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INTRODUCTION

The primary purpose of real property assessment is to arrive at a fair and just valuation (market value) of all real property for use in deriving property taxes that will be as equitable as is feasible given the time, staff and money available to the assessor.

Market value as defined by the Machinery Act of North Carolina under G.S. 105.283, Uniform Appraisal Standards, is "the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used".

To accomplish the goals of determining just and equitable values, the assessor must turn to mass appraisal methods and techniques based on solid appraisal principles. In mass appraising, as in any kind of appraising, the realities of the local market along with state and local laws must be considered. Also, fundamental to any mass appraisal system are knowledge, judgement and the ability to adapt a standardized system to the local market. A standardized system and method of handling both data and the application of the three basic approaches to value is necessary to achieve equalization and uniformity in the valuation process.

The three basic approaches which may be used to arrive at a fair market value are summarized as follows:

COST APPROACH

This approach consists of estimating the land value and the depreciated cost of the improvements to arrive at a value. Theoretically, the substitution principle is the basis for determining the maximum value of the property by this approach. The substitution principle assumes the value is equal to the cost of acquiring a substitution of equal utility assuming no cost delay is encountered.

MARKET APPROACH

This approach utilizes the application of prior sales data from the market and is also referred to as the sales or comparison approach. Use of this approach requires that the sales used should be analyzed to determine that the conditions of fair market value have been satisfied.

INCOME APPROACH

The two most common applications of this approach in mass appraising are the capitalized net income and the gross rent multiplier.

The use of any of the three approaches requires careful consideration to be given to:

1. The relevancy of the approach applied to the property under consideration.
2. The inherent strengths and weaknesses of the approach used.
3. The amount and reliability of the data collected.
4. The effect of the local market on the data collected.

Finally, it must be remembered, the true test of a mass appraisal system rests upon its acceptance by the assessor, the taxpayers and administrative review bodies such as the Department of Revenue and the courts.

The material contained in the manual is provided to enable the user to apply standard procedures to the mass appraisal of property. In certain cases, the procedures are manually implemented and controlled; in others, the highly sophisticated data processing and appraisal systems are available to assure standard methods are employed. The principle to be recognized is that of standardization of data and operations as a vehicle to achieving the goals of the appraisal system.

Machinery Act

ARTICLE 13.

Standards for Appraisal and Assessment.

Sec.

§ 105-283. Uniform appraisal standards.

§ 105-284. Uniform assessment standard.

§ 105-283. Uniform appraisal standards.

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. For the purposes of this section, the acquisition of an interest in land by an entity having the power of eminent domain with respect to the interest acquired shall not be considered competent evidence of the true value in money of comparable land. (1939, c. 310, s. 500; 1953, c. 970, s. 5; 1955, c. 1100, s. 2; 1959, c. 682; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 11; 1977, 2nd Sess., c. 1297.)

§ 105-284. Uniform assessment standard.

(a) Except as otherwise provided in this section, all property, real and personal, shall be assessed for taxation at its true value or use value as determined under G.S. 105-283 or G.S. 105-277.6, and taxes levied by all counties and municipalities shall be levied uniformly on assessments determined in accordance with this section.

(b) The assessed value of public service company system property subject to appraisal by the Department of Revenue under G.S. 105-335(b)(1) shall be determined by applying to the allocation of such value to each county a percentage to be established by the Department of Revenue. The percentage to be applied shall be either:

(1) The median ratio established in sales assessment ratio studies of real property conducted by the Department of Revenue in the county in the year the county conducts a reappraisal of real property and in the fourth and seventh years thereafter; or

(2) A weighted average percentage based on the median ratio for real property established by the Department of Revenue as provided in subdivision (1) and a one hundred percent (100%) ratio for personal property. No percentage shall be applied in a year in which the median ratio for real property is ninety percent (90%) or greater.

If the median ratio for real property in any county is below ninety percent (90%) and if the county assessor has provided information satisfactory to the Department of Revenue that the county follows accepted guidelines and practices in the assessment of business personal property, the weighted average percentage shall be applied to public service company property. In calculating the weighted average percentage, the Department shall use the assessed value figures for real and personal property reported by the county to the Local Government Commission for the preceding year. In any county which fails to demonstrate that it follows accepted guidelines and practices, the percentage to be applied shall be the median ratio for real property. The percentage established in a year in which a sales assessment ratio study is conducted shall continue to be applied until another study is conducted by the Department of Revenue.

(c) Notice of the median ratio and the percentage to be applied for each county shall be given by the Department of Revenue to the chairman of the board of commissioners not later than April 15 of the year for which it is to be effective. Notice shall also be given at the same time to the public service companies whose property values are subject to adjustment under this section. Either the county or an affected public service company may challenge the real property ratio or the percentage established by the Department of Revenue by giving notice of exception within 30 days after the mailing of the Department's notice. Upon receipt of such notice of exception, the Department shall arrange a conference with the challenging party or parties to review the matter. Following the conference, the Department shall notify the challenging party or parties of its final determination in the matter. Either party may appeal the Department's determination to the Property Tax Commission by giving notice of appeal within 30 days after the mailing of the Department's decision. (1939, c. 310, s. 500; 1953, c. 970, s. 5; 1955, c. 1100, s. 2; 1959, c. 682; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 12; 1985, c. 601, s. 1; 1987 (Reg. Sess., 1988), c. 1052, s. 1.)

§ 105-286. Time for general reappraisal of real property.

(a) Octennial Plan.--Unless the date shall be advanced as provided in subdivision (a)(2), below, each county of the State, as of January 1 of the year prescribed in the schedule set out in subdivision (a)(1), below, and every eighth year thereafter, shall reappraise all real property in accordance with the provisions of G.S. 105-283 and 105-317.M

(1) Schedule of Initial Reappraisals.--

Division One--1972: Avery, Camden, Cherokee, Cleveland, Cumberland, Guilford, Harnett, Haywood, Lee, Montgomery, Northampton, and Robeson.

Division Two--1973: Caldwell, Carteret, Columbus, Currituck, Davidson, Gaston, Greene, Hyde, Lenoir, Madison, Orange, Pamlico, Pitt, Richmond, Swain, Transylvania, and Washington.

Division Three--1974: Ashe, Buncombe, Chowan, Franklin, Henderson, Hoke, Jones, Pasquotank, Rowan, and Stokes.

Division Four--1975: Alleghany, Bladen, Brunswick, Cabarrus, Catawba, Dare, Halifax, Macon, New Hanover, Surry, Tyrrell, and Yadkin.

Division Five--1976: Bertie, Caswell, Forsyth, Iredell, Jackson, Lincoln, Onslow, Person, Perquimans, Rutherford, Union, Vance, Wake, Wilson, and Yancey.

Division Six--1977: Alamance, Durham, Edgecombe, Gates, Martin, Mitchell, Nash, Polk, Randolph, Stanly, Warren, and Wilkes.

Division Seven--1978: Alexander, Anson, Beaufort, Clay, Craven, Davie, Duplin, and Granville.

Division Eight--1979: Burke, Chatham, Graham, Hertford, Johnston, McDowell, Mecklenburg, Moore, Pender, Rockingham, Sampson, Scotland, Watauga, and Wayne.

(2) Advancing Scheduled Octennial Reappraisal.--Any county desiring to conduct a reappraisal of real property earlier than required by this subsection (a) may do so upon adoption by the board of county commissioners of a resolution so providing. A copy of any such resolution shall be forwarded promptly to the Department of Revenue. If the scheduled date for reappraisal for any county is advanced as provided herein, real property in that county shall thereafter be reappraised every eighth year following the advanced date unless, in accordance with the provisions of this subdivision (a)(2), an earlier date shall be adopted by resolution of the board of county commissioners, in which event a new schedule of octennial reappraisals shall thereby be established for that county.

(b) Fourth-Year Horizontal Adjustments.--As of January 1 of the fourth year following a reappraisal of real property conducted under the provisions of subsection (a), above, each county shall review the appraised values of all real property and determine whether changes should be made to bring those values into line with then current true value. If it is determined that the appraised value of all real property or of defined types or categories of real property require such adjustment, the assessor shall revise the values accordingly by horizontal adjustments rather than by actual appraisal of individual properties: That is, by uniform application of percentages of increase or reduction to the appraised values of properties within defined types or categories or within defined geographic areas of the county.

(c) Value to Be Assigned Real Property When Not Subject to Appraisal.--In years in which real property within a county is not subject to appraisal or reappraisal under subsections (a) or (b), above, or under G.S. 105-287, it shall be listed at the value assigned when last appraised under this section or under G.S. 105-287. (1939, c. 310, s. 300; 1941, c. 282, ss. 1, 11/2; 1943, c. 634, s. 1; 1945, c. 5; 1947, c. 50; 1949, c. 109; 1951, c. 847; 1953, c. 395; 1955, c. 1273; 1957, c. 1453, s. 1; 1959, c. 704, s. 1; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1987, c. 45, s. 1.)

§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules.

(a) Whenever any real property is appraised it shall be the duty of the persons making appraisals: (1) In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; dedication as a nature preserve; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.

(2) In determining the true value of a building or other improvement, to consider at least its location; type of construction; age; replacement cost; cost; adaptability for residence, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value.

(3) To appraise partially completed buildings in accordance with the degree of completion on January 1.

(b) In preparation for each revaluation of real property required by G.S. 105-286, it shall be the duty of the assessor to see that:

(1) Uniform schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.

(2) Repealed by Session Laws 1981, c. 678, s. 1.

(3) A separate property record be prepared for each tract, parcel, lot, or group of contiguous lots, which record shall show the information required for compliance with the provisions of G.S. 105-309 insofar as they deal with real property, as well as that required by this section. (The purpose of this subdivision is to require that individual property records be maintained in sufficient detail to enable property owners to ascertain the method, rules, and standards of value by which property is appraised.)

(4) The property characteristics considered in appraising each lot, parcel, tract, building, structure and improvement, in accordance with the schedules of values, standards, and rules, be accurately recorded on the appropriate property record.

(5) Upon the request of the owner, the board of equalization and review, or the board of county commissioners, any particular lot, parcel, tract, building, structure or improvement be actually visited and observed to verify the accuracy of property characteristics on record for that property.

(6) Each lot, parcel, tract, building, structure and improvement be separately appraised by a competent appraiser, either one appointed under the provisions of G.S. 105-296 or one employed under the provisions of G.S. 105-299.

(7) Notice is given in writing to the owner that he is entitled to have an actual visitation and observation of his property to verify the accuracy of property characteristics on record for that property.

(c) The values, standards, and rules required by subdivision (b)(1) shall be reviewed and approved by the board of county commissioners before January 1 of the year they are applied. The board of county commissioners may approve the schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value either separately or simultaneously. Notice of the receipt and adoption by the board of county commissioners of either or both the true value and present-use value schedules, standards, and rules, and notice of a property owner's right to comment on and contest the schedules, standards, and rules shall be given as follows:

(1) The assessor shall submit the proposed schedules, standards, and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.

(2) Upon receipt of the proposed schedules, standards, and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:

a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to the board of county commissioners and are available for public inspection in the assessor's office; and

b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards, and rules.

(3) When the board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:

a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and

b. That a property owner who asserts that the schedules, standards, and rules are invalid may except to the order and appeal therefrom to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules was first published.

(d) Before the board of county commissioners adopts the schedules of values, standards, and rules, the assessor may collect data needed to apply the schedules, standards, and rules to each parcel in the county. (1939, c. 310, s. 501; 1959, c. 704, s. 4; 1967, c. 944; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 695, s. 5; 1981, c. 224; c. 678, s. 1; 1985, c. 216, s. 2; c. 628, s. 4; 1987, c. 45, s. 1; c. 295, s. 1.)

2018-2019 Uniform Standards of Professional Appraisal Practice (USPAP)

STANDARD 6 MASS APPRAISAL, DEVELOPMENT, AND REPORTING

In reporting the results of a mass appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.

Comment: STANDARD 6 addresses the content and level of information required in a report that communicates the results of a mass appraisal.

STANDARD 6 does not dictate the form, format, or style of mass appraisal reports. The form, format, and style

of a report are functions of the needs of intended users and appraisers. The substantive content of a report determines its compliance.

STANDARDS RULE 6-1

Each written report of a mass appraisal must:

- (a) clearly and accurately set forth the appraisal in a manner that will not be misleading;
- (b) contain sufficient information to enable the intended users of the appraisal to understand the report properly;

and

Comment: Documentation for a mass appraisal for ad valorem taxation may be in the form of (1) property records, (2) sales ratios and other statistical studies, (3) appraisal manuals and documentation, (4) market studies, (5) model building documentation, (6) regulations, (7) statutes, and (8) other acceptable forms.

(c) clearly and accurately disclose all assumptions, extraordinary assumptions, hypothetical conditions, and

limiting conditions used in the assignment.

Comment: The report must clearly and conspicuously:

- state all extraordinary assumptions and hypothetical conditions; and
- state that their use might have affected the assignment results.

STANDARDS RULE 6-2

Each written report of a mass appraisal must:

- (a) state the identity of the client, unless the client has specifically requested otherwise; state the identity of any intended users by name or type;

Comment: An appraiser must use care when identifying the client to avoid violations of the Confidentiality section

of the ETHICS RULE. If a client requests that the client's identity be withheld from the report, the appraiser may

comply with this request. In these instances, the appraiser must document the identity of the client in the work file and must state in the report that the identity of the client has been withheld at the client's request.

(b) state the intended use of the appraisal;

(c) disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions;

(d) state the effective date of the appraisal and the date of the report;

Comment: In ad valorem taxation the effective date of the appraisal may be prescribed by law. If no effective date is prescribed by law, the effective date of the appraisal, if not stated, is presumed to be contemporaneous with the data and appraisal conclusions.

The effective date of the appraisal establishes the context for the value opinion, while the date of the report indicates whether the perspective of the appraiser on the market and property as of the effective date of the appraisal was prospective, current, or retrospective.

(e) state the type and definition of value and cite the source of the definition;

Comment: Stating the type and definition of value also requires any comments needed to clearly indicate to intended users how the definition is being applied.

When reporting an opinion of market value, state whether the opinion of value is:

- In terms of cash or of financing terms equivalent to cash; or
- Based on non-market financing with unusual conditions or incentives.

When an opinion of market value is not in terms of cash or based on financing terms equivalent to cash,

summarize the terms of such financing and explain their contributions to or negative influence on value.

(f) state the properties appraised including the property rights;

Comment: The report documents the sources for location, describing and listing the property.

When

applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building

sketches. In mass appraisal this information is often included in property records. When the property rights to

be appraised are specified in a statute or court ruling, the law must be referenced.

(g) summarize the scope of work used to develop the appraisal; exclusion of the sales comparison

approach, cost approach, or income approach must be explained;

Comment: Because intended users' reliance on an appraisal may be affected by the scope of work, the

report must enable them to be properly informed and not misled. Sufficient information includes disclosure of

research and analyses performed and might also include disclosure of research and analyses not performed.

When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the

extent of that assistance. The signing appraiser must also state the name(s) of those providing the significant mass

appraisal assistance in the certification, in accordance with Standards Rule 6-3.

(h) summarize and support the model specification(s) considered, data requirements, and the model(s) chosen;

Comment: The appraiser must provide sufficient information to enable the client and intended users to have

confidence that the process and procedures used conform to accepted methods and result in credible value

conclusions. In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the

credibility of value opinions. The report must include a summary of the rationale for each model, the calibration

techniques to be used, and the performance measures to be used.

(i) summarize the procedure for collecting, validating, and reporting data;

Comment: The report must summarize the sources of data and the data collection and validation processes.

Reference to detailed data collection manuals or electronic records must be made, as appropriate, including

where they may be found for inspection.

(j) summarize calibration methods considered and chosen, including the mathematical form of the final

model(s); summarize how value conclusions were reviewed; and, if necessary, state the availability and

location of individual value conclusions;

(k) when an opinion of highest and best use, or the appropriate market or market level was developed,

summarize how that opinion was determined;

Comment: The mass appraisal report must reference case law, statute, or public policy that describes highest

and best use requirements. When actual use is the requirement, the report must discuss how use-value

opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be

provided in the depth and detail required by its significance to the appraisal.

(l) identify the appraisal performance tests used and the performance measures attained;

(m) summarize the reconciliation performed, in accordance with Standards Rule 5-7; and

(n) include a signed certification in accordance with Standards Rule 6-3.

STANDARDS RULE 6-3

Each written mass appraisal report must contain a signed certification that is similar in content to the following form:

I certify that, to the best of my knowledge and belief:

- the statements of fact contained in this report are true and correct.
- the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.
- I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- my engagement in this assignment was not contingent upon developing or reporting predetermined results.
- my compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)
- no one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)

Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office. A signed certification is an integral part of the appraisal report. An appraiser, who signs

any part of the mass appraisal report, including a letter of transmittal, must also sign this certification.

In an assignment that includes only assignment results developed by the real property appraiser(s), any appraiser(s)

who signs a certification accepts full responsibility for all elements of the certification, for the assignment results,

and for the contents of the appraisal report. In an assignment that includes personal property assignment results

not developed by the real property appraiser(s), any real property appraiser(s) who signs a certification accepts full

responsibility for the real property elements of the certification, for the real property assignment results, and for the

real property contents of the appraisal report.

In an assignment that includes only assignment results developed by the personal property appraiser(s), any

appraiser(s) who signs a certification accepts full responsibility for all elements of the certification, for the

assignment results, and for the contents of the appraisal report. In an assignment that includes real property

assignment results not developed by the personal property appraiser(s), any personal property appraiser(s)

who signs a certification accepts full responsibility for the personal property elements of the certification, for the

personal property assignment results, and for the personal property contents of the appraisal report.

When a signing appraiser(s) has relied on work done by appraisers and others who do not sign the certification,

the signing appraiser is responsible for the decision to rely on their work. The signing appraiser(s) is required

to have a reasonable basis for believing that those individuals performing the work are competent. The signing

appraiser(s) also must have no reason to doubt that the work of those individuals is credible.

The names of individuals providing significant mass appraisal assistance who do not sign a certification must

be stated in the certification. It is not required that the description of their assistance be contained in the

certification, but disclosure of their assistance is required in accordance with Standards Rule 6-2(g).

APPLYING THE COST APPROACH

If the highest and best use of a property is its present use, a valid indication of value may be derived by estimating the values of the land, and adding the land value of the land, and adding the land value to the depreciated value of the structures on the land; the resulting equation being...

$$\begin{array}{rcl} & \text{Estimated Land Value} & \\ + & \text{Estimated Replacement Cost New of Structures} & \\ - & \text{Estimated Depreciation} & \\ \hline = & \text{Indication of Property Value} & \end{array}$$

Since estimating the land value is covered in a separate section, the section will address itself to the two remaining element, Replacement Cost and Depreciation.

REPLACEMENT COST

Replacement Cost is the current cost of producing an improvement of equal utility to the subject property; it may or may not be the cost of reproducing a replica property. The distinction being drawn is one between *Replacement Cost*, which refers to a substitute property of equal utility, as opposed to *Reproduction Cost*, which refers to a substitute replica property. In a particular situation the two concepts may be interchangeable, but they are not necessarily so. The both, however, have application in the Cost Approach to value, the different being reconciled in the consideration of depreciation allowances.

In actual practice, outside of a few historic type communities in this country, developers and builders, for obvious economic reasons, replace building, not reproduce them. It logically follows that if an appraiser's job is to measure the actions of knowledgeable persons in the market place, the use of proper replacement costs should provide an accurate point of beginning in the valuation of most improvements.

The replacement cost includes the total cost of construction incurred by the builder whether preliminary to, during the course of, or after completion of the construction of a particular building. Among these are material, labor, all subcontracts, builders' overhead and profit, architectural and engineering fees, consultation fees, survey and permit fees, legal fees, taxes, insurance, and the cost of interim financing.

ESTIMATING REPLACEMENT COST

There are various methods that may be employed to estimate replacement cost new. The methods widely used in the appraisal field are the quantity-survey method, the unit-in-place or component part-in-place method, and the method.

The *Quantity-Survey Method* involves a detailed itemized estimate of the quantities of various material used, labor and equipment requirements, architect and engineering fees, contractor's overhead and profit, and other related costs. This method is primarily employed by contractors and cost estimators for bidding and budgetary purpose and is much too laborious and costly to be effective in every day appraisal work, especially the mass appraisal field. The method, however, does have its place in that is used to development certain unit-in-place costs which can be more readily applied to estimating for appraisal purposes.

The *Unit-in-Pace Method* is employed by establishing in-place cost estimated (including material, labor, overhead and profit) for various structural components. The prices established for the specified components are related to their common units of measurements such as cost per yard of excavation, cost per lineal foot of footing, and cost per square foot of floorcovering.

The unit prices can then be multiplied by the respective quantities of each as they are found in the composition of the subject building to derive the whole dollar component cost, the sum of which is equal to the estimated cost of the entire building, providing of course, that due consideration is given to all other indirect costs which may be applicable. These components part-in-place methods of using basic units can also be extended to establish prices for larger components in-place such as complete structural floors (including the finish flooring, sub-floor, joists and framing) which are likely to occur repeatedly in a number of buildings.

The *Model Method* is still a further extension, in that unit-in-place costs are used to develop base unit square foot or cubit foot costs for total specified representative structures in place, which may then serve as "models" to derive the base unit cost of comparable structures to be appraised. The base unit cost of the model most representative of the subject building is applied to the subject building and appropriate tables of additions and deductions are used to adjust the base cost of the subject building to account for any significant variations between it and model.

Developed and applied properly, these pricing techniques will assist the appraiser in arriving at valid and accurate estimates of replacement cost new as a given time. The cost generally represents the upper limit of value of a structure. The difference between its replacement cost new and its present value is depreciation. The final step in completing the Cost Approach then is to estimate the amount of depreciation and deduct said amount from the cost new.

DEPRECIATION

Simply stated, depreciation can be defined as "a loss in value from all causes." As applied to real estate, it represents the loss in value between market value and the sum of the replacement cost new of the improvements plus the land value as of given time.

The causes for the loss in value may be divided into three broad classifications: Physical Deterioration, Functional Obsolescence, and Economic Obsolescence.

Physical Deterioration pertains to the wearing out of the various building components, Referring to both short-life and long-life terms, through the action of the elements, age, and use. The condition may be considered either “curable” or “incurable”, depending upon whether it may or may not be practical and economically feasible to cure the deficiency by repair and replacement.

Functional Obsolescence is a condition caused by either inadequacies or over-adequacies in design, style, composition, or arrangement inherent to the structure itself, which tends to lessen its usefulness. Like physical deterioration, the condition may be considered either curable or incurable. Some of the more common examples of functional obsolescence are excessive wall and ceiling heights, excessive structural construction, surplus capacity, ineffective layouts, and building services.

Economic Obsolescence is a condition caused by factors extraneous to the property itself, Such as changes in population characteristics and economics trends, encroachment of inharmonious land uses, excessive taxes, and government restrictions. The condition is generally incurable in that the causes lie outside the property owner’s realm of control.

ESTIMATING DEPRECIATION

An estimate of depreciation represents an opinion of the appraiser as to degree that the present and future appeal of a property has been diminished by deterioration and obsolescence. Of the three estimates necessary to cost approach, it is the one most difficult to make. The accuracy of the estimate will be a product of the appraiser’s experience in recognizing the symptoms of deterioration and obsolescence and the ability to exercise sound judgment in equating all observations to the proper monetary allowance to be deducted from the replacement cost new. There are several acceptable methods that may be employed:

Physical deterioration and/or functional obsolescence can be measured by observing and comparing the physical condition and/or functional deficiencies of the subject property as of a given time with either an actual or hypothetical, comparable, new and properly planned structure.

Curable physical deterioration and functional obsolescence can be measured by estimating the cost of restoring each item of depreciation to a physical condition as good as new, or estimating the cost eliminating the functional deficiency.

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

Total accrues depreciation may be estimated by first estimating the total useful life of a structure and then translating its present condition, desirability, and usefulness into an effective age (rather than an actual age) which would represent that portion of its total life (percentage) which has been used up.

Total accrued depreciation may also estimate by deriving the amount of depreciation recognized by purchasers as evidenced in the prices paid for property in the market place; the loss of values being the difference between the cost of replacing the structure now and its actual selling price (total property selling price less the estimated value of the land).

APPLYING THE MARKET DATA APPROACH

An indication of the values of a property can be derived through analysis of the selling prices of comparable properties. The use of this technique, often referred to as the “comparison approach” or “comparable sales approach”, involves the selection of a sufficient number of valid comparable sales and the adjustment of each sales to subject property to account for variations in time, location, site and structural characteristics.

SELECTING VALID COMPARABLES

Since market value has been defined as the price defines as the price which as informed and intelligent buyer, fully aware of the existence of competing properties and not being compelled to act is justified in paying for a particular property, it follows that if market value is to be derived from analyzing comparable sales, that the sales must represent valid “arm’s length” transactions. Due consideration must be given to the conditions must be given to the conditions and circumstances of each sale before selecting the sales for analysis. Some examples of sales do not normally reflect valid market conditions are as follows:

Sales in connection with: foreclosures, bankruptcies, condemnations and other legal actions.

Sales to or by federal, state, county and local governmental agencies.

Sales to or by religious, charitable or benevolent tax exempt agencies.

Sales involving family transfers, or “love and affection.”

Sales involving intra-corporate affiliations.

Sales involving the retention of the life interests.

Sales involving cemetery lots.

Sales involving mineral or timber rights, and access or drainage rights.

Sales involving the transfer of part interest.

In addition to selection valid market transaction, it is equally important to select properties that are truly comparable to the property under appraisement. For instance, sales involving both real property and personal property or chattels may not be used unless the sales can be adjusted to reflect only the real property transaction, nor can sales of non-operating or deficient industrial plants be validly compared with operating plants. The comparable sales and subject properties must exhibit the same use, and the site and structural characteristics must exhibit an acceptable degree of comparability.

PROCESSING COMPARABLE SALES

All comparable sales must be adjusted to the subject property to account for variations in time and location. The other major elements of comparison will differ depending upon the type of property being appraised. In selecting these elements, the appraiser must give prime consideration to the same factors the influence the prospective buyers of particular types of properties.

The typical home buyer is interested in the property's capacity to provide the family with a place to live. A primary concern is with the living area, utility are, number of rooms, number of baths, age, structural quality and condition, and the presence of a modern kitchen and recreational conveniences of the house. Equally important is the location and neighborhood, including the proximity to and the quality of schools, public transportation, and recreational and shopping facilities.

In addition to the residential amenities, the buyer of agricultural property is primarily interested in the productive capacity of the land, the accessibility to the market place, and the condition and functional utility of the farm building and structures on the land.

The typical buyer of commercial property, including warehouses and certain light industrial plants, is primarily concerned with its capability to produce revenue. Of special interest will be the age, design and structural quality and condition of the improvements, the parking facilities, and the location relative to transportation, labor markets and trade centers.

In applying the market data approach to commercial/industrial property, the appraiser will generally find it difficult to locate a sufficient number of comparable sales, especially of properties that are truly comparable in their entirety. It will, therefore, generally be necessary to select smaller units of comparison such as price per square foot, per unit, per room, etc. In doing so, great care must be exercised in selecting a unit of comparison that represents a logical common denominator for the properties being compared. A unit of comparison that is commonly used and proven to be fairly effective is the Gross Rent Multiplier, generally referred to as G.R.M, which is derived by dividing the gross annual income into the sales price. Using such units of comparison enables the appraiser to compare two properties that are similar in use structural features, but differ significantly in size and other characteristics.

Having selected the major factors of comparison, it remains for the appraiser to adjust each of the factors to the subject property. In comparing the site, adjustments for size, location, accessibility, and site improvements must be made. In comparing the structures, adjustments for size, quality, design, condition, and significant structural and mechanical comparable also must be made. The adjusted selling prices of the comparable properties will establish a range in which the value of the subject property will fall. Further analysis of the factors should enable the appraiser to narrow the range down to the value level that is most applicable to the subject property.

INTRODUCTION

The justified price paid for income producing property is no more than the amount of investment required to produce a comparably desirable return. Since the market can be analyzed in order to determine the net return actually anticipated by investors, it follows that the value of income producing property can be derived from the income which it is capable of producing. Involved is an estimate of income through the collection and analysis of available economic data, the development of a proper capitalization rate, and the processing of the net income into an indication of value by employing one or more of the acceptable capitalization methods and techniques. The caveat to a sole reliance on the above premise in the income approach occurs when actual and/or economic rents will not support the sales price. In those instances, other forces must be assumed to be present (the anticipation of future benefits being foremost).

THE PRINCIPLES OF CAPITALIZATION

Capitalization is the process for converting the net income produced by property into an indication of value. Through the years of appraisal history, a number of procedures have been recognized and employed by appraisal authorities in determining the value of real estate by the income approach. For ad valorem tax purposes, when and where reliable data is available, direct capitalization will be used.

EXPLORING THE RENTAL MARKET

The starting point for the appraiser is an investigation of current economic rent in a specific area in order to establish a sound basis for estimating the gross income, which should be returned from competitive properties. The appraiser must make a distinction between economic rent, the rent which the property would normally be expected to produce on the open market, as opposed to actual rent, that which the property is actually producing at the time of the appraisal, usually due to lease terms established sometime in the past. The first step then is to obtain specific income and expense data on properties, which best typify normal market activity. The data is necessary to develop local guidelines for establishing the economic rent and related expenses for various types of properties.

The next step is to similarly collect income and expense data on individual properties and to evaluate the data against the established guidelines. The collection of income and expense data (I & E) is an essential phase in the valuation of commercial properties. The appraiser is primarily concerned with the potential earning power of the property. The objective is to estimate its expected net income. Income and Expense Statements of past years are valuable only to the extent to which they serve this end. The statements must not only be complete and accurate, but must also stand the test of market validity. Consideration of the following factors should assist the appraiser in evaluating the Income & Expense data in order to arrive at an accurate and realistic estimate of net income; sometimes expressed as "Net Income Before Recapture." Rowan County may send surveys soliciting income and expense data from property owners of commercial (income producing) property. Historically, a more significant amount of additional information becomes available upon the mailing of the reappraisal notices of value. At that

point, as part of the local appeals process, income and expense data is generally provided by the property owner in support of a claim. The quality of the data is dependent on the documentation provided. Lease information documents (lease rates, terms, and other stated considerations) are most useful. Undocumented statements are least useful.

QUESTIONS RELATING TO INCOME DATA

- A. Was the reported income produced entirely by the subject property? Very often, the rental will include an amount attributable to one or more additional parcels of real estate. In this case, it would be necessary to obtain the proper allocations of rent.
- B. Was the income attributable to the subject property as it physically existed at the time of the appraisal, or did the appraisal include the value of leasehold improvements and remodeling for which the tenant paid in addition to rent? If so, it may be necessary to adjust the income to reflect economic rent.
- C. Does the reported income represent a full year's return? It is often advisable to obtain both monthly and annual amounts as a crosscheck.
- D. Does the income reflect current economic rent? Is either part or all of the income predicated on old leases? If so, what are the provisions for renewal options and rates?
- E. Does the reported income reflect 100% occupancy? What percentage of occupancy does it reflect? Is this percentage typical of this type of property, or is it due to special non-recurring causes?
- F. Does the income include rental for all marketable space? Does it include an allowance for space, if any, which is either owner or manager occupied? Is the allowance realistic?
- G. Is the income attributable directly to the real estate and conventional amenities? Is some of the income derived from furnishings and appliances? If so, it will be necessary to adjust the income or make provisions for reserves to eventually replace them, whichever local custom dictates.
- H. In many properties an actual rental does not exist because the real estate is owner occupied. In this event it is necessary to obtain other information to provide a basis to estimate economic rent. The information required pertains to the business operation using the property. Proper analysis of the annual operating statements of the business, including gross sales or receipts, can provide an accurate estimate of economic rent. Caution must be exercised to relate the income and expense data as it is attributable to the property and not the business enterprise. Information requirements for a few of the more common property uses are as follows:
 - a. Retail Stores: the annual net gross sales (Gross sales less returned merchandise), and leased space if any.
 - b. Hotels and Motels: the annual operating statement of the business. If retail or office space is leased in these properties, obtain the actual rent paid.
 - c. Theaters: the annual gross receipts (including admissions and concessions) and seating capacity.
 - d. Automobile Parking: the annual gross receipts.

ANALYSIS OF EXPENSE DATA

The appraiser must consider only expenses which are applicable to the cost of ownership (expenses which are normally owner incurred). Any portion of the expenses incurred directly or indirectly by the tenant should not be considered. Each expense item must stand the test of both legitimacy and accuracy. How do they compare with the established guidelines and norms? Are they consistent with the expenses incurred by comparable properties?

- A. Management refers to the cost of administration. These charges should realistically reflect what a real estate management company would actually charge to manage the property. If no management fee is shown on the statement, the appraiser must make a proper allowance. On the other hand, if excessive management charges are reported, as is often the case, the appraiser must disregard the reported charges and use an amount, which he deems appropriate and consistent with comparable type properties. The cost of management bears a relationship with the risk of ownership and will generally range between 4 to 10% of the gross income.
- B. General expenses may include such items as the cost of services and supplies not charged to a particular category. Unemployment and F.I.C.A. taxes, Workmen's Compensation, and other employee insurance plans are usually legitimate deductions when employees are a part of the building operation.
- C. Reimbursed expenses refer to the cost associated with the maintenance of public or common areas of the commercial property. This expense is passed on to the tenants and should, therefore, only be considered when the amount of reimbursement is included as income.
- D. Miscellaneous expenses are the "catch-all" category for incidentals. This item should reflect a very nominal percentage of the income. If expenses reported seem to be excessive, the appraiser must examine the figures carefully in order to determine if they are legitimate and, if so, to allocate them to their proper category.
- E. Cleaning expenses are legitimate charges. Many are for such items as general housekeeping and maid service, and include the total cost of labor and related supplies. All or a portion of the cleaning services may be provided by outside firms working on a contract basis. Cleaning expenses vary considerably and are particularly significant in operations such as offices and hotels. Rule of thumb norms for various operations are made available through national management associations. The appraiser should have little difficulty in establishing local guidelines.
- F. Utilities are generally legitimate expenses and if reported accurately, need very little reconstruction by the appraiser, other than to determine if the charges are consistent with comparable properties. Local utility companies can provide the appraiser with definite guidelines. Heat and Air Conditioning costs are often reported separately and in addition to utilities. The expenses would include the cost of fuel other than the above-mentioned utilities, and may include, especially in large installations, the cost of related supplies, inspection fees, and maintenance charges. These are generally legitimate costs, and the same precautions prescribed for "utilities" are in order.
- G. Elevator expenses, including the cost of repairs and services, are legitimate deductions, and are generally handled through service contracts. These fees can generally be regarded as fairly stable annual recurring expenses.

- H. Decorating and minor alterations are necessary to maintain the income stream of many commercial properties. In this respect they are legitimate expenses. However, careful scrutiny of these figures is required. Owners tend to include the cost of major alterations and remodeling which is, in fact, capital expenditures, and as such are not legitimate operating expenses.
- I. Repairs and Maintenance expenses reported for any given year may not necessarily be a true indication of the average or typical annual expense for these items. For example, a statement could reflect a substantial expenditure for a specific year (possibly because the roof was replaced and/or several items of deferred maintenance were corrected); yet the statement for the following year may indicate that repairs and maintenance charges were practically none. It is necessary for the appraiser to either obtain complete economic history on each property in order to make a proper judgment as to the average annual expense for these items, or include a proper allowance based on norms for the type and age of the improvements to cover annual expenses. Since it is neither possible nor practical to obtain enough economic history on every property, the latter method is generally used and the amounts reported for repairs and maintenance are then estimated by the appraiser.
- J. Insurance. Caution must be used in accepting insurance expense figures. Cost shown may be for more than one year, or may be for blanket policies including more than one building. It is generally more effective for the appraiser to establish his own guidelines for insurance. The appraiser must also be careful to include only items applicable to the real estate. Fire extended coverage and owner's liability are the main insurance expense items. Separate coverage's on special component parts of the buildings, such as elevators and plate glass, are also legitimate expenses.
- K. Real Estate Taxes. In making appraisals for tax purposes, the appraiser must exclude the actual amount reported for real estate taxes. Since future taxes will be based on his appraised value, the appraiser must express the taxes as a factor of the estimated value. This can be done by including an additional percentage in the capitalization rate to account for real estate taxes.
- L. Depreciation. The figure shown for depreciation on an operating statement is a bookkeeping figure which the owner uses for Internal Revenue purposes and should not be considered in the income approach. This reflects a tax advantage, which is one of the benefits of ownership.
- M. Interest. Although interest is considered a legitimate expense, it is always included in the Capitalization Rate. Most property is appraised as if it were free and clear; however, the appraiser does consider the interest of a current mortgage in the Capitalization Rate buildup.
- N. Land Rent. When appraising for real estate tax purposes, only the sum of the leasehold and the leased fee is usually considered. Land rent is not deducted as an expense. Considered separately, rent from a ground lease would be an expense to the leasehold interest and an income to the leased fee. However, if land were rented from another property to supply additional parking for example, that land rent would be an allowable expense.

It is obvious that there are some expense items encountered on operating statements that the appraiser should not consider as allowable. This is because he is interested in legitimate cash

expenses only. Income statements are usually designed for income tax purposes where credit can be taken for borrowing costs and theoretical depreciation losses. It is virtually impossible and certainly not always practical to obtain a complete economic history on every commercial property being appraised. On many properties, however, detailed economic information can be obtained through the use of Income and Expense forms. One must realistically recognize the fact that the data obtainable on some properties is definitely limited. In most cases, the gross income and a list of the services and amenities furnished can be obtained during the data gathering operation. However, in order to insure a sound appraisal, it may be necessary to estimate the fixed operating expenses. This is best accomplished by setting guidelines for expenses, based on a percent of Effective Gross Income or a cost per square foot of leasable area. These percentages or costs will vary depending on the services supplied and the type of property.

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 lies in 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:

$$\text{Value} = \text{Net Income} \times \text{Capitalization Rate.}$$

The Straight Line and Sinking Fund methods are both actual forms of Straight Capitalization, with one using Straight Line recapture and the other using Sinking Fund recapture. Both methods follow the same basic principles as Direct Capitalization, differing only in that they provide for separate capitalization rates for land and buildings; the building rate differing from the land rate in that it includes an allowance for recapture. Straight Line Capitalization allows for recapture based on remaining economic life of the building – implying that at the end of that period of time, there would be zero improvement value. There are three fallacies in this thinking. First, the potential buyer (investor) has no intention of holding the property that long. The average investment period might average ten years. Second, the investor anticipates that at the end of that period he/she will either get all the money back or will make a profit. And third, is the depreciation allowance possible in connection with federal income taxes. Depreciation allowances may begin to run out between seven and ten years, so the advantages of owning the property are reduced considerably. A prudent owner may choose to sell the property at this point and re-invest in another property so that he may begin the depreciation cycle again and continue to take full advantage of the favorable tax laws. For these reasons, the Straight Line Capitalization Method does not usually follow what the market indicates. Straight Line Recapture calls for the return of investment capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building. Sinking Fund Recapture calls for the return of invested capital in one lump sum at the termination of the estimated remaining economic life of the building. This is accomplished by providing for the annual return of a sufficient amount needed to invest and annually re-invest in safe interest-bearing accounts, such as government bonds or certificates of deposit, which will ultimately yield the entire capital investment during the course of the building's economic life.

Annuity Capitalization lends itself to the valuation of long-term leases. In this method, the appraiser determines, by the use of annuity tables, the present value of the right to receive a certain specified income over stipulated duration of the lease. In addition to the value of the income stream, the appraiser must also consider the value that the property will have once it reverts back 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 reversion value.

CURRENT TECHNIQUES

There are two methods, however, that do lend themselves to an accurate measure of market value based on potential income. These are Direct Capitalization, utilizing the Direct Comparison Method of Rate Selection, and Mortgage Equity Capitalization.

Direct Capitalization: In Direct Capitalization, the appraiser determines a single overall capitalization rate. This is done by analyzing actual market sales of similar types of properties. The appraiser estimates the net income of each property, and divides the net income by the sales price to arrive at an overall rate to provide an indication of value. Many of the appellate court rulings regarding the valuation of income-producing properties for ad valorem tax purposes have relied on direct capitalization.

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

Residual Techniques: It can readily be seen that any one of the factors of the Capitalization Equation (Value = Net Income X Capitalization Rate) can be determined if the other two factors are known. Furthermore, since the value of property is the sum of the land value plus the building value, it holds that either of these can be determined if the other is known. The uses of these mathematical formulas in capitalizing income into an indication of value are referred to as the residual techniques, or, more specifically, the property residual, the building residual, and the land residual techniques.

The 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 arrive at an indicated value for the property. This technique has received more popular support in recent years because it closely reflects the market. With this technique, the capitalization rate may be developed by either direct comparison in the market or by the Mortgage Equity Method.

The Building Residual Technique requires the value of the 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 the

building capitalization rate (which is composed of a percentage for the return on the investment, plus a percentage for the recapture of the investment) to arrive at an indicated value for the building.

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

LAND VALUATION TECHNIQUES

In making appraisals for Ad Valorem Tax purposes, it is generally necessary to estimate separate values for the land and the improvements on the land. In actuality, the two are not separated and the final estimate of the property as a single unit must be given prime consideration. However, in arriving at the final estimate of value, aside from the requirements for property tax appraisals, there are certain other reasons for making a separate estimate of value for the land:

As estimate of land value is required in the application of the Cost Approach.

An estimate of land value is required to be deducted, from the total property sales price in order to derive indications of depreciation through market-data analysis. (Depreciation being equal to the difference between the replacements cost new of a structure and the actual price paid in the market place for the structure.)

As land is not a depreciable item, a separate estimate of land value is required for bookkeeping and accounting purposes; likewise, the total capitalization rate applicable to land will differ from the applicable to the improvements on the land.

Since land may or may not be used to its highest potential, the value of land may be completely independent of the existing improvements on the land.

Real Estate is valued in terms of its highest and best use. The highest and best use of the land (or site), if vacant and available for use, may be different from the highest and best use of the improved property. This will be true when the improvement is not an appropriate use and yet makes a contribution to total property value in excess of the value of the site. Highest and Best Use (Highest and Most Profitable Use; Optimum Use) is that reasonable and probable use which will support the highest present value as of the date of the appraisal. Alternatively, it is the most profitable likely use to which a property can be put. It may be measured in terms of the present worth of the highest net return that the property can be expected to produce over a stipulated long run period of time. (American Institute of Real Estate Appraisers' Terminology Handbook, 1981 edition.)

As appraiser's opinions are based on data derived from the market, it is necessary to study and adapt, if possible, procedures used by those closest to everyday transaction.

COMPARABLE SALES METHOD

The most frequently used method in estimating the value of land is the comparable sales method in which land values are derived from analyzing the selling prices of similar sites. This method is in essence the application of the market data approach to value and all the considerations pertaining thereto are equally applicable here.

The appraiser must select comparable and valid market transactions, and must weight and give due consideration to all the factors significant to value, adjusting each to the subject property. The comparable sites must be used in the same way as is the subject property, and subjected to the same zoning regulations and restrictions. It is also preferable, whenever possible, to select comparable sales from the same or a similar neighborhood. The major adjustments will be to account for variations in time, location, and physical characteristics to include size, shape topography, landscaping, access, as well as other factors which may significantly influence the selling price, such as the productivity of farm land.

Although it is always preferable to use sales of unimproved lots for comparison, it is not always possible to do so. Older neighborhoods are likely to yield a sufficient number of representative sales of unimproved lots to permit a valid analysis. In such cases, in order to arrive at an estimate of land values using the comparable sales approach, it is necessary to consider improved property sales and to estimate the portion of the selling price applicable to structure. The procedure would be to estimate the replacement cost of the building as of the date of sale, estimate the accrued depreciation and deduct that amount from the replacement cost resulting in the estimated selling price of the buildings, which can be deducted from the total selling price of the property to derive the portion of the selling price which can be allocated to the land. The equation is as follows:

$$\begin{aligned} & \text{Selling Price of Property} \\ & - \text{Estimated Depreciated Value of Building} \\ & = \text{Indication of Land Value} \end{aligned}$$

In some of these older neighborhoods, vacant lots will exist often as a result of fire or normal deterioration. Since the desirability as a new building site is restricted, value is generally determined by adjoining property owners who have a desire for additional land area.

In order to apply the comparable sales method, it is first necessary to establish a common unit of comparison. The units generally used in the valuation of land are price per front foot, price per square foot, price per square foot, price per acre, price per lot or site or home site price per apartment unit, and price per motel unit. The selection of any one particular unit depends upon the type of property being appraised, frontage being commonly used for platted, uniform type residential lots, and square footage and acreage for larger, unplatted tracts, as well as irregularly shaped lots lacking in uniformity. Use of square footage is especially desirable in Central Business Districts where the entire lot maintains the same

Level of value: depth factor adjustments have a tendency to distort this concept. Commercial arteries are also best valued on a square foot basis.

The utility of a site will vary with the frontage, width, depth, and overall area. Similarly, the unit land values should be adjusted to account for differences in size and shape between the comparable and the subject property. Since such an adjustment is generally necessary for each lot, it is beneficial that the appraisal adopts and/or develops variations. It is not uncommon for all lots within a development to market at the same price. Should data indicate this, it is necessary to make alterations or adjustment to maintain this value level. In some cases, a "site value" concept has advantages. Site value tables provide for uniform pricing of standard sized lots within homogenous neighborhoods or subdivisions. Some of the techniques commonly employed are as follows:

Standard lot sizing techniques provide for the adjustment of the frontage, width and depth of irregular shaped lots to make the units of measurement more comparable with uniform rectangular lots. Incremental and decremented adjustments can be applied to account for size differences.

Standard Depth Tables provide for the adjustment of front foot unit values to account for variations in depth from a predetermined norm.

Frontage Tables provide for the adjustment of front footage unit values to account for variations in the relative utility value of excessive or insufficient frontage as compared to a predetermined norm.

Acreage or Square Footage Tables provide for the adjustment of unit values to account for variations in the relative utility value of excessive or insufficient land sizes as compared to a predetermined norm.

During the process of adjusting the comparable sales to account for variations between them and the subject property, the appraiser must exercise great care to include all significant factors and to properly consider the impact of each of the factors upon the total value. If done properly, the adjusted selling prices of the comparable properties will establish a range in value in which the value of the subject property will fall. Further analysis of the factors should enable the appraiser to narrow the range down to the value level that is most applicable to the subject property.

THE LAND RESIDUAL TECHNIQUE

In the absence of sufficient market data, income-producing land may be valued by determining the portion of the net income attributable to the land and capitalizing the net income into an indication of value. The procedure is as follows:

1. Determine the highest and best use of the land, which may be either its present use or hypothetical use.
2. Estimate the net income which the property can be expected to yield.
3. Estimate the replacement cost new of the improvements.
4. If the case involves the present use, estimate the proper allowance for depreciation, at an estimate of their depreciated value.
5. Develop appropriate capitalization rates.
6. Calculate the income requirements of the improvements, and deduct the amount from the total net income to derive that portion of the income that can be said to be attributable to the land.
7. Capitalize the residual income attributable to the land to an indication of value.

RATIO METHOD

A technique useful for establishing broad indications of land values is a “typical” allocation or ratio method. In this technique, the ratio of the land value to the total value of improved properties is observed in situations where there is good market and/or cost evidence to support both the land values and total values. This market abstracted ratio is then applied to similar properties where the total values are known, but the allocation of values between land and improvements are not known. The ratio is usually expressed as a percentage that represents the portion of the total improved value that is land value, or as a formula:

$$\frac{\text{Total Land Value}}{\text{Total Property Value}} \times 100\% = \% \text{ Land Is of Total Property Value}$$

This technique can be used on most types of improved properties, with important exceptions being farms and recreational facilities, provided that the necessary market and/or cost information is available. In actual practice, available market information limits this technique primarily to residential properties, and to a much lesser extent, commercial and industrial properties such as apartments, offices, shopping centers, and warehouses. The ratio technique cannot give exact indications of land values. It is nevertheless useful, especially when used in conjunction with other techniques of estimation land values because it provides an indication of the reasonableness of the final estimate of land value.

The ratio should be extracted from available market information and applied to closely similar properties. It should be noted that any factor that affects the value could also affect the ratio of values. Zoning is particularly important because it may require more or less improvements be made to the land or may require a larger or smaller minimum size. This tends to have a bearing on the land values, and may influence the ratio of values considerably from community to community.

The following is an example of a residential land valuation situation:

Market information derived from an active new subdivision

Typical Lot Sale Price (most lots equivalent)		\$15,000
Improved Lot Sales (range)		\$65,000 to \$75,000
Indicated Ratio	\$15,000 To \$15,000 X 100% 75,000 65,000	20% to 23%

Similar subdivision, but 100% developed

Typical Lot Sale Price (most lots equivalent)	Unavailable
Improved Lot Sales (range)	\$85,000 to \$105,000
Broadest Indicated Range of Lot Values (20% x \$85,000 to 23% x \$105,000)	\$17,000 to \$24,150
Narrowest Indicated Range of Lot Values (23% x \$85,000 to 20% x \$105,000)	\$ 19,550 to \$21,000

If both lots and improvements vary considerably, the broadest range is most appropriate. If most lost vary little and are judge equivalent but the improvements vary somewhat, the narrowest range is appropriate. Most subdivisions exhibit a combination of the two ranges, showing a narrow typical range, but a wider actual range of land values.

MASS APPRAISING

In preceding sections, we have outlined the fundamental concepts, principles, and valuation techniques underlying the Appraisal Process. We will now approach the problem at hand.... The reappraisal of certain specified real property within a total taxing jurisdiction, be it an entire county or any subdivision thereof... and to structure a systematic mass appraisal program to effect the appraisal of said properties in such a way as to yield valid, accurate, and equitable property valuations at a reasonable cost dictated by budgetary limitations, and within a time span totally compatible with assessing administration needs.

The key elements of the program are validity, accuracy, equity, economy, and efficiency. To be effective, the program must

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

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

OVERVIEW

The prime objective of mass appraisals for tax purposes is to equalize property values. Not only must the value of one residential property be equalized with another, but it must also be equalized with each agricultural, commercial, and industrial property within the political unit.

The common denominator or the basis for equalization is market value... that price which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for a particular property.

The job of the appraiser is to arrive at a reasonable estimate of that justified price. To accomplish this, the coordination of approaches to the valuation of the various classes of property must be made so that they are related one to another in such a way as to reflect the motives of the prospective purchasers of each type of property.

A prospective purchaser of a residential property is primarily interested in its capacity to render service to the family as a place to live. Its location, size, quality, design, age, condition, desirability and usefulness are the primary factors to be considered in making a selection. By relying heavily upon powers of observation and inherent intelligence, knowing what could be afforded and simply comparing what is available, one property will eventually stand out to be more appealing than another. So it is likewise the job of the appraisers to evaluate the relative degree of appeal of one property to another for tax purposes.

The prospective purchaser of agricultural property will be motivated somewhat differently. The primary interest will be in the productive capabilities of the land. It is reasonable to assume that the purchaser will be familiar, at least in a general way, with the productive capacity of the farm. It might be expected that the prudent investor will have compared one farm's capabilities against another. Accordingly, the appraiser for local tax equalization purposes must rely heavily upon prices being paid for comparable farmland in the community.

The prospective purchaser of commercial property is primarily interested in the potential net return and tax shelter the property will provide. That price which is justified to pay for the property is a measure of the prospects for a net return from the investment. Real estate, as an investment then, must not only compete with other real estate, but also with stocks, bonds, annuities, and other similar investment areas. The commercial appraiser must explore the rental market and compare the income-producing capabilities of one property to another.

The prospective purchaser of industrial property is primarily interested in the overall utility value of the property. Of course, in evaluating the overall utility, individual consideration must be given to the land and each improvement thereon. Industrial buildings are generally of special purpose design, and as such, cannot readily be divorced from the operation for which they were built. As long as the operation remains effective, the building will hold its value; if the operation becomes obsolete, the building likewise becomes obsolete. 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.

Any effective approach to valuations for tax purposes must be patterned in such a way as to reflect the “modus operandi” of buyers in the market place. As indicated above, the motives influencing prospective buyers tend to differ depending upon the type of property involved. It follows that the appraiser’s approach to value must differ accordingly.

The residential appraiser must rely heavily upon the market data approach to value... analyzing the selling prices of comparable properties and considering the very same factors of location, size, quality, design, age, condition, desirability, and usefulness, which were considered by the buyer.

The commercial appraiser will find that since commercial property is not bought and sold as frequently as is residential property, the sales market cannot be readily established. By relying heavily on the income approach to value, the net economic rent that the property is capable of yielding can be determined, and the amount of investment required to effect that net return at a rate commensurate with that normally expected by investors could also be determined. 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.

The industrial appraiser will not be able to rely on the market data approach because of the absence of comparable sales, each sale generally reflecting different circumstances and conditions. Also, it is not possible to rely upon the income approach... again because of the absence of comparable investments, and because on the inability to accurately determine the contribution of each unit of production to the overall income produced. Therefore, by relying heavily on the cost approach to value, a determination must be made of the upper limit or replacement cost new of each improvement and the subsequent loss of value resulting overall from physical, functional, and economic factors.

The fact that there are different approaches to value, some of which are more applicable to one class of property than to another, does not, by any means, preclude equalization between classes. Remember that the objective in each approach is to arrive at a price which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for any one particular property. Underlying, and fundamental to each of the approaches is the 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 nevertheless 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 “yardstick” of values must be applied to all properties, and must be applied by systematic and uniform procedures.

It is obvious that sales on all properties are not required to effectively apply the market data approach. The same is true regarding any other approach. What is needed is a comprehensive record of all the 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 between properties must in some measure, either positively or negatively, be reflected in the final estimate of value.

Each property must be given individual treatment, but the treatment must be uniform and standardized, and essentially no different than that given to any other property. All the factors affecting value must be analyzed and evaluated for each and every property within the entire political unit. It is only by doing this that equalization between properties and between classes of properties can be ultimately effected.

All this, at best, is an oversimplification of the equalization process underlying the entire Mass Appraisal Program. The program itself consists of various operational phases, and its success depends primarily upon the systematic coordination of collecting and recording data, analyzing the data, and processing the data to an indication of value.

DATA INVENTORY

Basic to the appraisal process is the collecting and recording of pertinent data. The data will consist of general supporting data, referring to the data required to develop the elements essential to the valuation process; neighborhood data, referring to information regarding pre-delineated neighborhood units; and specific property data, referring to the data compiled for each parcel of property to be processed into an indication of value by the cost, market and/or income approach.

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

Cost data must be sufficient enough to develop or select and validate the pricing schedules and cost tables required to compute the replacement cost new of improvements needed to apply the cost approach value.

All data pertaining to the cost of total buildings in place should include the parcel identification number, property address, and date of completion, construction cost, name of builder, source of information, structural characteristics, and other information pertinent to analysis.

Cost information may be recorded on the same form (unassigned property record card) used to record specific property data.

The principal sources for obtaining cost data are builders, suppliers, and developers, and it is generally advisable to collect cost data in conjunction with new construction pick-ups.

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

All sales data should include the parcel identification number, property qualification code, month and year of sale, selling price, source of information, i.e., buyer, seller, agent, or fee, and a reliable judgment as to whether or not the sale is representative of a true arm's length transaction.

Sales data should be recorded on the same form (assigned property record card) used to record specific property data, and verified during the property-listing phase.

The principal source for obtaining sales data is the County Register of Deeds Office, MLS, Sales Letters, Fee Appraisers and real estate transfer returns. Other sources may include developers, realtors, lending institutions, and individual owners during the listing phase of the operation.

Income and expense data must be sufficient enough to derive capitalization rates and accurate estimates of net income needed to apply the income approach. Income and expense data should include both general data regarding existing financial attitudes and practices, and specific data regarding the actual incomes and expenses realized by specific properties.

The general data should include such information as equity return expectations, gross rentals, vacancy and operating cost expectations and trends, prevailing property management costs, and prevailing mortgage costs.

Specific data should include the parcel identification number, property address (or building ID), source of information, the amount of equity, the mortgage and lease terms, and an itemized account of the annual gross income, vacancy loss, and operating expenses for the most recent two-year period.

The general data should be documented in conjunction with the development of capitalization procedural guidelines. The specific data, since it is often considered confidential and not subject to public access, should be recorded on special forms, designed in such a way as to accommodate the property owner or agent thereof in submitting the required information. The forms should also have space reserved for the appraiser's analysis and calculations.

The principal sources for obtaining the general financial data are investors, lending institutions, fee appraisers and property managers. The primary sources for obtaining specific data are the individual property owners and/or tenants during the listing phase of the operation.

Neighborhood data. At the earliest feasible time during the data inventory phase of the operation, and after a thorough consideration of the living environment and economic characteristics of the overall county, or any political subdivision thereof, the appraisal staff should delineate the larger jurisdictions into smaller “neighborhood units”, each exhibiting a high degree of homogeneity in residential amenities, land use, economic trends, and housing characteristics such as structural quality, age, and condition. The neighborhood delineation should be outlined on an index (or comparable) map and each assigned an arbitrary Neighborhood Identification Code, which when combined with the parcel identification numbering system, will serve to uniquely identify it from other neighborhoods.

Neighborhood data must be comprehensive enough to permit the adequate consideration of value-influencing factors to determine the variations in selling prices and income yields attributable to benefits arising from the location of one specific property as compared to another. The data should include the taxing district, the school district, the neighborhood identification code, special reasons for delineation (other than obvious physical and economic boundaries), and various neighborhood characteristics such as the type (urban, suburban, etc.), the predominant class (residential, commercial, etc.), the trend (whether it is declining, improving, or relatively stable), its accessibility to the central business district, shopping centers, interstate highways and primary transportation terminals, its housing characteristics, the estimated range of selling prices for residentially-improved properties, and a rating of its relative durability.

All neighborhood data should be recorded on a specially designed form during the delineation phase.

Specific property data must be comprehensive enough to provide the data base needed to process each parcel of property to an indication of value, to generate the tax roll requirements, to generate other specified output, and to provide the assessing officials with a permanent record to facilitate maintenance functions and to administer taxpayer assistance and grievance proceedings.

The data should include the parcel identification number, ownership and mailing address, legal description, property address, property classification code, local zoning code, neighborhood identification code, site characteristics, and structural characteristics.

All the data should be recorded on a single, specially-designed property record card customized to meet individual assessing needs. Each card should be designed and formatted in such a way as to accommodate the listing of information and to facilitate data processing. In addition to the property data items noted above, space must be

provided for a building sketch, land and building computations, summarization, and memoranda. In keeping with the economy and efficiency of a mass appraisal program, the card should be formatted to minimize writing by including a sufficient amount of site and structural descriptive data that can be checked and/or circled. The descriptive data should be comprehensive enough to be suitable for listing any type of land and improvement data regardless of class, with the possible exception of large industrial, institutional, and utility complexes that require lengthy descriptions. In these cases, it will generally be necessary to use specially-designed supplemental property record document, keyed and indexed to the corresponding property record card. The property record card should be made a permanent part of the assessing system, and used not only in conjunction with the revaluation, but also to update the property records for subsequent assessments.

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

In transferring lot sizes from the tax maps to the property record cards, the personnel performing the tasks must be specially trained in the use of standardized lot sizing techniques and depth tables, may be used, which are necessary to adjust irregular shaped lots and abnormal depths to account for variations from predetermined norms. In regard to acreage, the total acreage may be transferred, but the acreage breakdowns required to effect the valuation of agricultural, residential, forestry, commercial, and industrial properties must be obtained in the field from the property owner and verified by personal observation and aerial photographs, if available.

Field inspections must be conducted by qualified listers under the close supervision of the appraisal staff. During this phase of the operation, the lister must visit each property and attempt personal contact with the occupant. In the course of the inspection, the following procedures must be adhered to.

Identification of the property.

Recording the property address.

Interviewing the occupant of the building and recording all pertinent data.

Inspection, when possible, of the interior of the building and recording of all pertinent physical data.

Measuring and inspecting the exterior of the building, as well as all other improvements on the property, and recording the story height, and the dimensions and/or size of each.

Recording a sketch of the principal building(s), consisting of a plan view showing the main portion of the structure along with any significant attached exterior features, such as porches, etc. All components must be identified and the exterior dimensions shown for each.

Selection of and recording the proper quality grade of the improvement.

Selection of and recording the proper adjustments for all field priced items.

Reviewing the property record card for completeness and accuracy.

After the field inspection is completed, the property record cards must be submitted to clerical personnel to review the cards for completeness, calculate the areas, and make any necessary mathematical extensions.

Complete and accurate data are essential to the program. Definite standardized data collection and recording procedures must be followed if these objectives are to be met.

PROCESSING THE DATA

This phase of the operation involves the analysis of data compiled during the data inventory phase and the processing of that data to an indication of value through the use of the cost, market, and income approaches to value.

During the analytical phase, it will be necessary to analyze cost, market, and income data in order to provide a basis for validating the appropriate cost schedules and tables required to compute the replacement cost new of all buildings and structures; for establishing comparative unit land values for each class of property; for establishing the appropriate depreciation tables and guidelines for each class of property; and for developing gross rent multipliers, economic rent and operating expense norms, capitalization rate tables and other related standards and norms required to effect the mass appraisal of all the property within an entire political unit on an equitable basis.

After establishing the appropriate standards and norms, it remains to analyze the specific data compiled for each property by giving due consideration to the factors influencing the value of that particular property as compared to another, and then to process the data into an indication of value by employing the techniques described in the section of the manual dealing with the application of the traditional approaches to value.

Any one, or all three of the approaches, if applied properly, should lead to an indication of market value; of primary concern is applying the approaches on an equitable basis. This will require the coordinated effort of a number of individual appraisers, each appraiser acting as a member of a team, with the team effort directed toward a valid, accurate and equitable appraisal of each property within the political unit. Each property must be physically reviewed, during which time the following procedures must be adhered to.

- Verification of the characteristics recorded on the property record card.
- Certification that the proper schedules and cost tables were used in computing the replacement cost of each building and structure.
- Determination of the proper quality grade and design factor to be applied to each building to account for variations from the base specifications.
- Making a judgement of the overall condition, desirability, and usefulness of each improvement in order to arrive at a sound allowance for depreciation.
- Capitalization of net income capabilities into an indication of value in order to determine the loss of value attributable to functional and economic obsolescence.
- Addition of the depreciated value of all improvements to the land value, and reviewing the total property value in relation to the value of comparable properties.

At the completion of the review phase, the property record cards must be, once again, submitted to clerical personnel for final mathematical calculations and extensions, and a final check for completeness and accuracy.

Once the final values have been established for each property, the entire program should be evaluated in terms of its primary objectives.... Do the values approximate a satisfactory level of market value, and what's more important, are the values equitable? Satisfactory answers to these questions can best be obtained through a statistical analysis of recent sales in an appraisal-to-sale ratio study, if sufficient sales are available.

To perform the study, it is necessary to take a representative sampling of recent valid sales and compute the appraisal-to-sale ratio for each of the sales. If the sample is representative, the computed median appraisal-to-sale ratio will give an indication of how close the appraisals within each district approximates the market value. This is providing, of course, that the sales included represent true market transactions. It is then necessary to determine the deviation of each individual appraisal-to-sale ratio from the median ratio, and to compute either the average of the standard deviation, which will give an indication of the degree of equity within each individual district. What remains then is to compare the statistical measures across the property class in order to determine those areas, if any,

which need to be further investigated, revising the appraisal, if necessary, to attain a satisfactory level of value and equity throughout the entire jurisdiction.

The techniques and procedures set forth herein, if applied skillfully, should yield highly accurate and equitable property valuations, and should provide a sound property tax base. It should be noted, however, that no program, regardless of how skillfully administered, can ever be expected to be error-free. The appraisal must be fine-tuned and this can best be done by giving the taxpayer an opportunity to question the value placed upon his property and to produce evidence that the value is inaccurate or inequitable. During this time, the significant errors will be brought to light, and taking the property corrective action will serve to further the objectives of the program. What's important in the final analysis is to use all these measures as well as any other resources available to effect the highest degree of accuracy and equity possible.

ESTIMATING REPLACEMENT COST NEW

The informed buyer is not justified in paying anything more for a property than what it would cost him to acquire an equally desirable substitute property. Likewise, the upper limit of value of most improvements is the cost reproducing an equally desirable substitute improvement. It follows, then, that a uniform starting point for an Equalization Program is to determine the Replacement Cost New of each and every improvement.

REPLACEMENT COST

Replacement Cost is the current cost of producing an improvement of equal utility to the subject property; it may or may not be the cost of reproducing a replica property. The distinction being drawn is one between Replacement Cost, which refers to a substitute property of equal utility, as opposed to Reproduction Cost, which refers to a substitute replica property.

The Replacement Cost of an improvement includes the total cost of construction incurred by the builder, whether preliminary to, during the course of, or after completion of its construction. Among these are materials, labor, all sub-contracts, builder's overhead and profit, architectural and engineering fees, consultation fees, survey and permit fees, legal fees, taxes, insurance and the cost of interim financing.

PRICING SCHEDULES

Pricing schedules and related cost tables are included in this manual to assist the appraiser in arriving at accurate estimation of Replacement Cost New. They have been developed by applying unit-in-place costs to the construction of specified hypothetical or model buildings. Application of the schedules involves the selection of the model which most nearly resembles the subject building and adjusting its price to compensate for all significant variations.

Pricing schedules are included for various types of Residential, Agricultural, Institutional, Commercial and Industrial structures.

Cost adjustments for the variations which are most frequently encountered in a particular type building are included. Adjustments for other variations may be made by using either the other Feature Cost Tables or other appropriate schedules.

SELECTING THE PROPER QUALITY GRADE

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

The schedules included in this manual have been developed to provide the appraiser with a range of grades comprehensive enough to distinguish all significant variations in the quality of materials and workmanship which may be encountered; the basic specifications for each grade as to the type of facility furnished remain relatively consistent throughout, and the primary criterion for establishing the grade being the overall quality of materials and workmanship.

The majority of buildings erected fall within a definite class of construction, involving the use of average quality of materials with average quality of workmanship. This type of construction being the most common, it can readily be distinguished by the layman as well as the professional appraiser. Consequently, better or inferior quality of construction can be comparatively observed. The quality grading system and pricing schedules in this manual are keyed to this obvious condition; the basic grade being representative of that cost of construction using average quality of materials with average quality workmanship. The principle Quality Grade classifications are as follows:

Grade AAA	Superior Quality
Grade AA	Excellent Quality
Grade A	Very Good Quality
Grade B	Good Quality
Grade C	Average Quality
Grade D	Fair Quality
Grade E	Poor Quality

The seven grades listed above will cover the entire range of construction quality, from the poorest quality to the finest quality.

The general quality specifications for each grade are as follows:

AAA Grade Buildings generally having an exceptional architectural style and design, constructed with the first quality materials and custom workmanship. Superior quality interior finish, built-in features, deluxe heating system, plumbing and lighting fixtures.

AA Grade Buildings generally having an outstanding architectural style and design, constructed with the finest quality materials and workmanship. Superior quality interior finish, built-in features, deluxe heating system, plumbing and lighting fixtures.

A Grade Architecturally attractive buildings constructed with excellent quality materials and workmanship throughout. High quality interior finish and built-in features. Deluxe heating system and very good grade plumbing and lighting fixtures.

B Grade Buildings constructed with good quality materials and above average workmanship throughout. Moderate architectural treatment. Good quality interior finish and built- in features. Good grade heating, plumbing and lighting fixtures.

C Grade Buildings constructed with average quality materials and workmanship throughout, conforming to the base specifications used to develop the pricing schedule. Minimal architectural treatment. Average quality interior finish and built- in features. Standard grade heating, plumbing and lighting fixtures.

D Grade Buildings constructed with economy quality materials fair workmanship throughout. Void of architectural treatment. Cheap quality interior finish and built- in features. Low grade heating, plumbing and lighting fixtures.

E Grade Buildings constructed with a very cheap grade of materials, usually “culls” and “seconds” and very poor quality workmanship resulting from unskilled, inexperienced, “do-it-yourself” type labor. Low grade heating, plumbing, and lighting fixtures.

In order to facilitate using this grading system, and again to promote and maintain uniformity in approach, the value relationship of grade to grade as just described has been incorporated into the development of the base specifications relating to each schedule used in the manual.

Note: The appraiser must exercise extreme caution not to confuse the concepts "quality" and "condition" when selecting the proper grade. This is especially applicable to older buildings, wherein a deteriorated condition can have a noticeable effect on their physical appearance. A building will always retain its initial grade of construction, regardless of its existing deteriorated condition. The Quality Grade ultimately selected must reflect that original built-in quality, and the selection of that grade cannot be influenced in any way by the physical condition of the building.

APPLYING THE PROPER GRADE FACTOR

Grading would be a relatively simple process if all buildings were built to conform to the quality grade specifications outlined above. The fact is, however, that this ideal condition does not exist. It is not unusual for any conventional building to be built incorporating construction qualities that fall between the established grade levels. The grading system in this manual has been designed in such a way as to provide the appraiser with a method for accounting for such variations by establishing intermediate grades.

If the Subject building is judged to be a better or inferior quality than the actual grade levels, a grade factor of plus (+) or minus (-) should be applied, i.e., C+ would be better than a straight "C" Grade, B- poorer than a straight "B" Grade, etc.

There is rarely a clear-cut designation of a specific grade factor, The appraiser will generally select a range, such as a C+ to B-, and then weigh the various quality factors exhibited in the construction in order to select the proper factor.

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

PRICING SCHEDULES AND COST TABLES

The Pricing Schedules and Cost Tables in this manual are provided to assist the appraiser in arriving at accurate and uniform valuations. Used properly, they should prove to be an invaluable tool. Quality valuations, however, are not the product of schedules and tables themselves, but rather of the appraiser's ability to use them effectively. In order to bring this about, a thorough understanding of the make-up and the capabilities and limitations of each schedule is essential. The appraiser must know the specifications, from which the base prices were derived, the composition of the prices, and the proper techniques and procedures for applying the prices.

What's more important, the appraiser must be able to exercise good common sense and sound judgement in selecting and using them.

