7.0	0.75 - 3.25
EMKC	-	No Land					-	-	-	-	0.5 - 4.05
EMKR	-	No Land					-	-	-	-	0.5 - 4.05
EN-AACT	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-ABCA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-ADMA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-ASRC	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-ASWA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-ASWB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BCOA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BCOB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BFDR	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BIGA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BIGB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BLBA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BRGA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 7.0	0.75 - 3.25
EN-BRLM	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-BXWD	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CADA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CASI	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CDAA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CDVM	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CEDG	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CEDH	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CLHH	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-CSKA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-DAPP	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-DONH	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-DWAA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-DXTB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-EACT	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-EECC	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-EYVJ	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-FARA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-FCKA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-FFDD	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-FLCQ	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-FSGA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-GBRB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-GMSB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-GREA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-GRNK	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-GROE	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HBKA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HBWK	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HCMA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HH3A	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HH3ATH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 5.0	0.75 - 3.25
EN-HHRE	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EN-HJBX	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HLWG	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HMDC	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HMEB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HOMA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-HYNA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-I40A	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 5	0.45 - 2.65
EN-I40A	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 5	0.45 - 2.65
EN-I40A	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 5	0.45 - 2.65
EN-I40A	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40A	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40B	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 5	0.45 - 2.65
EN-I40B	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40B	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40B	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 5	0.45 - 2.65
EN-I40B	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40B	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40R	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 5	0.45 - 2.65
EN-I40R	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40R	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40R	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 5	0.45 - 2.65
EN-I40R	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 5	0.45 - 2.65
EN-I40R	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 5	0.45 - 2.65
EN-ICSQ	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
ENIF	COM1	Acres	-	1	366,904	550,358	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
ENIF	COM1	Acres	1	999,999,999	366,904	550,358	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
ENIF	LOT1	Acres	-	1	896,878	1,345,318	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
ENIF	SSL1	Acres	-	999,999,999	-	2	1	0	0.25 - 1.25	0.5 - 3	0.5 - 3
ENIF	LOT1	Acres	1	999,999,999	896,878	1,345,318	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
EN-IHSA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-INTA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
ENIR	COM1	Acres	-	9	285,370	428,056	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
ENIR	COM1	Acres	9	999,999,999	285,370	428,056	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
ENIR	LOT1	Acres	-	9	525,032	787,548	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
ENIR	LOT1	Acres	9	999,999,999	525,032	787,548	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
EN-JAYB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-JQMK	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-JRET	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-JVEM	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-KAYA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-LBOR	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-LCOA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-LOCA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-LOKA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-LSGA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-MARA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-MBEE	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-MHAA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-MHTX	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-MNCA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-MOBC	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EN-MSTA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-OASS	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-PARB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-PFM4	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-PFMB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-PHEA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-PRIT	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-PSGA	-	No Land					-	-	-	-	0.5 - 4.05
EN-QRCT	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R2PA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3OB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3OD	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3OO	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3OP	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3OQ	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3OU	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3OV	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3PB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3PD	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R3PQ	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R4OD	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R4PA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R4PI	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-R9PA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-RDGE	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-RMOA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SAGC	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SCAS	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SCST	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SCVA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SLPS	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SPLO	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 5.0	0.75 - 3.25
EN-SPNA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SPWA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 5	0.45 - 2.65
EN-SPWA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 5	0.45 - 2.65
EN-SPWA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 5	0.45 - 2.65
EN-SPWA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 5	0.45 - 2.65
EN-SPWA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 5	0.45 - 2.65
EN-SPWA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 5	0.45 - 2.65
EN-SRGA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SRGF	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-SUMA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 5	0.45 - 2.65
EN-SUMA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 5	0.45 - 2.65
EN-SUMA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 5	0.45 - 2.65
EN-SUMA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 5	0.45 - 2.65
EN-SUMA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 5	0.45 - 2.65
EN-SURK	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-TBRA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-TCCD	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-TJBZ	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-TPFR	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
EN-TREA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-VKAA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-VWFA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	5.0 - 7.0	0.75 - 3.25
EN-VWFB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-VWFC	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-VWFF	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-VWFG	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-WDAF	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-WDHF	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-WDRB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-WHSF	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-WOSB	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-WVSW	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
EN-WYPA	LOT1	Acres	-	999,999,999	76,000	114,000	0.75	90	0.25 - 5	0.25 - 5	0.45 - 2.65
ESTA	LOT2	Square Feet	-	1	15	23	1	1	0.75 - 1.25	0.5 - 3	1.05 - 1.75
ESTA	LOT2	Square Feet	1	999,999,999	15	23	1	1	0.75 - 1.25	0.5 - 3	1.05 - 1.75
ETSC	-	No Land					-	-	-	-	0.5 - 4.05
EWVC	LOT1	Acres	-	999,999,999	219,084	328,626	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
F702	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F702	LOT2	Square Feet	-	999,999,999	4	6	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F703	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F703	LOT2	Square Feet	-	13,000	9	15	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F703	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
F703	LOT2	Square Feet	13,000	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70A	COM2	Square Feet	-	1	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70A	SSL1	Acres	-	999,999,999	960	1,440	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
F70A	COM2	Square Feet	1	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70A	LOT2	Square Feet	-	1	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70A	LOT2	Square Feet	1	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70I	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70I	LOT2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70P	COM2	Square Feet	-	999,999,999	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
F70P	LOT2	Square Feet	-	999,999,999	15	23	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
FA-ALCA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-AMHA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BCFA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BDEA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BDGA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BETA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BFRA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-BFRA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-BFRA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-BFRA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-BFRA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FA-BKRK	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BRFC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BRUC	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-BRUC	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-BRUC	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-BRUC	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-BRUC	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
FA-BSHA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-BWLD	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-BWLD	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-BWLD	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-BWLD	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-BWLD	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FA-CCVA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-CNCE	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-CONA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-CSSA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-CSSB	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-CVOA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-CVOB	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-DOVA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-DRPA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-DRPB	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-DRPC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-ECHA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-ECHB	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-EMPC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-ERSE	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-FFTC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-FPSA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-FTMA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-GARC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-GHBA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-GHWA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-GRCA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-GRCA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-GRCA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-GRCA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-GRCA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FA-GWDC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-GWEA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-HCCA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-HCCB	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-HCCB	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-HCCB	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-HCCB	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-HCCB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FA-HNED	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-HSWA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-HTEK	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-KBCA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-LATA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-LBKC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-LHVC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-LWDG	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-LWOA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-LWOB	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-MCTZ	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
FA-MDLC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-NCEA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-OFTC	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-OFTC	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-OFTC	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-OFTC	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-OFTC	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FA-PHTN	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-RBRB	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-RDAA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-RLSA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-SCRA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-SHDD	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-SLND	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-SMKA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-STNA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-SUOA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-SYAA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-TBED	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-TSTD	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-TSTD	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-TSTD	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-TSTD	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-TSTD	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FA-TUSA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-UGCJ	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-UGCJ	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-UGCJ	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-UGCJ	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-UGCJ	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FA-WFRJ	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-WKRG	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 6	0.45 - 3.5
FA-WKRG	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 6	0.45 - 3.5
FA-WKRG	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 6	0.45 - 3.5
FA-WKRG	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 6	0.45 - 3.5
FA-WKRG	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 6	0.45 - 3.5
FAWL-WATA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.30 - 6	0.40 - 4
FA-WRSA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-WTKC	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FA-WTRA	LOT1	Acres	-	999,999,999	76,000	114,000	1.1	75	0.5 - 10	0.25 - 6	0.45 - 3.5
FB-AFCA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-AMDA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-AXLA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-BEAA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-BKHA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-BTNA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-C8QA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.5 - 4.05
FB-CVCA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-DAHA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-FMSA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-FRNA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
FB-GNEA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HAKZ	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HCTA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HFBA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HFBB	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HILA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HIVA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HKNA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-HMAA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-JSBA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-KINA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-KNHA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-KTAZ	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-MDEA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-MOVA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-NLHA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-OKEA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-OOAZ	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-PACA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-PKEA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-PNVA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-PWEA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-R8QB	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 4	0.50 - 3
FB-R8QB	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 4	0.50 - 3
FB-R8QB	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 4	0.50 - 3
FB-R8QB	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 4	0.50 - 3
FB-R8QB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 4	0.50 - 3
FB-R8ZW	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 4	0.50 - 3
FB-R8ZW	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 4	0.50 - 3
FB-R8ZW	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 4	0.50 - 3
FB-R8ZW	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 4	0.50 - 3
FB-R8ZW	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 4	0.50 - 3
FB-RGMA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-RHLA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-RHMA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-ROPA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-SDLR	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-SLAA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-SRVA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-STOA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-SUAA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-TCEA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-THRD	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-TRGA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-WDEB	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-WHIA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-WHPZ	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-WNHA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-WSDA	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FB-WTSZ	LOT1	Acres	-	999,999,999	52,000	78,000	0.9	90	0.5 - 8	0.25 - 4	0.50 - 3
FCII	COM1	Acres	-	999,999,999	54,024	81,036	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
FCII	LOT1	Acres	-	999,999,999	208,800	313,200	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
FCOC	LOT1	Acres	-	999,999,999	208,800	313,200	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
FIBA	-	No Land					-	-	-	-	0.5 - 4.05
FIBC	-	No Land					-	-	-	-	0.5 - 4.05
FORB	-	No Land					-	-	-	-	0.5 - 4.05
FRCC	-	No Land					-	-	-	-	0.5 - 4.05
FVCC	LOT1	Acres	-	1	36,000	54,000	0.54	60	1.45 - 5.35	0.5 - 3	0.5 - 3
FVCC	LOT1	Acres	1	999,999,999	36,000	54,000	1	60	1.45 - 5.35	0.5 - 3	0.5 - 3
FVRA	COM2	Square Feet	-	999,999,999	17	27	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
FVRA	LOT2	Square Feet	-	999,999,999	5	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
FVRB	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
FVRB	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
FVRC	LOT2	Square Feet	-	999,999,999	6	11	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
FWGA	LOT1	Acres	-	1	226,512	339,768	1	50	0.26 - 4.3256	0.5 - 3	0.5 - 3
FWGA	SSL1	Acres	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
FWGA	LOT1	Acres	1	999,999,999	226,512	339,768	1	0	0.26 - 4.326	0.5 - 3	0.5 - 3
GERD	LOT1	Acres	-	1	475,400	713,100	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
GERD	LOT1	Acres	1	999,999,999	475,400	713,100	2	75	0.3 - 1.25	0.5 - 3	0.5 - 3
GLRR	-	No Land					-	-	-	-	0.5 - 4.05
GPCZ	LOT1	Acres	-	1	113,241	169,863	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
GPCZ	LOT1	Acres	1	999,999,999	113,241	169,863	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
GRHC	-	No Land					-	-	-	-	0.5 - 4.05
GSCC	-	No Land					-	-	-	-	0.5 - 4.05
GWCA	COM3	Acres	-	999,999,999	27,000	40,500	1	1	0.75 - 1.25	0.5 - 3	1.580 - 2.620
HAMA	LOT2	Square Feet	-	1	14	23	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HAMA	LOT2	Square Feet	1	999,999,999	14	23	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HELA	LOT1	Acres	-	999,999,999	103,149	154,725	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HFSA	-	No Land					-	-	-	-	0.5 - 4.05
HFSX	-	No Land					-	-	-	-	0.5 - 4.05
HGCA	LOT1	Acres	-	1	8,352	12,528	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HGCA	LOT1	Acres	1	999,999,999	8,352	12,528	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HIPA	COM1	Acres	-	999,999,999	74,880	112,320	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HIPA	LOT1	Acres	-	999,999,999	128,720	193,080	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HN1F	COM1	Acres	-	5	411,828	617,742	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HN1F	COM1	Acres	5	999,999,999	411,828	617,742	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HN1F	LOT1	Acres	-	5	699,680	1,049,520	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HN1F	LOT1	Acres	5	999,999,999	699,680	1,049,520	2.2	72	0.26 - 1.25	0.5 - 3	0.5 - 3
HN2F	COM1	Acres	-	4	297,120	445,680	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HN2F	COM1	Acres	4	999,999,999	297,120	445,680	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HN2F	LOT1	Acres	-	4	766,656	1,149,984	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HN2F	LOT1	Acres	4	999,999,999	766,656	1,149,984	3.8	79	0.24092 - 0.86053	0.5 - 3	0.5 - 3
HN3F	COM1	Acres	-	1	175,400	263,100	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HN3F	COM1	Acres	1	999,999,999	175,400	263,100	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HN3F	LOT1	Acres	-	1	490,721	736,083	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
HN3F	LOT1	Acres	1	999,999,999	505,121	757,683	1	97	0.09478 - 0.76	0.5 - 3	0.5 - 3
HN4F	COM1	Acres	-	1	184,341	276,513	1.75	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HN4F	COM1	Acres	1	999,999,999	184,341	276,513	1.75	40	0.36 - 1.44	0.5 - 3	0.5 - 3
HN4F	LOT1	Acres	-	1	383,328	574,992	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HN4F	SSL1	Acres	-	999,999,999	34,848	52,272	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HN4F	LOT1	Acres	1	999,999,999	320,000	480,000	2.5	75	0.35952 - 1.66	0.5 - 3	0.5 - 3
HOPP	LOT1	Acres	-	999,999,999	731,808	1,097,712	1	0	0.75 - 1.25	0.5 - 3	1.3 - 2.16

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
HR1R	LOT1	Acres	-	1	151,200	226,800	1.25	45	0.75 - 1.7	0.5 - 3	0.5 - 3
HR1R	LOT1	Acres	1	999,999,999	139,200	208,800	0.75	45	0.36 - 1.25	0.5 - 3	0.5 - 3
HR2R	LOT1	Acres	-	3	314,400	471,600	1.25	41	0.5 - 3.65	0.5 - 3	0.5 - 3
HR2R	LOT1	Acres	3	11	315,120	472,680	5	41	0.5 - 3.65	0.5 - 3	0.5 - 3
HR2R	LOT1	Acres	11	999,999,999	184,000	276,000	16.75	41	0.75 - 1.25	0.5 - 3	0.5 - 3
HSCC	-	No Land					-	-	-	-	0.5 - 4.05
HVIX	LOT2	Square Feet	-	1	27	41	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HVIX	LOT2	Square Feet	1	999,999,999	27	41	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWF2	COM2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWF2	LOT2	Square Feet	-	999,999,999	17	26	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWFA	COM2	Square Feet	-	1	14	21	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWFA	COM2	Square Feet	1	999,999,999	14	21	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWFA	LOT2	Square Feet	-	1	20	30	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWFA	LOT2	Square Feet	1	999,999,999	20	30	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWFB	LOT2	Square Feet	-	2,200	72	108	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
HWFB	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.25 - 1.25	0.5 - 3	0.5 - 3
HWFB	LOT2	Square Feet	2,200	999,999,999	14	22	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
I40C	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.5 - 3	0.71 - 1.19
I40C	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.25	0.5 - 3	0.71 - 1.19
I40C	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.25	0.5 - 3	0.71 - 1.19
I40C	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.5 - 3	0.71 - 1.19
I40C	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.25	0.5 - 3	0.71 - 1.19
I40C	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.25	0.5 - 3	0.71 - 1.19
INBC	LOT1	Acres	-	1	90,040	135,060	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
INBC	SSL1	Acres	-	999,999,999	1,678	2,518	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
INBC	LOT1	Acres	1	999,999,999	90,040	135,060	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
IV-CBPA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-CHUA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-CSPA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-EHBA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-GRFA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-GRFB	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-HEMA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-HSRA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-ICIA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-IRAA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-IVMA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-IVRL	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.50 - 3	0.50 - 3
IV-IVRL	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.50 - 3	0.50 - 3
IV-IVRL	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.50 - 3	0.50 - 3
IV-IVRL	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.50 - 3	0.50 - 3
IV-IVRL	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.50 - 3	0.50 - 3
IV-IVSR	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.50 - 3	0.50 - 3
IV-IVSR	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.50 - 3	0.50 - 3
IV-IVSR	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.50 - 3	0.50 - 3
IV-IVSR	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.50 - 3	0.50 - 3
IV-IVSR	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.50 - 3	0.50 - 3
IV-SHES	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-SRPA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
IV-WPSA	LOT1	Acres	-	999,999,999	36,000	54,000	1.2	90	0.35 - 9	0.50 - 3	0.50 - 3
JAMA	-	No Land					-	-	-	-	0.5 - 4.05

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
JAWO	-	No Land					-	-	-	-	0.5 - 4.05
JAWX	-	No Land					-	-	-	-	0.5 - 4.05
JCPC	-	No Land					-	-	-	-	0.5 - 4.05
KGCA	LOT1	Acres	-	1	7,954	11,932	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
KGCA	LOT1	Acres	1	999,999,999	7,954	11,932	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
KIAI	LOT2	Square Feet	-	999,999,999	12	18	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
KRSC	-	No Land					-	-	-	-	0.5 - 4.05
LCHC	-	No Land					-	-	-	-	0.5 - 4.05
LE-ALAZ	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-ALXA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BCHA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BFBA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BFBB	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BFBC	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BLRI	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BMIA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BMIB	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BRCA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BTEA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-BUCA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CERA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CHTR	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CLOB	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CMCX	-	No Land					-	-	-	-	0.40 - 3.25
LE-COSA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CSMA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CSMB	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CSMD	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CTSA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-CTVA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-DBKA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-DIXA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-ERMD	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-FOSA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-FRPA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-GORG	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-GTRJ	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-HARA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-HIGA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-HLTA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-HNHD	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-HPEZ	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-HUHA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-IDPA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-JHDA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-JKCA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-JTDA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-JUNA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-KNGA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-KNOA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-LASA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
LE-LAWA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-LEHA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-LERA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-LLKA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-LSVA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-LTFC	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-LVLA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
LE-LVTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
LE-LVTB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
LE-MAGA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MCRA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MCVA	-	No Land					-	-	-	-	0.5 - 4.05
LE-MCVTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
LE-MILA	-	No Land					-	-	-	-	0.5 - 4.05
LE-MILB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
LE-MPVA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MRSA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MTAA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MTAB	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MTSC	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MVYA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-MWVA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-NFEO	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-NFVA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 5	0.40 - 3.25
LE-NFVA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 5	0.40 - 3.25
LE-NFVA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 5	0.40 - 3.25
LE-NFVA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 5	0.40 - 3.25
LE-NFVA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 5	0.40 - 3.25
LE-NFVA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 5	0.40 - 3.25
LE-OATK	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-ODNA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-ONHA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-PANA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-PGWA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-PHSZ	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-PNWA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-PWRA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-QFDA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-R8QD	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 5	0.40 - 3.25
LE-R8QD	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 5	0.40 - 3.25
LE-R8QD	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 5	0.40 - 3.25
LE-R8QD	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 5	0.40 - 3.25
LE-R8QD	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 5	0.40 - 3.25
LE-RIGA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-RKSA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-RMJA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-RRSA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SAHA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SCBA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SEND	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SERC	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
LE-SHAZ	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SHBA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SHCA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SNHA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SNLA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SOLA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SSCA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-SSEA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-TFMA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-UNFA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 5	0.40 - 3.25
LE-UNFA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 5	0.40 - 3.25
LE-UNFA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 5	0.40 - 3.25
LE-UNFA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 5	0.40 - 3.25
LE-UNFA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 5	0.40 - 3.25
LE-UNFA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 5	0.40 - 3.25
LE-VCMA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-VCMB	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-VCWA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-WGPA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-WHEJ	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-WHFA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-WLLA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-WLWA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-WRFA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LE-WVAA	LOT1	Acres	-	999,999,999	152,000	228,000	0.5	95	0.25 - 10	0.25 - 5	0.40 - 3.25
LEXC	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.50 - 3	0.86 - 1.44
LHF1	COM2	Square Feet	-	999,999,999	7	11	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHF1	LOT2	Square Feet	-	999,999,999	14	22	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFA	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFA	LOT2	Square Feet	-	43,560	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFA	LOT2	Square Feet	43,560	999,999,999	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFB	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFB	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFC	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFC	LOT2	Square Feet	-	999,999,999	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFH	LOT1	Acres	-	999,999,999	70,400	105,600	0.7	77	0.4 - 5.5	0.5 - 3	0.5 - 3
LHFR	LOT1	Acres	-	1	81,216	121,824	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHFR	LOT1	Acres	1	999,999,999	81,216	121,824	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LHRB	LOT2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LJAA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.75	0.5 - 4.05
LLEX	LOT2	Square Feet	-	999,999,999	70	106	1	100	0.75 - 1.25	0.5 - 3	0.5 - 3
LSCA	-	No Land					-	-	-	-	0.5 - 4.05
LSIS	COM1	Acres	-	999,999,999	608,326	912,490	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LSIS	LOT1	Acres	-	1	856,111	1,284,167	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
LSIS	LOT1	Acres	1	999,999,999	856,111	1,284,167	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
LSRS	COM1	Acres	-	6	133,600	200,400	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
LSRS	COM1	Acres	6	999,999,999	110,400	165,600	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
LSRS	LOT1	Acres	-	999,999,999	488,000	732,000	3.6	20	0.2 - 8	0.5 - 3	0.5 - 3
LSRW	COM1	Acres	-	999,999,999	48,000	72,000	1	-	0.25 - 8	0.5 - 3	0.5 - 3
LSRW	LOT1	Acres	-	1	116,800	175,200	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
LSRW	LOT1	Acres	1	999,999,999	116,800	175,200	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
LVDC	LOT2	Square Feet	-	1	13	21	1	1	0.75 - 1.25	0.5 - 3	0.680 - 1.120
LVDC	LOT2	Square Feet	1	999,999,999	13	21	1	1	0.75 - 1.25	0.5 - 3	0.680 - 1.120
MASTER-RIS1 HIGH	RIS1	Acres	-	999,999,999	228,000	342,000	1	90	0.13 - 1.9	0.25 - 6	0.25 - 4.1
MASTER-RIS1 LOW	RIS1	Acres	-	999,999,999	36,000	54,000	0.5	90	0.4 - 3	0.25 - 8	0.25 - 4.3
MASTER-RIS1 MED	RIS1	Acres	-	999,999,999	68,000	102,000	0.75	90	0.269 - 1.45	0.25 - 7	0.25 - 4.2
MASTER-SSL1	SSL1	Acres	-	999,999,999	92,000	138,000	0.05	90	0.23 - 2	0.25 - 5	0.25 - 4.0
MBRX	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.3 - 3.75	0.5 - 4.05
MCCM	LOT2	Square Feet	-	999,999,999	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MCDA	SSL1	Acres	-	999,999,999	-	2	1	0	0.25 - 1.25	0.5 - 3	0.5 - 4.05
MCIA	LOT1	Acres	-	999,999,999	342,160	513,240	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
MCIC	-	No Land					-	-	-	-	0.5 - 4.05
MCIO	LOT2	Square Feet	-	999,999,999	22	33	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MCIR	-	No Land					-	-	-	-	0.5 - 4.05
MEDA	COM2	Square Feet	-	1	12	20	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MEDA	COM2	Square Feet	1	999,999,999	12	20	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MEDA	LOT2	Square Feet	-	1	17	26	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MEDA	LOT2	Square Feet	1	999,999,999	17	26	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MELA	-	No Land					-	-	-	-	0.5 - 4.05
MER1	COM2	Square Feet	-	999,999,999	22	34	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER1	LOT2	Square Feet	-	999,999,999	33	51	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER2	COM2	Square Feet	-	999,999,999	4	6	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER2	LOT2	Square Feet	-	999,999,999	24	38	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER3	LOT2	Square Feet	-	999,999,999	19	30	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER4	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER4	COM2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER4	LOT2	Square Feet	-	999,999,999	8	14	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER5	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER5	COM2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MER5	LOT2	Square Feet	-	999,999,999	3	6	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MERR	LOT2	Square Feet	-	999,999,999	14	22	1	1	0.75 - 1.25	0.5 - 3	0.820 - 1.380
MF-23CR	-	No Land					-	-	-	-	0.5 - 4.05
MF-241R	-	No Land					-	-	-	-	0.5 - 4.05
MF-BRCO	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	10.5 - 11.5	0.75 - 3.25
MFCC	LOT1	Acres	-	1	58,024	87,038	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MFCC	LOT1	Acres	1	999,999,999	58,024	87,038	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MF-CRTC	-	No Land					-	-	-	-	0.5 - 4.05
MFDP	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.5 - 3	0.5 - 4.05
MFDX	LOT1	Acres	-	1	754,399	1,131,599	1	0	0.75 - 1.25	0.5 - 3	0.86 - 1.44
MFDX	LOT1	Acres	1	999,999,999	754,399	1,131,599	1	0	0.75 - 1.25	0.5 - 3	0.86 - 1.44
MF-MFDA	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDB	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDC	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDD	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDF	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDG	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDJ	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDM	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MFDR	LOT1	Acres	-	999,999,999	816,000	1,224,000	0.15	90	0.15 - 4.5	0.50 - 2.5	0.60 - 2.9
MF-MGWR	-	No Land					-	-	-	-	0.5 - 4.05
MF-PFHL	-	No Land					-	-	-	-	0.5 - 4.05
MF-PFHR	-	No Land					-	-	-	-	0.5 - 4.05

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
MGWC	-	No Land					-	-	-	-	0.5 - 4.05
MH1A	LOT1	Acres	-	999,999,999	303,080	454,620	1	95	0.05 - 0.401	0.5 - 3	0.5 - 3
MH1B	LOT1	Acres	-	1	135,080	202,620	1	95	0.034 - 1.275	0.5 - 3	0.5 - 3
MH1B	LOT1	Acres	1	999,999,999	135,080	202,620	1	95	0.034 - 1.275	0.5 - 3	0.5 - 3
MH1C	LOT1	Acres	-	1	90,040	135,060	1	95	0.15 - 1.275	0.5 - 3	0.5 - 3
MH1C	LOT1	Acres	1	999,999,999	90,040	135,060	1	95	0.15 - 1.275	0.5 - 3	0.5 - 3
MH1R	LOT1	Acres	-	1	54,040	81,060	1	95	0.15 - 2.27	0.5 - 3	0.5 - 3
MH1R	LOT1	Acres	1	999,999,999	54,040	81,060	1	95	0.15 - 2.27	0.5 - 3	0.5 - 3
MOUC	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.3 - 3.75	0.5 - 4.05
MP2A	LOT1	Acres	-	3	110,120	165,180	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MP2A	LOT1	Acres	3	999,999,999	110,120	165,180	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MPAA	LOT1	Acres	-	1	37,440	56,160	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
MPAA	LOT1	Acres	1	999,999,999	37,440	56,160	1.5	70	0.3 - 4.128	0.5 - 3	0.5 - 3
MPCC	-	No Land					-	-	-	-	0.5 - 4.05
MRIC	-	No Land					-	-	-	-	0.5 - 4.05
MRIH	-	No Land					-	-	-	-	0.5 - 4.05
NA-1SUN	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-ABMA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 8.0	0.75 - 3.25
NA-ALBA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-ANDA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-ARYA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-ASHR	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.5 - 4.05
NA-BDAA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BDAB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BDAC	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BDAD	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BDAZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BELA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 8.0	0.75 - 3.25
NABL-BLHA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 6	0.40 - 4
NA-BPPA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BTWA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BTWB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BTWZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BVDL	-	No Land					-	-	-	-	0.5 - 4.05
NA-BVDU	-	No Land					-	-	-	-	0.5 - 4.05
NA-BVKA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BVKZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BVPA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-BVRA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-CCCR	-	No Land					-	-	-	-	0.5 - 4.05
NA-CCCT	-	No Land					-	-	-	-	0.5 - 4.05
NA-CCLA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-CCOA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-CCOZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-CHAP	-	No Land					-	-	-	-	0.5 - 4.05
NA-CHAR	-	No Land					-	-	-	-	0.5 - 4.05
NA-CIEA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-CKSA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 8.0	0.75 - 3.25
NA-CLPA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-CLSA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 8.0	0.75 - 3.25
NA-CMPA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
NA-CRGA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-DBLA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-EDGA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-EMEA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-EMEZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-EMSA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-EMSZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-EWGA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-EWGB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-FPKA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-FPKZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-FRTA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-FTSA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-FTSZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-FTZR	-	No Land					-	-	-	-	0.5 - 4.05
NA-GLYA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-GPVA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-GVKA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-GVKB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 15	0.50 - 10
NA-GVKB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-GWPA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-GWTA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-GWTA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 15	0.50 - 10
NA-HBSA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-HIHA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-HIHZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-HLGA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-HTWA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-HVTA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-HYAA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-HYAB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-JPAA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-JVCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 8.0	0.75 - 3.25
NA-KIMA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-KIMB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-KMHA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-KWSH	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LARA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LIBR	-	No Land					-	-	-	-	0.5 - 4.05
NA-LKMA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LKVA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LONP	-	No Land					-	-	-	-	0.5 - 4.05
NA-LONR	-	No Land					-	-	-	-	0.5 - 4.05
NA-LOOR	-	No Land					-	-	-	-	0.5 - 4.05
NA-LPEC	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LSHA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LVPG	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LVPN	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LVPS	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LVPZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-LYNU	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
NA-LYNZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-MIDA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-MMSA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-MMSZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-MTNR	-	No Land					-	-	-	-	0.5 - 4.05
NA-MVGA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-MVWA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-NORA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-OKTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 8.0	0.75 - 3.25
NA-OREA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-OREZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-PKMA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-PKMZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-PMEA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-PNBR	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-PRXA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-R3KK	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 15	0.50 - 10
NA-R3KK	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-R3KR	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-REYA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-RHEA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-RHEZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-RKHA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-RKHZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SBAC	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SBAZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SFHA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SFLZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SHTA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SHTB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SHTC	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SHTC	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 15	0.50 - 10
NA-SNTA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SPAH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	7.0 - 9.0	0.75 - 3.25
NA-SPAR	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SRSA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SRSZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SSMA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SSMZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SUNR	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 11.0	0.75 - 3.25
NA-SWHA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-SWHB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-TCTA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-TIML	-	No Land					-	-	-	-	0.5 - 4.05
NA-TIMR	-	No Land					-	-	-	-	0.5 - 4.05
NA-TMRA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-TMRM	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-TMRZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-TRAA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-TTEA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-TTEV	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
NA-TTEZ	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-UCAA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.3 -3.75	0.5 - 4.05
NA-UTVR	-	No Land					-	-	-	-	0.5 - 4.05
NA-WHOM	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-WLDA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-WLDB	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NA-WWAA	LOT1	Acres	-	999,999,999	520,000	780,000	0.25	90	0.15 - 5	0.30 - 3.75	0.35 - 3
NB-AKSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-BBRL	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NBBC	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.25	0.5 - 4.05
NB-BESB	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-CALH	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-CBSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-CHKA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-CHYA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-CREA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-CSWA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-EFEA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-EGTZ	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-ESBB	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-EWSB	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-FIAA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-FTPA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-GHSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-HCOA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-HDMA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-HMTC	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-IDTE	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-JHSD	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-JKSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-JPTF	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-JUPA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-KHSB	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-LFCA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-MBSD	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-MDVZ	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-MFLA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-MRRA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-MSPW	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-NHSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-NLKA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-NSVA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-OKRG	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-PCRB	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-PHRZ	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-PKSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-PONA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-R3WB	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-R8WY	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.40 - 6	0.45 - 2.5
NB-R8WY	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.40 - 6	0.45 - 2.5
NB-R8WY	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.40 - 6	0.45 - 2.5

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
NB-R8WY	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.40 - 6	0.45 - 2.5
NB-R8WY	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.40 - 6	0.45 - 2.5
NB-RASA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-RBER	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SMFA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SOMM	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SQRC	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SSHD	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-STFC	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-STKA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SVAA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SVHA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SVHTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 5.0	0.75 - 3.25
NB-SWSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-SWSB	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-TBHS	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-TBSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-TDEA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-TTSA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-WBLA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-WEST	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-WHTC	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-WORA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NB-WREA	LOT1	Acres	-	999,999,999	48,000	72,000	0.95	90	0.35 - 10	0.40 - 6	0.45 - 2.5
NC9D	COM2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
NC9D	LOT2	Square Feet	-	999,999,999	15	24	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
NCOC	-	No Land					-	-	-	-	0.5 - 4.05
NLAT	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
NLAT	LOT2	Square Feet	-	999,999,999	3	6	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
NPCA	-	No Land					-	-	-	-	0.5 - 4.05
NRCC	COM1	Acres	-	999,999,999	160,200	240,300	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
NRCC	LOT1	Acres	-	999,999,999	627,840	941,760	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
NRCD	LOT1	Acres	-	999,999,999	238,600	357,900	0.45	90	0.25 - 8	0.5 - 3	1.720 - 2.880
NRCD	LOT1	Acres	-	999,999,999	238,600	357,900	0.45	90	0.25 - 8	0.50 - 3	1.720 - 2.880
NRCM	COM1	Acres	-	999,999,999	94,800	142,200	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
NRCM	LOT1	Acres	-	999,999,999	130,560	195,840	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
NW-ADSA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-AVWA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-B&BT	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.5 - 4.05
NW-BBKA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-BERA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-BHRA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-BKCK	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-BKCV	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-BRNA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-BRYA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-BRYC	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-CAMA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-CDHA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-CDKA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-CEHA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
NW-CEKA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-CLYA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 3.5	0.75 - 3.25
NW-CTCJ	-	No Land					-	-	-	-	0.45 - 2.5
NW-CTCK	-	No Land					-	-	-	-	0.5 - 4.05
NW-CTCL	-	No Land					-	-	-	-	0.5 - 4.05
NW-CTCM	-	No Land					-	-	-	-	0.5 - 4.05
NW-DMTB	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-DVRC	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-EGAF	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-EHCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 4.5	0.75 - 3.25
NW-EHSA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-EMAA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-EMCA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-EMRA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-EPKA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-EVAA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-FALA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-GPCA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-HAF2	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 4.0	0.75 - 3.25
NW-HAFA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-HH1A	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-HH4A	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-HH4TH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 4.0	0.75 - 3.25
NW-HMRA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-HRRA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-HVPA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-HZMD	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-JNBJ	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-LDBA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-LEDA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-LIOA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 3.0	0.75 - 3.25
NW-MBCA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-MGRA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-MGSA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-MKPA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-MYRA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.0 - 5.0	0.75 - 3.25
NW-NBCD	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-NBCR	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-NLAA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-OCHE	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-OHDA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-OHRE	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-OKMA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-OLHK	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-POWA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-PPWF	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-R8LX	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 5	0.45 - 2.5
NW-R8LX	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 5	0.45 - 2.5
NW-R8LX	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 5	0.45 - 2.5
NW-R8LX	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 5	0.45 - 2.5
NW-R8LX	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 5	0.45 - 2.5

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
NW-R8LX	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 5	0.45 - 2.5
NW-R8LZ	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 5	0.45 - 2.5
NW-R8LZ	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 5	0.45 - 2.5
NW-R8LZ	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 5	0.45 - 2.5
NW-R8LZ	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 5	0.45 - 2.5
NW-R8LZ	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 5	0.45 - 2.5
NW-R8LZ	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 5	0.45 - 2.5
NW-RGRC	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-RHAA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-RHDA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-RTSA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-RWSB	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-SHOS	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-SPVY	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-STAC	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-VCHT	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 3.0	0.75 - 3.25
NW-WDSD	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-WSMA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-WSPA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-WSWB	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
NW-WVDB	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.45 - 2.5
OK-APLA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-BCYL	-	No Land					-	-	-	-	0.5 - 4.05
OK-BCYS	-	No Land					-	-	-	-	0.5 - 4.05
OK-BICA	-	No Land					-	-	-	-	0.5 - 4.05
OK-BICB	-	No Land					-	-	-	-	0.5 - 4.05
OK-BICX	-	No Land					-	-	-	-	0.5 - 4.05
OK-BILK	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-BILL	-	No Land					-	-	-	-	0.5 - 4.05
OK-CARA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-CFDA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-CLGA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-CPDA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-ETVA	-	No Land					-	-	-	-	0.5 - 4.05
OK-FVOA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-HLNC	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-HWDA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-OFV1	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-PORT	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R3GF	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R3GI	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R4GD	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R4GE	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R4GF	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R4GG	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R4GI	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-R5GC	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-ROMA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-SDCB	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-STEA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OK-TWSA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
OK-WACA	-	No Land					-	-	-	-	0.5 - 4.05
OK-WCOA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 2.75	0.45 - 2.75
OLJ1	-	No Land					-	-	-	-	0.5 - 4.05
OLJ3	-	No Land					-	-	-	-	0.5 - 4.05
OMCA	-	No Land					-	-	-	-	0.5 - 4.05
OPCC	-	No Land					-	-	-	-	0.5 - 4.05
OVPB	-	No Land					-	-	-	-	0.5 - 4.05
OVPC	-	No Land					-	-	-	-	0.5 - 4.05
OVPU	-	No Land					-	-	-	-	0.5 - 4.05
P&WC	COM2	Square Feet	-	999,999,999	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 4.0
PCHC	LOT1	Acres	-	999,999,999	660,000	990,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 4.05
PCNR	-	No Land					-	-	-	-	0.5 - 4.05
PCNX	-	No Land					-	-	-	-	0.5 - 4.05
PMBC	-	No Land					-	-	-	-	0.5 - 4.05
PNBC	-	No Land					-	-	-	-	0.5 - 4.05
PNBO	-	No Land					-	-	-	-	0.5 - 4.05
PSCA	-	No Land					-	-	-	-	0.5 - 4.05
PTCS	COM1	Acres	-	1	242,680	364,020	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTCS	COM1	Acres	1	999,999,999	242,680	364,020	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTFA	COM1	Acres	-	999,999,999	98,056	147,084	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTFA	LOT1	Acres	-	999,999,999	411,832	617,748	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTFB	COM2	Square Feet	-	1	10	16	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
PTFB	COM2	Square Feet	1	999,999,999	10	16	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
PTFB	LOT2	Square Feet	-	1	22	34	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
PTFB	LOT2	Square Feet	1	999,999,999	22	34	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
PTRA	LOT1	Acres	-	1	117,680	176,520	0.9	85	1.36 - 3.01	0.5 - 3	0.5 - 3
PTRA	LOT1	Acres	1	999,999,999	117,680	176,520	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTRB	LOT1	Acres	-	1	117,600	176,400	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTRB	LOT1	Acres	1	999,999,999	117,600	176,400	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTRC	COM1	Acres	-	1	297,120	445,680	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTRC	COM1	Acres	1	999,999,999	297,120	445,680	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTRC	LOT1	Acres	-	1	656,960	985,440	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PTRC	LOT1	Acres	1	999,999,999	656,960	985,440	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
PWCC	-	No Land					-	-	-	-	0.5 - 4.05
R2PF	-	No Land					-	-	-	-	0.5 - 4.05
R2ZA	-	No Land					-	-	-	-	0.5 - 4.05
R3AC	LOT1	Acres	-	999,999,999	211,520	317,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
R3DE	-	No Land					-	-	-	-	0.5 - 4.05
R3GK	-	No Land					-	-	-	-	0.5 - 4.05
R3GW	-	No Land					-	-	-	-	0.5 - 4.05
R3HL	LOT1	Acres	-	999,999,999	360,000	540,000	0.3	90	0.3 - 5	0.5 - 3	1.16 - 1.94
R3K1	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
R3KA	LOT1	Acres	-	1	77,016	115,524	1	80	0.75 - 2.75	0.5 - 3	0.5 - 3
R3KA	LOT1	Acres	1	999,999,999	77,016	115,524	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
R3KX	-	No Land					-	-	-	-	0.5 - 4.05
R3PK	-	No Land					-	-	-	-	0.5 - 4.05
R3V3	-	No Land					-	-	-	-	0.5 - 4.05
R3VO	-	No Land					-	-	-	-	0.5 - 4.05
R3VW	-	No Land					-	-	-	-	0.5 - 4.05
R4DB	-	No Land					-	-	-	-	0.5 - 4.05
R4FB	-	No Land					-	-	-	-	0.5 - 4.05

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
R4IA	-	No Land					-	-	-	-	0.5 - 4.05
R4KD	-	No Land					-	-	-	-	0.5 - 4.05
R4VB	LOT1	Acres	-	2	40,000	60,000	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
R4VB	LOT1	Acres	2	999,999,999	40,000	60,000	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
R4VI	-	No Land					-	-	-	-	0.5 - 4.05
R70A	LOT2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
R8LC	-	No Land					-	-	-	-	0.5 - 4.05
R8LW	-	No Land					-	-	-	-	0.5 - 4.05
R8LY	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.5 - 3	0.5 - 4.0
R8LY	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1	0.5 - 3	0.5 - 4.0
R8LY	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1	0.5 - 3	0.5 - 4.0
R8LY	L2	Acres	-	5	14,400	21,600	1	75	0.75 - 1.536	0.5 - 3	0.5 - 4.0
R8LY	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1	0.5 - 3	0.5 - 4.0
R8LY	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1	0.5 - 3	0.5 - 4.0
R8QC	-	No Land					-	-	-	-	0.5 - 4.05
R8ZC	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.5 - 3	0.5 - 3
R8ZC	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.5 - 3	0.5 - 3
R8ZC	L2	Acres	-	1	10,400	15,600	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
R8ZC	L2	Acres	1	999,999,999	10,400	15,600	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RBPA	COM2	Square Feet	-	999,999,999	20	30	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RBPA	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 4	0.5 - 4
RBPA	LOT2	Square Feet	-	999,999,999	10	17	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RBPB	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 4	0.5 - 4
RBPB	COM2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RBPB	LOT2	Square Feet	-	19,603	11	18	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RBPB	LOT2	Square Feet	19,603	999,999,999	8	12	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RC-AMBA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-AMCH	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-BKTR	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-BREO	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-BVED	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-CCEZ	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-CHLA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-CHLZ	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-CPKA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-DBRS	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-DSRA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.25	0.45 - 2.85
RC-DSRA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-DSRA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-DSRA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.25	0.45 - 2.85
RC-DSRA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-DSRA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-DWKB	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-DWSQ	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-ECEX	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-ELKZ	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-ELWA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RCFC	LOT2	Square Feet	-	1	13	20	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RCFC	LOT2	Square Feet	1	999,999,999	13	20	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RC-FKSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-FLAA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
RC-FLAB	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.25	0.45 - 2.85
RC-FLAB	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-FLAB	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-FLAB	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.25	0.45 - 2.85
RC-FLAB	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-FLAB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-FWVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-FWVB	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HCLA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 6.5	0.75 - 3.25
RC-HERA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HLPA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 6.5	0.75 - 3.25
RC-HLPB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 6.5	0.75 - 3.25
RC-HMSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HMSB	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HMSC	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HOWD	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HUNA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HWEG	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HWKA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HWKB	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-HWKC	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 3.25	0.45 - 2.85
RC-HWKC	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 3.25	0.45 - 2.85
RC-HWKC	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 3.25	0.45 - 2.85
RC-HWKC	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-HWKC	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-LFMC	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-MIW6	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-MPL2	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-MPL3	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-MPLT	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RCOA	-	No Land					-	-	-	-	0.5 - 4.05
RCOC	-	No Land					-	-	-	-	0.5 - 4.05
RC-OXBQ	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-PGRA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-PRSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-R2VF	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-R3V2	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-R4VG	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RCEA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 3.25	0.45 - 2.85
RC-RCEA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 3.25	0.45 - 2.85
RC-RCEA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 3.25	0.45 - 2.85
RC-RCEA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RCEA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RCGE	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RCGH	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RCGI	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RCGS	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RCKC	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RCMA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RCRA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.25	0.45 - 2.85
RC-RCRA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.25	0.45 - 2.85

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
RC-RCRA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RCRA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.25	0.45 - 2.85
RC-RCRA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RCRA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RCSA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.25 - 3.25	0.45 - 2.85
RC-RCSA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.25 - 3.25	0.45 - 2.85
RC-RCSA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.25 - 3.25	0.45 - 2.85
RC-RCSA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RCSA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RCVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RMVA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.25	0.45 - 2.85
RC-RMVA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RMVA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RMVA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.25	0.45 - 2.85
RC-RMVA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RMVA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.25	0.45 - 2.85
RC-RMVB	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RMVC	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RMVS	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-RTRL	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-SBYZ	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-SFGK	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-STRA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-SWOS	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-TWHB	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-UNCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 6.5	0.75 - 3.25
RC-WRWA	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RC-WVLB	LOT1	Acres	-	999,999,999	67,520	101,280	1	85	0.4 - 4.12868	0.30 - 15	0.50 - 10
RC-WVLB	LOT1	Acres	-	999,999,999	67,520	101,280	1	85	0.4 - 4.129	0.30 - 15	0.50 - 10
RC-WVLGS	LOT1	Acres	-	999,999,999	128,000	192,000	0.5	90	0.25 - 9	0.25 - 3.25	0.45 - 2.85
RICA	LOT1	Acres	-	1	236,000	354,000	1.26	80	0.75 - 5	0.5 - 3	0.5 - 3
RICA	SSL1	Acres	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RICA	LOT1	Acres	1	999,999,999	236,000	354,000	1	55	0.4 - 5	0.5 - 3	0.5 - 3
RIV1	LOT2	Square Feet	-	999,999,999	14	22	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIV2	COM2	Square Feet	-	999,999,999	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIV2	LOT2	Square Feet	-	999,999,999	16	24	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIV3	COM2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIV3	LOT2	Square Feet	-	999,999,999	13	21	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIV4	LOT2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIV5	LOT2	Square Feet	-	999,999,999	9	15	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
RIV9	LOT2	Square Feet	-	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIVA	COM2	Square Feet	-	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIVA	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RIVA	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RMBA	LOT1	Acres	-	999,999,999	224,768	337,152	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
RMCC	-	No Land					-	-	-	-	0.5 - 4.05
RMPA	LOT2	Square Feet	-	999,999,999	11	18	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
RMPC	-	No Land					-	-	-	-	0.5 - 4.05
RMST	-	No Land					-	-	-	-	0.5 - 4.05
ROCA	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
ROCA	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
RPLC	-	No Land					-	-	-	-	0.5 - 4.05
RRBC	-	No Land					-	-	-	-	0.5 - 4.05
RSPB	LOT1	Acres	-	1	164,320	246,480	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
RSPB	LOT1	Acres	1	999,999,999	164,320	246,480	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
RY-ATEA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-AVOB	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-BSMZ	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 4	0.35 - 3.25
RY-BSMZ	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 4	0.35 - 3.25
RY-BSMZ	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 4	0.35 - 3.25
RY-BSMZ	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 4	0.35 - 3.25
RY-BSMZ	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 4	0.35 - 3.25
RY-BSMZ	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 4	0.35 - 3.25
RY-BTLA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-BYRA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CCKD	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CCVB	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 4	0.35 - 3.25
RY-CCVB	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 4	0.35 - 3.25
RY-CCVB	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 4	0.35 - 3.25
RY-CCVB	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 4	0.35 - 3.25
RY-CCVB	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 4	0.35 - 3.25
RY-CCVB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 4	0.35 - 3.25
RY-CDMD	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 4	0.35 - 3.25
RY-CDMD	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 4	0.35 - 3.25
RY-CDMD	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 4	0.35 - 3.25
RY-CDMD	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 4	0.35 - 3.25
RY-CDMD	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 4	0.35 - 3.25
RY-CDMD	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 4	0.35 - 3.25
RY-CDRA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CDRB	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CDWB	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CEWA	-	No Land					-	-	-	-	0.5 - 4.0
RY-CEWC	-	No Land					-	-	-	-	0.5 - 4.0
RY-CEWP	-	No Land					-	-	-	-	0.5 - 4.0
RY-CLFB	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CMNA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CORT	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CRFJ	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CSRD	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-CTLC	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-EDEA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-ENOA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-EWCB	-	No Land					-	-	-	-	0.5 - 4.0
RY-EWCC	-	No Land					-	-	-	-	0.5 - 4.0
RY-EWCD	-	No Land					-	-	-	-	0.5 - 4.0
RY-EWCG	-	No Land					-	-	-	-	0.5 - 4.0
RY-EWDA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-EWVA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FAIE	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 4	0.35 - 3.25
RY-FAIE	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 4	0.35 - 3.25
RY-FAIE	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 4	0.35 - 3.25
RY-FAIE	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 4	0.35 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
RY-FAIE	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 4	0.35 - 3.25
RY-FAIE	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 4	0.35 - 3.25
RY-FDSA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FESA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FMAA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FMEA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FRSA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FVAG	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FVHD	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-FVMA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 7.0	0.75 - 3.25
RY-GAPF	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 4	0.35 - 3.25
RY-GAPF	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 4	0.35 - 3.25
RY-GAPF	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 4	0.35 - 3.25
RY-GAPF	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 4	0.35 - 3.25
RY-GAPF	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 4	0.35 - 3.25
RY-GAPF	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 4	0.35 - 3.25
RY-GRYA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-HRGE	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-LCRA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-LCRC	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-LCRG	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 7.0	0.75 - 3.25
RY-LDGA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-MCGA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-MOOF	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-OKLA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-OMTH	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-OZMA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-PRGM	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-R2MD	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-R2TH	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-R3MF	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-R5TA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-RHRA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 4	0.35 - 3.25
RY-RHRA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 4	0.35 - 3.25
RY-RHRA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 4	0.35 - 3.25
RY-RHRA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 4	0.35 - 3.25
RY-RHRA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 4	0.35 - 3.25
RY-RHRA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 4	0.35 - 3.25
RY-RSHA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-RVEE	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-SCCV	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RYSC-SCFA	LOT1	Acres	-	999,999,999	280,000	420,000	0.3	70	0.384 - 1.07	0.30 - 6	0.40 - 4
RYSC-SCFB	LOT1	Acres	-	999,999,999	280,000	420,000	0.3	70	0.384 - 1.07	0.30 - 6	0.40 - 4
RYSC-SCFC	LOT1	Acres	-	999,999,999	280,000	420,000	0.3	70	0.384 - 1.07	0.30 - 6	0.40 - 4
RYSC-SCFD	LOT1	Acres	-	999,999,999	280,000	420,000	0.3	70	0.384 - 1.07	0.30 - 6	0.40 - 4
RYSC-SCFF	LOT1	Acres	-	999,999,999	280,000	420,000	0.3	70	0.384 - 1.07	0.30 - 6	0.40 - 4
RYSC-SCFG	LOT1	Acres	-	999,999,999	280,000	420,000	0.3	70	0.384 - 1.07	0.30 - 6	0.40 - 4
RYSC-SCFT	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	9.5 - 12.5	0.75 - 3.25
RY-SPYA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-SREH	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-SREI	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
RY-STWA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-SYCV	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 7.0	0.75 - 3.25
RY-THNA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-TWDA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-TWNA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-UOFF	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 4	0.35 - 3.25
RY-UOFF	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 4	0.35 - 3.25
RY-UOFF	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 4	0.35 - 3.25
RY-UOFF	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 4	0.35 - 3.25
RY-UOFF	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 4	0.35 - 3.25
RY-UOFF	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 4	0.35 - 3.25
RY-VPDA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-VPDB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 9.0	0.75 - 3.25
RY-WCTA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-WDMA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-WDMB	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-WFDA	-	No Land					-	-	-	-	0.5 - 4.0
RY-WFDB	-	No Land					-	-	-	-	0.5 - 4.0
RY-WIGN	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-WISA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-WNDI	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-WSGA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
RY-WYNA	LOT1	Acres	-	999,999,999	64,000	96,000	1	90	0.5 - 10	0.25 - 4	0.35 - 3.25
S&GA	LOT1	Acres	-	10	23,380	35,070	0.9	44	0.721 - 2	0.5 - 3	0.5 - 3
S&GA	LOT1	Acres	10	40	23,380	35,070	2.4	80	0.13 - 2	0.5 - 3	0.5 - 3
S&GA	LOT1	Acres	40	999,999,999	23,380	35,070	6	91	0.07 - 0.9	0.5 - 3	0.5 - 3
SA-ABRA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-ACGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-AIRI	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-APRB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.5 - 3	0.5 - 4.05
SA-ARAB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-ARNG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-ATKA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 7.0	0.75 - 3.25
SA-AWDA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-AWEW	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-AXAP	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-AZPA	-	No Land					-	-	-	-	0.5 - 4.0
SA-BCM/S	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SA-BENA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BGWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BIRA	-	No Land					-	-	-	-	0.5 - 4.0
SA-BISH	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BKDA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BKWR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BLKB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BLTC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BLTR	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.35 - 3.5	0.35 - 2.85
SA-BLTR	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-BLTR	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-BLTR	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.35 - 3.5	0.35 - 2.85
SA-BLTR	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.35 - 3.5	0.35 - 2.85

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SA-BLTR	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-BLWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BMEA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BMEB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BMGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SABP-BMKK	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 6	0.40 - 4
SABP-BMKT	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 6	0.40 - 4
SABP-BPKA	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKB	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKC	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 6	0.40 - 4
SABP-BPKF	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKG	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKI	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKJ	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKK	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKM	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SABP-BPKP	-	No Land					-	-	-	-	0.5 - 4.0
SABP-TSCA	-	No Land					-	-	-	-	0.5 - 4.0
SABP-TSCR	-	No Land					-	-	-	-	0.5 - 4.0
SA-BRAA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 3.0	0.75 - 3.25
SA-BRBB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BRWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SABU	-	No Land					-	-	-	-	0.5 - 4.05
SA-BUSA	LOT2	Square Feet	-	999,999,999	2	5	1	1	0.75 - 1.25	0.3 - 6	0.5 - 4
SA-BUSA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-BWMA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CABA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CAKR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CAWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CBCQ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CCMS	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CCRA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CCWA	-	No Land					-	-	-	-	0.5 - 4.0
SA-CEFA	-	No Land					-	-	-	-	0.5 - 4.0
SA-CGCA	-	No Land					-	-	-	-	0.35 - 2.85
SA-CGCG	-	No Land					-	-	-	-	0.35 - 2.85
SA-CHWL	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CKWC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CLAA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CNKR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CNVZ	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.35 - 3.5	0.35 - 2.85
SA-CNVZ	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.35 - 3.5	0.35 - 2.85
SA-CNVZ	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.35 - 3.5	0.35 - 2.85
SA-CNVZ	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-CNVZ	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-COCA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-COCB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-COLA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 2.5	0.75 - 3.25
SA-COTB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-COUT	-	No Land					-	-	-	-	0.5 - 4.0

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SA-COVB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CPLA	-	No Land					-	-	-	-	0.5 - 4.0
SA-CPLB	-	No Land					-	-	-	-	0.5 - 4.0
SA-CROS	-	No Land					-	-	-	-	0.5 - 4.0
SA-CROT	-	No Land					-	-	-	-	0.5 - 4.0
SA-CROU	-	No Land					-	-	-	-	0.5 - 4.0
SA-CROV	-	No Land					-	-	-	-	0.5 - 4.0
SA-CRTA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CRVA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CWDG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-CWRP	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-DBSA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-DEER	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.35 - 3.5	0.35 - 2.85
SA-DEVA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-DEWT	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.0 - 5.0	0.75 - 3.25
SA-DFAA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.5 - 4.05
SA-DOTC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-DRAA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-DRNE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-EGRA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-EGVH	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.35 - 3.5	0.35 - 2.85
SA-EGVH	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-EGVH	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-EGVH	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.35 - 3.5	0.35 - 2.85
SA-EGVH	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-EGVH	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-EMMH	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FCCA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FENA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FFSA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FGWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FOEE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FRWA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
SA-FTUE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FWYB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FXFE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FXHG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-FXRC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GAEA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GAHE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GBTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 3.0	0.75 - 3.25
SA-GCOR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GLCR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GLMA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GLNA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GLWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GMGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-GNWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HCKA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HEYA	-	No Land					-	-	-	-	0.35 - 2.85
SA-HEYB	-	No Land					-	-	-	-	0.5 - 4.0