It should also be noted that the schedules and tables in the manual have been developed primarily for mass appraisal and tax equalization purposes. They have, therefore, been designed to provide the appraiser with an uncomplicated, fast, and effective method of arriving at an accurate estimate of replacement costs. In order to maintain simplicity in the schedules, techniques, and procedures, it is often necessary to make certain compromises from a strictly technical and engineering point of view. Extensive effort has been made in developing the schedules to minimize these compromises and limit them to variables that have minimal influence on the final value of the building. The schedules have been designed to reflect actual building costs and practices. Field tests have proven them to be both accurate and reliable, and when applied properly, highly effective in arriving at realistic replacement costs.

Schedule of Values

Rowan County 2023

WEIGHTS AND MEASURES

Tables of Weights and Measures and Other Information That May Be Helpful to the Assessor/Appraiser.

Metric Measure		
Millimeter	=	0.001 meter
Centimeter	=	0.01 meter
Decimeter	=	0.1 meter
Meter	=	39.3685 inches
Kilometer	=	1000 meters
Kilometer	=	.062137 miles
Meter	=	1.0935 yards
Meter	=	3.2807 feet
1 Foot	=	0.30480 meter
1 Foot	=	3.04 centimeters
1 Inch	=	2.54 centimeters
Linear Measure		
1 Foot	=	12 inches
1 Yard	=	3 feet-36 inches
1 Rod	=	5½ yards-16½ feet
1 Furlong	=	40 rods-220 yards-660 feet
1 Mile	=	8 furlongs-320 rods-1,760 yards-5,280 feet
Surveyor's Linear Measure		
1 Link	=	7.92 inches
1 Rod	=	25 links
1 Chain	=	4 rods-100 links-66 feet
1 Furlong	=	10 chains
1 Mile	=	8 furlong-80 chains
Square Measure		
1 Square Foot	=	144 square inches
1 Square Yard	=	9 square feet-1,296 square inches
1 Square Rod	=	1 pole/perch-30¼ square yards-272¼ square feet
1 Rood	=	40 square rods
1 Acre	=	160 square rods-4,840 square yards-43,560 square ft
1 Square Mile	=	640 acres
Surveyor's Square Measure		
1 Square Rod	=	625 square links
1 Square Chain	=	16 square rods
1 Acre	=	10 square chains
1 Square Mile	=	640 acres
Cubic Measure		
1 Cubic Foot	=	1,728 cubic inches-7,481 gallons
1 Cubic Yard	=	27 cubic feet
1 Cord Foot	=	16 cubic feet

Schedule of Values

Rowan County 2023

1 Cord of Wood	=	8 cord-128 cubic feet
1 Perch of Masonry	=	24 $\frac{3}{4}$ cubic feet
1 Bushel	=	1.2445 cubic feet
Angles And Arcs Measure		
1 Minute	=	60 seconds
1 Degree	=	60 minutes
1 Right Angle	=	90 degrees-1 quadrant
1 Circumference	=	360 degrees-4 quadrants
Board Measure		
1 Board Foot	=	Length in feet x width in feet x thickness in inches

Measurement In General Use

1 Link	=	7.92 inches
1 foot	=	12 inches
1 yard	=	3 feet or 36 inches
1 rod	=	16 $\frac{1}{2}$ feet, 5 $\frac{1}{2}$ yards or 25 links
1 surveyor's chain	=	66 feet, or 4 rods, or 100 links
1 furlong	=	660 feet, or 40 rods
1 mile	=	8 furlongs, 320 rods, 80 chains, or 5,280 feet
1 square rod	=	272 $\frac{1}{4}$ square feet or 30 $\frac{1}{4}$ square yards
1 acre contains	=	43,560 square feet
1 acre contains	=	160 square rods
1 span	=	9 inches
1 hand	=	(horse measurement) 4 inches
1 knot	=	(nautical) 6,080.27 feet
1 fathom	=	(nautical) 6 feet
1 stone	=	14 pounds
1 square acre	=	Approximately 208.7 feet on each side
1 acre	=	Approx. 8 rods by 20 rods, or any two combinations of rods whose product is 160

SIMPLE FORMULA CONVERTING SQUARE FEET TO ACRES

Multiply by 23 and point off 6 places (This method is not exact but is useful for rough calculations)

Example: 1500 feet x 2050 feet = 3,075,000 square feet x 23 = 70.73 acres

BOARD MEASURE

Multiply thickness in inches by width in inches, divide product by 12 and multiply result by the length in feet. The result is board measure content.

Conversion factors for converting lineal feet of lumber into board feet.

Example: 50 –2 inches x 10 inches 20 feet long

50 x 20 feet = 1000 lineal feet

2 inches x 10 inches = 20 square inches divided by 12 =

1.667 board feet x 1000 lineal feet equals 1,667 board feet

Table For The Conversion Of Lineal Feet Into Board Feet

2 inches x 4 inches	(1 lineal foot)	.667 board feet
3 inches x 4 inches	(1 lineal foot)	1.000 board feet
2 inches x 6 inches	(1 lineal foot)	1.000 board feet
2 inches x 8 inches	(1 lineal foot)	1.333 board feet
2 inches x 10 inches	(1 lineal foot)	1.667 board feet
2 inches x 12 inches	(1 lineal foot)	2.000 board feet
2 inches x 14 inches	(1 lineal foot)	2.333 board feet
2 inches x 16 inches	(1 lineal foot)	2.667 board feet
3 inches x 6 inches	(1 lineal foot)	1.500 board feet
4 inches x 6 inches	(1 lineal foot)	2.000 board feet
4 inches x 8 inches	(1 lineal foot)	2.667 board feet
4 inches x 10 inches	(1 lineal foot)	3.333 board feet
4 inches x 12 inches	(1 lineal foot)	4.000 board feet
6 inches x 6 inches	(1 lineal foot)	3.000 board feet
6 inches x 8 inches	(1 lineal foot)	4.000 board feet
10 inches x 12 inches	(1 lineal foot)	10.000 board feet
12 inches x 12 inches	(1 lineal foot)	12.000 board feet

PRINCIPLES

PLANE FIGURE –A plane surface bounded by either straight or curved lines and having no thickness.

SOLID – A body, such as a barrel, building, etc.

SQUARE MEASURE – Area calculation requiring only two dimensions, length and width.

CUBIC MEASURE – Cubic or cubage means volume and gives size in terms of its bulk. Calculation requires 3 dimensions, length x width x depth or height or thickness.

MEASURES AND THEIR EQUIVALENTS

A gallon of water (U.S. Standard) weighs 8 1/3 pounds and contains 231 cubic inches.

A cubic foot of water contains 7 1/2 gallons, 1,728 cubic inches and weighs 62 1/2 pounds.

Doubling the diameter of a pipe increases its capacity four times.

To find the pressure in pounds per square inch of a column of water, multiply the height of the column in feet by .434.

To find the capacity of tanks any size, given the dimensions of a cylinder in inches, to find its capacity in U.S. gallons: square the diameter, multiply by the length and by .0034 (Note: See table of tank capacities.)

Rectangular tanks multiply the length by the width by the depth (All in inches) and divide the result by 231. The answer is the capacity in gallons.

31 1/2 gallons equals one barrel.

B.T.U. (British Thermal Unit) is the amount of the heat required to raise one pound of water one degree Fahrenheit.

A ton of refrigeration is measured by the displacement of the amount of heat required to melt a ton of ice in 24 hours. One motor horsepower of an electrically powered unit is normally required to produce one ton of refrigeration. 12,000 B.T.U. equals one tone.

Kilowatts multiplied by 1.3405 equal horsepower.

WEIGHTS & MEASURES

1 cubic inch of Cast Iron weighs	0.26 pounds
1 cubic inch Wrought Iron weighs	0.28 pounds
1 cubic inch Water weighs	0.036 pounds
1 inch of Water weighs	62.321 pounds
1 United States gallon weighs	8.33 pounds
1 Imperial gallon weighs	10.00 pounds
1 United States gallon equals	231.01 cubic inches
1 Imperial gallon equals	277.274 cubic inches
1 cubic foot of Water equals	7.48 U.S. gallons
1 gallon of water weighs	8.34 pounds
1 gallon equals	.1337 cubic feet
1 gallon equals	.1074 bushels
1 cubic foot equals	.8032 bushels
1 barrel (oil) equals	42 gallons
1 barrel (water) equals	31.5 gallons

Pressure in pounds per square inch of column of water equals .434 times the height of the column in feet.

AREAS

Square foot area of surface equals square of one side multiplied by factors shown.

Regular Shaped	Number of Sides	Factor
Equilateral Triangle	3	.433
Pentagon	5	1.721
Hexagon	6	2.598
Heptagon	7	3.634
Octagon	8	4.828
Nonagon	9	6.182
Decagon	10	7.694
Undecagon	11	9.366
Dodecagon	12	11.196

TABLES – For Use in Area and Content Capacity Computations
 Capacity of Circular Tanks – Per Foot of Height in Gallons & Bushels

Diameter in Feet	Circum.	Square Foot Area	Gallons	Bushels	Barrels (Oil) (Oil-42 gals. Ea.)
3	9.42	7.07	53	6	1.26
4	12.57	12.57	94	10	2.24
5	15.71	19.63	147	16	3.5
6	18.85	28.27	212	23	5.0
7	21.99	38.48	288	31	6.8
8	25.13	50.27	376	42	9.0
9	28.27	63.62	477	51	11.3
10	31.42	78.54	587	63	14.0
11	34.56	95.03	711	76	16.9
12	37.69	113.10	846	91	20.2
13	40.84	132.73	993	107	23.7
14	43.98	153.94	1,151	124	27.4
15	47.12	176.72	1,322	142	31.5
16	50.26	201.06	1,504	162	35.8
17	53.41	226.98	1,698	182	40.4
18	56.55	254.47	1,903	204	45.3
19	59.69	283.53	2,121	228	50.5
20	62.83	314.16	2,350	252	56.0
21	65.97	346.36	2,591	278	61.7
22	69.12	380.13	2,843	305	67.7
23	72.26	415.48	3,108	334	74.0
24	75.40	452.39	3,384	364	80.6
25	78.54	490.87	3,672	394	87.4
26	81.68	530.93	3,971	427	94.6
27	84.82	572.56	4,283	460	102.0
28	87.97	615.75	4,606	495	109.7
29	91.11	660.52	4,941	531	117.6
30	94.25	706.86	5,287	568	125.8
31	97.39	754.77	5,646	606	134.4
32	100.53	804.25	6,016	646	143.2
33	103.67	855.30	6,398	687	152.3
34	106.81	907.92	6,791	730	161.6
35	109.96	962.11	7,197	773	171.3
36	113.10	1,017.88	7,614	818	181.3
37	116.24	1,075.21	8,043	864	191.5
38	119.38	1,134.11	8,483	911	202.0
39	122.52	1,194.59	8,936	960	212.7
40	125.66	1,256.64	9,400	1,010	223.8

To find the capacity in barrels (oil) =Diameter squared x height.

To find the capacity in gallons = Diameter squared x 5.8748 x height
 (Diameter & height in feet).

AREAS AND MEASUREMENTS

To find the circumference of a circle, multiply the diameter by 3.1416.

To find the diameter, multiply circumference by 0.3183 or divide circumference by 3.1416.

To find the radius, multiply circumference by 0.15915.

To find the side of an inscribed square, multiply the diameter by 0.07071 or multiply the circumference by 0.2551.

To find the side of an equal square, multiply the diameter by 0.8863 or multiply the circumference by 0.2821.

Square: A side multiplied by 1.1142 equals the diameter of its circumscribing circle.
 A side multiplied by 4.443 equals the circumference of its circumscribing circle.
 A side multiplied by 1.126 equals the diameter of an equal circle.
 A side multiplied by 3.547 equals circumference of an equal circle.

To find the area of a circle, multiply the circumference by one-quarter of the diameter or multiply the square of the diameter by 0.7854 or multiply the square of the circumference by 0.07958 or multiply the square of one-half of the diameter by 3.1416.

To find the surface of a sphere or globe, multiply the diameter by the circumference or multiply the square of the diameter by 3.1416 or multiply four times the square of the radius by 3.1416.

To find tank capacities, diameter square x .0034 = gallons per inch of height – Base 42 gallons per barrel.

To find area of a triangle – multiply base by $\frac{1}{2}$ perpendicular height.

To find area of an ellipse – product of both diameters x .7854.

To find area of a parallelogram – base x altitude.

To find cu. inches in a ball – multiply cube of diameter by .5236.

To find cubic contents of a cone – multiply area of base by one-third the altitude.

Area of rectangle equals length multiplied by width.

Surface of frustum of cone or pyramid equals sum of circumference of both ends x $\frac{1}{2}$ slant height plus area both ends.

Contents of frustum of cone or pyramid: multiply area of two ends and get square root – add the two areas and time $\frac{1}{3}$ altitude.

CONVERSION TABLES

To convert bushels to ton, multiply number of bushels by 60 and divide the product by 2000 (average maximum weight of commodities 60 pounds per bushel.)

To convert gallons to bushels, divide gallons by 9.35. Answer in bushels.

To convert cubic measure into bushels, multiply by 0.8035.

To find capacity of cylindrical tanks standing on end: To find the capacity in cubic feet of a round tank or cistern, multiply the square of the average diameter by the depth and multiply the product by .785.



STANDARD ON

Mass Appraisal of Real Property

A criterion for measuring fairness,
quality, equity and accuracy

(Approved July 2017)



Valuing the World

Standard on Mass Appraisal of Real Property

Approved July 2017

International Association of Assessing Officers

IAAO assessment standards represent a consensus in the assessing profession and have been adopted by the Board of Directors of the International Association of Assessing Officers (IAAO). The objective of the IAAO standards is to provide a systematic means for assessing officers to improve and standardize the operation of their offices. IAAO standards are advisory in nature and the use of, or compliance with, such standards is voluntary. If any portion of these standards is found to be in conflict with national, state, or provincial laws, such laws shall govern. Ethical and/or professional requirements within the jurisdiction[1] may also take precedence over technical standards. – February 2022

[1] For example, USPAP, CUSPAP, IVS, EVS.

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Revision notes

This standard replaces the April 2013 Standard on Mass Appraisal of Real Property and is a complete revision. The 2013 Standard on Mass Appraisal of Real Property was a partial revision that replaced the 2012 standard, which replaced the 2002 standard. The 2002 standard combined and replaced the 1983 Standard on the Application of the Three Approaches to Value in Mass Appraisal, the 1984 Standard on Mass Appraisal, and the 1988 Standard on Urban Land Valuation.

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Standard on Mass Appraisal of Real Property

1. Scope

This standard defines requirements for the mass appraisal of real property. The primary focus is on mass appraisal for ad valorem tax purposes. However, the principles defined here should also be relevant to CAMAs (CAMA) (or automated valuation models) used for other purposes, such as mortgage portfolio management. The standard primarily addresses the needs of the assessor, assessment oversight agencies, and taxpayers.

This standard addresses mass appraisal procedures by which the fee simple interest in property can be appraised at market value, including mass appraisal application of the three traditional approaches to value (cost, sales comparison, and income). Single-property appraisals, partial interest appraisals, and appraisals made on an other-than-market-value basis are outside the scope of this standard. Nor does this standard provide guidance on determining assessed values that differ from market value because of statutory constraints such as use value, classification, or assessment increase limitations.

Mass appraisal requires complete and accurate data, effective valuation models, and proper management of resources. Section 2 introduces mass appraisal. Section 3 focuses on the collection and maintenance of property data. Section 4 summarizes the primary considerations in valuation methods, including the role of the three approaches to value in the mass appraisal of various types of property. Section 5 addresses model testing and quality assurance. Section 6 discusses certain managerial considerations: staff levels, data processing support, contracting for reappraisals, benefit-cost issues, and space requirements. Section 7 discusses reference materials.

2. Introduction

Market value for assessment purposes is generally determined through the application of mass appraisal techniques. Mass appraisal is the process of valuing a group of properties as of a given date and using common data, standardized methods, and statistical testing. To determine a parcel's value, assessing officers must rely upon valuation equations, tables, and schedules developed through mathematical analysis of market data. Values for individual parcels should not be based solely on the sale price of a property; rather, valuation schedules and models should be consistently applied to property data that are correct, complete, and up-to-date.

Properly administered, the development, construction, and use of a CAMA system results in a valuation system characterized by accuracy, uniformity, equity, reliability, and low per-parcel costs. Except for unique properties, individual analyses and appraisals of properties are not practical for ad valorem tax purposes.

3. Collecting and Maintaining Property Data

The accuracy of values depends first and foremost on the completeness and accuracy of property characteristics and market data. Assessors will want to ensure that their CAMA systems provide for the collection and maintenance of relevant land, improvement, and location features. These data must also be accurately and consistently collected. The CAMA system must also provide for the storage and processing of relevant sales, cost, and income and expense data.

3.1 Overview

Uniform and accurate valuation of property requires correct, complete, and up-to-date property data. Assessing offices must establish effective procedures for collecting and maintaining property data (i.e., property ownership, location, size, use, physical characteristics, sales price, rents, costs, and operating expenses). Such data are also used for performance audits, defense of appeals, public relations, and management information. The following sections recommend procedures for collecting these data.

3.2 Geographic Data

Assessors should maintain accurate, up-to-date cadastral maps (also known as assessment maps, tax maps, parcel boundary maps, and property ownership maps) covering the entire jurisdiction with a unique identification number for each parcel. Such cadastral maps allow assessing officers to identify and locate all parcels, both in the field and in the office. Maps become especially valuable in the mass appraisal process when a geographic information system (GIS) is used. A GIS permits graphic displays of sale prices, assessed values, inspection dates, work assignments, land uses, and much more. In addition, a GIS permits high-level analysis of nearby sales, neighborhoods, and market trends; when linked to a CAMA

system, the results can be very useful. For additional information on cadastral maps, parcel identification systems, and GIS, see the *Standard on Manual Cadastral Maps and Parcel Identifiers* (IAAO 2016b), *Standard on Digital Cadastral Maps and Parcel Identifiers* (IAAO 2015), *Procedures and Standards for a Multipurpose Cadastre* (National Research Council 1983), and *GIS Guidelines for Assessors* (URISA and IAAO 1999).

3.3 Property Characteristics Data

The assessor should collect and maintain property characteristics data sufficient for classification, valuation, and other purposes. Accurate valuation of real property by any method requires descriptions of land and building characteristics.

3.3.1 Selection of Property Characteristics Data

Property characteristics to be collected and maintained should be based on the following:

- Factors that influence the market in the locale in question
- Requirements of the valuation methods that will be employed
- Requirements of classification and property tax policy
- Requirements of other governmental and private users
- Marginal benefits and costs of collecting and maintaining each property characteristic

Determining what data on property characteristics to collect and maintain for a CAMA system is a crucial decision with long-term consequences. A pilot program is one means of evaluating the benefits and costs of collecting and maintaining a particular set of property characteristics (see Gloudemans and Almy 2011, 46–49). In addition, much can be learned from studying the data used in successful CAMAs in other jurisdictions. Data collection and maintenance are usually the costliest aspects of a CAMA. Collecting data that are of little importance in the assessment process should be avoided unless another governmental or private need is clearly demonstrated.

The quantity and quality of existing data should be reviewed. If the data are sparse and unreliable, a major recanvass will be necessary. Data that have been confirmed to be reliable should be used whenever possible. New valuation programs or enhancements requiring major recanvass activity or conversions to new coding formats should be viewed with suspicion when the existing database already contains most major property characteristics and is of generally good quality.

The following property characteristics are usually important in predicting residential property values:

Improvement Data

- Living area
- Construction quality or key components thereof (foundation, exterior wall type, and the like)
- Effective age or condition
- Building design or style
- Secondary areas including basements, garages, covered porches, and balconies
- Building features such as bathrooms and central air-conditioning
- Significant detached structures including guest houses, boat houses, and barns

Land Data

- Lot size
- Available utilities (sewer, water, electricity)

Location Data

- Market area
- Submarket area or neighborhood
- Site amenities, especially view and golf course or water frontage
- External nuisances, (e.g., heavy traffic, airport noise, or proximity to commercial uses).

For a discussion of property characteristics important for various commercial property types, see *Fundamentals of Mass Appraisal* (Gloudemans and Almy 2011, chapter 9).

3.3.2 Data Collection

Collecting property characteristics data is a critical and expensive phase of reappraisal. A successful data collection program requires clear and standard coding and careful monitoring through a quality control program. The development and use of a data collection manual is essential to achieving accurate and consistent data collection. The data collection program should result in complete and accurate data.

3.3.2.1 Initial Data Collection

A physical inspection is necessary to obtain initial property characteristics data. This inspection can be performed either by appraisers or by specially trained data collectors. In a joint approach, experienced appraisers make key subjective decisions, such as the assignment of construction quality class or grade, and data collectors gather all other details. Depending on the data required, an interior inspection might be necessary. At a minimum, a comprehensive exterior inspection should be conducted. Measurement is an important part of data collection.

3.3.2.2 Data Collection Format

Data should be collected in a prescribed format designed to facilitate both the collecting of data in the field and the entry of the data into the computer system.

A logical arrangement of the collection format makes data collection easier. For example, all items requiring an interior inspection should be grouped together. The coding of data should be as objective as possible, with measurements, counts, and check-off items used in preference to items requiring subjective evaluations (such as “number of plumbing fixtures” versus “adequacy of plumbing: poor, average, good”). With respect to check-off items, the available codes should be exhaustive and mutually exclusive, so that exactly one code logically pertains to each observable variation of a building feature (such as structure or roof type). The data collection format should promote consistency among data collectors, be clear and easy to use, and be adaptable to virtually all types of construction. Specialized data collection formats may be necessary to collect information on agricultural property, timberland, commercial and industrial parcels, and other property types.

3.3.2.3 Data Collection Manuals

A clear, thorough, and precise data collection manual is essential and should be developed, updated, and maintained. The written manual should explain how to collect and record each data item. Pictures, examples, and illustrations are particularly helpful. The manual should be simple yet complete. Data collection staff should be trained in the use of the manual and related updates to maintain consistency. The manual should include guidelines for personal conduct during field inspections, and if interior data are required, the manual should outline procedures to be followed when the property owner has denied access or when entry might be risky.

3.3.2.4 Data Accuracy Standards

The following standards of accuracy for data collection are recommended.

- Continuous or area measurement data, such as living area and exterior wall height, should be accurate within 1 foot (rounded to the nearest foot) of the true dimensions or within 5 percent of the area. (One foot equates to approximately 30 centimeters in the metric system.) If areas, dimensions, or volumes must be estimated, the property record should note the instances in which quantities are estimated.
- For each objective, categorical, or binary data field to be collected or verified, at least 95 percent of the coded entries should be accurate. Objective, categorical, or binary data characteristics include such attributes as exterior wall material, number of full bathrooms, and waterfront view. As an example, if a data collector captures 10 objective, categorical, or binary data items for 100 properties, at least 950 of the 1,000 total entries should be correct.
- For each subjective categorical data field collected or verified, data should be coded correctly at least 90 percent of the time. Subjective categorical data characteristics include data items such as quality grade, physical condition, and architectural style.

- Regardless of specific accuracy requirements, consistent measurement is important. Standards including national, local and regional practices exist to support consistent measurement. The standard of measurement should be documented as part of the process. (American Institute of Architects 1995; Marshall & Swift Valuation Service 2017; International Property Measurement Standards Coalition n.d.; Building Owners and Managers Association International 2017)

3.3.2.5 Data Collection Quality Control

A quality control program is necessary to ensure that data accuracy standards are achieved and maintained. Independent quality control inspections should occur immediately after the data collection phase begins and may be performed by jurisdiction staff, project consultants, auditing firms, or oversight agencies. The inspections should review random samples of finished work for completeness and accuracy and keep tabulations of items coded correctly or incorrectly, so that statistical tests can be used to determine whether accuracy standards have been achieved. Stratification by geographic area, property type, or individual data collector can help detect patterns of data error. Data that fail to meet quality control standards should be recollected.

The accuracy of subjective data should be judged primarily by conformity with written specifications and examples in the data collection manual. The data reviewer should substantiate subjective data corrections with pictures or field notes.

3.3.3 Data Entry

To avoid duplication of effort, the data collection form should be able to serve as the data entry form. Data entry should be routinely audited to ensure accuracy.

Data entry accuracy should be as close to 100 percent as possible and should be supported by a full set of range and consistency edits. These are error or warning messages generated in response to invalid or unusual data items. Examples of data errors include missing data codes and invalid characters. Warning messages should also be generated when data values exceed normal ranges (e.g., more than eight rooms in a 1,200-square-foot residence). The warnings should appear as the data are entered. When feasible, action on the warnings should take place during data entry. Field data entry devices provide the ability to edit data as it is entered and also eliminate data transcription errors.

3.3.4 Maintaining Property Characteristics Data

Property characteristics data should be continually updated in response to changes brought about by new construction, new parcels, remodeling, demolition, and destruction. There are several ways of updating data. The most efficient method involves building permits. Ideally, strictly enforced local ordinances require building permits for all significant construction activity, and the assessor's office receives copies of the permits. This method allows the assessor to identify properties whose characteristics are likely to change, to inspect such parcels on a timely basis (preferably as close to the assessment date as possible), and to update the files accordingly.

Another method is aerial photography, which also can be helpful in identifying new or previously unrecorded construction and land use.

Some jurisdictions use self-reporting, in which property owners review the assessor's records and submit additions or corrections. Information derived from multiple listing sources and other third-party vendors can also be used to validate property records.

Periodic field inspections can help ensure that property characteristics data are complete and accurate. Assuming that most new construction activity is identified through building permits or other ongoing procedures, a physical review including an on-site verification of property characteristics should be conducted at least every 4 to 6 years. Reinspections should include partial remeasurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions. Photographs taken at previous physical inspections can help identify changes.

3.3.5 Alternative to Periodic On-site Inspections

Provided that initial physical inspections are timely completed and that an effective system of building permits or other methods of routinely identifying physical changes is in place, jurisdictions may employ a set of digital imaging technology tools to supplement field reinspections with a computer-assisted office review. These imaging tools should include the following:

- Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)
- Orthophoto images (minimum 6-inch pixel resolution in urban/suburban and 12-inch resolution in rural areas, updated every 2 years in rapid-growth areas or 6–10 years in slow-growth areas)
- Low-level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6-inch pixel resolution in urban/suburban and 12-inch pixel resolution in rural areas, updated every 2 years in rapid-growth areas or 6–10 years in slow-growth areas).

These tool sets may incorporate change detection techniques that compare building dimension data (footprints) in the CAMA system to georeferenced imagery or remote sensing data from sources (such as LiDAR [light detection and ranging]) and identify potential CAMA sketch discrepancies for further investigation.

Assessment jurisdictions and oversight agencies must ensure that images meet expected quality standards. Standards required for vendor-supplied images should be spelled out in the Request for Proposal (RFP) and contract for services, and images should be checked for compliance with specified requirements. For general guidance on preparing RFPs and contracting for vendor-supplied services, see the *Standard on Contracting for Assessment Services* [IAAO 2008].

In addition, appraisers should visit assigned areas on an annual basis to observe changes in neighborhood condition, trends, and property characteristics. An on-site physical review is recommended when significant construction changes are detected, a property is sold, or an area is affected by catastrophic damage. Building permits should be regularly monitored and properties that have significant change should be inspected when work is complete.

3.4 Sale Data

States and provinces should seek mandatory disclosure laws to ensure comprehensiveness of sale data files. Regardless of the availability of such statutes, a file of sale data must be maintained, and sales must be properly reviewed and validated. Sale data are required in all applications of the sales comparison approach, in the development of land values and market-based depreciation schedules in the cost approach, and in the derivation of capitalization rates or discount rates in the income approach. Refer to *Mass Appraisal of Real Property* (Gloudemans 1999, chapter 2) or *Fundamentals of Mass Appraisal* (Gloudemans and Almy 2011 chapter 2) for guidelines on the acquisition and processing of sale data.

3.5 Income and Expense Data

Income and expense data must be collected for income-producing property and reviewed by qualified appraisers to ensure their accuracy and usability for valuation analysis (see Section 4.4.). Refer to *Mass Appraisal of Real Property* (Gloudemans 1999, chapter 2) or *Fundamentals of Mass Appraisal* (Gloudemans and Almy 2011, chapter 2) for guidelines addressing the collection and processing of income and expense data.

3.6 Cost and Depreciation Data

Current cost and depreciation data adjusted to the local market are required for the cost approach (see Section 4.2). Cost and depreciation manuals and schedules can be purchased from commercial services or created in-house. See *Mass Appraisal of Real Property* (Gloudemans 1999, chapter 4) or *Fundamentals of Mass Appraisal* (Gloudemans and Almy 2011, 180–193) for guidelines on creating manuals and schedules.

4. Valuation

Mass appraisal analysis begins with assigning properties to use classes or strata based on highest and best use, which normally equates to current use. Some statutes require that property be valued for ad valorem tax purposes at current use regardless of highest and best use. Zoning and other land use controls normally dictate highest and best use of vacant land. In the absence of such restrictions, the assessor must determine the highest and best use of the land by analyzing the four components—legally permissible, physically possible, appropriately supported, and financially feasible—thereby resulting in the highest value. Special attention may be required for properties in transition, interim or nonconforming uses, multiple uses, and excess land.

4.1 Valuation Models

Any appraisal, whether single-property appraisal or mass appraisal, uses a model, that is, a representation in words or an equation of the relationship between value and variables representing factors of supply and demand. Mass appraisal models attempt to represent the market for a specific type of property in a specified area. Mass appraisers must first specify the model, that is, identify the supply and demand factors and property features that influence value, for example, square feet of living area. Then they must calibrate the model, that is, determine the adjustments or coefficients that best represent the value contribution of the variables chosen, for example, the dollar amount the market places on each square foot of living area. Careful and extensive market analysis is required for both specification and calibration of a model that estimates values accurately. Mass appraisal models apply to all three approaches to value: the cost approach, the sales comparison approach, and the income approach.

Valuation models are developed for defined property groups. For residential properties, geographic stratification is appropriate when the value of property attributes varies significantly among areas and each area is large enough to provide adequate sales. It is particularly effective when housing types and styles are relatively uniform within areas. Separate models are developed for each market area (also known as economic or model areas). Subareas or neighborhoods can serve as variables in the models and can also be used in land value tables and selection of comparable sales. (See *Mass Appraisal of Real Property* [Gloudemans 1999, 118–120] or *Fundamentals of Mass Appraisal* [Gloudemans and Almy 2011, 139–143] for guidelines on stratification.) Smaller jurisdictions may find it sufficient to develop a single residential model.

Commercial and income-producing properties should be stratified by property type. In general, separate models should be developed for apartment, warehouse/industrial, office, and retail properties. Large jurisdictions may be able to stratify apartment properties further by type or area or to develop multiple models for other income properties with adequate data.

4.2 The Cost Approach

The cost approach is applicable to virtually all improved parcels and, if used properly, can produce accurate valuations. The cost approach is more reliable for newer structures of standard materials, design, and workmanship. It produces an estimate of the value of the fee simple interest in a property.

Reliable cost data are imperative in any successful application of the cost approach. The data must be complete, typical, and current. Current construction costs should be based on the cost of replacing a structure with one of equal utility, using current materials, design, and building standards. In addition to specific property types, cost models should include the cost of individual construction components and building items in order to adjust for features that differ from base specifications. These costs should be incorporated into a construction cost manual and related computer software. The software can perform the valuation function, and the manual, in addition to providing documentation, can be used when nonautomated calculations are required.

Construction cost schedules can be developed in-house, based on a systematic study of local construction costs, obtained from firms specializing in such information, or custom-generated by a contractor. Cost schedules should be verified for accuracy by applying them to recently constructed improvements of known cost. Construction costs also should be updated before each assessment cycle.

The most difficult aspects of the cost approach are estimates of land value and accrued depreciation. These estimates must be based on non-cost data (primarily sales) and can involve considerable subjectivity. Land values used in the cost approach must be current and consistent. Often, they must be extracted from sales of improved property because sales of vacant land are scarce. Section 4.5 provides standards for land valuation in mass appraisal.

Depreciation schedules can be extracted from sales data in several ways. See *Mass Appraisal of Real Property* (Gloudemans 1999, chapter 4) or *Fundamentals of Mass Appraisal* (Gloudemans and Almy 2011, 189–192).

4.3 The Sales Comparison Approach

The sales comparison approach estimates the value of a subject property by statistically analyzing the sale prices of similar properties. This approach is usually the preferred approach for estimating values for residential and other property types with adequate sales.

Applications of the sales comparison approach include direct market models and comparable sales algorithms (see *Mass Appraisal of Real Property* [Gloudemans 1999, chapters 3 and 4], *Fundamentals of Mass Appraisal* [Gloudemans and Almy 2011, chapters 4 and 6], and the *Standard on Automated Valuation Models (AVMs)* [IAAO 2018]). Comparable sales algorithms are most akin to single-property appraisal applications of the sales comparison approach. They have the advantages of being familiar and easily explained and can compensate for less well-specified or calibrated models, because the models are used only to make adjustments to the selected comparables. They can be problematic if the selected comparables are not well validated or representative of market value. Because they predict market value directly, direct market models depend more heavily on careful model specification and calibration. Their advantages include efficiency and consistency, because the same model is directly applied against all properties in the model area.

Users of comparable sales algorithms should be aware that sales ratio statistics will be biased if sales used in the ratio study are used as comparables for themselves in model development. This problem can be avoided by (1) not using sales as comparables for themselves in modeling or (2) using holdout or later sales in ratio studies.

4.4 The Income Approach

In general, for income-producing properties, the income approach is the preferred valuation approach when reliable income and expense data are available, along with well-supported income multipliers, overall rates, and required rates of return on investment. Successful application of the income approach requires the collection, maintenance, and careful analysis of income and expense data.

Mass appraisal applications of the income approach begin with collecting and processing income and expense data. (These data should be expressed on an appropriate per-unit basis, such as per square foot or per apartment unit.) Appraisers should then compute normal or typical gross incomes, vacancy rates, net incomes, and expense ratios for various homogeneous strata of properties. These figures can be used to judge the reasonableness of reported data for individual parcels and to estimate income and expense figures for parcels with unreported data. Actual or reported figures can be used as long as they reflect typical figures (or typical figures can be used for all properties).

Alternatively, models for estimating gross or net income and expense ratios can be developed by using actual income and expense data from a sample of properties and calibrated by using multiple regression analysis. For an introduction to income modeling, see *Mass Appraisal of Real Property* (Gloudemans 1999, chapter 3) or *Fundamentals of Mass Appraisal* (Gloudemans and Almy 2011, chapter 9). The developed income figures can be capitalized into estimates of value in a number of ways. The most direct method involves the application of gross income multipliers, which express the ratio of market value to gross income. At a more refined level, net income multipliers or their reciprocals, overall capitalization rates, can be developed and applied. Provided there are adequate sales, these multipliers and rates should be extracted from a comparison of actual or estimated incomes with sale prices (older income and sales data should be adjusted to the valuation date as appropriate). Income multipliers and overall rates developed in this manner tend to provide reliable, consistent, and readily supported valuations when good sales and income data are available. When adequate sales are not available, relevant publications and local market participants can be consulted.

4.5 Land Valuation

State or local laws may require the value of an improved parcel to be separated into land and improvement components. When the sales comparison or income approach is used, an independent estimate of land value can be made and subtracted from the total property value to obtain a residual improvement value. Some computerized valuation techniques provide a separation of total value into land and building components.

Land values should be reviewed annually. At least once every 4 to 6 years the properties should be physically inspected and revalued. The sales comparison approach is the primary approach to land valuation and is always preferred when sufficient sales are available. In the absence of adequate sales, other techniques that can be used in land appraisal include allocation, abstraction, anticipated use, capitalization of ground rents, and land residual capitalization. (See *Mass Appraisal of Real Property* [Gloudemans 1999, chapter 3] or *Fundamentals of Mass Appraisal* [Gloudemans and Almy 2011, 178–180].)

4.6 Considerations by Property Type

The appropriateness of each valuation approach varies with the type of property under consideration. Table 1 ranks the relative usefulness of the three approaches in the mass appraisal of major types of properties. The table assumes that there are no major statutory barriers to using all three approaches or to obtaining cost, sales, and income data. Although relying only on the single best approach for a given type of property can have advantages in terms of efficiency and consistency, the use of two or more approaches provides helpful cross-checks and flexibility and can thus produce greater accuracy, particularly for less typical properties.

Table 1. Rank of typical usefulness of the three approaches to value in the mass appraisal of major types of property

Type of Property	Cost Approach	Sales Comparison Approach	Income Approach
Single-family residential	2	1	3
Multifamily residential	3	1,2	1,2
Commercial	3	2	1
Industrial	1,2	3	1,2
Nonagricultural land	-	1	2
Agricultural ^a	-	2	1
Special-purpose ^b	1	2,3	2,3

^a Includes farm, ranch, and forest properties.

^b Includes institutional, governmental, and recreation properties.

4.6.1 Single-Family Residential Property

The sales comparison approach is the best approach for single-family residential property, including condominiums. Automated versions of this approach are highly efficient and generally accurate for the majority of these properties. The cost approach is a good supplemental approach and should serve as the primary approach when the sales data available are inadequate. The income approach is usually inappropriate for mass appraisal of single-family residential properties, because most of these properties are not rented.

4.6.2 Manufactured Housing

Manufactured or *mobile* homes can be valued in a number of ways depending on the local market and ownership status. Often mobile homes are purchased separately and situated on a rented space in a mobile home park. In this case the best strategy is to model the mobile homes separately from the land. At other times mobile homes are situated on individual lots and bought and sold similar to stick-built homes. Particularly in rural areas they may be intermixed with stick-built homes. In these cases, they can be modeled in a manner similar to that for other residential properties and included in the same models, as long as the model includes variables to distinguish them and recognize any relevant differences from other homes (e.g., mobile homes may appreciate at a rate different from that for stick-built homes).

4.6.3 Multifamily Residential Property

The sales comparison and income approaches are preferred in valuing multifamily residential property when sufficient sales and income data are available. Multiple regression analysis (MRA) and related techniques have been successfully used in valuing this property type. Where adequate sales are available, direct sales models can be used. MRA also can be used to calibrate different portions of the income approach, including the estimation of market rents and development of income multipliers or capitalization rates. As with other residential property, the cost approach is useful in providing supplemental valuations and can serve as the primary approach when good sales and income data are not available.

4.6.4 Commercial and Industrial Property

The income approach is the most appropriate method in valuing commercial and industrial property if sufficient income data are available. Direct sales comparison models can be equally effective in large jurisdictions with sufficient sales. When a sufficient supply of sales data and income data is not available, the cost approach should be applied. However, values generated should be checked against available sales data. Cost factors, land values, and depreciation schedules must be kept current through periodic review.

4.6.5 Nonagricultural Land

The sales comparison approach is preferred for valuing nonagricultural land. Application of the sales comparison approach to vacant land involves the collection of sales data, the posting of sales data on maps, the calculation of standard unit values (such as value per square foot, per front foot, or per parcel) by area and type of land use, and the development of land valuation maps or computer-generated tables in which the pattern of values is displayed. When vacant land sales are not available or are few, additional benchmarks can be obtained by subtracting the replacement cost new less depreciation of improvements from the sale prices of improved parcels. The success of this technique requires reliable cost data and tends to work best for relatively new improvements, for which depreciation is minimal.

Another approach is a *hybrid* model decomposable into land and building values. Although these models can be calibrated from improved sales alone, separation of value between land and buildings is more reliable when both vacant and improved sales are available.

4.6.6 Agricultural Property

If adequate sales data are available and agricultural property is to be appraised at market value, the sales comparison approach is preferred. However, most states and provinces provide for the valuation of agricultural land at use value, making the sales comparison approach inappropriate for land for which market value exceeds use value. Thus, it is often imperative to obtain good income data and to use the income approach for agricultural land. Land rents are often available, sometimes permitting the development and application of overall capitalization rates. Many states and provinces have soil maps that assign land to different productivity classes for which typical rents can be developed. Cost tables can be used to value agricultural buildings.

4.6.7 Special-Purpose Property

The cost approach tends to be most appropriate in the appraisal of special-purpose properties, because of the distinctive nature of such properties and the general absence of adequate sales or income data.

4.7 Value Reconciliation

When more than one approach or model is used for a given property group, the appraiser must determine which to use or emphasize. Often this can be done by comparing ratio study statistics. Although there are advantages to being consistent, sometimes an alternative approach or method is more reliable for special situations and atypical properties. CAMA systems should allow users to document the approach or method being used for each property.

4.8 Frequency of Reappraisals

Section 4.2.2 of the *Standard on Property Tax Policy* (IAAO 2010) states that current market value implies annual assessment of all property. Annual assessment does not necessarily mean, however, that each property must be re-examined each year. Instead, models can be recalibrated, or market adjustment factors derived from ratio studies or other market analyses applied based on criteria such as property type, location, size, and age.

Analysis of ratio study data can suggest groups or strata of properties in greatest need of physical review. In general, market adjustments can be highly effective in maintaining equity when appraisals are uniform within strata and recalibration can provide even greater accuracy. However, only physical reviews can correct data errors and, as stated in Sections 3.3.4 and 3.3.5, property characteristics data should be reviewed and updated at least every 4 to 6 years. This can be accomplished in at least three ways:

- Reinspecting all property at periodic intervals (i.e., every 4 to 6 years)
- Reinspecting properties on a cyclical basis (e.g., one-fourth or one-sixth each year)
- Reinspecting properties on a priority basis as indicated by ratio studies or other considerations while still ensuring that all properties are examined at least every sixth year

5. Model Testing, Quality Assurance, and Value Defense

Mass appraisal allows for model testing and quality assurance measures that provide feedback on the reliability of valuation models and the overall accuracy of estimated values. Modelers and assessors must be familiar with these diagnostics so they can evaluate valuation performance properly and make improvements where needed.

5.1 Model Diagnostics

Modeling software contains various statistical measures that provide feedback on model performance and accuracy. MRA software contains multiple sets of diagnostic tools, some of which relate to the overall predictive accuracy of the model and some of which relate to the relative importance and statistical reliability of individual variables in the model. Modelers must understand these measures and ensure that final models not only make appraisal sense but also are statistically sound.

5.2 Sales Ratio Analyses

Regardless of how values were generated, sales ratio studies provide objective, bottom-line indicators of assessment performance. The IAAO literature contains extensive discussions of this important topic, and the *Standard on Ratio Studies* (2013) provides guidance for conducting a proper study. It also presents standards for key ratio statistics relating to the two primary aspects of assessment performance: level and uniformity. The following discussion summarizes these standards and describes how the assessor can use sales ratio metrics to help ensure accurate, uniform values.

5.2.1 Assessment Level

Assessment level relates to the overall or general level of assessment of a jurisdiction and various property classes, strata, and groups within the jurisdiction. Each group must be assessed at market value as required by professional standards and applicable statutes, rules, and related requirements. The three common measures of central tendency in ratio studies are the median, mean, and weighted mean. The *Standard on Ratio Studies* (2013) stipulates that the median ratio should be between 0.90 and 1.10 and provides criteria for determining whether it can be concluded that the standard has not been achieved for a property group. Current, up-to-date valuation models, schedules, and tables help ensure that assessment levels meet required standards, and values can be statistically adjusted between full reappraisals or model recalibrations to ensure compliance.

5.2.2 Assessment Uniformity

Assessment uniformity relates to the consistency and equity of values. Uniformity has several aspects, the first of which relates to consistency in assessment levels between property groups. It is important to ensure, for example, that residential and commercial properties are appraised at similar percentages of market value (regardless of the legal assessment ratios that may then be applied) and that residential assessment levels are consistent among neighborhoods, construction classes, age groups, and size groups. Consistency among property groups can be evaluated by comparing measures of central tendency calculated for each group.

Various graphs can also be used for this purpose. The *Standard on Ratio Studies* (IAAO 2013) stipulates that the level of appraisal for each major group of properties should be within 5 percent of the overall level for the jurisdiction and provides criteria for determining whether it can be concluded from ratio data that the standard has not been met.

Another aspect of uniformity relates to the consistency of assessment levels within property groups. There are several such measures, the preeminent of which is the coefficient of dispersion (COD), which represents the average percentage deviation from the median ratio. The lower the COD, the more uniform the ratios within the property group. In addition, uniformity can be viewed spatially by plotting sales ratios on thematic maps.

The *Standard on Ratio Studies* (IAAO 2013) provides the following standards for the COD:

- Single-family homes and condominiums: CODs of 5 to 10 for newer or fairly similar residences and 5 to 15 for older or more heterogeneous areas
- Income-producing properties: CODs of 5 to 15 in larger, urban areas and 5 to 20 in other areas
- Vacant land: CODs of 5 to 20 in urban areas and 5 to 25 in rural or seasonal recreation areas
- Rural residential, seasonal, and manufactured homes: CODs of 5 to 20.

The entire appraisal staff must be aware of and monitor compliance with these standards and take corrective action where necessary. Poor uniformity within a property group is usually indicative of data problems or deficient valuation procedures or tables and cannot be corrected by application of market adjustment factors.

A final aspect of assessment uniformity relates to equity between low- and high-value properties. Although there are statistical subtleties that can bias evaluation of price-related uniformity, the IAAO literature (see particularly *Fundamentals of Mass Appraisal* [Gloudemans and Almy 2011, 385–392 and Appendix B] and the *Standard on Ratio Studies* [IAAO 2013]) provides guidance and relevant measures, namely, the price-related differential (PRD) and coefficient of price-related bias (PRB).

The PRD provides a simple gauge of price-related bias. The *Standard on Ratio Studies* (IAAO 2013) calls for PRDs of 0.98 to 1.03. PRDs below 0.98 tend to indicate assessment progressivity, the condition in which assessment ratios increase with price. PRDs above 1.03 tend to indicate assessment regressivity, in which assessment ratios decline with price. The PRB indicates the percentage by which assessment ratios change whenever values double or are halved. For example, a PRB of -0.03 would mean that assessment levels fall by 3 percent when value doubles. The *Standard on Ratio Studies* calls for PRBs of -0.05 to $+0.05$ and regards PRBs outside the range of -0.10 to $+0.10$ as unacceptable.

Because price is observable only for sale properties, there is no easy correction for the PRB, which is usually due to problems in valuation models and schedules. Sometimes other ratio study diagnostics will provide clues. For example, high ratios for lower construction classes may indicate that base rates should be reduced for those classes, which should in turn improve assessment ratios for low-value properties.

5.3 Holdout Samples

Holdout samples are validated sales that are not used in valuation but instead are used to test valuation performance. Holdout samples should be randomly selected with a view to obtaining an adequate sample while ensuring that the number of sales available for valuation will provide reliable results for the range of properties that must be valued (holdout samples of 10 to 20 percent are typical). If too few sales are available, later sales can be validated and used for the same purpose. (For a method of using sales both to develop and test valuation models, see "The Use of Cross-validation in CAMA Modeling to Get the Most Out of Sales" (Jensen 2011).

Since they were not used in valuation, holdout samples can provide more objective measures of valuation performance. This can be particularly important when values are not based on a common algorithm as cost and MRA models are. Manually assigning land values, for example, might produce sales ratio statistics that appear excellent but are not representative of broader performance for both sold and unsold properties. Comparable sales models that value a sold property using the sale of a property as a comparable for itself can produce quite different results when tested on a holdout group.

When a new valuation approach or technique is used for the first time, holdout sales can be helpful in validating use of the new method. In general, however, holdout samples are unnecessary as long as valuation models are based on common algorithms and schedules and the value assigned to a sale property is not a function of its price. Properly validated later sales can provide follow-up performance indicators without compromising the number of sales available for valuation.

5.4 Documentation

Valuation procedures and models should be documented. Appraisal staff should have at least a general understanding of how the models work and the various rates and adjustments made by the models. Cost manuals should be current and contain the rates and adjustments used to value improvements by the cost approach. Similarly, land values should be supported by tables of rates and adjustments for features such as water frontage, traffic, and other relevant influences. MRA models and other sales comparison algorithms should document final equations and should be reproducible, so that rerunning the model produces the same value. Schedules of rental rates, vacancy rates, expense ratios, income multipliers, and capitalization rates should document how values based on the income approach were derived.

It can be particularly helpful to prepare a manual, booklet, or report for each major property type that provides a narrative summary of the valuation approach and methodology and contains at least the more common rates and adjustments. Examples of how values were computed for sample properties can be particularly helpful. The manuals serve as a resource for current staff and can be helpful in training new staff or explaining the valuation process to other interested parties. Once prepared, the documents should be updated when valuation schedules change or methods and calculation procedures are revised.

5.5 Value Defense

The assessment office staff must have confidence in the appraisals and be able to explain and defend them. This confidence begins with application of reliable appraisal techniques, generation of appropriate valuation reports, and review of preliminary values. It may be helpful to have reports that list each parcel, its characteristics, and its calculated value. Parcels with unusual characteristics, extreme values, or extreme changes in values should be identified for subsequent individual review. Equally important, summary reports should show average values, value changes, and ratio study statistics for various strata of properties. These should be reviewed to ensure the overall consistency of values for various types of property and various locations. (See the *Uniform Standards of Professional Appraisal Practice*, Standards Rule 6-7, for reporting requirements for mass appraisals [The Appraisal Foundation 2012–2013].)

The staff should also be prepared to support individual valuations as required, preferably through comparable sales. At a minimum, staff should be able to produce a property record and explain the basic approach (cost, sales comparison, or income) used to estimate the value of the property. A property owner should never be told simply that “the computer” or “the system” produced the appraisal. In general, the staff should tailor the explanation to the taxpayer’s knowledge and expertise. Equations converted to tabular form can be used to explain the basis for valuation. In all cases, the assessment office staff should be able to produce sales or appraisals of similar properties in order to support (or at least explain) the valuation of the property in question. Comparable sales can be obtained from reports that list sales by such features as type of property, area, size, and age. Alternatively, interactive programs can be obtained or developed that identify and display the most comparable properties.

Assessors should notify property owners of their valuations in sufficient time for property owners to discuss their appraisals with the assessor and appeal the value if they choose to do so (see the *Standard on Public Relations* [IAAO 2011]). Statutes should provide for a formal appeals process beyond the assessor’s level (see the *Standard on Assessment Appeal* [IAAO 2016a]).

6. Managerial and Space Considerations

6.1 Overview

Mass appraisal requires staff, technical, and other resources. This section discusses certain key managerial and facilities considerations.

6.2 Staffing and Space

A successful in-house appraisal program requires trained staff and adequate facilities in which to work and meet with the public.

6.2.1 Staffing

Staff should comprise persons skilled in general administration, supervision, appraisal, mapping, data processing, and clerical functions. Typical staffing sizes and patterns for jurisdictions of various sizes are illustrated in *Fundamentals of Mass Appraisal* (Gloudemans and Almy 2011, 22–25). Staffing needs can vary significantly based on factors such as frequency of reassessments.

6.2.2 Space Considerations

The following minimum space standards are suggested for managerial, supervisory, and support staff:

- *Chief assessing officer (e.g., Assessor, director)*—a private office, enclosed by walls or windows extending to the ceiling, of 200 square feet (18 to 19 square meters)
- *Management position (e.g., chief deputy assessor, head of a division in a large jurisdiction, and so on)*—a private office, enclosed by walls or windows extending to the ceiling, of 170 square feet (15 to 16 square meters)
- *Supervisory position (head of a section, unit, or team of appraisers, mappers, analysts, technicians, or clerks)*—a private office or partitioned space of 150 square feet (14 square meters)
- *Appraisers and technical staff*—private offices or at least partitioned, quiet work areas of 50 to 100 square feet (5 to 10 square meters), not including aisle and file space, with a desk and chair
- *Support staff*—adequate workspace, open or partitioned, to promote intended work functions and access.

In addition, there should be adequate space for

- File storage and access
- Training and meetings
- Mapping and drafting
- Public service areas
- Printing and photocopy equipment
- Library facilities.

6.3 Data Processing Support

CAMAs require considerable data processing support.

6.3.1 Hardware

The hardware should be powerful enough to support applications of the cost, sales comparison, and income approaches, as well as data maintenance and other routine operations. Data downloading, mass calculations, GIS applications, and Web support tend to be the most computer-intensive operations. Processing speed and efficiency requirements should be established before hardware acquisition. Computer equipment can be purchased, leased, rented, or shared with other jurisdictions. If the purchase option is chosen, the equipment should be easy to upgrade to take advantage of technological developments without purchasing an entirely new system.

6.3.2 Software

CAMA software can be developed internally, adapted from software developed by other public agencies, or purchased (in whole or in part) from private vendors. (Inevitably there will be some tailoring needed to adapt externally developed software to the requirements of the user's environment.) Each alternative has advantages and disadvantages. The software should be designed so that it can be easily modified; it should also be well documented, at both the appraiser/user and programmer levels.

CAMA software works in conjunction with various general-purpose software, typically including word processing, spreadsheet, statistical, and GIS programs. These programs and applications must be able to share data and work together cohesively.

Security measures should exist to prevent unauthorized use and to provide backup in the event of accidental loss or destruction of data.

6.3.2.1 Custom Software

Custom software is designed to perform specific tasks, identified by the jurisdiction, and can be specifically tailored to the user's requirements. The data screens and processing logic can often be customized to reflect actual or desired practices, and the prompts and help information can be tailored to reflect local terminology and convention.

After completing the purchase or license requirements, the jurisdiction should retain access to the program source code, so other programmers are able to modify the program to reflect changing requirements.

The major disadvantages of custom software are the time and expense of writing, testing, and updating. Particular attention must be paid to ensuring that user requirements are clearly conveyed to programmers and reflected in the end product, which should not be accepted until proper testing has been completed. Future modifications to programs, even those of a minor nature, can involve system administrator approval and can be a time-consuming, costly, and rigorous job. (See *Standard on Contracting for Assessment Services* [IAAO 2019].)

6.3.2.2 Generic Software

An alternative to custom software is generic software, of which there are two major types: vertical software, which is written for a specific industry, and horizontal software, which is written for particular applications regardless of industry. Examples of the latter include database, spreadsheet, word processing, and statistical software. Although the actual instruction code within these programs cannot be modified, they typically permit the user to create a variety of customized templates, files, and documents that can be processed. These are often referred to as commercial off-the-shelf software (COTS) packages.

Generic vertical software usually requires modification to fit a jurisdiction's specific needs. In considering generic software, the assessor should determine

- System requirements
- The extent to which the software meets the agency's needs
- A timetable for implementation
- How modifications will be accomplished
- The level of vendor support
- Whether the source code can be obtained.

(See *Standard on Contracting for Assessment Services* [IAAO 2019].)

Horizontal generic software is more flexible, permitting the user to define file structures, relational table layout, input and output procedures, including form or format, and reports. Assessment offices with expertise in such software (which does not imply a knowledge of programming) can adapt it for

- Property (data) file maintenance
- Market research and analysis
- Valuation modeling and processing
- Many other aspects of assessment operations.

Horizontal generic software is inexpensive and flexible. However, it requires considerable customization to adapt it to local requirements. Provisions should be made for a sustainable process that is not overly dependent on a single person or resource.

6.4 Contracting for Appraisal Services

Reappraisal contracts can include mapping, data collection, data processing, and other services, as well as valuation. They offer the potential of acquiring professional skills and resources quickly. These skills and resources often are not available internally. Contracting for these services not only can allow the jurisdiction to maintain a modest staff and to budget for reappraisal on a periodic basis, but also makes the assessor less likely to develop in-house expertise. (See the *Standard on Contracting for Assessment Services* [IAAO 2019].)

6.5 Benefit-Cost Considerations

6.5.1 Overview

The object of mass appraisal is to produce equitable valuations at low costs. Improvements in equity often require increased expenditures.

Benefit-cost analysis in mass appraisal involves two major issues: policy and administration.

6.5.2 Policy Issues

An assessment jurisdiction requires a certain expenditure level simply to inventory, list, and value properties. Beyond that point, additional expenditures make possible rapid improvements in equity initially, but marginal improvements in equity diminish as expenditures increase. At a minimum, jurisdictions should budget to meet statutory requirements and the performance standards contained in the *Standard on Ratio Studies* (IAAO 2013) and summarized in Section 5.2.

6.5.3 Administrative Issues

Maximizing equity per dollar of expenditure is the primary responsibility of assessment administration. To maximize productivity, the assessor and managerial staff must effectively plan, budget, organize, and control operations and provide leadership. This must be accomplished within the office's legal, fiscal, economic, and social environment and constraints (Eckert, Gloudemans, and Kenyon 1990, chapter 16).

7. Reference Materials

Reference materials are needed in an assessment office to promote compliance with laws and regulations, uniformity in operations and procedures, and adherence to generally accepted assessment principles and practices.

7.1 Standards of Practice

The standards of practice may incorporate or be contained in laws, regulations, policy memoranda, procedural manuals, appraisal manuals and schedules, standard treatises on property appraisal and taxation (see section 6.2). Written standards of practice should address areas such as personal conduct, collection of property data, coding of information for data processing. The amount of detail will vary with the nature of the operation and the size of the office.

7.2 Professional Library

Every assessment office should have access to a comprehensive professional library that contains the information staff needs. A resource library may be digital or physical and should include the following:

- Property tax laws and regulations
- IAAO standards
- Historical resources
- Current periodicals
- Manuals and schedules
- Equipment manuals and software documentation.

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Assessment Standards of the International Association of Assessing Officers

Guide to Assessment Standards

Standard on Assessment Appeal

Standard on Automated Valuation Models

Standard on Contracting for Assessment Services

Standard on Data Quality

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Mass Appraisal of Real Property

Standard on Oversight Agency Responsibilities

Standard on Professional Development

Standard on Property Tax Policy

Standard on Public Relations

Standard on Ratio Studies

Standard on Valuation of Personal Property

Standard on Valuation of Property Affected by Environmental Contamination

Standard on Verification and Adjustment of Sales

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LAND APPRAISAL PROCEDURES

PREFACE

Land values are derived primarily by the sales comparison method. It is, therefore, important that certain factors be accurately shown and considered. These factors include location, size, topography, present use, highest and best use, etc. The following chapter describes procedures for recording these important elements and determining land values.

LAND APPRAISAL PROCEDURES

INTRODUCTION

The market or sales comparison approach is the most applicable method for the valuation of land. The income approach should also be considered for properties for which sufficient income data are not available for vacant parcels, as often happens in the downtown area and the older subdivisions where no vacant parcels remain, value may be estimated using a land residual approach.

Land value is generally estimated by comparing the subject property to similar properties which have recently sold and making adjustments to the comparable for the different factors affecting land value.

Some of the factors which must be considered include: location, size, shape, topography, accessibility, present use, highest and best use, zoning, utilities, income to the land, supply and demand for the particular type land, improvements to the land and improvements on the land, irrigation, drainage, sea walls, sidewalks, curbs, gutter, etc. are examples of improvements to the land and are included in the value of the land. Building structures are improvements on the land and with few exceptions, (some condominium or cooperative buildings), are valued apart from the land.

LAND APPRAISAL PROCEDURE

All zoning, utilities, and pertinent data should be shown on the VCS land pricing worksheet maps.

Roads should be classified paved, dirt, nonexistent, etc. and the availability of public improvements indicated on the pricing worksheet maps as necessary.

The last two years sales value and dates should be shown on or beside that particular parcel on the pricing worksheet map by VCS.

Land pricing tables should be established for each VCS and entered into the computer assisted mass appraisal system.

Base Price Method

The base price method of appraising land is utilized to reflect market value when appraising acreage. The market indicates that land values change when properties have different amenities such as road frontage, public utilities, road types and the size of the tract.

The following is a description of how these factors affect each parcel of land;

Location

Location is the key factor in the determination of market value in the county. Depending on the market demand and the sales prices, locational areas (Valuation Control Sectors) were established throughout the county. Within each VCS other locational factors may be applied to a given parcel. The concept of neighborhood homogeneity may tend to fluctuate values as the parcel becomes more under the influence of the neighborhood and less under the influence of the total area. The market demands high prices for property in or near active market areas. Desirable subdivisions, availability of water and sewer, proximity to shopping areas, higher VCS areas and the existence of amenities are factors which tend to increase market demand. The inverse may be true for parcels near a declining subdivision or undesirable industrial or commercial use area. These influences must be determined and adjusted on an individual basis by the appraiser.

Size

The size of a parcel plays a major role in determining the per acre price at which a parcel of land will sell. The total price asked for a parcel of land has an indirect correlation with the number of potential buyers in the market. This situation stimulates more price negotiations and longer turnover periods for large tracts. Consequently, the actual cash value per acre decreases as the size of the parcel increases.

The value of small lots containing less than one acre depends greatly on zoning and health department restrictions, therefore, these lots must be priced by the lot, front foot, or square foot.

Access

Paved: This is considered to be the norm and no adjustment is needed.

Dirt: Parcels located on dirt roads are to be minuses 15% for access.

No State Maintained Access, NX: Parcels having no access are useful mainly as add on property for adjoining owners which have access and are to be minuses 25%-50% for access.

Qualified, recent sales data should be posted to the property ownership maps. This data should include whether the sale was vacant or improved, the month and the year of the sale, the amount of the sale and the units and unit price of the sale if it was a vacant sale as follows:

$\$250,000$ or $\$25,000$
QV / 2006 QI / 2006

The maps are then taken into the field by the land appraiser to field check, study and analyze the sales and their characteristics.

The appraiser can then use the sales to compare to other parcels with similar characteristics in the immediate area. Notes should be placed on vacant parcels to indicate the condition of the land if fill is required.

The appraiser should also note the characteristics of the area appraised for similarities which may be encountered in other areas which have insufficient sales.

Generally residential property is valued by front foot (F), square foot (S), lot (L), or units (U); commercial property by front foot (F), square foot (S), acreage (A) or units (U); industrial property by front foot (F), square foot (S), or acreage (A), units (U); and agricultural property by acreage (A). (Some tracts may require two or more different land units.)

LAND MODELS

Once the appraiser has determined the appropriate unit of comparison and land values for various properties in each neighborhood, a neighborhood land model is constructed to ensure uniform application of the rates used for each land classification (residential, commercial, open, etc.) and valuation method (acre, unit/lot value, square feet, front feet) used within the neighborhood. For example, neighborhood model # 538 may consist of standard subdivision lots of similar size. The appraiser decides that a lot/unit value is the appropriate method, and the value per lot is \$24,000. Using the land schedules, residential land code L1 is assigned to the subdivision lots, using land type method U (unit/lot value) with a rate of \$24,000 (from range of rates in land schedules). All similar lots are coded and valued uniformly within the neighborhood, producing equitable assessments. The land model would look as follows:

CALP - Models

ENTER QUERY EXECUTE QUERY CANCEL QUERY CLONE INSERT DELETE **SAVE** EXPORT  

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LAND MODEL **AUDIT LOG**

Version *	Land Type *	Nbhd Mod...	Location *	Zone *	Util *	Street *	Land...	Base Size	Base Rate	Base Incre...	Base Decr...
2023	U: LOT/UN...	538	0	0	0	0	L1	1	24000	24000	24000

This process is repeated for the various land classifications and valuation methods for each neighborhood, creating a unique Land Model for each neighborhood.