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SA-HHLF	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HMCC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HOLA	-	No Land					-	-	-	-	0.5 - 4.0
SA-HOLB	-	No Land					-	-	-	-	0.5 - 4.0
SA-HOLC	-	No Land					-	-	-	-	0.5 - 4.0
SA-HTRS	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HVEB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HVEC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HVFC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-HYDA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-IFLF	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-JKMA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-JKWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-KASA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-KHGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-KPAA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
SA-KSWA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-KWDZ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-LAGH	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-LGPA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-LJTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SA-LRGC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MANA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MANT	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	5.0 - 6.0	0.75 - 3.25
SA-MBTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SA-MBTB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MCCA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MCHD	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MCPA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MDWI	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MECB	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.35 - 3.5	0.35 - 2.85
SA-MECB	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-MECB	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-MECB	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.35 - 3.5	0.35 - 2.85
SA-MECB	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-MECB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-MEGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MLCA	-	No Land					-	-	-	-	0.5 - 4.0
SA-MLYO	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MMWK	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MPKA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MRCA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MRYA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MTRA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SA-MTVP	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MWBA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-MWBL	-	No Land					-	-	-	-	0.5 - 4.0
SA-MWBM	-	No Land					-	-	-	-	0.5 - 4.0
SA-MWBN	-	No Land					-	-	-	-	0.5 - 4.0
SA-MWDA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-OKFA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SA-OKOA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-PCVD	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.35 - 3.5	0.35 - 2.85
SA-PCVD	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-PCVD	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-PCVD	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.35 - 3.5	0.35 - 2.85
SA-PCVD	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-PCVD	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.35 - 3.5	0.35 - 2.85
SA-PEBA	-	No Land					-	-	-	-	0.5 - 4.0
SA-PEBB	-	No Land					-	-	-	-	0.5 - 4.0
SA-PENA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SA-PNFA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-PPAA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	8.5 - 9.5	0.75 - 3.25
SA-PRDA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-PRKA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SAPR-POPA	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SAPR-POPB	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SAPR-POPD	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SAPR-POPE	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SA-QHWV	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-QHWZ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-QUCV	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R1GG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R2SB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R2SC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R2SZ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R2TC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3GA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3GE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3GH	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3GJ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3SA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3SB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3SG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3SI	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3SN	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3ST	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3SW	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3SZ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3TC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R3TE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4GL	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4GN	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4GP	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4SA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4SC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4SE	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4SG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R4SR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R5SC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R7SB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-R9SA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SA-RACA	-	No Land					-	-	-	-	0.5 - 4.0
SA-RALH	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.35 - 3.5	0.35 - 2.85
SARAM-RAMA	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMB	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMC	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMD	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAME	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMF	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMG	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMH	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMK	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMM	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMY	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.30 - 6	0.40 - 4
SARAM-RAMZ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 6	0.40 - 4
SA-RAVA	-	No Land					-	-	-	-	0.5 - 4.0
SARD	COM2	Square Feet	-	1	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SARD	COM2	Square Feet	1	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SARD	LOT2	Square Feet	-	1	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SARD	LOT2	Square Feet	1	999,999,999	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SARE	LOT2	Square Feet	-	999,999,999	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SA-ROBA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-ROSA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SA-ROYK	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RPVA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
SA-RSCG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 15	0.50 - 10
SA-RSCG	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RTHY	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 15	0.50 - 10
SA-RTHY	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RUBO	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RVAL	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RVAL	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 15	0.50 - 10
SA-RWEA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RWHA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RYPA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RYPB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-RYPB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.30 - 15	0.50 - 10
SA-SADR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SAMH	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SBRA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SDFC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SEQJ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SHFQ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SLKB	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SMIC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SMPA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SOCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.5 - 7.5	0.75 - 3.25
SA-SOEA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SOUA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 2.5	0.75 - 3.25
SA-SPCX	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SPGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SSFA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SA-SSPA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SSTA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SSVA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	5.0 - 6.0	0.75 - 3.25
SA-STGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-STIA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-SVCA	-	No Land					-	-	-	-	0.5 - 4.0
SA-SVCB	-	No Land					-	-	-	-	0.5 - 4.0
SA-SWTA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TCCA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TLFC	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TNBR	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TOCS	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TOKJ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TOSN	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TPTX	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TRIA	LOT1	Acres	-	999,999,999	412,000	618,000	0.6	90	0.5 - 5	0.35 - 3.5	0.35 - 2.85
SA-TRTZ	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-TWLA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-VCTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SA-VPAA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	10.5 - 11.5	0.75 - 3.25
SA-VPAV	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WARA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WBRA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SAWC	-	No Land					-	-	-	-	0.5 - 4.05
SA-WDPA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WGLA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WLKA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WNTA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WOGA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WOPA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WPKA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WRAA	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WSHH	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WSTU	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SA-WTPH	LOT1	Acres	-	999,999,999	132,000	198,000	0.5	90	0.35 - 9	0.35 - 3.5	0.35 - 2.85
SC-BTDA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SCCC	L1	Acres	-	1	173,200	259,800	1.273	85	0.75 - 1.7	0.5 - 3	0.5 - 3
SCCC	L1	Acres	1	999,999,999	173,200	259,800	1.273	85	0.75 - 1.7	0.5 - 3	0.5 - 3
SCCC	L2	Acres	-	1	26,000	39,000	1.273	85	0.665 - 1.7	0.5 - 3	0.5 - 3
SCCC	L2	Acres	1	999,999,999	26,000	39,000	1.273	85	0.665 - 1.7	0.5 - 3	0.5 - 3
SC-CIMA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SC-CPSA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-DAWA	-	No Land					-	-	-	-	0.5 - 4.05
SC-ERSS	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-GADC	-	No Land					-	-	-	-	0.50 - 2.75
SC-JMDA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-MSSA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-OCTA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R2GA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R2GH	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R2MF	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SC-R3GB	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R3GC	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R3MA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R3MC	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R3MD	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R3MH	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R4GA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R4GB	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R4GC	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R4GK	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-R4MA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-ROHA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-SLCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
SC-SWBA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-WBPA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SC-WCKA	LOT1	Acres	-	999,999,999	240,000	360,000	0.25	90	0.3 - 7	0.45 - 6	0.50 - 2.75
SFBA	-	No Land					-	-	-	-	0.5 - 4.05
SHTR	LOT1	Acres	-	999,999,999	560,000	840,000	0.25	90	0.15 - 5	0.5 - 3	1.120 - 1.880
SIPA	LOT1	Acres	-	1	175,580	263,370	1	77	1.415 - 1.67729	0.5 - 3	0.5 - 3
SIPA	LOT1	Acres	1	999,999,999	175,580	263,370	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SIXA	-	No Land					-	-	-	-	0.5 - 4.05
SKFB	COM2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SKFB	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SKLD	LOT1	Acres	-	999,999,999	211,520	317,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SKYA	-	No Land					-	-	-	-	0.5 - 4.05
SLHA	LOT1	Acres	-	1	108,048	162,074	1	70	0.75 - 3	0.5 - 3	0.5 - 3
SLHA	LOT1	Acres	1	999,999,999	108,048	162,074	1	70	0.75 - 3	0.5 - 3	0.5 - 3
SLXC	-	No Land					-	-	-	-	0.5 - 4.05
SLXO	-	No Land					-	-	-	-	0.5 - 4.05
SMBC	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.50 - 3	1.820 - 3.020
SM-CNFA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.30 - 4.5	0.45 - 2.25
SM-CNFA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-CNFA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-CNFA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.30 - 4.5	0.45 - 2.25
SM-CNFA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.30 - 4.5	0.45 - 2.25
SM-COAA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-CTPD	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-GILA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-GLAA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-IHLA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-MNTA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SMMS-MSOA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 6	0.40 - 4
SMMS-MSOC	-	No Land					-	-	-	-	0.40 - 4
SM-NGAA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-OGPA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-SCKA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-SHHA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-SMRL	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.30 - 4.5	0.45 - 2.25
SM-SMRL	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-SMRL	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-SMRL	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.30 - 4.5	0.45 - 2.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SM-SMRL	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.30 - 4.5	0.45 - 2.25
SM-STCA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.30 - 4.5	0.45 - 2.25
SM-STCA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-STCA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-STCA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.30 - 4.5	0.45 - 2.25
SM-STCA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.30 - 4.5	0.45 - 2.25
SM-WCEA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-WPMA	L1	Acres	-	5	32,800	49,200	1.2	85	0.854 - 1.409	0.30 - 4.5	0.45 - 2.25
SM-WPMA	L1	Acres	5	999,999,999	16,000	24,000	10	75	0.484 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-WPMA	L2	Acres	-	5	10,800	16,200	1.5	75	0.8929 - 1.75	0.30 - 4.5	0.45 - 2.25
SM-WPMA	L2	Acres	5	10	9,600	14,400	5	90	0.75 - 1.5	0.30 - 4.5	0.45 - 2.25
SM-WPMA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.668 - 1.5	0.30 - 4.5	0.45 - 2.25
SM-WRDA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SM-WTCA	LOT1	Acres	-	999,999,999	28,000	42,000	1	90	0.5 - 10	0.30 - 4.5	0.45 - 2.25
SNXY	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SNXY	LOT2	Square Feet	-	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SOPC	-	No Land					-	-	-	-	0.5 - 4.05
SPDD	COM1	Acres	-	1	41,103	61,655	1	76	4.7 - 1.25	0.5 - 3	0.5 - 3
SPDD	COM1	Acres	1	999,999,999	41,103	61,655	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPDD	LOT1	Acres	-	1	76,536	114,804	1	76	1.26 - 4.7	0.5 - 3	0.5 - 3
SPDD	LOT1	Acres	1	999,999,999	64,720	97,080	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFA	COM1	Acres	-	1	274,560	411,840	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFA	COM1	Acres	1	999,999,999	274,560	411,840	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFA	LOT1	Acres	-	1	627,520	941,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFA	LOT1	Acres	1	999,999,999	627,520	941,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFB	COM1	Acres	-	1	262,480	393,720	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFB	COM1	Acres	1	999,999,999	262,480	393,720	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFB	LOT1	Acres	-	1	598,132	897,198	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFB	LOT1	Acres	1	999,999,999	598,132	897,198	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFC	COM1	Acres	-	2	99,044	148,566	1	94	0.63 - 3.4	0.5 - 3	0.5 - 3
SPFC	COM1	Acres	2	999,999,999	99,044	148,566	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPFC	LOT1	Acres	-	2	247,112	370,668	1	94	0.63 - 3.4	0.5 - 3	0.5 - 3
SPFC	LOT1	Acres	2	999,999,999	247,112	370,668	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPII	COM1	Acres	-	1	102,947	154,421	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPII	COM1	Acres	1	999,999,999	102,947	154,421	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPII	LOT1	Acres	-	1	285,370	428,056	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPII	LOT1	Acres	1	999,999,999	285,370	428,056	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPRA	LOT1	Acres	-	1	123,560	185,340	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SPRA	LOT1	Acres	1	999,999,999	123,560	185,340	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
SRDA	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.745 - 1.25	0.5 - 3	0.5 - 3
SRDA	LOT2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SRFA	COM2	Square Feet	-	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SRFA	LOT2	Square Feet	-	999,999,999	4	7	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SRFE	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SRFE	LOT2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SS-1451	-	No Land					-	-	-	-	0.5 - 4.0
SS-1452	-	No Land					-	-	-	-	0.5 - 4.0
SS-1453	-	No Land					-	-	-	-	0.5 - 4.0
SS-1454	-	No Land					-	-	-	-	0.5 - 4.0
SS-1455	-	No Land					-	-	-	-	0.5 - 4.0
SS-1456	-	No Land					-	-	-	-	0.5 - 4.0

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SS-1457	-	No Land					-	-	-	-	0.5 - 4.0
SS-ABTA	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.5 - 4.05
SS-ACTA	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.50 - 5
SS-AHAA	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.5 - 3	0.5 - 4.0
SS-CLCA	-	No Land					-	-	-	-	0.5 - 4.0
SS-CLCB	-	No Land					-	-	-	-	0.5 - 4.0
SS-GRHR	-	No Land					-	-	-	-	0.5 - 4.05
SS-LEXR	-	No Land					-	-	-	-	0.50 - 5
SS-MPCR	-	No Land					-	-	-	-	0.5 - 4.0
SS-PSPA	-	No Land					-	-	-	-	0.50 - 5
SS-R2DA	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.50 - 5
SS-R3DA	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.50 - 5
SS-R3DB	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.50 - 5
SS-R3DC	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.50 - 5
SS-R4DA	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.50 - 5
SS-R5DA	LOT1	Acres	-	999,999,999	680,000	1,020,000	0.15	90	0.15 - 4	0.45 - 3.85	0.50 - 5
SS-SMBL	-	No Land					-	-	-	-	0.5 - 4.0
SS-SMBR	-	No Land					-	-	-	-	0.5 - 4.0
SS-SSTC	-	No Land					-	-	-	-	0.5 - 4.0
STLA	COM1	Acres	-	1	1,160,000	1,740,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
STLA	COM1	Acres	1	999,999,999	1,160,000	1,740,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
STLA	LOT1	Acres	-	1	535,680	803,520	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
STLA	LOT1	Acres	1	999,999,999	535,680	803,520	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
STLS	LOT1	Acres	-	1	207,464	311,196	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
STLS	LOT1	Acres	1	999,999,999	207,464	311,196	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
STLX	LOT1	Acres	-	10	78,400	117,600	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
STLX	LOT1	Acres	10	999,999,999	50,600	75,900	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWAN-ALLA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-APML	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-APPX	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BCLA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BCRA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BCVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BCVB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BCVC	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BCVD	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BCVE	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BEEA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-BEEB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BEEC	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BEETH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-BEMA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BFGP	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BFMA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BGEA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.5 - 4.05
SWAN-BGGX	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BHVA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-BHVB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BRRG	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BRSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BSLE	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SWAN-BTFA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BTVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BWDA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-BWDR	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CBTA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CGVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CHBA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CHEA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-CHEB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CLVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CRCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-CRSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CTRV	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CVDA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-CVWL	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-DHLG	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-DMOC	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-DVHA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-EMOA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-ERDA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-EVCA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-FEDA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-FJFE	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-FRDG	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-FSVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GEGA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GFRD	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GFRM	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GLSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GMDB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GNAJ	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GNFM	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-GRVA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HAHB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HESA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HHSB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HICO	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HKHA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HKRW	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HKSB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HKTG	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HPVW	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-HWCA	-	No Land					-	-	-	-	0.5 - 4.05
SWAN-HWCX	-	No Land					-	-	-	-	0.5 - 4.05
SWAN-HWPA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-JACA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-JAZB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-JBSE	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-JORA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-KERB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-KESK	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SWAN-LELZ	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-LGB2	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-LINW	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-LRAA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-LRRQ	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-MCBP	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-MITA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-MLRG	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-MRDG	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-MVPB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-NHBC	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-NRGF	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-NSHG	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-NSPA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-NWRP	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-OBCA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-OFLA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-OHOM	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-OSCA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-OTER	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-PATA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-PCSP	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-PODA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-PRAB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-PVTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-R8UA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.75	0.25 - 3.25
SWAN-R8UA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.75	0.25 - 3.25
SWAN-R8UA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UC	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.75	0.25 - 3.25
SWAN-R8UC	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UC	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UC	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.75	0.25 - 3.25
SWAN-R8UC	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UC	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UE	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.75	0.25 - 3.25
SWAN-R8UE	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UE	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UE	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.75	0.25 - 3.25
SWAN-R8UE	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UE	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UW	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.75	0.25 - 3.25
SWAN-R8UW	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UW	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UW	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.75	0.25 - 3.25
SWAN-R8UW	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-R8UW	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.75	0.25 - 3.25
SWAN-RBFS	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-RBWP	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SWAN-RFSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-RGLA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-RHSF	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-RVKA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-RVKB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-RVKX	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-RVMJ	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-RVTA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-RWPA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SBSS	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SCEJ	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SFSA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SFSB	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SLEA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 6.0	0.75 - 3.25
SWAN-SLWA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SMEM	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SONA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SOOA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-SUHA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-TKWA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-UBRL	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-VALA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-VDDW	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-WDBR	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-WFPC	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWAN-WWCA	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 -3.75	0.5 - 4.05
SWAN-WWCH	LOT1	Acres	-	999,999,999	128,000	192,000	0.6	90	0.25 - 10	0.25 - 3.75	0.25 - 3.25
SWB-ABSA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
SWB-ABSC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-ACFT	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-AKEA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-APTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 8.0	0.75 - 3.25
SWB-ARBC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-ARBD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-ARBE	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-ARBM	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-ARBP	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-AVCA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-AVCB	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.30 - 5	00.35 - 3.25
SWB-AVCB	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.30 - 5	00.35 - 3.25
SWB-AVCB	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.30 - 5	00.35 - 3.25
SWB-AVCB	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 5	00.35 - 3.25
SWB-AVCB	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.30 - 5	00.35 - 3.25
SWB-AVCB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.30 - 5	00.35 - 3.25
SWB-AVPA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-AWAA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-AWAB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-AWAD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-AWAE	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BALA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BCCE	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SWB-BCCI	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BCCX	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BCPA	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 5	00.35 - 3.25
SWB-BDFA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BGVF	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWBBL-BLFS	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLS3	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLS4	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLS5	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLS6	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLSB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLSC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLSD	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSE	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLSG	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLSH	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSJ	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSL	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSM	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSP	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSQ	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLSR	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSS	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLST	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.40 - 4
SWBBL-BLSW	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BLSX	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 6	0.40 - 4
SWBBL-BTHA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 8.0	0.75 - 3.25
SWBBL-BTHB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	5.0 - 6.5	0.75 - 3.25
SWB-BMCS	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BROA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BRRB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BTCB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-BWSA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CFSA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 8.0	0.75 - 3.25
SWB-CFSB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CFSC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CFSC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 15	0.50 - 10
SWB-CFSJ	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CFSK	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CFSP	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CGNM	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CGOA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CLCR	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.0 - 8.0	0.75 - 3.25
SWB-CMDD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CMSR	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CPTG	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-CVIA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWBCW-CBVA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	15.0 - 20.0	0.75 - 3.25
SWBCW-WCSF	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	15.0 - 20.0	0.75 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SWBCW-WCV2	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCV3	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCV4	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCV6	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCV8	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCV9	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVA	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVB	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVC	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVE	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVG	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVH	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVJ	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVK	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVL	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVM	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVP	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVQ	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVS	LOT1	Acres	-	999,999,999	240,000	360,000	0.8	90	0.25 - 10	0.30 - 6	0.50 - 4
SWBCW-WCVT	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	23.0 - 26.0	0.75 - 3.25
SWBCW-WCVX	LOT1	Acres	-	1	34,159	51,239	1	0	0.75 - 1.25	0.30 - 20	0.50 - 10
SWBCW-WCVX	LOT1	Acres	1	999,999,999	34,159	51,239	1	0	0.75 - 1.25	0.30 - 20	0.50 - 10
SWB-DHVA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-EKHA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-ELDA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-ELLS	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-EOHB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-EPAY	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-EPBX	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-FLOA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-FNP1	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-FNP2	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 8.0	0.75 - 3.25
SWB-FNP3	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-FREA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-GBMW	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-GDGR	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-GMEA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-GMWA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-GVRA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-HACA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 8.0	0.75 - 3.25
SWB-HG2B	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-HGFF	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-HH5A	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-HH5A	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
SWB-HHVA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-HPKA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-HVCT	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-JOSE	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LAPA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LBFA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LBFB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SWB-LBFC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LBFD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LBRL	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LBVC	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2 - 6	0.35 - 3.25
SWB-LBVE	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LDVA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 8.0	0.75 - 3.25
SWB-LEGA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LHOA	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.30 - 5	00.35 - 3.25
SWB-LHOA	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.30 - 5	00.35 - 3.25
SWB-LHOA	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.30 - 5	00.35 - 3.25
SWB-LHOA	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 5	00.35 - 3.25
SWB-LHOA	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.30 - 5	00.35 - 3.25
SWB-LHOA	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.30 - 5	00.35 - 3.25
SWB-LSRC	LOT2	Square Feet	-	999,999,999	4	7	1	1	0.5 - 1.5	0.25 - 3	0.5 - 4.0
SWB-LSSA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LVAG	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-LVTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 8.0	0.75 - 3.25
SWB-MALA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-MOEA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-MOSA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-OGRC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-OKFS	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-OSPB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-OVHN	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-PAC1	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-PAC2	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	5.0 - 6.0	0.75 - 3.25
SWB-PKWK	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-POWD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-PSOF	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-R3OW	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-R4ND	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-R4OH	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-R6NA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-R6NB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-R6OZ	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-RKWC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-RVCA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-RVWA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 15	0.50 - 10
SWB-RVWA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SANE	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SANF	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SDRB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SELC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SFAA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SFDB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SGAD	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.30 - 5	00.35 - 3.25
SWB-SGAD	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.30 - 5	00.35 - 3.25
SWB-SGAD	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.30 - 5	00.35 - 3.25
SWB-SGAD	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.30 - 5	00.35 - 3.25
SWB-SGAD	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.30 - 5	00.35 - 3.25
SWB-SGAD	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.30 - 5	00.35 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
SWB-SHKA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SMSA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SMTJ	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SOKD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SPVD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SUVA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SVSA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-SWES	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-TLSM	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-TRVA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-TVEC	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-VACA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-VHAV	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-WDFF	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-WLCA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.0 - 4.0	0.75 - 3.25
SWB-WLCB	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-WLCT	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-WLCZ	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-WOKA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-WTWD	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWB-WWPA	LOT1	Acres	-	999,999,999	136,000	204,000	0.75	90	0.25 - 5	0.30 - 5	00.35 - 3.25
SWDC	LOT1	Acres	-	999,999,999	90,920	136,380	1.85	70	0.5 - 2	0.5 - 3	0.5 - 3
SWFA	COM2	Square Feet	-	999,999,999	2	4	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWFA	LOT2	Square Feet	-	999,999,999	6	10	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWIX	LOT2	Square Feet	-	1	9	15	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWIX	LOT2	Square Feet	1	999,999,999	9	15	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWRA	COM2	Square Feet	-	1	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWRA	COM2	Square Feet	1	999,999,999	3	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWRA	LOT2	Square Feet	-	1	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
SWRA	LOT2	Square Feet	1	999,999,999	1	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
TBMX	LOT1	Acres	-	1	130,720	196,080	1	46	2.476 - 3.228	0.5 - 3	0.5 - 3
TBMX	LOT1	Acres	1	999,999,999	130,720	196,080	1	46	2.476 - 3.228	0.5 - 3	0.5 - 3
TENC	-	No Land					-	-	-	-	0.5 - 4.05
TFPC	-	No Land					-	-	-	-	0.5 - 4.05
TNEA	LOT2	Square Feet	-	999,999,999	12	19	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
TNEB	LOT2	Square Feet	-	999,999,999	12	19	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
TNFA	COM2	Square Feet	-	999,999,999	2	3	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
TNFA	LOT2	Square Feet	-	999,999,999	11	17	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
TNLA	COM1	Acres	-	1	571,520	857,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
TNLA	COM1	Acres	1	999,999,999	571,520	857,280	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
TNLA	LOT1	Acres	-	1	1,032,000	1,548,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
TNLA	SSL1	Acres	-	999,999,999	-	2	1	0	0.5 - 1.25	0.5 - 3	0.5 - 3
TNLA	LOT1	Acres	1	999,999,999	1,032,000	1,548,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
TNSC	COM1	Acres	-	999,999,999	297,120	445,680	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
TNSC	SSL1	Acres	-	999,999,999	-	2	1	0	0.5 - 1.25	0.5 - 3	0.5 - 3
TNSC	LOT1	Acres	-	999,999,999	776,160	1,164,240	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
TVCA	LOT1	Acres	-	999,999,999	220,000	330,000	0.3	90	0.25 - 5	0.25 - 5	0.5 - 4.05
VICA	COM2	Square Feet	-	999,999,999	1	2	1	1	0.75 - 1.25	0.5 - 3	0.8 - 1.34
VICA	SSL2	Square Feet	-	999,999,999	-	2	1	1	0.5 - 1.25	0.5 - 3	0.5 - 4
VICA	LOT2	Square Feet	-	999,999,999	4	8	1	1	0.75 - 1.25	0.5 - 3	0.8 - 1.34
VOHA	LOT2	Square Feet	-	999,999,999	22	34	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
VOHC	-	No Land					-	-	-	-	0.5 - 4.05
VPCC	-	No Land					-	-	-	-	0.5 - 4.05
VPKA	LOT2	Square Feet	-	999,999,999	18	29	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
VRMC	COM2	Square Feet	-	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
VRMC	LOT2	Square Feet	-	999,999,999	9	15	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
VRMD	-	No Land					-	-	-	-	0.5 - 4.05
VRMH	-	No Land					-	-	-	-	0.5 - 4.05
WA-ADRA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-AS1A	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.5 - 3	0.5 - 4.05
WA-BKNA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-BTBA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 7.0	0.75 - 3.25
WA-CPP1	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-CPP2	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-DPPA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-FBWA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WAGA	-	No Land					-	-	-	-	1.76 - 2.94
WA-GTHA	-	No Land					-	-	-	-	0.75 - 3.25
WA-GVIA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-HH2A	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-HSHA	-	No Land					-	-	-	-	0.50 - 2.75
WA-HSHP	-	No Land					-	-	-	-	0.5 - 4.05
WALC	-	No Land					-	-	-	-	0.5 - 4.05
WA-LLRA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-LNDG	-	No Land					-	-	-	-	0.50 - 2.75
WA-LRWC	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
WA-LUCE	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-MLWA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-MTSG	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-NARA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
WA-NARX	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-NARX	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	1.0 - 2.0	0.50 - 2.85
WA-OAKA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
WA-R2EA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R2EB	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R3EA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R3EB	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R3FA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R3FB	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R3FC	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R3OR	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R4EA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R4EC	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R4ED	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R4FA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R4FC	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-R5EA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-RHTT	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-RPTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
WA-RVIA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-SNRW	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.0 - 5.0	0.75 - 3.25
WA-SSTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.0 - 5.0	0.75 - 3.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
WA-STSL	-	No Land					-	-	-	-	0.50 - 2.75
WA-SUSD	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-SWDS	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-UPSA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-VMAA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-VOHR	-	No Land					-	-	-	-	0.50 - 2.75
WA-WENA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.5 - 5.5	0.75 - 3.25
WA-WILA	LOT1	Acres	-	999,999,999	640,000	960,000	0.18	75	0.3 - 5	0.25 - 4.5	0.50 - 2.75
WA-WWDA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.0 - 5.0	0.75 - 3.25
WCPA	COM2	Square Feet	-	1	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WCPA	COM2	Square Feet	1	999,999,999	2	5	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WCPA	LOT2	Square Feet	-	1	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WCPA	LOT2	Square Feet	1	999,999,999	5	9	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WDNA	-	No Land					-	-	-	-	0.5 - 4.05
WE-AMSA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-AMZA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-AUTA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-BKEA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-CCHA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-CVEC	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-DRCA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-HBPT	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-HNSA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-HRSZ	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-HZHM	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-KYFA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	3.5 - 4.5	0.75 - 3.25
WE-LMDA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-MCEA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-NPLA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-NRCMTH	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 4.5	0.75 - 3.25
WE-PBFA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-PBFB	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 7.0	0.75 - 3.25
WE-PBTA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-PNRM	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3V4	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3V5	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3V8	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3V9	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3VH	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3VI	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3VJ	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3VN	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R3VP	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R4VA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R4VH	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R4VJ	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-R4VJ	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.30 - 15	0.50 - 10
WE-RMWF	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-ROLL	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-SACA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-SBDA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
WE-SBHA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-TALA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-TJFA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-TWEE	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-WPWY	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.5 - 5.5	0.75 - 3.25
WE-WTEA	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WE-WVLR	LOT1	Acres	-	999,999,999	212,000	318,000	0.45	90	0.25 - 8	0.25 - 3	0.45 - 2.25
WF-BBHA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-BBRR	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-BCEA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-BREK	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-BSRA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	1.5 - 2.5	0.75 - 3.25
WF-CRIA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
WF-CSVA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-CTMC	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-CVLA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2 - 5	0.5 - 2.85
WF-CVLC	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2 - 5	0.5 - 2.85
WF-CWKR	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-ELKS	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-EMTA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.0 - 3.0	0.75 - 3.25
WF-EPLA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-FBRA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-FOXA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-GWFA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-HAAA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-HAAE	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-HDGA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-JCBA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-KGIG	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-KSRB	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-LACK	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-LMRA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-LMRB	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-MLVA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-MNGA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-NBPA	-	No Land					-	-	-	-	0.50 - 2.85
WF-NHBD	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-NREA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-NSEZ	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-NTHA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-ODHM	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-OWRA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R4KA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R4KB	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R4KF	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R4KH	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R4KI	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R4KL	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R4VK	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R5KA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-R8ZZ	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.75	0.50 - 2.85

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
WF-R8ZZ	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.75	0.50 - 2.85
WF-R8ZZ	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.75	0.50 - 2.85
WF-R8ZZ	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.75	0.50 - 2.85
WF-R8ZZ	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.75	0.50 - 2.85
WF-R8ZZ	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.75	0.50 - 2.85
WF-RIWA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WFRM-RMSA	LOT1	Acres	-	999,999,999	140,000	210,000	1	90	0.5 - 10	0.30 - 6	0.40 - 4
WFRM-RMSH	LOT1	Acres	-	999,999,999	140,000	210,000	1	90	0.5 - 10	0.30 - 6	0.40 - 4
WFRM-RMSP	LOT1	Acres	-	999,999,999	140,000	210,000	1	90	0.5 - 10	0.30 - 6	0.40 - 4
WFRM-RMSS	LOT1	Acres	-	999,999,999	140,000	210,000	1	90	0.5 - 10	0.30 - 6	0.40 - 4
WFRM-RMSV	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	15.0 - 20.0	0.75 - 3.25
WFRM-VRMT	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	6.0 - 8.0	0.75 - 3.25
WF-RTEA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	2.5 - 3.5	0.75 - 3.25
WF-RUNK	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-RWDC	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-RYDL	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-SNRP	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-SPH1	LOT1	Acres	-	999,999,999	140,000	210,000	1	90	0.5 - 10	0.25 - 3.75	0.50 - 2.85
WF-SPOA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-STHA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-SUMM	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-T&TB	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-THHA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-TNCE	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-VCCA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-VERA	LOT1	Acres	-	999,999,999	140,000	210,000	1	90	0.5 - 10	0.25 - 3.75	0.50 - 2.85
WF-VERV	LOT1	Acres	-	999,999,999	140,000	210,000	1	90	0.5 - 10	0.25 - 3.75	0.50 - 2.85
WF-VGSC	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-WFIA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-WFIA	LOT1	Acres	-	999,999,999	107,626	161,440	0.5	90	0.25 - 9	0.30 - 15	0.50 - 10
WF-WLAA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-WLSA	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-WLSB	LOT1	Acres	-	999,999,999	92,000	138,000	0.5	90	0.25 - 9	0.25 - 3.75	0.50 - 2.85
WF-WPLA	THMS	Per Lot	-	999,999,999	8,000	12,000	1	0	1 - 1	4.0 - 5.0	0.75 - 3.25
WF-WPLB	L1	Acres	-	3	52,800	79,200	1	90	0.682 - 2.864	0.25 - 3.75	0.50 - 2.85
WF-WPLB	L1	Acres	3	10	36,000	54,000	3	95	0.889 - 1.5	0.25 - 3.75	0.50 - 2.85
WF-WPLB	L1	Acres	10	999,999,999	32,000	48,000	10	90	0.25 - 1.5	0.25 - 3.75	0.50 - 2.85
WF-WPLB	L2	Acres	-	5	14,400	21,600	1.5	75	0.75 - 1.536	0.25 - 3.75	0.50 - 2.85
WF-WPLB	L2	Acres	5	10	10,800	16,200	5	90	0.667 - 1.5	0.25 - 3.75	0.50 - 2.85
WF-WPLB	L2	Acres	10	999,999,999	7,200	10,800	10	80	0.445 - 1.5	0.25 - 3.75	0.50 - 2.85
WPCA	-	No Land					-	-	-	-	0.5 - 4.05
WRCC	-	No Land					-	-	-	-	0.5 - 4.05
WVFI	LOT1	Acres	-	999,999,999	89,200	133,800	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
WVIN	L1	Acres	-	1	84,416	126,626	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WVIN	L1	Acres	1	999,999,999	84,416	126,626	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WVIN	L2	Acres	-	1	12,353	18,531	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WVIN	L2	Acres	1	999,999,999	12,353	18,531	1	1	0.75 - 1.25	0.5 - 3	0.5 - 3
WVL1	LOT2	Square Feet	-	999,999,999	17	26	1	1	0.75 - 1.25	0.5 - 3	1.35 - 2.25
WVL2	LOT1	Acres	-	999,999,999	650,612	975,918	1	0	0.75 - 1.25	0.5 - 3	0.820 - 1.380
WVL3	COM1	Acres	-	999,999,999	100,000	150,000	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
WVL3	LOT1	Acres	-	999,999,999	346,400	519,600	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3