Land Codes and Descriptions			2023 Land Rates		
Type	Land Code	Description	Range Low	-	Range High
A	AC1	ALCOA PROPERTY	1	-	10,000
A	ACB	ACREAGE RATE	100	-	1,000,000
A	ACL	ALCOA CONTOUR LINE	100	-	10,000
A	B	ACRES - BUILDING SITE	100	-	100,000
A	B01	BLDG SITE ACRES OVERRIDE	100	-	1,000,000
A	B01N	BLDG SITE ACRES OVERRIDE	100	-	1,000,000
A	B02	BLDG SITE ACRES OVERRIDE	100	-	1,000,000
A	B02N	BLDG SITE ACRES OVERRIDE	100	-	1,000,000
A	B03	ACRES - BUILD SITE - COMM	100	-	1,000,000
A	B1	BUILDING SITE - APART	100	-	1,000,000
A	B1N	BUILDING SITE - APART	100	-	1,000,000
A	B2	ACRES - MULTI-FAMILY USE	100	-	1,000,000
A	B2N	ACRES - MULTI-FAMILY USE	100	-	1,000,000
A	B3	ACRES - S-CENTER SITE	100	-	1,000,000
A	B31	BLDG SITE - ROWAN SUMMIT	100	-	1,000,000
A	B31N	BLDG SITE - ROWAN SUMMIT	100	-	1,000,000
A	B3C	ACRES - S-CENTER SITE	100	-	1,000,000
A	B3N	ACRES - S-CENTER SITE	100	-	1,000,000
A	B4	BUILDING SITE	100	-	1,000,000
A	B4N	BUILDING SITE	100	-	1,000,000
A	B5	BLDG SITE	100	-	1,000,000
A	B5N	BLDG SITE	100	-	1,000,000
A	B6	BUILDING SITE	100	-	1,000,000
A	B6N	BUILDING SITE	100	-	1,000,000
A	B7	BUILDING SITE	100	-	1,000,000
A	B7N	BUILDING SITE	100	-	1,000,000
A	B8	BUILDING SITE	100	-	1,000,000
A	B9	BUILDING SITE	100	-	1,000,000
A	BD1	BUILDERS INVENTORY	100	-	1,000,000
A	BD2	BUILDERS INVENTORY	100	-	1,000,000
A	BD3	BUILDERS INVENTORY	100	-	1,000,000
A	BD4	BUILDERS INVENTORY	100	-	1,000,000
A	BHC	ACRES - HIGH DENSITY COMM	100	-	1,000,000
A	BHCN	ACRES - HIGH DENSITY COMM	100	-	1,000,000
A	BI	BUILDERS INVENTORY	100	-	1,000,000
A	BID	BUILDERS INV DEFERRAL	100	-	1,000,000
A	BIDN	BUILDERS INV DEFERRAL	100	-	1,000,000
A	BIN	BUILDERS INVENTORY	100	-	1,000,000

Type	Land Code	Description	Range Low	-	Range High
A	BN	ACRES - BUILDING SITE	100	-	1,000,000
A	BSU	AC-BUILDING SITE-SPEC USE	100	-	1,000,000
A	BSUN	AC-BUILDING SITE-SPEC USE	100	-	1,000,000
A	CA	COMMON AREA	1	-	1
A	CEM	CEMETERY LOT	1	-	1
A	CL1	CELL/BROADCAST TOWER SITE	50,000	-	1,000,000
A	CLL	CELL/BROADCAST TOWER SITE	50,000	-	1,000,000
A	CNS	ACRE - CONSERVATION ESM	100	-	50,000
A	CS	COMMON OPEN SPACE	100	-	1,000,000
A	CS1	CAMPER SITE PARK	100	-	1,000,000
A	CS2	CAMPER SITE PARK	100	-	1,000,000
A	CSP	CAMPER SITE PARK	1	-	1,000,000
A	CSQ	CAMPER SITE AREA	100	-	1,000,000
A	D	ACRES - WOODED	100	-	100,000
A	D01	WOODED ACRES OVERRIDE	100	-	100,000
A	D02	WOODED ACRES OVERRIDE	100	-	100,000
A	DA	ACRES - DEVELOPING AREA	100	-	100,000
A	DE	ACRES - DRAINAGE EASEMENT	1	-	10,000
A	F2	FRONT FOOTAGE	1	-	1,000
A	FBS	FUTURE BUILDING SITE	100	-	100,000
A	FBSN	FUTURE BUILDING SITE	100	-	100,000
A	FL1	FLOOD AREA-COMMERCIAL	100	-	10,000
A	FLC	FLOOD-COMMERCIAL ZONED	100	-	10,000
A	FLD	FLOOD AREA	100	-	10,000
A	FP	FLOOD PLAIN	100	-	10,000
A	GC	GOLF COURSE	100	-	10,000
A	L33	WATER FRONT	100	-	1,000,000
A	LAK	HIGH ROCK LAKE ACREAGE	100	-	10,000
A	LAKE	SUMERGED LAND	100	-	10,000
A	LU	LAND USE	0	-	10,000
A	MHP	MHP ACREAGE 3	10,000	-	500,000
A	MKT	NO VALUE	0	-	0
A	MP1	MHP ACREAGE 1,2	10,000	-	500,000
A	MP3	MHP-MEDIUM DENSITY 5	10,000	-	500,000
A	MP4	MHP-MED HIGH DENSITY 5	10,000	-	500,000
A	MP5	MHP-HIGH DENSITY 5	10,000	-	500,000
A	NVA	NO VALUE	0	-	10,000
A	O	ACRES - OPEN	100	-	1,000,000
A	O01	OPEN ACRES OVERRIDE	100	-	1,000,000
A	O02	OPEN ACRES OVERRIDE	100	-	1,000,000

Type	Land Code	Description	Range Low	-	Range High
A	O1	ACRES - TRANSITIONAL AREA	100	-	1,000,000
A	O1N	ACRES - TRANSITIONAL AREA	100	-	1,000,000
A	O2	OPEN RATE	100	-	1,000,000
A	O3	OPEN RATE	100	-	1,000,000
A	O4	OPEN RATE	100	-	1,000,000
A	O5	OPEN RATE	100	-	1,000,000
A	O6	OPEN RATE	100	-	1,000,000
A	ON	ACRES - OPEN	100	-	1,000,000
A	PBS	ACRES RATE	100	-	100,000
A	QS	ACRES - QUARRY SITE	100	-	100,000
A	R9X	RESIDUAL RATE	100	-	1,000,000
A	RAD	RADIO TOWER SITE	100	-	100,000
A	RD	ROAD/ACCESS/DRIVeway	1	-	10,000
A	ROW	RIGHT-OF-WAY	1	-	10,000
A	RR	RAILROAD RIGHT-OF-WAY	1	-	10,000
A	RW1	EASEMENT/RIGHT-OF-WAY	1	-	10,000
A	SEP	NO SEPTIC AREA AVAILABLE	1	-	1,000
A	SF	SEPTIC FIELD	1	-	1,000
A	SHP	PARCEL SIZE OR SHAPE	1	-	300,000
A	SPC	PUBLIC ACCESS TO LAKE	1	-	300,000
A	SZ	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZ1	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZ2	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZ3	PARCEL SIZE AND SHAPE	1	-	300,000
A	SZ4	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZ5	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZ6	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZ7	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZ8	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZA	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZB	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZC	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZD	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZE	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZF	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZH	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZI	PARCEL SIZE OR SHAPE	1	-	300,000
A	SZK	PARCEL SIZE OR SHAPE	0	-	300,000
A	U	ACRES - UNDEVELOPED	0	-	500,000
A	U01	UNDEVELOPED ACRES OVRIDE	100	-	500,000

Schedule of Values Rowan County

2023

Type	Land Code	Description	Range Low	-	Range High
A	U01N	UNDEVELOPED ACRES OVRIDE	100	-	500,000
A	U02	UNDEVELOPED ACRES OVRIDE	100	-	500,000
A	U02N	UNDEVELOPED ACRES OVRIDE	100	-	500,000
A	U03	ACRES - UNDEVELOPED	100	-	500,000
A	U04	ACRES - UND W/F GOOD	100	-	500,000
A	U05	ACRES - UND W/F FAIR	100	-	500,000
A	U05N	ACRES - UND W/F FAIR	100	-	500,000
A	U06	UND-W/F V GOOD-EXCELLENT	100	-	500,000
A	U07	UNDEVELOPED ACRES OVRIDE	100	-	500,000
A	U1	UNDEVELOPED	100	-	500,000
A	U10	RESIDUAL RATE	100	-	500,000
A	U10N	RESIDUAL RATE	100	-	500,000
A	U11	RESIDUAL RATE	100	-	500,000
A	U11N	RESIDUAL RATE	100	-	500,000
A	U12	RESIDUAL RATE	100	-	500,000
A	U13	RESIDUAL RATE	100	-	500,000
A	U14	RESIDUAL RATE	100	-	500,000
A	U15	RESIDUAL RATE	100	-	500,000
A	U16	RESIDUAL RATE	100	-	500,000
A	U17	RESIDUAL RATE	100	-	500,000
A	U18	RESIDUAL RATE	100	-	500,000
A	U19	UNDEVELOPED	100	-	500,000
A	U1N	ACRES- UNDEVELOPED	100	-	500,000
A	U2	RESIDUAL RATE	100	-	500,000
A	U20	ACRES- UNDEVELOPED	100	-	500,000
A	U2N	ACRES - FUTURE DEVELOPMNT	100	-	500,000
A	U3	ACRES UND - ROWAN SUMMIT	100	-	500,000
A	U31	ACRES UND - ROWAN SUMMIT	100	-	500,000
A	U3N	ACRES - FUTURE DEVELOPMNT	100	-	500,000
A	U4	ACRES - UNDEVELOPED	100	-	500,000
A	U4N	ACRES - UNDEVELOPED	100	-	500,000
A	U5	ACRES - UND COMM USE	100	-	500,000
A	U5N	ACRES - UND COMM USE	100	-	500,000
A	U6	ACRES-UNDEVELOPED	100	-	500,000
A	U6N	ACRES-UNDEVELOPED	100	-	500,000
A	U7	ACRES WALLACE COMMONS	100	-	500,000
A	U7N	ACRES WALLACE COMMONS	100	-	500,000
A	U8	RESIDUAL RATE	100	-	500,000
A	U9	RESIDUAL RATE	100	-	500,000
A	UA	ACRES - UNDEVELOPED	100	-	500,000

Type	Land Code	Description	Range Low	-	Range High
A	UD	UNDEVELOPED	100	-	500,000
A	UN	ACRES - UNDEVELOPED	1	-	500,000
A	W	ACRES - WASTE	100	-	100,000
A	W01	WASTE ACRES OVERRIDE	100	-	100,000
A	WEL	WELL	100	-	100,000
A	WN	ACRES - WASTE	100	-	100,000
A	WW	WASTE WATER TREATMENT	100	-	100,000
F	CA	COMMON AREA	1	-	1
F	CLL	CELL/BROADCAST TOWER SITE	50,000	-	100,000
F	F	FRONT FOOTAGE	10	-	5,000
F	F01	FF RATE OVERRIDE	10	-	5,000
F	F01C	FF RATE OVERRIDE	10	-	5,000
F	F02	FF RATE OVERRIDE	10	-	5,000
F	F02C	FF RATE OVERRIDE	10	-	5,000
F	F03	FF RATE OVERRIDE	10	-	5,000
F	F03C	FF RATE OVERRIDE	10	-	5,000
F	F04	FRONT FOOTAGE-B1 ZONING	10	-	5,000
F	F04C	FRONT FOOTAGE-B1 ZONING	10	-	5,000
F	F1	FRONT FOOT	10	-	5,000
F	F10	FRONT FOOTAGE	10	-	5,000
F	F10C	FRONT FOOTAGE	10	-	5,000
F	F1C	FRONT FOOT	10	-	5,000
F	F2	FRONT FOOT	10	-	5,000
F	F2C	FRONT FOOT	10	-	5,000
F	F3	FRONT FOOT	10	-	5,000
F	F3C	FRONT FOOT	10	-	5,000
F	F4	FRONT FOOT - TRANSITIONAL	10	-	5,000
F	F4C	FRONT FOOT - TRANSITIONAL	10	-	5,000
F	F5	FRONT FOOTAGE	10	-	5,000
F	F5C	FRONT FOOTAGE	10	-	5,000
F	F6	FRONT FOOTAGE	10	-	5,000
F	F6C	FRONT FOOTAGE	10	-	5,000
F	F7	FRONT FOOTAGE	10	-	5,000
F	F7C	FRONT FOOTAGE	10	-	5,000
F	F8	FRONT FOOTAGE	10	-	5,000
F	F8C	FRONT FOOTAGE	10	-	5,000
F	F9	FRONT FOOTAGE	10	-	5,000
F	F9C	FRONT FOOTAGE	10	-	5,000
F	FC	FRONT FOOTAGE-COMM	10	-	5,000
F	OVR	LAND VALUE OVERRIDE	10	-	5,000

Type	Land Code	Description	Range Low	-	Range High
F	OVRN	LAND VALUE OVERRIDE	10	-	5,000
F	RR	LOCATED IN RR ROW	1	-	1
L	BGS	NO VALUE	0	-	0
S	S	SQUARE FOOT	0.1	-	500
S	S01	SQ FT RATE OVERRIDE	0.1	-	500
S	S02	SQ FT RATE OVERRIDE	0.1	-	500
S	S03	SQ FT RATE OVERRIDE	0.1	-	500
S	S04	SQ FT RATE OVERRIDE	0.1	-	500
S	S05	SQ FT RATE OVERRIDE	0.1	-	500
S	S06	SQ FT RATE OVERRIDE	0.1	-	500
S	S1	SF RATE	0.1	-	500
S	S10	SQUARE FOOTAGE	0.1	-	500
S	S11	SQUARE FOOTAGE	0.1	-	500
S	S12	SQUARE FOOTAGE	0.1	-	500
S	S1H	SF PRICE	0.1	-	500
S	S1X	SF PRICE	0.1	-	500
S	S2	SF RATE	0.1	-	500
S	S22	SF PRICE	0.1	-	500
S	S2H	SF PRICE	0.1	-	500
S	S2X	SF PRICE	0.1	-	500
S	S3	SF-MED ZONING	0.1	-	500
S	S3H	SF PRICE	0.1	-	500
S	S3Q	SF PRICE	0.1	-	500
S	S3X	SF PRICE	0.1	-	500
S	S4	S/F-MED/BUS ZONING	0.1	-	500
S	S4X	SF PRICE	0.1	-	500
S	S5	S/F-MED/BUS ZONING	0.1	-	500
S	S5H	SF PRICE	0.1	-	500
S	S5X	SF PRICE	0.1	-	500
S	S6	S/F-MED/BUS ZONING	0.1	-	500
S	S6H	SF PRICE	0.1	-	500
S	S6X	SF PRICE	0.1	-	500
S	S7	SF-MED ZONING	0.1	-	500
S	S7H	SF PRICE	0.1	-	500
S	S7X	SF PRICE	0.1	-	500
S	S8	SQUARE FEET	0.1	-	500
S	S9	SQUARE FEET	0.1	-	500
S	SF1	SQUARE FOOT	0.1	-	500
S	SF2	SQ FT-GRANTS CK COMMOMS	0.1	-	500
S	SF3	SQ FT - GRANTS CK COMMONS	0.1	-	500

Type	Land Code	Description	Range Low	-	Range High
U	30	WATER FRONT	10,000	-	1,000,000
U	AL	ACCESS LOT	1	-	100,000
U	B15	BUILDING SITE C C OF SAL	1	-	1,000,000
U	B15N	BUILDING SITE C C OF SAL	1	-	1,000,000
U	CA	CA	1	-	1
U	CEM	CEMETERY LOT	1	-	1
U	CLL	CELL/BROADCAST TOWER SITE	50000	-	100,000
U	COS	COMMON OPEN SPACE	1	-	1
U	F2	LAKE INFLUENCE-CRANE PT	1	-	1,000,000
U	F3	LAKE VIEW-CRANE POINT	1	-	1,000,000
U	F4	INTERIOR LT-CRANE POINT	1	-	1,000,000
U	F5	INTERIOR LT-WATER INFLU	1	-	1,000,000
U	L	LOTS RATE	1	-	1,000,000
U	L01	LOTS RATE OVERRIDE	1	-	1,000,000
U	L02	LOTS RATE OVERRIDE	0	-	1,000,000
U	L03	LOTS RATE OVERRIDE	1	-	1,000,000
U	L04	LOTS RATE OVERRIDE	1	-	1,000,000
U	L05	LOTS RATE OVERRIDE	1	-	1,000,000
U	L06	LOTS RATE OVERRIDE	1	-	1,000,000
U	L07	LOTS RATE OVERRIDE	1	-	1,000,000
U	L08	LOTS RATE OVERRIDE	1	-	1,000,000
U	L09	LOTS RATE OVERRIDE	1	-	1,000,000
U	L1	LOT PRICE	1	-	1,000,000
U	L10	LOTS RATE OVERRIDE	1	-	1,000,000
U	L11	LOTS RATE OVERRIDE	1	-	1,000,000
U	L12	LOT PRICED	1	-	1,000,000
U	L13	LOT PRICED	1	-	1,000,000
U	L14	LOTS RATE OVERRIDE	1	-	1,000,000
U	L15	LOT PRICED	1	-	1,000,000
U	L16	LOT PRICED	1	-	1,000,000
U	L17	LOT PRICED	1	-	1,000,000
U	L18	LOT PRICED	1	-	1,000,000
U	L19	LOT PRICED	1	-	1,000,000
U	L1A	SUNSET POINTE	1	-	1,000,000
U	L1B	THE RESERVE	1	-	1,000,000
U	L1C	LOT PRICED	1	-	1,000,000
U	L2	LOT PRICED	1	-	1,000,000
U	L20	LOT PRICED	1	-	1,000,000
U	L21	LOT PRICED	1	-	1,000,000
U	L22	LOT PRICED	1	-	1,000,000

Type	Land Code	Description	Range Low	-	Range High
U	L23	LOTS RATE OVERRIDE	1	-	1,000,000
U	L24	LONE HICKORY VILLAGE	1	-	1,000,000
U	L25	LOT PRICED	1	-	1,000,000
U	L26	LOT PRICED	1	-	1,000,000
U	L27	LOT PRICED	1	-	1,000,000
U	L28	LOT PRICED	1	-	1,000,000
U	L29	LOTS RATE OVERRIDE	1	-	1,000,000
U	L3	LOT PRICED	1	-	1,000,000
U	L30	LOT PRICED	1	-	1,000,000
U	L31	LOTS RATE OVERRIDE	1	-	1,000,000
U	L32	LOTS RATE OVERRIDE	1	-	1,000,000
U	L33	LOTS RATE OVERRIDE	1	-	1,000,000
U	L34	LOTS RATE OVERRIDE	1	-	1,000,000
U	L35	LOT PRICED	1	-	1,000,000
U	L36	LOTS RATE OVERRIDE	1	-	1,000,000
U	L37	LOTS RATE OVERRIDE	1	-	1,000,000
U	L38	LOTS RATE OVERRIDE	1	-	1,000,000
U	L39	LOTS RATE OVERRIDE	1	-	1,000,000
U	L4	LOT PRICED	1	-	1,000,000
U	L40	LOTS RATE OVERRIDE	1	-	1,000,000
U	L41	LOTS RATE OVERRIDE	1	-	1,000,000
U	L42	LOTS RATE OVERRIDE	1	-	1,000,000
U	L43	LOTS RATE OVERRIDE	1	-	1,000,000
U	L44	LOTS RATE OVERRIDE	1	-	1,000,000
U	L45	LOTS RATE OVERRIDE	1	-	1,000,000
U	L46	LOTS RATE OVERRIDE	1	-	1,000,000
U	L47	LOTS RATE OVERRIDE	1	-	1,000,000
U	L48	LOTS RATE OVERRIDE	1	-	1,000,000
U	L49	LOTS RATE OVERRIDE	1	-	1,000,000
U	L4A	SUNSET POINTE	1	-	1,000,000
U	L5	LOT PRICED	1	-	1,000,000
U	L50	LOTS RATE OVERRIDE	1	-	1,000,000
U	L51	LOTS RATE OVERRIDE	1	-	1,000,000
U	L52	LOTS RATE OVERRIDE	1	-	1,000,000
U	L53	LOTS RATE OVERRIDE	1	-	1,000,000
U	L54	LOT	1	-	1,000,000
U	L55	LOT PRICED	1	-	1,000,000
U	L56	LOT	1	-	1,000,000
U	L57	LOT	1	-	1,000,000
U	L58	LOT	1	-	1,000,000

Type	Land Code	Description	Range Low	-	Range High
U	L6	LOT PRICED	1	-	1,000,000
U	L60	LOT	1	-	1,000,000
U	L62	LOT	1	-	1,000,000
U	L63	LOT PRICED	1	-	1,000,000
U	L65	LOT	1	-	1,000,000
U	L66	LOT	1	-	1,000,000
U	L67	LOT PRICED	1	-	1,000,000
U	L68	LOT PRICED	1	-	1,000,000
U	L7	STORM WATER EASEMENT	1	-	1,000,000
U	L70	LOT	1	-	1,000,000
U	L72	LOT PRICED	1	-	1,000,000
U	L74	LOT	1	-	1,000,000
U	L75	LOT PRICED	1	-	1,000,000
U	L8	LOT PRICED	1	-	1,000,000
U	L80	LOT PRICED	1	-	1,000,000
U	L81	LOT PRICED	1	-	1,000,000
U	L82	LOT PRICED	1	-	1,000,000
U	L85	LOT PRICED	1	-	1,000,000
U	L9	LOT PRICED	1	-	1,000,000
U	L90	LOT	1	-	1,000,000
U	L95	LOT PRICED	1	-	1,000,000
U	LA	LOTS	1	-	1,000,000
U	LC	LOT	1	-	1,000,000
U	LC0	LOT PRICED	1	-	1,000,000
U	LC1	LOT PRICED	1	-	1,000,000
U	LC5	LOT PRICED	1	-	1,000,000
U	LCA	LOT PRICED	1	-	1,000,000
U	LCB	LOT PRICED	1	-	1,000,000
U	LCC	LOT PRICE	1	-	1,000,000
U	LCD	LOT PRICED	1	-	1,000,000
U	LCE	LOT PRICED	1	-	1,000,000
U	LD	LOT	1	-	1,000,000
U	LE	LOT	1	-	1,000,000
U	LF	LOT	1	-	1,000,000
U	LG	LOT	1	-	1,000,000
U	LG0	SUNSET POINTE	1	-	1,000,000
U	LG5	LOT PRICED	1	-	1,000,000
U	LH	LOT	1	-	1,000,000
U	LH5	LOT PRICE	1	-	1,000,000
U	LHA	LOT PRICED	1	-	1,000,000

Type	Land Code	Description	Range Low	-	Range High	
U	LHB	LOT PRICED		1	-	1,000,000
U	LI	LOT		1	-	1,000,000
U	LI5	LOT PRICED		1	-	1,000,000
U	LI6	SUNSET POINTE		1	-	1,000,000
U	LIB	LOT PRICED		1	-	1,000,000
U	LJ	LOT PRICED		1	-	1,000,000
U	LJ0	LOT PRICED		1	-	1,000,000
U	LJB	LOT PRICED		1	-	1,000,000
U	LKD	LOT PRICED		1	-	1,000,000
U	LM5	LOT PRICED		1	-	1,000,000
U	LMA	LOT PRICED		1	-	1,000,000
U	LMB	LOT PRICED		1	-	1,000,000
U	LME	LOT PRICED		1	-	1,000,000
U	LNB	LOT PRICED		1	-	1,000,000
U	LQ0	LOT PRICED		1	-	1,000,000
U	LQB	LOT PRICED		1	-	1,000,000
U	LQF	LOT PRICED		1	-	1,000,000
U	LR0	LOT PRICED		1	-	1,000,000
U	LSA	THE RESERVE-INTERIOR LOT		1	-	1,000,000
U	LSP	SPECIAL RATE "POND"		1	-	1,000,000
U	LT	LOT VALUE		1	-	1,000,000
U	LT5	LOT PRICED		1	-	1,000,000
U	LX0	SUNSET POINTE		1	-	1,000,000
U	LXA	WATER FRONT-EMERALD BAY		1	-	1,000,000
U	LXT	LOT PRICED-TOWNHOUSE		1	-	1,000,000
U	LY0	LOT PRICE		1	-	1,000,000
U	LYA	SUNSET POINTE		1	-	1,000,000
U	LZ0	LOT PRICE		1	-	1,000,000
U	MHP	MHP LOT PRICE	10,000	-	500,000	
U	MKT	NO VALUE		0	-	0
U	SEP	NO SEPTIC AREA AVAILABLE		1	-	1,000
U	SZ1	PARCEL SIZE OR SHAPE	100	-	500	
U	T9	LOT PRICED		1	-	1,000,000
U	U	LOT PRICED		1	-	1,000,000
U	UC	LOTS - UND C C OF SAL		1	-	1,000,000
U	UN	LOT PRICED		1	-	1,000,000
U	WE	RESIDENTIAL WELL SITE		1	-	600
U	WEL	WELL		1	-	600

On market value appraisals, the above values may be adjusted for other factors such as location, size, shape, topography, accessibility, zoning, utilities, sidewalks, curbs, gutter, etc. For further information see the Introduction.

In areas where the highest and best use of the property is determined to be something other than agricultural or forestry, the above values may be changed to reflect market value.

Home sites and lots with an unsuitable classification for a ground absorption sewage disposal and treatment system may be conditioned with a 25% or less good factor. Adjustments will be made only when a rejection certificate from the Health Department accompanies the property owner's request.

Standard adjustment tables for land (lot) depth and acreage size adjustments are available to apply at discretion of the appraiser.

LAND LOCATION ADJUSTMENT TABLE

Code	Description	Adj - % Good
AD	ACRE-PUBLIC UNPAVED RD 03	85%
AN	ACRES-PRIVATE ROW 02	85%
AP	ACRES-PUBLIC PAVED RD 04	100%
AR	ACRES-NO ESTAB ROW 01	60%
BD	BLDG SITE - UNPAVED RD 03	90%
BN	BLDG SITE- PRIVATE ROW 02	90%
BP	BLDG SITE - PAVED RD 04	100%
BR	BLDG SITE-NO ESTAB ROW 01	60%
FD	FRONT FT - UNPAVED RD 03	80%
FN	FRONT FOOT-PRIVATE ROW 02	80%
FP	FRONT FOOT - PAVED RD 04	100%
FR	FRT FOOT-NO ESTAB ROW 01	60%
LD	LOT PRICE - UNPAVED RD 03	85%
LN	LOT PRICE - ESTAB ROW 02	85%
LP	LOT PRICE - PAVED RD 04	100%
LR	LOT PRICE-NO ESTAB ROW 01	60%
SD	SQUARE FT - UNPAVED RD 03	90%
SN	SQUARE FT - ESTAB ROW 02	90%
SP	SQUARE FT - PAVED RD 04	100%
SR	SQUARE FT-NO ESTAB ROW 01	60%
UDLD	UNDEV LOT PRICE - UNPAVED RD	72%
UDLN	UNDEV LOT PRICE - ESTAB ROW	72%
UDLP	UNDEV LOT PRICE - PAVED RD	85%
UDLR	UNDEV LOT PRICE-NO ESTAB ROW	51%
99	SPECIAL - NO LOCATION ADJ	100%

LOT DEPTH ADJUSTMENT TABLE

Land Depth Table	Depth (Range)	Depth Factor
1	1 - 5	0.08
1	6 - 10	0.15
1	11 - 15	0.22
1	16 - 20	0.28
1	21 - 25	0.34
1	26 - 30	0.39
1	31 - 35	0.43
1	36 - 40	0.48
1	41 - 45	0.52
1	46 - 50	0.56
1	51 - 55	0.59
1	56 - 60	0.62
1	61 - 65	0.65
1	66 - 70	0.68
1	71 - 75	0.70
1	76 - 80	0.72
1	81 - 85	0.75
1	86 - 90	0.78
1	91 - 95	0.80
1	96 - 100	0.82
1	101 - 105	0.84
1	106 - 110	0.86
1	111 - 115	0.88
1	116 - 120	0.90
1	121 - 125	0.92
1	126 - 130	0.94
1	131 - 135	0.96
1	136 - 140	0.98
1	141 - 145	1.00
1	146 - 150	1.01
1	151 - 155	1.02
1	156 - 160	1.03
1	161 - 170	1.04
1	171 - 175	1.05
1	176 - 180	1.06
1	181 - 185	1.07
1	186 - 190	1.08
1	191 - 195	1.09
1	196 - 200	1.10
1	201 - 210	1.11
1	211 - 220	1.12
1	221 - 230	1.13
1	231 - 240	1.14
1	241 - 250	1.15
1	251 - 270	1.16
1	271 - 290	1.17
1	291 - 300	1.18
1	301 - 320	1.19
1	321 - 340	1.20
1	341 - 360	1.21
1	361 - 380	1.22
1	381 - 400	1.23
1	401 - 9999	1.24

BUILDING SITE SIZE AND ACCESS ADJUSTMENTS**Table 1 - Code BSA - Paved Road**

Acres	Factor	Acres	Factor	Acres	Factor
0	400	0.44	172	0.78	118
0.10	400	0.46	168	0.80	116
0.14	380	0.48	164	0.82	114
0.16	350	0.50	160	0.84	112
0.18	325	0.52	156	0.86	111
0.20	300	0.54	152	0.88	109
0.22	290	0.56	148	0.90	107
0.24	270	0.58	145	0.92	105
0.26	260	0.60	142	0.94	103
0.28	250	0.62	139	0.95	103
0.30	240	0.64	136	0.96	102
0.32	230	0.66	133	0.97	102
0.34	220	0.68	130	0.98	101
0.36	210	0.70	128	0.99	101
0.38	200	0.72	126	1	100
0.40	190	0.74	123	50	100
0.42	180	0.76	121		

Table 2 - Code BSD - Dirt Road

Acres	Factor	Acres	Factor	Acres	Factor
0	350	0.42	166	0.74	114
0.10	350	0.44	158	0.76	112
0.14	350	0.46	154	0.78	110
0.16	325	0.48	150	0.80	108
0.18	305	0.50	147	0.82	106
0.20	276	0.52	144	0.84	105
0.22	266	0.54	141	0.86	103
0.24	256	0.56	138	0.88	102
0.26	246	0.58	135	0.90	100
0.28	236	0.60	132	0.92	99
0.30	226	0.62	129	0.94	97
0.32	216	0.64	126	0.96	96
0.34	206	0.66	123	0.98	95
0.36	196	0.68	120	1	94
0.38	186	0.70	118	50	94
0.40	176	0.72	116		

Table 3 - Code BSN - Right-of-Way

Acres	Factor	Acres	Factor	Acres	Factor
0	330	0.42	156	0.74	110
0.10	330	0.44	148	0.76	109
0.14	330	0.46	144	0.78	107
0.16	310	0.48	140	0.80	105
0.18	290	0.50	137	0.82	103
0.20	264	0.52	134	0.84	102
0.22	254	0.54	132	0.86	101
0.24	244	0.56	130	0.88	100
0.26	234	0.58	128	0.90	98
0.28	224	0.60	126	0.92	97
0.30	214	0.62	123	0.94	95
0.32	204	0.64	120	0.96	94
0.34	194	0.66	118	0.98	93
0.36	184	0.68	116	1	92
0.38	174	0.70	114	50	92
0.40	164	0.72	112		

Table 4 - Code BSR - No Stated Right-of-Way

Acres	Factor	Acres	Factor	Acres	Factor
0	320	0.42	148	0.74	105
0.1	320	0.44	142	0.76	104
0.14	320	0.46	138	0.78	102
0.16	300	0.48	134	0.80	100
0.18	280	0.50	131	0.82	98
0.20	254	0.52	128	0.84	97
0.22	244	0.54	126	0.86	96
0.24	234	0.56	124	0.88	95
0.26	224	0.58	122	0.90	94
0.28	212	0.60	121	0.92	93
0.30	204	0.62	118	0.94	91
0.32	194	0.64	115	0.96	90
0.34	184	0.66	113	0.98	89
0.36	174	0.68	110	1	88
0.38	164	0.70	109	50	88
0.40	154	0.72	107		

LAND ACREAGE SIZE AND ACCESS ADJUSTMENTS

Table 5 - Code SA - Paved Road

Acres	Factor	Acres	Factor	Acres	Factor
0	165	11	100	80	86
0.14	165	14	99	85	85
0.50	160	17	98	90	84
0.75	155	20	97	100	83
1	150	24	96	120	82
2	145	29	95	140	81
3	140	35	94	160	80
4	135	38	93	190	79
5	130	41	92	220	78
6	125	47	91	260	77
7	120	55	90	300	76
8	115	65	89	400	75
9	110	70	88	1000	75
10	105	75	87		

Table 6 - Code SD - Dirt Road

Acres	Factor	Acres	Factor	Acres	Factor
0	100	10.50	100	80	86
0.14	165	13.50	99	85	85
0.50	160	16.50	98	90	84
0.75	155	20	97	100	83
1	150	24	96	120	82
2	145	29	95	140	81
3	140	35	94	160	80
4	135	38	93	190	79
5	130	41	92	220	78
6	125	47	91	260	77
7	120	55	90	300	76
8	115	65	89	400	75
9	110	70	88	1000	75
10	105	75	87		

Table 7 - Code SN - Right-of-Way Access

Acres	Factor	Acres	Factor	Acres	Factor
0	100	10.50	100	80	86
0.14	165	13.50	99	85	85
0.50	160	16.50	98	90	84
0.75	155	20	97	100	83
1	150	24	96	120	82
2	145	29	95	140	81
3	140	35	94	160	80
4	135	38	93	190	79
5	130	41	92	220	78
6	125	47	91	260	77
7	120	55	90	300	76
8	115	65	89	400	75
9	110	70	88	1000	75
10	105	75	87		

Table 8 - Code SR - No Stated Right-of-Way Access

Acres	Factor	Acres	Factor	Acres	Factor
0	100	10.50	100	80	86
0.14	165	13.50	99	85	85
0.50	160	16.50	98	90	84
0.75	155	20	97	100	83
1	150	24	96	120	82
2	145	29	95	140	81
3	140	35	94	160	80
4	135	38	93	190	79
5	130	41	92	220	78
6	125	47	91	260	77
7	120	55	90	300	76
8	115	65	89	400	75
9	110	70	88	1000	75
10	105	75	87		



High-Grade Single Family Residences



Mid-Grade Single Family Residences



Low-Grade Single Family Residences



Religious Facilities



Multi-Family Residences



Country Clubs



Modulars & Mobile Homes

Residential Cost Table Factors			2023	
Model	Factor Name	Variable Being Costed	Description	Rate/Range
1	AIRCODE	3	CENTRAL A/C	1
1	AREA	COEFF	AREA FACTOR=AREA*COEFF+CONST	0.000585
1	AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	0.0771
1	AREA	SQRT	SQRT FACTOR	0.00543
1	ATTIC	0	NONE	0
1	ATTIC	1	NONE	0
1	ATTIC	2	UNFINISHED	0
1	ATTIC	3	PART FINISH	0
1	ATTIC	4	FULL FINISH	0
1	ATTIC	5	FULL FIN/WH	0
1	ATTICSF	0	NONE	
1	ATTICSF	1	NONE	
1	ATTICSF	2	UNFINISHED	
1	ATTICSF	3	PART FINISH	0
1	ATTICSF	4	FULL FINISH	0
1	ATTICSF	5	FULL FIN/WH	0
1	BGAR	0	NO BASEMENT GARAGE	
1	BGAR	1	1 CAR BASEMENT GARAGE	2300
1	BGAR	2	2 CAR BASEMENT GARAGE	2750
1	BGAR	3	3 CAR BASEMENT GARAGE	3550
1	BGAR	4	4 CAR BASEMENT GARAGE	5650
1	BSMT	0	NOT CLASSIFIED	0
1	BSMT	1	EARTH	-1
1	BSMT	2	PIER/POST	-0.75
1	BSMT	3	CONTINUOUS SLAB	0
1	BSMT	4	PERIMETER FOOTINGS	0
1	BSMT	5	BRICK VEIL	0
1	BSMT	A	CONTINUOUS SLAB (0)	0
1	COMAREA	A	ATTIC AREA ADJ	0
1	COMLVL	C	CRAWL SPACE ADJ	0.2
1	COMLVL	E	ENCLOSURE ADJ	
1	COST	BASE	BASE COST VALUE	145584
1	COST	VALYR	VALUATION YEAR	2023

Model	Factor Name	Variable Being Costed	Description	Rate/ Range
1	EXTWALL	01	BRICK	5.95
1	EXTWALL	02	STONE	25.2
1	EXTWALL	03	CONCRETE BLOCK	-10
1	EXTWALL	04	STUCCO	10
1	EXTWALL	05	LOG HOME	20
1	EXTWALL	06	WOOD SIDING (FRAME)	0
1	EXTWALL	07	ASBESTOS	-10
1	EXTWALL	08	ALUM/VINYL	0
1	EXTWALL	09	CORG METAL	-10
1	EXTWALL	10	PRECAST PANEL	0
1	EXTWALL	11	PRECAST SANDWICH	0
1	EXTWALL	12	HARDIBOARD	10
1	GRADE	100	100	1
1	GRADE	A+-	A+-	1.5
1	GRADE	A05	A+05	1.55
1	GRADE	A10	A+10	1.6
1	GRADE	A15	A+15	1.65
1	GRADE	A20	A+20	1.7
1	GRADE	A30	A+30	1.8
1	GRADE	A40	A+40	1.9
1	GRADE	A50	A+50	2
1	GRADE	AA	AA+-	2.25
1	GRADE	AAA	AAA	2.55
1	GRADE	AM5	A-05	1.45
1	GRADE	AMT	A-10	1.4
1	GRADE	B+-	B+-	1.25
1	GRADE	B05	B+05	1.3
1	GRADE	B10	B+10	1.35
1	GRADE	BM5	B-05	1.2
1	GRADE	BMT	B-10	1.15
1	GRADE	C+-	C+-	1
1	GRADE	C05	C+05	1.05
1	GRADE	C10	C+10	1.1
1	GRADE	CM5	C-05	0.95
1	GRADE	CMT	C-10	0.9
1	GRADE	D+-	D+-	0.8
1	GRADE	D05	D+05	0.85

Model	Factor Name	Variable Being Costed	Description	Rate/Range
1	GRADE	D10	D+10	0.88
1	GRADE	DM5	D-05	0.77
1	GRADE	DMT	D-10	0.72
1	GRADE	E+-	E+-	0.58
1	GRADE	E05	E+05	0.61
1	GRADE	E10	E+10	0.66
1	GRADE	EM1	E-10	0.5
1	GRADE	EM2	E-20	0.45
1	GRADE	EM3	E-30	0.4
1	GRADE	EM5	E-50	0.2
1	GRADE	M	MFC OLD C	0.73
1	GRADE	MB	MFC OLD B	0.93
1	GRADE	MD	MFC OLD D	0.6
1	GRADE	ME	MFC OLD E	0.45
1	GRADE	MM5	MFC -5	0.68
1	GRADE	MMT	MFC -10	0.63
1	GRADE	MP5	MFC +5	0.78
1	GRADE	MPT	MFC +10	0.83
1	HEAT	A	FORCED HOT AIR	0
1	HEAT	C	COOLING W/DUCTS	4236
1	HEAT	E	RADIANT/ELEC/BB	-636
1	HEAT	F	FLR/WALL FURNACE	-3084
1	HEAT	H	HVAC	3432
1	HEAT	N	NO HEAT	-5844
1	HEAT	P	PACKAGED HEAT/COOL	4416
1	HEAT	R	REVERSE CYCLE PUMP	4416
1	HEAT	S	SPACE MONITOR	-3084
1	HEAT	U	UNIT HEATERS	-3084
1	HEAT	W	RADIANT/WATER	3048
1	HEATCODE	1	HEAT ADJ	
1	HEATCODE	2	HEAT ADJ	
1	HEATCODE	3	HEAT ADJ	
1	HEATSYS	1	NO HEAT, NO AC	
1	HEATSYS	2	BASIC	
1	HEATSYS	3	CENTRAL HEAT / AC	1
1	LEVEL	COM	COMM LEVEL	100
1	LEVEL	OBJ	OBJ LEVEL	100

Model	Factor Name	Variable Being Costed	Description	Rate/ Range
1	LEVEL	RES	RES LEVEL	100
1	MISC	1	WELL ONLY	0
1	MISC	2	SEPTIC ONLY	0
1	MISC	3	WELL AND SEPTIC	0
1	MISC	F0	NO FIREPLACE (0)	0
1	MISC	F1	WOOD STOVE FLUE (02)	-2000
1	MISC	F2	PREFABRICATED FIREPLACE (03)	2850
1	MISC	F3	VENTLESS FIREPLACE (03A)	2000
1	MISC	F4	ONE STORY SINGLE FIREPLAC (04)	4875
1	MISC	F5	TWO 1 ST SINGLE FIREPLACE(04A)	4875
1	MISC	F6	ONE STORY DOUBLE FIREPLAC (05)	6000
1	MISC	F7	TWO STORY SINGLE FIREPLAC (06)	6000
1	MISC	F8	TWO 2.0 STY SGLE FIREPLAC(06A)	9000
1	MISC	F9	TWO STORY DOUBLE FIREPLAC (07)	12000
1	MISC	FA	MASSIVE FIREPLACE (08)	15000
1	MISC	FB	GAS LOGS (09)	3000
1	MISC	FC	FIREPLACE (10)	2500
1	OTH-FEAT	BLIV	FIN-BASEMENT LIVING AREA	35.25
1	OTH-FEAT	BLIVA	FIN-BASEMENT LIVING AREA	34
1	OTH-FEAT	BREC	RECREATION ROOM	17.7
1	OTH-FEAT	BRECA	RECREATION ROOM	16.45
1	OTH-FEAT	FBPCT	FIN BSMT SFLA %	0
1	OTH-FEAT	METFP	METAL FIREPLACES	3000
1	OTH-FEAT	TRIMB	BRICK TRIM	17.8
1	OTH-FEAT	TRIMS	STONE TRIM	17.8
1	OTH-FEAT	UNFIN	UNFINISHED AREA	-15
1	OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	3000
1	OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	1800
1	PLUMB	ADDFX	BASE # FIXTURES	2
1	PLUMB	COUNT	NORMAL # FIXTURES	8
1	PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	1800
1	REVEDIT	BLDG	REVIEWERS BLDG %	
1	REVEDIT	LAND	REVIEWERS LAND %	
1	ROUND	APRTT	ROUND APR TOTALS	-1
1	SH-BRICK	10 - 99.9	1 - 9.99 STORY MASONRY	0.01
1	SH-FACT	10 - 99.9	1 - 9.99 STORY SF (65%) ADJ	1 - 6.84
1	STDFIX	2	# ADD FIXTURES	0

Model	Factor Name	Variable Being Costed	Description	Rate/Range
1	STORYSF	1 - 9.99	1 - -9.99 STORY AREA	1 - 9.99
2	AIRCODE	3	CENTRAL A/C	1
2	AREA	COEFF	AREA FACTOR=AREA*COEFF+CONST	0.000585
2	AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	-0.0771
2	AREA	SQRT	SQRT FACTOR	0.00543
2	ATTIC	0	NONE	0
2	ATTIC	1	NONE	0
2	ATTICSF	0	NONE	
2	ATTICSF	1	NONE	
2	BGAR	0	NO BASEMENT GARAGE	
2	BSMT	0	NOT CLASSIFIED	0
2	BSMT	1	EARTH	-1
2	BSMT	2	PIER/POST	-0.75
2	BSMT	3	CONTINUOUS SLAB	0
2	BSMT	4	PERIMETER FOOTINGS	0
2	BSMT	5	BRICK VEIL	0
2	BSMT	A	CONTINUOUS SLAB (0)	0
2	COMAREA	A	ATTIC AREA ADJ	0
2	COMLVL	C	CRAWL SPACE ADJ	0.2
2	COMLVL	E	ENCLOSURE ADJ	
2	COST	BASE	BASE COST VALUE	105840
2	COST	VALYR	VALUATION YEAR	2023
2	EXTWALL	01	BRICK	5.95
2	EXTWALL	02	STONE	25.2
2	EXTWALL	03	CONCRETE BLOCK	-10
2	EXTWALL	04	STUCCO	10
2	EXTWALL	05	WOOD PANEL/LOG	20
2	EXTWALL	06	WOOD SIDING	0
2	EXTWALL	07	ASBESTOS	-10
2	EXTWALL	08	ALUM/VINYL	0
2	EXTWALL	09	CORG METAL	-10
2	EXTWALL	10	PRECAST PANEL	0
2	EXTWALL	11	PRECAST SANDWICH	0
2	EXTWALL	12	HARDIBOARD	10
2	FUEL	0	NONE	1
2	FUEL	1	GAS	1
2	FUEL	2	ELECTRIC	1

Model	Factor Name	Variable Being Costed	Description	Rate/Range
2	FUEL	3	OIL	1
2	FUEL	4	STEAM	1
2	FUEL	5	SOLAR	1
2	FUEL	6	WOOD	1
2	FUEL	7	KEROSENE	1
2	FUEL	8	NONE	1
2	GRADE	M	STRAIGHT C	1
2	GRADE	MB	OLD B	1.2
2	GRADE	MD	OLD D	0.8
2	GRADE	ME	OLD E	0.6
2	GRADE	MM5	C-5	0.95
2	GRADE	MMT	C-10	0.9
2	GRADE	MP5	C+5	1.05
2	GRADE	MPT	C+10	1.1
2	HEAT	A	FORCED HOT AIR	0
2	HEAT	C	COOLING W/DUCTS	4236
2	HEAT	E	RADIANT/ELEC/BB	-636
2	HEAT	F	FLR/WALL FURNACE	-3084
2	HEAT	H	HVAC	3432
2	HEAT	N	NO HEAT	-5844
2	HEAT	P	PACKAGED HEAT/COOL	4416
2	HEAT	R	REVERSE CYCLE PUMP	4416
2	HEAT	S	SPACE MONITOR	-3084
2	HEAT	U	UNIT HEATERS	-3084
2	HEAT	W	RADIANT/WATER	3048
2	HEATCODE	1	HEAT ADJ	
2	HEATCODE	2	HEAT ADJ	
2	HEATCODE	3	HEAT ADJ	
2	HEATSYS	1	NO HEAT, NO AC	
2	HEATSYS	2	BASIC	
2	HEATSYS	3	CENTRAL HEAT / AC	1
2	LEVEL	COM	COMM LEVEL	100
2	LEVEL	OBJ	OBJ LEVEL	100
2	LEVEL	RES	RES LEVEL	100
2	MISC	0	NO FIREPLACE	0
2	MISC	1	WELL ONLY	0
2	MISC	2	SEPTIC ONLY	0

Model	Factor Name	Variable Being Costed	Description	Rate/Range
2	MISC	3	WELL AND SEPTIC	0
2	MISC	F0	NO FIREPLACE (0)	0
2	MISC	F1	WOOD STOVE FLUE (02)	-2000
2	MISC	F2	PREFABRICATED FIREPLACE (03)	2850
2	MISC	F3	VENTLESS FIREPLACE (03A)	2000
2	MISC	F4	ONE STORY SINGLE FIREPLAC (04)	4875
2	MISC	F5	TWO 1 ST SINGLE FIREPLACE(04A)	4875
2	MISC	F6	ONE STORY DOUBLE FIREPLAC (05)	6000
2	MISC	F7	TWO STORY SINGLE FIREPLAC (06)	6000
2	MISC	F8	TWO 2.0 STY SGLE FIREPLAC(06A)	9000
2	MISC	F9	TWO STORY DOUBLE FIREPLAC (07)	12000
2	MISC	FA	MASSIVE FIREPLACE (08)	15000
2	MISC	FB	GAS LOGS (09)	3000
2	MISC	FC	FIREPLACE (10)	2500
2	OTH-FEAT	BLIV	FIN-BASEMENT LIVING AREA	35.25
2	OTH-FEAT	BLIVA	FIN-BASEMENT LIVING AREA	34
2	OTH-FEAT	BREC	RECREATION ROOM	17.7
2	OTH-FEAT	BRECA	RECREATION ROOM	16.45
2	OTH-FEAT	FBPCT	FIN BSMT SFLA %	0
2	OTH-FEAT	METFP	METAL FIREPLACES	3000
2	OTH-FEAT	TRIMB	BRICK TRIM	17.8
2	OTH-FEAT	TRIMS	STONE TRIM	17.8
2	OTH-FEAT	UNFIN	UNFINISHED AREA	-15
2	OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	3000
2	OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	1800
2	PLUMB	ADDFX	BASE # FIXTURES	2
2	PLUMB	COUNT	NORMAL # FIXTURES	8
2	PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	1800
2	REVEDIT	BLDG	REVIEWERS BLDG %	
2	REVEDIT	LAND	REVIEWERS LAND %	
2	ROUND	APRTT	ROUND APR TOTALS	-1
2	SH-BRICK	10 - 29.9	1 - 2.99 STORY MASONRY	0 - 0.01
2	SH-FACT	10 - 29.9	1 STORY SF	1 - 2.99
2	SH-FACT	29.9	2.99 STORY SF (65%) ADJ	2.29
2	STDFIX	2	# ADD FIXTURES	0
2	STORYSF	1 - 2.99	1 STORY AREA	1 - 2.99
3	AIRCODE	3	CENTRAL A/C	1

Model	Factor Name	Variable Being Costed	Description	Rate/Range
3	AREA	COEFF	AREA FACTOR=AREA*COEFF+CONST	0.000585
3	AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	0.0771
3	AREA	SQRT	SQRT FACTOR	0.00543
3	ATTIC	0	NONE	0
3	ATTIC	1	NONE	0
3	ATTIC	2	UNFINISHED	0
3	ATTIC	3	PART FINISH	0
3	ATTIC	4	FULL FINISH	0
3	ATTIC	5	FULL FIN/WH	0
3	ATTICSF	0	NONE	
3	ATTICSF	1	NONE	
3	ATTICSF	2	UNFINISHED	
3	ATTICSF	3	PART FINISH	0
3	ATTICSF	4	FULL FINISH	0
3	ATTICSF	5	FULL FIN/WH	0
3	BGAR	0	NO BASEMENT GARAGE	
3	BGAR	1	1 CAR BASEMENT GARAGE	2300
3	BGAR	2	2 CAR BASEMENT GARAGE	2750
3	BGAR	3	3 CAR BASEMENT GARAGE	3550
3	BGAR	4	4 CAR BASEMENT GARAGE	5650
3	BSMT	0	NOT CLASSIFIED	0
3	BSMT	1	EARTH	-1
3	BSMT	2	PIER/POST	-0.75
3	BSMT	3	CONTINUOUS SLAB	0
3	BSMT	4	PERIMETER FOOTINGS	0
3	BSMT	5	BRICK VEIL	0
3	BSMT	A	CONTINUOUS SLAB (0)	0
3	COMAREA	A	ATTIC AREA ADJ	0
3	COMLVL	C	CRAWL SPACE ADJ	0.2
3	COMLVL	E	ENCLOSURE ADJ	
3	COST	BASE	BASE COST VALUE	155000
3	COST	VALYR	VALUATION YEAR	2023
3	EXTWALL	01	BRICK	5.95
3	EXTWALL	02	STONE	25.2
3	EXTWALL	03	CONCRETE BLOCK	-10
3	EXTWALL	04	STUCCO	10
3	EXTWALL	05	WOOD PANEL/LOG	20

Model	Factor Name	Variable Being Costed	Description	Rate/Range
3	EXTWALL	06	WOOD SIDING	0
3	EXTWALL	07	ASBESTOS	-10
3	EXTWALL	08	ALUM/VINYL	0
3	EXTWALL	09	CORG METAL	-10
3	EXTWALL	10	PRECAST PANEL	0
3	EXTWALL	11	PRECAST SANDWICH	0
3	EXTWALL	12	HARDIBOARD	10
3	FUEL	0	NONE	1
3	FUEL	1	GAS	1
3	FUEL	2	ELECTRIC	1
3	FUEL	3	OIL	1
3	FUEL	4	STEAM	1
3	FUEL	5	SOLAR	1
3	FUEL	6	WOOD	1
3	FUEL	7	KEROSENE	1
3	FUEL	8	NONE	1
3	GRADE	100	100	1
3	GRADE	A+-	A+-	1.5
3	GRADE	A05	A+05	1.55
3	GRADE	A10	A+10	1.6
3	GRADE	A15	A+15	1.65
3	GRADE	A20	A+20	1.7
3	GRADE	A30	A+30	1.8
3	GRADE	A40	A+40	1.9
3	GRADE	A50	A+50	2
3	GRADE	AA	AA+-	2.1
3	GRADE	AAA	AAA	2.5
3	GRADE	AM5	A-05	1.45
3	GRADE	AMT	A-10	1.4
3	GRADE	B+-	B+-	1.25
3	GRADE	B05	B+05	1.3
3	GRADE	B10	B+10	1.35
3	GRADE	BM5	B-05	1.2
3	GRADE	BMT	B-10	1.15
3	GRADE	C+-	C+-	1
3	GRADE	C05	C+05	1.05
3	GRADE	C10	C+10	1.1

Model	Factor Name	Variable Being Costed	Description	Rate/Range
3	GRADE	CM5	C-05	0.95
3	GRADE	CMT	C-10	0.9
3	GRADE	D+-	D+-	0.8
3	GRADE	D05	D+05	0.8
3	GRADE	D10	D+10	0.87
3	GRADE	DM5	D-05	0.75
3	GRADE	DMT	D-10	0.7
3	GRADE	E+-	E+-	0.5
3	GRADE	E05	E+05	0.55
3	GRADE	E10	E+10	0.6
3	GRADE	EM1	E-10	0.4
3	GRADE	EM2	E-20	0.3
3	GRADE	EM3	E-30	0.2
3	GRADE	EM5	E-50	0.15
3	GRADE	M	MFC OLD C	0.73
3	GRADE	MB	MFC OLD B	0.93
3	GRADE	MD	MFC OLD D	0.6
3	GRADE	ME	MFC OLD E	0.45
3	GRADE	MM5	MFC -5	0.68
3	GRADE	MMT	MFC -10	0.63
3	GRADE	MP5	MFC +5	0.78
3	GRADE	MPT	MFC +10	0.83
3	HEAT	A	FORCED HOT AIR	0
3	HEAT	C	COOLING W/DUCTS	4236
3	HEAT	E	RADIANT/ELEC/BB	-636
3	HEAT	F	FLR/WALL FURNACE	-3084
3	HEAT	H	HVAC	3432
3	HEAT	N	NO HEAT	-5844
3	HEAT	P	PACKAGED HEAT/COOL	4416
3	HEAT	R	REVERSE CYCLE PUMP	4416
3	HEAT	S	SPACE MONITOR	-3084
3	HEAT	U	UNIT HEATERS	-3084
3	HEAT	W	RADIANT/WATER	3048
3	HEATCODE	1	HEAT ADJ	
3	HEATCODE	2	HEAT ADJ	
3	HEATCODE	3	HEAT ADJ	
3	HEATSYS	1	NO HEAT, NO AC	

Model	Factor Name	Variable Being Costed	Description	Rate/ Range
3	HEATSYS	2	BASIC	
3	HEATSYS	3	CENTRAL HEAT / AC	1
3	LEVEL	COM	COMM LEVEL	100
3	LEVEL	OBY	OBY LEVEL	100
3	LEVEL	RES	RES LEVEL	100
3	MISC	0	NO FIREPLACE	0
3	MISC	1	WELL ONLY	0
3	MISC	2	SEPTIC ONLY	0
3	MISC	3	WELL AND SEPTIC	0
3	MISC	F0	NO FIREPLACE (0)	0
3	MISC	F1	WOOD STOVE FLUE (02)	-2000
3	MISC	F2	PREFABRICATED FIREPLACE (03)	2850
3	MISC	F3	VENTLESS FIREPLACE (03A)	2000
3	MISC	F4	ONE STORY SINGLE FIREPLAC (04)	4875
3	MISC	F5	TWO 1 ST SINGLE FIREPLACE(04A)	4875
3	MISC	F6	ONE STORY DOUBLE FIREPLAC (05)	6000
3	MISC	F7	TWO STORY SINGLE FIREPLAC (06)	6000
3	MISC	F8	TWO 2.0 STY SGLE FIREPLAC(06A)	9000
3	MISC	F9	TWO STORY DOUBLE FIREPLAC (07)	12000
3	MISC	FA	MASSIVE FIREPLACE (08)	15000
3	MISC	FB	GAS LOGS (09)	3000
3	MISC	FC	FIREPLACE (10)	2500
3	OTH-FEAT	BLIV	FIN-BASEMENT LIVING AREA	35.25
3	OTH-FEAT	BLIVA	FIN-BASEMENT LIVING AREA	34
3	OTH-FEAT	BREC	RECREATION ROOM	17.7
3	OTH-FEAT	BRECA	RECREATION ROOM	16.45
3	OTH-FEAT	FBPCT	FIN BSMT SFLA %	0
3	OTH-FEAT	METFP	METAL FIREPLACES	3000
3	OTH-FEAT	TRIMB	BRICK TRIM	17.8
3	OTH-FEAT	TRIMS	STONE TRIM	17.8
3	OTH-FEAT	UNFIN	UNFINISHED AREA	-15
3	OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	3000
3	OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	1800
3	PLUMB	ADDFX	BASE # FIXTURES	2
3	PLUMB	COUNT	NORMAL # FIXTURES	8
3	PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	1800
3	REVEDIT	BLDG	REVIEWERS BLDG %	

Model	Factor Name	Variable Being Costed	Description	Rate/ Range
3	REVEDIT	LAND	REVIEWERS LAND %	
3	ROUND	APRTT	ROUND APR TOTALS	-1
3	SH-BRICK	10 - 99.9	1 - 9.99 STORY MASONRY	0.01
3	SH-FACT	10 - 99.9	1 - 9.99 STORY SF (65%) ADJ	1 - 6.84
3	STDFIX	2	# ADD FIXTURES	0
3	STORYSF	1 - 9.99	1 - 9.99 STORY AREA	1 - 9.99

Residential Additions Cost Table Factors				2023 Rates				
Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
1	A1	BRICK ADDITION	-1500	60	513.5	-1500	60	513.5
1	A10	ENCLOSED MASONRY PORCH	-422.5	60	154.1	-422.5	60	154.1
1	A11	FRAME ADDITION	-1500	55	427.2	-1500	55	427.2
1	A12	FRAME DECK		16			16	
1	A13	FRAME GARAGE	-794.9	35.25	195.8	-794.9	35.25	195.8
1	A14	FRAME GARAGE	-794.9	40.25	195.8	-794.9	40.25	195.8
1	A15	FRAME/METAL STORAGE BLDG	-857.8	30	227.1	-857.8	30	227.1
1	A17	FULL SCREEN PORCH	-1.2	32	79	-269	32	79
1	A19	HALF SCREENED PORCH	-257.7	28	192.2	-257.7	28	192.2
1	A2	BRICK GARAGE	-257.7	37	192.2	-257.7	37	192.2
1	A20	MASONRY STOOP	-377.1	19.25	103.2	-377.1	19.25	103.2
1	A21	MASONRY STORAGE	-638.2	60	200.4	-638.2	60	200.4
1	A22	MEZZANINE FINISHED		1			1	
1	A23	ABOVE AVG EXTERIOR FIN		65			65	
1	A24	AVERAGE EXTERIOR FINISH		55			55	
1	A25	PASSENGER ELEVATOR		3.5			3.5	
1	A26	SLAB		4			4	
1	A28	AVERAGE INTERIOR FINISH		40			40	
1	A3	BRICK GARAGE	-257.7	34.5	192.2	-257.7	34.5	192.2
1	A30	FRAME PARTITIONING PER LF		30			30	
1	A32	MASONRY WAREHOUSE		30			30	
1	A33			25			25	
1	A37	PATIO		12			12	
1	A3A	GARAGE		47.25			47.25	
1	A3B	GARAGE W/BONUS ROOM		59.25			59.25	
1	A3C	GARAGE W/SHOP		35			35	
1	A3D	GARAGE W/SHOP FIN AREA		40			40	
1	A4	CANOPY (AC 04)	-29.8	15	59.5	-29.8	15	59.5
1	A41	FRAME GARAGE W/ATTIC		36			36	
1	A42	FRAME GARAGE W/ATTIC		38			38	
1	A43	BRICK GARAGE W/ATTIC		40			40	
1	A44	BRICK GARAGE W/ATTIC		45			45	
1	A4A	OUTDOOR CANOPY		22			22	
1	A5	CARPORT		25.85			25.85	
1	A51	LEAN-TO		7			7	

Schedule of Values Rowan County

2023

Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
1	A53	WAREHOUSING/STG UNHEATED		15			15	
1	A5A	CARPORT W/UPPER LEVEL		71.5			71.5	
1	A5B	CARPORT W/UPPER FLR		40			40	
1	A6	COVERED PORCH		35			35	
1	A6A	COV PORCH W/UPPER LEVEL		79.3			79.3	
1	A6B	COVERED PORCH	-377.1	25	103.2	-377.1	25	103.2
1	A7	DOCK		30			30	
1	A70	UNFIN UPPER FLR/BONUS RM	-257.7	25	192.2	-257.7	25	192.2
1	A76	CARPORT/GARAGE CONVERSION		62.4			62.4	
1	A77	OPEN SHED - LEAN/TO		12			12	
1	A8	ENCLOSED FRAME/METL PORCH	-145.7	38.75	118.6	-145.7	38.75	118.6
1	A9	ENCLOSED GLASS PORCH		75			75	
1	A9A	SUNROOM		90			90	
1	A9B	ENCLOSED PORCH		50			50	
1	A9C	ENCLOSURE AROUND POOL		18			18	
1	AC1	FRAME ADDN OVERRIDE	302.9	26	36.2	302.9	26	36.2
1	AC2	FRAME DECK		15			15	
1	AC4	GARAGE - DIRT FLOOR		20			20	
1	AC5	ENCLOSED VEHICLE STORAGE	-257.7	25	192.2	-257.7	25	192.2
1	AC6	WORKSHOP		41.6			41.6	
1	AC7	BREEZEWAY		35			35	
1	AC8	FULL SCREEN PORCH		34			34	
1	ACB	PASSENGER ELEVATOR	0	8	0	0	8	0
1	ACH	ENCL PORCH/STORAGE		25			25	
1	ACI	PATIO COVERED		15			15	
1	ACK	GARAGE W/UPPER LEVEL		52			52	
1	ACL	GARAGE W/UPPER LEVEL		60			60	
1	ACM	GARAGE W/UPPER LEVEL		65			65	
1	ACS	ADDITION/EXISTING STRUCT		46			46	
1	AF2	FIN ATTIC - SIZE 200		50			50	
1	AF3	FIN ATTIC - SIZE 300		49			49	
1	AF4	FIN ATTIC - SIZE 400		48			48	
1	AF5	FIN ATTIC - SIZE 500		47			47	
1	AF6	FIN ATTIC - SIZE 600		46			46	
1	AF7	FIN ATTIC - SIZE 700		45			45	
1	AF8	FIN ATTIC - SIZE 800		44			44	
1	AF9	FIN ATTIC - SIZE 900		43			43	
1	AFA	FIN ATTIC - SIZE 1000		42			42	

Schedule of Values Rowan County

2023

Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
1	AFB	FIN ATTIC - SIZE 1100 AFB1100		41			41	
1	AFC	FIN ATTIC 1200 - AF1200		40			40	
1	AFD	FIN ATTIC - SIZE 1300		40			40	
1	AFE	FIN ATTIC - SIZE 1400		40			40	
1	AFF	FIN ATTIC - SIZE 1500		40			40	
1	AFG	FINISHED ATTIC SZ 1600 AF1600		39			39	
1	AU1	UNFIN ATTIC - 100 S/F		9.1			9.1	
1	AU2	UNFIN ATTIC - 200 S/F		9.1			9.1	
1	AU3	UNFIN ATTIC - 300 S/F		9.1			9.1	
1	AU4	UNFIN ATTIC - 400 S/F		9.1			9.1	
1	AU5	UNFIN ATTIC - 500 S/F		9.1			9.1	
1	AU6	UNFIN ATTIC - 600 S/F		9.1			9.1	
1	AU7	UNFIN ATTIC - 700 S/F		7.8			7.8	
1	AU8	UNFIN ATTIC - 800 S/F		7.8			7.8	
1	AU9	UNFIN ATTIC - 900 S/F		7.8			7.8	
1	AUA	UNFIN ATTIC - 1000 S/F		7.8			7.8	
1	AUB	UNFIN ATTIC - 1100 S/F		7.8			7.8	
1	AUC	UNFIN ATTIC - 1200 S/F		7.8			7.8	
1	AUD	UNFIN ATTIC - 1300 S/F		7.8			7.8	
1	AUE	UNFIN ATTIC - 1400 S/F		7.8			7.8	
1	AUF	UNFIN ATTIC - 1500 S/F		7.8			7.8	
1	AUG	UNFIN ATTIC - 1600 S/F		7.8			7.8	
1	AUH	UNFIN ATTIC - 1700 S/F		7.8			7.8	
1	AUJ	UNFIN ATTIC - 1800 S/F		6.5			6.5	
1	AUK	UNFIN ATTIC - 1900 S/F		6.5			6.5	
1	AUL	UNFIN ATTIC - 2100 S/F		6.5			6.5	
1	AUM	UNFIN ATTIC - 2300 S/F		6.5			6.5	
1	AUN	UNFIN ATTIC - 2500 S/F		6.5			6.5	
1	AUO	UNFIN ATTIC - 2700 S/F		6.5			6.5	
1	AUP	UNFIN ATTIC - 2900 S/F		6.5			6.5	
1	AUQ	UNFIN ATTIC - 3100 S/F		6.5			6.5	
1	AUR	UNFIN ATTIC - 3300 S/F		6.5			6.5	
1	AUS	UNFIN ATTIC - 3500 S/F		6.5			6.5	
1	AUZ	UNFIN ATTIC - 9999 S/F		6.5			6.5	
1	AXA	FRAME DECK COVERED		21			21	
1	AXB	SCREEN DECK		25			25	
1	AXC	HALLWAY/ENTRY		81.9			81.9	
1	EL1	ELEVATOR-700LB-1 STOPS		20000			20000	

Schedule of Values Rowan County

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
1	EL2	ELEVATOR 700-1200 LBS-2 STOPS		40000			40000	
1	F01	FIN BASEMENT - SIZE 499		45.75			45.75	
1	F02	FIN BASEMENT - SIZE 799		40.25			40.25	
1	F03	FIN BASEMENT - SIZE 850		35.75			35.75	
1	F04	FIN BASEMENT - SIZE 899		35.75			35.75	
1	F05	FIN BASEMENT - SIZE 949		35.75			35.75	
1	F06	FIN BASEMENT - SIZE 999		35.75			35.75	
1	F07	FIN BASEMENT - SIZE 1049		35.25			35.25	
1	F08	FIN BASEMENT - SIZE 1149		35.25			35.25	
1	F09	FIN BASEMENT - SIZE 1249		35.25			35.25	
1	F10	FIN BASEMENT - SIZE 1299		35.25			35.25	
1	F11	FIN BASEMENT - SIZE 1399		35.25			35.25	
1	F12	FIN BASEMENT - SIZE 1499		35.25			35.25	
1	F13	FIN BASEMENT - SIZE 1549		35			35	
1	F14	FIN BASEMENT - SIZE 1699		35			35	
1	F15	FIN BASEMENT - SIZE 1849		35			35	
1	F16	FIN BASEMENT - SIZE 1999		34			34	
1	F17	FIN BASEMENT - SIZE 2149		33			33	
1	F18	FIN BASEMENT - SIZE 2349		33			33	
1	F19	FIN BASEMENT - SIZE 2599		32			32	
1	F20	FIN BASEMENT - SIZE 2899		32			32	
1	F21	FIN BASEMENT - SIZE 3199		32			32	
1	F22	FIN BASEMENT - SIZE 3449		32			32	
1	F23	FIN BSMT SIZE 3749 RBF23		30			30	
1	F24	FIN BASEMENT - SIZE 4000		30			30	
1	F25	FINISHED BSMT SZ 99999 RBF25		28			28	
1	F99	BASEMENT IS CELLAR		0			0	
1	FDA	SEMI-FIN BASEMENT RBF9AA		9			9	
1	FLA	SEMI-FIN BASEMENT RBF99A		9			9	
1	U01	UNFIN BASEMENT-SIZE 499		34.75			34.75	
1	U02	UNFIN BASEMENT-SIZE 799		28			28	
1	U03	UNFIN BASEMENT-SIZE 850		28			28	
1	U04	UNFIN BASEMENT-SIZE 899		28			28	
1	U05	UNFIN BASEMENT-SIZE 949		28			28	
1	U06	UNFIN BASEMENT-SIZE 999		26			26	
1	U07	UNFIN BASEMENT-SIZE 1049		26			26	
1	U08	UNFIN BASEMENT-SIZE 1149		26			26	
1	U09	UNFIN BASEMENT-SIZE 1249		24.9			24.9	

Schedule of Values Rowan County

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
1	U10	UNFIN BASEMENT-SIZE 1299		24.9			24.9	
1	U11	UNFIN BASEMENT-SIZE 1399		24			24	
1	U12	UNFIN BASEMENT-SIZE 1499		24			24	
1	U13	UNFIN BASEMENT-SIZE 1549		24			24	
1	U14	UNFIN BASEMENT-SIZE 1699		23.35			23.35	
1	U15	UNFIN BASEMENT-SIZE 1849		23.35			23.35	
1	U16	UNFIN BASEMENT-SIZE 1999		22.7			22.7	
1	U17	UNFIN BASEMENT-SIZE 2149		22.7			22.7	
1	U18	UNFIN BASEMENT-SIZE 2349		22			22	
1	U19	UNFIN BASEMENT-SIZE 2599		22			22	
1	U20	UNFIN BASEMENT-SIZE 2899		21			21	
1	U21	UNFIN BASEMENT-SIZE 3199		20			20	
1	U22	UNFIN BASEMENT-SIZE 3449		20			20	
1	U23	UNFIN BASEMENT-SIZE 3749		20			20	
1	U24	UNFIN BASEMENT-SIZE 4000		20			20	
1	U25	UNFIN BASEMENT-SIZE 99999		15			15	
1	U99	BASEMENT IS CELLAR		7.5			7.5	
1	09X	HLA TO MAIN STRUCTURE		120			120	
1	37Q	SINGLE FAMILY HOME OFFICE	51.7	60	7.9	51.7	60	7.9
1	37W	SINGLE FAMILY DWELLING	51.7	60	7.9	51.7	60	7.9
1	84W	RESIDENTIAL SHOP		50			50	
2	30W	RP -MOBILE HOME 40 - MA30W	51.7	50.5	7.9	51.7	50.5	7.9
2	37M	SINGLE FAMILY DWELLING	51.7	50.5	7.9	51.7	41.2	7.9
2	37Q	SINGLE FAMILY HOME OFFICE	51.7	50.5	7.9	51.7	41.2	7.9
2	37W	SINGLE FAMILY DWELLING	51.7	50.5	7.9	51.7	41.2	7.9
2	79W	GUEST HOUSE 40 MA79W	51.7	50.5	7.9	51.7	41.2	7.9
2	80N	HOUSE OVER GARAGE 65	51.7	50.5	7.9	51.7	41.2	7.9
2	A1	BRICK ADDITION	-1500	56	513.5	-1500	56	513.5
2	A10	ENCLOSED MASONRY PORCH	-422.5	48	154.1	-422.5	48	154.1
2	A11	FRAME ADDITION	-1500	52	427.2	-1500	52	427.2
2	A12	FRAME DECK	-269	15	79	-269	15	79
2	A13	FRAME GARAGE	-794.9	32.25	195.8	-794.9	32.25	195.8
2	A14	FRAME GARAGE	-794.9	32.25	195.8	-794.9	32.25	195.8
2	A15	FRAME/METAL STORAGE BLDG	-857.8	30	227.1	-857.8	30	227.1
2	A17	FULL SCREEN PORCH	-1.2	28	79	-269	28	79
2	A19	HALF SCREENED PORCH	-257.7	30	192.2	-257.7	30	192.2
2	A2	BRICK GARAGE	-257.7	36	192.2	-257.7	36	192.2
2	A20	MASONRY STOOP	-377.1	17.5	103.2	-377.1	17.5	103.2

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
2	A21	MASONRY STORAGE	-638.2	38	200.4	-638.2	38	200.4
2	A22	MEZZANINE FINISHED		1			1	
2	A23	ABOVE AVG EXTERIOR FIN		65			65	
2	A24	AVERAGE EXTERIOR FINISH		55			55	
2	A25	PASSENGER ELEVATOR		3.5			3.5	
2	A26	SLAB		4			4	
2	A28	AVERAGE INTERIOR FINISH		40			40	
2	A3	BRICK GARAGE	-257.7	36	192.2	-257.7	36	192.2
2	A30	FRAME PARTITIONING PER LF		30			30	
2	A32	MASONRY WAREHOUSE		30			30	
2	A33			25			25	
2	A37	PATIO		11			11	
2	A3A	GARAGE	-725.7	32.25	196.8	-725.7	32.25	196.8
2	A3B	GARAGE W/BONUS ROOM	-725.7	32.25	196.8	-725.7	32.25	196.8
2	A3C	GARAGE W/SHOP		35			35	
2	A3D	GARAGE W/SHOP FIN AREA		45			45	
2	A4	CANOPY (AC 04)	-29.8	13	59.5	-29.8	13	59.5
2	A41	FRAME GARAGE W/ATTIC		36			36	
2	A42	FRAME GARAGE W/ATTIC		38			38	
2	A43	BRICK GARAGE W/ATTIC		42			42	
2	A44	BRICK GARAGE W/ATTIC		40			40	
2	A5	CARPORT		24			24	
2	A51	LEAN-TO		6			6	
2	A53	WAREHOUSING/STG UNHEATED		15			15	
2	A5A	CARPORT W/UPPER LEVEL		61			61	
2	A5B	CARPORT W/UPPER FLR		35			35	
2	A6	COVERED PORCH	-304	30	140.9	-304	30	140.9
2	A6A	COV PORCH W/UPPER LEVEL		68			68	
2	A6B	COVERED PORCH	-377.1	24	103.2	-377.1	24	103.2
2	A7	DOCK		30			30	
2	A70	UNFIN UPPER FLR/BONUS RM	-257.7	25	192.2	-257.7	25	192.2
2	A76	CARPORT/GARAGE CONVERSION		60			60	
2	A77	OPEN SHED - LEAN/TO		12			12	
2	A8	ENCLOSED FRAME/METL PORCH	-145.7	44	118.6	-145.7	44	118.6
2	A9	ENCLOSED GLASS PORCH		73.5			73.5	
2	A9A	SUNROOM		86			86	
2	A9B	ENCLOSED PORCH		44			44	
2	A9C	ENCLOSURE AROUND POOL		16			16	

Schedule of Values Rowan County

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
2	AC1	FRAME ADDN OVERRIDE	302.9	25	36.2	302.9	25	36.2
2	AC2	FRAME DECK		15			15	
2	AC4	GARAGE - DIRT FLOOR		18.5			18.5	
2	AC5	ENCLOSED VEHICLE STORAGE	-257.7	30	192.2	-257.7	30	192.2
2	AC6	WORKSHOP		40			40	
2	AC7	BREEZEWAY		34			34	
2	AC8	FULL SCREEN PORCH		28			28	
2	ACB	PASSENGER ELEVATOR	0	8	0	0	8	0
2	ACH	ENCL PORCH/STORAGE		23			23	
2	ACI	PATIO COVERED		16			16	
2	ACK	GARAGE W/UPPER LEVEL		50			50	
2	ACL	GARAGE W/UPPER LEVEL		58			58	
2	ACM	GARAGE W/UPPER LEVEL		66			66	
2	ACS	ADDITION/EXISTING STRUCT		45			45	
2	AF2	FIN ATTIC - SIZE 200		55			55	
2	AF3	FIN ATTIC - SIZE 300		53			53	
2	AF4	FIN ATTIC - SIZE 400		51			51	
2	AF5	FIN ATTIC - SIZE 500		49			49	
2	AF6	FIN ATTIC - SIZE 600		48			48	
2	AF7	FIN ATTIC - SIZE 700		47			47	
2	AF8	FIN ATTIC - SIZE 800		46			46	
2	AF9	FIN ATTIC - SIZE 900		45			45	
2	AFA	FIN ATTIC - SIZE 1000		44			44	
2	AFB	FIN ATTIC - SIZE 1100 AFB1100		43			43	
2	AFC	FIN ATTIC 1200 - AF1200		42			42	
2	AFD	FIN ATTIC - SIZE 1300		41			41	
2	AFE	FIN ATTIC - SIZE 1400		40			40	
2	AFF	FIN ATTIC - SIZE 1500		40			40	
2	AFG	FINISHED ATTIC SZ 1600 AF1600		40			40	
2	AU1	UNFIN ATTIC - 100 S/F		9.1			9.1	
2	AU2	UNFIN ATTIC - 200 S/F		9.1			9.1	
2	AU3	UNFIN ATTIC - 300 S/F		9.1			9.1	
2	AU4	UNFIN ATTIC - 400 S/F		9.1			9.1	
2	AU5	UNFIN ATTIC - 500 S/F		9.1			9.1	
2	AU6	UNFIN ATTIC - 600 S/F		9.1			9.1	
2	AU7	UNFIN ATTIC - 700 S/F		7.8			7.8	
2	AU8	UNFIN ATTIC - 800 S/F		7.8			7.8	
2	AU9	UNFIN ATTIC - 900 S/F		7.8			7.8	

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
2	AUA	UNFIN ATTIC - 1000 S/F		7.8			7.8	
2	AUB	UNFIN ATTIC - 1100 S/F		7.8			7.8	
2	AUC	UNFIN ATTIC - 1200 S/F		7.8			7.8	
2	AUD	UNFIN ATTIC - 1300 S/F		7.8			7.8	
2	AUE	UNFIN ATTIC - 1400 S/F		7.8			7.8	
2	AUF	UNFIN ATTIC - 1500 S/F		7.8			7.8	
2	AUG	UNFIN ATTIC - 1600 S/F		7.8			7.8	
2	AUH	UNFIN ATTIC - 1700 S/F		7.8			7.8	
2	AUJ	UNFIN ATTIC - 1800 S/F		6.5			6.5	
2	AUK	UNFIN ATTIC - 1900 S/F		6.5			6.5	
2	AUL	UNFIN ATTIC - 2100 S/F		6.5			6.5	
2	AUM	UNFIN ATTIC - 2300 S/F		6.5			6.5	
2	AUN	UNFIN ATTIC - 2500 S/F		6.5			6.5	
2	AUO	UNFIN ATTIC - 2700 S/F		6.5			6.5	
2	AUP	UNFIN ATTIC - 2900 S/F		6.5			6.5	
2	AUQ	UNFIN ATTIC - 3100 S/F		6.5			6.5	
2	AUR	UNFIN ATTIC - 3300 S/F		6.5			6.5	
2	AUS	UNFIN ATTIC - 3500 S/F		6.5			6.5	
2	AUZ	UNFIN ATTIC - 9999 S/F		6.5			6.5	
2	AXA	FRAME DECK COVERED		19			19	
2	AXB	SCREEN DECK		23			23	
2	AXC	HALLWAY/ENTRY		52			52	
2	F01	FIN BASEMENT - SIZE 499		45.75			45.75	
2	F02	FIN BASEMENT - SIZE 799		40.25			40.25	
2	F03	FIN BASEMENT - SIZE 850		35.75			35.75	
2	F04	FIN BASEMENT - SIZE 899		35.75			35.75	
2	F05	FIN BASEMENT - SIZE 949		35.75			35.75	
2	F06	FIN BASEMENT - SIZE 999		35.75			35.75	
2	F07	FIN BASEMENT - SIZE 1049		35.25			35.25	
2	F08	FIN BASEMENT - SIZE 1149		35.25			35.25	
2	F09	FIN BASEMENT - SIZE 1249		35.25			35.25	
2	F10	FIN BASEMENT - SIZE 1299		35.25			35.25	
2	F11	FIN BASEMENT - SIZE 1399		35.25			35.25	
2	F12	FIN BASEMENT - SIZE 1499		35.25			35.25	
2	F13	FIN BASEMENT - SIZE 1549		35			35	
2	F14	FIN BASEMENT - SIZE 1699		35			35	
2	F15	FIN BASEMENT - SIZE 1849		35			35	
2	F16	FIN BASEMENT - SIZE 1999		34			34	

Schedule of Values Rowan County

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
2	F17	FIN BASEMENT - SIZE 2149		33			33	
2	F18	FIN BASEMENT - SIZE 2349		33			33	
2	F19	FIN BASEMENT - SIZE 2599		32			32	
2	F20	FIN BASEMENT - SIZE 2899		32			32	
2	F21	FIN BASEMENT - SIZE 3199		32			32	
2	F22	FIN BASEMENT - SIZE 3449		32			32	
2	F23	FIN BSMT SIZE 3749 RBF23		30			30	
2	F24	FIN BASEMENT - SIZE 4000		30			30	
2	F25	FINISHED BSMT SZ 99999 RBF25		28			28	
2	F99	BASEMENT IS CELLAR		0			0	
2	FDA	SEMI-FIN BASEMENT RBF9AA		9			9	
2	FLA	SEMI-FIN BASEMENT RBF99A		9			9	
2	U01	UNFIN BASEMENT-SIZE 499		34.75			34.75	
2	U02	UNFIN BASEMENT-SIZE 799		28			28	
2	U03	UNFIN BASEMENT-SIZE 850		28			28	
2	U04	UNFIN BASEMENT-SIZE 899		28			28	
2	U05	UNFIN BASEMENT-SIZE 949		28			28	
2	U06	UNFIN BASEMENT-SIZE 999		26			26	
2	U07	UNFIN BASEMENT-SIZE 1049		26			26	
2	U08	UNFIN BASEMENT-SIZE 1149		26			26	
2	U09	UNFIN BASEMENT-SIZE 1249		24.9			24.9	
2	U10	UNFIN BASEMENT-SIZE 1299		24.9			24.9	
2	U11	UNFIN BASEMENT-SIZE 1399		24			24	
2	U12	UNFIN BASEMENT-SIZE 1499		24			24	
2	U13	UNFIN BASEMENT-SIZE 1549		24			24	
2	U14	UNFIN BASEMENT-SIZE 1699		23.35			23.35	
2	U15	UNFIN BASEMENT-SIZE 1849		23.35			23.35	
2	U16	UNFIN BASEMENT-SIZE 1999		22.7			22.7	
2	U17	UNFIN BASEMENT-SIZE 2149		22.7			22.7	
2	U18	UNFIN BASEMENT-SIZE 2349		22			22	
2	U19	UNFIN BASEMENT-SIZE 2599		22			22	
2	U20	UNFIN BASEMENT-SIZE 2899		21			21	
2	U21	UNFIN BASEMENT-SIZE 3199		20			20	
2	U22	UNFIN BASEMENT-SIZE 3449		20			20	
2	U23	UNFIN BASEMENT-SIZE 3749		20			20	
2	U24	UNFIN BASEMENT-SIZE 4000		20			20	
2	U25	UNFIN BASEMENT-SIZE 99999		15			15	
2	U99	BASEMENT IS CELLAR		7.5			7.5	

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
3	09X	HLA TO MAIN STRUCTURE		120			120	
3	30W	RP -MOBILE HOME 40 - MA30W	51.7	50.5	7.9	51.7	50.5	7.9
3	37M	SINGLE FAMILY DWELLING	51.7	60	7.9	51.7	60	7.9
3	37Q	SINGLE FAMILY HOME OFFICE	51.7	60	7.9	51.7	60	7.9
3	37W	SINGLE FAMILY DWELLING	51.7	60	7.9	51.7	60	7.9
3	79W	GUEST HOUSE 40 MA79W	51.7	60	7.9	51.7	60	7.9
3	80N	HOUSE OVER GARAGE 65	51.7	60	7.9	51.7	60	7.9
3	A1	BRICK ADDITION	-1500	60	513.5	-1500	60	513.5
3	A10	ENCLOSED MASONRY PORCH	-422.5	60	154.1	-422.5	60	154.1
3	A11	FRAME ADDITION	-1500	55	427.2	-1500	55	427.2
3	A12	FRAME DECK	-269	16	79	-269	16	79
3	A13	FRAME GARAGE	-794.9	35.25	195.8	-794.9	35.25	195.8
3	A14	FRAME GARAGE	-794.9	40.25	195.8	-794.9	40.25	195.8
3	A15	FRAME/METAL STORAGE BLDG	-857.8	30	227.1	-857.8	30	227.1
3	A17	FULL SCREEN PORCH	-1.2	32	79	-269	32	79
3	A19	HALF SCREENED PORCH	-257.7	28	192.2	-257.7	28	192.2
3	A2	BRICK GARAGE	-257.7	37	192.2	-257.7	37	192.2
3	A20	MASONRY STOOP	-377.1	19.25	103.2	-377.1	19.25	103.2
3	A21	MASONRY STORAGE	-638.2	60	200.4	-638.2	60	200.4
3	A22	MEZZANINE FINISHED		1				1
3	A23	ABOVE AVG EXTERIOR FIN		65				65
3	A24	AVERAGE EXTERIOR FINISH		55				55
3	A25	PASSENGER ELEVATOR		3.5				3.5
3	A26	SLAB		4				4
3	A28	AVERAGE INTERIOR FINISH		40				40
3	A3	BRICK GARAGE	-257.7	34.5	192.2	-257.7	34.5	192.2
3	A30	FRAME PARTITIONING PER LF		30				30
3	A32	MASONRY WAREHOUSE		30				30
3	A33			25				25
3	A37	PATIO		12				12
3	A3A	GARAGE	-725.7	47.25	196.8	-725.7	47.25	196.8
3	A3B	GARAGE W/BONUS ROOM	-725.7	55	196.8	-725.7	55	196.8
3	A3C	GARAGE W/SHOP		35				35
3	A3D	GARAGE W/SHOP FIN AREA		48				48
3	A4	CANOPY (AC 04)	-29.8	15	59.5	-29.8	15	59.5
3	A41	FRAME GARAGE W/ATTIC		36				36
3	A42	FRAME GARAGE W/ATTIC		38				38
3	A43	BRICK GARAGE W/ATTIC		40				40

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Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
3	A44	BRICK GARAGE W/ATTIC		45			45	
3	A4A	OUTDOOR CANOPY		22			22	
3	A5	CARPORT		25.85			25.85	
3	A51	LEAN-TO		7			7	
3	A53	WAREHOUSING/STG UNHEATED		15			15	
3	A5A	CARPORT W/UPPER LEVEL		60			60	
3	A5B	CARPORT W/UPPER FLR		35			35	
3	A6	COVERED PORCH	-304	35	140.9	-304	35	140.9
3	A6A	COV PORCH W/UPPER LEVEL		65			65	
3	A6B	COVERED PORCH	-377.1	25	103.2	-377.1	25	103.2
3	A7	DOCK		30			30	
3	A70	UNFIN UPPER FLR/BONUS RM	-257.7	25	192.2	-257.7	25	192.2
3	A76	CARPORT/GARAGE CONVERSION		65			65	
3	A77	OPEN SHED - LEAN/TO		12			12	
3	A8	ENCLOSED FRAME/METL PORCH	-145.7	38.75	118.6	-145.7	38.75	118.6
3	A9	ENCLOSED GLASS PORCH		75			75	
3	A9A	SUNROOM		90			90	
3	A9B	ENCLOSED PORCH		50			50	
3	A9C	ENCLOSURE AROUND POOL		18			18	
3	AC1	FRAME ADDN OVERRIDE	302.9	26	36.2	302.9	26	36.2
3	AC2	FRAME DECK		15			15	
3	AC4	GARAGE - DIRT FLOOR		20			20	
3	AC5	ENCLOSED VEHICLE STORAGE	-257.7	25	192.2	-257.7	25	192.2
3	AC6	WORKSHOP		40			40	
3	AC7	BREEZEWAY		35			35	
3	AC8	FULL SCREEN PORCH		34			34	
3	ACB	PASSENGER ELEVATOR	0	8	0	0	8	0
3	ACH	ENCL PORCH/STORAGE		25			25	
3	ACI	PATIO COVERED		15			15	
3	ACK	GARAGE W/UPPER LEVEL		52			52	
3	ACL	GARAGE W/UPPER LEVEL		60			60	
3	ACM	GARAGE W/UPPER LEVEL		65			65	
3	ACS	ADDITION/EXISTING STRUCT		46			46	
3	AF2	FIN ATTIC - SIZE 200		50			50	
3	AF3	FIN ATTIC - SIZE 300		49			49	
3	AF4	FIN ATTIC - SIZE 400		48			48	
3	AF5	FIN ATTIC - SIZE 500		47			47	
3	AF6	FIN ATTIC - SIZE 600		46			46	

Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
3	AF7	FIN ATTIC - SIZE 700		45			45	
3	AF8	FIN ATTIC - SIZE 800		44			44	
3	AF9	FIN ATTIC - SIZE 900		43			43	
3	AFA	FIN ATTIC - SIZE 1000		42			42	
3	AFB	FIN ATTIC - SIZE 1100 AFB1100		41			41	
3	AFC	FIN ATTIC 1200 - AF1200		40			40	
3	AFD	FIN ATTIC - SIZE 1300		40			40	
3	AFE	FIN ATTIC - SIZE 1400		40			40	
3	AFF	FIN ATTIC - SIZE 1500		40			40	
3	AFG	FINISHED ATTIC SZ 1600 AF1600		39			39	
3	AU1	UNFIN ATTIC - 100 S/F		9.1			9.1	
3	AU2	UNFIN ATTIC - 200 S/F		9.1			9.1	
3	AU3	UNFIN ATTIC - 300 S/F		9.1			9.1	
3	AU4	UNFIN ATTIC - 400 S/F		9.1			9.1	
3	AU5	UNFIN ATTIC - 500 S/F		9.1			9.1	
3	AU6	UNFIN ATTIC - 600 S/F		9.1			9.1	
3	AU7	UNFIN ATTIC - 700 S/F		7.8			7.8	
3	AU8	UNFIN ATTIC - 800 S/F		7.8			7.8	
3	AU9	UNFIN ATTIC - 900 S/F		7.8			7.8	
3	AUA	UNFIN ATTIC - 1000 S/F		7.8			7.8	
3	AUB	UNFIN ATTIC - 1100 S/F		7.8			7.8	
3	AUC	UNFIN ATTIC - 1200 S/F		7.8			7.8	
3	AUD	UNFIN ATTIC - 1300 S/F		7.8			7.8	
3	AUE	UNFIN ATTIC - 1400 S/F		7.8			7.8	
3	AUF	UNFIN ATTIC - 1500 S/F		7.8			7.8	
3	AUG	UNFIN ATTIC - 1600 S/F		7.8			7.8	
3	AUH	UNFIN ATTIC - 1700 S/F		7.8			7.8	
3	AUJ	UNFIN ATTIC - 1800 S/F		6.5			6.5	
3	AUK	UNFIN ATTIC - 1900 S/F		6.5			6.5	
3	AUL	UNFIN ATTIC - 2100 S/F		6.5			6.5	
3	AUM	UNFIN ATTIC - 2300 S/F		6.5			6.5	
3	AUN	UNFIN ATTIC - 2500 S/F		6.5			6.5	
3	AUO	UNFIN ATTIC - 2700 S/F		6.5			6.5	
3	AUP	UNFIN ATTIC - 2900 S/F		6.5			6.5	
3	AUQ	UNFIN ATTIC - 3100 S/F		6.5			6.5	
3	AUR	UNFIN ATTIC - 3300 S/F		6.5			6.5	
3	AUS	UNFIN ATTIC - 3500 S/F		6.5			6.5	
3	AUZ	UNFIN ATTIC - 9999 S/F		6.5			6.5	

Schedule of Values Rowan County

2023

Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
3	AXA	FRAME DECK COVERED		21			21	
3	AXB	SCREEN DECK		25			25	
3	AXC	HALLWAY/ENTRY		75			75	
3	F01	FIN BASEMENT - SIZE 499		45.75			45.75	
3	F02	FIN BASEMENT - SIZE 799		40.25			40.25	
3	F03	FIN BASEMENT - SIZE 850		35.25			35.25	
3	F04	FIN BASEMENT - SIZE 899		35.75			35.75	
3	F05	FIN BASEMENT - SIZE 949		35.75			35.75	
3	F06	FIN BASEMENT - SIZE 999		35.75			35.75	
3	F07	FIN BASEMENT - SIZE 1049		35.25			35.25	
3	F08	FIN BASEMENT - SIZE 1149		35.25			35.25	
3	F09	FIN BASEMENT - SIZE 1249		35.25			35.25	
3	F10	FIN BASEMENT - SIZE 1299		35.25			35.25	
3	F11	FIN BASEMENT - SIZE 1399		35.25			35.25	
3	F12	FIN BASEMENT - SIZE 1499		35.25			35.25	
3	F13	FIN BASEMENT - SIZE 1549		35			35	
3	F14	FIN BASEMENT - SIZE 1699		35			35	
3	F15	FIN BASEMENT - SIZE 1849		35			35	
3	F16	FIN BASEMENT - SIZE 1999		34			34	
3	F17	FIN BASEMENT - SIZE 2149		33			33	
3	F18	FIN BASEMENT - SIZE 2349		33			33	
3	F19	FIN BASEMENT - SIZE 2599		32			32	
3	F20	FIN BASEMENT - SIZE 2899		32			32	
3	F21	FIN BASEMENT - SIZE 3199		32			32	
3	F22	FIN BASEMENT - SIZE 3449		32			32	
3	F23	FIN BSMT SIZE 3749 RBF23		30			30	
3	F24	FIN BASEMENT - SIZE 4000		30			30	
3	F25	FINISHED BSMT SZ 99999 RBF25		28			28	
3	F99	BASEMENT IS CELLAR		0			0	
3	FDA	SEMI-FIN BASEMENT RBF9AA		9			9	
3	FLA	SEMI-FIN BASEMENT RBF99A		9			9	
3	U01	UNFIN BASEMENT-SIZE 499		34.75			34.75	
3	U02	UNFIN BASEMENT-SIZE 799		28			28	
3	U03	UNFIN BASEMENT-SIZE 850		28			28	
3	U04	UNFIN BASEMENT-SIZE 899		28			28	
3	U05	UNFIN BASEMENT-SIZE 949		28			28	
3	U06	UNFIN BASEMENT-SIZE 999		26			26	
3	U07	UNFIN BASEMENT-SIZE 1049		26			26	

Model	Addn Code	Description	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt
3	U09	UNFIN BASEMENT-SIZE 1249		24.9			24.9	
3	U10	UNFIN BASEMENT-SIZE 1299		24.9			24.9	
3	U11	UNFIN BASEMENT-SIZE 1399		24			24	
3	U12	UNFIN BASEMENT-SIZE 1499		24			24	
3	U13	UNFIN BASEMENT-SIZE 1549		24			24	
3	U14	UNFIN BASEMENT-SIZE 1699		23.35			23.35	
3	U15	UNFIN BASEMENT-SIZE 1849		23.35			23.35	
3	U16	UNFIN BASEMENT-SIZE 1999		22.7			22.7	
3	U17	UNFIN BASEMENT-SIZE 2149		22.7			22.7	
3	U18	UNFIN BASEMENT-SIZE 2349		22			22	
3	U19	UNFIN BASEMENT-SIZE 2599		22			22	
3	U20	UNFIN BASEMENT-SIZE 2899		21			21	
3	U21	UNFIN BASEMENT-SIZE 3199		20			20	
3	U22	UNFIN BASEMENT-SIZE 3449		20			20	
3	U23	UNFIN BASEMENT-SIZE 3749		20			20	
3	U24	UNFIN BASEMENT-SIZE 4000		20			20	
3	U25	UNFIN BASEMENT-SIZE 99999		15			15	
3	U99	BASEMENT IS CELLAR		7.5			7.5	

COMMERCIAL RATE TABLES

BASE STRUCTURE CODES			
STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
01	APARTMENT FLAT	02	06
01A	APARTMENT FLAT	02	06
02	APARTMENT TOWNHOUSE	01	06
03	ARMORY	04	07
04	AUDITORIUM	06	07
05	AUTO SHOWROOM	04	27
06	BANK-	05	13
06A	BANK	05	13
07	BEAUTY/BARBER SHOP	03	02
08	CAFETERIA	03	23
09	CAR WASH - AUTOMATIC	04	35
09A	CAR WASH - MANUAL	07	36
10	CHURCH	05	07
11	CLASSROOM BUILDING	05	09
12	CONDO - APT	03	06
12O	CONDO- OFFICE	03	09
13	CONVERSION	10	09
14	CLUBHOUSE-SPEC USE	05	32
14A	CLUBHOUSE-SPEC USE	05	32
14B	CLUBHOUSE-SPEC USE	05	32
14C	COUNTRY CLUB	05	29
14D	CLUBHOUSE-SPEC USE	03	32
14E	CLUBHOUSE-SPEC USE	03	32
14F	CLUBHOUSE-SPEC USE	03	32
14G	CONCESSION STAND/BATH	07	36
14M	COUNTRY CLUB	05	29
14R	COUNTRY CLUB	05	29
14S	COUNTRY CLUB - < 25,000SF	05	29
14W	COUNTRY CLUB	05	29
15	DEPARTMENT STORE	04	26
15S	DEPT STORE - < 25,000SF	03	26
16	DISCOUNT STORE	04	26
16S	DISCOUNT STORE - < 25,000SF	03	26
17	DORMITORY	02	43
18	DUPLEX/TRIPLEX	03	43
19	GYMNASIUM	04	26
20	FIRE STATION	05	16
20A	EMS BLDG	05	32
21	FRATERNITY HOUSE	03	43
21X	FELLOWSHIP HALL	03	32
22	HANGER	04	03

22A	HANGER-GOOD QUALITY	04	03
23	HOSPITAL	05	08
24	HOTEL-	02	39
24B	HOTEL-	02	39
24C	HOTEL-	01	39
25	INDUSTRIAL	04	03
25S	INDUSTRIAL - < 25,000SF	03	09
26	LABORATORY	05	09
27	LAUNDROMAT	04	02

BASE STRUCTURE CODES			
STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
27S	LAUNDROMAT - < 25,000SF	03	02
28	LIBRARY	05	09
29	LOFT	03	09
30	MOBILE HOME	03	09
31	MOTEL	01	39
32	OFFICE	04	09
32S	OFFICE - < 25,000SF	03	09
33	RESTAURANT-FS-	03	23
33B	RESTAURANT-FS-	03	23
33C	RESTAURANT-FS	03	23
34	RETAIL STORE	04	15
34S	RETAIL STORE - < 25,000SF	03	02
35	SERVICE GARAGE	04	16
36	SERVICE STATION	03	16
37	RESIDENTIAL ON COMM LAND	03	09
37S	SFR CONVERTED TO OFFICE	02	09
38	SUPERMARKET	04	15
38S	SUPERMARKET - < 25,000SF	03	02
39	HALL/THEATRE	06	07
40	WAREHOUSE	04	38
40A	REFRIG STG/WAREHOUSE	04	37
40S	WAREHOUSE - < 25,000SF	03	03
41	CONVENIENCE STORE	03	20
41B	CONVENIENCE STORE	03	20
41C	CONVENIENCE STORE	03	20
42	ASSISTED LIVING-RETIREMENT	02	01
43	BOWLING ALLEY	04	10
44	FUNERAL HOME	04	09
44A	MAUSOLEUM	02	42

44B	MAUSOLEUM	02	42
44S	FUNERAL HOME - < 25,000SF	03	09
45	RADIO/TV STATION	04	09
45S	RADIO/TV STATION - < 25,000SF	03	09
46	MEDICAL OFFICE	04	08
46S	MEDICAL OFFICE - < 25,000SF	03	08
47	GOVERNMENT BUILDING	05	09
48	RESEARCH & DEVELOPMENT	05	09
49	CONVALESCENT HOME	02	01
50	FAST FOOD/CONVENIENCE STR	09	04
51	TRANSIT WAREHOUSE	04	38
51S	TRANSIT WAREHOUSE - < 25,000SF	03	03
52	COMMUNITY BUILDING	04	32
52S	COMMUNITY BLDG - < 25,000S	03	32
53	FITNESS CENTER	04	26
54	AUTOMOTIVE CENTER	04	16
55	MINI-LUBE	03	05

BASE STRUCTURE CODES			
STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
56	DAIRY SALES	03	02
57	REPAIR SHOP	03	16
58	NEIGHBORHOOD SHOP CTR	04	15
58S	NBHD SHOP CTR - < 25,000SF	03	15
59	SHOPPING MALLS	04	26
59S	SHOPPING MALLS - < 25,000SF	03	02
60	COMMUNITY CENTERS	04	32
60S	COMMUNITY CTRS - < 25,000SF	03	32
61	SKATING RINK (ROLLER)	04	28
61S	SKATING RINK - < 25,000SF	03	28
62	WAREHOUSE (DISTB)	04	38
62S	DIST WAREHOUSE - < 25,000SF	03	03
63	DISPENSARY-DRUG STORE	05	17
64	BANK DRIVE IN	07	13
65	MULTIPLE DWELLING - HOSPITAL	05	01
66	POST OFFICE -Courthouse	03	09
67	CAR WASH DRIVE THRU	07	25
68	SELF STORGE-LOW QLTY	04	19
68A	SELF STORGE-REINF	04	19
68B	SELF STORAGE-BRICK	04	19

68C	SELF STORAGE-CBL/RSF	04	19
68D	SELF STORAGE-FP STL	04	19
68E	SELF STORAGE- CONDOS	04	19
68F	SELF STORAGE- VARIABLE	04	19
68G	SELF STORAGE-WD/CBL	04	19
75	SPECIAL PURPOSE BLDG	03	03
75A	SPEC BLDG - PARKING GAR	05	38
79	GUEST HOUSE	01	43
80	GARAGE APARTMENT	02	43
81	DAY CARE	03	33
82	STORAGE WAREHOUSE	04	38
82S	STG WAREHOUSE - < 25,000SF	03	03
83	GARAGE - MISC USE	03	16
84	SHOP	03	16
85	AUTOMOTIVE PARTS SALES	04	02
85S	AUTO PARTS SALES - < 25,000SF	03	02
86	VETERINARY HOSPITAL	03	08
86A	ESTATE STABLES	03	30
86B	MILK/DAIRY AGRI PROCESS	03	30
86C	ESTATE STABLES	03	30
86D	ESTATE STABLES	03	30
87	MANUFACTURING	04	44
90	EVENT CENTER	03	34
90A	EVENT CENTER	03	34
91	GOVERNMENT	01	32
91A	GOVERNMENT	06	32

BASE STRUCTURE CODES			
STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
91B	CONCESSION STAND/BALLPARK	01	02
91C	BATHHOUSE	03	32
92	VINEYARD PROCESSING BLDG	04	03
93	STADIUM SEATS	06	45

Rowan codes updated
10/7/2022

COMMERCIAL INTERIOR RATE TABLE		
Use Type Code	Description	Base Rate Per Sq. Ft.
01C M R S W	APARTMENT FLAT	25 - 100
01U	UNFINISHED SECOND FLOOR	5 - 50
02C M R S W	APARTMENT TOWNHOUSE	25 - 100
03C M R S W	ARMORY	25 - 100
04C M R S W	AUDITORIUM	50 - 150
05C M R S W	AUTO SHOWROOM	25 - 100
06C M R S W	BANK	75 - 250
07C M R S W	BEAUTY/BARBER SHOP	25 - 100
08C M R S W	CAFETERIA	75 - 250
09C M R S W	CAR WASH-SS	25 - 100
10C M R S W	CHURCH	25 - 100
10N	CHURCH CONVERSION	25 - 100
11C M R S W	CLASSROOM BUILDING	50 - 150
12	CONDO - COMM/OFFICE	50 - 150
12A	CONDO - RESIDENTIAL	25 - 100
12B	CONDO - COMM/OFFICE	50 - 150
12C M R S W	CONDOMINIUM/TOWNHOUSE	25 - 100
13C M R S W	CONVERSION	25 - 100
14A B D E F	CLUBHOUSE-SPEC USE	25 - 100
14C M R S W	COUNTRY CLUB	25 - 100
14G	CONCESSION STAND/BATH	5 - 50
14L	CLUBHOUSE-BASIC	25 - 100
15C M R S W	DEPARTMENT STORE	25 - 100
16C M R S W	DISCOUNT STORE	25 - 100
16X	SUPER STORE	25 - 100
17C M R S W	DORMITORY	25 - 100
18C M R S W	DUPLEX/TRIPLEX	25 - 100
19C M R S W	GYMNASIUM	50 - 150
20C M R S W	FIRE STATION	50 - 150
20N	EMS BLDG	50 - 150
21C M R S W	FRATERNITY HOUSE	25 - 100
21X	FELLOWSHIP HALL	25 - 100
22C M R S W	HANGER	5 - 50
22T	AIRCRAFT HANGER	5 - 50
22U	HANGER-GOOD QUALITY	5 - 50
23C M R S W	HOSPITAL	75 - 250
24C M R S W	HOTEL	25 - 100
25A B D E F	INDUSTRIAL OFFICE	25 - 100
25C M R S W	INDUSTRIAL	5 - 50
25N	INDUSTRIAL	50 - 150
25T	INDUSTRIAL	50 - 70
26C M R S W	LABORATORY	50 - 150
271	LAUNDROMAT	25 - 100
27C M R S W	LAUNDRY/CLEANER	25 - 100
28	AVERAGE INT FIN OFFICE	25 - 100

COMMERCIAL INTERIOR RATE TABLE		
Use Type Code	Description	Base Rate Per Sq. Ft.
28C M R S W	LIBRARY	50 - 150
28I	INT OFFICE FINISH-HIGH QLTY	5 - 50
28L	INT OFFICE FINISH-LOW QLTY	5 - 50
29C M R S W	LOFT	25 - 100
30C M R S	MODULAR OFFICE	25 - 100
30S W	REAL PROP-MOBILE HOME	25 - 100
31C M R S W	MOTEL	25 - 100
32C M R S W	OFFICE	50 - 150
33C M R S W	RESTAURANT	50 - 150
34C M R S W	RETAIL STORE	25 - 100
35C M P R S W	SERVICE GARAGE	5 - 50
35X	RETAIL STORE	5 - 50
36C M R S W	SERVICE STATION	25 - 100
37C M R S W	SINGLE FAMILY DWELLING	25 - 100
37N	UPPER FLR LIVING QTRS	25 - 100
37P	SINGLE FAM DWELLING BV FT	25 - 100
37Q	SINGLE FAMILY HOME OFFICE	25 - 100
38C M R S W	SUPERMARKET	25 - 100
39C M R S W	THEATRE	50 - 150
40C M R S W	WAREHOUSE	5 - 50
40E N X	REFRIG STG/WAREHOUSE	5 - 50
41C M R S W	CONVENIENCE STORE	25 - 100
42C M R S W	RETIREMENT	50 - 150
43C M R S W	BOWLING ALLEY	25 - 100
44A	MAUSOLEUM	1
44B D	MAUSOLEUM	260
44C M R S W	FUNERAL HOME	50 - 150
45C M R S W	RADIO/TV STATION	50 - 150
45D	RADIO/TV EQUIPMENT BLDG50	50 - 150
46C M R S W	MEDICAL OFFICE	50 - 150
47C M R S W	GOVERNMENT BUILDING	50 - 150
48C M R S W	RESEARCH & DEVELOPMENT	25 - 100
49C M R S W	CONVALESCENT HOME	50 - 150
50C M R S W	FAST FOOD RESTAURANT	75 - 250
50F	FAST FOOD/CONVENIENCE STR	75 - 250

COMMERCIAL INTERIOR RATE TABLE		
Use Type Code	Description	Base Rate Per Sq. Ft.
51C M R S W	TRANSIT WAREHOUSE	5 - 50
52C M R S W	COMMUNITY BUILDING	25 - 100
53A	FITNESS CENTER	25 - 100
53C M R S W	HEALTH CLUB	25 - 100
54C M R S W	AUTOMOTIVE CENTER	5 - 50
55C M R S W	MINI-LUBE	25 - 100
56C M R S W	DAIRY SALES	25 - 100
57C M R S W	REPAIR SHOP	25 - 100
58C M R S W	NEIGHBORHOOD SHOP CTR	25 - 100
59C M R S W	SHOPPING MALLS	25 - 100
60C M R S W	COMMUNITY CENTERS	25 - 100
61C M R S W	SKATING RINK (ROLLER)	25 - 100
62C M R S W	WAREHOUSE (DISTB)	5 - 50
63C M R S W	DISPENSARY	25 - 100
64C M R S W	BANK DRIVE IN	20 - 40
65C M R S W	MULTIPLE DWELLING	25 - 100
66C M R S W	POST OFFICE	50 - 150
67C M R S W	CAR WASH AUTOMATIC	50 - 150
68A	MINI-WAREHOUSE-LOW QLTY	5 - 50
68C	MINI-WAREHOUSE-REINF	5 - 50
68M	MINI-WAREHOUSE-BRICK	5 - 50
68R	MINI-WAREHOUSE-CBL/RSF	5 - 50
68S	MINI-WAREHOUSE-FP STL	5 - 50
68T	MINI-WAREHOUSE CONDOS	5 - 50
68U	MINI-WAREHOUSE VARIABLE	5 - 50
68W	MINI-WAREHOUSE-WD/CBL	5 - 50
75C	SPECIAL PURPOSE BLDG	5 - 50
75M	SPEC BLDG - PARKING GAR	25 - 100
75R	SPECIAL PURPOSE BLDG	25 - 100
79W	GUEST HOUSE	25 - 100
79X	CABIN	25 - 100
81M R S W	DAY CARE	25 - 100
82M R S W	STORAGE WAREHOUSE	5 - 50
83W	GARAGE - MISC USE	5 - 50
84	NON-STANDARD USE BLDG	25 - 100
84W	SHOP	5 - 50
85M R	AUTOMOTIVE PARTS SALES	25 - 100
86A	ESTATE STABLES	5 - 50
86M	VETERINARY HOSPITAL	45 - 65
86N	ESTATE STABLES	25 - 100
86W	MILK/DAIRY AGRI PROCESS	5 - 50
87M W	MANUFACTURING	5 - 50
90A M	EVENT CENTER	25 - 100
91 A	GOVERNMENT BLDG	75 - 250
91B	CONCESSION STAND/ BALLPARK	5 - 50

COMMERCIAL INTERIOR RATE TABLE

Use Type Code	Description	Base Rate Per Sq. Ft.
91C	BATH HOUSE	25 - 100
92	VINEYARD PROCESSING BLDG	25 - 100
93	STADIUM SEATS	1000 - 2500
A23	ABOVE AVG EXTERIOR FIN	25 - 100
A24	AVERAGE EXTERIOR FINISH	5 - 50
A27	ABOVE AVG INTERIOR FINISH	25 - 100
A28	AVERAGE INTERIOR FINISH	25 - 100
A79	ATTACHED CAR WASH	25 - 100
ACC	ABV OFFICE-LAB/R&D	25 - 100
ACD	ABV OFFICE-SUPPORT AREA	25 - 100
ACE	AVG INTERIOR FIN	25 - 100
ACF	SPECIAL INTERIOR FINISH	5 - 50
ACG	METAL WAREHOUSE	5 - 50
ACQ	WAREHSING/STG TEMP CONTRL	25 - 100
R01	SPECIAL PURPOSE BLDG	25 - 100
R02	SPECIAL PURPOSE BLDG	25 - 100
R03	SPECIAL USE-RETAIL SALES	25 - 100

*** M R S W letters denote additional codes with same number and Description.

COMMERCIAL EXTERIOR RATE TABLE

Exterior		Wall	Description	1	2	3	4	5	6	7	8	9	10
0	NONE			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	BRICK	16.60	16.60	15.58	11.38	20.30	16.20	15.57	20.70	20.50	16.60		
2	STONE	23.70	23.70	20.80	31.97	28.98	21.63	0.00	28.75	24.92	23.71		
3	CONCRETE BLOCK	14.00	14.00	11.82	8.83	15.87	12.29	17.30	16.10	18.93	14.00		
4	STUCCO	12.58	12.58	12.97	9.52	17.00	13.50	0.00	17.00	17.00	12.58		
5	WOOD PANEL/LOG	12.45	12.45	12.95	9.44	17.55	13.47	0.00	17.25	14.25	12.24		
6	WOOD SIDING	12.24	12.24	10.94	8.02	14.00	11.37	4.63	14.95	14.25	12.24		
7	ASBESTOS	11.74	11.74	11.05	8.20	14.39	11.49	0.00	14.95	14.40	11.74		
8	ALUM/VINYL	11.96	11.96	11.22	8.30	14.62	11.67	11.80	14.95	14.63	11.96		
9	CORG METAL	5.64	5.64	5.11	3.47	6.44	5.31	4.46	0	6.80	5.64		
10	PRECAST PANEL	12.89	12.89	10.94	8.21	14.78	11.37	0.00	14.95	15.41	12.89		
11	PRECAST SANDWICH	14.44	14.44	11.96	9.11	16.26	12.44	16.26	17.25	16.77	14.44		
12	HARDIBOARD	11.97	11.97	11.05	8.20	14.39	11.49	14.95	0	14.40	11.74		

* NOTE: All rates are expressed per square foot.

Rowan rates inserted
10/5/2022

COMMERCIAL BASE RATE TABLE					
		Construction Type			
Structure Code	Floor Level	1.00	2.00	3.00	4.00
		Wood Frame	Fire Resistant	Fire Proof	Pre-Eng Steel
1	Basement	12.35	15.97	15.97	15.35
1	First	20.59	26.61	26.61	25.59
1	Upper	16.47	21.29	21.29	20.47
2	Basement	17.11	15.97	15.97	15.57
2	First	28.52	26.61	26.61	25.95
2	Upper	22.82	21.29	21.29	20.76
3	Basement	16.06	15.99	15.99	12.04
3	First	26.77	26.65	26.65	20.06
3	Upper	21.41	21.32	21.32	16.05
4	Basement	12.76	16.32	16.32	12.23
4	First	21.27	27.2	27.2	20.38
4	Upper	17.02	21.76	21.76	16.3
5	Basement	14.42	16.99	16.99	17.2
5	First	24.04	28.32	28.32	28.66
5	Upper	19.23	22.66	22.66	22.93
6	Basement	13.39	20.33	20.33	16.3
6	First	22.31	33.88	33.88	27.17
6	Upper	17.85	27.1	27.1	21.74
7	Basement	9.22	10.85	10.85	9.22
7	First	15.36	18.09	18.09	15.36
7	Upper	12.29	14.47	14.47	12.29
8	Basement	0	0	0	0
8	First	0	0	0	0
8	Upper	0	0	0	0
9	Basement	13.16	16.99	16.99	16.27
9	First	21.94	28.32	28.32	27.12
9	Upper	17.55	22.66	22.66	21.7
10	Basement	13.16	15.97	15.97	15.57
10	First	21.94	26.61	26.61	25.95
10	Upper	17.55	21.29	21.29	20.76

Rowan rates inserted

10/6/2022

HighRise

Apartments

Hotel/Motel

Bldg Small

Bldg Large

Off/Govt

Hall/Theater

Open/Lt Wall

Office High Rise

Restaurants

Fast Food

Bars

Residential

Other

**COMMERCIAL COSTS: OTHER FEATURES
& ATTACHED IMPROVEMENTS**

CODE	DESCRIPTION	UNIT	RATE
09X	HLA TO MAIN STRUCTURE	2: Area	75.00
A0200	FIN ATTIC - SIZE 200	2: Area	50.00
A0300	FIN ATTIC - SIZE 300	2: Area	49.00
A0400	FIN ATTIC - SIZE 400	2: Area	48.00
A0500	FIN ATTIC - SIZE 500	2: Area	47.00
A0600	FIN ATTIC - SIZE 600	2: Area	46.00
A0700	FIN ATTIC - SIZE 700	2: Area	45.00
A0900	FIN ATTIC - SIZE 900	2: Area	43.00
A1	BRICK ADDITION	2: Area	75.00
A10	ENCLOSED MASONRY PORCH	2: Area	46.00
A1000	FIN ATTIC - SIZE 1000	2: Area	42.00
A11	FRAME ADDITION	2: Area	74.00
A1100	FIN ATTIC - SIZE 1100	2: Area	39.00
A12	FRAME DECK	2: Area	12.00
A1200	FIN ATTIC - SIZE 1200	2: Area	37.00
A13	FRAME GARAGE	2: Area	34.00
A14	FRAME GARAGE	2: Area	34.00
A15	FRAME/METAL STORAGE BLDG	2: Area	30.00
A1500	FIN ATTIC - SIZE 1500	2: Area	35.00
A16	FREIGHT ELEVATOR	2: Area	2.25
A17	FULL SCREEN PORCH	2: Area	31.00
A19	HALF SCREENED PORCH	2: Area	35.00
A1C	BASEMENT ENTRANCE	2: Area	4,000.00
A2	BRICK GARAGE	2: Area	38.00
A20	MASONRY STOOP	2: Area	20.00
A21	MASONRY STORAGE	2: Area	38.00
A22	MEZZANINE FINISHED	2: Area	1.00
A25	PASSENGER ELEVATOR	2: Area	3.75
A26	SLAB	2: Area	4.00
A29	MEZZANINE UNFINISHED	2: Area	12.00
A3	BRICK GARAGE	2: Area	38.00
A30	FRAME PARTITIONING PER LF	2: Area	27.00
A31	MASONRY PARTITIONING/LF	2: Area	34.00
A32	MASONRY WAREHOUSE	2: Area	24.00
A33	MISCELLANEOUS STORAGE	2: Area	30.00
A37	PATIO	2: Area	9.00
A3A	GARAGE	2: Area	35.00
A3B	GARAGE W/BONUS ROOM	2: Area	69.25
A4	CANOPY	2: Area	19.25
A45	COMMERCIAL CANOPY	2: Area	48.00
A46	COMMERCIAL GREENHOUSE	2: Area	15.00
A5	CARPORT	2: Area	24.00

A51	LEAN-TO	2: Area	7.75
A52	WAREHSING/STG TEMP CONTRL	2: Area	12.00
A53	WAREHOUSING/STG UNHEATED	2: Area	11.00
A6	COVERED PORCH	2: Area	30.00
A6B	COVERED PORCH	2: Area	20.00
A7	DOCK	2: Area	30.00
A70	UNFIN UPPER FLR/BONUS RM	2: Area	30.00
A77	OPEN SHED - LEAN/TO	2: Area	14.25
A78	EXT STAIRWAY	2: Area	25.00
A7A	TRUCK DWL DOCK	2: Area	33.00
A7B	TRUCK DWL DOCK	2: Area	30.00
A7C	TRUCK DOCK/DWL	2: Area	30.00
A7D	TRUCK DWL DOCK	2: Area	30.00
A7E	TRUCK DWL DOCK	2: Area	30.00
A7F	TRUCK DOCK/DWL	2: Area	30.00
A8	ENCLOSED FRAME/METL PORCH	2: Area	44.00
A9	ENCLOSED GLASS PORCH	2: Area	78.00
A9B	ENCLOSED PORCH	2: Area	52.00
AC#	OPEN SHED - LEAN/TO	2: Area	15.00
AC1	FRAME ADDN OVERRIDE	2: Area	30.00
AC6	WORKSHOP	2: Area	38.00
AC7	BREEZEWAY	2: Area	35.00
ACA	BELOW AVE EXTERIOR FINISH	2: Area	43.00
ACB	PASSENGER ELEVATOR	2: Area	2.75
ACH	ENCL PORCH/STORAGE	2: Area	28.00
ACI	PATIO COVERED	2: Area	15.00
ACJ	OPEN AIR COURTYARD	2: Area	39.00
ACN	COMMERCIAL CANOPY	2: Area	36.00
ACP	LEAN-TO	2: Area	24.00
ACS	ADDITION/EXISTING STRUCT	2: Area	48.00
ACT	ADDITION/EXISTING STRUCT	2: Area	30.00
ACU	ADDITION/EXISTING STRUCT	2: Area	40.00
ACX	TRUCK DOCK/DWL	2: Area	30.00
AXA	FRAME DECK COVERED	2: Area	22.25
AXC	HALLWAY/ENTRY	2: Area	68.00
EL2-1	PASSENGER ELEVATOR-2000 LB CAPACITY-1 STOP	1: Each	50,000.00
EL3-1	PASSENGER ELEVATOR-2500 LB CAPACITY-1 STOP	1: Each	56,000.00
EL3-2	PASSENGER ELEVATOR-2500 LB CAPACITY-2 STOP	1: Each	69,000.00
EL3-3	PASSENGER ELEVATOR-2500 LB CAPACITY-3 STOP	1: Each	82,000.00
EL3-4	PASSENGER ELEVATOR-2500 LB CAPACITY-4 STOP	1: Each	95,000.00
EL3-5	PASSENGER ELEVATOR-2500 LB CAPACITY-5 STOP	1: Each	108,000.00
EL3-6	PASSENGER ELEVATOR-2500 LB CAPACITY-6 STOP	1: Each	121,000.00
EL4-1	PASSENGER ELEVATOR-3000 LB CAPACITY-1 STOP	1: Each	63,800.00
EL4-2	PASSENGER ELEVATOR-3000 LB CAPACITY-2 STOP	1: Each	80,600.00
F0	FIREPLACE NO FP RESIDENTIAL	2: Area	(3,000.00)
F01	EARTH	2: Area	-1.00
F01M	APARTMENT FLAT FBM	2: Area	33.00

F01W	APARTMENT FLAT	FBM	2: Area	33.00
F02	PIER/POST		2: Area	-0.75
F02W	APARTMENT TOWNHOUSE	FBM	2: Area	33.00
F03	CONTINUOUS SLAB		2: Area	0.00
F03A	CONTINUOUS SLAB		2: Area	0.00
F04	PERIM. FOOTING		2: Area	0.00
F04A	TWO 1 ST SINGLE FIREPLACE		2: Area	3,000.00
F05	BRICK VEIL		2: Area	-0.75
F06	FIREPLACE 2 STORY SINGLE		2: Area	400.00
F06M	BANK	FBM	2: Area	64.00
F06S	BANK	FBM	2: Area	64.00
F06W	BANK	FBM	2: Area	64.00
F07	FIREPLACE ON A SFR		2: Area	5,600.00
F08	MASSIVE FIREPLACE		2: Area	10,000.00
F09	FIREPLACE GAS LOGS		2: Area	0.00
F10M	CHURCH	FBM	2: Area	58.00
F10W	CHURCH	FBM	2: Area	58.00
F11	COMMERCIAL FIREPLACE		2: Area	0.00
F11M	CLASSROOM BUILDING	FBM	2: Area	39.00
F11R	CLASSROOM BUILDING	FBM	2: Area	39.00
F11W	CLASSROOM BUILDING	FBM	2: Area	39.00
F12	FIREPLACE DUPLEX		2: Area	0.00
F14M	COUNTRY CLUB	FBM	2: Area	52.00
F14W	COUNTRY CLUB	FBM	2: Area	52.00
F15M	DEPARTMENT STORE	FBM	2: Area	52.00
F16M	DISCOUNT STORE	FBM	2: Area	31.00
F18M	DUPLEX/TRIPLEX	FBM	2: Area	39.00
F18W	DUPLEX/TRIPLEX	FBM	2: Area	39.00
F19R	GYMNASIUM	FBM	2: Area	39.00
F21M	FRATERNITY HOUSE	FBM	2: Area	39.00
F21W	FRATERNITY HOUSE	FBM	2: Area	39.00
F23M	HOSPITAL	FBM	2: Area	60.00
F23S	HOSPITAL	FBM	2: Area	60.00
F25M	INDUSTRIAL	FBM	2: Area	27.00
F25R	INDUSTRIAL	FBM	2: Area	27.00
F27M	LAUNDRY/CLEANER	FBM	2: Area	32.00
F32M	OFFICE	FBM	2: Area	43.00
F32W	OFFICE	FBM	2: Area	43.00
F33W	RESTAURANT	FBM	2: Area	43.00
F34C	RETAIL STORE	FBM	2: Area	37.00
F34M	RETAIL STORE	FBM	2: Area	37.00
F34W	RETAIL STORE	FBM	2: Area	37.00
F35M	SERVICE GARAGE	FBM	2: Area	27.00
F39M	THEATRE	FBM	2: Area	39.00
F40M	WAREHOUSE	FBM	2: Area	22.00
F41S	CONVENIENCE STORE	FBM	2: Area	38.00
F44W	FUNERAL HOME	FBM	2: Area	47.00

F46M	MEDICAL OFFICE	FBM	2: Area	55.00
F46W	MEDICAL OFFICE	FBM	2: Area	55.00
F47C	GOVERNMENT BUILDING	FBM	2: Area	55.00
F47M	GOVERNMENT BUILDING	FBM	2: Area	55.00
F47S	GOVERNMENT BUILDING	FBM	2: Area	55.00
F47W	GOVERNMENT BUILDING	FBM	2: Area	55.00
F49S	CONVALESCENT HOME	FBM	2: Area	55.00
F52R	COMMUNITY BUILDING	FBM	2: Area	36.00
F52W	COMMUNITY BUILDING	FBM	2: Area	36.00
F58M	NEIGHBORHOOD SHOPPING	FBM	2: Area	30.00
F63W	DISPENSARY	FBM	2: Area	35.00
F86M	VETERINARY HOSPITAL		2: Area	50.00
FAW	COMMERCIAL BASEMENT		2: Area	44.00
FBW	COMMERCIAL BASEMENT		2: Area	55.00
FR1-1	FREIGHT ELEVATOR-2000 LB CAPACITY- 1 STOP		1: Each	37,000.00
FR4-1	FREIGHT ELEVATOR-5000 LB CAPACITY- 1 STOP		1: Each	49,500.00
H01	NO HEAT		2: Area	-6.00
H01A	SPACE MONITOR		2: Area	-2.25
H02	FLR/WALL FURNACE		2: Area	-4.50
H03	RADIANT/ELEC/BB		2: Area	-3.25
H04	RADIANT/WATER		2: Area	-1.50
H05	FORCED HOT AIR		2: Area	-2.75
H06	UNIT HEATERS		2: Area	-5.00
H07	PACKAGED HEAT/COOL		2: Area	0.00
H08	REVERSE CYCLE PUMP		2: Area	0.00
H09	COOLING W/DUCTS		2: Area	1.00
H10	HVAC		2: Area	1.00
H51	NO HEAT		2: Area	0.00
H52	FLR/WALL FURNACE		2: Area	0.00
H53	RADIANT/ELEC/BB		2: Area	0.00
H54	RADIANT/WATER		2: Area	0.00
H55	FORCED HOT AIR		2: Area	0.00
H56	UNIT HEATERS		2: Area	0.00
H57	PACKAGED HEAT/COOL		2: Area	0.00
H58	REVERSE CYCLE PUMP		2: Area	0.00
H59	COOLING W/DUCTS		2: Area	0.00
H60	HEAT VENT AIR		2: Area	0.00
PC	COMMERCIAL PLUMBING/EA FX		2: Area	2,200.00
PR	NO BATH	0	2: Area	(8,000.00)
PR1	RES-1.0 BATH	5	2: Area	(3,000.00)
PR3	RES-2.0 BATHS	8	2: Area	0.00
PR4	RES-2.5 BATHS	10	2: Area	2,000.00
PR5	RES-3.0 BATHS	11	2: Area	3,000.00
PR6	RES-1FULL/2HALF	9	2: Area	1,000.00
PR7B	RES/18 FIXTURES	18	2: Area	10,000.00
PRH	RES-.5 BATH	2	2: Area	(5,000.00)
S01	SPRINKLER SYSTEM - WET		2: Area	4.00

S02	SPRINKLER SYSTEM - DRY		2: Area	5.00
U01M	APARTMENT FLAT	UFB	2: Area	24.00
U01W	APARTMENT FLAT	UFB	2: Area	24.00
U02M	APARTMENT TOWNHOUSE	UFB	2: Area	24.00
U02W	APARTMENT TOWNHOUSE	UFB	2: Area	24.00
U06S	BANK	UFB	2: Area	39.00
U06W	BANK	UFB	2: Area	39.00
U08M	CAFETERIA	UFB	2: Area	20.00
U10R	CHURCH	UFB	2: Area	28.00
U10W	CHURCH	UFB	2: Area	28.00
U11W	CLASSROOM BUILDING	UFB	2: Area	28.00
U14M	COUNTRY CLUB	UFB	2: Area	28.00
U16M	DISCOUNT STORE	UFB	2: Area	17.00
U17M	DORMITORY	UFB	2: Area	21.00
U17R	DORMITORY	UFB	2: Area	21.00
U18C	DUPLEX/TRIPLEX	UFB	2: Area	21.00
U18M	DUPLEX/TRIPLEX	UFB	2: Area	21.00
U18W	DUPLEX/TRIPLEX	UFB	2: Area	21.00
U1W	COMMERCIAL BASEMENT		2: Area	24.00
U21M	FRATERNITY HOUSE	UFB	2: Area	21.00
U21W	FRATERNITY HOUSE	UFB	2: Area	21.00
U23M	HOSPITAL	UFB	2: Area	38.00
U23S	HOSPITAL	UFB	2: Area	38.00
U24M	HOTEL	UFB	2: Area	26.00
U25M	INDUSTRIAL	UFB	2: Area	14.00
U25R	INDUSTRIAL	UFB	2: Area	14.00
U25W	INDUSTRIAL	UFB	2: Area	14.00
U29M	LOFT	UFB	2: Area	14.00
U29S	LOFT	UFB	2: Area	14.00
U32C	OFFICE	UFB	2: Area	26.00
U32M	OFFICE	UFB	2: Area	26.00
U32W	OFFICE	UFB	2: Area	26.00
U33M	RESTAURANT	UFB	2: Area	26.00
U34C	RETAIL STORE	UFB	2: Area	20.00
U34M	RETAIL STORE	UFB	2: Area	20.00
U34W	RETAIL STORE	UFB	2: Area	20.00
U35M	SERVICE GARAGE	UFB	2: Area	14.00
U35R	SERVICE GARAGE	UFB	2: Area	14.00
U38M	SUPERMARKET	UFB	2: Area	19.00
U39M	THEATRE	UFB	2: Area	22.00
U40M	WAREHOUSE	UFB	2: Area	12.00
U40R	WAREHOUSE	UFB	2: Area	12.00
U40S	WAREHOUSE	UFB	2: Area	12.00
U40W	WAREHOUSE	UFB	2: Area	12.00
U41M	CONVENIENCE STORE	UFB	2: Area	19.00
U44W	FUNERAL HOME	UFB	2: Area	26.00
U45M	RADIO/TV STATION	UFB	2: Area	26.00

U46M	MEDICAL OFFICE	UFB	2: Area	29.00
U46W	MEDICAL OFFICE	UFB	2: Area	29.00
U47C	GOVERNMENT BUILDING	UFB	2: Area	29.00
U47M	GOVERNMENT BUILDING	UFB	2: Area	29.00
U47S	GOVERNMENT BUILDING	UFB	2: Area	29.00
U47W	GOVERNMENT BUILDING	UFB	2: Area	29.00
U49M	CONVALESCENT HOME	UFB	2: Area	29.00
U49R	CONVALESCENT HOME	UFB	2: Area	29.00
U50M	FAST FOOD RESTAURANT	UFB	2: Area	29.00
U52M	COMMUNITY BUILDING	UFB	2: Area	19.00
U52W	COMMUNITY BUILDING	UFB	2: Area	19.00
U55M	MINI-LUBE	UFB	2: Area	54.00
U63S	DISPENSARY	UFB	2: Area	19.00
U65W	MULTIPLE DWELLING	UFB	2: Area	19.00
U68W	MINI-WAREHOUSE	UFB	2: Area	12.00
U81W	DAY CARE		2: Area	28.00
UAM	COMMERCIAL BASEMENT		2: Area	28.00
UAW	CHRUCH	UFB (U10W)	2: Area	28.00
UBM	COMMERCIAL BASEMENT		2: Area	28.00
UEW	COMMERCIAL BASEMENT		2: Area	19.00
UJM	COMMERCIAL BASEMENT		2: Area	19.00

Rowan rates inserted
10/6/2022

MODULAR OFFICE'	0	0	0	0	0	0	0	0
REAL PROP-MOBILE HOME	0	0	0	0	0	0	0	0
MOTEL	-3.38	0	0	0	-4.05	-4.05	0	0
OFFICE	-1.38	0	0	0	-7.01	-7.01	0	0
RESTAURANT	-1.29	0	0	0	-5.54	-5.54	0	0
RETAIL STORE	-1.38	0	0	0	-3.75	-3.75	0	0
RETAIL STORE SMALL	-1.38	0	0	0	-3.75	-3.75	0	0
SERVICE GARAGE	-1.51	0	0	0	-4	-4	0	0
SERVICE GARAGE	-1.51	0	0	0	-4	-4	0	0
RETAIL STORE	-1.38	0	0	0	-3.75	-3.75	0	0
SERVICE STATION	-3.35	-1.82	0	0	-3.75	-3.75	0	0
SINGLE FAMILY DWELLING	0	0	0	0	0	0	0	0
UPPER FLR LIVING QTRS	0	0	0	0	0	0	0	0
SINGLE FAM DWELLING BV FT	0	0	0	0	0	0	0	0
SINGLE FAMILY HOME OFFICE	0	0	0	0	0	0	0	0
SINGLE FAMILY DWELLING	0	0	0	0	0	0	0	0
SINGLE FAMILY DWELLING	0	0	0	0	0	0	0	0
SUPERMARKET	-1.38	0	0	0	-3.75	-3.75	0	0
THEATRE	-1.71	0	0	0	-7.16	-7.16	0	0
WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
REFRIG STG/WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
REFRIDG STG/WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
REFRIGE STG/WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
CONVENIENCE STORE	-1.38	0	0	0	-4.17	-4.17	0	0
RETIREMENT	-4.53	0	0	0	-4.5	-4.5	0	0
BOWLING ALLEY	-5.6	-3.89	0	0	-5.4	-5.4	0	0
MAUSOLEUM	0	0	0	0	0	0	0	0
MAUSOLEUM	0	0	0	0	0	0	0	0
FUNERAL HOME	-1.41	0	0	0	-5.84	-5.84	0	0
MAUSOLEUM	0	0	0	0	0	0	0	0
RADIO/TV STATION	-1.38	0	0	0	-7.01	-7.01	0	0
RADIO/TV EQUIPMENT BLDG50	-1.38	0	0	0	-7.01	-7.01	0	0
MEDICAL OFFICE	-1.38	0	0	0	-7.01	-7.01	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
CONVALESCENT HOME	-6.48	-4.83	0	0	-4.97	-4.97	0	0
FAST FOOD RESTAURANT	-1.29	0	0	0	-5.54	-5.54	0	0
FAST FOOD/CONVENIENCE STR	-1.29	0	0	0	-5.54	-5.54	0	0
TRANSIT WAREHOUSE	-1.67	-1.67	0	3.28	0	0	0	5.77
COMMUNITY BUILDING	-1.38	0	0	0	-3.75	-3.75	0	0
FITNESS CENTER	-5.6	-3.89	0	0	-5.4	-5.4	0	0
HEALTH CLUB	-5.6	-3.89	0	0	-5.4	-5.4	0	0
HEALTH CLUB	-5.6	-3.89	0	0	-5.4	-5.4	0	0
AUTOMOTIVE CENTER	-1.51	0	0	0	-4	-4	0	0
MINI-LUBE	-1.51	0	0	0	-4	-4	0	0
DAIRY SALES	-2.66	-1.28	0	0	-3.75	-3.75	0	0
REPAIR SHOP	-1.51	0	0	0	-4	-4	0	0
NEIGHBORHOOD SHOP CTR	-1.38	0	0	0	-3.75	-3.75	0	0
SHOPPING MALLS	-1.38	0	0	0	-3.75	-3.75	0	0
COMMUNITY CENTERS	-1.38	0	0	0	-3.75	-3.75	0	0
SKATING RINK (ROLLER)	-1.71	0	0	0	-7.16	-7.16	0	0

WAREHOUSE (DISTB)	-1.78	-1.78	0	3.28	0	0	0	5.77
DISPENSARY	-3.35	-2.06	0	0	-3.75	-3.75	0	0
BANK DRIVE IN	-1.65	0	0	0	-7.01	-7.01	0	0
MULTIPLE DWELLING	-4.53	0	0	0	-4.5	-4.5	0	0
POST OFFICE	-1.38	0	0	0	-7.01	-7.01	0	0
CAR WASH AUTOMATIC	0	0	0	0	0	0	0	0
MINI-WAREHOUSE-LOW QLTY	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-REINF	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-BRICK	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-CBL/RSF	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-FP STL	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE CONDOS	0	0	0	0	0	0	0	0
MINI-WAREHOUSE VARIABLE	0	0	0	0	0	0	0	0
MINI-WAREHOUSE-WD/CBL	0	0	0	6.14	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
SPEC BLDG - PARKING GAR	0	0	0	0	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
GUEST HOUSE	0	0	0	0	0	0	0	0
CABIN	0	0	0	0	0	0	0	0
DAY CARE	-5.96	-5.96	0	0	-6.09	-6.09	0	0
STORAGE WAREHOUSE	-1.58	-1.58	0	8.18	0	0	0	5.42
GARAGE - MISC USE	-1.51	-1.51	0	3.28	-4	0	0	4
NON-STANDARD USE BLDG	0	0	0	0	0	0	0	0
SHOP	-1.51	-1.51	0	3.28	0	0	0	5.77
AUTOMOTIVE PARTS SALES	-1.38	0	0	0	-3.75	-3.75	0	0
ESTATE STABLES	0	0	0	0	0	0	0	0
VETERINARY HOSPITAL	-1.38	0	0	0	-7.01	-7.01	0	0
ESTATE STABLES	0	0	0	0	0	0	0	0
MILK/DAIRY AGRI PROCESS	0	0	0	0	0	0	0	0
MANUFACTURING	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
EVENT CENTER	0	0	0	0	0	0	0	0
EVENT CENTER	0	0	0	0	0	0	0	0
GOVERNMENT BLDG	0	0	0	0	0	0	0	0
CONCESSION STAND/ BALLPARK	0	0	0	0	0	0	0	0
BATH HOUSE	0	0	0	0	0	0	0	0
VINEYARD PROCESSING BLDG	0	0	0	0	0	0	0	0
STADIUM SEATS	0	0	0	0	0	0	0	0
ABOVE AVG EXTERIOR FIN	0	0	0	0	0	0	0	0
AVERAGE EXTERIOR FINISH	0	0	0	0	0	0	0	0
ABOVE AVG INTERIOR FINISH	0	0	0	0	0	0	0	0
AVERAGE INTERIOR FINISH	0	0	0	0	0	0	0	0
ATTACHED CAR WASH	0	0	0	0	0	0	0	0
ABV OFFICE-LAB/R&D	0	0	0	0	0	0	0	0
ABV OFFICE-SUPPORT AREA	0	0	0	0	0	0	0	0
AVG INTERIOR FIN	0	0	0	0	0	0	0	0
SPECIAL INTERIOR FINISH	0	0	0	0	0	0	0	0
METAL WAREHOUSE	0	0	0	0	0	0	0	0
WAREHSING/STG TEMP CTRL	0	0	0	0	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
SPECIAL USE-RETAIL SALES	0	0	0	0	0	0	0	0

BASE STRUCTURE CODES

STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
01	APARTMENT FLAT	02	06
01A	APARTMENT FLAT	02	06
02	APARTMENT TOWNHOUSE	01	06
03	ARMORY	04	07
04	AUDITORIUM	06	07
05	AUTO SHOWROOM	04	27
06	BANK-	05	13
06A	BANK	05	13
07	BEAUTY/BARBER SHOP	03	02
08	CAFETERIA	03	23
09	CAR WASH - AUTOMATIC	04	35
09A	CAR WASH - MANUAL	07	36
10	CHURCH	05	07
11	CLASSROOM BUILDING	05	09
12	CONDO - APT	03	06
12O	CONDO- OFFICE	03	09
13	CONVERSION	10	09
14	CLUBHOUSE-SPEC USE	05	32
14A	CLUBHOUSE-SPEC USE	05	32
14B	CLUBHOUSE-SPEC USE	05	32
14C	COUNTRY CLUB	05	29
14D	CLUBHOUSE-SPEC USE	03	32
14E	CLUBHOUSE-SPEC USE	03	32
14F	CLUBHOUSE-SPEC USE	03	32
14G	CONCESSION STAND/BATH	07	36
14M	COUNTRY CLUB	05	29
14R	COUNTRY CLUB	05	29
14S	COUNTRY CLUB - < 25,000SF	05	29
14W	COUNTRY CLUB	05	29
15	DEPARTMENT STORE	04	26
15S	DEPT STORE - < 25,000SF	03	26
16	DISCOUNT STORE	04	26
16S	DISCOUNT STORE - < 25,000SF	03	26
17	DORMITORY	02	43
18	DUPLEX/TRIPLEX	03	43
19	GYMNASIUM	04	26
20	FIRE STATION	05	16
20A	EMS BLDG	05	32
21	FRA TERNITY HOUSE	03	43
21X	FELLOWSHIP HALL	03	32
22	HANGER	04	03
22A	HANGER-GOOD QUALITY	04	03
23	HOSPITAL	05	08
24	HOTEL-	02	39

BASE STRUCTURE CODES

STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
24B	HOTEL-	02	39
24C	HOTEL-	01	39
25	INDUSTRIAL	04	03
25S	INDUSTRIAL - < 25,000SF	03	09
26	LABORATORY	05	09
27	LAUNDROMAT	04	02
27S	LAUNDROMAT - < 25,000SF	03	02
28	LIBRARY	05	09
29	LOFT	03	09
30	MOBILE HOME	03	09
31	MOTEL	01	39
32	OFFICE	04	09
32S	OFFICE - < 25,000SF	03	09
33	RESTAURANT-FS-	03	23
33B	RESTAURANT-FS-	03	23
33C	RESTAURANT-FS	03	23
34	RETAIL STORE	04	15
34S	RETAIL STORE - < 25,000SF	03	02
35	SERVICE GARAGE	04	16
36	SERVICE STATION	03	16
37	RESIDENTIAL ON COMM LAND	03	09
37S	SFR CONVERTED TO OFFICE	02	09
38	SUPERMARKET	04	15
38S	SUPERMARKET - < 25,000SF	03	02
39	HALL/THEATRE	06	07
40	WAREHOUSE	04	38
40A	REFRIG STG/WAREHOUSE	04	37
40S	WAREHOUSE - < 25,000SF	03	03
41	CONVENIENCE STORE	03	20
41B	CONVENIENCE STORE	03	20
41C	CONVENIENCE STORE	03	20
42	ASSISTED LIVING-RETIREMENT	02	01
43	BOWLING ALLEY	04	10
44	FUNERAL HOME	04	09
44A	MAUSOLEUM	02	42
44B	MAUSOLEUM	02	42
44S	FUNERAL HOME - < 25,000SF	03	09
45	RADIO/TV STATION	04	09
45S	RADIO/TV STATION - < 25,000SF	03	09
46	MEDICAL OFFICE	04	08
46S	MEDICAL OFFICE - < 25,000SF	03	08
47	GOVERNMENT BUILDING	05	09

BASE STRUCTURE CODES

STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
48	RESEARCH & DEVELOPMENT	05	09
49	CONVALESCENT HOME	02	01
50	FAST FOOD/CONVENIENCE STR	09	04
51	TRANSIT WAREHOUSE	04	38
51S	TRANSIT WAREHOUSE - < 25,000SF	03	03
52	COMMUNITY BUILDING	04	32
52S	COMMUNITY BLDG - < 25,000S	03	32
53	FITNESS CENTER	04	26
54	AUTOMOTIVE CENTER	04	16
55	MINI-LUBE	03	05
56	DAIRY SALES	03	02
57	REPAIR SHOP	03	16
58	NEIGHBORHOOD SHOP CTR	04	15
58S	NBHD SHOP CTR - < 25,000SF	03	15
59	SHOPPING MALLS	04	26
59S	SHOPPING MALLS - < 25,000SF	03	02
60	COMMUNITY CENTERS	04	32
60S	COMMUNITY CTRS - < 25,000SF	03	32
61	SKATING RINK (ROLLER)	04	28
61S	SKATING RINK - < 25,000SF	03	28
62	WAREHOUSE (DISTB)	04	38
62S	DIST WAREHOUSE - < 25,000SF	03	03
63	DISPENSARY-DRUG STORE	05	17
64	BANK DRIVE IN	07	13
65	MULTIPLE DWELLING - HOSPITAL	05	01
66	POST OFFICE -Courthouse	03	09
67	CAR WASH DRIVE THRU	07	25
68	SELF STORGE-LOW QLTY	04	19
68A	SELF STORGE-REINF	04	19
68B	SELF STORAGE-BRICK	04	19
68C	SELF STORAGE-CBL/RSF	04	19
68D	SELF STORAGE-FP STL	04	19
68E	SELF STORAGE- CONDOS	04	19
68F	SELF STORAGE- VARIABLE	04	19
68G	SELF STORAGE-WD/CBL	04	19
75	SPECIAL PURPOSE BLDG	03	03
75A	SPEC BLDG - PARKING GAR	05	38
79	GUEST HOUSE	01	43
80	GARAGE APARTMENT	02	43
81	DAY CARE	03	33
82	STORAGE WAREHOUSE	04	38
82S	STG WAREHOUSE - < 25,000SF	03	03

BASE STRUCTURE CODES

STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	USE GROUP
83	GARAGE - MISC USE	03	16
84	SHOP	03	16
85	AUTOMOTIVE PARTS SALES	04	02
85S	AUTO PARTS SALES - < 25,000SF	03	02
86	VETERINARY HOSPITAL	03	08
86A	ESTATE STABLES	03	30
86B	MILK/DAIRY AGRIC PROCESS	03	30
86C	ESTATE STABLES	03	30
86D	ESTATE STABLES	03	30
87	MANUFACTURING	04	44
90	EVENT CENTER	03	34
90A	EVENT CENTER	03	34
91	GOVERNMENT	01	32
91A	GOVERNMENT	06	32
91B	CONCESSION STAND/BALLPARK	01	02
91C	BATHHOUSE	03	32
92	VINEYARD PROCESSING BLDG	04	03
93	STADIUM SEATS	06	45