Area	Unit Type	Unit of Measure	From Area	To Area	Min Land Rate	Max Land Rate	Standard Size	Curve %	Curve Factor Range	Land Factor Range	Building Factor Range
WVLC	COM1	Acres	-	999,999,999	135,040	202,560	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
WVLC	LOT1	Acres	-	999,999,999	349,600	524,400	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
WVLM	LOT1	Acres	-	999,999,999	94,560	141,840	1	0	0.75 - 1.25	0.5 - 3	0.680 - 1.120
WVLW	COM1	Acres	-	999,999,999	259,760	389,640	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
WVLW	LOT1	Acres	-	999,999,999	679,200	1,018,800	1	0	0.75 - 1.25	0.5 - 3	0.5 - 3
WVRA	LOT1	Acres	-	4	90,924	136,386	1.4	55	0.13 - 1.8	0.5 - 3	0.5 - 3
WVRA	LOT1	Acres	4	15	90,924	136,386	1	70	0.13 - 1.8	0.5 - 3	0.5 - 3
WVRA	LOT1	Acres	15	999,999,999	90,924	136,386	1	87	0.1 - 1.8	0.5 - 3	0.5 - 3
YRK1	-	No Land					-	-	-	-	0.5 - 4.05
YRKA	LOT1	Acres	-	999,999,999	762,560	1,143,840	1	0	0.75 - 1.25	0.5 - 3	1.41 - 2.35

RESIDENTIAL BUILDING CATEGORY AND DEPRECIATION TABLE

BUILDING CATEGORY	RATING	DEPRECIATION TABLE
Condo: Condominium	E	R-35
Condo: Condominium	D	R-75
Condo: Condominium	D+	R-75
Condo: Condominium	C–	R-80
Condo: Condominium	C	R-80
Condo: Condominium	C+	R-80
Condo: Condominium	B–	R-85
Condo: Condominium	B	R-85
Condo: Condominium	B–	R-85
Condo: Condominium	A	R-85
Condo: Condominium	A+	R-85
Condo: Condominium	A–	R-85
Condo: Condominium	S	R-85
Condo: Condominium	S+	R-85
Condo: Condominium	S–	R-85
Condo: Condominium	L	R-90
Condo: Condominium	L+	R-90
Condo: Condominium	L–	R-90
Condo: Condominium	Q	R-90
Condo: Condominium	Q–	R-90
Condo: Condominium	Q+	R-90
MH: MFG Housing	B	M-56
MH: MFG Housing	D	M-26
MH: MFG Housing	C	M-56
MH: MFG Housing	A	M-56
MH: MFG Housing	E	M-16
MH: MFG Housing	C+	M-56
MH: MFG Housing	C–	M-56
MH: MFG Housing	B+	M-56
MH: MFG Housing	B–	M-56
R: Residential	C	R-80
R: Residential	E	R-35
R: Residential	D	R-75
R: Residential	A	R-85
R: Residential	S	R-85
R: Residential	B	R-85
R: Residential	L	R-90
R: Residential	S–	R-85
R: Residential	A+	R-85

RESIDENTIAL BUILDING CATEGORY AND DEPRECIATION TABLE

BUILDING CATEGORY	RATING	DEPRECIATION TABLE
R: Residential	A–	R-85
R: Residential	B+	R-85
R: Residential	B–	R-85
R: Residential	C+	R-80
R: Residential	C–	R-80
R: Residential	D+	R-75
R: Residential	L–	R-90
R: Residential	L+	R-90
R: Residential	S+	R-85
R: Residential	Q	R-90
R: Residential	Q–	R-90
R: Residential	Q+	R-90
R3: Residential Luxury	A	R-85
R3: Residential Luxury	B	R-85
R3: Residential Luxury	C	R-80
R3: Residential Luxury	D	R-75
R3: Residential Luxury	S	R-85
R3: Residential Luxury	L	R-90
R3: Residential Luxury	Q	R-90
R3: Residential Luxury	A+	R-85
R3: Residential Luxury	B–	R-85
R3: Residential Luxury	B+	R-85
R3: Residential Luxury	C+	R-80
R3: Residential Luxury	C–	R-80
R3: Residential Luxury	S+	R-85
R3: Residential Luxury	S–	R-85
R3: Residential Luxury	L+	R-90
R3: Residential Luxury	L–	R-90
R3: Residential Luxury	Q+	R-90
R3: Residential Luxury	Q–	R-90

2025 Story Height Table

STORY HEIGHT	METHOD	VALUE EFFECT	COMPARISON
0.5	Factor	1	0.5
1	Factor	1	1
1.25	Factor	1	1.25
1.5	Factor	1	1.5
1.75	Factor	1	1.75
10	Factor	1.035	10
11	Factor	1.04	11
12	Factor	1.045	12
13	Factor	1.05	13
14	Factor	1.055	14
15	Factor	1.06	15
16	Factor	1.065	16
17	Factor	1.07	17
18	Factor	1.075	18
19	Factor	1.08	19
2	Factor	1	2
2.25	Factor	1	2.25
2.5	Factor	1	2.5
2.75	Factor	1	2.75
20	Factor	1.085	20
3	Factor	1	3
3.5	Factor	1	3.5
4	Factor	1	4
4.5	Factor	1	4.5
5	Factor	1.01	5
6	Factor	1.015	6
7	Factor	1.02	7
7.25	Factor	1.02125	7.25
7.5	Factor	1.0225	7.5
8	Factor	1.025	8
9	Factor	1.03	9
9.5	Factor	1.0325	9.5

2025 DEPRECIATION TABLES

Commercial – 00

AGE	RENOVATED	GOOD	FAIR	NORMAL	POOR	UNSOUND
0	18	40.5	90	90	90	90
1	18	40.5	90	90	90	90
2	18	40.5	90	90	90	90
3	18	40.5	90	90	90	90
4	18	40.5	90	90	90	90
5	18	40.5	90	90	90	90
6	18	40.5	90	90	90	90
7	18	40.5	90	90	90	90
8	18	40.5	90	90	90	90
9	18	40.5	90	90	90	90
10	18	40.5	90	90	90	90
11	18	40.5	90	90	90	90
12	18	40.5	90	90	90	90
13	18	40.5	90	90	90	90
14	18	40.5	90	90	90	90
15	18	40.5	90	90	90	90
16	18	40.5	90	90	90	90
17	18	40.5	90	90	90	90
18	18	40.5	90	90	90	90
19	18	40.5	90	90	90	90
20	18	40.5	90	90	90	90
21	18	40.5	90	90	90	90
22	18	40.5	90	90	90	90
23	18	40.5	90	90	90	90
24	18	40.5	90	90	90	90
25	18	40.5	90	90	90	90
26	18	40.5	90	90	90	90
27	18	40.5	90	90	90	90
28	18	40.5	90	90	90	90
29	18	40.5	90	90	90	90
30	18	40.5	90	90	90	90
31	18	40.5	90	90	90	90
32	18	40.5	90	90	90	90
33	18	40.5	90	90	90	90
34	18	40.5	90	90	90	90
35	18	40.5	90	90	90	90
36	18	40.5	90	90	90	90
37	18	40.5	90	90	90	90
38	18	40.5	90	90	90	90

AGE	RENOVATED	GOOD	FAIR	NORMAL	POOR	UNSOUND
39	18	40.5	90	90	90	90
40	18	40.5	90	90	90	90
41	18	40.5	90	90	90	90
42	18	40.5	90	90	90	90
43	18	40.5	90	90	90	90
44	18	40.5	90	90	90	90
45	18	40.5	90	90	90	90
46	18	40.5	90	90	90	90
47	18	40.5	90	90	90	90
48	18	40.5	90	90	90	90
49	18	40.5	90	90	90	90
50	18	40.5	90	90	90	90
51	18	40.5	90	90	90	90
52	18	40.5	90	90	90	90
53	18	40.5	90	90	90	90
54	18	40.5	90	90	90	90
55	18	40.5	90	90	90	90
56	18	40.5	90	90	90	90
57	18	40.5	90	90	90	90
58	18	40.5	90	90	90	90
59	18	40.5	90	90	90	90
60	18	40.5	90	90	90	90
61	18	40.5	90	90	90	90
61	18	40.5	90	90	90	90
62	18	40.5	90	90	90	90
63	18	40.5	90	90	90	90
64	18	40.5	90	90	90	90
65	18	40.5	90	90	90	90
66	18	40.5	90	90	90	90
67	18	40.5	90	90	90	90
68	18	40.5	90	90	90	90
69	18	40.5	90	90	90	90
70	18	40.5	90	90	90	90
71	18	40.5	90	90	90	90
72	18	40.5	90	90	90	90
73	18	40.5	90	90	90	90
74	18	40.5	90	90	90	90
75	18	40.5	90	90	90	90
76	18	40.5	90	90	90	90
77	18	40.5	90	90	90	90
78	18	40.5	90	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
79	18	40.5	90	90	90	90
80	18	40.5	90	90	90	90
81	18	40.5	90	90	90	90
82	18	40.5	90	90	90	90
83	18	40.5	90	90	90	90
84	18	40.5	90	90	90	90
85	18	40.5	90	90	90	90
86	18	40.5	90	90	90	90
87	18	40.5	90	90	90	90
88	18	40.5	90	90	90	90
89	18	40.5	90	90	90	90
90	18	40.5	90	90	90	90
91	18	40.5	90	90	90	90
92	18	40.5	90	90	90	90
93	18	40.5	90	90	90	90
94	18	40.5	90	90	90	90
95	18	40.5	90	90	90	90
96	18	40.5	90	90	90	90
97	18	40.5	90	90	90	90
98	18	40.5	90	90	90	90
99	18	40.5	90	90	90	90

2025 DEPRECIATION TABLES

Commercial – 05

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	5	11.25	25	42.5	51.25	90
1	5	11.25	25	42.5	51.25	90
2	5	11.25	25	42.5	51.25	90
3	5	11.25	25	42.5	51.25	90
4	5	11.25	25	42.5	51.25	90
5	5	11.25	25	42.5	51.25	90
6	5	11.25	25	42.5	51.25	90
7	5	11.25	25	42.5	51.25	90
8	5	11.25	25	42.5	51.25	90
9	5	11.25	25	42.5	51.25	90
10	5	11.25	25	42.5	51.25	90
11	5	11.25	25	42.5	51.25	90
12	5	11.25	25	42.5	51.25	90
13	5	11.25	25	42.5	51.25	90
14	5	11.25	25	42.5	51.25	90
15	5	11.25	25	42.5	51.25	90
16	5	11.25	25	42.5	51.25	90
17	5	11.25	25	42.5	51.25	90
18	5	11.25	25	42.5	51.25	90
19	5	11.25	25	42.5	51.25	90
20	5	11.25	25	42.5	51.25	90
21	4	11.25	25	42.5	51.25	90
22	5	11.25	25	42.5	51.25	90
23	5	11.25	25	42.5	51.25	90
24	5	11.25	25	42.5	51.25	90
25	5	11.25	25	42.5	51.25	90
26	5	11.25	25	42.5	51.25	90
27	5	11.25	25	42.5	51.25	90
28	5	11.25	25	42.5	51.25	90
29	5	11.25	25	42.5	51.25	90
30	5	11.25	25	42.5	51.25	90
31	5	11.25	25	42.5	51.25	90
32	5	11.25	25	42.5	51.25	90
33	5	11.25	25	42.5	51.25	90
34	5	11.25	25	42.5	51.25	90
35	5	11.25	25	42.5	51.25	90
36	5	11.25	25	42.5	51.25	90
37	5	11.25	25	42.5	51.25	90
38	5	11.25	25	42.5	51.25	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	5	11.25	25	42.5	51.25	90
40	5	11.25	25	42.5	51.25	90
41	5	11.25	25	42.5	51.25	90
42	5	11.25	25	42.5	51.25	90
43	5	11.25	25	42.5	51.25	90
44	5	11.25	25	42.5	51.25	90
45	5	11.25	25	42.5	51.25	90
46	5	11.25	25	42.5	51.25	90
47	5	11.25	25	42.5	51.25	90
48	5	11.25	25	42.5	51.25	90
49	5	11.25	25	42.5	51.25	90
50	5	11.25	25	42.5	51.25	90
51	5	11.25	25	42.5	51.25	90
52	5	11.25	25	42.5	51.25	90
52	5	11.25	25	42.5	51.25	90
53	5	11.25	25	42.5	51.25	90
54	5	11.25	25	42.5	51.25	90
55	5	11.25	25	42.5	51.25	90
56	5	11.25	25	42.5	51.25	90
57	5	11.25	25	42.5	51.25	90
58	5	11.25	25	42.5	51.25	90
59	5	11.25	25	42.5	51.25	90
60	5	11.25	25	42.5	51.25	90
61	5	11.25	25	42.5	51.25	90
62	5	11.25	25	42.5	51.25	90
63	5	11.25	25	42.5	51.25	90
64	5	11.25	25	42.5	51.25	90
65	5	11.25	25	42.5	51.25	90
66	5	11.25	25	42.5	51.25	90
67	5	11.25	25	42.5	51.25	90
68	5	11.25	25	42.5	51.25	90
69	5	11.25	25	42.5	51.25	90
70	5	11.25	25	42.5	51.25	90
71	5	11.25	25	42.5	51.25	90
72	5	11.25	25	42.5	51.25	90
73	5	11.25	25	42.5	51.25	90
74	5	11.25	25	42.5	51.25	90
75	5	11.25	25	42.5	51.25	90
76	5	11.25	25	42.5	51.25	90
77	5	11.25	25	42.5	51.25	90
78	5	11.25	25	42.5	51.25	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
79	5	11.25	25	42.5	51.25	90
80	5	11.25	25	42.5	51.25	90
81	5	11.25	25	42.5	51.25	90
82	5	11.25	25	42.5	51.25	90
83	5	11.25	25	42.5	51.25	90
84	5	11.25	25	42.5	51.25	90
85	5	11.25	25	42.5	51.25	90
86	5	11.25	25	42.5	51.25	90
87	5	11.25	25	42.5	51.25	90
88	5	11.25	25	42.5	51.25	90
89	5	11.25	25	42.5	51.25	90
90	5	11.25	25	42.5	51.25	90
91	5	11.25	25	42.5	51.25	90
92	5	11.25	25	42.5	51.25	90
93	5	11.25	25	42.5	51.25	90
94	5	11.25	25	42.5	51.25	90
95	5	11.25	25	42.5	51.25	90
96	5	11.25	25	42.5	51.25	90
97	5	11.25	25	42.5	51.25	90
98	5	11.25	25	42.5	51.25	90
99	5	11.25	25	42.5	51.25	90

2025 DEPRECIATION TABLES

Commercial – 10

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	7	15.75	35	59.5	71.75	90
1	7	15.75	35	59.5	71.75	90
2	7	15.75	35	59.5	71.75	90
3	7	15.75	35	59.5	71.75	90
4	7	15.75	35	59.5	71.75	90
5	7	15.75	35	59.5	71.75	90
6	7	15.75	35	59.5	71.75	90
7	7	15.75	35	59.5	71.75	90
8	7	15.75	35	59.5	71.75	90
9	7	15.75	35	59.5	71.75	90
10	7	15.75	35	59.5	71.75	90
11	7	15.75	35	59.5	71.75	90
12	7	15.75	35	59.5	71.75	90
13	7	15.75	35	59.5	71.75	90
14	7	15.75	35	59.5	71.75	90
15	7	15.75	35	59.5	71.75	90
16	7	15.75	35	59.5	71.75	90
17	7	15.75	35	59.5	71.75	90
18	7	15.75	35	59.5	71.75	90
19	7	15.75	35	59.5	71.75	90
20	7	15.75	35	59.5	71.75	90
21	7	15.75	35	59.5	71.75	90
22	7	15.75	35	59.5	71.75	90
23	7	15.75	35	59.5	71.75	90
24	7	15.75	35	59.5	71.75	90
25	7	15.75	35	59.5	71.75	90
26	7	15.75	35	59.5	71.75	90
27	7	15.75	35	59.5	71.75	90
28	7	15.75	35	59.5	71.75	90
29	7	15.75	35	59.5	71.75	90
30	7	15.75	35	59.5	71.75	90
31	7	15.75	35	59.5	71.75	90
32	7	15.75	35	59.5	71.75	90
33	7	15.75	35	59.5	71.75	90
34	7	15.75	35	59.5	71.75	90
35	7	15.75	35	59.5	71.75	90
36	7	15.75	35	59.5	71.75	90
37	7	15.75	15	59.5	71.75	90
38	7	15.75	35	59.5	71.75	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	7	15.75	35	59.5	71.75	90
40	7	15.75	35	59.5	71.75	90
41	7	15.75	35	59.5	71.75	90
42	7	15.75	35	59.5	71.75	90
43	7	15.75	35	59.5	71.75	90
44	7	15.75	35	59.5	71.75	90
45	7	15.75	35	59.5	71.75	90
46	7	15.75	35	59.5	71.75	90
47	7	15.75	35	59.5	71.75	90
48	7	15.75	35	59.5	71.75	90
49	7	15.75	35	59.5	71.75	90
50	7	15.75	35	59.5	71.75	90
51	7	15.75	35	59.5	71.75	90
52	7	15.75	35	59.5	71.75	90
54	7	15.75	35	59.5	71.75	90
55	7	15.75	35	59.5	71.75	90
56	7	15.75	35	59.5	71.75	90
57	7	15.75	35	59.5	71.75	90
58	7	15.75	35	59.5	71.75	90
59	7	15.75	35	59.5	71.75	90
60	7	15.75	35	59.5	71.75	90
61	7	15.75	35	59.5	71.75	90
62	7	15.75	35	59.5	71.75	90
63	7	15.75	35	59.5	71.75	90
64	7	15.75	35	59.5	71.75	90
65	7	15.75	35	59.5	71.75	90
66	7	15.75	35	59.5	71.75	90
67	7	15.75	35	59.5	71.75	90
68	7	15.75	35	59.5	71.75	90
69	7	15.75	35	59.5	71.75	90
70	7	15.75	35	59.5	71.75	90
71	7	15.75	35	59.5	71.75	90
72	7	15.75	35	59.5	71.75	90
72	7	15.75	35	59.5	71.75	90
73	7	15.75	35	59.5	71.75	90
74	7	15.75	35	59.5	71.75	90
75	7	15.75	35	59.5	71.75	90
76	7	15.75	35	59.5	71.75	90
77	7	15.75	35	59.5	71.75	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
78	7	15.75	35	59.5	71.75	90
79	7	15.75	35	59.5	71.75	90
80	7	15.75	35	59.5	71.75	90
81	7	15.75	35	59.5	71.75	90
82	7	15.75	35	59.5	71.75	90
83	7	15.75	35	59.5	71.75	90
84	7	15.75	35	59.5	71.75	90
85	7	15.75	35	59.5	71.75	90
86	7	15.75	35	59.5	71.75	90
87	7	15.75	35	59.5	71.75	90
88	7	15.75	35	59.5	71.75	90
89	7	15.75	35	59.5	71.75	90
90	7	15.75	35	59.5	71.75	90
91	7	15.75	35	59.5	71.75	90
92	7	15.75	35	59.5	71.75	90
94	7	15.75	35	59.5	71.75	90
95	7	15.75	35	59.5	71.75	90
96	7	15.75	35	59.5	71.75	90
97	7	15.75	35	59.5	71.75	90
98	7	15.75	35	59.5	71.75	90
99	7	15.75	35	59.5	71.75	90

2025 DEPRECIATION TABLE

Commercial – 15

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	9	20.25	45	76.5	90	90
1	9	20.25	45	76.5	90	90
2	9	20.25	45	76.5	90	90
3	9	20.25	45	76.5	90	90
4	9	20.25	45	76.5	90	90
5	9	20.25	45	76.5	90	90
6	9	20.25	45	76.5	90	90
7	9	20.25	45	76.5	90	90
8	9	20.25	45	76.5	90	90
9	9	20.25	45	76.5	90	90
10	9	20.25	45	76.5	90	90
11	9	20.25	45	76.5	90	90
12	9	20.25	45	76.5	90	90
13	9	20.25	45	76.5	90	90
14	9	20.25	45	76.5	90	90
15	9	20.25	45	76.5	90	90
16	9	20.25	45	76.5	90	90
17	9	20.25	45	76.5	90	90
18	9	20.25	45	76.5	90	90
19	9	20.25	45	76.5	90	90
20	9	20.25	45	76.5	90	90
21	9	20.25	45	76.5	90	90
22	9	20.25	45	76.5	90	90
23	9	20.25	45	76.5	90	90
24	9	20.25	45	76.5	90	90
25	9	20.25	45	76.5	90	90
26	9	20.25	45	76.5	90	90
27	9	20.25	45	76.5	90	90
28	9	20.25	45	76.5	90	90
29	9	20.25	45	76.5	90	90
30	9	20.25	45	76.5	90	90
31	9	20.25	45	76.5	90	90
32	9	20.25	45	76.5	90	90
33	9	20.25	45	76.5	90	90
34	9	20.25	45	76.5	90	90
35	9	20.25	45	76.5	90	90
36	9	20.25	45	76.5	90	90
37	9	20.25	45	76.5	90	90
38	9	20.25	45	76.5	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	9	20.25	45	76.5	90	90
40	9	20.25	45	76.5	90	90
41	9	20.25	45	76.5	90	90
42	9	20.25	45	76.5	90	90
43	9	20.25	45	76.5	90	90
44	9	20.25	45	76.5	90	90
45	9	20.25	45	76.5	90	90
46	9	20.25	45	76.5	90	90
47	9	20.25	45	76.5	90	90
48	9	20.25	45	76.5	90	90
49	9	20.25	45	76.5	90	90
50	9	20.25	45	76.5	90	90
51	9	20.25	45	76.5	90	90
52	9	20.25	45	76.5	90	90
54	9	20.25	45	76.5	90	90
55	9	20.25	45	76.5	90	90
56	9	20.25	45	76.5	90	90
57	9	20.25	45	76.5	90	90
58	9	20.25	45	76.5	90	90
59	9	20.25	45	76.5	90	90
60	9	20.25	45	76.5	90	90
61	9	20.25	45	76.5	90	90
62	9	20.25	45	76.5	90	90
63	9	20.25	45	76.5	90	90
64	9	20.25	45	76.5	90	90
65	9	20.25	45	76.5	90	90
66	9	20.25	45	76.5	90	90
67	9	20.25	45	76.5	90	90
68	9	20.25	45	76.5	90	90
69	9	20.25	45	76.5	90	90
70	9	20.25	45	76.5	90	90
71	9	20.25	45	76.5	90	90
72	9	20.25	45	76.5	90	90
73	9	20.25	45	76.5	90	90
74	9	20.25	45	76.5	90	90
75	9	20.25	45	76.5	90	90
76	9	20.25	45	76.5	90	90
77	9	20.25	45	76.5	90	90
78	9	20.25	45	76.5	90	90
79	9	20.25	45	76.5	90	90
80	9	20.25	45	76.5	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
81	9	20.25	45	76.5	90	90
82	9	20.25	45	76.5	90	90
83	9	20.25	45	76.5	90	90
84	9	20.25	45	76.5	90	90
85	9	20.25	45	76.5	90	90
86	9	20.25	45	76.5	90	90
87	9	20.25	45	76.5	90	90
88	9	20.25	45	76.5	90	90
89	9	20.25	45	76.5	90	90
90	9	20.25	45	76.5	90	90
91	9	20.25	45	76.5	90	90
92	9	20.25	45	76.5	90	90
93	9	20.25	45	76.5	90	90
94	9	20.25	45	76.5	90	90
95	9	20.25	45	76.5	90	90
96	9	20.25	45	76.5	90	90
96	9	20.25	45	76.5	90	90
97	9	20.25	45	76.5	90	90
98	9	20.25	45	76.5	90	90
99	9	20.25	45	76.5	90	90

2025 DEPRECIATION TABLE

Commercial – 20

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.4	3.15	7	11.9	14.35	90
3	2	4.5	10	17	20.5	90
4	2.8	6.3	14	23.8	28.7	90
5	3.6	8.1	18	30.6	36.9	90
6	4.4	9.9	22	37.4	45.1	90
7	5.2	11.7	26	44.2	53.3	90
8	6	13.5	30	51	61.5	90
9	7	15.75	35	59.5	71.75	90
10	8	18	40	68	82	90
11	9	20.25	45	76.5	90	90
12	10	22.5	50	85	90	90
13	11	24.75	55	90	90	90
14	12	27	60	90	90	90
15	13	29.25	65	90	90	90
16	13.8	31.05	69	90	90	90
17	14.6	32.85	75	90	90	90
18	15.2	34.2	76	90	90	90
19	15.6	31.5	78	90	90	90
20	15.8	35.55	79	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 DEPRECIATION TABLES

Commercial – 25

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	1	2.25	5	8.5	10.25	90
3	1.4	4.15	7	11.9	14.35	90
4	2	4.5	10	17	20.5	90
5	2.6	5.85	13	22.1	26.65	90
6	3.2	7.2	16	27.2	32.8	90
7	3.8	8.55	19	32.3	38.95	90
8	4.4	9.9	22	37.4	45.1	90
9	5	11.25	35	42.5	51.25	90
10	5.8	13.05	29	49.3	59.45	90
11	6.4	14.4	32	54.4	65.6	90
12	7.2	16.2	36	61.2	73.8	90
13	8	18	40	68	82	90
14	8.8	19.8	44	74.8	90	90
15	9.6	21.6	48	81.6	90	90
16	10.4	32.4	52	88.4	90	90
17	11.2	25.2	56	90	90	90
18	12	27	60	90	90	90
19	12.8	28.8	64	90	90	90
20	13.6	30.6	68	90	90	90
21	14.2	31.95	71	90	90	90
22	14.6	32.85	73	90	90	90
24	15.4	34.65	77	90	90	90
25	15.8	35.55	79	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90
39	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 30

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	0.6	1.35	3	5.1	6.15	90
3	1.2	2.25	5	8.5	10.25	90
4	1.4	3.15	7	11.9	14.35	90
5	1.8	4.05	9	15.3	18.4	90
6	2.2	4.95	11	18.7	22.55	90
7	2.8	6.3	14	23.8	28.7	90
8	3.2	7.2	16	27.2	32.8	90
9	3.6	8.1	18	30.6	36.9	90
10	4.2	9.45	21	35.7	43.05	90
11	4.8	10.8	24	40.8	49.2	90
12	5.2	11.7	26	44.2	53.3	90
13	5.8	13.05	29	49.3	59.45	90
14	6.4	14.4	32	54.4	65.6	90
15	7	15.75	35	59.5	71.75	90
16	7.8	17.55	39	66.3	79.95	90
17	8.4	18.9	42	71.4	86.1	90
18	9.2	20.7	46	78.2	90	90
19	9.8	22.05	49	83.3	90	90
20	10.6	23.85	53	90	90	90
21	11.4	25.65	57	90	90	90
22	12	27	60	90	90	90
23	12.6	28.35	63	90	90	90
24	13.2	29.7	66	90	90	90
25	13.8	31.05	69	90	90	90
26	14.4	32.4	72	90	90	90
27	15	33.75	75	90	90	90
28	15.4	34.65	77	90	90	90
29	15.6	35.1	78	90	90	90
30	15.8	35.55	79	90	90	90
31	15.8	35.55	79	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 35

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.17	2.05	90
1	0.2	0.45	1	1.17	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.8	1.8	4	6.8	8.2	90
4	1	2.25	5	8.5	10.25	90
5	1.2	2.7	6	10.2	12.3	90
6	1.6	3.6	8	13.6	16.4	90
7	2	4.5	10	17	20.5	90
8	2.2	4.95	11	18.7	22.55	90
9	2.6	5.85	13	22.1	26.65	90
10	3	6.75	15	25.5	30.75	90
11	3.4	7.65	17	28.9	34.85	90
12	3.8	8.55	19	32.3	38.95	90
13	4.4	9.9	22	37.4	45.1	90
14	4.8	10.8	24	40.8	49.2	90
15	5.2	11.7	26	44.2	53.3	90
16	5.6	12.6	38	47.6	57.4	90
17	6.2	13.95	31	52.7	63.55	90
18	6.8	15.3	34	57.8	69.7	90
19	7.2	16.2	36	61.2	73.8	90
20	7.8	17.55	39	66.3	79.95	90
21	8.4	18.9	42	71.4	86.1	90
22	9	20.25	45	76.5	90	90
23	9.6	21.6	48	81.6	90	90
24	10.4	23.4	52	88.4	90	90
25	11	24.75	55	90	90	90
26	11.6	26.1	58	90	90	90
27	12.2	27.45	61	90	90	90
28	12.8	28.8	64	90	90	90
29	13.6	30.6	68	90	90	90
30	14.4	32.4	72	90	90	90
31	14.4	32.4	72	90	90	90
32	15	33.75	75	90	90	90
33	15	33.75	75	90	90	90
34	15.4	34.65	77	90	90	90
35	15.4	34.65	77	90	90	90
36	15.4	35.55	79	90	90	90
37	15.8	35.55	79	90	90	90
38	15.8	35.55	79	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
38	16	36	80	90	90	90
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 DEPRECIATION TABLES