COMMERCIAL BASE RATE TABLE					
		Construction Type			
Structure Code	Floor Level	1.00	2.00	3.00	4.00
		Wood Frame	Fire Resistant	Fire Proof	Pre-Eng Steel
1	Basement	12.35	15.97	15.97	15.35
1	First	20.59	26.61	26.61	25.59
1	Upper	16.47	21.29	21.29	20.47
2	Basement	17.11	15.97	15.97	15.57
2	First	28.52	26.61	26.61	25.95
2	Upper	22.82	21.29	21.29	20.76
3	Basement	16.06	15.99	15.99	12.04
3	First	26.77	26.65	26.65	20.06
3	Upper	21.41	21.32	21.32	16.05
4	Basement	12.76	16.32	16.32	12.23
4	First	21.27	27.2	27.2	20.38
4	Upper	17.02	21.76	21.76	16.3
5	Basement	14.42	16.99	16.99	17.2
5	First	24.04	28.32	28.32	28.66
5	Upper	19.23	22.66	22.66	22.93
6	Basement	13.39	20.33	20.33	16.3
6	First	22.31	33.88	33.88	27.17
6	Upper	17.85	27.1	27.1	21.74
7	Basement	9.22	10.85	10.85	9.22
7	First	15.36	18.09	18.09	15.36
7	Upper	12.29	14.47	14.47	12.29
8	Basement	0	0	0	0
8	First	0	0	0	0
8	Upper	0	0	0	0
9	Basement	13.16	16.99	16.99	16.27
9	First	21.94	28.32	28.32	27.12
9	Upper	17.55	22.66	22.66	21.7
10	Basement	13.16	15.97	15.97	15.57
10	First	21.94	26.61	26.61	25.95
10	Upper	17.55	21.29	21.29	20.76

COMMERCIAL INTERIOR RATE TABLE

Use Type Code	Description	Base Rate Per Sq. Ft.
01C M R S W	APARTMENT FLAT	25 - 100
01U	UNFINISHED SECOND FLOOR	5 - 50
02C M R S W	APARTMENT TOWNHOUSE	25 - 100
03C M R S W	ARMORY	25 - 100
04C M R S W	AUDITORIUM	50 - 150
05C M R S W	AUTO SHOWROOM	25 - 100
06C M R S W	BANK	75 - 250
07C M R S W	BEAUTY/BARBER SHOP	25 - 100
08C M R S W	CAFETERIA	75 - 250
09C M R S W	CAR WASH-SS	25 - 100
10C M R S W	CHURCH	25 - 100
10N	CHURCH CONVERSION	25 - 100
11C M R S W	CLASSROOM BUILDING	50 - 150
12	CONDO - COMM/OFFICE	50 - 150
12A	CONDO - RESIDENTIAL	25 - 100
12B	CONDO - COMM/OFFICE	50 - 150
12C M R S W	CONDOMINIUM/TOWNHOUSE	25 - 100
13C M R S W	CONVERSION	25 - 100
14A B D E F	CLUBHOUSE-SPEC USE	25 - 100
14C M R S W	COUNTRY CLUB	25 - 100
14G	CONCESSION STAND/BATH	5 - 50
14L	CLUBHOUSE-BASIC	25 - 100
15C M R S W	DEPARTMENT STORE	25 - 100
16C M R S W	DISCOUNT STORE	25 - 100
16X	SUPER STORE	25 - 100
17C M R S W	DORMITORY	25 - 100
18C M R S W	DUPLEX/TRIPLEX	25 - 100
19C M R S W	GYMNASIUM	50 - 150
20C M R S W	FIRE STATION	50 - 150
20N	EMS BLDG	50 - 150
21C M R S W	FRATERNITY HOUSE	25 - 100
21X	FELLOWSHIP HALL	25 - 100
22C M R S W	HANGER	5 - 50
22T	AIRCRAFT HANGER	5 - 50
22U	HANGER-GOOD QUALITY	5 - 50
23C M R S W	HOSPITAL	75 - 250
24C M R S W	HOTEL	25 - 100
25A B D E F	INDUSTRIAL OFFICE	25 - 100
25C M R S W	INDUSTRIAL	5 - 50
25N	INDUSTRIAL	50 - 150
25T	INDUSTRIAL	50 - 70
26C M R S W	LABORATORY	50 - 150
271	LAUNDROMAT	25 - 100
27C M R S W	LAUNDRY/CLEANER	25 - 100

COMMERCIAL INTERIOR RATE TABLE

Use Type Code	Description	Base Rate Per Sq. Ft.
28	AVERAGE INT FIN OFFICE	25 - 100
28C M R S W	LIBRARY	50 - 150
28I	INT OFFICE FINISH-HIGH QLTY	5 - 50
28L	INT OFFICE FINISH-LOW QLTY	5 - 50
29C M R S W	LOFT	25 - 100
30C M R S	MODULAR OFFICE	25 - 100
30S W	REAL PROP-MOBILE HOME	25 - 100
31C M R S W	MOTEL	25 - 100
32C M R S W	OFFICE	50 - 150
33C M R S W	RESTAURANT	50 - 150
34C M R S W	RETAIL STORE	25 - 100
35C M P R S W	SERVICE GARAGE	5 - 50
35X	RETAIL STORE	5 - 50
36C M R S W	SERVICE STATION	25 - 100
37C M R S W	SINGLE FAMILY DWELLING	25 - 100
37N	UPPER FLR LIVING QTRS	25 - 100
37P	SINGLE FAM DWELLING BV FT	25 - 100
37Q	SINGLE FAMILY HOME OFFICE	25 - 100
38C M R S W	SUPERMARKET	25 - 100
39C M R S W	THEATRE	50 - 150
40C M R S W	WAREHOUSE	5 - 50
40EN X	REFRIG STG/WAREHOUSE	5 - 50
41C M R S W	CONVENIENCE STORE	25 - 100
42C M R S W	RETIREMENT	50 - 150
43C M R S W	BOWLING ALLEY	25 - 100
44A	MAUSOLEUM	1
44B D	MAUSOLEUM	260
44C M R S W	FUNERAL HOME	50 - 150
45C M R S W	RADIO/TV STATION	50 - 150
45D	RADIO/TV EQUIPMENT BLDG50	50 - 150
46C M R S W	MEDICAL OFFICE	50 - 150
47C M R S W	GOVERNMENT BUILDING	50 - 150
48C M R S W	RESEARCH & DEVELOPMENT	25 - 100
49C M R S W	CONVALESCENT HOME	50 - 150
50C M R S W	FAST FOOD RESTAURANT	75 - 250
50F	FAST FOOD/CONVENIENCE STR	75 - 250
51C M R S W	TRANSIT WAREHOUSE	5 - 50
52C M R S W	COMMUNITY BUILDING	25 - 100
53A	FITNESS CENTER	25 - 100
53C M R S W	HEALTH CLUB	25 - 100
54C M R S W	AUTOMOTIVE CENTER	5 - 50
55C M R S W	MINI-LUBE	25 - 100

COMMERCIAL INTERIOR RATE TABLE

Use Type Code	Description	Base Rate Per Sq. Ft.
56C M R S W	DAIRY SALES	25 - 100
57C M R S W	REPAIR SHOP	25 - 100
58C M R S W	NEIGHBORHOOD SHOP CTR	25 - 100
59C M R S W	SHOPPING MALLS	25 - 100
60C M R S W	COMMUNITY CENTERS	25 - 100
61C M R S W	SKATING RINK (ROLLER)	25 - 100
62C M R S W	WAREHOUSE (DISTB)	5 - 50
63C M R S W	DISPENSARY	25 - 100
64C M R S W	BANK DRIVE IN	20 - 40
65C M R S W	MULTIPLE DWELLING	25 - 100
66C M R S W	POST OFFICE	50 - 150
67C M R S W	CAR WASH AUTOMATIC	50 - 150
68A	MINI-WAREHOUSE-LOW QLTY	5 - 50
68C	MINI-WAREHOUSE-REINF	5 - 50
68M	MINI-WAREHOUSE-BRICK	5 - 50
68R	MINI-WAREHOUSE-CBL/RSF	5 - 50
68S	MINI-WAREHOUSE-FP STL	5 - 50
68T	MINI-WAREHOUSE CONDOS	5 - 50
68U	MINI-WAREHOUSE VARIABLE	5 - 50
68W	MINI-WAREHOUSE-WD/CBL	5 - 50
75C	SPECIAL PURPOSE BLDG	5 - 50
75M	SPEC BLDG - PARKING GAR	25 - 100
75R	SPECIAL PURPOSE BLDG	25 - 100
79W	GUEST HOUSE	25 - 100
79X	CABIN	25 - 100
81M R S W	DAY CARE	25 - 100
82M R S W	STORAGE WAREHOUSE	5 - 50
83W	GARAGE - MISC USE	5 - 50
84	NON-STANDARD USE BLDG	25 - 100
84W	SHOP	5 - 50
85MR	AUTOMOTIVE PARTS SALES	25 - 100
86A	ESTATE STABLES	5 - 50
86M	VETERINARY HOSPITAL	45 - 65
86N	ESTATE STABLES	25 - 100
86W	MILK/DAIRY AGRI PROCESS	5 - 50
87MW	MANUFACTURING	5 - 50
90A M	EVENT CENTER	25 - 100
91 A	GOVERNMENT BLDG	75 - 250
91B	CONCESSION STAND/ BALLPARK	5 - 50
91C	BATH HOUSE	25 - 100
92	VINEYARD PROCESSING BLDG	25 - 100
93	STADIUM SEATS	1000 - 2500

COMMERCIAL INTERIOR RATE TABLE

Use Type Code	Description	Base Rate Per Sq. Ft.
A23	ABOVE AVG EXTERIOR FIN	25 - 100
A24	AVERAGE EXTERIOR FINISH	5 - 50
A27	ABOVE AVG INTERIOR FINISH	25 - 100
A28	AVERAGE INTERIOR FINISH	25 - 100
A79	ATTACHED CAR WASH	25 - 100
ACC	ABV OFFICE-LAB/R&D	25 - 100
ACD	ABV OFFICE-SUPPORT AREA	25 - 100
ACE	AVG INTERIOR FIN	25 - 100
ACF	SPECIAL INTERIOR FINISH	5 - 50
ACG	METAL WAREHOUSE	5 - 50
ACQ	WAREHSING/STG TEMP CONTRL	25 - 100
R01	SPECIAL PURPOSE BLDG	25 - 100
R02	SPECIAL PURPOSE BLDG	25 - 100
R03	SPECIAL USE-RETAIL SALES	25 - 100

*** M R S W letters denote additional codes with same number and Description.

COMMERCIAL EXTERIOR RATE TABLE**Exterior**

Wall	Description	1	2	3	4	5	6	7	8	9	10
0	NONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	BRICK	16.60	16.60	15.58	11.38	20.30	16.20	15.57	20.70	20.50	16.60
2	STONE	23.70	23.70	20.80	31.97	28.98	21.63	0.00	28.75	24.92	23.71
3	CONCRETE BLOCK	14.00	14.00	11.82	8.83	15.87	12.29	17.30	16.10	18.93	14.00
4	STUCCO	12.58	12.58	12.97	9.52	17.00	13.50	0.00	17.00	17.00	12.58
5	WOOD PANEL/LOG	12.45	12.45	12.95	9.44	17.55	13.47	0.00	17.25	14.25	12.24
6	WOOD SIDING	12.24	12.24	10.94	8.02	14.00	11.37	4.63	14.95	14.25	12.24
7	ASBESTOS	11.74	11.74	11.05	8.20	14.39	11.49	0.00	14.95	14.40	11.74
8	ALUM/VINYL	11.96	11.96	11.22	8.30	14.62	11.67	11.80	14.95	14.63	11.96
9	CORG METAL	5.64	5.64	5.11	3.47	6.44	5.31	4.46	0	6.80	5.64
10	PRECAST PANEL	12.89	12.89	10.94	8.21	14.78	11.37	0.00	14.95	15.41	12.89
11	PRECAST SANDWICH	14.44	14.44	11.96	9.11	16.26	12.44	16.26	17.25	16.77	14.44
12	HARDIBOARD	11.97	11.97	11.05	8.20	14.39	11.49	14.95	0	14.40	11.74

**COMMERCIAL COSTS: OTHER FEATURES
& ATTACHED IMPROVEMENTS**

CODE	DESCRIPTION	UNIT	RATE
09X	HLA TO MAIN STRUCTURE	2: Area	75.00
A0200	FIN ATTIC - SIZE 200	2: Area	50.00
A0300	FIN ATTIC - SIZE 300	2: Area	49.00
A0400	FIN ATTIC - SIZE 400	2: Area	48.00
A0500	FIN ATTIC - SIZE 500	2: Area	47.00
A0600	FIN ATTIC - SIZE 600	2: Area	46.00
A0700	FIN ATTIC - SIZE 700	2: Area	45.00
A0900	FIN ATTIC - SIZE 900	2: Area	43.00
A1	BRICK ADDITION	2: Area	75.00
A10	ENCLOSED MASONRY PORCH	2: Area	46.00
A1000	FIN ATTIC - SIZE 1000	2: Area	42.00
A11	FRAME ADDITION	2: Area	74.00
A1100	FIN ATTIC - SIZE 1100	2: Area	39.00
A12	FRAME DECK	2: Area	12.00
A1200	FIN ATTIC - SIZE 1200	2: Area	37.00
A13	FRAME GARAGE	2: Area	34.00
A14	FRAME GARAGE	2: Area	34.00
A15	FRAME/METAL STORAGE BLDG	2: Area	30.00
A1500	FIN ATTIC - SIZE 1500	2: Area	35.00
A16	FREIGHT ELEVATOR	2: Area	2.25
A17	FULL SCREEN PORCH	2: Area	31.00
A19	HALF SCREENED PORCH	2: Area	35.00
A1C	BASEMENT ENTRANCE	2: Area	4,000.00
A2	BRICK GARAGE	2: Area	38.00
A20	MASONRY STOOP	2: Area	20.00
A21	MASONRY STORAGE	2: Area	38.00
A22	MEZZANINE FINISHED	2: Area	1.00
A25	PASSENGER ELEVATOR	2: Area	3.75
A26	SLAB	2: Area	4.00
A29	MEZZANINE UNFINISHED	2: Area	12.00
A3	BRICK GARAGE	2: Area	38.00
A30	FRAME PARTITIONING PER LF	2: Area	27.00
A31	MASONRY PARTITIONING/LF	2: Area	34.00
A32	MASONRY WAREHOUSE	2: Area	24.00
A33	MISCELLANEOUS STORAGE	2: Area	30.00
A37	PATIO	2: Area	9.00
A3A	GARAGE	2: Area	35.00
A3B	GARAGE W/BONUS ROOM	2: Area	69.25
A4	CANOPY	2: Area	19.25
A45	COMMERCIAL CANOPY	2: Area	48.00
A46	COMMERCIAL GREENHOUSE	2: Area	15.00
A5	CARPORT	2: Area	24.00

**COMMERCIAL COSTS: OTHER FEATURES
& ATTACHED IMPROVEMENTS**

CODE	DESCRIPTION	UNIT	RATE
A51	LEAN-TO	2: Area	7.75
A52	WAREHSING/STG TEMP CONTRL	2: Area	12.00
A53	WAREHOUSING/STG UNHEATED	2: Area	11.00
A6	COVERED PORCH	2: Area	30.00
A6B	COVERED PORCH	2: Area	20.00
A7	DOCK	2: Area	30.00
A70	UNFIN UPPER FLR/BONUS RM	2: Area	30.00
A77	OPEN SHED - LEAN/TO	2: Area	14.25
A78	EXT STAIRWAY	2: Area	25.00
A7A	TRUCK DWL DOCK	2: Area	33.00
A7B	TRUCK DWL DOCK	2: Area	30.00
A7C	TRUCK DOCK/DWL	2: Area	30.00
A7D	TRUCK DWL DOCK	2: Area	30.00
A7E	TRUCK DWL DOCK	2: Area	30.00
A7F	TRUCK DOCK/DWL	2: Area	30.00
A8	ENCLOSED FRAME/METL PORCH	2: Area	44.00
A9	ENCLOSED GLASS PORCH	2: Area	78.00
A9B	ENCLOSED PORCH	2: Area	52.00
AC#	OPEN SHED - LEAN/TO	2: Area	15.00
AC1	FRAME ADDN OVERRIDE	2: Area	30.00
AC6	WORKSHOP	2: Area	38.00
AC7	BREEZEWAY	2: Area	35.00
ACA	BELOW AVE EXTERIOR FINISH	2: Area	43.00
ACB	PASSENGER ELEVATOR	2: Area	2.75
ACH	ENCL PORCH/STORAGE	2: Area	28.00
ACI	PATIO COVERED	2: Area	15.00
ACJ	OPEN AIR COURTYARD	2: Area	39.00
ACN	COMMERCIAL CANOPY	2: Area	36.00
ACP	LEAN-TO	2: Area	24.00
ACS	ADDITION/EXISTING STRUCT	2: Area	48.00
ACT	ADDITION/EXISTING STRUCT	2: Area	30.00
ACU	ADDITION/EXISTING STRUCT	2: Area	40.00
ACX	TRUCK DOCK/DWL	2: Area	30.00
AXA	FRAME DECK COVERED	2: Area	22.25
AXC	HALLWAY/ENTRY	2: Area	68.00
EL2-1	PASSENGER ELEVATOR-2000 LB CAPACITY-1 STOP	1: Each	50,000.00
EL3-1	PASSENGER ELEVATOR-2500 LB CAPACITY-1 STOP	1: Each	56,000.00
EL3-2	PASSENGER ELEVATOR-2500 LB CAPACITY-2 STOP	1: Each	69,000.00
EL3-3	PASSENGER ELEVATOR-2500 LB CAPACITY-3 STOP	1: Each	82,000.00
EL3-4	PASSENGER ELEVATOR-2500 LB CAPACITY-4 STOP	1: Each	95,000.00
EL3-5	PASSENGER ELEVATOR-2500 LB CAPACITY-5 STOP	1: Each	108,000.00
EL3-6	PASSENGER ELEVATOR-2500 LB CAPACITY-6 STOP	1: Each	121,000.00

**COMMERCIAL COSTS: OTHER FEATURES
& ATTACHED IMPROVEMENTS**

CODE	DESCRIPTION	UNIT	RATE
EL4-1	PASSENGER ELEVATOR-3000 LB CAPACITY-1 STOP	1: Each	63,800.00
EL4-2	PASSENGER ELEVATOR-3000 LB CAPACITY-2 STOP	1: Each	80,600.00
F0	FIREPLACE NO FP RESIDENTIAL	2: Area	(3,000.00)
F01	EARTH	2: Area	-1.00
F01M	APARTMENT FLAT FBM	2: Area	33.00
F01W	APARTMENT FLAT FBM	2: Area	33.00
F02	PIER/POST	2: Area	-0.75
F02W	APARTMENT TOWNHOUSE FBM	2: Area	33.00
F03	CONTINUOUS SLAB	2: Area	0.00
F03A	CONTINUOUS SLAB	2: Area	0.00
F04	PERIM. FOOTING	2: Area	0.00
F04A	TWO 1 ST SINGLE FIREPLACE	2: Area	3,000.00
F05	BRICK VEIL	2: Area	-0.75
F06	FIREPLACE 2 STORY SINGLE	2: Area	400.00
F06M	BANK FBM	2: Area	64.00
F06S	BANK FBM	2: Area	64.00
F06W	BANK FBM	2: Area	64.00
F07	FIREPLACE ON A SFR	2: Area	5,600.00
F08	MASSIVE FIREPLACE	2: Area	10,000.00
F09	FIREPLACE GAS LOGS	2: Area	0.00
F10M	CHURCH FBM	2: Area	58.00
F10W	CHURCH FBM	2: Area	58.00
F11	COMMERCIAL FIREPLACE	2: Area	0.00
F11M	CLASSROOM BUILDING FBM	2: Area	39.00
F11R	CLASSROOM BUILDING FBM	2: Area	39.00
F11W	CLASSROOM BUILDING FBM	2: Area	39.00
F12	FIREPLACE DUPLEX	2: Area	0.00
F14M	COUNTRY CLUB FBM	2: Area	52.00
F14W	COUNTRY CLUB FBM	2: Area	52.00
F15M	DEPARTMENT STORE FBM	2: Area	52.00
F16M	DISCOUNT STORE FBM	2: Area	31.00
F18M	DUPLEX/TRIPLEX FBM	2: Area	39.00
F18W	DUPLEX/TRIPLEX FBM	2: Area	39.00
F19R	GYMNASIUM FBM	2: Area	39.00
F21M	FRATERNITY HOUSE FBM	2: Area	39.00
F21W	FRATERNITY HOUSE FBM	2: Area	39.00
F23M	HOSPITAL FBM	2: Area	60.00
F23S	HOSPITAL FBM	2: Area	60.00
F25M	INDUSTRIAL FBM	2: Area	27.00
F25R	INDUSTRIAL FBM	2: Area	27.00
F27M	LAUNDRY/CLEANER FBM	2: Area	32.00
F32M	OFFICE FBM	2: Area	43.00

**COMMERCIAL COSTS: OTHER FEATURES
& ATTACHED IMPROVEMENTS**

CODE	DESCRIPTION	UNIT	RATE
F32W	OFFICE FBM	2: Area	43.00
F33W	RESTAURANT FBM	2: Area	43.00
F34C	RETAIL STORE FBM	2: Area	37.00
F34M	RETAIL STORE FBM	2: Area	37.00
F34W	RETAIL STORE FBM	2: Area	37.00
F35M	SERVICE GARAGE FBM	2: Area	27.00
F39M	THEATRE FBM	2: Area	39.00
F40M	WAREHOUSE FBM	2: Area	22.00
F41S	CONVENIENCE STORE FBM	2: Area	38.00
F44W	FUNERAL HOME FBM	2: Area	47.00
F46M	MEDICAL OFFICE FBM	2: Area	55.00
F46W	MEDICAL OFFICE FBM	2: Area	55.00
F47C	GOVERNMENT BUILDING FBM	2: Area	55.00
F47M	GOVERNMENT BUILDING FBM	2: Area	55.00
F47S	GOVERNMENT BUILDING FBM	2: Area	55.00
F47W	GOVERNMENT BUILDING FBM	2: Area	55.00
F49S	CONVALESCENT HOME FBM	2: Area	55.00
F52R	COMMUNITY BUILDING FBM	2: Area	36.00
F52W	COMMUNITY BUILDING FBM	2: Area	36.00
F58M	NEIGHBORHOOD SHOPPING FBM	2: Area	30.00
F63W	DISPENSARY FBM	2: Area	35.00
F86M	VETERINARY HOSPITAL	2: Area	50.00
FAW	COMMERCIAL BASEMENT	2: Area	44.00
FBW	COMMERCIAL BASEMENT	2: Area	55.00
FR1-1	FREIGHT ELEVATOR-2000 LB CAPACITY- 1 STOP	1: Each	37,000.00
FR4-1	FREIGHT ELEVATOR-5000 LB CAPACITY- 1 STOP	1: Each	49,500.00
H01	NO HEAT	2: Area	-6.00
H01A	SPACE MONITOR	2: Area	-2.25
H02	FLR/WALL FURNACE	2: Area	-4.50
H03	RADIANT/ELEC/BB	2: Area	-3.25
H04	RADIANT/WATER	2: Area	-1.50
H05	FORCED HOT AIR	2: Area	-2.75
H06	UNIT HEATERS	2: Area	-5.00
H07	PACKAGED HEAT/COOL	2: Area	0.00
H08	REVERSE CYCLE PUMP	2: Area	0.00
H09	COOLING W/DUCTS	2: Area	1.00
H10	HVAC	2: Area	1.00
H51	NO HEAT	2: Area	0.00
H52	FLR/WALL FURNACE	2: Area	0.00
H53	RADIANT/ELEC/BB	2: Area	0.00
H54	RADIANT/WATER	2: Area	0.00
H55	FORCED HOT AIR	2: Area	0.00

**COMMERCIAL COSTS: OTHER FEATURES
& ATTACHED IMPROVEMENTS**

CODE	DESCRIPTION	UNIT	RATE
H56	UNIT HEATERS	2: Area	0.00
H57	PACKAGED HEAT/COOL	2: Area	0.00
H58	REVERSE CYCLE PUMP	2: Area	0.00
H59	COOLING W/DUCTS	2: Area	0.00
H60	HEAT VENT AIR	2: Area	0.00
PC	COMMERCIAL PLUMBING/EA FX	2: Area	2,200.00
PR	NO BATH 0	2: Area	(8,000.00)
PR1	RES-1.0 BATH 5	2: Area	(3,000.00)
PR3	RES-2.0 BATHS 8	2: Area	0.00
PR4	RES-2.5 BATHS 10	2: Area	2,000.00
PR5	RES-3.0 BATHS 11	2: Area	3,000.00
PR6	RES-1FULL/2HALF 9	2: Area	1,000.00
PR7B	RES/18 FIXTURES 18	2: Area	10,000.00
PRH	RES-.5 BATH 2	2: Area	(5,000.00)
S01	SPRINKLER SYSTEM - WET	2: Area	4.00
S02	SPRINKLER SYSTEM - DRY	2: Area	5.00
U01M	APARTMENT FLAT UFB	2: Area	24.00
U01W	APARTMENT FLAT UFB	2: Area	24.00
U02M	APARTMENT TOWNHOUSE UFB	2: Area	24.00
U02W	APARTMENT TOWNHOUSE UFB	2: Area	24.00
U06S	BANK UFB	2: Area	39.00
U06W	BANK UFB	2: Area	39.00
U08M	CAFETERIA UFB	2: Area	20.00
U10R	CHURCH UFB	2: Area	28.00
U10W	CHURCH UFB	2: Area	28.00
U11W	CLASSROOM BUILDING UFB	2: Area	28.00
U14M	COUNTRY CLUB UFB	2: Area	28.00
U16M	DISCOUNT STORE UFB	2: Area	17.00
U17M	DORMITORY UFB	2: Area	21.00
U17R	DORMITORY UFB	2: Area	21.00
U18C	DUPLEX/TRIPLEX UFB	2: Area	21.00
U18M	DUPLEX/TRIPLEX UFB	2: Area	21.00
U18W	DUPLEX/TRIPLEX UFB	2: Area	21.00
U1W	COMMERCIAL BASEMENT	2: Area	24.00
U21M	FRATERNITY HOUSE UFB	2: Area	21.00
U21W	FRATERNITY HOUSE UFB	2: Area	21.00
U23M	HOSPITAL UFB	2: Area	38.00
U23S	HOSPITAL UFB	2: Area	38.00
U24M	HOTEL UFB	2: Area	26.00
U25M	INDUSTRIAL UFB	2: Area	14.00
U25R	INDUSTRIAL UFB	2: Area	14.00
U25W	INDUSTRIAL UFB	2: Area	14.00

**COMMERCIAL COSTS: OTHER FEATURES
& ATTACHED IMPROVEMENTS**

CODE	DESCRIPTION	UNIT	RATE
U29M	LOFT UFB	2: Area	14.00
U29S	LOFT UFB	2: Area	14.00
U32C	OFFICE UFB	2: Area	26.00
U32M	OFFICE UFB	2: Area	26.00
U32W	OFFICE UFB	2: Area	26.00
U33M	RESTAURANT UFB	2: Area	26.00
U34C	RETAIL STORE UFB	2: Area	20.00
U34M	RETAIL STORE UFB	2: Area	20.00
U34W	RETAIL STORE UFB	2: Area	20.00
U35M	SERVICE GARAGE UFB	2: Area	14.00
U35R	SERVICE GARAGE UFB	2: Area	14.00
U38M	SUPERMARKET UFB	2: Area	19.00
U39M	THEATRE UFB	2: Area	22.00
U40M	WAREHOUSE UFB	2: Area	12.00
U40R	WAREHOUSE UFB	2: Area	12.00
U40S	WAREHOUSE UFB	2: Area	12.00
U40W	WAREHOUSE UFB	2: Area	12.00
U41M	CONVENIENCE STORE UFB	2: Area	19.00
U44W	FUNERAL HOME UFB	2: Area	26.00
U45M	RADIO/TV STATION UFB	2: Area	26.00
U46M	MEDICAL OFFICE UFB	2: Area	29.00
U46W	MEDICAL OFFICE UFB	2: Area	29.00
U47C	GOVERNMENT BUILDING UFB	2: Area	29.00
U47M	GOVERNMENT BUILDING UFB	2: Area	29.00
U47S	GOVERNMENT BUILDING UFB	2: Area	29.00
U47W	GOVERNMENT BUILDING UFB	2: Area	29.00
U49M	CONVALESCENT HOME UFB	2: Area	29.00
U49R	CONVALESCENT HOME UFB	2: Area	29.00
U50M	FAST FOOD RESTAURANT UFB	2: Area	29.00
U52M	COMMUNITY BUILDING UFB	2: Area	19.00
U52W	COMMUNITY BUILDING UFB	2: Area	19.00
U55M	MINI-LUBE UFB	2: Area	54.00
U63S	DISPENSARY UFB	2: Area	19.00
U65W	MULTIPLE DWELLING UFB	2: Area	19.00
U68W	MINI-WAREHOUSE UFB	2: Area	12.00
U81W	DAY CARE	2: Area	28.00
UAM	COMMERCIAL BASEMENT	2: Area	28.00
UAW	CHRUCH UFB (U10W)	2: Area	28.00
UBM	COMMERCIAL BASEMENT	2: Area	28.00
UEW	COMMERCIAL BASEMENT	2: Area	19.00
UJM	COMMERCIAL BASEMENT	2: Area	19.00

DESCRIPTION	HEAT				AIR CONDITIONING			
	0	1	2	3	0	1	2	3
APARTMENT FLAT	-4.53	0	0	0	-4.5	-4.5	0	0
UNFINISHED SECOND FLOOR	0	0	0	0	0	0	0	0
APARTMENT TOWNHOUSE	-4.53	0	0	0	-4.5	-4.5	0	0
ARMORY	-5.23	-3.52	0	0	-5.77	-5.77	0	0
AUDITORIUM	0	0	0	0	0	0	0	0
AUDITORIUM	0	0	0	0	0	0	0	0
AUDITORIUM	0	0	0	0	0	0	0	0
AUDITORIUM	0	0	0	0	0	0	0	0
AUDITORIUM	0	0	0	0	0	0	0	0
AUTO SHOWROOM	-1.51	0	0	0	-5.77	-5.77	0	0
AUTO SHOWROOM	-1.51	0	0	0	-5.77	-5.77	0	0
BANK	-1.65	0	0	0	-7.01	-7.01	0	0
BEAUTY/BARBER SHOP	0	0	0	0	0	0	0	0
CAFETERIA	-1.56	-1.56	0		-5.54	-5.54	0	0
CAR WASH-SS	0	0	0	0	0	0	0	0
CHURCH	-5.23	-3.52	0		-5.77	-5.77	0	0
CHURCH CONVERSION	-5.23	-3.52	0		-5.77	-5.77	0	0
CLASSROOM BUILDING	-7.33	-5.75	0		-4.17	-4.17	0	0
CONDO - COMM/OFFICE	-1.38	0	0		-7.01	-7.01	0	0
CONDO - RESIDENTIAL	-4.53	-4.53	0		-4.5	-4.5	0	0
CONDOMINIUM/TOWNHOUSE	-4.53	-4.53	0		-4.5	-4.5	0	0
CONVERSION	0	0	0	0	0	0	0	0
CONVERSION	0	0	0	0	0	0	0	0
CONVERSION	0	0	0	0	0	0	0	0
CLUBHOUSE-SPEC USE	-1.76	0	0	0	-5.84	-5.84	0	0
COUNTRY CLUB	-1.76	0	0	0	-5.84	-5.84	0	0
CONCESSION STAND/BATH	0	0	0	0	0	0	0	0
CLUBHOUSE-BASIC	-1.76	0	0	0	-5.84	-5.84	0	0
DEPARTMENT STORE	-1.38	0	0	0	-3.75	-3.75	0	0
DISCOUNT STORE	-1.38	0	0	0	-3.75	-3.75	0	0
SUPER STORE	-1.38	0	0	0	-3.75	-3.75	0	0
DORMITORY	0	0	0	0	0	0	0	0
DUPLEX/TRIPLEX	-4.53	0	0	0	-4.5	-4.5	0	0
DUPLEX/TRIPLEX	-4.53	0	0	0	-4.5	-4.5	0	0
GYMNASIUM	-5.6	-5.6	0	0	-5.4	-5.4	0	0
FIRE STATION	0	0	0	0	0	0	0	0
EMS BLDG	0	0	0	0	0	0	0	0
FRA TERNITY HOUSE	0	0	0	0	0	0	0	0
FELLOWSHIP HALL	0	0	0	0	0	0	0	0

DESCRIPTION	HEAT				AIR CONDITIONING			
	0	1	2	3	0	1	2	3
HANGER	-1.78	-1.78	0	9.23	0	0	0	6.12
AIRCRAFT HANGER	-1.78	-1.78	0	9.23	0	0	0	6.12
HANGER-GOOD QUALITY	-1.78	-1.78	0	9.23	0	0	0	6.12
HOSPITAL	0	0	0	0	0	0	0	0
HOTEL	-3.38	0	0	0	-4.05	-4.05	0	0
INDUSTRIAL OFFICE	-1.58	-1.58	0	8.18	0	0	0	5.42
INDUSTRIAL	-1.58	-1.58	0	8.18	0	0	0	5.42
INDUSTRIAL	0	0	0	0	0	0	0	0
INDUSTRIAL	0	0	0	0	0	0	0	0
LABORATORY	-6.98	-6.98	0	0	-4.17	-4.17	0	0
LAUNDROMAT	-3.51	-2.5	0	0	-3.78	-3.78	0	0
LAUNDRY/CLEANER	-3.51	-2.5	0	0	-3.75	-3.75	0	0
AVERAGE INT FIN OFFICE	0	0	0	0	0	0	0	0
LIBRARY	-6.48	-4.83	0	0	-4.97	-4.97	0	0
INT OFFICE FINISH-HIGH QLTY	-6.48	-4.83	0	0	-4.97	-4.97	0	0
INT OFFICE FINISH-LOW QLTY	-6.48	-4.83	0	0	-4.97	-4.97	0	0
LOFT	-1.66	-1.66	0	0	-7.01	-7.01	0	0
MODULAR OFFICE	0	0	0	0	0	0	0	0
MODULAR OFFICE	0	0	0	0	0	0	0	0
REAL PROP-MOBILE HOME	0	0	0	0	0	0	0	0
MOTEL	-3.38	0	0	0	-4.05	-4.05	0	0
OFFICE	-1.38	0	0	0	-7.01	-7.01	0	0
RESTAURANT	-1.29	0	0	0	-5.54	-5.54	0	0
RETAIL STORE	-1.38	0	0	0	-3.75	-3.75	0	0
RETAIL STORE SMALL	-1.38	0	0	0	-3.75	-3.75	0	0
SERVICE GARAGE	-1.51	0	0	0	-4	-4	0	0
SERVICE GARAGE	-1.51	0	0	0	-4	-4	0	0
RETAIL STORE	-1.38	0	0	0	-3.75	-3.75	0	0
SERVICE STATION	-3.35	-1.82	0	0	-3.75	-3.75	0	0
SINGLE FAMILY DWELLING	0	0	0	0	0	0	0	0
UPPER FLR LIVING QTRS	0	0	0	0	0	0	0	0
SINGLE FAM DWELLING BV FT	0	0	0	0	0	0	0	0
SINGLE FAMILY HOME OFFICE	0	0	0	0	0	0	0	0
SINGLE FAMILY DWELLING	0	0	0	0	0	0	0	0
SINGLE FAMILY DWELLING	0	0	0	0	0	0	0	0
SUPERMARKET	-1.38	0	0	0	-3.75	-3.75	0	0
THEATRE	-1.71	0	0	0	-7.16	-7.16	0	0
WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
REFRIG STG/WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77

DESCRIPTION	HEAT				AIR CONDITIONING			
	0	1	2	3	0	1	2	3
REFRIDG STG/WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
REFRIGE STG/WAREHOUSE	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
CONVENIENCE STORE	-1.38	0	0	0	-4.17	-4.17	0	0
RETIREMENT	-4.53	0	0	0	-4.5	-4.5	0	0
BOWLING ALLEY	-5.6	-3.89	0	0	-5.4	-5.4	0	0
MAUSOLEUM	0	0	0	0	0	0	0	0
MAUSOLEUM	0	0	0	0	0	0	0	0
FUNERAL HOME	-1.41	0	0	0	-5.84	-5.84	0	0
MAUSOLEUM	0	0	0	0	0	0	0	0
RADIO/TV STATION	-1.38	0	0	0	-7.01	-7.01	0	0
RADIO/TV EQUIPMENT BLDG50	-1.38	0	0	0	-7.01	-7.01	0	0
MEDICAL OFFICE	-1.38	0	0	0	-7.01	-7.01	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
GOVERNMENT BUILDING	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
RESEARCH & DEVELOPMENT	0	0	0	0	0	0	0	0
CONVALESCENT HOME	-6.48	-4.83	0	0	-4.97	-4.97	0	0
FAST FOOD RESTAURANT	-1.29	0	0	0	-5.54	-5.54	0	0
FAST FOOD/CONVENIENCE STR	-1.29	0	0	0	-5.54	-5.54	0	0
TRANSIT WAREHOUSE	-1.67	-1.67	0	3.28	0	0	0	5.77
COMMUNITY BUILDING	-1.38	0	0	0	-3.75	-3.75	0	0
FITNESS CENTER	-5.6	-3.89	0	0	-5.4	-5.4	0	0
HEALTH CLUB	-5.6	-3.89	0	0	-5.4	-5.4	0	0
HEALTH CLUB	-5.6	-3.89	0	0	-5.4	-5.4	0	0
AUTOMOTIVE CENTER	-1.51	0	0	0	-4	-4	0	0
MINI-LUBE	-1.51	0	0	0	-4	-4	0	0
DAIRY SALES	-2.66	-1.28	0	0	-3.75	-3.75	0	0
REPAIR SHOP	-1.51	0	0	0	-4	-4	0	0
NEIGHBORHOOD SHOP CTR	-1.38	0	0	0	-3.75	-3.75	0	0
SHOPPING MALLS	-1.38	0	0	0	-3.75	-3.75	0	0
COMMUNITY CENTERS	-1.38	0	0	0	-3.75	-3.75	0	0
SKATING RINK (ROLLER)	-1.71	0	0	0	-7.16	-7.16	0	0
WAREHOUSE (DISTB)	-1.78	-1.78	0	3.28	0	0	0	5.77
DISPENSARY	-3.35	-2.06	0	0	-3.75	-3.75	0	0

COMMERCIAL MECHANICAL FEATURES TABLE

DESCRIPTION	HEAT				AIR CONDITIONING			
	0	1	2	3	0	1	2	3
BANK DRIVE IN	-1.65	0	0	0	-7.01	-7.01	0	0
MULTIPLE DWELLING	-4.53	0	0	0	-4.5	-4.5	0	0
POST OFFICE	-1.38	0	0	0	-7.01	-7.01	0	0
CAR WASH AUTOMATIC	0	0	0	0	0	0	0	0
MINI-WAREHOUSE-LOW QLTY	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-REINF	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-BRICK	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-CBL/RSF	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE-FP STL	0	0	0	6.14	0	0	0	0
MINI-WAREHOUSE CONDOS	0	0	0	0	0	0	0	0
MINI-WAREHOUSE VARIABLE	0	0	0	0	0	0	0	0
MINI-WAREHOUSE-WD/CBL	0	0	0	6.14	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
SPEC BLDG - PARKING GAR	0	0	0	0	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
GUEST HOUSE	0	0	0	0	0	0	0	0
CABIN	0	0	0	0	0	0	0	0
DAY CARE	-5.96	-5.96	0	0	-6.09	-6.09	0	0
STORAGE WAREHOUSE	-1.58	-1.58	0	8.18	0	0	0	5.42
GARAGE - MISC USE	-1.51	-1.51	0	3.28	-4	0	0	4
NON-STANDARD USE BLDG	0	0	0	0	0	0	0	0
SHOP	-1.51	-1.51	0	3.28	0	0	0	5.77
AUTOMOTIVE PARTS SALES	-1.38	0	0	0	-3.75	-3.75	0	0
ESTATE STABLES	0	0	0	0	0	0	0	0
VETERINARY HOSPITAL	-1.38	0	0	0	-7.01	-7.01	0	0
ESTATE STABLES	0	0	0	0	0	0	0	0
MILK/DAIRY AGRI PROCESS	0	0	0	0	0	0	0	0
MANUFACTURING	-1.67	-1.67	0	3.28	-4.64	0	0	5.77
EVENT CENTER	0	0	0	0	0	0	0	0
EVENT CENTER	0	0	0	0	0	0	0	0
GOVERNMENT BLDG	0	0	0	0	0	0	0	0
CONCESSION STAND/ BALLPARK	0	0	0	0	0	0	0	0
BATH HOUSE	0	0	0	0	0	0	0	0
VINEYARD PROCESSING BLDG	0	0	0	0	0	0	0	0
STADIUM SEATS	0	0	0	0	0	0	0	0
ABOVE AVG EXTERIOR FIN	0	0	0	0	0	0	0	0
AVERAGE EXTERIOR FINISH	0	0	0	0	0	0	0	0
ABOVE AVG INTERIOR FINISH	0	0	0	0	0	0	0	0

COMMERCIAL MECHANICAL FEATURES TABLE

DESCRIPTION	HEAT				AIR CONDITIONING			
	0	1	2	3	0	1	2	3
AVERAGE INTERIOR FINISH	0	0	0	0	0	0	0	0
ATTACHED CAR WASH	0	0	0	0	0	0	0	0
ABV OFFICE-LAB/R&D	0	0	0	0	0	0	0	0
ABV OFFICE-SUPPORT AREA	0	0	0	0	0	0	0	0
AVG INTERIOR FIN	0	0	0	0	0	0	0	0
SPECIAL INTERIOR FINISH	0	0	0	0	0	0	0	0
METAL WAREHOUSE	0	0	0	0	0	0	0	0
WAREHSING/STG TEMP CONTRL	0	0	0	0	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
SPECIAL PURPOSE BLDG	0	0	0	0	0	0	0	0
SPECIAL USE-RETAIL SALES	0	0	0	0	0	0	0	0

OUT BUILDINGS AND EXTRA FEATURES

All buildings are not compatible to the appraisal system due to the nature of the materials, quality and/or methods used in their construction. A few of the buildings in this category can be coded as auxiliary areas if an appropriate Improvement Use Code, Model and Base Rate are available.

This section will contain a range of typical special buildings which may not exactly describe a specific building; however, it will closely resemble one listed and direct substitution can be made to arrive at the property value.

A separate price schedule follows with the listing of each type arranged by general grades and common sizes. Interpolation of buildings fitting between the sizes or with varying specifications is more easily facilitated.

First, here are some general definitions of Out Buildings and their grades to be used as guidelines for obtaining unit prices from the Out Building Unit Price Tables.

These are general specifications for the major grading categories of farm buildings: I-inexpensive; A-average; E-expensive with various materials listed for each.

Inexpensive:

Roof - The roof may be of composition roll or sheet galvanized iron or aluminum.

Ceiling - Unfinished

Exterior Walls - Eight to ten feet in height, framing either on poles or cheapest framing, covered with either composition roll or sheet galvanized iron or aluminum.

Interior Finish - Unfinished

Partitions - Typical for intended use.

Floors - Earth. Foundation; poles in ground.

Features - Doors, windows, electricity, plumbing - minimum quantity and grade.

Average:

Roof - The roof can be either composition, wood or galvanized iron shingles, or built-up.

Ceiling - Painted under roof and insulated for poultry and animals.

Exterior Walls - Eight to ten feet in height - of either wood siding, wood stucco, concrete block, concrete block stucco, or shingles of wood, composition or asbestos.

Interior Finish - Painted

Partitions - Typical of type and grade.

Floors - Concrete, foundation - slab

Features - Doors, windows, electricity, plumbing, average quantity and grade.

Expensive:

Roof - The roof should be of asbestos, cement or clay tile shingles.

Ceiling - Finished and insulated for poultry and animals.

Exterior Walls - Common or face brick, stone or clay tile stucco.

Interior Finish - Finished, painted and insulated for poultry or animals.

Partitions - Typical for use.

Floors - Concrete or good wood. Foundation: footings.

Features - Doors, windows, electricity, plumbing, and built-in features. Quantity and quality adequate to use and of very good quality.

Siding Garage and Storage Buildings

General specifications for wood frame, stucco, or siding

Quality	Poor	Low Cost	Average
Floors	Dirt	Concrete Slab Unreinforced	Concrete reinforced
Frame	Wood Pole	Wood One Window	Wood Overhead door Pedestrian door One window
Interior	Unfinished	Unfinished	Unfinished
Electrical	No lighting	One light	Lights
Plumbing	None	None	None
Exterior	Cheap siding Vertical boards No Sheathing	Low cost stucco or siding	Stucco or siding on sheathing
Roof	Minimum or tin	Composition or asphalt shingle	Wood or good asphalt shingles 2x4 rafters

Quality	Good	Very Good	Excellent
Floors	Concrete reinforced	Concrete reinforced	Heavy concrete reinforced
Frame	Wood Good overhead doors Pedestrian doors & windows	Wood Good overhead doors Pedestrian doors & windows	Wood Good overhead doors Pedestrian doors & windows
Interior	Ceiling & walls Finished	Ceiling & walls Finished	Ceiling & walls Finished
Electrical	Good lights	Good lights	Good lights
Plumbing	None	None	None
Exterior	Good stucco or siding on sheathing	Very good sidings or stone trim	Best stone, stucco or brick trim
Roof	Good rook shakes or asphalt shingle	Heavy asphalt roof, tile, or shakes	Heavy rafters or steep roof

Masonry Garage and Storage Buildings

General specifications for brick veneer or block garage and storage buildings

Quality	Low Cost	Average	Good
Floors	Concrete slab unreinforced	Concrete reinforced	Concrete reinforced
Frame	Wood, block	Wood, block Overhead door Pedestrian door One window	Wood, block Good overhead door Pedestrian door Windows
Interior	Unfinished	Unfinished	Ceiling and walls finished
Electrical	One light	Lights	Good lights, good outlet
Plumbing	None	None	None
Exterior	Low cost brick or block	Brick veneer	Face brick veneer
Roof	Composition or asphalt shingle	Wood or good asphalt shingles 2x4 rafters Gable roof	Good roof shakes or asphalt shingle

Quality	Very Good	Excellent
Floors	Concrete reinforced	Heavy concrete reinforced
Frame	Wood, block Good overhead doors Pedestrian doors Windows	Wood, block Good overhead doors Pedestrian doors Windows
Interior	Ceiling & walls	Ceilings & walls
Electrical	Good lights Good outlets	Good lights Good outlets
Plumbing	None	None
Exterior	Very good brick or stone veneer	Best face brick or cut stone veneer
Roof	Heavy asphalt Roof tile or shakes	Heavy roof slate tile

OUT BUILDINGS AND EXTRA FEATURE RATES

CODE	DESCRIPTION	UNITS	RATE	DEPR TBL	CDU TBL	GRD A	GRD B	GRD C	GRD D	GRD E
01	EGG/APPLE HOUSE	1	28	2	R1	1.35	1.15	1	0.8	0.65
02	GRAIN BIN	1	1.25	2	R1	1.35	1.15	1	0.8	0.65
0201	GRAIN BIN	1	5.5	3	R1	1.35	1.15	1	0.8	0.65
0202	GRAIN BIN	1	8	2	R1	1.35	1.15	1	0.8	0.65
03	GRAIN ELEVATOR	1	5.5		R1	1	1	1	1	1
04	GRAINERY/CRIB	1	11	2	R1	1	1	1	1	1
05	GREENHOUSE	1	8	1	R1	1.35	1.15	1	0.8	0.65
0501	GREENHOUSE	1	11	1	R1	1.35	1.15	1	0.8	0.65
06	HOG BARN - FINISHING	1	24.95	2	R1	1.35	1.15	1	0.8	0.65
0601	HOG BARN - NURSING	1	42.5	2	R1	1.35	1.15	1	0.8	0.65
0602	HOG BARN - FARROWING	1	33.5	2	R1	1.35	1.15	1	0.8	0.65
07	IMPLEMENT SHED	1	10.5	2	R1	1.35	1.15	1	0.8	0.65
07A	IMPLEMENT SHED	1	4	2	R1	1.35	1.15	1	0.8	0.65
07B	IMPLEMENT SHED	1	7.5	2	R1	1.35	1.15	1	0.8	0.65
08	MILK PARLOR	1	37.5	2	R1	1.35	1.15	1	0.8	0.65
09	POULTRY HOUSE	1	5	2	R1	1.35	1.15	1	0.8	0.65
0901	POULTRY HOUSE	1	4	2	R1	1.35	1.15	1	0.8	0.65
10	SHED	1	17.5	3	R1	1.35	1.15	1	0.8	0.65
1001	SHED	1	9.5	3	R1	1.35	1.15	1	0.8	0.65
1002	SHED	1	22	3	R1	1.35	1.15	1	0.8	0.65
1003	SHED-GOLF CART STORAGE	1	24	3	R1	1.35	1.15	1	0.8	0.65
1004	SHED-EQUIPMENT STORAGE	1	20	3	R1	1.35	1.15	1	0.8	0.65
1005	SHED	1	12	3	R1	1.35	1.15	1	0.8	0.65
1006	SHED	1	14.5	3	R1	1.35	1.15	1	0.8	0.65
11	SHOP	1	24	3	R1	1.35	1.15	1	0.8	0.65
1101	SHOP	1	19.5	3	R1	1.35	1.15	1	0.8	0.65
1102	SHOP	1	12	2	R1	1.35	1.15	1	0.8	0.65
1103	SHOP	1	37.5	3	R1	1.35	1.15	1	0.8	0.65
1104	SHOP-GENERAL PURPOSE	1	27.5	3	R1	1.35	1.15	1	0.8	0.65
1105	SHOP	1	17.5	3	R1	1.35	1.15	1	0.8	0.65
12	SILO	1	27.5	2	R1	1.35	1.15	1	0.8	0.65
13	STABLE	1	38	2	R1	1.35	1.15	1	0.8	0.65
14	STOCK/FEED BARN	1	19.5	3	R1	1.35	1.15	1	0.8	0.65
1401	STOCK/FEED BARN	1	12	3	R1	1.35	1.15	1	0.8	0.65
15	STORAGE BARN	1	15.5	2	R1	1.35	1.15	1	0.8	0.65
1501	STORAGE BARN	1	14.5	3	R1	1.35	1.15	1	0.8	0.65
1502	STORAGE BARN	1	9	2	R1	1.35	1.15	1	0.8	0.65

Schedule of Values Rowan County

2023

CODE	DESCRIPTION	UNITS	RATE	DEPR TBL	CDU TBL	GRD A	GRD B	GRD C	GRD D	GRD E
1503	BARN-VENUE	1	40	2	R1	1.35	1.15	1	0.8	0.65
16	TOBACCO BARN	1	12	2	R1	1.35	1.15	1	0.8	0.65
17	HORSE BARN	1	45	2	R1	1.35	1.15	1	0.8	0.65
1701	HORSE BARN	1	27.5	2	R1	1.35	1.15	1	0.8	0.65
1702	HORSE BARN	1	60	2	R1	1.35	1.15	1	0.8	0.65
1703	HORSE BARN	1	20	2	R1	1.35	1.15	1	0.8	0.65
1704	HORSE BARN	1	12.5	2	R1	1.35	1.15	1	0.8	0.65
18	HAY BARN	1	16.5	2	R1	1.35	1.15	1	0.8	0.65
1801	HAY BARN	1	9	2	R1	1.35	1.15	1	0.8	0.65
19	DAIRY BARN	1	28.5	3	R1	1.35	1.15	1	0.8	0.65
20	LOUNGING SHED	1	7.5	3	R1	1.35	1.15	1	0.8	0.65
21	POLE SHED	1	11.5	2	R1	1.35	1.15	1	0.8	0.65
2101	POLE SHED	1	7.5	3	R1	1.35	1.15	1	0.8	0.65
2102	POLE SHED	1	14.25	2	R1	1.35	1.15	1	0.8	0.65
2103	POLE SHED	1	4.25	2	R1	1.35	1.15	1	0.8	0.65
22	LEAN-TO SHELTER	1	7.75	2	R1	1.35	1.15	1	0.8	0.65
2201	LEAN-TO SHELTER	1	5.5	2	R1	1.35	1.15	1	0.8	0.65
2202	LEAN-TO SHELTER	1	14	2	R1	1.35	1.15	1	0.8	0.65
23	GATE	1	12	1	R1	1.35	1.15	1	0.8	0.65
24	FENCE	1	24	2	R1	1.35	1.15	1	0.8	0.65
2401	FENCE-VINYL COATED	1	40	2	R1	1.35	1.15	1	0.8	0.65
2402	FENCE-VINYL COATED-3 RAIL	1	26	2	R1	1.35	1.15	1	0.8	0.65
2403	FENCE-3 OR 4 RAIL	1	14	2	R1	1.35	1.15	1	0.8	0.65
25	STORAGE BLDG	1	30	3	R1	1.35	1.15	1	0.8	0.65
2501	STORAGE BLDG	1	32.5	3	R1	1.35	1.15	1	0.8	0.65
2502	STORAGE BLDG	1	54	3	R1	1.35	1.15	1	0.8	0.65
2503	STORAGE BLDG	1	38	3	R1	1.35	1.15	1	0.8	0.65
2504	STORAGE BLDG	1	14	3	R1	1.35	1.15	1	0.8	0.65
2505	STORAGE BLDG	1	6	3	R1	1.35	1.15	1	0.8	0.65
2506	STORAGE BLDG	1	10	3	R1	1.35	1.15	1	0.8	0.65
2507	STORAGE BLDG	1	9	3	R1	1.35	1.15	1	0.8	0.65
2508	STORAGE BLDG	1	22.5	3	R1	1.35	1.15	1	0.8	0.65
26	CARPORT	1	21.5	3	R1	1.35	1.15	1	0.8	0.65
2601	CARPORT	1	6	3	R1	1.35	1.15	1	0.8	0.65
2602	CARPORT/CANOPY-LOW COST	1	3	3	R1	1.35	1.15	1	0.8	0.65
2603	CARPORT APARTMENT	1	55	3	R1	1.35	1.15	1	0.8	0.65
27	CARPORT ADD/DETACHED	1	12	3	R1	1.35	1.15	1	0.8	0.65
2701	CARPORT ATT/DETACHED	1	14.5	3	R1	1.35	1.15	1	0.8	0.65

Schedule of Values Rowan County

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CODE	DESCRIPTION	UNITS	RATE	DEPR TBL	CDU TBL	GRD A	GRD B	GRD C	GRD D	GRD E
28	CANOPY	1	11.25	3	R1	1.35	1.15	1	0.8	0.65
2801	CANOPY	1	6.35	3	R1	1.35	1.15	1	0.8	0.65
2802	CANOPY	1	41.5	3	R1	1.35	1.15	1	0.8	0.65
	CANOPY - LUMBER									
2803	STORAGE	1	21.5	2	R1	1.35	1.15	1	0.8	0.65
	CANOPY-LUMBER									
2804	STORAGE	1	16.75	2	R1	1.35	1.15	1	0.8	0.65
2805	CANOPY	1	19.75	3	R1	1.35	1.15	1	0.8	0.65
29	SHED	1	1	3	R1	1.35	1.15	1	0.8	0.65
30	GARAGE-DETACHED	1	35	3	R1	1.35	1.15	1	0.8	0.65
3001	GARAGE-DETACHED	1	21	3	R1	1.35	1.15	1	0.8	0.65
3002	GARAGE-DETACHED	1	28	3	R1	1.35	1.15	1	0.8	0.65
3003	GARAGE-DETACHED	1	15	3	R1	1.35	1.15	1	0.8	0.65
3004	GARAGE-DETACHED	1	22.25	3	R1	1.35	1.15	1	0.8	0.65
3005	GARAGE-DETACHED	1	42.5	3	R1	1.35	1.15	1	0.8	0.65
	GARAGE-DETACHED									
3006	METAL/FR	1	18	3	R1	1.35	1.15	1	0.8	0.65
	FRAME GARAGE W/UNF									
31	ATTIC	1	55	3	R1	1.35	1.15	1	0.8	0.65
	DET GARAGE W/UPPER									
3101	FLR	1	57.5	3	R1	1.35	1.15	1	0.8	0.65
	FRAME GARAGE									
32	APARTMENT	1	69.25	3	R1	1.35	1.15	1	0.8	0.65
	FRAME GARAGE									
3201	APARTMENT	1	68.6	3	R1	1.35	1.15	1	0.8	0.65
	FRAME GARAGE									
3202	APARTMENT	1	62	3	R1	1.35	1.15	1	0.8	0.65
	FRAME GARAGE									
3203	APARTMENT	1	57.5	3	R1	1.35	1.15	1	0.8	0.65
	FRAME GARAGE									
3204	APARTMENT	1	41.5	3	R1	1.35	1.15	1	0.8	0.65
	BRICK GARAGE W/UNF									
33	ATTIC	1	41.5	3	R1	1.35	1.15	1	0.8	0.65
	DET BR GAR W/UPPER									
3301	FLR	1	48	3	R1	1.35	1.15	1	0.8	0.65
	BRICK GARAGE									
34	APARTMENT	1	70	3	R1	1.35	1.15	1	0.8	0.65
	BRK DET GAR W/BR									
3401		1	67.65	3	R1	1.35	1.15	1	0.8	0.65
	SWIMMING									
35	POOL/CONCRETE	1	46.5	1	R1	1.35	1.15	1	0.8	0.65
	SWIMMING POOL-HIGH									
3501	QUALTY	1	60	1	R1	1.35	1.15	1	0.8	0.65
	SWIMMING POOL/VINYL									
36		1	62.5	1	R1	1.35	1.15	1	0.8	0.65
	SWIMMING POOL-									
3601	COMMERCIAL	1	54.5	1	R1	1.35	1.15	1	0.8	0.65
	SWIM POOL-VINYL/HIGH									
3602	QUAL	1	49.75	1	R1	1.35	1.15	1	0.8	0.65
	PATIO/APRON									
3603		1	6.5	1	R1	1.35	1.15	1	0.8	0.65
	POOL APRON									
3699		1	10	1	R1	1.35	1.15	1	0.8	0.65
	SWIMMING									
37	POOL/FIBERGLASS	1	35	1	R1	1.35	1.15	1	0.8	0.65

Schedule of Values Rowan County

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CODE	DESCRIPTION	UNITS	RATE	DEPR TBL	CDU TBL	GRD A	GRD B	GRD C	GRD D	GRD E
38	BATH HOUSE	1	70	3	R1	1.35	1.15	1	0.8	0.65
38A	BATH HOUSE	1	50	3	R1	1.35	1.15	1	0.8	0.65
39	GAZEBO	1	27.5	3	R1	1.35	1.15	1	0.8	0.65
39A	OUTDOOR LIVING AREA	1	12,000	1	R1	1	1	1	1	1
39B	OUTDOOR LIVING AREA	1	27,500	1	R1	1	1	1	1	1
39C	OUTDOOR LIVING AREA	1	42,500	1	R1	1	1	1	1	1
39D	OUTDOOR LIVING AREA	1	61,500	1	R1	1	1	1	1	1
39E	OUTDOOR LIVING AREA	1	80,000	1	R1	1	1	1	1	1
40	TENNIS COURT-INC LTG/FEN	1	7.5	1	R1	1.35	1.15	1	0.8	0.65
41	PERS PROP MOBILE HOME	1	0	DX	R1	1	1	1	1	1
42	ATTCHED DECK	1	12	2	R1	1.35	1.15	1	0.8	0.65
42A	COVERED DECK	1	22.25	2	R1	1.35	1.15	1	0.8	0.65
43	MOBILE HOME HOOKUP	1	0	DX	R1	1	1	1	1	1
4301	MOBILE HOME HOOKUP	1	5,000	DX	R1	1	1	1	1	1
4302	MOBILE HOME HOOKUP	1	5,500	DX	R1	1	1	1	1	1
4303	MOBILE HOME HOOKUP	1	5,700	DX	R1	1	1	1	1	1
4304	MOBILE HOME HOOKUP	1	5,900	DX	R1	1	1	1	1	1
4305	MOBILE HOME HOOKUP	1	6,200	DX	R1	1	1	1	1	1
4306	MOBILE HOME HOOKUP	1	6,500	DX	R1	1	1	1	1	1
4307	MOBILE HOME HOOKUP	1	6,700	DX	R1	1	1	1	1	1
4308	MOBILE HOME HOOKUP	1	6,900	DX	R1	1	1	1	1	1
4309	MOBILE HOME HOOKUP	1	7,150	DX	R1	1	1	1	1	1
4310	MOBILE HOME HOOKUP 1,2	1	8,000	DX	R1	1	1	1	1	1
4311	MOBILE HOME HOOKUP	1	6,700	DX	R1	1	1	1	1	1
4312	MOBILE HOME HOOKUP	1	7,900	DX	R1	1	1	1	1	1
4313	MOBILE HOME HOOKUP	1	7,100	DX	R1	1	1	1	1	1
4314	MOBILE HOME HOOKUP	1	7,300	DX	R1	1	1	1	1	1
4315	MOBILE HOME HOOKUP	1	7,700	DX	R1	1	1	1	1	1
4316	MOBILE HOME HOOKUP	1	8,000	DX	R1	1	1	1	1	1
4317	MOBILE HOME HOOKUP	1	9,000	DX	R1	1	1	1	1	1
4318	MOBILE HOME HOOKUP	1	2,200	DX	R1	1	1	1	1	1

Schedule of Values Rowan County

2023

CODE	DESCRIPTION	UNITS	RATE	DEPR TBL	CDU TBL	GRD A	GRD B	GRD C	GRD D	GRD E
4319	MOBILE HOME HOOKUP	1	2,700	DX	R1	1	1	1	1	1
4320	MOBILE HOME HOOKUP	1	3,300	DX	R1	1	1	1	1	1
4321	MOBILE HOME HOOKUP	1	3,800	DX	R1	1	1	1	1	1
4322	MOBILE HOME HOOKUP	1	7,600	DX	R1	1	1	1	1	1
4323	MOBILE HOME HOOKUP	1	7,600	DX	R1	1	1	1	1	1
4324	MOBILE HOME HOOKUP 3	1	8,000	DX	R1	1	1	1	1	1
4325	MOBILE HOME HOOKUP 5	1	9,500	DX	R1	1	1	1	1	1
4326	MOBILE HOME HOOKUP 4	1	7,500	DX	R1	1	1	1	1	1
44	MOBILE HOME ATTACHMENT	1	25	2	R1	1	1	1	1	1
4401	MOBILE HOME ATTACHMENT	1	8	3	R1	1.35	1.15	1	0.8	0.65
4402	MOBILE HOME ATTACHMENT	1	12	DX	R1	1.35	1.15	1	0.8	0.65
45	CAMPER SITES	1	3,000	DX	R1	1	1	1	1	1
4501	CAMPER SITES	1	4,500	DX	R1	1	1	1	1	1
4502	CAMPER SITES	1	5,500	DX	R1	1	1	1	1	1
4503	CAMPER SITES	1	6,500	DX	R1	1	1	1	1	1
4504	CAMPER SITES	1	7,500	DX	R1	1	1	1	1	1
4505	CAMPER SITES	1	7,500	DX	R1	1	1	1	1	1
4506	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
4507	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
4508	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
4510	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
4511	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
4512	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
4513	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
4514	CAMPER SITES	1	0	DX	R1	1	1	1	1	1
46	DWELLING	1	0	2	R1	1	1	1	1	1
47	LAND IMPROVEMENT	1	12,500	DX	R1	1	1	1	1	1
4701	SEPTIC ONLY	1	4,500	DX	R1	1	1	1	1	1
47A	COMMERCIAL WELL	1	1,500	2	R1	1	1	1	1	1
47B	RESIDENTIAL WELL	1	4,500	2	R1	1	1	1	1	1
47C	SEPTIC EASEMENT-RES	1	7,500	2	R1	1	1	1	1	1

Schedule of Values Rowan County

2023

CODE	DESCRIPTION	UNITS	RATE	DEPR TBL	CDU TBL	GRD A	GRD B	GRD C	GRD D	GRD E
48	MISC DWELLING ATTACHMENT	1	15	2	R1	1	1	1	1	1
49	PIER/FLOAT/PLANK	1	35	1	R1	1.35	1.15	1	0.8	0.65
49A	PIER/FLOAT/PLANK	1	30	1	R1	1	1	1	1	1
49B	PIER/FLOAT/PLANK	1	1	DX	R1	1	1	1	1	1
50	BOAT HOUSE/SHELTER	1	45	2	R1	1.35	1.15	1	0.8	0.65
51	RESERVOIR	1	0	2	R1	1	1	1	1	1
5102	RESERVOIR	1	0.25	3	R1	1	1	1	1	1
52	BLEACHERS	1	0	1	R1	1	1	1	1	1
5201	BLEACHERS	1	25	1	R1	1	1	1	1	1
53	BOOTH	1	45	1	R1	1	1	1	1	1
54	FIELD HOUSE	1	0	3	R1	1	1	1	1	1
5401	FIELD HOUSE	1	12.5	3	R1	1	1	1	1	1
5402	FIELD HOUSE	1	44	3	R1	1	1	1	1	1
55	TANK	1	0.75	3	R1	1	1	1	1	1
56	SERVICE STATION CANOPY	1	48	2	R1	1.35	1.15	1	0.8	0.65
57	DOCK	1	22	1	R1	1.35	1.15	1	0.8	0.65
58	GUARD HOUSE	1	225	2	R1	1.35	1.15	1	0.8	0.65
59	LIGHTING-SINGLE	1	1,200	DX	R1	1	1	1	1	1
5901	LIGHTING-DOUBLE	1	2,300	DX	R1	1	1	1	1	1
5902	LIGHTING-TRIPLE	1	3,300	2	R1	1	1	1	1	1
5903	LIGHTING - QUAD	1	4,500	2	R1	1	1	1	1	1
61	SELF SERVICE BOOTH	1	15	3	R1	1	1	1	1	1
62	GOLF COURSE-IRISH CREEK	1	138,500	3	R1	1	1	1	1	1
6201	GOLF COURSE-CORBIN HILLS	1	80,000	75	R1	1	1	1	1	1
6202	GOLF COURSE-MCCANLESS GC	1	80,000	75	R1	1	1	1	1	1
6203	GOLF COURSE-ROLLING HILLS	1	45,000	75	R1	1	1	1	1	1
6204	GOLF COURSE-FOXWOOD GC	1	35,000	75	R1	1	1	1	1	1
6205	GOLF COURSE-MINIMUM PUB	1	30,000	75	R1	1	1	1	1	1
6206	GOLF COURSE- THE CRESCENT	1	55,000	75	R1	1	1	1	1	1
6207	GOLF COURSE-THE WARRIOR	1	80,000	75	R1	1	1	1	1	1
6208	GOLF COURSE-THE CC OF SAL	1	125,000	75	R1	1	1	1	1	1
6209	GOLF PRACTICE GREEN	1	50,000	75	R1	1	1	1	1	1

Schedule of Values Rowan County

2023

CODE	DESCRIPTION	UNITS	RATE	DEPR TBL	CDU TBL	GRD A	GRD B	GRD C	GRD D	GRD E
6210	GOLF DRIVING RANGE	1	60,000	75	R1	1	1	1	1	1
6211	GOLF COURSE-IRISH CREEK	1	95,000	75	R1	1	1	1	1	1
63	ASPHALT PAVING	1	2.5	3	R1	1.35	1.15	1	0.8	0.65
6301	IMPERVIOUS ASPHALT	1	4	2	R1	1	1	1	1	1
64	CONCRETE PAVING	1	5.5	3	R1	1.35	1.15	1	0.8	0.65
65	PARKING DECK-PER SPACE	1	12,000	1	R1	1	1	1	1	1
66	RAILROAD SIDING	1	151	2	R1	1.35	1.15	1	0.8	0.65
67	SPECIAL PURPOSE BLDG	1	0	1	R1	1	1	1	1	1
6701	SPECIAL PURPOSE BLDG	1	30	1	R1	1	1	1	1	1
6702	SPECIAL PURPOSE BLDG	1	0	1	R1	1	1	1	1	1
6703	SPECIAL PURPOSE BLDG	1	125	1	R1	1	1	1	1	1
6704	SPECIAL PURPOSE BLDG	1	17.5	1	R1	1	1	1	1	1
6705	SPECIAL PURPOSE BLDG	1	42	1	R1	1	1	1	1	1
6706	HYDRO-ELECTRIC GENERATOR/DAM	1	87.5	1	R1	1	1	1	1	1
6707	SPEC PURPOSE/FIN INTERIOR	1	35	1	R1	1	1	1	1	1
68	INDUSTRIAL STACK	1	0	3	R1	1	1	1	1	1
6801	INDUSTRIAL STACK	1	30	3	R1	1	1	1	1	1
69	MINI WAREHOUSE	1	7.5	2	R1	1	1	1	1	1
70	AIRPLANE HANGER BLDG	1	16	2	R1	1	1	1	1	1
7001	AIRPLANE HANGER BLDG	1	24	2	R1	1	1	1	1	1
7002	AIRPLANE HANGER BLDG	1	34	2	R1	1	1	1	1	1
71	ADDN TO EXISTING STRUCTRE	1	0	1	R1	1	1	1	1	1
72	OVERHEAD DOOR	1	22.5	3	R1	1	1	1	1	1
7201	OVERHEAD DOOR	1	22.5	3	R1	1	1	1	1	1
80	GRAVE SITES	1	500	3	R1	1	1	1	1	1
81	CRYPTS/NICHES	1	5,500	DX	R1	1	1	1	1	1
82	CREMATION BUILDING	1	75	3	R1	1	1	1	1	1
83	EDIFICES	1	1	DX	R1	1	1	1	1	1
84	RESIDENTIAL SHOP	1	44	2	R1	1	1	1	1	1
8401	RESIDENTIAL SHOP	1	60	2	R1	1	1	1	1	1
85	MOBILE CLASSROOMS	1	1	DX	R1	1	1	1	1	1
99	MISC STORAGE BLDG	1	0	2	R1	1	1	1	1	1
9901	BROWNSFIELD BASE VALUE	1	813,916	3	R1	1	1	1	1	1
WTR	WATER AT KANNAPOLIS LAKE	1	1	75	R1	1	1	1	1	1

32 Golf Greens (0% Depreciation)

Price includes normal clearing of land, grading, irrigation and drainage systems, greens, tees, fairways, service roads, cart paths, architect fees, builder profit, and overhead.