Commercial – 40

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.6	1.35	3	5.1	6.15	90
4	0.8	1.8	4	6.8	8.2	90
5	1	2.25	5	8.5	10.25	90
6	1.2	2.7	6	10.2	12.3	90
7	1.4	3.15	7	11.9	14.35	90
8	1.6	3.6	8	13.6	16.4	90
9	2	4.5	10	17	20.5	90
10	2.2	4.95	11	18.7	22.55	90
11	2.6	5.85	13	22.1	26.65	90
12	2.8	6.3	14	23.8	28.7	90
13	3.2	7.2	16	27.2	32.8	90
14	3.6	8.1	18	30.6	36.9	90
15	4	9	20	34	41	90
16	4.4	9.9	22	37.4	45.1	90
17	4.8	10.8	24	40.8	49.2	90
18	5.2	11.7	26	44.2	53.3	90
19	5.6	12.6	28	47.6	57.4	90
20	6	13.5	30	51	61.5	90
21	6.4	14.4	32	54.4	65.6	90
22	7	15.75	35	59.5	71.75	90
23	7.4	16.65	37	62.9	75.85	90
24	8	18	40	68	82	90
25	8.6	19.35	43	73.1	88.15	90
26	9.2	20.7	46	78.2	90	90
27	9.8	22.05	49	83.3	90	90
28	10.4	23.4	52	88.4	90	90
29	10.8	24.3	54	90	90	90
30	11.4	25.65	57	90	90	90
31	12.4	27.9	62	90	90	90
32	12.4	27.9	62	90	90	90
33	12.4	27.9	62	90	90	90
34	13.6	30.6	68	90	90	90
35	13.6	30.6	68	90	90	90
36	14.6	32.85	73	90	90	90
37	14.6	32.85	73	90	90	90
38	15.4	34.65	77	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	15.4	34.65	77	90	90	90
40	15.8	35.55	79	90	90	90
41	15.8	35.55	79	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90
80	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 45

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.8	1.8	4	6.8	8.2	90
6	0.8	1.8	4	6.8	8.2	90
7	1	2.25	5	8.5	10.25	90
8	1.2	2.7	6	10.2	12.3	90
9	1.4	3.15	7	11.9	14.35	90
10	1.6	3.6	8	13.6	16.4	90
11	1.8	4.05	9	15.3	18.45	90
12	2	4.5	10	17	20.5	90
13	2.4	5.4	12	20.4	24.6	90
14	2.6	5.85	13	22.1	26.65	90
15	2.8	6.3	14	23.8	28.7	90
16	3.2	7.2	16	27.2	32.8	90
17	3.6	8.1	18	30.6	36.9	90
18	3.8	8.55	19	32.3	38.95	90
19	4.2	9.45	21	35.7	43.05	90
20	4.6	10.35	23	39.1	47.15	90
21	5	11.25	25	42.5	51.25	90
22	5.4	12.15	27	45.9	55.35	90
23	5.8	13.05	29	49.3	59.45	90
24	6.2	13.95	31	52.7	63.55	90
25	6.6	14.85	35	56.1	67.65	90
26	7	15.75	35	59.5	71.75	90
27	7.4	16.65	37	62.9	75.85	90
28	8	18	40	68	82	90
29	8.4	18.9	42	71.4	86.1	90
30	9	20.25	45	76.5	90	90
31	9	20.25	45	76.5	90	90
32	10	22.5	50	85	90	90
33	10	22.5	50	85	90	90
34	11	24.75	55	90	90	90
35	11	24.75	55	90	90	90
36	12.2	27.45	61	90	90	90
37	12.2	27.45	61	90	90	90
38	13.4	30.15	67	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	13.4	30.15	67	90	90	90
40	14.4	32.4	72	90	90	90
41	14.4	32.4	72	90	90	90
42	15	33.75	75	90	90	90
43	15	33.75	75	90	90	90
44	15.4	34.65	77	90	90	90
45	15.4	34.65	77	90	90	90
46	15.6	35.1	78	90	90	90
47	15.6	35.1	78	90	90	90
48	15.8	35.55	79	90	90	90
49	15.8	35.55	79	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 50

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.6	1.35	3	5.1	6.15	90
7	0.8	1.8	4	6.8	8.2	90
8	1	2.25	5	8.5	10.25	90
9	1	2.25	5	8.5	10.25	90
10	1.2	2.7	6	10.2	12.3	90
11	1.4	3.15	7	11.9	14.35	90
12	1.6	3.6	8	13.6	16.4	90
13	1.8	4.05	9	15.3	18.45	90
14	2	4.5	10	17	20.5	90
15	2.2	4.95	11	18.7	22.55	90
16	2.4	5.4	12	20.4	24.6	90
17	2.6	5.85	13	22.1	26.65	90
18	2.8	6.3	14	23.8	28.7	90
19	3.2	7.2	16	27.2	32.8	90
20	3.4	7.65	17	28.9	34.85	90
21	3.6	8.1	18	30.6	36.9	90
22	4	9	20	34	41	90
23	4.2	9.45	21	35.7	43.05	90
24	4.6	10.35	23	39.1	47.15	90
25	5	11.25	25	42.5	51.25	90
26	5.4	12.15	27	45.9	55.35	90
27	5.6	12.6	28	47.6	57.4	90
28	6	13.5	30	51	61.5	90
29	6.4	14.4	32	54.4	65.6	90
30	6.8	15.3	34	57.8	69.7	90
31	6.8	15.3	34	57.8	69.7	90
32	7.6	17.1	38	64.6	77.9	90
33	7.6	17.1	38	64.6	77.9	90
34	8.6	19.35	43	73.1	88.15	90
35	8.6	19.35	43	73.1	88.15	90
36	9.6	21.6	48	81.6	90	90
37	9.6	21.6	48	81.6	90	90
38	10.6	22.85	53	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	10.6	23.85	53	90	90	90
40	11.8	26.55	59	90	90	90
41	11.8	26.55	59	90	90	90
42	13	29.25	65	90	90	90
43	13	29.25	65	90	90	90
44	14	31.5	70	90	90	90
45	14	31.5	70	90	90	90
46	14.8	33.3	74	90	90	90
47	14.8	33.3	74	90	90	90
48	15.4	34.65	77	90	90	90
49	15.4	34.65	77	90	90	90
50	15.8	35.55	79	90	90	90
51	15.8	35.55	79	90	90	90
52	15.8	35.55	79	90	90	90
53	15.8	35.55	79	90	90	90
54	15.8	35.55	79	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
69	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 55

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.2	0.45	1	1.7	2.05	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.6	1.35	3	5.1	6.15	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1.2	2.7	6	10.2	12.3	90
13	1.2	2.7	6	10.2	12.3	90
14	1.4	3.15	7	11.9	14.35	90
15	1.6	3.6	8	13.6	16.4	90
16	1.8	4.05	9	15.3	18.4	90
17	2	4.5	10	17	20.5	90
18	2.2	4.95	11	18.7	22.55	90
19	2.4	5.4	12	20.4	24.6	90
20	2.6	5.85	13	22.1	26.65	90
21	2.8	6.3	14	23.8	28.7	90
22	3	6.75	15	25.5	30.75	90
23	3.2	7.2	16	27.2	32.8	90
24	3.4	7.65	17	28.9	34.85	90
25	3.8	8.55	19	32.3	38.95	90
26	4	9	20	34	41	90
27	4.2	9.45	21	35.7	43.05	90
28	4.6	10.35	23	39.1	47.15	90
29	4.8	10.8	24	40.8	49.2	90
30	5.2	11.7	26	44.2	53.3	90
31	5.2	11.7	26	44.2	53.3	90
32	6	13.5	30	51	61.5	90
33	6	13.5	30	51	61.5	90
34	6.8	15.3	34	57.8	69.7	90
35	6.8	15.3	34	57.8	69.7	90
36	7.5	17.1	38	64.6	77.9	90
37	7.6	17.1	38	64.6	77.9	90
38	8.4	18.9	42	71.4	86.1	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	8.4	18.9	42	71.4	86.1	90
40	9.2	20.7	46	78.2	90	90
41	9.2	20.7	46	78.2	90	90
42	10.2	22.95	51	86.7	90	90
43	10.2	22.95	51	86.7	90	90
44	11.2	25.2	56	90	90	90
45	11.2	25.2	56	90	90	90
46	12	27	60	90	90	90
47	12	27	60	90	90	90
48	12.8	28.8	64	90	90	90
49	12.8	28.2	64	90	90	90
50	13.6	30.6	68	90	90	90
51	13.6	30.6	68	90	90	90
52	13.6	30.6	68	90	90	90
53	13.6	30.6	68	90	90	90
54	13.6	30.6	68	90	90	90
55	15	33.75	75	90	90	90
56	15	33.75	75	90	90	90
57	15	33.75	75	90	90	90
58	15	33.75	75	90	90	90
59	15	33.75	75	90	90	90
60	15.6	35.1	78	90	90	90
61	15.6	35.1	78	90	90	90
62	25.6	35.1	78	90	90	90
63	15.6	35.1	78	90	90	90
64	15.6	35.1	78	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 60

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.2	0.45	1	1.7	2.05	90
5	0.2	0.45	1	1.7	2.05	90
6	0.4	0.9	2	3.4	4.1	90
7	0.4	0.9	2	3.4	4.1	90
8	0.4	0.9	2	3.4	4.1	90
9	0.6	1.35	3	5.1	6.15	90
10	0.6	1.35	3	5.1	6.15	90
11	0.8	1.84	4	6.8	8.2	90
12	0.8	1.8	4	6.8	8.2	90
13	1	2.25	5	8.5	10.25	90
14	1	2.25	5	8.5	10.25	90
15	1.2	2.7	6	10.2	12.3	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.6	3.6	8	13.6	16.4	90
19	1.8	4.05	9	15.3	18.45	90
20	1.8	4.05	9	15.3	18.45	90
21	2	4.5	10	17	20.5	90
22	2.2	4.95	11	18.7	22.55	90
23	2.4	5.4	12	20.4	24.6	90
24	2.6	5.85	13	22.1	26.65	90
25	2.8	6.3	14	23.8	28.7	90
26	3	6.75	15	25.5	30.75	90
27	3.2	7.2	16	27.2	32.8	90
28	3.4	7.65	17	28.9	34.85	90
29	3.6	8.1	18	30.6	36.9	90
30	4	9	20	34	41	90
31	4	9	20	34	41	90
32	4.4	9.9	22	37.4	45.1	90
33	4.4	9.9	22	37.4	45.1	90
34	5	11.25	25	42.5	51.25	90
35	5	11.25	25	42.5	51.25	90
36	5.6	12.6	28	47.6	57.4	90
37	5.6	12.6	28	47.6	57.4	90
38	6.4	14.4	32	54.4	65.6	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	6.4	14.4	32	54.5	65.6	90
40	7	15.75	35	59.5	71.75	90
41	7	15.75	35	59.5	71.75	90
42	7.8	17.55	39	66.3	79.95	90
43	7.8	17.55	39	66.3	79.95	90
44	8.6	19.35	43	73.1	88.15	90
45	8.6	19.35	43	73.1	88.15	90
46	9.6	21.6	48	81.6	90	90
47	9.6	21.6	48	81.6	90	90
48	10.6	23.85	53	90	90	90
49	10.6	23.85	53	90	90	90
50	11.6	26.1	58	90	90	90
51	11.6	26.1	58	90	90	90
52	11.6	26.1	58	90	90	90
53	11.6	26.1	58	90	90	90
54	11.6	26.1	58	90	90	90
55	13.4	30.15	67	90	90	90
56	13.4	30.15	67	90	90	90
57	13.4	30.15	67	90	90	90
58	13.4	30.15	67	90	90	90
59	13.4	30.15	67	90	90	90
60	14.8	33.3	74	90	90	90
61	14.8	33.3	74	90	90	90
62	14.8	33.3	74	90	90	90
63	14.8	33.3	74	90	90	90
64	14.8	33.3	74	90	90	90
65	15.6	35.1	78	90	90	90
66	15.6	35.1	78	90	90	90
67	15.6	35.1	78	90	90	90
68	15.6	35.1	78	90	90	90
69	15.6	35.1	78	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Table

Commercial – 65

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.6	1.35	3	5.1	6.15	90
7	0.8	1.8	4	6.8	8.2	90
8	0.8	1.8	4	6.1	8.2	90
9	1	2.25	5	8.5	10.25	90
10	1	2.25	5	8.5	10.25	90
11	1.2	2.7	6	10.2	12.3	90
12	1.2	2.7	6	10.2	12.3	90
13	1.4	3.15	7	11.9	14.35	90
14	1.6	3.6	8	13.6	16.4	90
15	1.6	3.6	8	13.6	16.4	90
16	1.8	4.05	9	15.3	18.45	90
17	1.8	4.05	9	15.3	18.45	90
18	2	4.5	10	17	20.5	90
19	2	4.5	10	17	20.5	90
20	2.2	4.95	11	18.7	22.55	90
21	2.2	4.95	11	18.7	22.55	90
22	2.4	5.4	12	20.4	24.6	90
23	2.4	5.4	12	20.4	24.6	90
24	2.6	5.85	13	22.1	26.65	90
25	2.6	5.85	13	22.1	26.65	90
26	2.8	6.3	14	23.8	28.7	90
27	3	6.75	15	25.5	30.75	90
28	3	6.75	15	25.5	30.75	90
29	3.2	7.2	16	27.2	32.8	90
30	3.2	7.2	16	27.2	32.8	90
31	3.4	7.65	17	28.9	34.85	90
32	3.4	7.65	17	28.9	34.85	90
33	3.6	8.1	18	30.6	36.9	90
34	3.6	8.1	18	30.6	36.9	90
35	3.8	8.55	19	32.2	28.95	90
36	4.4	9.9	22	37.4	45.1	90
37	4.4	9.9	22	37.4	45.1	90
38	4.8	10.8	24	40.8	49.2	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	4.8	10.8	24	40.8	49.2	90
40	5.4	12.15	27	45.9	55.35	90
41	5.4	12.15	27	45.9	55.35	90
42	5.8	13.05	29	49.3	59.45	90
43	5.8	13.05	29	49.3	59.45	90
44	6.2	13.95	31	52.7	63.55	90
45	6.2	13.95	31	52.7	63.55	90
46	7.2	16.2	36	61.2	73.8	90
47	7.2	16.2	36	61.2	73.8	90
48	8	18	40	68	82	90
49	8	18	40	68	82	90
50	9.2	20.7	46	78.2	90	90
51	9.2	20.7	46	78.2	90	90
52	9.2	20.7	46	78.2	90	90
53	9.2	20.7	46	78.2	90	90
54	9.2	20.7	46	78.2	90	90
55	11.8	26.55	59	90	90	90
56	11.8	26.55	59	90	90	90
57	11.8	26.55	59	90	90	90
58	11.8	26.55	59	90	90	90
59	11.8	26.55	59	90	90	90
60	12.6	28.35	63	90	90	90
61	12.6	28.35	63	90	90	90
62	12.6	28.35	63	90	90	90
63	12.6	28.35	63	90	90	90
64	12.6	28.35	63	90	90	90
65	13.8	31.05	69	90	90	90
66	13.8	31.05	69	90	90	90
67	13.8	31.05	69	90	90	90
68	13.8	31.05	69	90	90	90
69	13.8	31.05	69	90	90	90
70	15.2	34.2	76	90	90	90
71	15.2	34.2	76	90	90	90
72	15.2	34.2	76	90	90	90
73	15.2	34.2	76	90	90	90
74	15.2	34.2	76	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 70

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	1	2.25	5	8.5	10.25	90
10	1	2.25	5	8.5	10.25	90
11	1.2	2.7	6	10.2	12.3	90
12	1.2	2.7	6	10.2	12.3	90
13	1.4	3.15	7	11.9	14.35	90
14	1.4	3.15	7	11.9	14.35	90
15	1.6	3.6	8	13.6	16.4	90
16	1.6	3.6	8	13.6	16.4	90
17	1.6	3.6	8	13.6	16.4	90
18	1.8	4.05	9	15.3	18.45	90
19	1.8	4.05	9	15.3	18.45	90
20	2	4.5	10	17	20.5	90
21	2	4.5	10	17	20.5	90
22	2.2	4.95	11	18.7	22.55	90
23	2.2	4.95	11	18.7	22.55	90
24	2.4	5.4	12	20.4	24.6	90
25	2.4	5.4	12	20.4	24.6	90
26	2.4	5.4	12	20.4	24.6	90
27	2.6	5.85	13	22.1	26.65	90
28	2.6	5.85	13	22.1	26.65	90
29	2.8	6.3	14	23.8	28.7	90
30	2.8	6.3	14	23.8	28.7	90
31	3	6.75	15	25.5	30.75	90
32	3	6.75	15	25.5	30.75	90
33	3	6.75	15	25.5	30.75	90
34	3.2	7.2	16	27.2	32.8	90
35	3.2	7.2	16	27.2	32.9	90
36	3.4	7.65	17	28.9	34.85	90
37	3.4	7.65	17	28.9	34.85	90
38	3.8	8.55	19	32.3	38.95	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	3.8	8.55	19	32.3	38.95	90
40	4.2	9.45	21	35.7	43.05	90
41	4.2	9.45	21	35.7	43.05	90
42	5	11.25	25	42.5	51.25	90
43	5	11.25	25	42.5	51.25	90
44	5.6	12.6	28	47.6	57.4	90
45	5.6	12.6	28	47.6	57.4	90
46	6.2	13.95	31	52.7	63.55	90
47	6.2	13.95	31	52.7	63.55	90
48	6.8	15.3	34	57.8	69.7	90
49	6.8	15.3	34	57.8	69.7	90
50	7.6	17.1	38	64.6	77.9	90
51	7.6	17.1	38	64.6	77.9	90
52	7.6	17.1	38	64.6	77.9	90
53	7.6	17.1	38	64.6	77.9	90
54	7.6	17.1	38	64.6	77.9	90
55	9.6	21.6	48	81.6	90	90
56	9.6	21.6	48	81.6	90	90
57	9.6	21.6	48	81.6	90	90
58	9.6	21.6	48	81.6	90	90
59	9.6	21.6	48	81.6	90	90
60	11.4	25.65	57	90	90	90
61	11.4	25.65	57	90	90	90
62	11.4	25.65	57	90	90	90
63	11.4	25.65	57	90	90	90
64	11.4	25.65	57	90	90	90
65	13	29.55	65	90	90	90
66	13	29.55	65	90	90	90
67	13	29.55	65	90	90	90
68	13	29.55	65	90	90	90
69	13	29.55	65	90	90	90
70	14.2	31.95	71	90	90	90
71	14.2	31.95	71	90	90	90
72	14.2	31.95	71	90	90	90
73	14.2	31.95	71	90	90	90
74	14.2	31.95	71	90	90	90
75	15	33.75	75	90	90	90
76	15	33.75	75	90	90	90
77	15	33.75	75	90	90	90
78	15	33.75	75	90	90	90
79	15	33.75	75	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	15.6	35.1	78	90	90	90
81	15.6	35.1	78	90	90	90
82	15.6	35.1	78	90	90	90
83	15.6	35.1	78	90	90	90
84	15.6	35.1	78	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Commercial – 75

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1.2	2.7	6	10.2	12.3	90
14	1.2	2.7	6	10.2	12.3	90
15	1.4	3.15	7	11.9	14.35	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.6	3.6	8	13.6	16.4	90
19	1.6	3.6	8	13.6	16.4	90
20	1.8	4.05	9	15.3	18.45	90
21	1.8	4.05	9	15.3	18.45	90
22	2	4.5	10	17	20.5	90
23	2	4.5	10	17	20.5	90
24	2.2	4.95	11	18.7	22.55	90
25	2.2	4.95	11	18.7	22.55	90
26	2.2	4.95	11	18.7	22.55	90
27	2.4	5.4	12	20.4	24.6	90
28	2.4	5.4	12	20.4	24.6	90
29	2.6	5.85	13	22.1	26.65	90
30	2.6	5.85	13	22.1	26.65	90
31	2.8	6.3	14	23.8	28.7	90
32	2.8	6.3	14	23.8	28.7	90
33	2.8	6.3	14	23.8	28.7	90
34	3	6.75	15	25.5	30.75	90
35	3	6.75	15	25.5	30.75	90
36	3.2	7.2	16	27.2	32.8	90
37	3.2	7.2	16	27.2	32.8	90
38	3.4	7.65	17	28.9	34.85	90
39	3.4	7.65	17	28.9	34.85	90
40	3.5	8.1	18	30.6	36.9	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
41	3.6	8.1	18	30.6	36.9	90
42	3.8	8.55	19	32.3	38.95	90
43	3.8	8.55	19	32.3	38.95	90
44	3.8	8.55	19	32.3	38.95	90
45	4	9	20	34	41	90
46	4	9	20	34	41	90
47	4.2	9.45	21	35.7	43.05	90
48	4.2	9.45	21	35.7	43.05	90
49	4.2	9.45	21	35.7	43.05	90
50	4.4	9.9	22	37.4	45.1	90
51	4.4	9.9	22	37.4	45.1	90
52	4.6	10.35	23	39.1	47.15	90
53	4.6	10.35	23	39.1	47.15	90
54	4.8	10.8	24	40.8	49.2	90
55	4.8	10.8	24	40.8	49.2	90
56	5	11.25	25	42.5	51.25	90
57	5	11.25	25	42.5	51.25	90
58	5	11.25	25	42.5	51.25	90
59	5.2	11.7	26	44.2	53.3	90
60	5.2	11.7	26	44.2	53.3	90
61	5.4	12.15	27	45.9	55.35	90
62	5.4	12.15	27	45.9	55.35	90
63	5.6	12.6	28	47.6	57.4	90
64	5.6	12.6	28	47.6	57.4	90
65	5.6	12.6	28	47.6	57.4	90
66	5.8	13.05	29	49.3	59.45	90
67	5.8	13.05	29	49.3	59.45	90
68	6	13.5	30	51	61.5	90
69	6	13.5	30	51	61.5	90
70	6.2	13.95	31	52.7	63.55	90
71	6.2	13.95	31	52.7	63.55	90
72	6.4	14.4	32	54.4	65.6	90
73	6.4	14.4	32	54.4	65.6	90
74	6.4	14.4	32	54.4	65.6	90
75	6.6	14.85	33	56.1	67.65	90
76	6.6	14.85	33	56.1	67.65	90
77	6.8	15.3	34	57.8	69.7	90
78	6.8	15.3	34	57.8	69.7	90
79	7	15.75	35	59.5	71.75	90
80	7	15.75	35	59.5	71.75	90
81	7	15.75	35	59.5	71.75	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
82	7.2	16.2	36	61.2	73.8	90
83	7.2	16.2	36	61.2	73.8	90
84	7.4	16.65	37	62.9	75.85	90
85	7.4	16.65	37	62.9	75.85	90
86	7.6	17.1	38	64.6	77.9	90
87	7.6	17.1	38	64.6	77.9	90
88	7.8	17.55	39	66.3	79.95	90
89	7.8	17.55	39	66.3	79.75	90
90	7.8	17.55	39	66.3	79.95	90
91	7.8	17.55	39	66.3	79.95	90
92	7.8	17.55	39	66.3	79.95	90
93	7.8	17.55	39	66.3	79.95	90
94	7.8	17.55	39	66.3	79.95	90
95	7.8	17.55	39	66.3	79.95	90
96	7.8	17.55	39	66.3	79.95	90
97	7.8	17.55	39	66.3	79.95	90
98	7.8	17.55	39	66.3	79.95	90
99	7.8	17.55	39	66.3	79.95	90

2025 Depreciation Tables

Commercial – 80

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1	2.25	5	8.5	10.25	90
14	1.2	2.7	6	10.2	12.3	90
15	1.2	2.7	6	10.2	12.3	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.4	3.15	7	11.9	14.35	90
19	1.6	3.6	8	13.6	16.4	90
20	1.6	3.6	8	13.6	16.4	90
21	1.8	4.05	9	15.3	18.45	90
22	1.8	4.05	9	15.3	18.45	90
23	1.8	4.05	9	15.3	18.45	90
24	2	4.5	10	17	20.5	90
25	2	4.5	10	17	20.5	90
26	2.2	4.95	11	18.7	22.55	90
27	2.2	4.95	11	18.7	22.55	90
28	2.4	5.4	12	20.4	24.6	90
29	2.4	5.4	12	20.4	24.5	90
30	2.4	5.4	12	20.4	24.6	90
31	2.6	5.85	13	22.1	26.65	90
32	2.6	5.85	13	22.1	26.65	90
33	2.8	6.3	14	23.8	28.7	90
34	2.8	6.3	14	23.8	28.7	90
35	2.8	6.3	14	23.8	28.7	90
36	3	6.75	15	25.5	30.75	90
37	3	6.75	15	25.5	30.75	90
38	3.2	7.2	16	27.2	32.8	90
39	3.2	7.2	16	27.2	32.8	90
40	3.2	7.2	16	27.2	32.8	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
41	3.4	7.65	17	28.9	34.85	90
42	3.4	7.65	17	28.9	34.85	90
43	3.6	8.1	18	30.6	36.9	90
44	3.6	8.1	18	30.6	36.9	90
45	3.8	8.55	19	32.3	38.95	90
46	3.8	8.55	19	32.3	38.95	90
47	3.8	8.55	19	32.3	38.95	90
48	4	9	20	34	41	90
49	4	9	20	34	41	90
50	4.2	9.45	21	35.7	43.05	90
51	4.2	9.45	21	35.7	43.05	90
52	4.2	9.45	21	35.7	43.05	90
53	4.4	9.9	22	37.4	45.1	90
54	4.4	9.9	22	37.4	45.1	90
55	4.6	10.35	23	39.1	47.15	90
56	4.6	10.35	23	39.1	47.15	90
57	4.6	10.35	23	39.1	47.15	90
58	4.8	10.8	24	40.8	49.2	90
59	4.8	10.8	24	40.8	49.2	90
60	5	11.25	25	42.5	51.25	90
61	5	11.25	25	42.5	51.25	90
62	5.2	11.7	26	44.2	53.3	90
63	5.2	11.7	26	44.2	53.3	90
64	5.2	11.7	26	44.2	53.3	90
65	5.4	12.15	27	45.9	55.35	90
66	5.4	12.15	27	45.9	55.35	90
67	5.6	12.6	28	47.6	57.4	90
68	5.6	12.6	28	47.6	57.4	90
69	5.6	12.6	28	47.6	57.4	90
70	5.8	13.05	29	49.3	59.45	90
71	5.8	13.05	29	49.3	59.45	90
72	6	13.5	30	51	61.5	90
73	6	13.5	30	51	61.5	90
74	6	13.5	30	51	61.5	90
75	6.2	13.95	31	52.7	63.55	90
76	6.2	13.95	31	52.7	63.55	90
77	6.4	14.4	32	54.4	65.6	90
78	6.4	14.4	32	54.4	65.6	90
79	6.6	14.85	33	56.1	67.65	90
80	6.6	14.85	33	56.1	67.65	90
81	6.6	14.85	33	56.1	67.65	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
82	6.8	15.3	34	57.8	69.7	90
83	6.8	15.3	34	57.8	69.7	90
84	7	15.75	35	59.5	71.75	90
85	7	15.75	35	59.5	71.75	90
86	7	15.75	35	59.5	71.75	90
87	7.2	16.2	36	61.2	73.8	90
88	7.2	16.2	36	61.2	73.8	90
89	7.4	16.65	37	62.9	75.85	90
90	7.4	16.65	37	62.9	75.85	90
91	7.4	16.65	37	62.9	75.85	90
92	7.4	16.65	37	62.9	75.85	90
93	7.4	16.65	37	62.9	75.85	90
94	7.4	16.65	37	62.9	75.85	90
95	7.4	16.65	37	62.9	75.85	90
96	7.4	16.65	37	62.9	75.85	90
97	7.4	16.65	37	62.9	75.85	90
98	7.4	16.65	37	62.9	75.85	90
99	7.4	16.65	37	62.9	75.85	90

2025 Depreciation Tables

Commercial – 85

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.6	1.35	3	5.1	6.15	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	0.8	1.8	4	6.8	8.2	90
12	1	2.25	5	8.5	10.25	90
13	1	2.25	5	8.5	10.25	90
14	1	2.25	5	8.5	10.25	90
15	1.2	2.7	6	10.2	12.3	90
16	1.2	2.7	6	10.2	12.3	90
17	1.4	3.15	7	11.9	14.35	90
18	1.4	3.15	7	11.9	14.35	90
19	1.4	3.15	7	11.9	14.35	90
20	1.6	3.6	8	13.6	16.4	90
21	1.6	3.6	8	13.6	16.4	90
22	1.8	4.05	9	15.3	18.45	90
23	1.8	4.05	9	15.3	18.45	90
24	1.8	4.05	9	15.3	18.45	90
25	2	4.5	10	17	20.4	90
26	2	4.5	10	17	20.5	90
27	2.2	4.95	11	18.7	22.55	90
28	2.2	4.95	11	18.7	22.55	90
29	2.2	4.95	11	18.7	22.55	90
30	2.4	5.4	12	20.4	24.6	90
31	2.4	5.4	12	20.4	24.6	90
32	2.4	5.4	12	20.4	24.6	90
33	2.6	5.85	13	22.1	26.65	90
34	2.6	5.85	13	22.1	26.65	90
35	2.8	6.3	14	23.8	28.7	90
36	2.8	6.3	14	23.8	28.7	90
37	2.8	6.3	14	23.8	28.7	90
38	3	6.75	15	25.5	30.75	90
39	3	6.75	15	25.5	30.75	90
40	3.2	7.2	16	27.2	32.8	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
41	3.2	7.2	16	27.2	32.8	90
42	3.2	7.2	16	27.2	32.8	90
43	3.4	7.65	17	28.9	34.85	90
44	3.4	7.65	17	28.9	34.85	90
45	3.6	8.1	18	30.6	36.9	90
46	3.6	8.1	18	30.6	36.9	90
47	3.6	8.1	18	30.6	36.9	90
48	3.8	8.55	19	32.3	38.95	90
49	3.8	8.55	19	32.3	38.95	90
50	3.8	8.55	19	32.3	38.95	90
51	4	9	20	34	41	90
52	4	9	20	34	41	90
53	4.2	9.45	21	35.7	43.05	90
54	4.2	9.45	21	35.7	43.05	90
55	4.2	9.45	21	35.7	43.05	90
56	4.4	9.9	22	37.4	45.1	90
57	4.4	9.9	22	37.4	45.1	90
58	4.6	0.35	23	29.1	47.15	90
59	4.6	10.35	23	39.1	47.15	90
60	4.6	10.35	23	39.1	47.15	90
61	4.8	10.8	24	40.8	49.2	90
62	4.8	10.8	24	40.8	49.2	90
63	5	11.25	25	42.5	51.25	90
64	5	11.25	25	42.5	51.25	90
65	5	11.25	25	42.5	51.25	90
66	5.2	11.7	26	44.2	53.3	90
67	5.2	11.7	26	44.2	53.3	90
68	5.2	11.7	26	44.2	53.3	90
69	5.4	12.15	27	45.9	55.35	90
70	5.4	12.15	27	45.9	55.35	90
71	5.6	12.6	28	47.6	57.4	90
72	5.6	12.6	28	47.6	57.4	90
73	5.6	12.6	28	47.6	57.4	90
74	5.8	13.05	29	49.3	59.45	90
75	5.8	13.05	29	49.3	59.45	90
76	6	13.5	30	51	61.5	90
77	6	13.5	30	51	61.5	90
78	6	13.5	30	51	61.5	90
79	6.2	13.95	31	52.7	63.55	90
80	6.2	13.95	31	52.7	63.55	90
81	6.4	14.4	32	54.4	65.6	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
82	6.4	14.4	32	54.4	65.6	90
83	6.4	14.4	32	54.4	65.6	90
84	6.6	14.85	33	56.1	67.65	90
85	6.6	14.85	33	56.1	67.65	90
86	6.6	14.4	33	56.1	67.65	90
87	6.8	15.3	34	57.8	69.7	90
88	6.8	15.3	34	57.8	69.7	90
89	7	15.75	35	59.5	71.75	90
90	7	15.75	35	59.5	71.75	90
91	7	15.75	35	59.5	71.75	90
92	7	15.75	35	59.5	71.75	90
93	7	15.75	35	59.5	71.75	90
94	7	15.75	35	59.5	71.75	90
95	7	15.75	35	59.5	71.75	90
96	7	15.75	35	59.5	71.75	90
97	7	15.75	35	59.5	71.75	90
98	7	15.75	35	59.5	71.75	90
99	7	15.75	35	59.5	71.75	90

2025 Depreciation Tables

Manufactured Home – 16

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	18	40.5	90	90	90	90
1	18	40.5	90	90	90	90
2	18	40.5	90	90	90	90
3	18	40.5	90	90	90	90
4	18	40.5	90	90	90	90
5	18	40.5	90	90	90	90
6	18	40.5	90	90	90	90
7	18	40.5	90	90	90	90
8	18	40.5	90	90	90	90
9	18	40.5	90	90	90	90
10	18	40.5	90	90	90	90
11	18	40.5	90	90	90	90
12	18	40.5	90	90	90	90
13	18	40.5	90	90	90	90
14	18	40.5	90	90	90	90
15	18	40.5	90	90	90	90
16	18	40.5	90	90	90	90
17	18	40.5	90	90	90	90
18	18	40.5	90	90	90	90
19	18	40.5	90	90	90	90
20	18	40.5	90	90	90	90
21	18	40.5	90	90	90	90
22	18	40.5	90	90	90	90
23	18	40.5	90	90	90	90
24	18	40.5	90	90	90	90
25	18	40.5	90	90	90	90
26	18	40.5	90	90	90	90
27	18	40.5	90	90	90	90
28	18	40.5	90	90	90	90
29	18	40.5	90	90	90	90
30	18	40.5	90	90	90	90
31	18	40.5	90	90	90	90
32	18	40.5	90	90	90	90
33	18	40.5	90	90	90	90
34	18	40.5	90	90	90	90
35	18	40.5	90	90	90	90
36	18	40.5	90	90	90	90
37	18	40.5	90	90	90	90
38	18	40.5	90	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	18	40.5	90	90	90	90
40	18	40.5	90	90	90	90
41	18	40.5	90	90	90	90
42	18	40.5	90	90	90	90
43	18	40.5	90	90	90	90
44	18	40.5	90	90	90	90
45	18	40.5	90	90	90	90
46	18	40.5	90	90	90	90
47	18	40.5	90	90	90	90
48	18	40.5	90	90	90	90
49	18	40.5	90	90	90	90
50	18	40.5	90	90	90	90
51	18	40.5	90	90	90	90
52	18	40.5	90	90	90	90
53	18	40.5	90	90	90	90
54	18	40.5	90	90	90	90
55	18	40.5	90	90	90	90
56	18	40.5	90	90	90	90
57	18	40.5	90	90	90	90
58	18	40.5	90	90	90	90
59	18	40.5	90	90	90	90
60	18	40.5	90	90	90	90
61	18	40.5	90	90	90	90
62	18	40.5	90	90	90	90
63	18	40.5	90	90	90	90
64	18	40.5	90	90	90	90
65	18	40.5	90	90	90	90
66	18	40.5	90	90	90	90
67	18	40.5	90	90	90	90
68	18	40.5	90	90	90	90
69	18	40.5	90	90	90	90
70	18	40.5	90	90	90	90
71	18	40.5	90	90	90	90
72	18	40.5	90	90	90	90
73	18	40.5	90	90	90	90
74	18	40.5	90	90	90	90
75	18	40.5	90	90	90	90
76	18	40.5	90	90	90	90
77	18	40.5	90	90	90	90
78	18	40.5	90	90	90	90
79	18	40.5	90	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	18	40.5	90	90	90	90
81	18	40.5	90	90	90	90
82	18	40.5	90	90	90	90
83	18	40.5	90	90	90	90
84	18	40.5	90	90	90	90
85	18	40.5	90	90	90	90
86	18	40.5	90	90	90	90
87	18	40.5	90	90	90	90
88	18	40.5	90	90	90	90
89	18	40.5	90	90	90	90
90	18	40.5	90	90	90	90
91	18	40.5	90	90	90	90
92	18	40.5	90	90	90	90
93	18	40.5	90	90	90	90
94	18	40.5	90	90	90	90
95	18	40.5	90	90	90	90
96	18	40.5	90	90	90	90
97	18	40.5	90	90	90	90
98	18	40.5	90	90	90	90
99	18	40.5	90	90	90	90

2025 Depreciation Tables

Manufactured Home – 21

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.4	3.15	7	11.9	14.35	90
3	2.2	4.95	11	18.7	22.55	90
4	3	6.75	15	25.5	30.75	90
5	4	9	20	34	41	90
6	4.8	10.8	24	40.8	49.2	90
7	5.6	12.6	28	47.6	57.4	90
8	6.6	14.85	33	56.1	67.65	90
9	7.6	17.1	38	64.6	77.9	90
10	8.6	19.35	43	73.1	88.15	90
11	9.6	21.6	48	81.6	90	90
12	10.6	23.85	53	90	90	90
13	11.4	25.65	57	90	90	90
14	12.2	27.45	61	90	90	90
15	13.2	29.7	66	90	90	90
16	14	31.5	70	90	90	90
17	14.6	32.85	73	90	90	90
18	15.2	34.2	76	90	90	90
19	15.6	35.1	78	90	90	90
20	15.8	35.55	79	90	90	90
21	15.8	35.55	79	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Manufactured Home – 26

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.2	2.7	6	10.2	12.3	90
3	1.8	4.05	9	15.3	18.45	90
4	2.4	5.4	12	20.4	24.6	90
5	3	6.75	15	25.5	30.75	90
6	3.6	8.1	18	30.6	36.9	90
7	4.2	9.9	22	37.4	45.1	90
8	4.8	11.25	25	42.5	51.25	90
9	5.4	13.05	29	49.3	59.45	90
10	6.2	14.4	32	54.4	65.6	90
11	7	16.2	36	61.2	73.8	90
12	7.8	18	40	68	82	90
13	8.6	19.8	44	74.8	90	90
14	9.4	21.6	48	81.6	90	90
15	10.2	23.4	52	88.4	90	90
16	11	24.75	55	90	90	90
17	11.8	26.55	59	90	90	90
18	12.6	28.35	63	90	90	90
19	13.4	30.15	67	90	90	90
20	14.2	31.95	71	90	90	90
21	14.8	33.3	74	90	90	90
22	15.2	34.2	76	90	90	90
23	15.4	34.2	76	90	90	90
24	15.8	35.55	79	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Manufactured Home – 31

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	0.8	1.8	4	6.8	8.2	90
3	1.2	2.7	6	10.2	12.3	90
4	1.8	4.05	9	15.3	18.45	90
5	2.4	5.4	12	20.4	24.6	90
6	2.8	6.3	14	23.8	28.7	90
7	3.4	7.65	17	28.9	34.85	90
8	3.8	8.55	19	32.3	38.95	90
9	4.4	9.9	22	37.4	45.1	90
10	5	11.25	25	42.5	51.25	90
11	5.6	12.6	28	47.6	57.4	90
12	6.2	13.95	31	52.7	63.55	90
13	6.8	15.3	34	57.8	63.55	90
14	7.4	16.65	37	62.9	75.85	90
15	8	18	40	68	82	90
16	8.6	19.35	43	73.1	88.15	90
17	9.2	20.7	46	78.2	90	90
18	10	22.5	50	85	90	90
19	10.6	23.85	53	90	90	90
20	11.2	25.2	56	90	90	90
21	11.8	26.55	59	90	90	90
22	12.4	27.9	62	90	90	90
23	13	29.25	65	90	90	90
24	13.6	30.6	68	90	90	90
25	14.2	31.95	71	90	90	90
26	14.8	33.3	74	90	90	90
27	15	33.75	75	90	90	90
28	15.4	34.65	77	90	90	90
29	15.6	35.1	78	90	90	90
30	15.8	35.55	79	90	90	90
31	15.8	35.55	79	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Manufactured Home – 36

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	0.8	1.8	4	6.8	8.2	90
3	1	2.25	5	8.5	10.25	90
4	1.4	3.15	7	11.9	14.35	90
5	1.8	4.05	9	15.3	18.45	90
6	2.2	4.95	11	18.7	22.55	90
7	2.6	5.85	13	22.1	26.65	90
8	3	6.75	15	25.5	30.75	90
9	3.4	7.65	17	28.9	34.85	90
10	4	9	20	34	41	90
11	4.4	9.9	22	37.4	45.1	90
12	4.8	10.8	24	40.8	49.2	90
13	5.2	11.7	26	44.2	53.3	90
14	5.8	13.05	29	49.3	59.45	90
15	6.4	14.4	32	54.4	65.6	90
16	6.8	15.3	34	57.8	69.7	90
17	7.4	16.65	37	62.9	75.85	90
18	8	18	40	68	82	90
19	8.6	19.35	43	73.1	88.15	90
20	9	20.25	45	76.5	90	90
21	9.6	21.6	48	81.6	90	90
22	10.2	22.95	51	86.7	90	90
23	10.8	24.3	54	90	90	90
24	11.4	25.65	57	90	90	90
25	12	27	60	90	90	90
26	12.4	27.9	62	90	90	90
27	13	29.25	62	90	90	90
28	13.6	30.6	68	90	90	90
29	14	31.5	70	90	90	90
30	14.2	31.95	71	90	90	90
31	14.4	32.4	72	90	90	90
32	14.8	33.3	74	90	90	90
33	15	33.75	75	90	90	90
34	15.4	34.65	77	90	90	90
35	15.6	35.1	78	90	90	90
36	15.8	35.55	79	90	90	90
37	15.8	35.55	79	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Manufactured Home – 41

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.6	1.35	3	5.1	6.15	90
3	0.8	1.8	4	6.8	8.2	90
4	1	2.25	5	8.5	10.25	90
5	1.4	3.15	7	11.9	14.35	90
6	1.8	4.05	9	15.3	18.45	90
7	2	4.5	10	17	20.5	90
8	2.4	5.4	12	20.4	24.6	90
9	2.8	6.3	14	23.8	28.7	90
10	3.2	7.2	16	27.2	32.8	90
11	3.6	8.1	18	30.6	36.9	90
12	4	9	20	34	41	90
13	4.4	9.9	22	37.4	45.1	90
14	4.8	10.8	24	40.8	49.2	90
15	5.2	11.7	26	44.2	53.3	90
16	5.6	12.6	28	47.6	57.4	90
17	6	13.5	30	51	61.5	90
18	6.4	14.4	32	54.4	65.6	90
19	6.8	15.3	34	57.8	69.7	90
20	7.4	16.65	37	62.9	75.85	90
21	7.8	17.55	39	66.3	79.95	90
22	8.4	18.9	42	71.4	86.1	90
23	8.8	19.8	44	74.8	90	90
24	9.4	21.15	47	79.9	90	90
25	10	22.5	50	85	90	90
26	10.4	23.4	52	88.4	90	90
27	11	24.75	55	90	90	90
28	11.4	25.65	57	90	90	90
29	11.8	26.55	59	90	90	90
30	12.4	27.9	62	90	90	90
31	12.8	28.8	64	90	90	90
32	13.4	30.15	67	90	90	90
33	13.8	31.05	69	90	90	90
34	14.2	31.95	71	90	90	90
35	14.4	32.4	72	90	90	90
36	14.8	33.3	74	90	90	90
37	15	33.75	75	90	90	90
38	15.4	34.65	77	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	15.6	35.1	78	90	90	90
40	15.8	35.55	79	90	90	90
41	15.8	35.55	79	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Manufactured Home – 46

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.6	1.35	3	5.1	6.15	90
4	0.8	1.8	4	6.8	8.2	90
5	1.2	2.7	6	10.2	12.3	90
6	1.4	3.15	7	11.9	14.35	90
7	1.6	3.6	8	13.6	16.4	90
8	2	4.5	10	17	20.5	90
9	2.2	4.95	11	18.7	22.55	90
10	2.6	5.85	13	22.1	26.65	90
11	2.8	6.3	14	23.8	28.7	90
12	3	6.75	15	25.5	30.75	90
13	3.4	7.65	17	28.9	34.85	90
14	3.8	8.55	19	32.3	38.95	90
15	4.2	9.45	21	35.7	43.05	90
16	4.6	10.35	23	39.1	47.15	90
17	5	11.25	25	42.5	51.25	90
18	5.4	12.15	27	45.9	55.35	90
19	5.6	12.6	28	47.6	57.4	90
20	6	13.5	30	51	61.5	90
21	6.4	14.4	32	54.4	65.6	90
22	6.8	15.3	34	57.8	69.7	90
23	7.2	16.2	36	61.2	73.8	90
24	7.6	17.1	38	64.6	77.9	90
25	8	18	40	68	82	90
26	8.6	19.35	43	73.1	88.15	90
27	9	20.25	45	76.5	90	90
28	9.4	21.25	47	79.9	90	90
29	9.8	22.05	49	83.3	90	90
30	10.4	23.4	52	88.4	90	90
31	10.8	24.3	54	90	90	90
32	11.2	25.2	56	90	90	90
33	11.6	26.1	58	90	90	90
34	12	27	60	90	90	90
35	12.4	27.9	62	90	90	90
36	13	29.25	65	90	90	90
37	13.4	30.15	69	90	90	90
38	13.8	31.05	69	90	90	90

AGE	RENOVATED	NORMAL	GOOD	FAIR	POOR	UNSOUND
39	14	31.5	70	90	90	90
40	14.4	32.4	72	90	90	90
41	14.6	32.85	73	90	90	90
42	15	33.75	75	90	90	90
43	15.2	34.2	76	90	90	90
44	15.4	34.65	76	90	90	90
45	15.6	35.1	78	90	90	90
46	15.8	35.55	79	90	90	90
47	15.8	35.55	79	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Manufactured Home – 51

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.6	1.35	3	5.1	6.15	90
4	0.8	1.8	4	6.8	8.2	90
5	1	2.25	5	8.5	10.25	90
6	1.2	2.7	6	10.2	12.3	90
7	1.4	3.15	7	11.9	14.35	90
8	1.6	3.6	8	13.6	16.4	90
9	2	4.5	10	17	20.5	90
10	2.2	4.95	11	18.7	22.55	90
11	2.4	5.4	12	20.4	24.6	90
12	2.6	5.85	13	22.1	26.65	90
13	3	6.75	15	25.5	30.75	90
14	3.2	7.2	16	27.2	32.8	90
15	3.4	7.65	17	28.9	24.85	90
16	3.8	8.55	19	32.3	38.95	90
17	4	9	20	34	41	90
18	4.4	9.9	22	37.4	45.1	90
19	4.8	10.8	24	40.8	49.2	90
20	5	11.25	25	42.5	51.25	90
21	5.2	11.7	26	44.2	53.3	90
22	5.6	12.6	28	47.6	57.4	90
23	5.8	13.05	29	49.3	59.45	90
24	6.2	13.95	31	52.7	63.55	90
25	6.6	14.85	33	56.1	67.65	90
26	7	15.75	35	59.5	71.75	90
27	7.4	16.65	37	62.9	75.85	90
28	7.8	17.55	39	66.3	79.95	90
29	8.2	18.45	41	69.7	84.05	90
30	8.8	19.8	44	74.8	90	90
31	9.2	20.7	46	78.2	90	90
32	9.4	21.15	47	79.9	90	90
33	9.8	22.05	49	83.3	90	90
34	10.2	22.95	51	86.7	90	90
35	10.6	23.85	53	90	90	90
36	11	24.75	55	90	90	90
37	11.4	25.65	57	90	90	90
38	11.8	26.55	59	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	12.2	27.45	61	90	90	90
40	12.6	28.35	63	90	90	90
41	12.8	28.8	64	90	90	90
42	13.2	29.7	66	90	90	90
43	13.4	30.15	67	90	90	90
44	13.8	31.05	69	90	90	90
45	14	31.5	70	90	90	90
46	14.4	32.4	72	90	90	90
47	14.6	32.85	73	90	90	90
48	15	33.75	75	90	90	90
49	15.2	34.2	76	90	90	90
50	15.4	34.65	77	90	90	90
51	15.6	35.1	78	90	90	90
52	15.6	35.1	78	90	90	90
53	15.8	35.55	79	90	90	90
54	15.8	35.55	79	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Manufactured Home - 56

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.8	1.8	4	6.8	8.2	90
6	1	2.25	5	8.5	10.25	90
7	1.2	2.7	6	10.2	12.3	90
8	1.4	3.15	7	11.9	14.35	90
9	1.6	3.6	8	13.6	16.4	90
10	1.8	4.05	9	15.3	18.45	90
11	2	4.5	10	17	20.5	90
12	2.2	4.95	11	18.7	22.55	90
13	2.4	5.4	12	20.4	24.6	90
14	2.6	5.85	13	22.1	26.65	90
15	3	6.75	15	25.5	30.75	90
16	3.2	7.2	16	27.2	32.8	90
17	3.4	7.65	17	28.9	34.85	90
18	3.8	8.55	19	32.3	38.95	90
19	4	9	20	34	41	90
20	4.2	9.45	21	35.7	43.05	90
21	4.4	9.9	22	37.4	45.1	90
22	4.6	10.35	23	39.1	47.15	90
23	4.8	10.8	24	40.8	49.2	90
24	5.2	11.7	26	44.2	49.2	90
25	5.4	12.15	27	45.9	55.35	90
26	5.8	13.05	29	49.3	59.45	90
27	6.2	13.95	31	52.7	63.55	90
28	6.6	14.85	33	56.1	67.65	90
29	6.8	15.3	34	57.8	69.7	90
30	7.2	16.2	36	61.2	73.8	90
31	7.6	17.1	38	64.6	77.9	90
32	8	18	40	68	82	90
33	8.4	18.9	42	71.4	86.1	90
34	8.8	19.8	44	74.8	90	90
35	9	20.25	45	76.5	90	90
36	9.4	21.15	47	79.9	90	90
37	9.8	22.05	49	83.3	90	90
38	10.2	22.95	51	86.7	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	10.6	23.85	53	90	90	90
40	11	24.75	55	90	90	90
41	11.4	25.65	57	90	90	90
42	11.8	26.55	59	90	90	90
43	12	27	60	90	90	90
44	12.4	27.9	62	90	90	90
45	12.6	28.35	63	90	90	90
46	13	29.25	65	90	90	90
47	13.2	29.7	66	90	90	90
48	13.6	30.6	68	90	90	90
49	13.8	31.05	69	90	90	90
50	14.2	31.95	71	90	90	90
51	14.4	32.4	72	90	90	90
52	14.6	32.85	73	90	90	90
53	15	33.75	75	90	90	90
54	15.2	34.2	76	90	90	90
55	15.4	34.65	77	90	90	90
56	15.6	35.1	78	90	90	90
57	15.6	35.1	78	90	90	90
58	15.8	35.55	79	90	90	90
59	15.8	35.55	79	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Residential – 00

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	18	40.5	90	90	90	90
1	18	40.5	90	90	90	90
2	18	40.5	90	90	90	90
3	18	40.5	90	90	90	90
4	18	40.5	90	90	90	90
5	18	40.5	90	90	90	90
6	18	40.5	90	90	90	90
7	18	40.5	90	90	90	90
8	18	40.5	90	90	90	90
9	18	40.5	90	90	90	90
10	18	40.5	90	90	90	90
11	18	40.5	90	90	90	90
12	18	40.5	90	90	90	90
13	18	40.5	90	90	90	90
14	18	40.5	90	90	90	90
15	18	40.5	90	90	90	90
16	18	40.5	90	90	90	90
17	18	40.5	90	90	90	90
18	18	40.5	90	90	90	90
19	18	40.5	90	90	90	90
20	18	40.5	90	90	90	90
21	18	40.5	90	90	90	90
22	18	40.5	90	90	90	90
23	18	40.5	90	90	90	90
24	18	40.5	90	90	90	90
25	18	40.5	90	90	90	90
26	18	40.5	90	90	90	90
27	18	40.5	90	90	90	90
28	18	40.5	90	90	90	90
29	18	40.5	90	90	90	90
30	18	40.5	90	90	90	90
31	18	40.5	90	90	90	90
32	18	40.5	90	90	90	90
33	18	40.5	90	90	90	90
34	18	40.5	90	90	90	90
35	18	40.5	90	90	90	90
36	18	40.5	90	90	90	90
37	18	40.5	90	90	90	90
38	18	40.5	90	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	18	40.5	90	90	90	90
40	18	40.5	90	90	90	90
41	18	40.5	90	90	90	90
42	18	40.5	90	90	90	90
43	18	40.5	90	90	90	90
44	18	40.5	90	90	90	90
45	18	40.5	90	90	90	90
46	18	40.5	90	90	90	90
47	18	40.5	90	90	90	90
48	18	40.5	90	90	90	90
49	18	40.5	90	90	90	90
50	18	40.5	90	90	90	90
51	18	40.5	90	90	90	90
52	18	40.5	90	90	90	90
53	18	40.5	90	90	90	90
54	18	40.5	90	90	90	90
55	18	40.5	90	90	90	90
56	18	40.5	90	90	90	90
57	18	40.5	90	90	90	90
58	18	40.5	90	90	90	90
59	18	40.5	90	90	90	90
60	18	40.5	90	90	90	90
61	18	40.5	90	90	90	90
62	18	40.5	90	90	90	90
63	18	40.5	90	90	90	90
64	18	40.5	90	90	90	90
65	18	40.5	90	90	90	90
66	18	40.5	90	90	90	90
67	18	40.5	90	90	90	90
68	18	40.5	90	90	90	90
69	18	40.5	90	90	90	90
70	18	40.5	90	90	90	90
71	18	40.5	90	90	90	90
72	18	40.5	90	90	90	90
73	18	40.5	90	90	90	90
74	18	40.5	90	90	90	90
75	18	40.5	90	90	90	90
76	18	40.5	90	90	90	90
77	18	40.5	90	90	90	90
78	18	40.5	90	90	90	90
79	18	40.5	90	90	09	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	18	40.5	90	90	90	90
81	18	40.5	90	90	90	90
82	18	40.5	90	90	90	90
83	18	40.5	90	90	90	90
84	18	40.5	90	90	90	90
85	18	40.5	90	90	90	90
86	18	40.5	90	90	90	90
87	18	40.5	90	90	90	90
88	18	40.5	90	90	90	90
89	18	40.5	90	90	90	90
90	18	40.5	90	90	90	90
91	18	40.5	90	90	90	90
92	18	40.5	90	90	90	90
93	18	40.5	90	90	90	90
94	18	40.5	90	90	90	90
95	18	40.5	90	90	90	90
96	18	40.5	90	90	90	90
97	18	40.5	90	90	90	90
98	18	40.5	90	90	90	90
99	18	40.5	90	90	90	90

2025 Depreciation Tables

Residential – 10

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	1.6	3.6	8	13.6	16.4	90
1	1.6	3.6	8	13.6	16.4	90
2	3.2	7.2	16	27.2	32.8	90
3	4.8	10.8	24	40.8	49.2	90
4	6.4	14.4	32	54.4	65.6	90
5	8	18	40	68	82	90
6	9.6	21.6	48	81.6	90	90
7	11.2	25.2	56	90	90	90
8	12.8	28.8	64	90	90	90
9	14.4	32.4	72	90	90	90
10	16	36	80	90	90	90
11	16	36	80	90	90	90
12	16	36	80	90	90	90
13	16	36	80	90	90	90
14	16	36	80	90	90	90
15	16	36	80	90	90	90
16	16	36	80	90	90	90
17	16	36	80	90	90	90
18	16	36	80	90	90	90
19	16	36	80	90	90	90
20	16	36	80	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Residential – 15

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	1	2.25	5	8.5	10.25	90
1	1	2.25	5	8.5	10.25	90
2	2.2	4.95	11	18.7	22.55	90
3	3.2	7.2	16	27.2	32.8	90
4	4.2	9.45	21	35.7	43.05	90
5	5.4	12.15	27	45.9	55.35	90
6	6.4	14.4	32	54.4	65.6	90
7	7.4	16.65	37	62.9	75.85	90
8	8.6	19.35	43	73.1	88.15	90
9	9.6	21.6	48	81.6	90	90
10	10.6	23.85	53	90	90	90
11	11.8	26.55	59	90	90	90
12	12.8	28.8	64	90	90	90
13	13.8	31.05	69	90	90	90
14	15	33.75	75	90	90	90
15	16	36	80	90	90	90
16	16	36	80	90	90	90
17	16	36	80	90	90	90
18	16	36	80	90	90	90
19	16	36	80	90	90	90
20	16	36	80	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Residential – 20

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.8	1.8	4.6	6.8	8.2	90
1	0.8	1.8	4.6	6.8	8.2	90
2	1.6	3.6	8	13.6	16.4	90
3	2.4	5.4	12	20.4	24.6	90
4	3.2	7.2	16	27.2	32.8	90
5	4	9	20	34	41	90
6	4.8	10.8	24	40.8	49.2	90
7	5.6	12.6	28	47.6	57.4	90
8	6.4	14.4	32	54.4	65.6	90
9	7.2	16.2	36	61.2	73.8	90
10	8	18	40	68	82	90
11	8.8	19.8	44	74.8	90	90
12	9.6	21.6	48	81.6	90	90
13	10.4	23.4	52	88.4	90	90
14	11.2	25.2	56	90	90	90
15	12	27	60	90	90	90
16	12.8	28.8	64	90	90	90
17	13.6	30.6	68	90	90	90
18	14.4	32.4	72	90	90	90
19	15.2	34.2	76	90	90	90
20	16	36	80	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Residential – 25

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.2	2.7	6	10.2	12.3	90
3	2	4.5	10	17	20.5	90
4	2.6	5.85	13	22.1	26.65	90
5	3.2	7.2	16	27.2	32.8	90
6	3.8	8.55	19	32.3	38.95	90
7	4.4	9.9	22	37.4	45.1	90
8	5.2	11.7	26	44.2	53.3	90
9	5.8	13.05	29	49.3	59.45	90
10	6.4	14.4	32	54.4	65.6	90
11	7	15.75	35	59.5	71.75	90
12	7.6	17.1	38	64.6	77.9	90
13	8.4	18.9	42	71.4	90	90
14	9	20.25	45	76.5	90	90
15	9.6	21.6	48	81.6	90	90
16	10.2	22.95	51	86.7	90	90
17	10.8	24.3	54	90	90	90
18	11.6	26.1	58	90	90	90
19	12.2	27.45	61	90	90	90
20	12.8	28.8	64	90	90	90
21	13.4	30.15	67	90	90	90
22	14	31.5	70	90	90	90
23	14.8	33.3	74	90	90	90
24	15.4	34.65	77	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	09	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Residential – 30