Class I- Championship: \$232,000-\$371,000 per hole

Typical Features:

- 160 to 200 acres
- 6,700 to 7,000 yards long
- Contoured bunkers, greens, and fairways
- Large tree, greens, and fairways
- Driving range
- Name architect
- Automatic sprinklers for greens and fairways
- Paved cart paths

Class II-Private Club: \$154,000-\$226,000 per hole

Typical Features:

- 120 to 160 acres
- 6,400 to 6,700 yards long
- Bunkered at most greens
- Elevated tees and greens
- Some large trees
- Driving range
- Sprinklers manual or automatic
- Paved cart paths

Class III-Semi-Private and Municipal Clubs: \$106,000-\$152,000 per hole

Typical Features:

- 100 to 120 acres, simple design
- 6,000 to 6,400 yards
- Small built-up trees and greens
- Few bunkers
- Few trees
- Greens sprinkled
- Paved cart paths

Class IV- Minimum Quality: \$74,500-\$102,000 per hole

Typical features:

- 80 to 100 acres
- 5,600 to 6,000 yards
- Small trees and greens
- Open/flat terrain
- Few bunkers
- Gravel cart paths

This schedule represents replacement cost. Deprecation may be used to consider economic factors

75 MINIATURE GOLF COURSE

Minimal quality, 18 holes, 2,000 to 4,000 square feet on 1/4 acre, simply developed, or prepackaged budget course on flat terrain including lighting, excluding booths, and parking lot.

Cost per hole (indoor, deduct 10%) \$2,500 - \$6,000

Average quality, 18 holes, 4,000 to 10,000 sq. ft., on 1/2 acre, excluding booths, snack bars, and parking lot, including course plumbing and lighting, professionally designed and installed.

Cost per hole \$6,500 - \$18,000

Good custom course, 18 holes, 10,000 to 20,000 sq. ft., one acre or more, extensive themes with major elevation, rock and waterscape layout, excluding buildings and parking lot.

Cost per hole \$20,000 - \$45,000

Mobile Home Parks

Mobile home parks lend themselves well to classification by inside access roads, density, facilities, and general appearance as follows:

CLASS 1 (15C1), Narrow, unpaved roads \$4,700

High density (older park)

No recreation area or other facilities

Generally unattractive appearance

CLASS 2 (15C2), Narrow, unpaved roads or broken pavement \$7,900

High density (older park)

No recreation area or other facilities

No paving curbing, or street lights

Many mobile homes without skirts

Little effort to maintain attractive appearance

Class 3 (15C3), Average location and design \$11,000 rent \$135-\$150 average

Streets paved and in at least fair condition

Medium density

Adequate recreation area

Lawns trimmed, good general appearance

Class 4 (15C4), Good location and design \$15,700 rent \$175-\$190 average

Streets wide enough for cars to pass

Curbing and sidewalks

Streets with street lights and street signs

Good recreation area

Attractive entrance and good general appearance

Lawns cut and edged, bushes trimmed

Maximum density

Class 5 (15C5), Excellent location and design \$20,000 rent \$200>

Attractive entrance

Wide paved and curbed streets

Street lights and street signs

Excellent recreation facilities

Management sponsored activities

Manicured lawns and trees

Maximum density

Average rental rate, vacancy rates, and operating expenses also correlate highly within these classifications. Therefore, income data need only be gathered from a few mobile home parks to arrive at a reliable income value per space.



Garages, Carports, and Canopies



Storage Buildings



Farm Buildings



Shops

Definitions

Foundations/Basement

Continuous Footing: A concrete footing poured continuously around the perimeter foundation of a building. Used on buildings that have a crawl space.

Earth: No concrete footings. Used on buildings constructed on dirt floors with pole type construction.

Piers: Concrete footings poured under pier locations only.

Special Footing: Any expensive foundation not described in the other choices. Used mostly on high rise which are taller than four stories.

Spread Footing: Type footing used with concrete slab floor system.

Exterior Walls

Aluminum/Vinyl Siding: Aluminum or vinyl sheets fastened to a wood or metal frame as a direct replacement or cover for wood siding.

Asbestos Shingle: Refers to asbestos shingle laid over wood frame with sheathing. The principle composition of these shingles is asbestos which is a mineral fiber occurring in long delicate fibers or fibrous masses. It is incombustible, non-conducting and chemically resistant. Typically, these shingles are hard and brittle in nature with a noticeable grain or texture.

Board and Batten on Sheathing: Typically sheathing placed on walls in a vertical position with the joints covered by narrow wooden strips called battens.

Cedar or Redwood Siding: Horizontal cedar or redwood lap siding or panel siding normally unfinished or naturally stained.

Common Brick: Brick commonly used for construction purposes; primarily made for buildings and nor specially treated for color.

Composition or Wall Board: Refers to composition siding which comes in varied thickness and rolls, and is usually fastened over wood framing by nailing. These must be treated or painted to withstand weather. Generally inexpensive construction.

Composite Board: Generally a concrete fiber board such as Hardy Plank.

Concrete Block: The standard concrete or cinder block which can range in size from 8 to 16 inches.

Corrugated Asbestos: Asbestos manufactured in corrugated sheets which can be fastened to wood or metal framing.

Corrugated Metal Heavy: An expensive steel or galvanized siding generally used for commercial construction.

Corrugated Metal Light: An inexpensive steel or galvanized siding with minimum thickness. This is usually manufactured in sheets which can be fastened to wood or metal framing.

Face Brick: The better quality of brick such as that is used on exposed parts of a building and is usually color treated and finished.

Glass Thermo pane: A glass sandwich design for use on exterior walls. Usually tinted and with aluminum or metal framing system. Normally occurs on a large commercial office building.

Masonite: Usually hardboard siding 6-12 inches wide.

Prefab Metal: Refers to the type of walls used in mobile homes and commercial construction and other similar prefab metal walls.

Pre-cast Panel: A modular construction material usually with a washed pebble finish. Such panels are pre-cast and brought to the site for erection. Most often found on commercial buildings.

Prefinished Metal: Refers to the enameled or anodized metal which is commonly used on service stations and other metal commercial structures.

Reinforced Concrete: Structural frame which has been reinforced with steel bars and used as exterior walls.

Siding Average: Used to describe infrequent or unusual combinations not otherwise described and reflects average quality material of workmanship.

Siding Maximum: A mixture of expensive siding or a siding put on in an unusual fashion.

Siding Minimum: Used to describe infrequent or unusual combinations not otherwise described and reflects very low quality materials.

Single Siding: Denotes inexpensive wood framing without sheathing.

Stone: Refers to various good stone or stone veneers, usually on masonry.

Stucco on Block: A wall of concrete block with cement stucco applied to the exterior creating a textured surface.

Stucco on Wood: Wood frame stucco is a type of wall which is formed by applying cement stucco to a framework of wood with wire or wood lath.

(Stucco is a coating in which cement is used for covering walls and is put on wet, but when dry it becomes exceedingly hard and durable.

Utility Brick: Utility brick or jumbo brick is normally a 4 inch b brick wall with masonry or wood.

Wood on Sheathing: Wood is either lapped or 4x8 panels. Horizontal wood siding which is normally lapped over the sheathing and painted or a wood paneled (plywood) nailed to the sheathing.

Wood Shingle: Usually cedar or redwood shingles. The irregular shaped cedar shakes being the most expensive.

Roof Floor System

Rigid Frame with Bar Joist: Bar joist are fabricated steel open trusses which have been set close together and serves as roof beams or ceiling joist. The span of this is limited due to their lightness and depth. Bar joist limit roof shape to flat or shed and is to be used in place of flat or shed roofs on commercial buildings with medium spans.

Bowstring Truss: A large curved truss common to airplane hangars and Quonset huts.

Flat: A flat roof refers to a structural material which spans a horizontal or nearly horizontal position from wall-to-wall or beam-to-beam.

Gable: A gable roof is pitched in two directions. Ex; A frame.

Gambrel/Mansard: A type of roof which has its slopes broken by an obtuse angle so that the lower slope is steeper than the upper slope. A roof with two pitches. A mansard has this on all four sides.

Hip: Pitched in all four directions.

Irregular Wood Truss: Any of a variety of unusual slopes which do not have the same rise per foot run throughout.

Irregular/Cathedral: Any of a variety of unusual slopes and unusual high ceiling heights that are suggestive of a cathedral.

Pre-stressed Concrete: Roof which are made up of concrete which have been made up elsewhere, pre-stressed and erected in place with cranes.

Reinforced Concrete: Roof framing where concrete is formed and poured in place with a system of steel rods or mesh for absorbing tensile and shearing stresses.

Shed: Similar to flat except it has a noted slope in one direction.

Steel Frame or Truss: A truss made up of various shapes of steel members either bolted or welded together and which can, due to strength of steel and depth of truss, cover large spans in either flat, shed, hip, gable, gambrel/mansard, shapes and is to be used on commercial buildings with heavy loads or wide spans in place of the above mentioned structures.

Wood Truss: Beams, bars and ties usually made of various size lumber or timber arranged in triangular units to form a rigid framework and maybe flat, shed or pitched.

Heating Type

Baseboard: Electric heating units which radiates from baseboard heating units mounted in each room and usually controlled in each room.

Forced Air (Ducted): A central type of heating system that provides for the distribution of the air through ducts or conduits to the various parts of the building.

Forced Air (Not Ducted): A heating element and fan or blower enclosed in a common housing for circulating the heated air but no ducted distribution system.

Heat Pump: A reverse cycle refrigeration unit which can be used for heating and cooling.

Hot water: A heating system which circulates hot water through baseboard units in each room (usually residential).

Radiant Floor/Ceiling/Water: A heating system which heats a room only by use of the floor, ceiling or walls as heating panels. Radiant heating systems have extensive pipe coils in the floor structure or in the walls and ceilings which are to be used as heating panels.

Steam: This heating system uses radiators in the rooms to be heated; the steam or vapor being delivered from boiler to radiators through one of several arrangements of piping.

Air Conditioning Type

Central: Refers to central cooling systems with duct work, thermostats and forced cold air.

Chilled Water: Usually a commercial air conditioning system utilizing a cooling tower as a heat exchanger and associated compressors with ducting.

Package Roof: Usually found in commercial buildings. The air conditioning unit is located on the roof of the property.

Wall Unit: Portable, removable air conditioning system like a window unit but built into the wall of the building.

Quality Adjustment

Minimum (+E-): To be used as the lowest quality construction in use. These buildings were built before building codes were established. Building materials are sub-standard and many components are nonexistent. Appliances and fixtures are of minimum quality or nonexistent.

Below Average (+D-): To be used on construction which is not quite average. These buildings are built to conform to the very minimum building codes or are frequently mass produced or modular homes. Interior finish and exterior ornamentation are plain with few refinements. Building materials, appliances and fixtures are below average.

Average (+C-): To be used on average construction as prevalent and general throughout the particular county. These buildings are built slightly above the building codes and are built of average quality materials. Appliances and fixtures are of average quality stock items with no luxury items.

Above Average (+B-): To be used on construction which is slightly above average. Above average buildings will have many components which are average as well as many which are above average. Many of the materials used will be of better than average quality as will some of the appliances and fixtures. Some luxury items may be present.

Above Average/Custom (+A-): To be used on construction that is truly above average. These homes are usually individually designed and decorated. Most all materials used are top quality. Much attention is given to interior refinements and detail. Some luxury items will be present.

Excellent (+AA-): To be used on the best quality of construction. Excellent quality buildings will be custom or architecturally designed and have much ornamentation and special design. Most materials, appliances and fixtures used will be of top quality. Many luxury items will be present such as security systems, central vacuum systems, intercom systems, hot tubs, spas, saunas, etc.

IS THIS REAL.....OR PERSONAL?

Business personal property is typically identified as all property used in connection with the production of income that has not been classified as real property. Frequently, it is difficult to draw a fine line between what is treated as real property and what is treated as personal for ad valorem tax purposes. In many cases, the appraiser must rely on the owner's statement of intent.

In general, machinery and equipment used primarily as part of a manufacturing process (process equipment) is taken as Personal Property. Machinery and equipment which is part of the land or building improvement is taken as Real Property.

A general guide to classification of property is found in the section below.

ROWAN COUNTY TAX ASSESSOR'S OFFICE
GENERAL CLASSIFICATION OF REAL AND TANGIBLE PERSONAL
PROPERTY
ASSET NOT SHOWN OR UNSURE...CONSULT TAX OFFICE 252-902-3400

REAL PERSONAL DESCRIPTION

XX	XX	ACOUSTICAL FIRE RESISTANT DRAPES
	XX	AIR CONDITIONING – BUILDING
	XX	AIR CONDITIONING -MANUFACTURING/PRODUCT
	XX	AIR CONDITIONING – WINDOW UNITS
	XX	AIRPLANES
	XX	ALARM SYSTEMS (SECURITY OR FIRE) & WIRING
	XX	APARTMENT-REFRIGERATOR, WASHER, DRYER
XX		APARTMENT-BUILT IN APPLIANCES
	XX	APARTMENT-FURNITURE AND FIXTURES
	XX	APARTMENT-BLINDS, DRAPES, CURTAINS
	XX	ASPHALT PLANTS-BATCH MIX, ETC., MOVEABLE
	XX	ATM – ALL EQUIP. & SELF STANDING BOOTHS
XX		AUTO EXHAUST SYSTEMS FOR BUILDING
	XX	AUTO EXHAUST SYSTEMS FOR EQUIPMENT
	XX	AWNINGS
	XX	BALERS (PAPER, CARDBOARD, ETC.)
	XX	BANK TELLER COUNTERS –SERVICE AREA & RELATED
	XX	BANK TELLER LOCKERS – MOVEABLE OR BUILT-IN
XX		BANK DRIVE THROUGH WINDOWS AND CANOPIES
XX		BANKS NIGHT DEPOSIT,
XX		BANK VAULTS
XX	XX	BANK VAULT DOORS
XX		BARNs
	XX	BAR AND BAR EQUIPMENT

REAL PERSONAL	DESCRIPTION
XX	XX BILLBOARDS
XX	XX BOATS AND MOTORS – ALL
XX	BOILER – FOR SERVICE OF BUILDING
XX	BOILER – PRIMARILY FOR PROCESS
XX	BOWLING ALLEY LANES
XX	XX BROADCASTING EQUIPMENT
XX	BULK BARNS
XX	XX BURGULAR ALARMS
XX	XX C-I-P EQUIPMENT
XX	CABINETS ATTACHED TO BUILDING
XX	XX CABINETS- LEASEHOLD
XX	XX CABLE TV DISTRIBUTION SYSTEMS
XX	XX CABLE TV EQUIPMENT & WIRING
XX	CABLE TV SUBSCRIBER CONNECTIONS
XX	XX CAMERA EQUIPMENT
XX	XX CANOPIES – FABRIC, VINYL, PLASTIC
XX	CANOPIES – GENERALLY
XX	CANOPY LIGHTING
XX	XX CAR WASH – ALL EQUIPMENT, FILTERS, & TANKS
XX	CARPET – INSTALLED
XX	XX CATWALKS FOR EQUIP.
XX	XX CELLULAR EQUIP.- SMALL BUILDING AT SITE
XX	XX CELLULAR EQUIP.- FENCES AT CELL SITE
XX	XX CEMENT PLANTS
XX	XX CHAIRS – ALL TYPES
XX	CLEAN ROOMS
XX	XX CLOSED CIRCUIT TV
XX	XX COLD STORAGE – REFRIGERATION EQUIPMENT
XX	COLD STORAGE BUILT IN (INTERIOR)
XX	XX COMPRESSED AIR OR GAS SYSTEMS (OTHER THAN BLDG HEAT)
XX	COMPUTER ROOM A/C
XX	COMPUTER ROOM RAISED FLOOR
XX	COMPUTER SCANNING EQUIP.
XX	COMPUTERS AND DATA LINES
XX	CONCRETE PLANTS-ELECTRIC MIXING, CONVEYOR, TANK ETC.
XX	CONSTRUCTION AND GRADING EQUIPMENT
XX	CONTROL SYSTEMS – BUILDING AND EQUIPMENT
XX	CONVEYOR & MATERIAL HANDLING SYSTEMS
XX	COOKING EQUIP. RESTAURANT, ETC.
XX	COOLERS - WALK-IN, SELF STANDING, PREFAB, PORTABLE
XX	COOLERS-WALK-IN PERMANENT (BUILT IN, INTERIOR)
XX	COOLING TOWERS – PRIMARY USE FOR BUILDING
XX	COOLING TOWERS – PRIMARY USE IN MANUFACTURE

REAL PERSONAL DESCRIPTION

XX	COUNTER/RECEPTION DESKS – MOVEABLE OR BUILT-IN
XX	DAIRY PROCESSING PLANTS – ALL PROCESS ITEMS, BINS, TANKS
XX	DANCE FLOORS
XX	DATA PROCESSING EQUIPMENT – ALL ITEMS
XX	DELI EQUIPMENT
XX	DESK – ALL
XX	DIAGNOSTIC CENTER EQUIPMENT – MOVEABLE OR BUILT-IN
XX	DISPLAY CASES – MOVEABLE OR BUILT-IN
XX	DOCK LEVELERS
XX	DRAPES & CURTAINS, BLINDS, ETC.
XX	DRINKING FOUNTAINS
XX	DRIVE-THRU WINDOWS-ALL
XX	DRYING SYSTEMS – PROCESS OR PRODUCT
XX	DUMPSTERS
XX	DUST CATCHERS, CONTROL SYSTEMS, ETC
XX	ELECTRONIC CONTROL SYSTEMS
XX	ELEVATORS
XX	ESCALATORS
XX	FANS-FREESTANDING
XX	FARM EQUIPMENT – ALL
XX	FENCING – INSIDE
XX	FENCING – OUTSIDE
XX	FLAGPOLE
XX	FOUNDATIONS FOR MACHINERY AND EQUIP.
XX	FREIGHT CHARGES
XX	FUELS – NOT FOR SALE (LIST AS SUPPLIES)
XX	FURNACES – STEEL MILL PROCESS, ETC.
XX	FURNITURE AND FIXTURES
XX	GAZEBOS
XX	GOLF COURSE AND IMPROVEMENTS (DRAINAGE/IRRIGATION)
XX	GRAIN BINS
XX	GREENHOUSE BENCHES, HEATING SYSTEM, ETC.
XX	GREENHOUSE – ALL
XX	HEATING SYSTEMS, FOR PROCESS
XX	HOPPERS – METAL BIN TYPE
XX	HOSPITAL SYSTEMS, EQUIPMENT & PIPING
XX	HOT AIR BALLOONS
XX	HOTEL/MOTEL TELEVISIONS & WIRING
XX	HUMIDIFIERS – PROCESS
XX	INCINERATORS – EQUIPMENT AND/OR MOVEABLE
XX	INDUSTRIAL PIPING – PROCESS
XX	INSTALLATION COST
XX	IRRIGATION EQUIPMENT

REAL PERSONAL DESCRIPTION

XX	KILN HEATING SYSTEM
	XX KILNS – METAL TUNNEL OR MOVEABLE
XX	LABORATORY EQUIPMENT
XX	XX LAGOON/SETTLING PONDS
XX	XX LAUNDRY BINS
XX	XX LAW & PROFESSIONAL LIBRARIES
XX	XX LEASED EQUIPMENT – LESSOR OR LESSEE POSSESSION
	LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY)
XX	XX LIFTS – OTHER THAN ELEVATOR
XX	XX LIGHTING – PORTABLE, MOVEABLE, SPECIAL
XX	XX LIGHTING – YARD LIGHTING
XX	XX LIVESTOCK
XX	XX MACHINERY AND EQUIPMENT
XX	XX MEDICAL EQUIPMENT
XX	XX MILK HANDLING – MILING, COOLING, PIPING, STORAGE
XX	XX MINERAL RIGHTS
XX	XX MIRROR (OTHER THAN BATHROOM)
XX	XX MOBILE HOME – ALL-MUST MEET STATUTE REQUIREMENTS
	MOBILE HOME- ALL- DOES <u>NOT</u> MEET STATUTE
	REQUIREMENTS
XX	XX MONITORING SYSTEMS BUILDING OR EQUIPMENT
XX	XX NEWSPAPER STANDS
XX	XX NIGHT DEPOSITORY
XX	XX OFFICE EQUIPMENT – ALL
XX	XX OFFICE SUPPLIES (LIST AS SUPPLIES)
XX	XX OIL COMPANY EQUIPMENT – PUMPS, SUPPLIES, ETC.
XX	XX OVENS – PROCESSING/MANUFACTURING
XX	XX OVERHEAD CONVEYER SYSTEM
XX	XX PACKAGE AND LABELING EQUIPMENT
XX	XX PAGING SYSTEMS
XX	XX PAINT SPRAY BOOTHS
	PAINTING – NO ADDED VALUE
XX	XX PARTITIONS
XX	XX PAVING
XX	XX PIPING SYSTEMS – PROCESS PIPING
XX	XX PLAYGROUND EQUIPMENT – ALL
XX	XX PNEUMATIC TUBE SYSTEMS
XX	XX POULTRY EQUIPMENT – HEATERS, FANS, VENTS, ETC
XX	XX POULTRY EQUIPMENT – FEEDERS AND WATERERS
XX	XX POULTRY EQUIPMENT – METAL PENS AND GATES
XX	XX POWER GENERATOR SYSTEMS (AUXILIARY, EMERGENCY, ETC.)
XX	XX POWER TRANSFORMERS – EQUIPMENT
XX	XX PUBLIC ADDRESS SYSTEMS (INTERCOM, MUSIC, ETC.)

REAL PERSONAL	DESCRIPTION
XX	RAILROAD SIDINGS (OTHER THAN RAILROAD-OWNED)
XX	XX REFRIGERATION SYSTEMS – COMPRESSORS, ETC.
XX	REPAIRS – BUILDING
XX	REPAIRS – EQUIPMENT
XX	RESTAURANT FURNITURE (INCL. ATTACHED FLOOR OR BLDG).
XX	RESTAURANT/KITCHEN EQUIP. VENT HOODS, SINKS, WATER
	HEATER ETC. (COMMERCIAL)
XX	RETURNABLE CONTAINERS
XX	ROCK CRUSHER
XX	ROLL-UP DOORS (INSIDE WALL)
XX	ROLL-UP DOORS (OUTSIDE WALL)
XX	ROOFING
XX	ROOM DIVIDERS/PARTITIONS – MOVEABLE OR BUILT-IN
XX	ROOMS SELF-CONTAINED OR SPECIAL PURPOSE (WALLS, CEILING, FLOOR)
XX	SAFES WALL OR SELF-STANDING
XX	SALES/USE TAX
XX	SATELLITE DISHES (ALL WIRING & INSTALLATION TO TV & EQUIP.)
XX	SCALE HOUSES (UNLESS MOVEABLE)
XX	SCALES-TRUCK OR PERMANENT
XX	SCALES-TEMPORARY OR PORTABLE
XX	SCREENS-MOVIE
XX	SECURITY SYSTEMS
XX	SERVICE STATIONS EQUIPMENT – PUMPS, TANKS, LIFTS, & RELATED
XX	SERVICE STATION CANOPIES
XX	SEWER SYSTEMS
XX	SHELVING
XX	SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING
XX	SINKS – BATHROOM
XX	SINKS – RESTAURANT KITCHEN AREA
XX	SOFTWARE – CAPITALIZED
XX	SOUND SYSTEMS & PROJECTION EQUIPMENT
XX	SPARE PARTS – LIST AS SUPPLIES
XX	SPEAKERS – BUILT-IN OR FREE STANDING
XX	SPRAY BOOTHS
XX	SPRINKLER SYSTEM – ATTACHED TO PRODUCT STORAGE RACKS
XX	SPRINKLER SYSTEM –BUILDING
XX	SUPPLIES (OFFICE & OTHER)
XX	SWIMMING POOLS
XX	SWINE OPERATIONS – FARROWING CRATES & EQUIP.
XX	SWINE - WATERERS & FEEDERS

REAL PERSONAL DESCRIPTION

XX	SWINE – METAL PENS & GATES
XX	XX SWINE – NURSERY EQUIPMENT
XX	SWINE – FANS, VENTS, HEATERS, ETC.
XX	TANKS (ALL-ABOVE & BELOW GROUND)
XX	TELEPHONE SYSTEMS & WIRING – PRIVATE
XX	THEATRE SCREENS – INDOORS
XX	THEATRE SCREENS – OUTDOORS
XX	THEATRE SEATS
XX	TOOLING, DIES, MOLDS
XX	TOWER SITES
XX	TOWERS-MICROWAVE, EQUIPMENT, WIRING & FOUNDATION
XX	TOWERS-TV, RADIO, CATV, CELLULAR, WIRING & FDN
XX	TRANSFORMER BANKS
XX	TRANSPORTATION COST – ALL
XX	TUNNELS – UNLESS PART OF PROCESS SYSTEM
XX	UPGRADES TO EQUIPMENT
XX	UTILITY SYSTEMS (OTHER THAN STATE ASSESSED)
XX	UTILITY SYSTEMS – BUILDINGS FOR PRIVATE
XX	VACUUM SYSTEM, PROCESS
XX	VAULT
XX	VAULT DOOR, INNER GATES, VENTS & EQUIP.
XX	VENDING MACHINES
XX	VENT FANS
XX	VENTILATION SYSTEMS – GENERAL BUILDING
XX	VENTILATION SYSTEMS – NEEDED FOR MANUFACTURING, PROCESS
XX	VIDEO TAPES/MOVIES/REEL MOVIES
XX	WALLCOVERING
XX	WALLS – PARTITIONS, MOVEABLE & ROOM DIVIDERS
XX	WATER COOLERS – ALL
XX	WATER LINES – FOR PROCESS ABOVE OR BELOW GROUND
XX	WATER SYSTEM – RESIDENTIAL OR GENERAL BUILDING
XX	WATER TANKS & SYSTEM – FOR PROCESS EQUIPMENT
XX	WELLS – PUMPS, MOTORS, EQUIPMENT, WIRING
XX	WHIRLPOOL/JACUZZI/HOT TUBS
XX	WIRING –POWER WIRING FOR MACHINERY AND EQUIP.

RESOURCES/REFERENCES

Zillow.com

Trulia.com

Realtor.com

CoStar Group Commercial real estate information

LoopNet Commercial real estate listings

IAAO – International Association of Assessing Officers

North Carolina Department of Revenue – Property Tax Division

Machinery Act of North Carolina

School of Government – UNC Chapel Hill

Marshall Valuation Service

NNN Exchange

Local realtors

Local appraisers

Uniform Standards of Professional Appraisal Practice (USPAP)

USEFUL INFORMATION

Useful Information
Construction Time

CONSTRUCTION TIME

The following table of average periods of construction lists points on empirical curves, which have been developed from figures for actual construction jobs. The data was adjusted for time lost due to labor shutdowns and extreme cases were discarded. No adjustments were made for holidays, inspection delays, or other minor shutdowns. Figures are the number of contract days from ground breaking to completion of project.

DESIGNED OCCUPANCY	50	100	200	500	1,000	2,000	3,000	5,000	10,000
Clubhouses	90	105	135	185	235	300	345	410	520
Multiple Res.	-----	100	145	200	240	285	310	340	385
Res., single family, townhouses	90	95	125	180	240	315	-----	-----	-----

PERCENT OF COMPLETION

The following is a guideline for estimating percent of completion for a typical Average Quality single family detached residence.:

	Percent of total	Cumulative percent of total
1. Plans, permits and survey	2	2
2. Excavation, forms, water/sewage hookup.....	4	6
3. Concrete	8	14
4. Rough framing	21	35
5. Windows and exterior doors	2	37
6. Roof cover	3	40
7. Rough-in plumbing	4	44
8. Insulation	1	45
9. Rough-in electrical and mechanical	11	56
10. Exterior cover	6	62
11. Interior drywall and ceiling finish	8	70
12. Built-in cabinets, interior doors, trim, etc.....	13	83
13. Plumbing fixtures	5	88
14. Floor covers	3	91
15. Built-in appliances	3	94
16. Light fixtures and finish hardware.....	2	96
17. Painting and decorating	4	100
TOTAL =	100%	

MECHANICAL AND ELECTRICAL

Percentage of Total Cost

The following table records the results of studies of many completed buildings, by occupancy, giving the percentage of total contract cost spent on the mechanical and electrical items, exclusive of elevators and sprinklers. The average used is the median, and the high and low percentages which are given do not include extremes, but are computed to include approximately 90 percent of all cases within the given range (45% each side of the median).

OCCUPANCY	HEATING ONLY		HEATING & PLUMBING		ELECTRICAL
	LOW	HIGH	LOW	HIGH	
Clubhouses	3.5	8.2	5.0	6.1	
	6.0	10.3	7.2	9.3	
	10.2	14.0	11.9	14.0	
Multiple Residential	2.6	6.6	7.5	5.3	
	4.0	8.6	10.9	7.5	
	7.7	12.3	15.3	10.6	
Single family residences	2.4	6.9	6.8	4.5	
	3.9	8.4	8.6	5.3	
	6.2	10.3	10.8	7.8	

AIR CONDITIONING REQUIREMENTS

Air conditioning requirements are greatly dependent on the occupancy of the structure. The following figures give typical quantities by occupancy in square feet per ton of cooling capacity, except as otherwise stated. The range of areas includes approximately 80% of all cases.

OCCUPANCY	SQUARE FEET/TON	
	Residential occupancies	Clubhouses.....
	400 - 750	225 - 400

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Computations

Conversion Systems

1 cubic foot = .8036 bushels

1 bushel = 1.2444 cubic feet

1 gallon = .1337 cubic feet = .1074 bushels

1 barrel=31.5 gallons

To calculate a grain bin's bushel capacity according to eave height:

$$\frac{(\text{Diameter of Bin})^2}{2} \times 3.1416 \times .8036 \times \text{Height to Eave.}$$

To calculate the capacity of a grain bin's cone in bushels:

$$\frac{1}{3} \left[\frac{(\text{Diameter of Bin})^2}{2} \right] \times 3.1416 \times .8036 \times \text{Height of Cone.}$$

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
001 065	00101	\$30,738	\$203,895	\$234,633	6/17/2021	202000
001 06601	00101	\$24,525	\$127,248	\$151,773	10/4/2022	162000
001 07101	00101	\$22,248	\$160,914	\$183,162	6/6/2022	205000
001 112	00101	\$36,750	\$242,488	\$279,238	6/28/2022	306000
001 121	00101	\$27,270	\$142,454	\$169,724	5/20/2021	191500
001 157	00101	\$24,750	\$298,044	\$322,794	9/14/2022	350000
001C076	00101	\$34,500	\$300,280	\$334,780	8/1/2022	360000
002 002	00102	\$57,420	\$299,157	\$356,577	7/15/2021	332500
002 016	00102F	\$50,512	\$334,156	\$384,668	8/1/2022	397000
002 026	00102F	\$51,865	\$439,678	\$491,543	5/2/2022	452500
002 036	00102	\$34,500	\$239,812	\$274,312	11/9/2021	263000
002 066	00102	\$23,625	\$186,930	\$210,555	6/8/2021	220000
002 116	00102D	\$58,000	\$57,321	\$115,321	2/9/2022	105000
002 125	00102B	\$26,250	\$189,949	\$216,199	3/31/2022	215000
002 138	00102C	\$17,150	\$145,287	\$162,437	9/15/2022	165000
002 16401	00102B	\$26,775	\$148,336	\$175,111	1/5/2021	171500
002 173	00102C	\$24,500	\$134,440	\$158,940	8/16/2021	160500
002 182	00102C	\$31,815	\$244,024	\$275,839	9/9/2022	303500
002 194	00102C	\$21,609	\$116,884	\$138,493	2/25/2022	138500
002 204	00102C	\$21,476	\$88,812	\$110,288	5/21/2021	96500
002 247	00102C	\$21,700	\$77,769	\$99,469	1/4/2022	103000
003 018	00103G	\$105,000	\$660,394	\$765,394	6/15/2022	712000
003 085	00103	\$19,110	\$74,712	\$93,822	5/25/2021	84000
003 088	00103C	\$30,058	\$171,212	\$201,270	1/26/2022	205000
003 095	00103	\$21,450	\$218,315	\$239,765	1/14/2022	240000
003 098	00103	\$19,500	\$136,649	\$156,149	2/25/2021	140000
003 120	00103D	\$47,268	\$252,147	\$299,415	12/20/2021	265000
003 126	00103D	\$81,252	\$301,221	\$382,473	2/15/2022	350000
003 141	00103D	\$44,000	\$296,563	\$340,563	5/23/2022	345000
003 160	00103C	\$12,480	\$114,697	\$127,177	12/6/2021	120000
003 161	00103C	\$12,480	\$120,436	\$132,916	7/20/2022	130000
003 172	00103D	\$49,238	\$255,979	\$305,217	7/8/2022	313000
003 188	00103	\$19,695	\$59,658	\$79,353	2/5/2021	81000
003 207	00103	\$19,695	\$49,761	\$69,456	4/20/2022	62500
003 231	00103	\$21,450	\$199,651	\$221,101	6/10/2022	240000
003 256	00103A	\$46,200	\$153,971	\$200,171	8/11/2021	220000
003 264	00103A	\$14,140	\$70,903	\$85,043	11/15/2021	90000
003 283	00103D	\$54,000	\$212,440	\$266,440	6/15/2021	225000
003 288	00103D	\$57,135	\$241,103	\$298,238	7/8/2021	278000
004 032	00104A	\$37,312	\$225,142	\$262,454	9/30/2021	263000
004 034	00104A	\$49,913	\$248,117	\$298,030	10/22/2021	260500

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
004 041	00104	\$16,968	\$84,871	\$101,839	5/12/2022	100000
004 042	00104	\$34,290	\$103,228	\$137,518	5/27/2021	121500
004 044	00104	\$20,405	\$74,732	\$95,137	11/15/2021	94000
004 045	00104	\$16,744	\$76,308	\$93,052	1/29/2021	81500
004 067	00104B	\$26,569	\$138,422	\$164,991	5/23/2022	165000
004 068	00104B	\$17,713	\$162,641	\$180,354	7/19/2022	155000
004 104	00104A	\$26,136	\$125,872	\$152,008	12/1/2021	160000
004 118	00104A	\$29,172	\$94,940	\$124,112	3/24/2022	111000
004 124	00104A	\$32,065	\$196,766	\$228,831	10/29/2021	195000
004 126	00104A	\$30,525	\$203,186	\$233,711	3/29/2021	215000
005 005	00105C	\$24,960	\$65,219	\$90,179	4/9/2021	75000
005 006	00105C	\$24,128	\$126,672	\$150,800	3/15/2022	160000
005 012	00105C	\$25,792	\$105,341	\$131,133	1/10/2022	140000
005 013	00105C	\$31,200	\$65,700	\$96,900	11/11/2021	103000
005 01401	00105C	\$27,040	\$81,389	\$108,429	4/27/2022	95000
005 06103	00105C	\$26,208	\$108,741	\$134,949	8/26/2021	150000
005 129	00105	\$29,172	\$161,887	\$191,059	9/23/2022	200000
005 16401	00105	\$24,531	\$169,828	\$194,359	3/8/2022	196000
005 16903	00105	\$12,199	\$117,206	\$129,405	4/1/2021	136000
005 194	00105	\$11,960	\$80,564	\$92,524	3/7/2022	85000
005 195	00105	\$21,008	\$164,970	\$185,978	6/7/2022	210000
005 203	00105	\$10,504	\$138,486	\$148,990	3/21/2022	160000
005 204	00105	\$10,504	\$138,486	\$148,990	3/21/2022	160000
005 205	00105	\$16,640	\$95,387	\$112,027	9/14/2021	110000
006 007	00106A	\$34,000	\$84,208	\$118,208	8/9/2022	105000
006 008	00106A	\$30,000	\$71,829	\$101,829	3/19/2021	90000
006 017	00106A	\$21,200	\$202,186	\$223,386	1/4/2022	250000
006 159	00106	\$28,665	\$86,558	\$115,223	1/26/2022	104000
006 187	00106	\$17,550	\$132,699	\$150,249	7/26/2022	155000
006 188	00106	\$15,795	\$137,995	\$153,790	9/9/2021	138000
006 216	00106	\$17,713	\$50,368	\$68,081	9/7/2022	75000
006 297	00106E	\$41,250	\$95,869	\$137,119	3/28/2022	149000
006 303	00106G	\$25,308	\$103,812	\$129,120	4/8/2021	110500
006 379	00106B	\$47,840	\$430,186	\$478,026	4/28/2022	405000
006 434	00106G	\$41,160	\$338,049	\$379,209	6/1/2022	366000
006 448	00106	\$31,395	\$231,246	\$262,641	5/17/2022	294000
006B003	00106G	\$0	\$178,811	\$178,811	3/15/2021	160000
006B004	00106G	\$0	\$206,802	\$206,802	10/15/2021	195000
006B008	00106G	\$0	\$146,929	\$146,929	2/15/2021	140000
006B010	00106G	\$0	\$255,345	\$255,345	6/24/2021	215000
006B012	00106G	\$0	\$196,954	\$196,954	8/16/2022	220000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
007 011	00107A	\$12,438	\$227,148	\$239,586	1/5/2022	240000
007 059	00107	\$16,575	\$145,470	\$162,045	3/12/2021	158000
007 095	00107	\$17,713	\$92,908	\$110,621	1/25/2021	110000
007 102	00107	\$17,550	\$121,311	\$138,861	1/4/2021	125000
007 112	00107	\$66,422	\$251,921	\$318,343	8/26/2021	331500
007 118	00107	\$35,425	\$54,004	\$89,429	4/6/2021	88500
007 162A	00107B	\$13,536	\$77,128	\$90,664	2/9/2022	84500
007 185	00107A	\$13,130	\$76,777	\$89,907	4/5/2022	75000
008 12507	00108	\$10,920	\$80,344	\$91,264	5/5/2022	100000
009 101	00109	\$13,635	\$97,833	\$111,468	4/1/2021	95000
009 108	00109	\$23,180	\$156,180	\$179,360	3/31/2021	190000
009 142	00109	\$24,276	\$267,048	\$291,324	3/10/2022	328500
009 171	00109E	\$14,788	\$309,575	\$324,363	12/6/2021	290000
009 184	00109D	\$28,944	\$222,142	\$251,086	2/5/2021	220000
009 197	00109	\$23,166	\$85,307	\$108,473	6/7/2022	120000
009 247	00109	\$8,165	\$61,226	\$69,391	3/22/2022	75000
009 290	00109	\$14,310	\$55,366	\$69,676	6/22/2022	60000
009 425	00109	\$18,630	\$77,361	\$95,991	5/13/2022	100000
009 463	00109	\$11,291	\$276,000	\$287,291	6/2/2021	250000
010 022	00110	\$49,847	\$312,567	\$362,414	2/19/2021	310000
010 031	00110	\$25,707	\$399,688	\$425,395	12/21/2021	395000
010 035	00110	\$31,977	\$471,235	\$503,212	2/17/2021	430000
010 079	00110	\$49,638	\$463,731	\$513,369	2/18/2022	515000
010 081	00110	\$49,638	\$284,307	\$333,945	4/16/2021	350000
010 084	00110	\$47,329	\$458,049	\$505,378	1/6/2022	476500
010 085	00110	\$44,118	\$248,676	\$292,794	8/6/2021	284500
010 154	00110	\$52,250	\$605,470	\$657,720	5/24/2022	630000
010 185	00110	\$40,584	\$142,054	\$182,638	6/14/2021	198000
010 189	00110	\$24,928	\$225,295	\$250,223	4/27/2021	278500
010D004	00110E	\$14,000	\$241,012	\$255,012	4/29/2022	280000
010E003	00110	\$0	\$271,103	\$271,103	7/29/2021	305000
011 034	00111A	\$12,625	\$113,637	\$126,262	4/29/2022	116000
011 042	00111A	\$12,625	\$177,049	\$189,674	3/21/2022	212000
011 104	00111	\$16,413	\$138,291	\$154,704	1/29/2021	130000
011 113	00111A	\$23,925	\$167,950	\$191,875	8/15/2022	194000
011 11302	00111	\$24,619	\$122,518	\$147,137	3/31/2021	148000
011 146	00111	\$16,413	\$187,960	\$204,373	5/19/2022	225000
011 147	00111	\$16,413	\$230,146	\$246,559	7/22/2022	225500
011 166	00111	\$23,668	\$59,936	\$83,604	12/3/2021	91000
011 170	00111	\$52,774	\$357,455	\$410,229	10/5/2021	375000
011 178	00111A	\$10,250	\$182,007	\$192,257	3/9/2022	185000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
011 179	00111A	\$10,500	\$205,627	\$216,127	8/3/2022	240000
011 186	00111A	\$12,625	\$182,024	\$194,649	12/15/2021	165000
011 224	00111A	\$18,550	\$193,186	\$211,736	9/26/2022	219000
011 274	00111	\$16,588	\$182,035	\$198,623	3/24/2022	175000
011 306	00111	\$13,650	\$112,358	\$126,008	12/28/2021	135000
011 351	00111A	\$12,150	\$168,396	\$180,546	12/30/2021	175000
011 354	00111A	\$10,660	\$116,386	\$127,046	6/1/2021	126000
011 416	00111	\$24,619	\$151,682	\$176,301	1/4/2022	173000
011 417	00111A	\$17,325	\$102,816	\$120,141	4/12/2021	120000
011 424	00111A	\$15,120	\$212,505	\$227,625	8/15/2022	234000
012 064	00112	\$28,080	\$69,008	\$97,088	5/31/2022	88000
012 149	00112	\$25,250	\$98,985	\$124,235	5/17/2021	135500
012 15101	00112	\$9,660	\$102,835	\$112,495	4/9/2021	100000
012 162	00112	\$18,938	\$114,640	\$133,578	3/15/2022	128000
012 184	00112	\$15,120	\$60,627	\$75,747	9/1/2022	65000
012 188	00112	\$16,200	\$89,727	\$105,927	8/4/2022	105000
012 198	00112	\$13,500	\$81,209	\$94,709	1/26/2021	80000
012 206	00112	\$25,250	\$116,090	\$141,340	8/13/2021	118000
012 245	00112A	\$18,768	\$176,955	\$195,723	2/23/2022	195000
012 256	00112A	\$28,842	\$125,935	\$154,777	8/13/2021	174000
012 289	00112A	\$16,261	\$117,482	\$133,743	9/21/2021	126500
012 291	00112A	\$15,448	\$135,291	\$150,739	6/22/2021	130000
013 004	00113A	\$43,137	\$134,616	\$177,753	4/14/2022	175000
013 016	00113A	\$22,785	\$64,841	\$87,626	1/6/2021	77500
013 024	00113A	\$38,735	\$212,379	\$251,114	2/3/2022	245000
013 030	00113A	\$22,785	\$95,316	\$118,101	8/13/2021	115000
013 054	00113A	\$29,295	\$145,321	\$174,616	8/10/2021	145000
013 058	00113A	\$32,876	\$216,338	\$249,214	1/20/2022	260000
013 085	00113A	\$25,808	\$90,887	\$116,695	9/12/2022	100000
013 113	00113A	\$24,878	\$119,242	\$144,120	5/28/2021	155000
013 117	00113A	\$23,855	\$156,429	\$180,284	5/28/2021	180000
013 130	00113A	\$59,024	\$258,471	\$317,495	8/3/2021	345000
013 138	00113	\$20,400	\$213,569	\$233,969	8/15/2022	210000
013 154	00113D	\$32,825	\$127,007	\$159,832	9/12/2022	175000
013 274	00113	\$17,850	\$145,659	\$163,509	3/1/2022	180000
013 286	00113	\$40,576	\$121,131	\$161,707	8/2/2021	135000
013 300	00113	\$21,420	\$107,817	\$129,237	8/30/2022	145000
013 337	00113	\$19,992	\$187,635	\$207,627	4/1/2021	218000
013 346	00113	\$17,850	\$204,454	\$222,304	9/9/2021	240000
013 349	00113	\$18,207	\$134,093	\$152,300	1/22/2021	170000
013 355	00113	\$26,775	\$205,065	\$231,840	2/17/2022	218000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
013 388	00113	\$35,700	\$209,302	\$245,002	6/4/2021	229500
013 393	00113	\$26,775	\$244,890	\$271,665	7/21/2021	280000
013 399	00113	\$26,775	\$334,098	\$360,873	5/12/2022	322000
013 413	00113	\$18,887	\$56,520	\$75,407	7/26/2021	65000
014 041	00114	\$18,900	\$256,081	\$274,981	2/4/2022	258000
014 110	00114	\$37,440	\$281,363	\$318,803	3/31/2022	305000
014 119	00114	\$18,900	\$270,520	\$289,420	8/8/2022	325000
014 122	00114	\$18,900	\$190,700	\$209,600	11/9/2021	205000
014 127	00114	\$37,800	\$295,911	\$333,711	7/27/2022	280000
014 151	00114	\$29,160	\$297,046	\$326,206	7/2/2021	275000
014 196	00114	\$18,180	\$95,340	\$113,520	1/12/2022	111000
014 219	00114A	\$15,150	\$120,174	\$135,324	8/18/2021	146000
014 253	00114	\$20,362	\$250,157	\$270,519	4/1/2022	285000
014 25601	00114	\$25,452	\$186,552	\$212,004	2/16/2021	190000
014 289	00114	\$28,350	\$293,352	\$321,702	10/14/2021	275000
014 301	00114	\$25,920	\$267,475	\$293,395	12/2/2021	315000
014 320	00114C	\$81,686	\$51,574	\$133,260	3/21/2022	150000
014 362	00114I	\$34,845	\$46,818	\$81,663	4/5/2022	71000
014 388	00114I	\$37,950	\$118,570	\$156,520	10/4/2022	175000
014 422	00114C	\$49,950	\$78,903	\$128,853	3/31/2021	135000
014 438	00114	\$18,180	\$121,413	\$139,593	9/3/2021	142000
014 448	00114B	\$12,900	\$200,169	\$213,069	3/15/2022	215000
015 044	00115A	\$21,294	\$302,545	\$323,839	7/28/2021	285000
015 047	00115A	\$20,280	\$234,383	\$254,663	11/30/2021	270000
015 067	00115B	\$22,620	\$95,174	\$117,794	12/30/2021	105000
015 078	00115	\$17,875	\$108,877	\$126,752	12/21/2021	136000
015 093	00115	\$13,000	\$91,949	\$104,949	8/25/2022	95000
015 101	00115B	\$17,875	\$117,011	\$134,886	9/12/2022	115000
015 111	00115	\$27,950	\$272,084	\$300,034	6/22/2021	280000
015 139	00115A	\$18,421	\$237,134	\$255,555	6/7/2021	271000
015 163	00115A	\$23,426	\$235,543	\$258,969	10/21/2021	289000
015 166	00115A	\$20,774	\$233,185	\$253,959	9/28/2021	285000
015 168	00115A	\$23,801	\$498,119	\$521,920	4/16/2021	450000
015 218	00115A	\$18,018	\$299,976	\$317,994	10/15/2021	290000
015 230	00115	\$15,795	\$72,902	\$88,697	5/25/2022	80000
015 232	00115	\$17,043	\$214,552	\$231,595	7/1/2021	239000
015 259	00115	\$17,875	\$72,186	\$90,061	7/28/2022	93000
015 264	00115	\$21,548	\$95,378	\$116,926	9/12/2022	102000
015 314	00115	\$18,948	\$89,053	\$108,001	1/22/2021	96500
015 338	00115A	\$18,038	\$109,631	\$127,669	3/22/2022	125000
015 340	00115A	\$16,413	\$111,192	\$127,605	8/13/2021	123000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
015 469	00115K	\$21,255	\$95,959	\$117,214	9/21/2021	116000
015 507	00115	\$17,641	\$101,893	\$119,534	2/1/2022	105000
015 513	00115K	\$21,463	\$137,356	\$158,819	3/9/2021	179000
016 034	00116	\$14,500	\$77,376	\$91,876	1/26/2021	80000
016 063	00116A	\$14,580	\$141,088	\$155,668	3/30/2022	175000
016 082	00116	\$12,789	\$94,649	\$107,438	11/30/2021	112500
016 084	00116	\$15,805	\$169,259	\$185,064	5/3/2021	180000
016 097	00116	\$15,660	\$166,374	\$182,034	12/6/2021	205000
016 09701	00116	\$15,660	\$170,558	\$186,218	12/6/2021	205000
016 123	00116	\$15,660	\$136,482	\$152,142	8/11/2022	145000
016 153	00116	\$15,660	\$54,910	\$70,570	3/1/2022	67500
016 181	00116	\$14,645	\$60,803	\$75,448	2/14/2022	69000
016 317	00116	\$15,660	\$43,026	\$58,686	2/5/2021	55000
016 333	00116B	\$25,652	\$67,256	\$92,908	11/19/2021	92500
017 027	00117	\$14,500	\$55,914	\$70,414	7/16/2021	59000
017 080	00117	\$14,500	\$68,164	\$82,664	2/21/2022	88000
017 151	00117	\$47,415	\$133,087	\$180,502	5/3/2022	162000
018 023	00118	\$14,720	\$23,313	\$38,033	8/26/2021	32500
018 036	00118	\$15,525	\$33,706	\$49,231	6/1/2021	49000
018 122	00118	\$15,215	\$31,742	\$46,957	7/16/2021	50000
018 172	00118	\$15,543	\$44,331	\$59,874	2/8/2022	60000
018 203	00118	\$15,698	\$60,337	\$76,035	7/21/2021	70000
019 082	00119	\$15,370	\$108,309	\$123,679	1/25/2022	110000
019 134	00119	\$15,950	\$153,804	\$169,754	1/13/2022	150000
019A045	00119A	\$19,800	\$104,855	\$124,655	6/29/2021	105000
020 119	00120	\$13,770	\$182,103	\$195,873	2/25/2021	174000
020 135	00120	\$22,907	\$183,960	\$206,867	2/24/2022	209000
021 034	00101	\$34,500	\$186,163	\$220,663	9/21/2021	205000
021 04501	00101	\$27,600	\$218,375	\$245,975	12/16/2021	209000
021 075	00121B	\$24,750	\$111,453	\$136,203	4/23/2021	146000
021 129	00121	\$24,752	\$75,586	\$100,338	6/15/2022	110000
021 144	00101	\$13,800	\$142,831	\$156,631	1/21/2022	150000
024 144	00124C	\$16,500	\$36,463	\$52,963	7/18/2022	55000
024 177	00124	\$16,100	\$33,250	\$49,350	6/28/2022	55000
025 055	00125A	\$27,000	\$80,991	\$107,991	7/1/2022	105000
026 194	00126A	\$9,000	\$86,684	\$95,684	4/14/2021	92000
026 279	00126	\$6,375	\$179,300	\$185,675	10/26/2021	199000
026 282	00126	\$12,500	\$189,121	\$201,621	9/23/2022	225000
026 29601	00126	\$18,360	\$217,098	\$235,458	2/16/2022	217000
026 29701	00126	\$18,360	\$205,948	\$224,308	2/8/2022	205000
026 29702	00126	\$18,360	\$228,429	\$246,789	2/8/2022	205000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
028 033	00128A	\$11,878	\$38,531	\$50,409	1/21/2022	52500
028 143	00128	\$9,500	\$112,443	\$121,943	12/10/2021	131000
028 323	00128	\$15,000	\$192,321	\$207,321	8/29/2022	195000
028 335	00128	\$15,000	\$189,416	\$204,416	8/12/2022	218000
030 053	00130C	\$25,000	\$162,169	\$187,169	1/27/2021	185000
030 060	00130A	\$24,075	\$99,395	\$123,470	6/3/2021	110000
030 100	00130	\$28,000	\$133,093	\$161,093	11/3/2021	155000
031 00701	00131	\$25,000	\$120,801	\$145,801	3/24/2022	140000
031 00702	00131	\$25,000	\$151,006	\$176,006	3/17/2022	180000
031 010	00131	\$47,500	\$88,078	\$135,578	7/29/2021	124000
031 035	00131	\$25,000	\$161,728	\$186,728	7/1/2022	201000
031 077	00131	\$12,500	\$151,167	\$163,667	8/3/2021	168500
031 110	00131	\$18,750	\$84,766	\$103,516	12/3/2021	94000
031 124	00131	\$18,750	\$102,120	\$120,870	9/24/2021	107000
031 140	00131	\$23,750	\$263,784	\$287,534	12/10/2021	265000
032 020	00132	\$18,000	\$152,234	\$170,234	5/24/2021	162000
032 022	00132	\$18,000	\$164,587	\$182,587	1/14/2021	165000
032 031	00132	\$18,000	\$101,384	\$119,384	3/19/2021	100000
032 039	00132B	\$12,300	\$104,631	\$116,931	5/27/2022	127000
032 092	00132	\$18,000	\$159,384	\$177,384	4/29/2022	156000
033 057	00133A	\$18,000	\$86,071	\$104,071	8/3/2022	115000
033 089	00133A	\$30,600	\$77,767	\$108,367	12/16/2021	113000
033 136	00133A	\$18,000	\$78,947	\$96,947	7/22/2022	100000
033 141	00133A	\$21,600	\$122,012	\$143,612	1/19/2021	137000
033 179	00133	\$19,000	\$272,156	\$291,156	11/30/2021	263500
033 184	00133	\$19,000	\$100,888	\$119,888	8/12/2022	107000
033 241	00133	\$19,000	\$251,703	\$270,703	7/14/2021	225000
033 248	00133	\$19,000	\$147,131	\$166,131	2/19/2021	152500
033 270	00133	\$20,900	\$126,251	\$147,151	9/23/2022	150000
033 284	00133	\$19,000	\$144,999	\$163,999	11/5/2021	180000
033 293	00133	\$32,300	\$241,012	\$273,312	1/3/2022	278000
033 304	00133	\$20,900	\$147,501	\$168,401	3/12/2021	167000
033 316	00133	\$19,000	\$116,705	\$135,705	10/19/2021	125000
033 331	00133	\$19,000	\$151,349	\$170,349	3/3/2022	185000
033 334	00133	\$23,750	\$208,363	\$232,113	7/30/2021	230000
033 342	00133A	\$18,000	\$160,953	\$178,953	1/11/2022	179000
033 387	00133	\$19,000	\$132,724	\$151,724	1/31/2022	167000
033 434	00133A	\$19,800	\$216,749	\$236,549	12/17/2021	254500
034 075	00134	\$16,000	\$105,906	\$121,906	1/13/2021	129000
034 076	00134	\$16,000	\$77,210	\$93,210	4/7/2021	89500
035 014	00135	\$32,640	\$125,515	\$158,155	12/7/2021	170000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
035 03702	00135A	\$33,250	\$227,715	\$260,965	1/20/2022	250000
035 052	00135A	\$21,000	\$208,499	\$229,499	4/13/2021	205000
035 067	00135A	\$40,250	\$108,153	\$148,403	2/22/2021	135000
035 081	00135A	\$17,500	\$215,792	\$233,292	1/14/2022	219000
035 106	00135A	\$31,500	\$100,594	\$132,094	3/8/2022	111000
035 118	00135	\$19,200	\$120,219	\$139,419	1/20/2021	117000
035 131	00135	\$19,200	\$173,570	\$192,770	3/10/2021	175000
035 134	00135	\$19,200	\$262,608	\$281,808	10/5/2021	269000
035 158	00135	\$28,800	\$116,109	\$144,909	2/18/2022	125000
036 01301	00136	\$24,000	\$139,567	\$163,567	7/27/2022	170000
036 073	00136	\$12,000	\$68,292	\$80,292	3/26/2021	67000
036 159	00136	\$12,000	\$99,509	\$111,509	10/27/2021	118000
036A003	00136A	\$26,500	\$173,962	\$200,462	5/23/2022	180000
036A097	00136A	\$26,500	\$278,905	\$305,405	5/13/2021	276000
036A120	00136A	\$26,500	\$201,819	\$228,319	4/8/2021	210000
036A132	00136A	\$26,500	\$234,115	\$260,615	10/14/2021	247000
037 008	00137	\$26,400	\$290,397	\$316,797	1/13/2022	275000
037 043	00137	\$19,800	\$280,417	\$300,217	12/14/2021	285000
040 010	00140D	\$35,851	\$313,294	\$349,145	8/15/2022	325000
040 017	00140A	\$175,000	\$207,007	\$382,007	9/26/2022	375000
040 046	00140A	\$175,000	\$364,117	\$539,117	5/6/2022	477500
040 058	00140A	\$192,500	\$615,886	\$808,386	12/16/2021	675000
040 071	00140A	\$218,750	\$860,032	\$1,078,782	4/27/2022	1000000
040 082	00140	\$110,000	\$399,868	\$509,868	9/22/2022	499000
041 037	00104A	\$32,318	\$228,294	\$260,612	2/4/2022	265000
041 04607	00141	\$100,000	\$411,790	\$511,790	11/22/2021	440000
041 04609	00141A	\$175,000	\$388,673	\$563,673	6/16/2022	520000
041 076	00141F	\$62,500	\$441,261	\$503,761	8/22/2022	493500
041 118	00141	\$100,000	\$478,936	\$578,936	11/2/2021	540000
042 032	00142	\$65,000	\$288,735	\$353,735	2/28/2022	353000
042 040	00142	\$65,000	\$390,872	\$455,872	8/11/2022	463500
042 041	00142	\$65,000	\$326,923	\$391,923	2/3/2022	388000
042 046	00142	\$65,000	\$323,976	\$388,976	8/13/2021	329000
042 058	00142A	\$75,000	\$397,707	\$472,707	7/8/2022	485000
042 060	00142A	\$75,000	\$468,980	\$543,980	5/10/2022	525000
042 065	00142A	\$93,750	\$414,943	\$508,693	9/29/2022	455000
042 068	00142A	\$93,750	\$528,365	\$622,115	8/4/2022	598500
043A045	00143A	\$55,250	\$481,478	\$536,728	8/29/2022	450000
045 016	00145B	\$28,000	\$167,372	\$195,372	6/23/2021	214000
045 034	00145	\$36,400	\$177,513	\$213,913	5/19/2022	230000
045A062	00145A	\$42,500	\$370,069	\$412,569	9/8/2021	400000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
048 044	00148	\$20,952	\$100,303	\$121,255	12/13/2021	105000
050 023	00150	\$88,204	\$93,641	\$181,845	3/24/2021	175000
051 019	00151	\$29,997	\$143,495	\$173,492	10/5/2021	171500
052 065	00152	\$16,500	\$59,919	\$76,419	9/19/2022	69000
054 030	00154	\$43,300	\$169,018	\$212,318	9/28/2022	198000
055 015	00155	\$71,392	\$121,158	\$192,550	9/27/2021	215000
056B035	00156	\$38,000	\$256,054	\$294,054	9/30/2021	305000
057 191	00157A	\$19,404	\$115,496	\$134,900	10/13/2021	117000
057A078	00157E	\$37,343	\$112,630	\$149,973	11/29/2021	150000
057A09102	00157E	\$24,610	\$129,682	\$154,292	8/5/2022	150000
057A135	00157E	\$27,830	\$91,454	\$119,284	4/1/2021	130000
057A136	00157E	\$28,290	\$114,534	\$142,824	4/1/2021	130000
057A149	00157E	\$28,060	\$175,982	\$204,042	6/14/2022	230000
058 103	00158D	\$39,875	\$229,763	\$269,638	3/1/2021	265500
058 124	00158	\$32,500	\$194,454	\$226,954	2/18/2022	230000
058 125	00158	\$35,750	\$246,442	\$282,192	3/5/2021	245000
058 211	00158	\$32,500	\$131,691	\$164,191	2/19/2021	160000
058 251	00158E	\$45,000	\$415,433	\$460,433	10/29/2021	399000
058 261	00158E	\$45,000	\$247,810	\$292,810	4/27/2021	259000
058 265	00158F	\$38,000	\$198,364	\$236,364	8/26/2021	240000
058 267	00158F	\$38,000	\$296,026	\$334,026	2/17/2022	365000
058 327	00158F	\$38,000	\$379,145	\$417,145	3/28/2022	410000
058 330	00158F	\$38,000	\$244,176	\$282,176	3/7/2022	277000
058 514	00158	\$29,250	\$210,326	\$239,576	6/25/2021	255500
058A212	00158L	\$30,000	\$118,054	\$148,054	9/13/2021	150000
058A214	00158L	\$30,000	\$105,219	\$135,219	10/14/2021	140000
058A355	00158F	\$38,000	\$255,712	\$293,712	7/12/2022	305000
058B295	00158L	\$30,000	\$125,414	\$155,414	12/30/2021	160500
058B310	00158L	\$30,000	\$113,529	\$143,529	4/12/2021	125000
058C377	00158K	\$38,000	\$398,609	\$436,609	4/1/2021	412000
058C378	00158K	\$38,000	\$364,801	\$402,801	5/20/2022	410000
058D415	00158	\$30,000	\$120,234	\$150,234	11/15/2021	150000
058E433	00158E	\$45,000	\$308,986	\$353,986	6/9/2022	350000
058G534	00158N	\$38,000	\$258,380	\$296,380	6/8/2021	276500
058I009	00158	\$30,000	\$132,760	\$162,760	2/18/2021	175000
058J011	00158N	\$36,100	\$320,641	\$356,741	8/26/2021	352500
058L098	00165E	\$34,500	\$337,263	\$371,763	9/1/2022	360000
058L109	00158	\$32,500	\$249,685	\$282,185	12/16/2021	282000
058L114	00165E	\$34,500	\$245,255	\$279,755	7/26/2022	285000
058L120	00165E	\$34,500	\$211,070	\$245,570	11/30/2021	239000
058M015	00165E	\$34,500	\$240,525	\$275,025	9/7/2021	252000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
058M021	00165E	\$34,500	\$226,127	\$260,627	4/21/2021	245000
058M026	00165E	\$34,500	\$254,601	\$289,101	8/17/2021	254000
0611079	00161H	\$35,000	\$178,198	\$213,198	1/20/2022	212500
0611183	00161H	\$35,000	\$238,414	\$273,414	9/30/2021	308000
061200709	00161G	\$18,110	\$121,001	\$139,111	4/25/2022	150000
061200808	00161G	\$22,880	\$130,445	\$153,325	3/11/2021	130000
0613001B	00160	\$0	\$122,540	\$122,540	2/7/2022	128000
0613001E	00160	\$0	\$122,540	\$122,540	11/23/2021	121000
0613002D	00160	\$0	\$163,873	\$163,873	9/14/2021	150000
0614400	00161M	\$10,000	\$213,381	\$223,381	5/9/2022	245000
0614502	00161M	\$10,000	\$185,965	\$195,965	2/3/2022	185000
0614504	00161M	\$10,000	\$185,965	\$195,965	2/3/2022	185000
0614506	00161M	\$10,000	\$205,448	\$215,448	1/14/2022	225000
0614602	00161M	\$10,000	\$168,721	\$178,721	12/22/2021	168000
0615913	00161M	\$10,000	\$166,628	\$176,628	6/10/2021	150000
061A01205	00161K	\$59,625	\$85,521	\$145,146	2/16/2022	153000
061B001	00161F	\$20,000	\$197,584	\$217,584	1/13/2022	213000
061B002	00161F	\$20,000	\$198,798	\$218,798	1/10/2022	212500
061B003	00161F	\$20,000	\$197,584	\$217,584	1/4/2022	210500
061B004	00161F	\$20,000	\$198,798	\$218,798	1/4/2022	213000
061B005	00161F	\$20,000	\$197,584	\$217,584	1/4/2022	211500
061B006	00161F	\$20,000	\$197,584	\$217,584	3/31/2022	211500
061B007	00161F	\$20,000	\$198,798	\$218,798	3/31/2022	213000
061B008	00161F	\$20,000	\$197,584	\$217,584	3/31/2022	211000
061B009	00161F	\$20,000	\$198,798	\$218,798	3/31/2022	212500
061B010	00161F	\$20,000	\$197,584	\$217,584	3/31/2022	212500
061B011	00161F	\$20,000	\$198,798	\$218,798	4/14/2022	223500
061B012	00161F	\$20,000	\$197,584	\$217,584	6/2/2022	245000
061B013	00161F	\$20,000	\$198,798	\$218,798	3/31/2022	224500
061B014	00161F	\$20,000	\$198,798	\$218,798	4/13/2022	224500
061B015	00161F	\$20,000	\$197,584	\$217,584	4/14/2022	220500
061B016	00161F	\$20,000	\$198,798	\$218,798	4/1/2022	224500
061B025	00161F	\$17,000	\$203,134	\$220,134	4/22/2022	224500
061B048	00161F	\$17,000	\$198,777	\$215,777	8/1/2022	230500
061B049	00161F	\$17,000	\$203,134	\$220,134	7/28/2022	231000
061B053	00161F	\$17,000	\$201,914	\$218,914	7/28/2022	229000
061B054	00161F	\$17,000	\$203,134	\$220,134	8/31/2022	245000
061B055	00161F	\$17,000	\$201,914	\$218,914	7/29/2022	229500
061B056	00161F	\$17,000	\$203,134	\$220,134	7/28/2022	231000
061B057	00161F	\$17,000	\$201,914	\$218,914	8/1/2022	229000
061B058	00161F	\$17,000	\$203,134	\$220,134	7/29/2022	231500