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1	2.25	5	8.5	10.25	90
3	1.6	3.6	8	13.6	16.4	90
4	2.2	4.95	11	18.7	22.55	90
5	2.6	5.85	13	22.1	26.65	90
6	3.2	7.2	16	27.2	32.8	90
7	3.8	8.55	19	32.3	38.95	90
8	4.2	9.45	21	35.7	43.05	90
9	4.8	10.8	24	40.8	49.2	90
10	5.4	12.15	27	45.9	55.35	90
11	5.8	13.05	29	49.3	59.45	90
12	6.4	14.4	32	54.4	65.6	90
13	7	15.75	35	59.5	71.75	90
14	7.4	16.65	37	62.9	75.85	90
15	8	18	40	68	82	90
16	8.6	19.35	43	73.1	88.15	90
17	9	20.25	45	76.5	90	90
18	9.6	21.6	48	81.6	90	90
19	10.2	22.95	51	86.7	90	90
20	10.6	23.85	53	90	90	90
21	11.2	25.2	56	90	90	90
22	11.8	26.55	59	90	90	90
23	12.2	27.45	61	90	90	90
24	12.8	28.8	64	90	90	90
25	13.4	30.15	67	90	90	90
26	13.8	31.05	69	90	90	90
27	14.4	32.4	72	90	90	90
28	15	33.75	75	90	90	90
29	15.4	34.65	77	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90
80	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Residential – 35

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.6	1.35	3	5.1	6.15	90
6	0.8	1.8	4	6.8	8.2	90
7	1	2.25	5	6.8	8.2	90
8	1.2	2.7	6	8.5	10.25	90
9	1.4	3.15	7	10.2	12.3	90
10	1.6	3.6	8	10.2	12.3	90
11	1.8	4.5	11	11.9	14.35	90
12	2	5.4	14	25.5	30.75	90
13	2.4	6.3	18	25.5	30.75	90
14	2.8	6.75	23	25.5	30.75	90
15	3	7.2	33	25.5	30.75	90
16	3.6	8.1	18	30.6	36.9	90
17	8	18	40	68	82	90
18	8.8	19.8	44	74.8	90	90
19	9.6	21.6	48	81.6	90	90
20	10.6	23.85	53	90	90	90
21	11.6	26.1	58	90	90	90
22	12.6	28.35	63	90	90	90
23	13.6	30.6	68	90	90	90
24	14	31.5	70	90	90	90
25	14.4	32.4	72	90	90	90
26	14.8	33.3	74	90	90	90
27	15	33.75	75	90	90	90
28	15.2	34.2	76	90	90	90
29	15.4	34.65	77	90	90	90
30	15.6	35.1	78	90	90	90
31	15.8	35.55	79	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90
79	16	36	80	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	90	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2025 Depreciation Tables

Residential – 45

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.9	2	3.4	4.1	90
1	0.2	0.9	2	3.4	4.1	90
2	0.4	1.35	3	5.1	6.15	90
3	0.4	1.35	3	5.1	6.15	90
4	0.6	1.8	4	6.8	8.2	90
5	0.8	1.8	4	6.8	8.2	90
6	1	2.25	5	8.5	10.25	90
7	1	2.25	5	8.5	10.25	90
8	1.2	2.7	6	10.2	12.3	90
9	1.4	3.15	7	11.9	14.35	90
10	1.6	3.6	8	13.6	16.4	90
11	1.8	4.05	9	15.3	18.45	90
12	1.8	4.05	9	15.3	18.45	90
13	2	4.5	10	17	20.5	90
14	2.2	4.95	11	18.7	22.55	90
15	2.4	5.4	12	20.4	24.6	90
16	2.4	5.4	12	20.4	24.6	90
17	2.6	5.85	13	22.1	26.65	90
18	2.8	6.3	14	23.8	28.7	90
19	3	6.75	15	25.5	30.75	90
20	3.2	7.2	16	27.2	32.8	90
21	3.2	7.2	16	27.2	32.8	90
22	3.4	7.65	17	28.9	34.85	90
23	3.6	8.1	18	30.6	36.9	90
24	3.8	8.55	19	32.3	38.95	90
25	3.8	8.55	19	32.3	38.95	90
26	4	9	20	34	41	90
27	4.2	9.45	21	35.7	43.05	90
28	4.4	9.9	22	37.4	47.15	90
29	4.6	10.35	23	39.1	47.15	90
30	4.6	10.35	23	39.1	47.15	90
31	4.8	10.8	24	40.8	49.2	90
32	5	11.25	25	42.5	51.25	90
33	5.2	11.7	26	44.2	53.3	90
34	5.2	11.7	26	44.2	53.3	90
35	5.4	12.15	27	45.9	55.35	90
36	5.8	13.05	29	49.3	59.45	90
37	6	13.5	30	51	61.5	90
38	6	13.5	30	51	61.5	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	6.2	13.95	31	52.7	63.55	90
40	6.4	14.4	32	54.4	65.6	90
41	6.6	14.85	33	56.1	67.65	90
42	6.8	15.3	34	57.8	69.7	90
44	7	15.75	35	59.5	71.75	90
45	7.2	16.2	36	61.2	73.8	90
46	7.4	16.65	37	62.9	75.85	90
47	7.6	17.1	38	64.6	77.9	90
48	7.6	17.1	38	64.6	77.9	90
49	7.8	17.55	39	66.3	79.95	90
50	8	18	40	68	82	90
51	8.2	18.45	41	69.7	84.05	90
52	8.4	18.9	42	71.4	86.1	90
53	8.4	18.9	42	71.4	86.1	90
54	8.6	19.35	43	73.1	88.15	90
55	8.8	19.8	44	74.8	90	90
56	9	20.25	45	76.5	90	90
57	9.2	20.7	46	78.2	90	90
58	9.2	20.7	46	78.2	90	90
59	9.4	21.15	47	79.9	90	90
60	9.6	21.6	48	81.6	90	90
61	9.8	22.05	49	83.3	90	90
62	10	22.5	50	85	90	90
63	10	22.5	50	85	90	90
64	10.2	22.95	51	86.7	90	90
65	10.4	23.4	52	88.4	90	90
66	10.6	23.85	53	90	90	90
67	10.8	24.3	54	90	90	90
68	10.8	24.3	54	90	90	90
69	11	24.75	55	90	90	90
70	11.2	25.2	56	90	90	90
71	11.4	25.65	57	90	90	90
72	11.6	26.1	58	90	90	90
73	11.6	26.1	58	90	90	90
74	11.8	26.55	59	90	90	90
75	12	27	60	90	90	90
76	12.2	27.45	61	90	90	90
77	12.4	27.9	62	90	90	90
78	12.4	27.9	62	90	90	90
79	12.6	28.35	63	90	90	90
80	12.8	28.8	64	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
81	13	29	65	90	90	90
82	13.2	29.7	66	90	90	90
83	13.2	29.7	66	90	90	90
84	13.4	30.15	67	90	90	90
85	13.6	30.6	68	90	90	90
86	13.8	31.05	69	90	90	90
87	14	31.5	70	90	90	90
88	14	31.5	70	90	90	90
89	14.2	31.95	71	90	90	90
90	14.2	31.95	71	90	90	90
91	14.2	31.95	71	90	90	90
92	14.2	31.95	71	90	90	90
93	14.2	31.95	71	90	90	90
94	14.2	31.95	71	90	90	90
95	14.2	31.95	71	90	90	90
96	14.2	31.95	71	90	90	90
97	14.2	31.95	71	90	90	90
98	14.2	31.95	71	90	90	90
99	14.2	31.95	71	90	90	90

2025 Depreciation Tables

Residential – 50

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.8	1.8	4	6.8	8.2	90
6	0.8	1.8	4	6.8	8.2	90
7	1	2.25	5	8.5	10.25	90
8	1.2	2.7	6	10.2	12.3	90
9	1.2	2.7	6	10.2	12.3	90
10	1.4	3.15	7	11.9	14.35	90
11	1.6	3.6	8	13.6	16.4	90
12	1.6	3.6	8	13.6	16.4	90
13	1.8	4.05	9	15.3	18.45	90
14	2	4.5	10	17	20.5	90
15	2.2	4.95	11	18.7	22.55	90
16	2.2	4.95	11	18.7	22.55	90
17	2.4	5.4	12.	20.4	24.6	90
18	2.6	5.85	13	22.1	26.65	90
19	2.6	5.85	13	22.1	26.65	90
20	2.8	6.3	14	23.8	28.7	90
21	3	6.75	15	25.5	30.75	90
22	3	6.75	15	25.5	30.75	90
23	3.2	7.2	16	27.2	32.8	90
24	3.4	7.65	17	28.9	34.85	90
25	3.6	8.1	18	30.6	36.9	90
26	3.6	8.1	18	30.6	36.9	90
27	3.8	8.55	19	32.3	38.95	90
28	4	9	20	34	41	90
29	4	9	20	34	41	90
30	4.2	9.45	21	35.7	43.05	90
31	4.4	9.9	22	37.4	45.1	90
32	4.4	9.9	22	37.4	45.1	90
33	4.6	10.35	23	39.1	47.15	90
34	4.8	10.8	24	40.8	49.2	90
35	5	11.25	25	42.5	51.25	90
36	5.2	11.7	26	44.2	53.3	90
37	5.4	12.15	27	45.9	55.35	90
38	5.4	12.15	27	45.9	55.35	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	5.6	12.6	28	47.6	57.4	90
40	5.8	13.05	29	49.3	59.45	90
41	6	13.5	30	51	61.5	90
42	6	13.5	30	51	61.5	90
43	6.2	13.95	31	52.7	63.55	90
44	6.4	14.4	32	54.4	65.6	90
45	6.4	14.4	32	54.4	65.6	90
46	6.6	14.85	33	56.1	67.65	90
47	6.8	15.3	34	57.8	69.7	90
48	7	15.75	35	59.5	71.75	90
49	7	15.75	35	59.5	71.75	90
50	7.2	16.2	36	61.2	73.8	90
51	7.4	16.65	37	62.9	75.85	90
52	7.4	16.65	37	62.9	75.85	90
53	7.6	17.1	38	64.6	77.9	90
54	7.8	17.55	39	66.3	79.97	90
55	8	18	40	68	82	90
56	8	18	40	68	82	90
57	8.2	18.45	41	69.7	84.05	90
58	8.4	18.9	42	71.4	86.1	90
59	8.4	18.9	42	71.4	86.1	90
60	8.6	19.35	43	73.1	88.15	90
61	8.8	19.8	44	74.8	90	90
62	9	20.25	45	76.5	90	90
63	9	20.25	45	76.5	90	90
64	9.2	20.7	46	78.2	90	90
65	9.4	21.15	47	79.9	90	90
66	9.6	21.6	48	81.6	90	90
67	9.6	21.6	48	81.6	90	90
68	9.8	22.05	49	83.3	90	90
69	10	22.5	50	85	90	90
70	10	22.5	50	85	90	90
71	10.2	22.95	51	86.7	90	90
72	10.4	23.4	52	88.4	90	90
73	10.6	23.85	53	90	90	90
74	10.8	24.3	54	90	90	90
75	10.8	24.3	54	90	90	90
76	11	24.75	55	90	90	90
77	11	24.75	55	90	90	90
78	11.2	25.2	56	90	90	90
79	11.4	25.65	57	90	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	11.6	26.1	58	90	90	90
81	11.6	26.1	58	90	90	90
82	11.8	26.55	59	90	90	90
83	12	27	60	90	90	90
84	12	27	60	90	90	90
85	12.2	27.45	61	90	90	90
86	12.4	27.9	62	90	90	90
87	12.6	28.35	63	90	90	90
88	12.6	28.35	63	90	90	90
89	12.8	28.8	64	90	90	90
90	12.8	28.8	64	90	90	90
91	12.8	28.8	64	90	90	90
92	12.8	28.8	64	90	90	90
93	12.8	28.8	64	90	90	90
94	12.8	28.8	64	90	90	90
95	12.8	28.8	64	90	90	90
96	12.8	28.8	64	90	90	90
97	12.8	28.8	64	90	90	90
98	12.8	28.8	64	90	90	90
99	12.8	28.8	64	90	90	90

2025 Depreciation Tables

Residential – 55

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.6	1.35	3	5.1	6.15	90
6	0.8	1.8	4	6.8	8.2	90
7	0.8	1.8	4	6.8	8.2	90
8	1	2.25	5	8.5	10.25	90
9	1.2	2.7	6	10.2	12.3	90
10	1.2	2.7	6	10.2	12.3	90
11	1.4	3.15	7	11.9	14.35	90
12	1.6	3.6	8	13.6	16.4	90
13	1.6	3.6	8	13.6	16.4	90
14	1.8	4.05	9	15.3	18.45	90
15	2	4.5	10	17	20.5	90
16	2	4.5	10	17	20.5	90
17	2.2	4.95	11	18.7	22.55	90
18	2.2	4.95	11	18.7	22.55	90
19	2.5	5.4	12	20.4	24.6	90
20	2.6	5.85	13	22.1	26.65	90
21	2.6	5.85	13	22.1	26.65	90
22	2.8	6.3	14	23.8	28.7	90
23	3	6.75	15	25.5	30.75	90
24	3	6.75	15	25.5	30.75	90
25	3.2	7.2	16	27.2	32.8	90
26	3.4	7.65	17	28.9	34.85	90
27	3.4	7.65	17	28.9	34.85	90
28	3.6	8.1	18	30.6	36.9	90
29	3.6	8.1	18	30.6	36.9	90
30	3.8	8.55	19	32.3	38.95	90
31	4	9	20	34	41	90
32	4	9	20	34	41	90
33	4.2	9.45	21	35.7	43.05	90
34	4.4	9.9	22	37.4	45.1	90
35	4.4	9.9	22	37.4	45.1	90
36	4.8	10.8	24	40.8	49.2	90
37	4.8	10.8	24	40.8	49.2	90
38	5	11.25	25	42.5	51.25	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	5.2	11.7	26	44.2	53.3	90
40	5.2	11.7	26	44.2	53.3	90
41	5.4	12.15	27	45.9	55.35	90
42	5.4	12.15	27	45.9	55.35	90
43	5.6	12.6	28	47.6	57.4	90
44	5.8	13.05	29	49.3	59.45	90
45	5.8	13.05	29	49.3	59.45	90
46	6	13.5	30	51	61.5	90
47	6.2	13.95	31	52.7	63.55	90
48	6.2	13.95	31	52.7	63.55	90
49	6.4	14.4	32	54.4	65.6	90
50	6.6	14.85	33	56.1	67.65	90
51	6.6	14.85	33	56.1	67.65	90
52	6.8	15.3	34	57.8	69.7	90
53	7	15.75	35	59.9	71.75	90
54	7	15.75	35	59.5	71.75	90
55	7.2	16.2	36	61.2	73	90
56	7.4	16.65	37	62.9	75.85	90
57	7.4	16.65	37	62.9	75.85	90
58	7.6	17.1	38	64.6	77.9	90
59	7.8	17.55	39	66.3	79.95	90
60	7.8	17.55	39	66.3	79.95	90
61	8	18	45	68	82	90
62	8.2	18.45	41	69.7	84.05	90
63	8.2	18.45	41	69.7	84.05	90
64	8.4	18.9	42	71.4	86.1	90
65	8.6	19.35	43	73.1	88.15	90
66	8.6	19.35	43	73.1	88.15	90
67	8.8	19.8	44	74.9	90	90
68	9	20.25	45	76.5	90	90
69	9	20.25	45	76.5	90	90
70	9.2	20.7	46	78.2	90	90
71	9.2	20.7	46	78.2	90	90
72	9.4	21.15	47	79.9	90	90
73	9.6	21.6	48	81.6	90	90
74	9.6	21.6	48	81.6	90	90
75	9.8	22.05	49	83.3	90	90
76	10	22.5	50	85	90	90
77	10.2	22.5	50	85	90	90
78	10.2	22.95	51	86.7	90	90
79	10.4	23.4	52	88.4	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	10.4	23.4	52	88.4	90	90
81	10.6	23.85	53	90	90	90
82	10.8	24.3	54	90	90	90
83	10.8	24.3	54	90	90	90
84	11	24.75	55	90	90	90
85	11.2	25.2	56	90	90	90
86	11.2	25.2	56	90	90	90
87	11.4	25.65	57	90	90	90
88	11.6	26.1	58	90	90	90
89	11.6	26.1	58	90	90	90
90	11.6	26.1	58	90	90	90
91	11.6	26.1	58	90	90	90
92	11.6	26.1	58	90	90	90
93	11.6	26.1	58	90	90	90
94	11.6	26.1	58	90	90	90
95	11.6	26.1	58	90	90	90
96	11.6	26.1	58	90	90	90
97	11.6	26.1	58	90	90	90
98	11.6	26.1	58	90	90	90
99	11.6	26.1	58	90	90	90

2025 Depreciation Tables

Residential – 60

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.8	1.8	4	6.8	8.2	90
7	0.8	1.8	4	6.8	8.2	90
8	1	2.25	5	8.5	10.25	90
9	1	2.25	5	8.5	10.25	90
10	1.2	2.7	6	10.2	12.3	90
11	1.2	2.7	6	10.2	12.3	90
12	1.4	3.15	7	11.9	14.35	90
13	1.6	3.6	8	13.6	16.4	90
14	1.6	3.6	8	13.6	16.4	90
15	1.8	4.05	9	15.3	18.45	90
16	1.8	4.05	9	15.3	18.45	90
17	2	4.5	10	17	20.5	90
18	2.2	4.95	11	18.7	22.55	90
19	2.2	4.95	11	18.7	22.55	90
20	2.4	5.4	12	20.4	24.6	90
21	2.4	5.4	12	20.4	24.6	90
22	2.6	5.85	13	22.1	26.65	90
23	2.6	5.85	13	22.1	26.65	90
24	2.8	6.3	14	23.8	28.7	90
25	3	6.75	15	25.5	30.75	90
26	3	6.75	15	25.5	30.75	90
27	3.2	7.2	16	27.2	32.8	90
28	3.2	7.2	16	27.2	32.8	90
29	3.4	7.65	17	28.9	34.85	90
30	3.6	8.1	18	30.6	36.9	90
31	3.6	8.1	18	30.6	36.9	90
32	3.8	8.55	19	32.3	38.95	90
33	3.8	8.55	19	32.3	38.95	90
34	4	9	20	34	41	90
35	4	9	20	34	41	90
36	4.4	9.9	22	37.4	45.1	90
37	4.4	9.9	22	37.4	45.1	90
38	4.6	10.35	23	39.1	47.15	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	4.6	10.35	23	39.1	47.15	90
40	4.8	10.8	24	40.8	49.2	90
41	5	11.25	25	42.5	51.25	90
42	5	11.25	25	42.5	51.25	90
43	5.2	11.7	26	44.2	53.3	90
44	5.2	11.7	26	44.2	53.3	90
45	5.4	12.15	27	45.9	55.35	90
46	5.6	12.6	28	47.6	57.4	90
47	5.6	12.6	28	47.6	57.4	90
48	5.8	13.05	29	49.3	59.45	90
49	5.8	13.05	29	49.3	59.45	90
50	6	13.5	30	51	61.5	90
51	6.2	13.95	31	52.7	63.55	90
52	6.2	13.95	31	52.7	63.55	90
53	6.4	14.4	32	54.4	65.6	90
54	6.4	14.4	32	54.4	65.6	90
55	6.6	14.85	33	56.1	67.65	90
56	6.8	15.3	34	57.8	69.7	90
57	6.8	15.3	34	57.8	69.7	90
58	7	15.75	35	59.5	71.75	90
59	7	15.75	35	59.5	71.75	90
60	7.2	16.2	36	61.2	73.8	90
61	7.4	16.65	37	62.9	77.9	90
62	7.4	16.65	37	62.9	77.9	90
63	7.6	17.1	38	64.6	77.9	90
64	7.6	17.1	38	64.6	77.9	90
65	7.8	17.55	39	66.3	79.95	90
66	8	18	40	68	82	90
67	8	18	40	68	82	90
68	8.2	18.45	41	69.7	84.05	90
69	8.2	18.45	51	69.7	84.05	90
70	8.4	18.9	42	71.4	86.1	90
71	8.6	19.35	43	73.1	88.15	90
72	8.6	19.35	43	73.1	88.15	90
73	8.8	19.8	44	74.8	90	90
74	8.8	19.8	44	74.8	90	90
75	9	20.25	45	76.5	90	90
76	9.2	20.7	46	78.2	90	90
77	9.2	20.7	46	78.2	90	90
78	9.4	21.15	47	79.9	90	90
79	9.4	21.15	47	79.9	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	9.6	21.6	48	81.6	90	90
81	9.8	22.05	49	83.3	90	90
82	9.8	22.05	49	83.3	90	90
83	10	22.5	50	85	90	90
84	10	22.5	50	85	90	90
85	10.2	22.95	51	86.7	90	90
86	10.4	23.4	52	88.4	90	90
87	10.4	23.4	52	88.4	90	90
88	10.6	23.85	53	90	90	90
89	10.6	23.85	53	90	90	90
90	10.6	23.85	53	90	90	90
91	10.6	23.85	53	90	90	90
92	10.6	23.85	53	90	90	90
93	10.6	23.85	53	90	90	90
94	10.6	23.85	53	90	90	90
95	10.6	23.85	53	90	90	90
96	10.6	23.85	53	90	90	90
97	10.6	23.85	53	90	90	90
98	10.6	23.85	53	90	90	90
99	10.6	23.85	53	90	90	90

2025 Depreciation Tables

Residential – 65

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.6	1.35	3	5.1	6.15	90
7	0.8	1.8	4	6.8	8.2	90
8	0.8	1.8	4	6.8	8.2	90
9	1	2.25	5	8.5	10.25	90
10	1	2.25	5	8.5	10.25	90
11	1.2	2.7	6	10.2	12.3	90
12	1.2	2.7	6	10.2	12.3	90
13	1.4	3.15	7	11.9	14.35	90
14	1.6	3.6	8	13.6	16.4	90
15	1.6	3.6	8	13.6	16.4	90
16	1.8	4.05	9	15.3	18.45	90
17	1.8	4.05	9	15.3	18.45	90
18	2	4.5	10	17	20.5	90
19	2	4.5	10	17	20.5	90
20	2.2	4.95	11	18.7	22.55	90
21	2.2	4.95	11	18.7	22.55	90
22	2.4	5.4	12	20.4	24.6	90
23	2.4	5.4	12	30.4	24.6	90
24	2.6	5.85	13	22.1	26.65	90
25	2.6	5.85	13	22.1	26.65	90
26	2.8	6.3	14	23.8	28.7	90
27	3	6.75	15	25.5	30.75	90
28	3	6.75	15	25.5	30.75	90
29	3.2	7.2	16	27.2	32.8	90
30	3.2	7.2	16	27.2	32.8	90
31	3.4	7.65	17	28.9	34.85	90
32	3.4	7.65	17	28.9	34.85	90
33	3.6	8.1	18	30.6	36.9	90
34	3.6	8.1	18	30.6	36.9	90
35	3.8	8.55	19	32.3	38.95	90
36	4	9	20	34	41	90
37	4	9	20	34	41	90
38	4.2	9.45	21	35.7	43.05	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	4.4	9.9	22	37.4	45.1	90
40	4.4	9.9	22	37.4	45.1	90
41	4.6	10.35	23	39.1	47.15	90
42	4.6	10.35	23	39.1	47.15	90
43	4.8	10.8	24	40.8	49.2	90
44	4.8	10.8	24	40.8	49.2	90
45	5	11.25	25	42.5	51.25	90
46	5	11.25	25	42.5	51.25	90
47	5.2	11.7	26	44.2	53.3	90
48	5.4	12.15	27	45.9	55.35	90
49	5.4	12.15	27	45.9	55.35	90
50	5.6	12.6	28	47.6	57.4	90
51	5.6	12.6	28	47.6	57.4	90
52	5.8	13.05	29	49.3	59.45	90
53	5.8	13.05	29	49.3	59.45	90
54	6	13.5	50	51	61.5	90
55	6	13.5	50	51	61.5	90
56	6.2	13.95	31	52.7	63.55	90
57	6.4	14.4	32	54.4	65.6	90
58	6.4	14.4	32	54.4	65.6	90
59	6.6	14.85	33	56.1	67.65	90
60	6.6	14.85	33	56.1	67.65	90
61	6.8	15.3	34	57.8	69.7	90
62	6.8	15.3	34	57.8	69.7	90
63	7	15.75	35	59.5	71.75	90
64	7	15.75	35	59.5	71.75	90
65	7.2	16.2	36	61.2	73.8	90
66	7.4	16.65	37	62.9	75.85	90
67	7.4	16.65	37	62.9	75.85	90
68	7.6	17.1	38	64.6	77.9	90
69	7.6	17.1	38	64.6	77.9	90
70	7.8	17.55	39	66.3	79.95	90
71	7.8	17.55	39	66.3	79.95	90
72	8	18	40	68	82	90
73	8	18	40	68	82	90
74	8.2	18.45	41	69.7	84.05	90
75	8.4	18.9	42	71.4	86.1	90
76	8.4	18.9	42	71.4	86.1	90
77	8.6	19.35	43	73.15	88.15	90
78	8.6	19.35	43	73.15	88.15	90
79	8.8	19.8	44	74.8	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	8.8	19.8	44	74.8	90	90
81	9	20.25	45	76.5	90	90
82	9	20.25	45	76.5	90	90
83	9.2	20.7	46	78.2	90	90
84	9.4	21.15	47	79.9	90	90
85	9.4	21.15	47	79.9	90	90
86	9.6	21.6	48	81.6	90	90
87	9.6	21.6	48	81.6	90	90
88	9.8	22.05	49	83.3	90	90
89	9.8	22.05	49	83.3	90	90
90	9.8	22.05	49	83.3	90	90
91	9.8	22.05	49	83.3	90	90
92	9.8	22.05	49	83.3	90	90
93	9.8	22.05	49	83.3	90	90
94	9.8	22.05	49	83.3	90	90
95	9.8	22.05	49	83.3	90	90
96	9.8	22.05	49	83.3	90	90
97	9.8	22.05	49	83.3	90	90
98	9.8	22.05	49	83.3	90	90
99	9.8	22.05	49	83.3	90	90

2025 Depreciation Tables

Residential – 65

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.6	1.35	3	5.1	6.15	90
7	0.8	1.8	4	6.8	8.2	90
8	0.8	1.8	4	6.8	8.2	90
9	1	2.25	5	8.5	10.25	90
10	1	2.25	5	8.5	10.25	90
11	1.2	2.7	6	10.2	12.3	90
12	1.2	2.7	6	10.2	12.3	90
13	1.4	3.15	7	11.9	14.35	90
14	1.6	3.6	8	13.6	16.4	90
15	1.6	3.6	8	13.6	16.4	90
16	1.8	4.05	9	15.3	18.45	90
17	1.8	4.05	9	15.3	18.45	90
18	2	4.5	10	17	20.5	90
19	2	4.5	10	17	20.5	90
20	2.2	4.95	11	18.7	22.55	90
21	2.2	4.95	11	18.7	22.55	90
22	2.4	5.4	12	20.4	24.6	90
23	2.4	5.4	13	20.4	24.6	90
24	2.6	5.85	13	22.1	26.65	90
25	2.6	5.85	13	22.1	26.65	90
26	2.8	6.3	14	23.8	28.7	90
27	3	6.75	15	25.5	30.75	90
28	3	6.75	15	25.5	30.75	90
29	3.2	7.2	16	27.2	32.8	90
30	3.2	7.2	16	27.2	32.8	90
31	3.4	7.65	17	28.9	34.85	90
32	3.4	7.65	17	28.9	34.85	90
33	3.6	8.1	18	30.6	36.9	90
34	3.6	8.1	18	30.6	36.9	90
35	3.8	8.55	19	32.3	38.95	90
36	4	9	20	34	41	90
37	4	9	20	34	41	90
38	4.2	9.45	21	35.7	43.05	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	4.4	9.9	22	37.4	45.1	90
40	4.4	9.9	22	37.4	45.1	90
41	4.6	10.35	23	39.1	47.15	90
42	4.6	10.35	23	39.1	47.15	90
43	4.8	10.8	24	40.8	49.2	90
44	4.8	10.8	24	40.8	49.2	90
45	5	11.25	25	42.5	51.25	90
46	5	11.25	25	42.5	51.25	90
47	5.2	11.7	26	44.2	53.3	90
48	5.4	12.15	27	45.9	55.35	90
49	5.4	12.15	27	45.9	55.35	90
50	5.6	12.6	28	47.6	57.4	90
51	5.6	12.6	28	47.6	57.4	90
52	5.8	13.05	29	49.3	59.45	90
53	5.8	13.05	29	49.3	59.45	90
54	6	13.5	30	51	61.5	90
55	6	13.5	30	51	61.5	90
56	6.2	13.95	31	52.7	63.55	90
57	6.4	14.4	32	54.4	65.6	90
58	6.4	14.4	32	54.4	65.6	90
59	6.6	14.85	33	56.1	67.65	90
60	6.6	14.85	33	56.1	67.65	90
61	6.8	15.3	34	57.8	69.7	90
62	6.8	15.3	34	57.8	69.7	90
63	7	15.75	35	59.5	71.75	90
64	7	15.75	35	59.5	71.75	90
65	7.2	16.2	36	61.2	73.8	90
66	7.4	16.65	37	62.9	75.85	90
67	7.4	16.65	37	62.9	75.85	90
68	7.6	17.1	38	64.6	77.9	90
69	7.6	17.1	38	64.6	77.9	90
70	7.8	17.55	39	66.3	79.95	90
71	7.8	17.55	39	66.3	79.95	90
72	8	18	40	68	82	90
73	8	18	40	68	82	90
74	8.2	18.45	41	69.7	84.05	90
75	8.4	18.9	42	71.4	86.1	90
76	8.4	18.9	42	71.4	86.1	90
77	8.6	19.35	43	73.1	88.15	90
78	8.6	19.35	43	73.1	88.15	90
79	8.8	19.8	44	74.8	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	8.8	19.8	44	74.8	90	90
81	9	20.25	45	76.5	90	90
82	9	20.25	45	76.5	90	90
83	9.2	20.7	46	78.2	90	90
84	9.4	21.15	47	79.9	90	90
85	9.4	21.15	47	79.9	90	90
86	9.6	21.6	48	81.6	90	90
87	9.6	21.6	48	81.6	90	90
88	9.8	22.05	49	83.3	90	90
89	9.8	22.05	49	83.3	90	90
90	9.8	22.05	49	83.3	90	90
91	9.8	22.05	49	83.3	90	90
92	9.8	22.05	49	83.3	90	90
93	9.8	22.05	49	83.3	90	90
94	9.8	22.05	49	83.3	90	90
95	9.8	22.05	49	83.3	90	90
96	9.8	22.05	49	83.3	90	90
97	9.8	22.05	49	83.3	90	90
98	9.8	22.05	49	83.3	90	90
99	9.8	22.05	49	83.3	90	90

2025 Depreciation Tables

Residential – 70

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	1	2.25	5	8.5	10.25	90
1	1	2.25	5	8.5	10.25	90
2	1	2.25	5	8.5	10.25	90
3	1	2.25	5	8.5	10.25	90
4	1	2.25	5	8.5	10.25	90
5	1.2	2.7	6	10.2	12.3	90
6	1.2	2.7	6	10.2	12.3	90
7	1.4	3.15	7	11.9	14.35	90
8	1.4	3.15	7	11.9	14.35	90
9	1.4	3.15	7	11.9	14.35	90
10	1.8	4.05	9	15.3	18.45	90
11	1.8	4.05	9	15.3	18.45	90
12	1.8	4.05	9	15.3	18.45	90
13	2	4.5	10	17	20.5	90
14	2	4.5	10	17	20.5	90
15	2.2	4.95	11	18.7	22.55	90
16	2.4	5.4	12	20.4	24.6	90
17	2.4	5.4	12	20.4	24.6	90
18	2.6	5.85	13	22.1	26.65	90
19	2.8	6.3	14	23.8	28.7	90
20	2.8	6.3	14	23.8	28.7	90
21	3	6.75	15	25.5	30.75	90
22	3	6.75	15	25.5	30.75	90
23	3.2	7.2	16	27.2	32.8	90
24	3.2	7.2	16	27.2	32.8	90
25	3.6	8.1	18	30.6	36.9	90
26	3.6	8.1	18	30.6	36.9	90
27	3.8	8.55	19	32.3	38.95	90
28	3.8	8.55	19	32.3	38.95	90
29	4	9	20	34	41	90
30	4	9	20	34	41	90
31	4.2	9.45	21	35.7	43.05	90
32	4.2	9.45	21	35.7	43.05	90
33	4.4	9.9	22	37.4	45.1	90
34	4.4	9.9	22	37.4	45.1	90
35	4.6	10.35	23	39.1	47.15	90
36	4.8	10.8	24	40.8	49.2	90
37	4.8	10.8	24	40.8	49.2	90
38	5	11.25	25	42.5	51.25	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	5	11.25	25	42.5	51.25	90
40	5.2	11.7	26	44.2	53.3	90
41	5.2	11.7	26	44.2	53.3	90
42	5.4	12.15	27	45.9	55.35	90
43	5.4	12.15	27	45.9	55.35	90
44	5.6	12.6	28	47.6	57.4	90
45	5.6	12.6	28	47.6	57.4	90
46	5.8	13.05	29	49.3	59.45	90
47	5.8	13.05	29	49.3	59.45	90
48	6	13.15	30	51	61.5	90
49	6	13.15	30	51	61.5	90
50	6.2	13.95	31	52.7	63.55	90
51	6.2	13.95	31	52.7	63.55	90
52	6.2	13.95	31	52.7	63.55	90
53	6.4	14.4	32	54.4	65.6	90
54	6.6	14.85	33	56.1	67.65	90
55	6.6	14.85	33	56.1	67.65	90
56	6.8	15.3	34	57.8	69.7	90
57	6.8	15.3	34	57.8	69.7	90
58	7	15.75	35	59.5	71.75	90
59	7	15.75	35	59.5	71.75	90
60	7.2	16.2	36	61.2	73.8	90
61	7.2	16.2	36	61.2	73.8	90
62	7.4	16.65	37	62.9	75.85	90
63	7.4	16.65	37	62.9	75.85	90
64	7.6	17.1	38	64.6	77.9	90
65	7.6	17.1	38	64.6	77.9	90
66	7.8	17.55	39	66.3	79.95	90
67	7.8	17.55	39	66.3	79.95	90
68	8	18	40	68	82	90
69	8	18	40	68	82	90
70	8.2	18.45	41	69.7	84.05	90
71	8.4	18.9	42	71.4	86.1	90
72	8.4	18.9	42	71.4	86.1	90
73	8.6	19.35	43	73.1	88.15	90
74	8.6	19.35	43	73.1	88.15	90
75	8.8	19.8	44	74.8	90	90
76	9.2	20.7	46	78.2	90	90
77	9.2	20.7	46	78.2	90	90
78	9.2	20.7	46	78.2	90	90
79	9.2	20.7	46	78.2	90	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	9.2	20.7	46	78.2	90	90
81	9.2	20.7	46	78.2	90	90
82	9.2	20.7	46	78.2	90	90
83	9.2	20.7	46	78.2	90	90
84	9.2	20.7	46	78.2	90	90
85	9.2	20.7	46	78.2	90	90
86	9.2	20.7	46	78.2	90	90
87	9.2	20.7	46	78.2	90	90
88	9.2	20.7	46	78.2	90	90
89	9.2	20.7	46	78.2	90	90
90	9.2	20.7	46	78.2	90	90
91	9.2	20.7	46	78.2	90	90
92	9.2	20.7	46	78.2	90	90
93	9.2	20.7	46	78.2	90	90
94	9.2	20.7	46	78.2	90	90
95	9.2	20.7	46	78.2	90	90
96	9.2	20.7	46	78.2	90	90
97	9.2	20.7	46	78.2	90	90
98	9.2	20.7	46	78.2	90	90
99	9.2	20.7	46	78.2	90	90

2025 Depreciation Tables

Residential – 75

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	1	2.25	5	8.5	10.25	90
11	1	2.25	5	8.5	10.25	90
12	1.2	2.7	6	10.2	12.3	90
13	1.2	2.7	6	10.2	12.3	90
14	1.4	3.15	7	11.9	14.35	90
15	1.4	3.15	7	11.9	14.35	90
16	1.4	3.15	7	11.9	14.35	90
17	1.6	3.6	8	13.6	16.4	90
18	1.6	3.6	8	13.6	16.4	90
19	1.8	4.05	9	15.3	18.45	90
20	1.8	4.05	9	15.3	18.45	90
21	2	4.5	10	17	20.5	90
22	2	4.5	10	17	20.5	90
23	2.2	4.95	11	18.7	22.55	90
24	2.2	4.95	11	18.7	22.55	90
25	2.4	5.4	12	20.4	24.6	90
26	2.5	5.4	12	20.4	24.6	90
27	2.6	5.85	13	22.1	26.65	90
28	2.6	5.85	13	22.1	26.65	90
29	2.8	6.3	14	23.8	28.7	90
30	2.8	6.3	14	23.8	28.7	90
31	2.8	6.3	14	23.8	28.7	90
32	3	6.75	15	25.5	30.75	90
33	3	6.75	15	25.5	30.75	90
34	3.2	7.2	16	27.2	32.8	90
35	3.2	7.2	16	27.2	32.8	90
36	3.4	7.65	17	28.9	34.85	90
37	3.4	7.65	17	23.9	34.85	90
38	3.6	8.1	18	30.6	36.9	90
39	3.6	8.1	18	30.6	36.9	90
40	3.8	8.55	19	32.3	38.95	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
41	3.8	8.55	19	32.3	38.95	90
42	4	9	20	34	41	90
43	4	9	20	34	41	90
44	4.2	9.45	21	35.7	43.05	90
45	4.2	9.45	21	35.7	43.05	90
46	4.2	9.45	21	35.7	43.05	90
47	4.4	9.9	22	37.4	45.1	90
48	4.4	9.9	22	37.4	45.1	90
49	4.6	10.35	23	39.1	47.15	90
50	4.6	10.35	23	39.1	47.15	90
51	4.8	10.8	24	40.8	49.2	90
52	4.8	10.8	24	40.8	49.2	90
53	5	11.25	25	42.5	51.25	90
54	5	11.25	25	42.5	51.25	90
55	5.2	11.7	26	44.2	53.3	90
56	5.2	11.7	26	44.2	53.3	90
57	5.4	12.15	27	45.9	55.35	90
58	5.4	12.15	27	45.9	55.35	90
59	5.6	12.6	28	47.6	57.4	90
60	5.6	12.6	28	47.6	57.4	90
61	5.6	12.6	28	47.6	57.4	90
62	5.8	13.05	29	49.3	59.45	90
63	5.8	13.05	29	49.3	59.45	90
64	6	13.5	30	51	61.5	90
65	6	13.5	31	51	61.5	90
66	6.2	13.95	31	52.7	63.55	90
67	6.2	13.95	31	52.7	63.55	90
68	6.4	14.4	32	54.4	65.6	90
69	6.4	14.4	32	54.4	65.6	90
70	6.6	14.85	33	56.1	67.65	90
71	6.6	14.85	33	56.1	67.65	90
72	6.8	15.3	34	57.8	69.7	90
73	6.8	15.3	34	57.8	69.7	90
74	7	15.75	35	59.5	71.75	90
75	7	15.75	35	59.5	71.75	90
76	7	15.75	35	59.5	71.75	90
77	7.2	16.2	36	61.2	73.8	90
78	7.2	16.2	36	61.2	73.8	90
79	7.4	16.65	37	62.9	75.85	90
80	7.4	16.65	37	62.9	75.85	90
81	7.6	17.1	38	64.6	77.9	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
82	7.6	17.1	38	64.6	77.9	90
83	7.8	17.55	39	66.3	79.95	90
84	7.8	17.55	39	66.3	79.95	90
85	8	18	40	68	82	90
86	8	18	40	68	82	90
87	8.2	18.45	41	69.7	84.05	90
88	8.2	18.45	41	69.7	84.05	90
89	8.4	18.9	42	71.4	86.1	90
90	8.4	18.9	42	71.4	86.1	90
91	8.4	18.9	42	71.4	86.1	90
92	8.4	18.9	42	71.4	86.1	90
93	8.4	18.9	42	71.4	86.1	90
94	8.4	18.9	42	71.4	86.1	90
95	8.4	18.9	42	71.4	86.1	90
96	8.4	18.9	42	71.4	86.1	90
97	8.4	18.9	42	71.4	86.1	90
98	8.4	18.9	42	71.4	86.1	90
99	8.4	18.9	42	71.4	86.1	90

2025 Depreciation Tables

Residential – 80

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1.2	2.7	6	10.2	12.3	90
14	1.2	2.7	6	10.2	12.3	90
15	1.4	3.15	7	11.9	14.35	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.6	3.6	8	13.6	16.4	90
19	1.6	3.6	8	13.6	16.4	90
20	1.8	4.05	9	15.3	18.45	90
21	1.8	4.05	9	15.3	18.45	90
22	2	4.5	10	17	20.5	90
23	2	4.5	10	17	20.5	90
24	2.2	4.95	11	18.7	22.55	90
25	2.2	4.95	11	18.7	22.55	90
26	2.2	4.95	11	18.7	22.55	90
27	2.4	5.4	12	20.4	24.6	90
28	2.4	5.4	12	20.4	24.6	90
29	2.6	5.85	13	22.1	26.65	90
30	2.6	5.85	13	22.1	26.65	90
31	2.8	6.3	14	23.8	28.7	90
32	2.8	6.3	14	23.8	28.7	90
33	2.8	6.3	14	23.8	28.7	90
34	3	6.75	15	25.5	30.75	90
35	3	6.75	15	25.5	30.75	90
36	3.2	7.2	16	27.2	32.8	90
37	3.2	7.2	16	27.2	32.8	90
38	3.4	7.65	17	28.9	34.85	90
39	3.4	7.65	17	28.9	34.85	90
40	3.6	8.1	18	30.6	36.9	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
41	3.6	8.1	18	30.6	36.9	90
42	3.6	8.1	18	30.6	36.9	90
43	3.8	8.55	19	32.3	38.95	90
44	3.8	8.55	19	32.3	38.95	90
45	4	9	20	34	41	90
46	4	9	20	34	41	90
47	4.2	9.45	21	35.7	43.05	90
48	4.2	9.45	21	35.7	43.05	90
49	4.2	9.45	21	35.7	43.05	90
50	4.4	9.9	22	37.4	45.1	90
51	4.4	9.9	22	37.4	45.1	90
52	4.6	10.35	32	39.1	47.15	90
53	4.6	10.35	23	39.1	47.15	90
54	4.8	10.8	24	40.8	49.2	90
55	4.8	10.8	24	40.8	49.2	90
56	5	11.25	25	42.5	49.2	90
57	5	11.25	25	42.5	49.2	90
58	5	11.25	25	42.5	49.2	90
59	5.2	11.7	26	44.2	53.3	90
60	5.2	11.7	26	44.2	53.3	90
61	5.4	12.15	27	45.9	55.35	90
62	5.4	12.15	27	45.9	55.35	90
63	5.6	12.6	28	47.6	57.4	90
64	5.6	12.6	28	47.6	57.4	90
65	5.6	12.6	28	47.6	57.4	90
66	5.8	13.05	29	49.3	59.45	90
67	5.8	13.05	29	49.3	59.45	90
68	6	13.5	30	51	61.5	90
69	6	13.5	30	51	61.5	90
70	6.2	13.95	31	52.7	63.55	90
71	6.2	13.95	31	52.7	63.55	90
72	6.4	14.4	32	54.4	65.6	90
73	6.4	14.4	32	54.4	65.6	90
74	6.4	14.4	32	54.4	65.6	90
75	6.6	14.85	33	56.1	67.65	90
76	6.6	14.85	33	56.1	67.65	90
77	6.8	15.3	34	57.8	69.7	90
78	6.8	15.3	34	57.8	69.7	90
79	7	15.75	35	59.5	71.75	90
80	7	15.75	35	59.5	71.75	90
81	7	15.75	35	59.5	71.75	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
82	7.2	16.2	36	61.2	73.8	90
83	7.2	16.2	36	61.2	73.8	90
84	7.4	16.65	37	62.9	75.85	90
85	7.4	16.65	37	62.9	75.85	90
86	7.6	17.1	38	64.6	77.9	90
87	7.6	17.1	38	64.6	77.9	90
88	7.8	17.55	39	66.3	79.95	90
89	7.8	17.55	39	66.3	79.95	90
90	7.8	17.55	39	66.3	79.95	90
91	7.8	17.55	39	66.3	79.95	90
92	7.8	17.55	39	66.3	79.95	90
93	7.8	17.55	39	66.3	79.95	90
94	7.8	17.55	39	66.3	79.95	90
95	7.8	17.55	39	66.3	79.95	90
96	7.8	17.55	39	66.3	79.95	90
97	7.8	17.55	39	66.3	79.95	90
98	7.8	17.55	39	66.3	79.95	90
99	7.8	17.55	39	66.3	79.95	90

2025 Depreciation Tables

Residential – 85

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1	2.25	5	8.5	10.25	90
14	1.2	2.7	6	10.2	12.3	90
15	1.2	2.7	6	10.2	12.3	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.4	3.15	7	11.9	14.35	90
19	1.6	3.6	8	13.6	16.4	90
20	1.6	3.6	8	13.6	16.4	90
21	1.8	4.05	9	15.3	18.45	90
22	1.8	4.05	9	15.3	18.45	90
23	1.8	4.05	9	15.3	18.45	90
24	2	4.5	10	17	20.5	90
25	2	4.5	10	17	20.5	90
26	2.2	4.95	11	18.7	22.55	90
27	2.2	4.95	11	18.7	22.55	90
28	2.4	5.4	12	20.4	24.6	90
29	2.4	5.4	12	20.4	24.6	90
30	2.4	5.4	12	20.4	24.6	90
31	2.6	5.85	13	22.1	26.65	90
32	2.6	5.85	13	22.1	26.65	90
33	2.8	6.3	14	23.8	28.7	90
34	2.8	6.3	14	23.8	28.7	90
35	2.8	6.3	14	23.8	28.7	90
36	3	6.75	15	25.5	30.75	90
37	3	6.75	15	25.5	30.75	90
38	3.2	7.2	16	27.2	32.8	90
39	3.2	7.2	16	27.2	32.8	90
40	3.2	7.2	16	27.2	32.8	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
41	3.4	7.65	17	28.9	34.85	90
42	3.4	7.65	17	28.9	34.85	90
43	3.6	8.1	18	30.6	36.9	90
44	3.6	8.1	18	30.6	36.9	90
45	3.8	8.55	19	32.3	38.95	90
46	3.8	8.55	19	32.3	38.95	90
47	3.8	8.55	19	32.3	38.95	90
48	4	9	20	34	41	90
49	4	9	20	34	41	90
50	4.2	9.45	21	35.7	43.05	90
51	4.2	9.45	21	35.7	43.05	90
52	4.2	9.45	21	35.7	43.05	90
53	4.4	9.9	22	37.4	45.1	90
54	4.4	9.9	22	37.4	45.1	90
55	4.6	10.35	23	39.1	47.15	90
56	4.6	10.35	23	39.1	47.15	90
57	4.6	10.35	23	39.1	47.15	90
58	4.8	10.8	24	40.8	49.2	90
59	4.8	10.8	24	40.8	49.2	90
60	5	11.25	25	42.5	51.25	90
61	5	11.25	25	42.5	51.25	90
62	5.2	11.7	26	44.2	53.3	90
63	5.2	11.7	26	44.2	53.3	90
64	5.2	11.7	26	44.2	53.3	90
65	5.4	12.15	27	45.9	55.35	90
66	5.4	12.15	27	45.9	55.35	90
67	5.6	12.6	28	47.6	57.4	90
68	5.6	12.6	28	47.6	57.4	90
69	5.6	12.6	28	47.6	57.4	90
70	5.8	13.05	29	49.3	59.45	90
71	5.8	13.05	29	49.3	59.45	90
72	6	13.5	30	51	61.5	90
73	6	13.5	30	51	61.5	90
74	6	13.5	30	51	61.5	90
75	6.2	13.95	31	52.7	63.55	90
76	6.2	13.95	31	52.7	63.55	90
77	6.4	14.4	32	54.4	65.6	90
78	6.4	14.4	32	54.4	65.6	90
79	6.6	14.85	33	56.1	67.65	90
80	6.6	14.85	33	56.1	67.65	90
81	6.6	14.85	33	56.1	67.65	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
82	6.8	15.3	34	57.8	69.7	90
83	6.8	15.3	34	57.8	69.7	90
84	7	15.75	35	59.5	71.75	90
85	7	15.73	35	59.5	71.75	90
86	7	15.75	35	59.5	71.75	90
87	7.2	16.2	36	61.2	73.8	90
88	7.2	16.2	36	61.2	73.8	90
89	7.4	16.65	37	62.9	75.85	90
90	7.4	16.65	37	62.9	75.85	90
91	7.4	16.65	37	62.9	75.85	90
92	7.4	16.65	37	62.9	75.85	90
93	7.4	16.65	37	62.9	75.85	90
94	7.4	16.65	37	62.9	75.85	90
95	7.4	16.65	37	62.9	75.85	90
96	7.4	16.65	37	62.9	75.85	90
97	7.4	16.65	37	62.9	75.85	90
98	7.4	16.65	37	62.9	75.85	90
99	7.4	16.65	37	62.9	75.85	90

2025 Depreciation Tables

Residential – 90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
4	0.2	0.45	1	1.7	2.05	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.4	0.9	2	3.4	4.1	90
8	0.4	0.9	2	3.4	4.1	90
9	0.4	0.9	2	3.4	4.1	90
10	0.4	0.9	2	3.4	4.1	90
11	0.6	1.35	3	5.1	6.15	90
12	0.5	1.35	3	5.1	6.15	90
13	0.6	1.35	3	5.1	6.15	90
14	0.6	1.35	3	5.1	6.15	90
15	0.6	1.35	3	5.1	6.15	90
16	0.8	1.8	4	6.8	8.2	90
17	0.8	1.8	4	6.8	8.2	90
18	0.8	1.8	4	6.8	8.2	90
19	0.8	1.8	4	6.8	8.2	90
20	0.8	1.8	4	6.8	8.2	90
21	1	2.25	5	8.5	10.25	90
22	1	2.25	5	8.5	10.25	90
23	1	2.25	5	8.5	10.25	90
24	1	2.25	5	8.5	10.25	90
25	1	2.25	5	8.5	10.25	90
26	1.2	2.7	6	10.2	12.3	90
27	1.2	2.7	6	10.2	12.3	90
28	1.2	2.7	6	10.2	12.3	90
29	1.2	2.7	6	10.2	12.3	90
30	1.2	2.7	6	10.2	12.3	90
31	1.4	3.15	7	11.9	14.35	90
32	1.4	3.15	7	11.9	14.35	90
33	1.4	3.15	7	11.9	14.35	90
34	1.4	3.15	7	11.9	14.35	90
35	1.4	3.15	7	11.9	14.35	90
36	1.6	3.6	8	13.6	16.4	90
37	1.6	3.6	8	13.6	16.4	90
38	1.6	3.6	8	13.6	16.4	90
39	1.6	3.6	8	13.6	16.4	90
40	1.6	3.6	8	13.6	16.4	90
41	1.8	4.05	9	15.3	18.45	90
42	1.8	4.05	9	15.3	18.45	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
43	1.8	4.05	9	15.3	18.45	90
44	1.8	4.05	9	15.3	18.45	90
45	1.8	4.05	9	15.3	18.45	90
46	2	4.5	10	17	20.5	90
47	2	4.5	10	17	20.5	90
48	2	4.5	10	17	20.5	90
49	2	4.5	10	17	20.5	90
50	2	4.5	10	17	20.5	90
51	2.2	4.95	11	18.7	22.55	90
52	2.2	4.95	11	18.7	22.55	90
53	2.2	4.95	11	18.7	22.55	90
54	2.2	4.95	11	18.7	22.55	90
55	2.2	4.95	11	18.7	22.55	90
56	2.4	5.4	12	20.4	24.6	90
57	2.4	5.4	12	20.4	24.6	90
58	2.4	5.4	12	20.4	24.6	90
59	2.4	5.4	12	20.4	24.6	90
60	2.4	5.4	12	20.4	24.6	90
61	2.6	5.85	13	22.1	26.65	90
62	2.6	5.85	13	22.1	26.65	90
63	2.6	5.85	13	22.1	26.65	90
64	2.6	5.85	13	22.1	26.65	90
65	2.6	5.85	13	22.1	26.65	90
66	2.8	6.3	14	23.8	28.7	90
67	2.8	6.3	14	23.8	28.7	90
68	2.8	6.3	14	23.8	28.7	90
69	2.8	6.3	14	23.8	28.7	90
70	2.8	6.3	14	23.8	28.7	90
71	3	6.75	15	25.5	30.75	90
72	3	6.75	15	25.5	30.75	90
73	3	6.75	15	25.5	30.75	90
74	3	6.75	15	25.5	30.75	90
75	3	6.75	15	25.5	30.75	90
76	3.2	7.2	16	27.2	32.8	90
77	3.2	7.2	16	27.2	32.8	90
78	3.2	7.2	16	27.2	32.8	90
79	3.2	7.2	16	27.2	32.8	90
80	3.2	7.2	16	27.2	32.8	90
81	3.4	7.65	17	28.9	34.85	90
82	3.4	7.65	17	28.9	34.85	90
83	3.4	7.65	17	28.9	34.85	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
84	3.4	7.65	17	28.9	34.85	90
85	3.4	7.65	17	28.9	34.85	90
86	3.6	8.1	18	30.6	36.9	90
87	3.6	8.1	18	30.6	36.9	90
88	3.6	8.1	18	30.6	36.9	90
89	3.6	8.1	18	30.6	36.9	90
90	3.6	8.1	18	30.6	36.9	90
91	3.8	8.55	19	32.3	38.95	90
92	3.8	8.55	19	32.3	38.95	90
93	3.8	8.55	19	32.3	38.95	90
94	3.8	8.55	19	32.3	38.95	90
95	3.8	8.55	19	32.3	38.95	90
96	4	9	20	34	41	90
97	4	9	20	34	41	90
98	4	9	20	34	41	90
99	4	9	20	34	41	90

2025 Depreciation Tables

Residential – 95

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.2	0.45	1	1.7	2.05	90
5	0.2	0.45	1	1.7	2.05	90
6	0.4	0.9	2	3.4	4.1	90
7	0.4	0.9	2	3.4	4.1	90
8	0.4	0.9	2	3.4	4.1	90
9	0.4	0.9	2	3.4	4.1	90
10	0.4	0.9	2	3.4	4.1	90
11	0.6	1.35	3	5.1	6.15	90
12	0.6	1.35	3	5.1	6.15	90
13	0.6	1.35	3	5.1	6.15	90
14	0.6	1.35	3	5.1	6.15	90
15	0.6	1.35	3	5.1	6.15	90
16	0.8	1.8	4	6.8	8.2	90
17	0.8	1.8	4	6.8	8.2	90
18	0.8	1.8	4	6.8	8.2	90
19	0.8	1.8	4	6.8	8.2	90
20	0.8	1.8	4	6.8	8.2	90
21	1	2.25	5	8.5	10.25	90
22	1	2.25	5	8.5	10.25	90
23	1	2.25	5	8.5	10.25	90
24	1	2.25	5	8.5	10.25	90
25	1	2.25	5	8.5	10.25	90
26	1.2	2.7	6	10.2	12.3	90
27	1.2	2.7	6	10.2	12.3	90
28	1.2	2.7	6	10.2	12.3	90
29	1.2	2.7	6	10.2	12.3	90
30	1.2	2.7	6	10.2	12.3	90
31	1.4	3.15	7	11.9	14.35	90
32	1.4	3.15	7	11.9	14.35	90
33	1.4	3.15	7	11.9	14.35	90
34	1.4	3.15	7	11.9	14.35	90
35	1.4	3.15	7	11.9	14.35	90
36	1.6	3.6	8	13.6	16.4	90
37	1.6	3.6	8	13.6	16.4	90
38	1.6	3.6	8	13.6	16.4	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
39	1.6	3.6	8	13.6	16.4	90
40	1.6	3.6	8	13.6	16.4	90
41	1.8	4.05	9	15.3	18.45	90
42	1.8	4.05	9	15.3	18.45	90
43	1.8	4.05	9	15.3	18.45	90
44	1.8	4.05	9	15.3	18.45	90
45	1.8	4.05	9	15.3	18.45	90
46	2	4.5	10	17	20.5	90
47	2	4.5	10	17	20.5	90
48	2	4.5	10	17	20.5	90
49	2	4.5	10	17	20.5	90
50	2	4.5	10	17	20.5	90
51	2	4.5	10	17	20.5	90
52	2	4.5	10	17	20.5	90
53	2	4.5	10	17	20.5	90
54	2	4.5	10	17	20.5	90
55	2	4.5	10	17	20.5	90
56	2	4.5	10	17	20.5	90
57	2	4.5	10	17	20.5	90
58	2	4.5	10	17	20.5	90
59	2	4.5	10	17	20.5	90
60	2	4.5	10	17	20.5	90
61	2	4.5	10	17	20.5	90
62	2	4.5	10	17	20.5	90
63	2	4.5	10	17	20.5	90
64	2	4.5	10	17	20.5	90
65	2	4.5	10	17	20.5	90
66	2	4.5	10	17	20.5	90
67	2	4.5	10	17	20.5	90
68	2	4.5	10	17	20.5	90
69	2	4.5	10	17	20.5	90
70	2	4.5	10	17	20.5	90
71	2	4.5	10	17	20.5	90
72	2	4.5	10	17	20.5	90
73	2	4.5	10	17	20.5	90
74	2	4.5	10	17	20.5	90
75	2	4.5	10	17	20.5	90
76	2	4.5	10	17	20.5	90
77	2	4.5	10	17	20.5	90
78	2	4.5	10	17	20.5	90
79	2	4.5	10	17	20.5	90

AGE	RENOVATED	GOOD	NORMAL	FAIR	POOR	UNSOUND
80	2	4.5	10	17	20.5	90
81	2	4.5	10	17	20.5	90
82	2	4.5	10	17	20.5	90
83	2	4.5	10	17	20.5	90
84	2	4.5	10	17	20.5	90
85	2	4.5	10	17	20.5	90
86	2	4.5	10	17	20.5	90
87	2	4.5	10	17	20.5	90
88	2	4.5	10	17	20.5	90
89	2	4.5	10	17	20.5	90
90	2	4.5	10	17	20.5	90
91	2	4.5	10	17	20.5	90
92	2	4.5	10	17	20.5	90
93	2	4.5	10	17	20.5	90
94	2	4.5	10	17	20.5	90
95	2	4.5	10	17	20.5	90
96	2	4.5	10	17	20.5	90
97	2	4.5	10	17	20.5	90
98	2	4.5	10	17	20.5	90
99	2	4.5	10	17	20.5	90