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
061B059	00161F	\$17,000	\$203,134	\$220,134	8/2/2022	231500
061B060	00161F	\$17,000	\$201,914	\$218,914	8/25/2022	234000
061B061	00161F	\$17,000	\$203,134	\$220,134	8/31/2022	231500
063 005	00163A	\$140,400	\$57,583	\$197,983	6/2/2022	185000
063 026	00563A	\$632,775	\$109,262	\$742,037	12/17/2021	750000
063A004	00164	\$42,500	\$155,244	\$197,744	7/7/2021	178000
063A013	00164	\$42,500	\$140,456	\$182,956	10/22/2021	186000
063A025	00164	\$42,500	\$139,294	\$181,794	3/31/2021	180000
063C215	00164	\$42,500	\$206,369	\$248,869	10/27/2021	275000
063C219	00164	\$42,500	\$192,314	\$234,814	2/8/2021	227500
063C232	00164	\$42,500	\$212,647	\$255,147	9/24/2021	260000
064 035	00164A	\$35,412	\$141,178	\$176,590	8/3/2022	183500
064 152	00164A	\$29,494	\$203,247	\$232,741	2/12/2021	222000
064B101	00164D	\$24,000	\$156,632	\$180,632	5/6/2021	201500
064C186	00143C	\$48,000	\$353,591	\$401,591	8/29/2022	398000
064D216	00164A	\$37,500	\$429,417	\$466,917	3/29/2022	410000
064G005	00164A	\$37,500	\$558,188	\$595,688	4/11/2022	500000
064H011	00164A	\$37,500	\$325,400	\$362,900	7/1/2022	320000
064J018	00143C	\$48,000	\$652,549	\$700,549	7/15/2022	590000
065 090	00165C	\$39,170	\$327,642	\$366,812	2/15/2022	362000
065 093	00165C	\$29,520	\$76,134	\$105,654	11/10/2021	90000
065A228	00165E	\$28,500	\$212,468	\$240,968	3/21/2022	270000
065A318	00165E	\$28,500	\$297,238	\$325,738	10/22/2021	330000
065C210	00165G	\$28,500	\$177,178	\$205,678	11/24/2021	172000
065C211	00165G	\$28,500	\$147,096	\$175,596	1/29/2021	152000
065D179	00165A	\$49,991	\$192,717	\$242,708	4/1/2021	235000
065D186	00165A	\$28,500	\$97,754	\$126,254	6/1/2021	130000
065D267	00165A	\$28,500	\$147,678	\$176,178	8/26/2021	156000
065E351	00165H	\$37,500	\$388,148	\$425,648	7/16/2021	358000
065F01402	00165J	\$48,000	\$382,765	\$430,765	8/31/2022	390000
065F376	00165J	\$48,000	\$332,725	\$380,725	2/4/2022	395000
065F387	00165J	\$48,000	\$318,900	\$366,900	1/25/2022	364000
065H124	00165	\$32,000	\$192,614	\$224,614	2/12/2021	221000
065H126	00165	\$32,000	\$325,983	\$357,983	9/21/2022	380000
066 087	00166A	\$32,200	\$276,894	\$309,094	12/29/2021	325000
066 100	00166A	\$33,600	\$247,193	\$280,793	4/13/2021	275000
066 144	00166	\$35,000	\$397,566	\$432,566	8/17/2021	425000
066 201	00166	\$28,000	\$134,979	\$162,979	7/1/2021	145000
066D030	00166D	\$48,000	\$542,852	\$590,852	5/19/2022	550000
066D060	00166D	\$72,000	\$507,653	\$579,653	8/13/2021	525000
067 030	00167	\$31,395	\$131,686	\$163,081	6/3/2021	175000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
068 046	00168D	\$22,750	\$105,668	\$128,418	1/7/2022	130000
068 075	00168A	\$24,600	\$102,338	\$126,938	3/25/2022	115000
068 087	00168	\$27,009	\$75,981	\$102,990	10/5/2021	89500
068 122	00168	\$28,000	\$124,647	\$152,647	8/29/2022	170000
068C006	00168	\$28,000	\$106,513	\$134,513	6/25/2021	150500
068D004	00168	\$28,000	\$113,903	\$141,903	6/1/2021	155000
068D005	00168	\$28,000	\$113,403	\$141,403	11/5/2021	151000
069 014	00169	\$15,558	\$91,096	\$106,654	7/27/2022	118500
069 022	00169	\$40,359	\$108,755	\$149,114	9/30/2022	125000
069 02901	00169	\$30,597	\$152,128	\$182,725	8/9/2021	184000
069 09401	00169	\$35,640	\$124,215	\$159,855	5/21/2021	142000
069 187	00169	\$15,649	\$112,793	\$128,442	5/26/2021	145000
069 201	00169	\$26,244	\$164,086	\$190,330	11/9/2021	215000
070 034	00170	\$32,825	\$73,376	\$106,201	5/7/2021	105000
070 109	00170	\$32,825	\$60,153	\$92,978	2/26/2021	100000
071 00302	00169	\$27,270	\$147,476	\$174,746	6/7/2022	170000
071 037	00169	\$42,617	\$197,104	\$239,721	9/30/2022	267000
071 052	00171	\$29,238	\$110,840	\$140,078	12/8/2021	149000
071 10401	00171	\$30,030	\$63,242	\$93,272	1/20/2021	89000
071 129	00171	\$29,700	\$88,189	\$117,889	4/7/2022	100000
071 215	00169	\$19,780	\$153,574	\$173,354	3/3/2022	194000
071B039	00169	\$25,000	\$140,526	\$165,526	7/20/2021	177000
071B042	00169	\$25,000	\$140,526	\$165,526	10/1/2021	180000
071B044	00169	\$25,000	\$166,042	\$191,042	5/5/2022	215000
071B046	00169	\$25,000	\$139,168	\$164,168	10/7/2021	180000
071B047	00169	\$25,000	\$144,557	\$169,557	12/14/2021	185000
100 030	01301B	\$31,500	\$232,406	\$263,906	11/12/2021	280000
100 071	01301B	\$45,000	\$201,174	\$246,174	1/1/2021	230000
101 011	01301B	\$22,500	\$172,783	\$195,283	7/20/2022	215000
101 052	01301	\$31,500	\$138,184	\$169,684	1/11/2021	150000
101 214	01301B	\$30,000	\$43,685	\$73,685	5/21/2021	79000
101 264	01301	\$30,000	\$144,707	\$174,707	1/8/2021	189000
101 265	01301	\$30,000	\$144,707	\$174,707	1/26/2021	190000
102 006	01302	\$43,500	\$356,298	\$399,798	6/30/2022	405000
102 008	01302	\$46,500	\$492,267	\$538,767	9/20/2022	480000
102 059	01302	\$30,000	\$80,317	\$110,317	6/3/2021	109000
102 084	01302	\$27,000	\$195,780	\$222,780	2/8/2021	236000
102 177	01302	\$31,500	\$262,756	\$294,256	10/1/2021	325000
103 059	01303	\$33,000	\$128,413	\$161,413	5/20/2022	170500
104 016	01304	\$30,000	\$156,504	\$186,504	11/12/2021	210000
104 052	01304	\$30,000	\$110,380	\$140,380	2/19/2021	135000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
104 055	01304	\$39,000	\$110,773	\$149,773	3/24/2022	150000
104 122	01304	\$30,000	\$180,885	\$210,885	6/21/2021	218000
104 161	01304	\$24,000	\$175,019	\$199,019	3/15/2021	206500
105 002	01305	\$33,125	\$223,149	\$256,274	3/28/2022	225000
105 013	01305	\$21,200	\$119,472	\$140,672	5/20/2021	140000
105A010	01305B	\$26,000	\$188,663	\$214,663	1/5/2021	195000
106 03101	01301E	\$44,850	\$124,103	\$168,953	1/14/2022	163000
106 034	01301C	\$42,806	\$66,093	\$108,899	3/16/2021	98000
106 052	01325	\$30,000	\$93,001	\$123,001	1/8/2021	131000
106 096	01325	\$75,000	\$337,626	\$412,626	7/16/2021	440000
106 212	01301E	\$35,711	\$137,619	\$173,330	7/23/2021	179000
107 067	01306	\$85,800	\$127,010	\$212,810	4/28/2021	195000
107 10207	01325	\$22,500	\$91,740	\$114,240	6/30/2021	122500
107 11202	01325	\$23,850	\$54,985	\$78,835	7/5/2022	78000
107 11203	01325	\$15,000	\$54,208	\$69,208	7/5/2022	67000
107 117	01325	\$42,000	\$93,996	\$135,996	5/3/2021	140000
107 13501	01325	\$36,000	\$187,416	\$223,416	9/7/2022	245000
107 222	01301	\$29,500	\$248,992	\$278,492	7/29/2021	256000
108 012	01325	\$22,500	\$80,709	\$103,209	7/9/2021	116500
108 02201	01308	\$28,000	\$79,786	\$107,786	1/11/2022	115000
108 03103	01308	\$32,200	\$146,942	\$179,142	12/22/2021	170000
108 03203	01308	\$31,500	\$126,122	\$157,622	11/24/2021	147500
108 043	01308	\$28,000	\$171,578	\$199,578	1/27/2022	205000
108 082	01301D	\$30,000	\$132,409	\$162,409	5/14/2021	150000
108 094	01308	\$32,200	\$222,207	\$254,407	5/20/2021	250000
108 104	01301D	\$30,000	\$170,952	\$200,952	3/29/2022	195000
108 138	01301D	\$30,000	\$211,087	\$241,087	8/9/2022	216000
108 169	01308	\$28,000	\$172,155	\$200,155	2/26/2021	195000
108 172	01308	\$32,200	\$259,615	\$291,815	8/17/2021	245000
108 185	01308	\$28,000	\$177,797	\$205,797	5/28/2021	200000
108 186	01301D	\$30,000	\$181,514	\$211,514	12/7/2021	228000
108 197	01308	\$28,000	\$136,505	\$164,505	2/25/2021	185000
109 008	01301E	\$65,065	\$38,001	\$103,066	9/16/2022	107500
109 019	01308	\$35,000	\$180,422	\$215,422	6/28/2021	229000
109 022	01308	\$43,400	\$205,407	\$248,807	4/27/2021	245000
109 030	01308	\$28,000	\$96,178	\$124,178	6/3/2021	115000
109 047	01301D	\$30,000	\$137,702	\$167,702	9/16/2022	185000
109 049	01301D	\$31,500	\$81,077	\$112,577	3/31/2022	112500
109 095	01308	\$28,000	\$108,616	\$136,616	9/8/2021	125000
109 103	01301D	\$30,000	\$201,142	\$231,142	9/16/2022	210000
109 190	01316B	\$40,000	\$174,430	\$214,430	3/25/2021	221500

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
110 076	01323C	\$40,338	\$354,349	\$394,687	8/20/2021	442000
112 058	01312	\$40,000	\$335,604	\$375,604	6/14/2021	330000
112 136	01319	\$50,400	\$333,836	\$384,236	1/12/2021	365000
112B001	01318	\$45,000	\$356,480	\$401,480	2/26/2021	350000
112B007	01318	\$45,000	\$359,615	\$404,615	8/15/2022	400000
114C097	01314A	\$30,000	\$133,266	\$163,266	3/12/2021	160000
114C169	01314A	\$30,000	\$131,714	\$161,714	11/30/2021	150000
114C294	01314A	\$30,000	\$325,156	\$355,156	9/8/2022	375000
114I004	01314	\$33,500	\$175,794	\$209,294	2/26/2021	210000
115 133	01315	\$29,700	\$105,294	\$134,994	5/25/2022	140000
116A052	01316B	\$40,000	\$352,047	\$392,047	2/11/2022	425000
116A085	01316B	\$40,000	\$413,833	\$453,833	2/28/2022	450000
116A094	01316B	\$40,000	\$236,998	\$276,998	7/6/2021	297000
116A095	01316B	\$40,000	\$264,302	\$304,302	1/26/2021	275000
117 016	01315	\$28,050	\$156,608	\$184,658	5/23/2022	200000
117 051	01317C	\$26,000	\$288,322	\$314,322	6/3/2022	337000
118A004	01318B	\$54,080	\$57,018	\$111,098	5/9/2022	120000
118B131	01318D	\$28,000	\$101,471	\$129,471	4/19/2021	145000
118C05301	01318E	\$21,200	\$44,818	\$66,018	3/4/2022	70000
118C062	01318E	\$21,200	\$109,670	\$130,870	8/18/2021	131500
118D011	01319A	\$33,000	\$242,750	\$275,750	11/23/2021	285000
118D016	01319A	\$33,000	\$260,010	\$293,010	4/22/2021	258000
118D019	01319A	\$33,000	\$251,239	\$284,239	2/17/2022	287500
118D022	01319A	\$33,000	\$217,596	\$250,596	3/26/2021	227000
118D025	01319A	\$33,000	\$213,401	\$246,401	12/14/2021	255000
118D036	01319A	\$33,000	\$213,401	\$246,401	1/5/2022	258000
118D171	01318H	\$33,500	\$189,179	\$222,679	7/7/2022	227000
118E021	01319A	\$33,000	\$242,261	\$275,261	4/30/2021	245000
118F002	01319A	\$33,000	\$328,160	\$361,160	9/22/2022	368500
118F004	01319A	\$33,000	\$328,160	\$361,160	9/21/2022	365000
118F006	01319A	\$33,000	\$311,015	\$344,015	9/19/2022	356500
118F025	01319A	\$33,000	\$328,160	\$361,160	9/23/2022	360000
119 097	01319A	\$74,305	\$170,432	\$244,737	2/25/2022	225000
119B048	01319A	\$30,000	\$323,255	\$353,255	2/26/2021	339000
119B051	01319A	\$30,000	\$314,723	\$344,723	4/14/2021	350000
120 025	01319	\$58,536	\$146,347	\$204,883	11/16/2021	215000
120 131	01319	\$26,500	\$161,772	\$188,272	1/27/2022	187000
120C004	01319	\$66,500	\$568,147	\$634,647	2/23/2021	630000
120D002	01319	\$66,500	\$423,619	\$490,119	9/9/2022	460000
120D003	01319	\$73,150	\$668,769	\$741,919	7/12/2022	650000
120F006	01319	\$66,500	\$354,021	\$420,521	12/14/2021	450000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
121 003	01343	\$206,936	\$220,078	\$273,838	5/9/2022	300000
121 140	01323C	\$48,675	\$56,176	\$104,851	10/14/2021	88000
121 173	01343	\$54,705	\$238,870	\$293,575	2/23/2021	259000
121B02101	01321	\$39,600	\$133,653	\$173,253	6/30/2021	190000
121B154	01321	\$28,439	\$150,307	\$178,746	10/14/2021	167000
121C190	01321	\$33,000	\$195,091	\$228,091	2/3/2021	203000
123 173	01323C	\$26,500	\$124,071	\$150,571	3/25/2022	154000
123A003	01323B	\$53,000	\$188,172	\$241,172	1/4/2021	240000
124 044	01324A	\$42,170	\$174,140	\$216,310	9/10/2021	244000
127 002	01327	\$32,742	\$121,226	\$153,968	4/30/2021	167000
128 067	01328A	\$62,000	\$254,626	\$316,626	6/29/2021	290000
129 122	01328	\$26,500	\$38,335	\$64,835	3/28/2022	65000
129D034	01328	\$35,000	\$353,192	\$388,192	8/31/2021	387000
129D045	01328	\$35,000	\$206,095	\$241,095	3/4/2021	235000
129F023	01329	\$32,500	\$177,696	\$210,196	7/12/2021	234000
129F026	01329	\$32,500	\$176,844	\$209,344	8/13/2021	235000
129G002	01329	\$32,500	\$278,921	\$311,421	3/15/2022	347000
129G007	01329	\$32,500	\$227,384	\$259,884	7/20/2021	290000
129G011	01329	\$32,500	\$266,841	\$299,341	9/21/2021	323000
129G013	01329	\$32,500	\$222,648	\$255,148	8/11/2021	282000
129G015	01329	\$32,500	\$172,706	\$205,206	2/26/2021	220000
129I009	01329	\$32,500	\$313,306	\$345,806	7/16/2021	340000
129K005	01329	\$32,500	\$219,589	\$252,089	3/24/2021	245000
129K007	01329	\$32,500	\$218,351	\$250,851	6/8/2021	274000
129L007	01329	\$32,500	\$215,764	\$248,264	4/13/2021	245000
129L015	01329	\$32,500	\$248,143	\$280,643	6/16/2021	275000
129N013	01329	\$32,500	\$276,867	\$309,367	7/15/2021	290000
129N020	01329	\$32,500	\$263,286	\$295,786	1/22/2021	252000
129N022	01329	\$32,500	\$250,936	\$283,436	6/11/2021	280000
129O009	01329	\$32,500	\$254,262	\$286,762	10/8/2021	317000
129O011	01329	\$32,500	\$250,669	\$283,169	4/30/2021	275000
129O015	01329	\$32,500	\$255,670	\$288,170	5/12/2022	320000
129P003	01329	\$32,500	\$296,031	\$328,531	11/30/2021	353500
129P006	01329	\$32,500	\$200,161	\$232,661	1/11/2021	230000
129P008	01329	\$32,500	\$258,754	\$291,254	3/4/2021	275000
129P010	01329	\$32,500	\$256,650	\$289,150	4/29/2021	275000
129P033	01329	\$32,500	\$239,431	\$271,931	5/5/2021	269000
129P042	01329	\$32,500	\$217,334	\$249,834	9/10/2021	235000
129P045	01329	\$32,500	\$242,607	\$275,107	8/13/2021	284500
129Q012	01329	\$32,500	\$285,419	\$317,919	8/20/2021	331500
129Q018	01329	\$32,500	\$242,790	\$275,290	11/9/2021	293000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
130 051	01323B	\$26,500	\$99,369	\$125,869	3/18/2021	105000
130 202	01329A	\$29,400	\$159,930	\$189,330	1/6/2021	188000
130 305	01330	\$28,050	\$316,676	\$344,726	8/19/2022	305000
130 315	01325	\$31,500	\$215,241	\$246,741	8/27/2021	240000
130 328	01325	\$30,000	\$178,014	\$208,014	6/1/2021	228000
130 345	01330	\$24,750	\$190,762	\$215,512	4/6/2021	225000
130 357	01325	\$30,000	\$186,807	\$216,807	2/11/2021	197000
130B099	01330	\$27,500	\$207,637	\$235,137	6/24/2021	238000
130B106	01330	\$41,250	\$181,903	\$223,153	3/30/2022	235000
130B111	01323B	\$27,825	\$169,294	\$197,119	1/11/2021	219000
130B114	01330	\$27,500	\$99,097	\$126,597	4/6/2021	120000
130B148A	01330	\$24,750	\$142,304	\$167,054	1/7/2021	145000
130B268	01330	\$27,500	\$59,229	\$86,729	1/7/2022	80000
130E015	01330	\$36,500	\$377,706	\$414,206	1/7/2022	455000
130E019	01330	\$36,500	\$332,886	\$369,386	8/2/2021	335000
130E023	01330	\$36,500	\$460,980	\$497,480	1/7/2022	470000
131 091	01331	\$27,581	\$181,267	\$208,848	9/27/2021	210000
131 187	01331A	\$34,000	\$362,397	\$396,397	12/13/2021	440000
131 199	01331A	\$34,000	\$423,656	\$457,656	7/15/2022	485000
131A077	01324F	\$30,000	\$83,262	\$113,262	8/26/2021	125000
131A124	01317A	\$25,000	\$61,421	\$86,421	7/22/2022	96000
131A176	01324F	\$30,000	\$113,960	\$143,960	4/13/2021	125000
131B095	01323A	\$30,000	\$137,566	\$167,566	6/24/2021	180000
132 098	01318A	\$35,000	\$335,328	\$370,328	2/19/2021	335000
132 112	01318G	\$25,000	\$352,072	\$377,072	4/29/2021	328000
132 167	01332	\$110,000	\$398,227	\$508,227	1/13/2022	490000
132A01304	01318G	\$50,000	\$129,510	\$179,510	3/5/2021	199000
132A03703	01318G	\$35,000	\$148,329	\$183,329	3/5/2021	195000
132A045	01318G	\$37,500	\$204,352	\$241,852	5/25/2021	259000
132A065	01318G	\$41,250	\$138,650	\$179,900	6/8/2021	200000
132A119	01318G	\$25,000	\$380,283	\$405,283	8/2/2021	400000
132B018	01318G	\$46,250	\$478,090	\$524,340	5/3/2021	450000
132C047	01332	\$84,500	\$788,780	\$873,280	8/3/2021	775000
132C051	01332	\$130,000	\$592,017	\$722,017	6/22/2022	773000
132C068	01332	\$84,500	\$621,317	\$705,817	8/31/2021	652000
133 182	01324B	\$33,579	\$191,156	\$224,735	7/13/2021	212500
133 285	01301D	\$27,000	\$206,824	\$233,824	8/12/2021	220000
133A016	01333A	\$76,500	\$38,082	\$114,582	3/25/2022	97500
133A03601	01301D	\$31,200	\$156,354	\$187,554	8/1/2022	165000
133A04703	01333A	\$146,492	\$189,729	\$336,221	12/17/2021	320000
133A087	01324B	\$31,900	\$205,063	\$236,963	2/25/2021	209000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
133A166	01324B	\$31,900	\$180,779	\$212,679	5/14/2021	228000
135 074	01327	\$32,378	\$228,824	\$261,202	4/22/2022	295000
135 103	01327	\$178,606	\$961,679	\$1,140,285	2/28/2022	1125000
135 130	01327	\$61,874	\$579,494	\$641,368	4/30/2021	612000
136B017	01327	\$66,500	\$567,748	\$634,248	8/31/2021	550000
136B020	01327	\$79,800	\$570,560	\$650,360	10/8/2021	545000
136D045	01327	\$93,100	\$731,268	\$824,368	5/20/2022	875000
137B013	01327	\$38,500	\$401,364	\$439,864	7/23/2021	417000
137B015	01327	\$38,500	\$334,676	\$373,176	3/2/2022	415000
138 065	01327	\$63,722	\$90,163	\$153,885	2/10/2022	140000
138A006	01327	\$114,190	\$694,085	\$808,275	4/21/2022	686000
138B027	01327	\$54,000	\$1,131,563	\$1,185,563	7/15/2022	1250000
138C006	01327	\$54,000	\$683,718	\$737,718	5/5/2022	719000
140 113	01343	\$39,111	\$126,940	\$166,051	3/12/2021	148000
140 114	01343	\$42,700	\$384,536	\$427,236	7/19/2021	413000
140A035A	01340	\$45,450	\$289,501	\$334,951	7/25/2022	370000
140A211	01343	\$30,300	\$259,578	\$289,878	1/3/2022	296000
140B089	01340B	\$30,500	\$199,993	\$230,493	2/26/2021	250000
140B090	01340B	\$30,500	\$143,979	\$174,479	10/4/2021	155000
140B191	01340B	\$30,500	\$116,261	\$146,761	4/26/2021	130000
140C004	01340B	\$35,075	\$191,957	\$227,032	2/18/2021	250000
140D232	01340B	\$30,500	\$318,308	\$348,808	6/2/2021	355000
141 029	01315B	\$50,175	\$63,145	\$113,320	2/23/2021	120000
141 078	01332	\$156,000	\$286,034	\$442,034	7/23/2021	380000
141 104	01332E	\$50,000	\$408,186	\$458,186	8/26/2021	399000
141 123	01341	\$78,540	\$232,291	\$310,831	10/25/2021	325000
141B104	01332E	\$62,500	\$417,072	\$479,572	3/4/2021	420500
142 006	01315B	\$26,265	\$123,317	\$149,582	2/9/2021	145000
142 050	01315B	\$344,770	\$129,538	\$474,308	3/31/2022	500000
142 066	01315B	\$45,375	\$114,467	\$159,842	6/21/2022	143500
142 102	01315B	\$40,698	\$292,028	\$332,726	8/18/2021	339000
143 070	01343	\$43,983	\$269,754	\$313,737	9/7/2022	310000
143 082	01343	\$24,343	\$91,270	\$115,613	8/16/2021	130000
143 091	01343	\$41,003	\$98,817	\$139,820	2/2/2022	155000
143 157	01343	\$31,500	\$70,392	\$101,892	4/20/2022	100000
143B008	01343	\$34,000	\$94,736	\$128,736	7/12/2021	120000
143B019	01343	\$34,000	\$84,970	\$118,970	2/4/2021	114000
143C029	01343	\$34,000	\$184,790	\$218,790	5/6/2021	203000
144A020	01344A	\$19,695	\$90,501	\$110,196	2/10/2022	102000
144A033	01344A	\$138,002	\$267,848	\$405,850	8/12/2022	450000
144A041	01344A	\$26,260	\$134,899	\$161,159	5/19/2022	158000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
145 158	01323A	\$30,000	\$224,564	\$254,564	12/15/2021	286000
145 163	01345	\$32,000	\$226,604	\$258,604	6/18/2021	276000
145 199	01327	\$52,634	\$73,470	\$126,104	10/26/2021	116000
145 206	01345	\$33,408	\$388,907	\$422,315	8/17/2021	417000
145A03402	01345A	\$32,000	\$166,387	\$198,387	8/24/2022	198000
145A109	01345A	\$38,400	\$266,299	\$304,699	9/27/2022	310000
145A186	01345B	\$32,000	\$208,378	\$240,378	8/24/2021	230000
145A195	01345A	\$32,000	\$193,874	\$225,874	8/30/2021	244500
145A211	01345A	\$32,000	\$224,745	\$256,745	1/19/2021	245000
146 109	01327	\$112,586	\$96,855	\$209,441	3/4/2022	195000
146 117	01327	\$99,524	\$239,204	\$338,728	8/26/2022	352500
146 177	01327	\$118,228	\$540,181	\$658,409	6/13/2022	650000
146 197	01327	\$21,114	\$210,900	\$232,014	4/21/2022	222500
146A002	01327	\$66,500	\$325,217	\$391,717	6/23/2021	389000
146A012	01327	\$66,500	\$401,719	\$468,219	6/21/2022	525000
148 069	01349D	\$39,325	\$72,100	\$111,425	3/9/2021	100000
148 070	01349D	\$32,825	\$147,431	\$180,256	1/12/2021	199000
148 174	01349	\$28,500	\$237,172	\$265,672	6/17/2022	285000
148 178	01349	\$28,500	\$209,786	\$238,286	11/19/2021	215000
148 181	01349	\$28,500	\$102,885	\$131,385	5/14/2021	140000
148 187	01349D	\$41,912	\$125,395	\$167,307	6/30/2021	179000
148 263	01349D	\$21,336	\$183,958	\$205,294	10/8/2021	200000
149 030	01349C	\$33,140	\$126,117	\$159,257	7/29/2021	160000
149 052	01349C	\$22,360	\$88,707	\$111,067	3/10/2022	102500
149 061	01349C	\$26,813	\$66,372	\$93,185	9/24/2021	100000
149 144	01349C	\$26,044	\$150,544	\$176,588	4/15/2021	184500
149 168	01349D	\$21,125	\$79,462	\$100,587	4/22/2022	100000
149 200	01349	\$28,500	\$144,483	\$172,983	7/13/2021	165000
149 204	01349	\$28,500	\$166,671	\$195,171	4/1/2022	197000
149 206	01349	\$28,500	\$97,476	\$125,976	1/11/2022	131000
149 210	01349	\$28,500	\$200,189	\$228,689	7/15/2022	250000
149 217	01349	\$26,000	\$105,713	\$131,713	11/16/2021	139500
149 274	01349	\$28,500	\$108,969	\$137,469	7/23/2021	148000
149 276	01349	\$28,500	\$126,298	\$154,798	7/22/2021	149500
149 281	01349D	\$16,445	\$71,668	\$88,113	4/16/2021	98000
149 294	01361	\$112,476	\$94,076	\$206,552	10/13/2021	205000
149 315	01349	\$26,000	\$143,198	\$169,198	2/25/2022	160000
149 330	01349	\$28,500	\$105,530	\$134,030	3/26/2021	139000
149 335	01349	\$28,500	\$113,993	\$142,493	9/30/2021	125000
149 395	01349C	\$25,512	\$174,886	\$200,398	8/5/2021	179000
149 399	01349C	\$19,367	\$80,899	\$100,266	8/30/2022	105000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
150 017	01301	\$17,500	\$60,615	\$78,115	10/22/2021	80000
150 042	01301	\$39,750	\$97,902	\$137,652	6/15/2021	135000
150 047	01301	\$39,750	\$173,654	\$213,404	5/18/2022	205000
150 052	01351	\$20,475	\$43,555	\$64,030	11/23/2021	65000
150 109	01350	\$55,860	\$153,444	\$209,304	9/29/2022	190000
150 12701	01301D	\$36,000	\$198,384	\$234,384	9/15/2022	230000
150 202	01301	\$26,500	\$81,336	\$107,836	7/9/2021	90000
151 004	01351	\$54,241	\$235,089	\$289,330	12/30/2021	280500
151 017	01351	\$38,500	\$193,420	\$231,920	7/11/2022	232000
151 018	01351	\$38,500	\$197,163	\$235,663	12/1/2021	254000
151 041	01351	\$38,500	\$78,641	\$117,141	3/9/2022	100000
151 063	01351	\$35,000	\$68,549	\$103,549	7/7/2021	113000
151 083A	01351	\$35,000	\$60,823	\$95,823	4/23/2021	95000
151 084	01351	\$35,000	\$102,441	\$137,441	7/7/2021	125000
151 084B	01351	\$35,000	\$73,292	\$108,292	3/19/2021	120000
151 121	01351	\$35,000	\$45,395	\$80,395	11/22/2021	89000
151 142	01351	\$35,000	\$168,199	\$203,199	1/8/2021	210000
151 202	01351	\$35,000	\$246,883	\$281,883	11/19/2021	305000
151 21101	01351	\$35,000	\$69,216	\$104,216	11/29/2021	90000
151 223	01351	\$42,000	\$86,952	\$128,952	3/31/2022	120000
151 26101	01351	\$42,000	\$102,128	\$144,128	4/8/2022	155000
151 262	01351	\$35,000	\$113,779	\$148,779	12/10/2021	143000
151 308	01351	\$35,000	\$54,425	\$89,425	7/15/2021	84000
151 335	01351	\$35,000	\$52,320	\$87,320	4/22/2021	85000
151 363A	01351	\$38,980	\$59,119	\$98,099	4/12/2021	85000
151 369	01351	\$23,186	\$61,163	\$84,349	8/31/2021	95000
151 39901	01351	\$38,500	\$170,400	\$208,900	8/19/2021	234000
151 400	01351	\$35,000	\$170,400	\$205,400	9/15/2021	230000
151 406	01351	\$35,000	\$37,088	\$72,088	1/4/2022	66500
151 413	01351	\$35,000	\$68,251	\$103,251	4/5/2022	90000
151 418	01351	\$35,000	\$117,728	\$152,728	4/23/2021	155000
151 481	01351	\$32,000	\$234,863	\$266,863	4/29/2021	265000
151 489	01351	\$35,000	\$82,218	\$117,218	9/16/2021	125000
151 558	01351	\$35,000	\$104,576	\$139,576	8/4/2021	151500
151 613	01351	\$35,000	\$262,703	\$297,703	10/1/2021	303000
152 085	01349D	\$28,519	\$134,040	\$162,559	3/9/2022	166000
152 116	01349D	\$16,250	\$53,925	\$70,175	2/1/2021	74000
152 196	01349D	\$19,656	\$150,462	\$170,118	4/8/2021	170000
152 197	01349D	\$20,020	\$150,462	\$170,482	4/8/2021	170000
153 018	01353	\$49,995	\$181,466	\$231,461	10/1/2021	225000
153 02101	01353	\$14,883	\$64,677	\$79,560	2/18/2021	85000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
153 025	01353	\$26,664	\$188,766	\$215,430	1/7/2022	225000
153 032	01353	\$33,581	\$196,726	\$230,307	4/22/2022	215000
153 065	01353	\$58,328	\$140,121	\$198,449	8/27/2021	200000
154 028	01353	\$51,975	\$119,768	\$171,743	5/19/2021	180000
154A061	01354	\$35,000	\$146,634	\$181,634	3/31/2021	197500
154B002	01353	\$42,500	\$339,554	\$382,054	8/10/2022	380000
154B005	01353	\$42,500	\$269,315	\$311,815	9/30/2021	317500
154B025	01353	\$42,500	\$265,263	\$307,763	5/21/2021	271000
154B037	01353	\$42,500	\$311,945	\$354,445	6/16/2021	295000
154C001	01353	\$42,500	\$269,072	\$311,572	1/31/2022	346500
154C002	01353	\$42,500	\$261,718	\$304,218	6/2/2021	268000
154C004	01353	\$42,500	\$259,754	\$302,254	10/13/2021	285000
154C011	01353	\$42,500	\$269,072	\$311,572	6/9/2021	265500
154C024	01353	\$42,500	\$319,575	\$362,075	9/24/2021	345000
154C026	01353	\$42,500	\$341,550	\$384,050	4/14/2022	389500
154C027	01353	\$42,500	\$312,763	\$355,263	8/4/2021	300000
154D007	01353	\$42,500	\$322,892	\$365,392	9/6/2022	357000
154D035	01353	\$42,500	\$254,123	\$296,623	2/1/2022	333000
154F004	01353	\$42,500	\$229,415	\$271,915	6/10/2021	232000
154F005	01353	\$42,500	\$353,309	\$395,809	4/18/2022	399000
154F006	01353	\$42,500	\$203,598	\$246,098	5/27/2021	237000
154F011	01353	\$42,500	\$288,859	\$331,359	10/14/2021	325000
154F018	01353	\$42,500	\$222,556	\$265,056	3/31/2021	227000
155 007	01301A	\$22,050	\$55,236	\$77,286	4/15/2021	85000
155 049	01325	\$22,725	\$178,480	\$201,205	8/11/2022	210000
155 050	01325	\$22,725	\$83,424	\$106,149	4/4/2022	119000
155 055	01325	\$39,390	\$100,733	\$140,123	12/15/2021	125000
155 06201	01325	\$65,662	\$174,690	\$240,352	10/20/2021	265000
155 099	01325	\$22,770	\$146,215	\$168,985	3/25/2021	187500
155 124	01325	\$21,816	\$112,635	\$134,451	3/31/2021	112000
155B116	01325	\$30,300	\$48,851	\$79,151	5/9/2022	78000
156 204	01349C	\$16,413	\$80,129	\$96,542	6/28/2021	100000
156 224	01318D	\$29,000	\$66,730	\$95,730	10/18/2021	95000
156 256	01357	\$24,000	\$200,374	\$224,374	9/16/2021	245000
156 397	01349D	\$27,573	\$148,563	\$176,136	7/16/2021	193000
156A12701	01356	\$17,112	\$57,749	\$74,861	4/6/2021	73000
156A240	01356	\$27,600	\$63,468	\$91,068	3/5/2021	80000
156B258	01329A	\$14,500	\$75,163	\$89,663	6/24/2021	83500
157 007	01302	\$33,350	\$206,358	\$239,708	7/15/2022	269500
157 046	01302	\$34,800	\$231,586	\$266,386	10/1/2021	226000
157 051	01302	\$33,350	\$193,318	\$226,668	7/11/2022	230000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
157 104	01301D	\$22,500	\$51,758	\$74,258	8/3/2022	70000
158 018	01340	\$30,000	\$63,349	\$93,349	2/24/2022	81000
158 061	01358	\$51,610	\$230,740	\$282,350	6/28/2022	314500
158 063	01344A	\$50,669	\$51,265	\$101,934	7/1/2022	87000
158 11302	01340	\$40,800	\$176,605	\$217,405	2/4/2021	222500
158 123	01340	\$40,800	\$236,100	\$276,900	6/28/2021	270000
158 157	01340	\$30,000	\$109,358	\$139,358	10/1/2021	139000
158 163	01340	\$33,000	\$129,397	\$162,397	4/1/2021	137500
158 209	01358	\$48,960	\$111,629	\$160,589	9/15/2021	168000
158 229	01340	\$30,000	\$223,703	\$253,703	6/16/2022	268000
158 279	01340	\$30,000	\$265,740	\$295,740	7/21/2022	285000
158 298	01340	\$30,000	\$302,856	\$332,856	5/5/2022	310000
158 332	01344A	\$30,326	\$206,659	\$236,985	7/13/2021	258000
158 381	01340	\$30,000	\$194,484	\$224,484	4/13/2021	235000
158 411	01340	\$30,000	\$205,182	\$235,182	4/23/2021	210000
158A093	01341	\$36,000	\$201,817	\$237,817	1/8/2021	206000
158A100	01341	\$36,000	\$207,370	\$243,370	2/16/2021	211000
158A109	01341	\$36,000	\$216,785	\$252,785	9/30/2022	250000
158A120	01341	\$36,000	\$176,770	\$212,770	3/18/2021	236000
159 023	01325	\$24,846	\$72,635	\$97,481	9/20/2021	100000
159 068	01325	\$36,000	\$72,636	\$108,636	3/2/2021	93000
159 083	01325	\$13,200	\$53,595	\$66,795	2/24/2021	68000
159 092	01349C	\$37,076	\$93,118	\$130,194	9/8/2021	125000
159 107	01325	\$25,800	\$89,641	\$115,441	11/12/2021	100000
159 147	01325	\$15,450	\$89,493	\$104,943	9/21/2022	112000
159 193	01325	\$23,316	\$119,212	\$142,528	3/5/2021	144500
160 021	01349C	\$49,238	\$48,634	\$97,872	10/19/2021	98000
160 048	01360	\$22,725	\$97,981	\$120,706	4/15/2021	106000
160 138	01360	\$32,400	\$56,234	\$88,634	9/30/2022	95000
160 232	01360	\$27,216	\$109,003	\$136,219	10/15/2021	130500
160 259	01360	\$58,500	\$86,779	\$145,279	9/16/2021	130000
161 016	01301C	\$70,946	\$161,918	\$232,864	6/7/2022	260000
161 084	01315	\$37,795	\$59,220	\$97,015	10/5/2021	100500
161 162	01325	\$22,725	\$62,400	\$85,125	1/13/2021	90000
161 163	01325	\$30,900	\$65,998	\$96,898	2/16/2021	85000
162 009	01317B	\$20,800	\$100,585	\$121,385	5/18/2021	120000
162 045	01315	\$19,921	\$177,774	\$197,695	4/27/2021	180000
162 046	01315	\$29,090	\$130,923	\$160,013	8/8/2022	135000
162 047A	01315	\$20,925	\$284,278	\$305,203	4/29/2021	275000
162 047B	01315	\$20,925	\$300,421	\$321,346	4/30/2021	290000
162 053	01315	\$31,620	\$106,174	\$137,794	5/25/2021	120000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
162 066	01315	\$23,715	\$225,026	\$248,741	10/29/2021	278000
164B007	01364C	\$20,500	\$206,667	\$227,167	8/5/2021	208500
164B017	01364C	\$20,500	\$183,843	\$204,343	1/19/2021	213000
200 062	00201A	\$124,861	\$261,761	\$317,531	9/23/2022	300000
201A004	00201	\$40,000	\$398,382	\$438,382	4/12/2022	475000
201A005	00201	\$40,000	\$388,471	\$428,471	2/23/2022	425000
201A007	00201	\$40,000	\$399,134	\$439,134	2/28/2022	432500
201A013	00201	\$40,000	\$400,103	\$440,103	12/21/2021	429000
201A024	00201	\$40,000	\$414,117	\$454,117	7/1/2022	501500
201A025	00201	\$40,000	\$402,734	\$442,734	7/1/2022	443000
201A041	00201	\$40,000	\$402,245	\$442,245	8/2/2021	382000
201A043	00201	\$40,000	\$370,578	\$410,578	5/4/2022	423000
201A044	00201	\$40,000	\$414,117	\$454,117	5/3/2022	433500
202 026	00201B	\$81,681	\$399,110	\$480,791	2/22/2022	490000
203 046	00203	\$58,800	\$263,323	\$322,123	7/2/2021	310500
204 013	00204	\$83,875	\$102,324	\$186,199	3/23/2021	163000
205 010	00205	\$88,302	\$50,042	\$138,344	11/9/2021	135000
206C098	00201D	\$28,500	\$71,703	\$100,203	4/15/2021	87000
207 045	00207	\$76,052	\$369,641	\$445,693	7/8/2022	448000
207A004	00207	\$35,000	\$270,368	\$305,368	4/30/2021	309000
207A013	00207	\$40,000	\$291,837	\$331,837	5/2/2022	330000
207A017	00207	\$35,000	\$301,491	\$336,491	4/4/2022	360000
207A018	00207	\$35,000	\$288,253	\$323,253	2/18/2021	305000
207B009	00207	\$35,000	\$497,807	\$532,807	8/10/2021	490000
207B016	00207	\$35,000	\$282,094	\$317,094	2/24/2022	350000
207C052	00207	\$35,000	\$256,613	\$291,613	9/29/2021	307500
207D086	00207	\$35,000	\$194,224	\$229,224	6/11/2021	241000
207F002	00207	\$58,500	\$608,193	\$666,693	12/16/2021	612500
207H001	00207	\$72,000	\$440,466	\$512,466	6/2/2021	566500
207H016	00207	\$45,000	\$298,926	\$343,926	9/2/2021	345000
208 032	00207	\$40,000	\$103,544	\$143,544	2/18/2022	162000
208 039	00201	\$116,902	\$180,215	\$222,745	1/8/2021	225000
209 096	00207	\$49,367	\$52,026	\$101,393	1/14/2021	105000
209 120	00209A	\$48,750	\$181,701	\$230,451	4/29/2021	256000
209A011	00209A	\$32,500	\$210,841	\$243,341	5/10/2021	265000
209A012	00209A	\$32,500	\$203,231	\$235,731	8/30/2021	258000
209B010	00209A	\$35,750	\$215,573	\$251,323	3/26/2021	234000
209E038	00209A	\$32,500	\$221,113	\$253,613	2/18/2022	270000
209E047	00209A	\$32,500	\$263,025	\$295,525	8/2/2022	330000
209E059	00209A	\$32,500	\$295,079	\$327,579	5/27/2021	290000
211 026	00205	\$48,613	\$171,645	\$220,258	5/28/2021	240000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
211 029	00205	\$59,575	\$121,449	\$181,024	12/17/2021	170000
221 063	00209	\$47,600	\$220,670	\$268,270	7/13/2021	280000
221 145	00209	\$30,000	\$301,735	\$331,735	10/19/2021	339500
221 150	00209	\$30,000	\$294,961	\$324,961	4/22/2022	350000
221A080	00221	\$37,500	\$73,748	\$111,248	3/22/2021	103000
221A101	00221	\$25,500	\$170,033	\$195,533	7/22/2021	180000
221B033	00209	\$34,000	\$289,842	\$323,842	7/8/2022	365000
221G134	00209	\$34,000	\$306,556	\$340,556	8/9/2021	350000
221G141	00209	\$54,400	\$382,127	\$436,527	4/8/2021	410000
221H128	00209	\$36,500	\$347,303	\$383,803	12/30/2021	420000
222 016	00209	\$41,854	\$96,308	\$138,162	4/15/2021	150000
222B045	00209	\$32,500	\$222,087	\$254,587	6/22/2021	262500
222B061	00209	\$32,500	\$203,780	\$236,280	4/8/2021	265000
222C053	00209	\$32,500	\$235,609	\$268,109	6/11/2021	265000
223 052	00209	\$59,575	\$194,751	\$254,326	2/1/2022	244000
225A035	00225A	\$68,500	\$335,547	\$404,047	5/13/2021	430500
228A024	00201	\$64,596	\$83,765	\$148,361	2/23/2021	140000
228B071	00228	\$22,950	\$144,758	\$167,708	1/11/2022	150000
231 011	00232	\$47,830	\$201,140	\$248,970	8/18/2022	270000
231 050	00230	\$36,784	\$376,921	\$413,705	9/26/2022	425000
234 032	00232	\$32,000	\$73,236	\$105,236	1/13/2022	93000
235 004	00235B	\$41,655	\$151,108	\$192,763	5/21/2021	162000
235 008	00235B	\$63,425	\$145,736	\$209,161	6/13/2022	212000
235 051	00235A	\$30,000	\$174,208	\$204,208	10/15/2021	170000
235 147	00235A	\$30,000	\$154,013	\$184,013	11/12/2021	167000
235 148	00235A	\$30,000	\$55,968	\$85,968	2/15/2021	72000
235C117	00235A	\$30,000	\$112,027	\$142,027	2/11/2022	150000
236 093	00236	\$37,440	\$59,286	\$96,726	4/8/2021	90000
237 006	00249B	\$39,240	\$99,579	\$138,819	3/31/2021	125000
238 032	00227	\$107,600	\$471,667	\$579,267	2/1/2021	590000
239 011	00227	\$352,134	\$554,149	\$906,283	1/5/2022	980000
241 039	00227	\$66,580	\$147,348	\$213,928	3/10/2021	235000
241 040	00227	\$55,598	\$163,617	\$219,215	7/29/2021	182500
243 047	00230	\$55,153	\$240,772	\$295,925	8/23/2021	254500
243 141	00230	\$38,520	\$112,762	\$151,282	1/4/2022	165000
243A103	00235E	\$30,000	\$147,011	\$177,011	8/20/2021	176000
243E014	00232	\$36,000	\$406,038	\$442,038	8/10/2021	400000
244 052	00244	\$32,340	\$126,899	\$159,239	11/8/2021	145000
244 064	00244	\$33,000	\$188,735	\$221,735	5/6/2021	235000
245A03601	00235C	\$28,000	\$98,582	\$126,582	4/28/2022	139000
245A118	00235C	\$56,000	\$94,993	\$150,993	7/7/2022	150000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
245B097A	00245	\$28,000	\$85,833	\$113,833	9/14/2021	105000
245D215	00244D	\$30,000	\$148,018	\$178,018	4/1/2022	165000
245D216	00244D	\$30,000	\$295,890	\$325,890	3/8/2022	360000
246 073	00235B	\$36,000	\$118,363	\$154,363	6/22/2022	155000
246 197	00235B	\$28,000	\$145,604	\$173,604	6/8/2021	175000
246 228	00235B	\$90,216	\$218,888	\$309,104	7/9/2021	294500
246A082	00246	\$25,200	\$135,788	\$160,988	12/21/2021	177500
246A208	00235B	\$25,500	\$174,674	\$200,174	10/25/2021	213000
246B149A	00246A	\$13,860	\$39,016	\$52,876	8/18/2021	50000
247 022	00249B	\$50,364	\$115,750	\$166,114	3/9/2021	182500
248 225	00248A	\$27,200	\$75,150	\$102,350	5/6/2021	108000
248A026	00248B	\$35,200	\$45,320	\$80,520	4/16/2021	78000
249B040	00203	\$48,000	\$195,914	\$243,914	12/6/2021	229000
249B080	00249F	\$69,500	\$216,895	\$286,395	10/11/2021	285000
249B082	00249D	\$33,475	\$121,424	\$154,899	8/18/2021	155000
249B085	00249D	\$40,765	\$302,689	\$343,454	9/21/2022	367500
249B101	00249D	\$33,475	\$173,015	\$206,490	4/9/2021	185000
249B117	00249D	\$33,475	\$163,011	\$196,486	6/29/2021	216000
249B260	00249F	\$67,401	\$179,364	\$246,765	9/17/2021	250000
249B312	00203	\$44,640	\$60,679	\$105,319	1/28/2021	93000
249B314	00233	\$80,000	\$290,997	\$370,997	6/17/2021	380000
249B384	00249C	\$32,000	\$64,154	\$96,154	6/21/2021	106000
249C017	00249G	\$22,725	\$80,339	\$103,064	6/23/2022	106000
249D005	00249G	\$24,300	\$85,649	\$109,949	5/6/2022	110000
249D065	00249G	\$30,000	\$102,142	\$132,142	8/20/2021	125000
249E086	00249H	\$32,825	\$155,113	\$187,938	7/15/2021	212000
249E090	00249H	\$37,092	\$145,457	\$182,549	4/6/2022	200000
249E097	00249H	\$32,825	\$209,140	\$241,965	3/25/2021	201500
249E112	00249H	\$35,100	\$216,084	\$251,184	8/3/2021	277000
249E184	00249G	\$54,023	\$189,929	\$243,952	4/6/2021	250000
249E185	00249G	\$55,199	\$186,065	\$241,264	4/14/2021	250000
249I001	00203	\$76,000	\$676,695	\$752,695	3/7/2022	699000
249I002	00203	\$76,000	\$641,372	\$717,372	12/1/2021	700000
249I003	00203	\$76,000	\$732,802	\$808,802	2/12/2021	700000
249I015	00203	\$76,000	\$449,777	\$525,777	8/24/2021	525000
249I016	00203	\$76,000	\$562,866	\$638,866	7/26/2022	630000
249I018	00203	\$76,000	\$657,755	\$733,755	7/19/2021	695000
249J020	00203	\$76,000	\$704,299	\$780,299	10/5/2021	765000
249J025	00203	\$76,000	\$702,108	\$778,108	7/7/2022	750000
250 098	00301E	\$28,000	\$75,219	\$103,219	12/17/2021	90000
251 001	00301D	\$28,000	\$209,208	\$237,208	6/30/2022	200000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
251 056	00301D	\$42,000	\$199,529	\$241,529	3/31/2022	210000
251 098	00301D	\$28,000	\$226,104	\$254,104	4/29/2022	239000
252 022	00301D	\$37,800	\$325,547	\$363,347	4/25/2022	330000
255A007	00302	\$144,996	\$524,636	\$669,632	7/29/2022	750000
260A007	00302	\$26,000	\$109,490	\$135,490	7/13/2021	135000
260C050	00302	\$26,000	\$129,472	\$155,472	1/4/2021	133500
263 038	00301D	\$131,799	\$328,710	\$460,509	1/31/2022	500000
264 047	00312A	\$63,660	\$276,465	\$340,125	6/18/2021	314000
265 049	00301D	\$110,314	\$327,306	\$437,620	1/15/2021	385000
266A037	00303H	\$79,500	\$513,835	\$593,335	3/21/2022	578000
266A046	00303H	\$30,000	\$235,704	\$265,704	6/1/2021	275000
266A061	00303H	\$30,000	\$246,843	\$276,843	2/26/2021	236000
266A062	00303H	\$30,000	\$259,181	\$289,181	2/25/2021	242000
266A065	00303H	\$30,000	\$257,916	\$287,916	1/4/2022	316000
266B016	00303B	\$86,932	\$324,273	\$411,205	6/21/2021	430000
266B018	00303H	\$30,000	\$196,093	\$226,093	4/5/2021	245000
266C016	00301D	\$32,000	\$319,921	\$351,921	4/9/2021	305000
266C019	00301D	\$32,000	\$300,289	\$332,289	6/30/2022	360000
267 094	00301D	\$28,000	\$183,605	\$211,605	2/22/2022	230000
272 014A	00320	\$44,080	\$90,946	\$135,026	8/31/2021	145000
275 016	00312A	\$51,300	\$104,109	\$155,409	1/28/2021	164000
277 015	00301D	\$101,188	\$772,438	\$873,626	2/25/2021	885000
277 044	00301D	\$43,375	\$402,609	\$445,984	1/21/2022	446000
277 047	00301D	\$37,176	\$401,604	\$438,780	2/11/2022	492500
300 006	01401	\$26,593	\$5,748	\$32,341	3/25/2022	35000
300 046	01401	\$31,402	\$149,252	\$180,654	9/28/2022	193000
302 009	01401	\$37,951	\$235,281	\$273,232	5/11/2021	275000
302A065	01453	\$28,000	\$197,418	\$225,418	4/23/2021	222000
304 073	01401	\$51,000	\$423,823	\$474,823	7/5/2022	500000
304 086	01401	\$42,500	\$504,148	\$546,648	3/21/2022	551500
304 107	01401	\$28,000	\$134,019	\$162,019	9/13/2021	177000
304A164	01401	\$28,000	\$308,958	\$336,958	6/28/2022	345000
304A165	01401	\$28,000	\$267,023	\$295,023	7/30/2021	301000
304A176	01401	\$28,000	\$235,601	\$263,601	7/14/2022	275000
305 011	01401	\$71,908	\$17,898	\$89,806	6/27/2022	81500
306A066	01406B	\$38,000	\$473,592	\$511,592	8/30/2021	450000
306A079	01406B	\$38,000	\$311,939	\$349,939	8/3/2021	295000
306A098	01406B	\$38,000	\$304,747	\$342,747	5/28/2021	285000
306A109	01406B	\$38,000	\$401,858	\$439,858	6/22/2021	420000
306A125	01406B	\$76,000	\$503,507	\$579,507	12/29/2021	595000
306B163	01406B	\$38,000	\$308,821	\$346,821	4/1/2021	316000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
307 033	01406	\$39,677	\$80,953	\$120,630	3/11/2022	125000
307 143	01406	\$238,177	\$287,891	\$526,068	3/30/2021	460000
307 231	01407	\$50,880	\$285,950	\$336,830	8/31/2022	355000
307 232	01407	\$54,030	\$262,980	\$317,010	6/28/2021	315000
307A147	01401A	\$28,000	\$179,985	\$207,985	4/19/2022	231500
307A170	01401A	\$28,000	\$136,623	\$164,623	5/17/2021	185000
307B078	01407A	\$24,000	\$113,331	\$137,331	8/6/2021	150000
307C270	01406	\$24,000	\$156,128	\$180,128	4/14/2022	190000
307C281	01406	\$24,000	\$96,349	\$120,349	5/28/2021	123000
308 026	01407	\$40,710	\$69,467	\$110,177	6/28/2022	100000
308 039	01407	\$26,775	\$59,075	\$85,850	12/22/2021	85000
308 060	01407	\$22,113	\$68,045	\$90,158	4/21/2021	80000
309 056	01406	\$131,951	\$339,238	\$471,189	3/18/2022	515000
309 105	01401A	\$28,000	\$188,878	\$216,878	6/9/2021	230000
310 135	01406A	\$42,000	\$197,309	\$239,309	1/7/2022	265000
310 136	01406A	\$28,000	\$134,488	\$162,488	3/31/2021	155000
310 147	01406A	\$28,000	\$105,112	\$133,112	10/26/2021	142000
310 172	01406A	\$28,000	\$139,280	\$167,280	3/1/2022	179000
310C119	01434	\$30,000	\$202,488	\$232,488	12/2/2021	202000
310C201	01434	\$36,000	\$307,171	\$343,171	2/11/2022	335000
311 061	01401	\$22,400	\$137,276	\$159,676	4/29/2022	170000
312 009	01418	\$52,350	\$381,642	\$433,992	8/18/2021	394500
312 117	01418	\$60,323	\$327,183	\$387,506	6/28/2022	400000
312D118	01418	\$32,500	\$252,698	\$285,198	2/1/2021	260000
315 001	01414	\$267,613	\$39,401	\$307,014	7/9/2021	275000
317 053	01418	\$28,514	\$161,084	\$189,598	2/25/2021	207000
319 018	01407	\$32,000	\$117,308	\$149,308	5/24/2022	139000
319A058	01419A	\$17,550	\$194,960	\$212,510	6/25/2021	235000
319B126	01419B	\$32,000	\$225,414	\$257,414	6/29/2022	280000
319C112	01419B	\$32,000	\$333,057	\$365,057	12/2/2021	340000
319C113	01419B	\$32,000	\$219,508	\$251,508	9/1/2021	265000
319C122	01419B	\$32,000	\$270,682	\$302,682	7/14/2021	306500
320 193	01420	\$27,216	\$140,516	\$167,732	4/6/2022	152500
320 198	01420	\$29,549	\$101,806	\$131,355	2/16/2021	140000
320 285	01420	\$90,335	\$54,145	\$144,480	5/4/2022	131000
320A086	01407	\$26,520	\$166,150	\$192,670	10/29/2021	205000
320B123	01407	\$34,500	\$171,062	\$205,562	9/22/2021	180000
320B161	01407	\$31,500	\$167,815	\$199,315	7/22/2022	195000
320C237	01401A	\$28,000	\$131,834	\$159,834	5/10/2021	150000
321 04201	01407	\$42,591	\$135,155	\$177,746	11/10/2021	160000
321 287	01421A	\$26,662	\$115,731	\$142,393	3/2/2021	130000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
321A014	01407	\$40,500	\$130,686	\$171,186	1/14/2022	190000
321A029	01407	\$14,580	\$141,377	\$155,957	5/10/2021	170000
321C149	01421C	\$32,000	\$131,343	\$163,343	6/30/2022	150000
321D262	01421C	\$38,500	\$253,565	\$292,065	6/29/2021	275000
321F002	01421C	\$35,000	\$233,172	\$268,172	1/28/2021	235000
321F004	01421C	\$35,000	\$311,084	\$346,084	3/31/2022	359000
322 036	01422C	\$46,825	\$128,420	\$175,245	3/10/2021	175000
322 223	01422A	\$26,000	\$85,859	\$111,859	5/10/2022	105000
322D071	01422	\$32,000	\$224,210	\$256,210	2/9/2021	226000
323 042	01401	\$34,500	\$62,954	\$97,454	11/3/2021	84000
323A094	01401	\$29,253	\$88,097	\$117,350	4/22/2022	122000
324 005A	01421A	\$52,518	\$199,884	\$252,402	3/10/2021	240000
324 007	01401	\$32,934	\$116,974	\$149,908	1/11/2022	147500
324B250	01424E	\$32,000	\$278,864	\$310,864	4/22/2022	315000
324C010	01434B	\$25,000	\$194,359	\$219,359	12/3/2021	214500
324E260	01434B	\$25,000	\$224,196	\$249,196	3/7/2022	251000
324E264	01434B	\$25,000	\$260,383	\$285,383	5/10/2022	294000
324F029	01434B	\$25,000	\$191,767	\$216,767	2/16/2021	230000
324F030	01434B	\$25,000	\$250,862	\$275,862	6/23/2022	298000
324F041	01434B	\$25,000	\$252,193	\$277,193	7/23/2021	278000
324F045	01434B	\$25,000	\$235,201	\$260,201	2/25/2021	250000
324F056	01434B	\$25,000	\$233,534	\$258,534	9/30/2021	270500
324F063	01434B	\$25,000	\$222,684	\$247,684	9/13/2021	275000
324F066	01434B	\$25,000	\$265,826	\$290,826	1/13/2022	278000
324F070	01434B	\$25,000	\$282,547	\$307,547	4/1/2022	308000
324F071	01434B	\$25,000	\$243,293	\$268,293	12/16/2021	285000
324F078	01434B	\$25,000	\$230,529	\$255,529	11/4/2021	269000
324H005	01424C	\$33,500	\$354,490	\$387,990	6/27/2022	370000
324H018	01424C	\$40,200	\$339,560	\$379,760	2/28/2022	373000
324H023	01424C	\$33,500	\$295,894	\$329,394	7/8/2022	325000
324H031	01424C	\$33,500	\$329,947	\$363,447	3/11/2022	375000
324I009	01424C	\$33,500	\$299,132	\$332,632	1/5/2022	349000
324I011	01424C	\$34,500	\$253,248	\$287,748	4/13/2022	316000
325 407	01421A	\$88,040	\$147,631	\$235,671	8/12/2021	225000
325B074	01434A	\$37,500	\$318,782	\$356,282	3/5/2022	350000
325B083	01434A	\$37,500	\$217,381	\$254,881	5/20/2021	225000
325B106	01434A	\$37,500	\$266,076	\$303,576	3/4/2022	300500
325B128	01434A	\$37,500	\$305,649	\$343,149	7/1/2022	350000
325B135	01434A	\$37,500	\$291,971	\$329,471	8/19/2022	335000
325B141	01434A	\$37,500	\$251,638	\$289,138	2/14/2022	260000
325B154	01434A	\$43,125	\$267,881	\$311,006	1/29/2021	260000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
325B202	01434A	\$37,500	\$188,204	\$225,704	1/20/2021	195000
325B209	01434A	\$37,500	\$306,796	\$344,296	1/21/2022	330000
325B215	01434A	\$37,500	\$233,245	\$270,745	3/19/2021	250000
325B226	01434A	\$75,000	\$223,651	\$298,651	8/31/2021	260000
325B306	01434A	\$37,500	\$218,488	\$255,988	9/15/2022	255000
325B308	01434A	\$37,500	\$208,652	\$246,152	12/30/2021	255000
325B312	01434A	\$37,500	\$206,840	\$244,340	1/10/2022	230000
325B322	01434A	\$30,000	\$206,168	\$236,168	3/10/2021	240000
325B377	01434A	\$37,500	\$232,771	\$270,271	10/26/2021	290000
325C119	01425	\$40,000	\$470,423	\$510,423	5/2/2022	450000
325C161	01425	\$40,000	\$288,781	\$328,781	4/15/2021	280000
325C217	01425	\$40,000	\$321,582	\$361,582	2/28/2022	355000
325C247	01425	\$40,000	\$345,482	\$385,482	6/24/2022	377000
325C276	01425	\$40,000	\$319,651	\$359,651	9/1/2022	360000
325C278	01425	\$40,000	\$306,021	\$346,021	3/16/2022	348000
325C291	01425	\$40,000	\$292,477	\$332,477	7/20/2022	357000
325C339	01425	\$40,000	\$363,554	\$403,554	5/17/2021	350000
325C350	01425	\$40,000	\$307,600	\$347,600	2/3/2022	340000
325C360	01425	\$40,000	\$375,306	\$415,306	9/21/2022	370000
325D435	01425	\$45,000	\$399,017	\$444,017	3/14/2022	415000
325E005	01425	\$45,000	\$532,262	\$577,262	7/8/2021	530000
325G024	01425	\$42,500	\$394,620	\$437,120	2/1/2022	425000
325G025	01425	\$42,500	\$454,178	\$496,678	3/16/2022	480000
325G031	01425	\$42,500	\$477,619	\$520,119	6/24/2022	515000
325H008	01425	\$42,500	\$491,628	\$534,128	1/4/2022	520000
325H031	01425	\$42,500	\$781,678	\$824,178	9/26/2022	870000
325H039	01425	\$42,500	\$539,151	\$581,651	7/16/2021	535000
325I001	01421A	\$10,000	\$236,939	\$246,939	5/26/2022	265000
325I017	01421A	\$10,000	\$236,178	\$246,178	7/19/2022	242000
325I018	01421A	\$10,000	\$236,107	\$246,107	3/30/2022	230000
325I019	01421A	\$10,000	\$236,178	\$246,178	3/30/2022	232000
325I023	01421A	\$10,000	\$242,929	\$252,929	9/24/2021	220500
325I024	01421A	\$10,000	\$237,600	\$247,600	10/4/2021	226000
325I030	01421A	\$10,000	\$239,880	\$249,880	11/22/2021	233000
325I031	01421A	\$10,000	\$232,446	\$242,446	11/29/2021	233000
325I032	01421A	\$10,000	\$236,186	\$246,186	12/3/2021	229500
325I033	01421A	\$10,000	\$239,440	\$249,440	12/6/2021	215000
325I034	01421A	\$10,000	\$238,053	\$248,053	12/6/2021	218500
325I035	01421A	\$10,000	\$240,778	\$250,778	12/14/2021	235500
325I036	01421A	\$10,000	\$237,435	\$247,435	11/30/2021	220500
325I037	01421A	\$10,000	\$239,868	\$249,868	11/30/2021	233500

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
325I045	01421A	\$10,000	\$248,914	\$258,914	10/29/2021	215500
325I047	01421A	\$10,000	\$237,982	\$247,982	10/22/2021	216000
325I051	01421A	\$10,000	\$237,237	\$247,237	12/7/2021	233500
325I072	01421A	\$10,000	\$248,220	\$258,220	11/24/2021	232500
325I073	01421A	\$10,000	\$241,167	\$251,167	1/4/2022	234000
325I074	01421A	\$10,000	\$240,878	\$250,878	1/4/2022	234000
325I083	01421A	\$10,000	\$238,436	\$248,436	10/7/2021	220000
325I085	01421A	\$10,000	\$238,436	\$248,436	11/10/2021	227000
325I086	01421A	\$10,000	\$238,147	\$248,147	11/12/2021	227000
325I092	01421A	\$10,000	\$236,178	\$246,178	1/26/2022	233000
325I093	01421A	\$10,000	\$236,107	\$246,107	1/26/2022	232500
325I094	01421A	\$10,000	\$236,178	\$246,178	12/28/2021	227000
325I096	01421A	\$10,000	\$236,107	\$246,107	8/23/2022	238500
325I097	01421A	\$10,000	\$241,167	\$251,167	12/29/2021	227500
325I098	01421A	\$10,000	\$240,878	\$250,878	1/6/2022	228500
325I099	01421A	\$10,000	\$236,178	\$246,178	12/29/2021	227000
325I100	01421A	\$10,000	\$236,107	\$246,107	12/30/2021	229000
325I127	01421A	\$10,000	\$235,665	\$245,665	2/10/2022	225000
325I132	01421A	\$10,000	\$229,220	\$239,220	5/28/2021	213000
325I136	01421A	\$10,000	\$234,156	\$244,156	9/8/2022	246000
325I143	01421A	\$10,000	\$242,764	\$252,764	12/29/2021	222500
325I144	01421A	\$10,000	\$237,435	\$247,435	1/28/2022	232500
325I148	01421A	\$10,000	\$230,915	\$240,915	11/29/2021	213000
325I149	01421A	\$10,000	\$235,313	\$245,313	11/24/2021	230000
325I150	01421A	\$10,000	\$241,755	\$251,755	12/29/2021	233500
325I151	01421A	\$10,000	\$235,313	\$245,313	11/23/2021	228500
326 264	01424C	\$30,380	\$269,962	\$300,342	8/31/2022	323500
326A014	01426	\$34,500	\$272,112	\$306,612	5/5/2022	300000
326A02902	01424C	\$30,000	\$190,839	\$220,839	3/10/2022	228500
326A042	01424C	\$30,000	\$177,219	\$207,219	1/6/2022	199000
326A047	01424C	\$30,000	\$299,854	\$329,854	7/13/2022	304000
326A05803	01424C	\$30,000	\$163,970	\$193,970	3/10/2022	180000
326A066	01424C	\$30,000	\$145,773	\$175,773	3/4/2022	175500
326A074	01424C	\$30,000	\$147,311	\$177,311	2/17/2022	180000
326A084	01424C	\$30,000	\$124,366	\$154,366	8/16/2021	165000
326A08901	01424C	\$30,000	\$151,065	\$181,065	2/16/2022	182000
326A099	01424C	\$30,000	\$181,385	\$211,385	7/15/2022	201000
326A10003	01424C	\$30,000	\$132,663	\$162,663	4/14/2022	157500
326A102	01424C	\$30,000	\$160,037	\$190,037	3/4/2021	185000
326A10801	01424C	\$30,000	\$158,087	\$188,087	6/21/2022	185000
326A10902	01424C	\$30,000	\$169,090	\$199,090	5/31/2022	191500

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
326A11704	01424C	\$30,000	\$121,455	\$151,455	9/7/2022	150000
326A11709	01424C	\$30,000	\$123,528	\$153,528	8/11/2021	158000
326A121	01424C	\$30,000	\$151,480	\$181,480	2/28/2022	182000
326A134	01424C	\$36,000	\$216,477	\$252,477	2/28/2022	239000
326A138	01424C	\$30,000	\$208,889	\$238,889	4/30/2021	237000
326A152	01424C	\$33,500	\$129,597	\$163,097	5/6/2022	163500
326A153	01424C	\$33,500	\$146,854	\$180,354	11/18/2021	187000
326A167	01424C	\$34,500	\$185,357	\$219,857	6/7/2021	210000
326A169	01424C	\$34,500	\$283,652	\$318,152	5/13/2022	338000
326A179	01426	\$34,500	\$282,312	\$316,812	2/4/2021	265000
326A186	01426	\$34,500	\$253,371	\$287,871	2/15/2022	287000
326B215	01426A	\$36,500	\$363,049	\$399,549	5/16/2022	390000
326B224	01426A	\$36,500	\$242,873	\$279,373	1/28/2022	270000
326B225	01426A	\$36,500	\$343,636	\$380,136	7/8/2022	399000
326B231	01426A	\$36,500	\$307,527	\$344,027	3/26/2021	290000
326C002	01421E	\$28,000	\$196,079	\$224,079	3/1/2022	213000
326C006	01421E	\$28,000	\$193,459	\$221,459	5/6/2021	210000
326D008	01421A	\$8,000	\$171,972	\$179,972	11/30/2021	185500
326D013	01421A	\$8,000	\$170,256	\$178,256	6/24/2021	165000
326D019	01421A	\$8,000	\$199,365	\$207,365	8/18/2022	200000
326D022	01421A	\$8,000	\$192,439	\$200,439	8/4/2022	208000
326D026	01421A	\$8,000	\$196,357	\$204,357	8/17/2022	190500
326E016	01421E	\$28,000	\$225,153	\$253,153	3/7/2022	237000
326E038	01421E	\$28,000	\$186,976	\$214,976	12/1/2021	240000
326E068	01421E	\$28,000	\$191,402	\$219,402	3/25/2022	215000
326E074	01421E	\$28,000	\$257,698	\$285,698	6/28/2022	298000
326E082	01421E	\$28,000	\$229,060	\$257,060	5/26/2022	275000
326E085	01421E	\$28,000	\$207,150	\$235,150	6/15/2022	240000
326E086	01421E	\$28,000	\$224,650	\$252,650	8/12/2021	234500
326E093	01421A	\$8,000	\$173,087	\$181,087	2/14/2022	183500
326F007	01421D	\$45,000	\$504,679	\$549,679	6/16/2022	540000
326G022	01421D	\$45,000	\$396,311	\$441,311	5/18/2021	405000
326H058	01421D	\$45,000	\$546,516	\$591,516	11/17/2021	600000
326I002	01421D	\$45,000	\$468,385	\$513,385	3/31/2021	440000
326I056	01421D	\$45,000	\$798,817	\$843,817	7/29/2022	825000
326J012	01421D	\$45,000	\$437,314	\$482,314	11/9/2021	415000
326J026	01421D	\$45,000	\$402,417	\$447,417	11/30/2021	415000
326J036	01421D	\$54,500	\$431,221	\$485,721	3/11/2022	475000
326L005	01421D	\$54,500	\$743,485	\$797,985	8/30/2021	735000
326M007	01421D	\$54,500	\$784,490	\$838,990	4/29/2022	829000
326M009	01421D	\$54,500	\$716,678	\$771,178	6/15/2022	768000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
327A060	01424D	\$0	\$186,809	\$186,809	10/27/2021	157000
327B083	01424D	\$0	\$150,009	\$150,009	4/13/2022	160000
327B091	01424D	\$0	\$161,105	\$161,105	7/29/2022	170000
327B093	01424D	\$0	\$147,718	\$147,718	6/16/2021	137000
327C103	01424D	\$0	\$168,721	\$168,721	9/8/2022	181000
327C109	01424C	\$0	\$192,421	\$192,421	5/17/2022	195500
327C128	01424C	\$0	\$160,757	\$160,757	7/14/2022	172500
328 023	01407	\$41,144	\$111,003	\$152,147	1/12/2021	150000
328 026	01418	\$40,170	\$136,856	\$177,026	9/17/2021	180000
328 135	01401	\$40,020	\$94,309	\$134,329	5/10/2022	125000
328C081	01418B	\$32,000	\$232,622	\$264,622	1/7/2022	260000
328D131	01418B	\$38,400	\$316,018	\$354,418	2/14/2022	315000
329 057	01421	\$35,535	\$239,438	\$274,973	11/29/2021	250500
329B083	01429B	\$32,000	\$205,151	\$237,151	5/26/2021	210000
329B089	01429B	\$32,000	\$226,976	\$258,976	3/15/2022	287500
329B095	01429B	\$32,000	\$154,169	\$186,169	4/23/2021	165000
329B162	01429B	\$32,000	\$199,309	\$231,309	1/27/2021	225000
329C115	01429B	\$32,000	\$216,887	\$248,887	1/19/2021	217000
329C178	01429B	\$32,000	\$160,827	\$192,827	2/15/2021	215000
329C272	01429B	\$32,000	\$184,720	\$216,720	7/29/2021	240000
329C282	01429B	\$32,000	\$331,521	\$363,521	9/1/2022	358000
329C319	01422	\$28,000	\$107,960	\$135,960	3/18/2021	148000
329C361	01429B	\$32,000	\$180,736	\$212,736	3/30/2021	217000
330 043	01421C	\$32,000	\$82,106	\$114,106	1/14/2021	124000
330 049	01421C	\$32,000	\$206,846	\$238,846	8/23/2021	260000
330 062	01421C	\$32,000	\$232,371	\$264,371	5/4/2021	250000
331 073	01424C	\$28,256	\$140,353	\$168,609	9/3/2021	180000
331A092	01418	\$62,830	\$141,569	\$204,399	1/29/2021	187000
332 017	01424C	\$32,330	\$142,334	\$174,664	1/15/2021	175000
332 045	01424C	\$27,600	\$282,193	\$309,793	9/1/2022	320000
332 048	01424C	\$23,730	\$176,472	\$200,202	5/3/2021	215000
332 082	01424C	\$39,600	\$272,735	\$312,335	1/25/2021	277000
333 030	01424C	\$30,300	\$210,312	\$240,612	11/9/2021	225000
333 060	01424C	\$23,230	\$191,389	\$214,619	6/25/2021	179500
333 071	01424C	\$30,000	\$332,387	\$362,387	6/21/2022	360000
333 072	01424C	\$32,725	\$286,620	\$319,345	7/7/2022	322500
334C100	01434	\$30,000	\$158,684	\$188,684	6/9/2021	168000
334C150	01434	\$30,000	\$120,385	\$150,385	4/30/2021	155000
334C151	01434	\$30,000	\$206,116	\$236,116	11/23/2021	235000
334C206	01434	\$30,000	\$161,739	\$191,739	2/23/2021	198500
334D088	01434B	\$28,500	\$143,680	\$172,180	2/18/2021	145000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
334D137	01434B	\$28,500	\$215,780	\$244,280	3/24/2021	226000
334E048	01407	\$30,000	\$288,630	\$318,630	9/8/2022	269000
334E050	01407	\$30,000	\$324,917	\$354,917	4/8/2022	365000
334E055	01407	\$30,000	\$302,552	\$332,552	8/12/2022	276500
335 002	01424C	\$25,250	\$122,967	\$148,217	10/29/2021	135000
335 021	01424C	\$20,700	\$76,923	\$97,623	6/11/2021	85000
335 031	01424C	\$22,230	\$85,481	\$107,711	9/17/2021	118500
335 069	01420C	\$24,578	\$166,763	\$191,341	4/1/2021	165000
335 071	01424C	\$36,520	\$177,632	\$214,152	11/19/2021	195000
335 091	01424C	\$26,775	\$276,363	\$303,138	5/5/2022	320000
335 095	01424C	\$27,553	\$194,319	\$221,872	1/12/2022	215000
335 096	01420C	\$24,000	\$157,167	\$181,167	6/30/2021	177500
335A001C	01435A	\$0	\$88,989	\$88,989	1/10/2022	80000
335A001H	01435A	\$0	\$89,178	\$89,178	6/10/2022	90000
335A002B	01435A	\$0	\$83,678	\$83,678	7/20/2021	76500
335A002D	01435A	\$0	\$89,178	\$89,178	6/7/2022	95000
335A002J	01435A	\$0	\$96,045	\$96,045	6/2/2022	94500
335A002K	01435A	\$0	\$83,678	\$83,678	9/22/2021	80000
335A002M	01435A	\$0	\$106,539	\$106,539	2/15/2022	107500
335A003H	01435A	\$0	\$89,178	\$89,178	8/30/2022	100000
335A003I	01435A	\$0	\$89,178	\$89,178	4/28/2022	88000
335A003M	01435A	\$0	\$67,297	\$67,297	8/6/2021	64500
335A004I	01435A	\$0	\$89,178	\$89,178	7/29/2022	96000
335A006E	01435A	\$0	\$71,453	\$71,453	11/15/2021	65000
335A501	01435A	\$0	\$123,171	\$123,171	9/13/2021	117000
335A503	01435A	\$0	\$123,032	\$123,032	11/19/2021	115000
335A808U	01435A	\$0	\$105,272	\$105,272	11/4/2021	90000
350 063	00401C	\$28,500	\$255,544	\$284,044	7/19/2022	275000
350 089	00401F	\$26,000	\$132,956	\$158,956	4/29/2021	155000
350 107	00401C	\$28,500	\$118,934	\$147,434	11/19/2021	160000
350 111	00401F	\$26,000	\$228,954	\$254,954	3/26/2021	220000
350 135	00401C	\$28,500	\$108,098	\$136,598	1/20/2021	127000
350 162	00401F	\$26,000	\$187,238	\$213,238	6/11/2021	200000
350 173	00401F	\$26,000	\$189,318	\$215,318	12/14/2021	240000
350A165	00404A	\$30,000	\$135,373	\$165,373	4/19/2021	185000
351 026	00402D	\$26,000	\$132,451	\$158,451	4/2/2021	153500
351 049	00402	\$26,000	\$118,964	\$144,964	4/26/2021	125000
351 058	00402A	\$28,500	\$121,035	\$149,535	7/29/2021	155000
351 05801	00402A	\$28,500	\$124,921	\$153,421	3/2/2021	165000
351 110	00402	\$26,000	\$104,003	\$130,003	6/9/2021	143500
351 133	00402	\$20,000	\$161,486	\$181,486	11/23/2021	204000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
351 134	00402	\$20,000	\$161,486	\$181,486	11/12/2021	189000
351 137	00402	\$20,000	\$161,486	\$181,486	11/2/2021	185000
351A010	00402D	\$30,000	\$299,111	\$329,111	3/30/2021	301000
352 011	00401C	\$31,350	\$238,839	\$270,189	11/4/2021	265000
353 086	00403D	\$71,383	\$181,260	\$252,643	2/9/2022	229000
353 225	00403D	\$32,718	\$252,459	\$285,177	8/23/2021	295000
353 226	00403D	\$88,875	\$203,140	\$292,015	2/16/2022	315000
353C006	00403W	\$46,500	\$291,138	\$337,638	10/29/2021	289000
353C036	00403W	\$30,000	\$322,729	\$352,729	3/16/2022	385000
353F019	00401	\$37,000	\$222,291	\$259,291	4/20/2021	220000
353F022	00401	\$40,700	\$219,385	\$260,085	3/23/2021	240000
353F050	00401	\$37,000	\$252,489	\$289,489	10/29/2021	322500
353H136	00403J	\$35,000	\$292,954	\$327,954	2/28/2022	330000
353H139	00403J	\$35,000	\$365,025	\$400,025	1/4/2022	425000
353I083	00403E	\$46,500	\$372,564	\$419,064	9/27/2022	400000
354 027	00404D	\$60,074	\$132,398	\$192,472	11/23/2021	210000
354 188	00404D	\$70,419	\$198,911	\$269,330	8/27/2021	240500
354B102	00404E	\$30,000	\$354,673	\$384,673	8/8/2022	410000
354B105	00404E	\$30,000	\$364,514	\$394,514	10/12/2021	366000
354B106	00404E	\$30,000	\$209,550	\$239,550	8/20/2021	259000
354B126	00404A	\$28,500	\$165,653	\$194,153	6/8/2021	185000
355A065	00401A	\$32,000	\$299,249	\$331,249	8/24/2022	346000
355B039	00405	\$33,000	\$263,240	\$296,240	8/26/2022	296500
356 072	00406B	\$28,600	\$172,741	\$201,341	3/4/2022	175000
356 128	00431	\$67,256	\$132,717	\$199,973	4/13/2022	219000
356 140	00406B	\$26,000	\$181,212	\$207,212	9/3/2021	197000
356 218	00406C	\$33,000	\$264,875	\$297,875	5/28/2021	286000
356 230	00406C	\$33,000	\$340,515	\$373,515	8/11/2022	390000
356 293	00406B	\$32,214	\$213,192	\$245,406	10/7/2021	216500
356A014	00406	\$32,000	\$156,061	\$188,061	8/12/2022	200000
356A019	00403D	\$57,000	\$154,569	\$211,569	11/2/2021	185000
356A02505	00403D	\$28,500	\$117,420	\$145,920	4/15/2021	160000
356A034	00403D	\$42,750	\$195,506	\$238,256	7/7/2022	245000
356A040	00403D	\$34,200	\$191,673	\$225,873	10/1/2021	225000
356B05904	00403F	\$28,500	\$162,825	\$191,325	5/28/2021	210000
356B05906	00403F	\$57,000	\$240,822	\$297,822	5/7/2021	255000
356C203	00406D	\$28,500	\$243,218	\$271,718	12/29/2021	270000
356D268	00406F	\$30,000	\$212,832	\$242,832	11/5/2021	270000
357E327	00430	\$52,000	\$596,563	\$648,563	8/12/2022	590000
357E342	00430	\$62,400	\$605,664	\$668,064	1/7/2022	615000
357G373	00403C	\$30,000	\$179,457	\$209,457	8/3/2021	221000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
357G379	00403C	\$30,000	\$216,604	\$246,604	6/8/2021	227000
358 016	00406	\$44,606	\$9,136	\$53,742	5/13/2022	45000
359A002	00409	\$35,000	\$260,874	\$295,874	10/22/2021	329000
359A007	00409	\$38,500	\$252,895	\$291,395	6/16/2021	265000
359A010	00409	\$35,000	\$241,121	\$276,121	7/1/2021	265000
359C018	00409	\$35,000	\$265,766	\$300,766	7/21/2021	310500
359C027	00409	\$84,088	\$494,320	\$578,408	3/31/2022	599000
359E031	00409	\$33,000	\$138,899	\$171,899	1/15/2021	160000
359E033	00409	\$30,000	\$148,539	\$178,539	3/14/2022	165000
359F001	00409	\$33,000	\$96,740	\$129,740	3/8/2021	136000
359F003	00409	\$30,000	\$209,938	\$239,938	10/7/2021	225000
359I121	00409	\$30,000	\$185,839	\$215,839	1/8/2021	195000
359I135	00409	\$30,000	\$231,553	\$261,553	4/18/2022	276000
359K031	00420	\$28,000	\$198,529	\$226,529	3/1/2021	225000
359K032	00420	\$28,000	\$209,747	\$237,747	6/30/2021	239000
359K033	00420	\$28,000	\$204,995	\$232,995	3/16/2021	225000
360 026	00410A	\$49,238	\$247,030	\$296,268	12/22/2021	290000
360 092A	00406	\$131,575	\$101,653	\$233,228	12/10/2021	215000
360B031	00410	\$34,000	\$256,905	\$290,905	5/20/2021	245000
360B032	00410	\$34,000	\$288,266	\$322,266	6/16/2021	302000
361 011	00411	\$36,400	\$110,695	\$147,095	12/8/2021	150000
361 012	00411	\$49,138	\$140,854	\$189,992	1/20/2022	210000
361 095	00407	\$32,319	\$203,906	\$236,225	11/3/2021	230000
361A007	00411A	\$34,000	\$195,519	\$229,519	2/18/2022	246000
361A023	00411A	\$34,000	\$174,339	\$208,339	12/13/2021	229000
361B002	00411A	\$37,400	\$184,000	\$221,400	8/25/2022	245000
361B011	00411A	\$37,400	\$176,460	\$213,860	7/26/2021	235000
361B031	00411A	\$34,000	\$156,851	\$190,851	3/18/2021	185000
361B033	00411A	\$37,400	\$176,438	\$213,838	6/30/2022	225000
361B037	00411A	\$34,000	\$186,296	\$220,296	7/18/2022	225000
362 02901	00401C	\$28,500	\$153,643	\$182,143	4/6/2021	196000
362 091	00404	\$28,500	\$72,558	\$101,058	1/6/2022	112000
362 099	00404	\$28,500	\$134,529	\$163,029	7/14/2021	165000
362 116	00404C	\$26,000	\$111,072	\$137,072	7/22/2022	140000
362 134	00412	\$26,000	\$90,276	\$116,276	4/4/2022	119000
362 177	00403D	\$35,625	\$188,486	\$224,111	6/4/2021	210000
362 19101	00403D	\$25,650	\$147,349	\$172,999	3/2/2021	155000
362 21201	00403D	\$28,500	\$112,404	\$140,904	4/21/2022	150000
362 272	00403D	\$28,500	\$168,541	\$197,041	7/22/2021	210000
362 335	00403D	\$28,928	\$286,218	\$315,146	5/9/2022	300000
362 337	00404	\$26,000	\$192,603	\$218,603	4/22/2021	219000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
363 009	00402D	\$26,000	\$162,659	\$188,659	5/18/2021	199000
363 083	00402D	\$26,000	\$207,884	\$233,884	4/8/2022	258000
363 112	00407	\$65,800	\$406,344	\$472,144	10/1/2021	415000
363 155	00499	\$21,000	\$159,584	\$180,584	4/29/2021	184000
363 167	00409	\$46,020	\$322,032	\$368,052	8/30/2021	390000
364 016	00403D	\$47,025	\$137,401	\$184,426	3/23/2022	185000
364 022	00403D	\$45,600	\$165,191	\$210,791	2/16/2022	235000
364 060	00403D	\$62,700	\$258,066	\$320,766	3/15/2021	295000
364 103	00414A	\$26,000	\$149,512	\$175,512	8/31/2022	190000
364 115	00414A	\$26,000	\$155,740	\$181,740	4/1/2022	205000
364 120	00414	\$30,000	\$366,450	\$396,450	6/7/2021	365000
364 151	00412B	\$41,944	\$133,269	\$175,213	2/10/2022	170000
364 154	00414A	\$39,000	\$316,881	\$355,881	11/9/2021	336500
365 060	00404C	\$26,000	\$287,311	\$313,311	10/1/2021	295000
365 070	00404C	\$33,000	\$288,353	\$321,353	9/14/2022	324000
365 086	00404C	\$30,000	\$247,777	\$277,777	2/24/2022	305000
365 087	00404C	\$30,000	\$243,266	\$273,266	3/23/2022	285000
365 108	00404C	\$30,000	\$454,414	\$484,414	3/28/2022	475000
365 116	00404C	\$26,000	\$143,232	\$169,232	3/21/2022	160000
365D054	00404C	\$28,500	\$196,010	\$224,510	4/9/2021	196500
365D057	00404C	\$28,500	\$175,339	\$203,839	8/25/2021	225000
365D060	00404C	\$28,500	\$125,184	\$153,684	6/15/2022	130000
368 036	00406	\$62,702	\$22,847	\$85,549	10/1/2021	72000
368 113	00406	\$82,813	\$424,911	\$507,724	3/30/2022	490000
369 071	00417	\$31,857	\$55,404	\$87,261	2/23/2022	80000
370 009	00420	\$87,200	\$228,394	\$315,594	7/27/2022	355000
371 100	00409	\$27,600	\$141,252	\$168,852	2/15/2022	190000
371A136	00430	\$52,000	\$457,503	\$509,503	9/7/2022	533000
371A139	00409	\$29,400	\$198,008	\$227,408	7/2/2021	232500
371A156	00409	\$26,600	\$213,836	\$240,436	1/13/2021	200000
371B142	00430	\$57,200	\$358,656	\$415,856	2/9/2021	360000
371B154	00430	\$57,200	\$581,291	\$638,491	8/31/2022	560000
372 016	00406	\$49,138	\$255,416	\$304,554	10/6/2021	260000
372 082	00422	\$22,100	\$44,518	\$66,618	1/10/2022	72000
372A122	00403F	\$30,163	\$188,190	\$218,353	8/31/2022	246000
372B044	00406F	\$30,000	\$216,964	\$246,964	12/22/2021	250000
372B131	00406F	\$45,000	\$214,458	\$259,458	7/7/2022	254000
372C165	00406	\$32,000	\$302,887	\$334,887	4/29/2022	375000
372D001	00411A	\$34,000	\$263,365	\$297,365	8/2/2021	325000
372D004	00411A	\$34,000	\$296,819	\$330,819	9/28/2022	335000
372D008	00411A	\$34,000	\$246,148	\$280,148	6/3/2021	245000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
372D009	00411A	\$34,000	\$291,372	\$325,372	9/23/2021	290000
372D023	00411A	\$34,000	\$309,817	\$343,817	4/8/2022	375000
372E005	00411A	\$34,000	\$312,123	\$346,123	12/1/2021	358000
372E007	00411A	\$34,000	\$312,821	\$346,821	2/9/2022	383000
372E021	00411A	\$34,000	\$339,223	\$373,223	2/10/2022	380000
372F013	00411A	\$34,000	\$308,016	\$342,016	3/16/2022	380000
372F022	00411A	\$34,000	\$311,306	\$345,306	11/29/2021	361000
372F023	00411A	\$34,000	\$310,845	\$344,845	1/3/2022	356000
372F029	00411A	\$34,000	\$309,797	\$343,797	5/4/2022	371500
372F034	00411A	\$34,000	\$306,607	\$340,607	10/15/2021	290000
372F044	00411A	\$34,000	\$314,910	\$348,910	7/5/2022	358000
372F051	00411A	\$34,000	\$307,558	\$341,558	12/29/2021	317000
373 018	00409	\$29,820	\$341,683	\$371,503	11/23/2021	380000
374 003	00417	\$153,976	\$296,499	\$450,475	2/25/2022	473500
374 077	00417	\$95,180	\$283,179	\$378,359	3/16/2022	382000
374 095	00417	\$150,068	\$363,074	\$513,142	2/28/2022	455000
374A064	00424	\$27,500	\$190,195	\$217,695	6/22/2021	189000
375 025	00409A	\$99,007	\$296,021	\$395,028	7/15/2022	375000
375 102	00429	\$33,150	\$76,470	\$109,620	8/24/2021	119000
378 054	00417	\$48,050	\$328,052	\$376,102	5/11/2021	340000
378 058	00417	\$35,000	\$105,254	\$140,254	7/16/2021	150000
378 078	00417	\$61,642	\$223,426	\$285,068	8/2/2021	310000
378B013	00417	\$32,000	\$97,365	\$129,365	7/29/2022	116000
379 129	00417	\$38,150	\$208,533	\$246,683	5/12/2022	273500
381 015	00417	\$242,119	\$196,674	\$245,344	7/2/2021	275000
381 018	00417	\$323,336	\$166,770	\$490,106	7/26/2022	550000
381 023	00417	\$146,276	\$146,574	\$292,850	8/9/2022	310000
381 036	00417	\$35,000	\$179,801	\$214,801	3/16/2021	215000
381 074	00404E	\$25,500	\$26,097	\$51,597	12/16/2021	43000
382 047	00417	\$103,023	\$160,629	\$263,652	2/4/2021	220000
382 055	00417	\$70,000	\$549,664	\$619,664	8/22/2022	685000
385 040	00417	\$126,695	\$959,277	\$1,085,972	8/11/2022	970000
386A001	00417B	\$26,500	\$77,096	\$103,596	3/18/2021	110000
387 037	00417	\$85,315	\$57,857	\$143,172	4/26/2022	128000
388 033	00406	\$46,615	\$67,798	\$114,413	4/15/2021	115000
3881048	00402D	\$27,048	\$186,593	\$213,641	5/6/2021	240000
402 003	00502A	\$25,599	\$18,750	\$44,349	11/23/2021	38500
403B077	00503D	\$25,000	\$244,995	\$269,995	10/1/2021	271500
403C118	00503E	\$29,000	\$221,249	\$250,249	1/7/2022	268000
403C151	00503E	\$29,000	\$277,087	\$306,087	3/11/2021	270000
403C155	00503E	\$29,000	\$268,548	\$297,548	2/26/2021	257000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
403D022	00502	\$32,000	\$250,111	\$282,111	3/1/2021	257500
403D025	00502	\$32,000	\$289,587	\$321,587	7/2/2021	320000
403D042	00502	\$32,000	\$250,814	\$282,814	2/15/2022	269500
403D049	00502	\$32,000	\$229,979	\$261,979	3/2/2021	270000
403D066	00502	\$32,000	\$264,834	\$296,834	2/11/2021	270000
403E012	00501F	\$34,000	\$222,027	\$256,027	8/31/2021	272000
403F005	00501F	\$34,000	\$220,302	\$254,302	9/1/2021	285000
403F006	00501F	\$34,000	\$285,093	\$319,093	5/21/2021	310000
403F020	00501F	\$34,000	\$260,711	\$294,711	8/5/2022	322500
403F021	00501F	\$34,000	\$257,189	\$291,189	4/14/2022	307000
403F026	00501F	\$34,000	\$260,562	\$294,562	2/18/2021	300000
403F031	00501F	\$34,000	\$225,858	\$259,858	6/2/2021	250000
403F043	00501F	\$34,000	\$214,148	\$248,148	2/22/2022	267000
403F047	00501F	\$34,000	\$239,742	\$273,742	7/14/2021	260000
403G214	00501F	\$34,000	\$306,764	\$340,764	9/8/2021	300000
403G218	00501F	\$34,000	\$321,257	\$355,257	9/16/2022	350000
403G221	00501F	\$34,000	\$224,824	\$258,824	6/2/2021	260000
403G233	00501F	\$34,000	\$248,896	\$282,896	8/16/2021	260000
403H001	00501F	\$34,000	\$296,565	\$330,565	3/1/2022	305000
403I010	00501F	\$34,000	\$321,968	\$355,968	6/10/2021	300000
403J008	00501F	\$34,000	\$357,924	\$391,924	12/9/2021	350000
403L008	00501F	\$34,000	\$348,717	\$382,717	4/27/2022	372000
403L016	00501F	\$34,000	\$345,785	\$379,785	9/30/2021	338000
403L029	00501F	\$34,000	\$392,709	\$426,709	6/4/2021	383500
403L032	00501F	\$34,000	\$397,453	\$431,453	9/8/2021	373000
403L034	00501F	\$34,000	\$446,798	\$480,798	4/29/2021	461500
403L035	00501F	\$34,000	\$439,211	\$473,211	4/15/2021	451000
403L036	00501F	\$34,000	\$377,810	\$411,810	5/23/2022	405500
403L038	00501F	\$34,000	\$307,738	\$341,738	12/29/2021	302500
403L047	00501F	\$34,000	\$328,926	\$362,926	10/12/2021	324500
403L054	00501F	\$34,000	\$348,705	\$382,705	8/4/2021	362500
403L055	00501F	\$34,000	\$349,286	\$383,286	1/12/2022	342500
403L057	00501F	\$34,000	\$356,191	\$390,191	11/30/2021	334500
403L059	00501F	\$34,000	\$313,344	\$347,344	10/26/2021	313500
403L060	00501F	\$34,000	\$330,621	\$364,621	1/28/2022	337500
403L062	00501F	\$34,000	\$314,347	\$348,347	8/1/2022	360000
403L063	00501F	\$34,000	\$320,648	\$354,648	3/16/2022	315000
403L064	00501F	\$34,000	\$330,964	\$364,964	8/6/2021	312500
404 021	00502	\$94,543	\$96,730	\$191,273	5/6/2022	185000
404 050	00502	\$58,010	\$96,115	\$154,125	7/29/2021	148000
404 067	00502	\$58,544	\$242,254	\$300,798	4/1/2022	305000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
404A112	00502	\$26,500	\$254,690	\$281,190	4/16/2021	250000
404B006	00501G	\$34,000	\$225,411	\$259,411	2/25/2021	230000
404B019	00501G	\$34,000	\$239,192	\$273,192	4/14/2021	232000
404B028	00501G	\$34,000	\$246,820	\$280,820	1/4/2021	238000
404B034	00501G	\$34,000	\$237,979	\$271,979	1/13/2021	235000
404B037	00501G	\$34,000	\$237,979	\$271,979	3/4/2021	231000
404B038	00501G	\$34,000	\$237,979	\$271,979	1/4/2021	226000
404B039	00501G	\$34,000	\$225,411	\$259,411	3/8/2021	234000
404B041	00501G	\$34,000	\$206,410	\$240,410	1/4/2021	216000
404B043	00501G	\$34,000	\$239,192	\$273,192	2/15/2021	227000
404B044	00501G	\$34,000	\$248,079	\$282,079	3/2/2021	242000
404B046	00501G	\$34,000	\$207,463	\$241,463	3/29/2021	220000
404B047	00501G	\$34,000	\$239,192	\$273,192	4/5/2021	231000
404B050	00501G	\$34,000	\$207,463	\$241,463	4/9/2021	222000
404B051	00501G	\$34,000	\$226,559	\$260,559	4/13/2021	234000
404B055	00501G	\$34,000	\$206,410	\$240,410	1/4/2021	205000
404B056	00501G	\$34,000	\$225,411	\$259,411	3/23/2021	236000
404C002	00501G	\$34,000	\$226,559	\$260,559	3/11/2021	235000
404C003	00501G	\$34,000	\$207,463	\$241,463	3/11/2021	220000
404C004	00501G	\$34,000	\$248,079	\$282,079	3/18/2021	242000
404C005	00501G	\$34,000	\$239,192	\$273,192	3/18/2021	232000
404C007	00501G	\$34,000	\$248,079	\$282,079	3/26/2021	243000
404C008	00501G	\$34,000	\$226,559	\$260,559	4/5/2021	236000
404C016	00501G	\$34,000	\$206,410	\$240,410	4/9/2021	225000
404C019	00501G	\$34,000	\$206,410	\$240,410	1/11/2021	218000
405B008	00505	\$32,500	\$441,044	\$473,544	2/24/2022	450000
405B011	00505	\$32,500	\$312,690	\$345,190	11/12/2021	380000
405C101	00505	\$32,500	\$223,727	\$256,227	8/26/2022	260000
405D098	00505	\$32,500	\$246,117	\$278,617	1/27/2021	250000
405D107	00505	\$32,500	\$264,038	\$296,538	11/19/2021	250000
405D108	00505	\$32,500	\$255,680	\$288,180	8/25/2021	290000
405E006	00505	\$32,000	\$339,612	\$371,612	8/18/2021	310000
405E007	00505	\$32,000	\$338,686	\$370,686	4/26/2022	400000
405E035	00505	\$32,000	\$345,479	\$377,479	8/1/2022	382000
405F011	00505	\$32,000	\$305,305	\$337,305	8/23/2022	365000
405F030	00505	\$32,000	\$247,285	\$279,285	8/16/2021	271500
406 024	00503C	\$67,080	\$196,893	\$263,973	7/30/2021	255000
406A039	00506B	\$26,000	\$174,464	\$200,464	6/28/2021	205000
406A083	00506B	\$26,000	\$200,029	\$226,029	11/4/2021	255000
406B136	00564	\$38,500	\$423,126	\$461,626	5/6/2022	440000
406B141	00564	\$38,500	\$388,292	\$426,792	4/8/2022	399000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
406C123	00564	\$38,500	\$423,889	\$462,389	10/28/2021	425000
406D114	00564	\$38,500	\$349,698	\$388,198	11/3/2021	365000
406E006	00564	\$38,500	\$364,219	\$402,719	6/2/2022	370000
409 050	00508A	\$46,811	\$213,609	\$260,420	8/16/2021	238500
410 091	00502B	\$19,125	\$79,519	\$98,644	7/8/2022	100000
410 116	00508A	\$53,138	\$177,440	\$230,578	2/22/2022	249000
411 001	00511A	\$52,000	\$300,022	\$352,022	5/21/2021	335000
411 191	00511A	\$21,370	\$230,937	\$252,307	11/15/2021	215000
411A126	00511B	\$49,491	\$1,400	\$50,891	3/11/2022	50000
411C012	00511A	\$26,000	\$222,887	\$248,887	3/23/2021	235000
411C033	00511A	\$28,600	\$285,575	\$314,175	9/9/2021	335000
412 086	00512	\$23,794	\$128,645	\$152,439	3/23/2022	145000
412 095	00512A	\$31,469	\$248,410	\$279,879	6/24/2022	285000
412 097	00512	\$26,500	\$428,881	\$455,381	5/2/2022	440000
412 324	00512	\$34,721	\$222,972	\$257,693	9/10/2021	220000
412A125	00513	\$26,250	\$209,588	\$235,838	10/21/2021	250000
412A129	00513	\$40,000	\$401,024	\$441,024	4/22/2021	397000
412B147	00512B	\$26,500	\$195,923	\$222,423	6/23/2022	250000
412B199	00512B	\$26,500	\$218,389	\$244,889	3/12/2021	263000
412B207	00512B	\$26,500	\$143,966	\$170,466	6/15/2021	152000
413 016	00513	\$30,000	\$283,484	\$313,484	9/23/2022	320000
413 061	00513	\$25,000	\$336,737	\$361,737	10/7/2021	390000
413 073	00513	\$25,000	\$324,195	\$349,195	8/31/2022	327500
413 077	00513	\$18,750	\$223,940	\$242,690	6/23/2021	259000
413 117	00513	\$25,000	\$163,472	\$188,472	7/1/2022	190000
413 181	00513	\$25,000	\$93,912	\$118,912	9/28/2021	130000
414 113	00502	\$32,915	\$63,584	\$96,499	10/6/2022	108000
415 036	00515	\$60,545	\$97,284	\$157,829	5/5/2022	173500
415 097	00502	\$24,690	\$120,356	\$145,046	3/8/2021	155000
415 145	00502	\$22,617	\$79,586	\$102,203	5/11/2022	115000
415B039	00515	\$28,500	\$266,661	\$295,161	2/3/2021	255000
415B044	00515	\$28,500	\$298,564	\$327,064	8/4/2021	310000
416 007	00508A	\$82,770	\$193,726	\$276,496	8/4/2022	301000
416C124	00516D	\$21,866	\$419,634	\$441,500	7/29/2022	425000
417B126	00516D	\$41,608	\$132,376	\$173,984	2/18/2022	177000
417B139	00516D	\$34,650	\$125,384	\$160,034	2/2/2022	170000
418 011	00515	\$190,801	\$852,164	\$1,042,965	9/1/2022	1102500
418A124	00515	\$31,500	\$318,580	\$350,080	12/29/2021	315000
419 056	00512	\$65,327	\$65,130	\$130,457	9/23/2022	140000
419 108	00506B	\$26,000	\$147,080	\$173,080	7/5/2022	179000
419 112	00512	\$22,877	\$197,114	\$219,991	4/9/2021	200000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
419 235	00512	\$23,426	\$231,001	\$254,427	12/29/2021	249500
419 236	00512	\$21,200	\$237,000	\$258,200	3/2/2022	269000
419 267	00512	\$33,286	\$58,820	\$92,106	9/24/2021	81500
419 278	00512	\$24,078	\$224,330	\$248,408	6/11/2021	243000
419 279	00512	\$24,078	\$220,217	\$244,295	9/3/2021	245000
419 280	00512	\$24,078	\$285,599	\$309,677	4/20/2021	259500
419 281	00512	\$36,325	\$180,944	\$217,269	4/12/2021	202500
419 284	00512	\$22,287	\$238,460	\$260,747	11/30/2021	262000
419A004	00512B	\$28,500	\$293,927	\$322,427	2/17/2022	350000
419A019	00512B	\$28,500	\$335,609	\$364,109	9/6/2022	365000
419B007	00512	\$28,000	\$283,958	\$311,958	3/24/2021	269500
419B010	00512	\$28,000	\$309,648	\$337,648	6/7/2021	305000
419B021	00512	\$28,000	\$297,214	\$325,214	7/29/2022	330000
419B025	00512	\$30,800	\$226,130	\$256,930	10/20/2021	285000
419B026	00512	\$28,000	\$324,871	\$352,871	8/31/2022	388000
419B028	00512	\$56,380	\$4,098	\$60,478	8/23/2021	60000
420 043	00520	\$65,222	\$274,014	\$339,236	7/12/2022	365000
420 245	00520	\$75,030	\$627,653	\$702,683	9/28/2022	690000
420 266	00520	\$24,170	\$274,248	\$298,418	10/12/2021	310000
420 305	00520	\$30,420	\$178,410	\$208,830	9/13/2021	235000
420 306	00520	\$25,735	\$321,987	\$347,722	7/12/2022	310000
420D037	00520	\$33,000	\$362,085	\$395,085	3/24/2021	332000
420D038	00520	\$33,000	\$280,166	\$313,166	8/4/2021	308000
420D039	00520	\$33,000	\$386,707	\$419,707	4/26/2021	440000
421 056	00520	\$112,316	\$157,907	\$270,223	6/14/2021	280000
421 076	00520	\$35,360	\$182,254	\$217,614	3/17/2021	207500
421C123	00520	\$26,780	\$151,743	\$178,523	3/26/2021	190000
422 203	00563A	\$99,080	\$379,984	\$479,064	1/18/2022	475000
422D197	00563A	\$35,500	\$121,305	\$156,805	3/3/2022	166000
422E177	00515	\$28,500	\$200,788	\$229,288	6/30/2021	240000
423 002	00563A	\$42,969	\$182,739	\$225,708	1/4/2022	244000
423 292	00515	\$30,395	\$340,534	\$370,929	7/13/2021	350000
423 300	00563A	\$40,781	\$258,690	\$299,471	2/18/2022	300000
423 316	00563C	\$28,000	\$397,640	\$425,640	1/6/2021	385000
424C061	00502	\$41,500	\$369,968	\$411,468	1/21/2021	369000
425 014	00525	\$48,060	\$250,131	\$298,191	6/13/2022	327000
425 017	00525	\$34,137	\$44,261	\$78,398	2/25/2021	75000
425 121	00525	\$28,600	\$418,124	\$446,724	5/6/2022	446000
426B114	00563A	\$24,225	\$45,030	\$69,255	9/23/2022	78000
426B122	00563A	\$24,225	\$57,463	\$81,688	4/13/2022	76000
426C104	00563A	\$22,000	\$94,454	\$116,454	4/19/2022	125000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
429 039	00502	\$75,030	\$474,606	\$549,636	2/16/2022	545000
430 032	00502	\$103,053	\$72,730	\$175,783	6/24/2022	180000
430 110	00502	\$37,153	\$530,620	\$567,773	9/9/2022	515000
430 125	00502	\$100,000	\$418,980	\$518,980	5/28/2021	475000
430 131	00530	\$42,460	\$659,477	\$701,937	5/5/2022	701000
430B027	00502	\$100,000	\$526,427	\$626,427	4/21/2022	625000
430C011	00502	\$48,750	\$911,787	\$960,537	9/7/2022	995000
431A031	00525	\$61,123	\$129,874	\$190,997	8/9/2022	174000
431B006	00525	\$37,000	\$401,989	\$438,989	9/28/2021	440000
431C058	00525	\$37,000	\$387,120	\$424,120	11/16/2021	465500
433 041	00533	\$63,365	\$531,827	\$595,192	6/28/2021	495000
436 028	00525	\$175,000	\$600,133	\$775,133	11/30/2021	775000
437 043	00525	\$37,000	\$431,567	\$468,567	10/25/2021	415000
450B001	00650B	\$31,500	\$213,600	\$245,100	10/15/2021	230000
450B002	00650B	\$31,500	\$213,600	\$245,100	1/28/2022	270000
450B011	00650B	\$31,500	\$208,514	\$240,014	1/13/2021	235000
450C011	00650B	\$31,500	\$238,769	\$270,269	1/29/2021	246000
450D030	00650B	\$31,500	\$244,256	\$275,756	10/6/2022	295000
451 022	00652	\$30,341	\$216,010	\$246,351	3/30/2022	257500
451 112	00651	\$28,000	\$44,447	\$72,447	3/25/2022	75000
453 007	00652	\$49,311	\$100,127	\$149,438	9/21/2021	135000
453 038	00652	\$47,288	\$156,941	\$204,229	6/29/2021	186500
453 039	00652	\$31,792	\$137,797	\$169,589	9/20/2022	173000
453A065	00653	\$30,000	\$165,516	\$195,516	8/13/2021	212000
453A092	00653	\$30,000	\$154,582	\$184,582	11/29/2021	205000
453A093	00653	\$30,000	\$149,508	\$179,508	1/5/2022	200000
454 069	00652	\$32,653	\$111,066	\$143,719	9/19/2022	154000
455A091	00652A	\$37,500	\$227,862	\$265,362	5/5/2021	244000
456 015	00652A	\$31,396	\$132,254	\$163,650	2/16/2021	165000
456 115	00652A	\$25,500	\$121,052	\$146,552	3/3/2021	148000
456 151	00652A	\$77,011	\$47,178	\$124,189	7/21/2021	105000
458D017	00652A	\$44,000	\$411,750	\$455,750	3/24/2021	440000
458E001	00652A	\$44,000	\$435,400	\$479,400	7/5/2022	472000
458E007	00652A	\$44,000	\$368,888	\$412,888	7/30/2021	385000
458E009	00652A	\$44,000	\$445,323	\$489,323	10/28/2021	450000
458E011	00652A	\$44,000	\$390,732	\$434,732	9/1/2022	430000
458E012	00652A	\$44,000	\$405,294	\$449,294	9/12/2022	436000
458F004	00652A	\$48,400	\$506,009	\$554,409	6/10/2022	496000
458G039	00652A	\$44,000	\$485,939	\$529,939	6/29/2021	443000
458G049	00652A	\$52,800	\$424,474	\$477,274	1/11/2022	475000
459A068	00659B	\$30,000	\$244,393	\$274,393	8/11/2021	275000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
459A110	00659B	\$30,000	\$239,219	\$269,219	6/2/2021	248000
459B149	00659A	\$34,500	\$329,815	\$364,315	11/8/2021	360000
459B188	00659A	\$34,500	\$345,719	\$380,219	8/3/2022	400000
459B206	00659A	\$34,500	\$322,597	\$357,097	12/13/2021	345000
459E020	00652A	\$44,000	\$288,658	\$332,658	2/25/2021	278500
459F243	00652A	\$57,200	\$476,404	\$533,604	1/25/2022	454500
460 084	00660A	\$32,000	\$280,413	\$312,413	11/23/2021	290000
460 100	00660A	\$64,000	\$280,795	\$344,795	4/27/2021	306500
460 144	00653	\$34,500	\$368,978	\$403,478	2/17/2022	430000
461A024	00651B	\$38,561	\$175,488	\$214,049	2/16/2022	221000
461A041	00651B	\$28,763	\$141,360	\$170,123	4/18/2022	159000
461B160	00651C	\$28,000	\$125,713	\$153,713	10/7/2021	165000
462 022	00662	\$36,500	\$340,589	\$377,089	3/1/2021	320000
462 035	00662	\$36,500	\$295,202	\$331,702	3/11/2022	350000
462 047	00662	\$36,500	\$244,241	\$280,741	7/29/2022	315000
462 057	00662	\$36,500	\$233,146	\$269,646	8/2/2022	225000
462 086	00662	\$36,500	\$239,288	\$275,788	3/15/2021	285000
462 119	00662	\$36,500	\$320,858	\$357,358	1/13/2022	356500
462 125	00662	\$36,500	\$288,181	\$324,681	4/30/2021	350000
462 138	00662	\$36,500	\$294,762	\$331,262	5/7/2021	308000
462 150	00662	\$36,500	\$345,810	\$382,310	12/10/2021	325000
462A002	00662	\$72,500	\$518,103	\$590,603	4/27/2022	580000
462B011	00662	\$94,250	\$434,794	\$529,044	6/10/2021	440000
462C016	00662	\$83,375	\$561,977	\$645,352	9/2/2022	590000
462C017	00662	\$94,250	\$1,011,671	\$1,105,921	11/18/2021	1025000
462E197	00662	\$72,500	\$769,309	\$841,809	9/7/2022	820000
462F014	00662	\$72,500	\$573,545	\$646,045	1/21/2021	550000
462G001	00662	\$36,500	\$233,194	\$269,694	7/29/2022	298500
463 131	00660B	\$32,500	\$274,682	\$307,182	4/13/2021	320000
463 145	00660B	\$32,500	\$244,401	\$276,901	6/30/2021	285000
463 167	00660B	\$32,500	\$145,273	\$177,773	11/9/2021	165000
463 206	00660B	\$35,750	\$241,289	\$277,039	5/28/2021	309000
463 216	00660B	\$48,750	\$355,551	\$404,301	8/5/2022	430000
463 273	00660B	\$32,500	\$286,993	\$319,493	7/7/2022	330000
463 296	00659	\$47,811	\$285,247	\$333,058	12/22/2021	340000
463B062	00653A	\$28,000	\$121,885	\$149,885	4/26/2022	125000
463C256	00653	\$26,000	\$171,869	\$197,869	9/22/2021	190000
463C267	00653	\$26,000	\$171,869	\$197,869	3/30/2022	196000
463C286	00653	\$26,000	\$171,419	\$197,419	10/20/2021	190000
463C287	00653	\$26,000	\$171,419	\$197,419	11/5/2021	195000
463C299	00653	\$26,000	\$180,433	\$206,433	3/29/2022	212000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
463C312	00653	\$26,000	\$169,391	\$195,391	8/31/2022	200000
463C314	00653	\$26,000	\$107,941	\$133,941	1/1/2021	118000
463C319	00653	\$26,000	\$169,391	\$195,391	11/8/2021	180000
463D014	00659A	\$36,500	\$311,790	\$348,290	9/23/2022	370000
463K003	00659A	\$36,500	\$309,193	\$345,693	12/21/2021	315000
463K004	00659A	\$36,500	\$308,831	\$345,331	3/10/2022	340000
463K029	00659A	\$36,500	\$304,562	\$341,062	8/31/2022	380000
463K037	00659A	\$36,500	\$298,570	\$335,070	2/16/2021	300000
463L034	00659A	\$36,500	\$268,889	\$305,389	4/19/2021	300000
463L035	00659A	\$36,500	\$306,026	\$342,526	9/30/2021	380000
464B032	00662	\$34,000	\$253,803	\$287,803	7/26/2021	295000
464B042	00662	\$34,000	\$192,473	\$226,473	12/3/2021	238000
464B081	00662	\$34,000	\$204,147	\$238,147	6/11/2021	262000
464B083	00662	\$34,000	\$171,844	\$205,844	2/10/2022	220000
464B085	00662	\$34,000	\$222,213	\$256,213	10/12/2021	215000
464B098	00662	\$34,000	\$275,503	\$309,503	2/14/2022	260000
464B127	00662	\$34,000	\$311,034	\$345,034	10/29/2021	345000
464B198	00662A	\$38,000	\$299,507	\$337,507	4/20/2021	307000
464B205	00662A	\$38,000	\$363,733	\$401,733	9/26/2022	405000
464C143	00664D	\$30,000	\$142,751	\$172,751	3/31/2021	191000
464C206	00664D	\$30,000	\$141,268	\$171,268	6/30/2021	172000
464D284	00662A	\$38,000	\$382,856	\$420,856	4/27/2022	440000
464E162	00662A	\$38,000	\$242,706	\$280,706	6/22/2022	290000
464E165	00662A	\$38,000	\$221,931	\$259,931	3/26/2021	227000
464E249	00662A	\$38,000	\$224,043	\$262,043	6/18/2021	275000
465 007	00652C	\$70,284	\$151,745	\$222,029	1/15/2021	225000
465 055	00652C	\$51,790	\$69,534	\$121,324	4/27/2021	110000
465 081	00652C	\$41,745	\$79,977	\$121,722	4/22/2021	102000
467 271	00667	\$32,500	\$234,980	\$267,480	8/18/2021	275500
467 300	00652C	\$39,046	\$157,549	\$196,595	10/19/2021	194500
467B112	00667	\$30,000	\$145,612	\$175,612	10/21/2021	187500
467C137	00667	\$35,000	\$235,525	\$270,525	5/26/2021	280000
468 176	00653	\$26,000	\$92,286	\$118,286	11/12/2021	130000
468A075	00668	\$28,500	\$201,370	\$229,870	10/28/2021	220000
468A206	00668	\$28,500	\$165,183	\$193,683	2/1/2021	194000
468B028	00668	\$28,500	\$237,057	\$265,557	6/15/2021	265000
468B034	00668	\$28,500	\$199,328	\$227,828	2/1/2022	200000
468B035	00668	\$28,500	\$210,138	\$238,638	1/25/2021	260000
468B040	00668	\$28,500	\$182,173	\$210,673	5/21/2021	215000
468B115	00668	\$28,500	\$201,851	\$230,351	5/25/2021	215000
468B123	00668	\$28,500	\$235,246	\$263,746	7/14/2021	276000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
469A007	00669	\$26,000	\$130,654	\$156,654	3/19/2021	160000
472C032	00652A	\$30,000	\$91,872	\$121,872	2/9/2021	130000
472C041	00652A	\$30,000	\$128,112	\$158,112	1/14/2022	170000
472D010	00652A	\$30,000	\$216,309	\$246,309	6/15/2021	212000
472D018	00652A	\$30,000	\$251,115	\$281,115	4/25/2022	265000
472D022	00652A	\$30,000	\$217,764	\$247,764	8/17/2021	230000
472D030	00652A	\$30,000	\$180,206	\$210,206	9/30/2021	195000
472E171	00652A	\$30,000	\$185,124	\$215,124	6/30/2021	195000
472E186	00652A	\$30,000	\$194,532	\$224,532	4/20/2022	250000
472E190	00652A	\$30,000	\$157,437	\$187,437	12/16/2021	195000
472E204	00652A	\$30,000	\$230,098	\$260,098	11/18/2021	259000
472E208	00652A	\$30,000	\$199,641	\$229,641	1/6/2022	237000
472F176	00652A	\$30,000	\$153,123	\$183,123	5/10/2021	171500
472G162	00652A	\$26,000	\$166,851	\$192,851	4/16/2021	174000
472G177	00652A	\$26,000	\$162,978	\$188,978	10/15/2021	200000
472G178	00652A	\$26,000	\$196,216	\$222,216	11/3/2021	215000
472G182	00652A	\$26,000	\$144,826	\$170,826	9/30/2021	172000
473A022	00667	\$37,500	\$280,601	\$318,101	9/9/2021	315000
473A033	00667	\$37,500	\$242,225	\$279,725	3/24/2021	250000
473A034	00667	\$37,500	\$254,382	\$291,882	1/21/2022	323000
473B038	00667	\$37,500	\$348,677	\$386,177	8/18/2021	326500
474 020	00667	\$151,477	\$695	\$152,172	8/19/2021	153000
474 059	00667	\$30,284	\$105,583	\$135,867	10/29/2021	113500
476A043	00663B	\$26,000	\$137,020	\$163,020	4/9/2021	179500
477 022	00677	\$20,496	\$80,389	\$100,885	11/15/2021	105000
478 034	00667	\$57,277	\$192,531	\$249,808	5/21/2021	255000
478 041	006N1	\$30,000	\$294,223	\$324,223	1/28/2021	325000
478 091	006N1	\$30,000	\$156,623	\$186,623	6/1/2021	193000
478D282	00653B	\$28,000	\$59,730	\$87,730	8/1/2022	77500
479C001	00667	\$37,500	\$235,504	\$273,004	11/17/2021	305000
479D008	00667	\$37,500	\$249,610	\$287,110	4/27/2021	278000
479D013	00667	\$41,250	\$254,408	\$295,658	8/13/2021	305000
479D014	00667	\$41,250	\$300,355	\$341,605	7/16/2021	289500
479D018	00667	\$37,500	\$260,804	\$298,304	12/6/2021	310000
479D032	00667	\$37,500	\$238,196	\$275,696	1/27/2021	235000
479E012	00667	\$37,500	\$259,110	\$296,610	7/21/2021	302000
479F004	00667	\$37,500	\$303,793	\$341,293	3/3/2021	292000
479F007	00667	\$37,500	\$267,422	\$304,922	3/16/2021	282000
479F020	00667	\$37,500	\$266,107	\$303,607	4/6/2021	278000
479G002	00667	\$46,875	\$290,103	\$336,978	7/27/2022	283000
479G019	00667	\$45,000	\$244,683	\$289,683	1/31/2022	325500

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
479H001	00667	\$37,500	\$240,906	\$278,406	2/12/2021	265000
479H002	00667	\$37,500	\$237,151	\$274,651	8/20/2021	270000
479H010	00667	\$37,500	\$268,191	\$305,691	4/21/2022	342000
479I023	00667	\$75,000	\$239,676	\$314,676	8/12/2022	325000
479I036	00667	\$37,500	\$283,829	\$321,329	9/24/2021	349000
479J014	00667	\$37,500	\$339,900	\$377,400	11/4/2021	356000
479J015	00667	\$37,500	\$320,302	\$357,802	12/29/2021	355000
479J016	00667	\$37,500	\$313,574	\$351,074	6/17/2021	312000
479J019	00667	\$37,500	\$266,456	\$303,956	8/17/2021	306000
479K039	00667	\$37,500	\$270,875	\$308,375	1/29/2021	275000
479K042	00667	\$37,500	\$265,583	\$303,083	6/28/2021	285000
479K045	00667	\$37,500	\$285,367	\$322,867	11/5/2021	306000
479K052	00667	\$45,000	\$286,519	\$331,519	7/7/2022	352000
479K066	00667	\$37,500	\$307,458	\$344,958	6/25/2021	313000
479K069	00667	\$37,500	\$288,373	\$325,873	10/29/2021	325500
480 054	00680	\$36,660	\$104,899	\$141,559	1/11/2021	137000
481 032	00680	\$61,600	\$155,855	\$217,455	3/2/2021	203000
482B051	00668	\$28,500	\$115,620	\$144,120	8/8/2022	150000
482B052	00668	\$28,500	\$120,234	\$148,734	4/9/2021	143000
482B082	00668	\$28,500	\$140,136	\$168,636	5/5/2021	160000
482B098	00668	\$28,500	\$109,061	\$137,561	5/14/2021	135000
482B111	00668	\$42,750	\$180,309	\$223,059	7/14/2021	250000
500 007	00702	\$37,064	\$2,590	\$39,654	3/25/2022	38000
500A028	007WF	\$175,000	\$91,318	\$266,318	6/2/2022	255000
500A150	007WF	\$201,250	\$156,513	\$357,763	6/28/2022	350000
500A166	007WF	\$175,000	\$218,815	\$393,815	4/9/2021	366000
502A009	007WF	\$175,000	\$579,591	\$754,591	2/25/2022	825000
502A011	007WF	\$267,000	\$639,631	\$906,631	9/1/2021	770000
502A013	007WF	\$75,000	\$388,248	\$463,248	5/19/2022	460000
503A003	007WF	\$117,500	\$422,153	\$539,653	5/27/2022	500000
503F003	00702A	\$60,000	\$592,694	\$652,694	7/22/2021	635000
503F005	00702A	\$60,000	\$471,138	\$531,138	6/15/2022	575000
507A006	00701	\$110,933	\$88,518	\$199,451	7/2/2021	224000
507A011	00701	\$121,996	\$106,415	\$228,411	6/29/2021	230000
509 080	00702	\$38,944	\$104,364	\$143,308	3/5/2021	130000
509A047	00701B	\$21,560	\$41,005	\$62,565	6/8/2022	56000
509A184	007WF	\$135,125	\$142,008	\$277,133	7/30/2021	260000
510 101	00710	\$102,716	\$244,608	\$347,324	2/5/2021	375000
510A119	007WF	\$117,500	\$77,355	\$194,855	6/28/2021	200000
511 001	00710	\$62,183	\$317,471	\$379,654	8/18/2022	400000
512 007	00710	\$48,775	\$127,775	\$176,550	9/17/2021	150000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
512 013	00710	\$49,224	\$163,961	\$213,185	2/22/2021	207500
513 010	00708	\$68,594	\$195,903	\$264,497	7/7/2022	280000
514 045	00701	\$42,390	\$324,832	\$367,222	8/27/2021	330000
515 013	007WF	\$75,000	\$225,604	\$300,604	10/8/2021	315000
521 037	00701	\$22,680	\$251,812	\$274,492	3/4/2022	265000
522 014	00710	\$46,600	\$132,683	\$179,283	5/27/2022	175000
522 015	00710	\$48,775	\$33,802	\$82,577	6/24/2022	75000
522 093	00710	\$37,100	\$128,077	\$165,177	5/24/2021	167000
523 027	00723	\$265,785	\$356,023	\$621,808	10/5/2021	604000
523 053	00723	\$62,875	\$322,280	\$385,155	12/20/2021	395000
526 003	00701	\$118,952	\$65,006	\$183,958	9/17/2021	153000
527 092	00708	\$50,028	\$53,490	\$103,518	5/19/2021	88000
530E071	007WF	\$117,500	\$772,944	\$890,444	10/11/2021	850500
530E074	00744A	\$42,000	\$210,316	\$252,316	4/26/2022	252000
539 077	00701	\$80,580	\$381,789	\$462,369	2/25/2022	431000
540 039	00710	\$40,250	\$91,052	\$131,302	4/1/2022	128000
542 039	00742	\$54,200	\$99,262	\$153,462	3/31/2022	155000
543 059	00743	\$60,000	\$377,066	\$437,066	3/31/2021	400000
543 068	00743	\$60,000	\$270,375	\$330,375	5/27/2022	295000
547 004	00701	\$70,299	\$80,587	\$150,886	8/9/2022	150000
549 005	00701	\$68,376	\$322,217	\$390,593	7/11/2022	425000
552A004	00801	\$45,000	\$234,828	\$279,828	4/5/2021	307000
558 011	00801	\$96,871	\$0	\$96,871	9/8/2021	92500
558A003	00801	\$55,000	\$479,477	\$534,477	2/10/2022	520000
558A018	00801	\$60,500	\$935,069	\$995,569	8/13/2021	880000
558A035	00801	\$62,700	\$630,609	\$693,309	11/22/2021	735000
558A056	00801	\$55,000	\$530,081	\$585,081	4/1/2022	624000
558A083	00801	\$55,000	\$448,319	\$503,319	10/18/2021	431000
558B047	00801	\$55,000	\$414,385	\$469,385	4/26/2021	415000
558B052	00801	\$55,000	\$440,563	\$495,563	2/16/2021	433000
558B061	00801	\$55,000	\$430,109	\$485,109	12/10/2021	547500
558B070	00801	\$55,000	\$521,783	\$576,783	11/29/2021	580000
563A040	00801	\$38,220	\$75,278	\$113,498	5/6/2021	101000
565 012	00801	\$46,337	\$143,155	\$189,492	3/10/2022	191000
565 042	00801	\$77,193	\$634,421	\$711,614	3/26/2021	614000
566 015	00801	\$38,640	\$117,863	\$156,503	5/19/2021	170000
572 018	00805	\$36,344	\$171,482	\$207,826	1/27/2022	185000
574 040	00801	\$52,811	\$173,762	\$226,573	8/16/2021	235000
576 022	00805	\$39,168	\$193,006	\$232,174	3/3/2021	195000
600 045	00901D	\$24,500	\$70,215	\$94,715	8/4/2022	85000
601 035	00901	\$32,928	\$138,081	\$171,009	9/30/2021	161000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
601 040	00966A	\$28,000	\$287,285	\$315,285	8/4/2021	325000
601 070	00966A	\$28,000	\$208,905	\$236,905	7/12/2022	236000
601 114	00966A	\$23,800	\$119,965	\$143,765	3/31/2021	135000
601 117	00966A	\$23,800	\$50,016	\$73,816	1/26/2022	68500
601 149	009WF	\$50,000	\$178,485	\$228,485	6/2/2022	231000
602 030	00901D	\$57,470	\$264,074	\$321,544	6/8/2021	331500
603 130	00901D	\$52,346	\$166,983	\$219,329	12/29/2021	235000
603B056	00903	\$45,353	\$144,993	\$190,346	8/30/2022	205000
605 002	00905	\$26,978	\$120,996	\$147,974	3/12/2021	140000
606 033	00908B	\$43,750	\$270,510	\$314,260	6/30/2021	300000
606 034	00908B	\$52,500	\$261,274	\$313,774	5/2/2022	322000
606A029	009WF	\$175,000	\$495,718	\$670,718	12/10/2021	730000
606D010	00906B	\$42,000	\$387,485	\$429,485	9/6/2022	435000
606G024	00901B	\$30,000	\$180,448	\$210,448	4/18/2022	209500
606G025	00901B	\$30,000	\$166,221	\$196,221	12/28/2021	190000
606H002	009WF	\$125,000	\$573,568	\$698,568	3/8/2021	699000
606H050	009WF	\$50,000	\$621,252	\$671,252	10/8/2021	620000
606H083	009WF	\$50,000	\$407,157	\$457,157	6/21/2022	447500
606H084	009WF	\$50,000	\$358,814	\$408,814	5/12/2022	405000
606H086	009WF	\$50,000	\$359,822	\$409,822	8/11/2022	388000
606H088	009WF	\$45,000	\$352,337	\$397,337	11/9/2021	349000
606H098	009WF	\$40,000	\$338,048	\$378,048	1/3/2022	360000
606H103	009WF	\$50,000	\$520,676	\$570,676	6/30/2022	597500
606I007	00904	\$38,000	\$307,262	\$345,262	6/24/2022	390000
606I018	00904	\$38,000	\$298,610	\$336,610	3/21/2022	336000
606I023	00904	\$38,000	\$368,489	\$406,489	11/3/2021	375000
606J001	00904	\$17,100	\$376,770	\$393,870	4/20/2021	395000
606J003	00904	\$17,100	\$376,770	\$393,870	3/5/2021	360000
607 030	00907	\$133,009	\$71,499	\$204,508	10/22/2021	220500
608 014	00908	\$34,248	\$163,920	\$198,168	2/23/2022	210000
608 158	00908	\$64,997	\$347,861	\$412,858	7/28/2021	366000
608A046	00908	\$39,900	\$174,358	\$214,258	6/4/2021	210000
608B060	00908B	\$27,500	\$127,939	\$155,439	1/19/2021	159000
608B083	00908B	\$27,500	\$204,117	\$231,617	10/19/2021	237000
608B084	00908B	\$28,875	\$146,665	\$175,540	11/15/2021	175000
609 060	00909A	\$24,225	\$176,682	\$200,907	9/24/2021	225000
609 072	00909B	\$33,500	\$255,864	\$289,364	5/28/2021	255000
609 090	00909B	\$33,500	\$264,476	\$297,976	2/12/2021	257000
609 093	00909B	\$33,500	\$363,146	\$396,646	8/22/2022	410000
609 098	00909B	\$33,500	\$368,529	\$402,029	6/2/2022	407000
609 130	00906	\$127,400	\$166,287	\$293,687	5/23/2022	292000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
609C031	00909B	\$33,500	\$167,745	\$201,245	1/4/2021	167500
609C048	00909B	\$33,500	\$254,860	\$288,360	8/31/2022	275000
609C054	00909B	\$33,500	\$218,269	\$251,769	4/1/2021	225500
609C058	00909B	\$33,500	\$257,948	\$291,448	12/31/2021	275000
609D042	00909B	\$26,000	\$187,479	\$213,479	8/20/2021	227000
610 161	00906	\$33,500	\$150,716	\$184,216	9/22/2021	207000
610A001	009WF	\$178,500	\$392,340	\$570,840	3/11/2021	551000
610A030	00908	\$26,600	\$97,396	\$123,996	8/16/2021	120000
610A037	009WF	\$148,750	\$66,116	\$214,866	6/30/2022	225000
610B017	00906	\$33,500	\$222,715	\$256,215	6/30/2021	250000
611 008	009WF	\$201,250	\$550,589	\$751,839	12/28/2021	765000
611 052	009WF	\$175,000	\$510,886	\$685,886	7/21/2022	720000
611 064	009WF	\$125,000	\$332,780	\$457,780	9/29/2021	480000
611 088	00910A	\$62,500	\$264,976	\$327,476	4/28/2022	339000
611 103	009WF	\$103,500	\$538,531	\$642,031	1/28/2022	586000
611 122	00911	\$60,000	\$365,141	\$425,141	6/1/2021	435000
611 142	009WF	\$221,375	\$421,154	\$642,529	1/3/2022	640000
612 066	009WF	\$279,125	\$412,911	\$692,036	4/20/2022	705000
612 114	009WF	\$210,000	\$322,079	\$532,079	4/30/2021	595000
612 152	009WF	\$244,375	\$336,254	\$580,629	1/20/2022	600000
612A039	009WF	\$187,500	\$239,227	\$426,727	7/6/2021	395000
612C009	00911	\$72,674	\$203,903	\$276,577	10/19/2021	250000
612E017	00911	\$42,500	\$302,895	\$345,395	2/12/2021	292500
613 013	00906	\$38,150	\$159,706	\$197,856	6/23/2021	170000
614 033	009WF	\$175,000	\$498,366	\$673,366	5/2/2022	750000
614 061	009WF	\$175,000	\$675,254	\$850,254	4/30/2021	850000
614 153	00914	\$32,500	\$278,058	\$310,558	8/22/2022	320000
614 164	00901F	\$55,650	\$522,105	\$577,755	4/29/2022	600000
614 165	00901F	\$45,049	\$344,301	\$389,350	4/30/2021	369000
614 175	00914	\$73,125	\$495,429	\$568,554	3/31/2022	600000
614 179	00914	\$48,750	\$298,612	\$347,362	2/25/2021	300000
615 023	00915A	\$28,500	\$192,167	\$220,667	3/15/2022	249000
617B141	00906	\$26,000	\$205,617	\$231,617	6/11/2021	226000
617B150	00906	\$26,000	\$210,984	\$236,984	12/7/2021	200000
617B153	00906	\$26,000	\$209,887	\$235,887	5/11/2022	251000
618 069	00918	\$44,063	\$125,560	\$169,623	7/6/2021	150000
618A052	00935	\$30,000	\$208,413	\$238,413	7/19/2021	260000
619 068	00919	\$35,000	\$298,067	\$333,067	6/18/2021	320000
619 075	00919	\$35,000	\$246,327	\$281,327	5/4/2022	284000
619B145	00919	\$30,000	\$171,918	\$201,918	7/19/2021	215000
619B148	00919	\$30,000	\$181,772	\$211,772	7/21/2021	202000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
619C001	00919	\$30,000	\$196,962	\$226,962	5/3/2022	250000
619C007	00919	\$30,000	\$215,303	\$245,303	9/15/2021	205500
619C008	00919	\$30,000	\$296,325	\$326,325	6/2/2022	328000
619C014	00919	\$30,000	\$195,410	\$225,410	10/4/2021	224000
620 057	00906	\$80,630	\$369,415	\$450,045	3/1/2022	453000
621 025	00906	\$30,940	\$179,513	\$210,453	5/7/2021	200000
621 028	00906	\$43,483	\$237,120	\$280,603	8/4/2022	280000
621A035	00915A	\$42,750	\$274,307	\$317,057	8/15/2022	320000
623 074	00906	\$59,239	\$194,661	\$253,900	9/28/2022	250000
623A092	00923A	\$32,000	\$186,203	\$218,203	2/8/2022	230000
623A140	00923A	\$32,000	\$151,747	\$183,747	1/29/2021	173500
623A237	00923A	\$48,000	\$234,683	\$282,683	6/24/2021	265000
623C019	00923C	\$30,000	\$255,854	\$285,854	8/4/2021	300000
623E024	00923C	\$30,000	\$194,895	\$224,895	6/23/2021	193000
623F027	00950	\$37,500	\$331,181	\$368,681	5/6/2022	371500
623F035	00950	\$37,500	\$341,753	\$379,253	4/30/2021	325000
623F036	00950	\$37,500	\$349,163	\$386,663	4/9/2021	332500
623F046	00950	\$37,500	\$349,981	\$387,481	8/13/2021	358500
624 061	00906	\$48,300	\$219,217	\$267,517	3/31/2022	274500
624 070	00906	\$34,643	\$260,508	\$295,151	7/22/2022	299000
625 010	00918	\$41,300	\$134,430	\$175,730	2/12/2021	150000
625 117	00918	\$37,800	\$513,657	\$551,457	9/12/2022	560000
626 057	00906	\$27,625	\$55,746	\$83,371	8/12/2022	75000
626 060	00906	\$33,150	\$138,235	\$171,385	4/12/2022	182000
628 057	00928A	\$37,500	\$475,147	\$512,647	5/23/2022	540000
628 070	00928A	\$37,500	\$198,590	\$236,090	5/21/2021	215000
628 075	00928A	\$52,500	\$307,765	\$360,265	7/12/2021	310000
628 088	00928A	\$84,375	\$699,274	\$783,649	1/21/2022	680000
628 103	00928B	\$34,000	\$329,369	\$363,369	6/6/2022	373500
628 109	00928B	\$45,900	\$325,366	\$371,266	6/23/2022	380000
628 160	00911	\$32,718	\$219,101	\$251,819	8/26/2021	230000
629 011	00906	\$183,705	\$232,392	\$416,097	3/15/2022	382000
630 162	00930	\$34,000	\$181,731	\$215,731	2/18/2022	200000
630 194	00930	\$32,500	\$357,963	\$390,463	7/14/2022	401000
630 216	00930	\$34,000	\$324,423	\$358,423	9/28/2022	325000
630 218	00930	\$34,000	\$374,779	\$408,779	4/29/2022	440000
630A055	00930C	\$26,000	\$202,649	\$228,649	3/11/2021	225000
630D107	00906	\$42,500	\$546,922	\$589,422	2/25/2021	500500
630D115	00906	\$42,500	\$439,769	\$482,269	4/22/2021	420000
630E128	00906	\$42,500	\$387,277	\$429,777	5/12/2022	420000
630E130	00906	\$46,750	\$461,256	\$508,006	5/3/2021	450000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
631 032	00906	\$58,100	\$163,916	\$222,016	9/24/2021	241000
631 091	00906	\$89,324	\$687,335	\$776,659	9/15/2021	750000
631 133	00906	\$185,748	\$890,591	\$1,076,339	11/10/2021	1160000
632A035	00906	\$87,750	\$363,444	\$451,194	7/30/2021	450000
632A041	00906	\$42,900	\$360,700	\$403,600	1/12/2021	345000
632A047	00906	\$42,900	\$622,836	\$665,736	11/8/2021	640000
632B009	00906	\$34,000	\$263,679	\$297,679	5/27/2022	303500
633 019	00906	\$65,100	\$234,559	\$299,659	4/4/2022	300000
633 035	00906	\$91,162	\$306,757	\$397,919	9/13/2021	390000
634 010	00934	\$49,112	\$320,340	\$369,452	6/23/2022	380000
634B038	00905W	\$48,000	\$626,862	\$674,862	1/10/2022	690000
634B047	00905W	\$40,000	\$497,347	\$537,347	8/3/2022	535000
634B055	00905W	\$40,000	\$527,540	\$567,540	9/13/2022	555000
635 121	00906	\$73,016	\$123,340	\$196,356	6/23/2022	195000
635A044	00935	\$30,000	\$212,123	\$242,123	8/29/2022	257500
635A088	00935	\$30,000	\$186,040	\$216,040	12/30/2021	220000
638 010	00906	\$39,713	\$123,085	\$162,798	7/2/2021	155000
639 014	009WF	\$125,000	\$188,727	\$313,727	5/19/2022	351000
640 009	00906	\$222,405	\$102,399	\$324,804	4/27/2022	350000
640A033	009WF	\$175,000	\$112,192	\$287,192	8/17/2022	276000
641 023	00906	\$118,864	\$319,275	\$438,139	7/12/2022	460000
641 036	00906	\$80,450	\$159,871	\$240,321	7/16/2021	229000
644 133	009WF	\$218,750	\$578,121	\$796,871	3/18/2021	727500
644 137	009WF	\$218,750	\$815,779	\$1,034,529	8/18/2022	1075000
644 167	009WF	\$182,875	\$403,463	\$586,338	7/9/2021	611500
645A006	009WF	\$306,250	\$1,225,936	\$1,532,186	12/22/2021	1300000
646 135	00901B	\$88,150	\$843,849	\$931,999	9/2/2022	945500
646 142	009WF	\$434,958	\$605,347	\$1,040,305	6/6/2022	1130000
646A029	009WF	\$183,750	\$293,882	\$477,632	5/5/2022	446000
646A060	009WF	\$135,000	\$331,552	\$466,552	11/9/2021	500000
646B006	00901B	\$75,000	\$614,516	\$689,516	8/31/2022	680000
648 02201	00948A	\$34,500	\$169,890	\$204,390	6/22/2021	215000
648 050	00948B	\$47,250	\$326,554	\$373,804	4/4/2022	375000
648 180	00948B	\$33,750	\$229,087	\$262,837	6/9/2021	236500
648 182	00948B	\$27,000	\$226,968	\$253,968	11/19/2021	250000
648 183	00948B	\$27,000	\$220,595	\$247,595	5/17/2021	240000
648 184	00948B	\$40,500	\$228,479	\$268,979	1/18/2022	279000
650 014	00948A	\$26,000	\$173,563	\$199,563	12/29/2021	200000
650 017	00948A	\$28,600	\$159,055	\$187,655	8/15/2022	193500
650 022	00948B	\$67,500	\$216,432	\$283,932	4/28/2021	275000
650B045	00950	\$37,500	\$320,071	\$357,571	6/24/2022	355000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
650B061	00950	\$37,500	\$372,646	\$410,146	7/27/2022	417000
650B071	00950	\$37,500	\$410,167	\$447,667	6/24/2021	392000
650B080	00950	\$37,500	\$386,517	\$424,017	9/7/2021	360000
650B086	00950	\$37,500	\$435,778	\$473,278	6/29/2021	400000
650B091	00950	\$41,250	\$338,098	\$379,348	3/16/2022	378000
700 006	01001	\$31,800	\$159,682	\$191,482	4/22/2022	208000
708 072	01001	\$55,658	\$282,835	\$338,493	1/22/2021	330000
709 022	01001	\$54,665	\$196,950	\$251,615	6/24/2022	250000
715 019	01001	\$37,888	\$268,600	\$306,488	3/4/2022	305000
722 008	01001	\$33,864	\$138,621	\$172,485	8/15/2022	185000
731A035	01001B	\$37,377	\$233,108	\$270,485	6/25/2021	245000
731A042	01001B	\$32,423	\$263,752	\$296,175	1/26/2022	290000
732 014	01001	\$40,788	\$196,156	\$236,944	5/19/2022	235000
750 027	01110	\$32,000	\$319,888	\$351,888	7/29/2022	350000
750 037	01110	\$32,000	\$267,442	\$299,442	9/7/2022	300000
754 028	01103	\$27,333	\$185,943	\$213,276	2/19/2021	180000
754A087	01104	\$26,000	\$24,641	\$50,641	10/4/2022	45000
755 045	01105A	\$35,500	\$219,878	\$255,378	6/30/2021	285000
755 066	01105A	\$35,500	\$236,219	\$271,719	11/17/2021	300000
755 085	01105	\$24,500	\$148,873	\$173,373	6/29/2022	182000
757 016	01101A	\$90,875	\$435,229	\$526,104	12/20/2021	450000
758 044	01101A	\$40,409	\$114,778	\$155,187	8/22/2022	170000
759 031	01101A	\$157,330	\$806,240	\$963,570	10/1/2021	845000
762 047	01101A	\$46,325	\$305,883	\$352,208	5/18/2022	345000
767A037	01103	\$32,000	\$225,827	\$257,827	5/20/2022	290000
767A045	01103	\$32,000	\$170,520	\$202,520	3/15/2021	190000
803 00601	01201B	\$55,069	\$275,797	\$330,866	4/4/2022	333500
803 021	01201B	\$101,631	\$170,711	\$272,342	6/6/2022	295000
804 051	01204	\$161,413	\$471,930	\$633,343	5/25/2022	610000
806 012	01201B	\$59,150	\$157,268	\$216,418	11/5/2021	215000
806 074	01201B	\$36,400	\$178,181	\$214,581	2/4/2022	200000
806A014	01201B	\$31,005	\$176,041	\$207,046	7/27/2022	210000
810 018	01201B	\$70,720	\$72,543	\$143,263	3/4/2022	120500
813 030	01201B	\$71,094	\$161,007	\$232,101	4/14/2022	235000
813 080	01201B	\$31,132	\$118,085	\$149,217	8/16/2022	150000
815A055	01214	\$26,000	\$65,462	\$91,462	7/1/2022	83000
815B017	01214	\$26,000	\$92,166	\$118,166	3/3/2022	117000
817 023	01213	\$29,913	\$191,094	\$221,007	12/30/2021	235000
8174046	01217	\$17,850	\$224,258	\$242,108	8/12/2022	265000
8174052	01217	\$30,000	\$224,011	\$254,011	8/26/2022	265000
8174060	01217	\$30,000	\$220,635	\$250,635	3/2/2021	209000

Listing of Sales that have occurred from 1/1/2021 to 10/08/2021

PARID	NBHD	2023 Land	2023 Bldg	2023 Total	Sale Date	Sale Price
8175022	01217	\$30,000	\$294,749	\$324,749	10/3/2022	281000
8176004	01213	\$30,000	\$286,289	\$316,289	4/19/2021	265000
8176051	01213	\$30,000	\$208,444	\$238,444	3/31/2022	261500
819 073	01218	\$53,763	\$356,147	\$409,910	8/2/2021	390000
819A048	01218	\$39,975	\$102,941	\$142,916	8/16/2022	146500
825 041	01225	\$42,000	\$399,125	\$441,125	3/10/2022	409000
825 062	01225	\$42,000	\$478,855	\$520,855	10/15/2021	435000
825 066	01225	\$63,000	\$557,850	\$620,850	3/7/2022	624000
825 069	01225	\$42,000	\$355,935	\$397,935	11/2/2021	370000