



# **COMMERCIAL LISTING MANUAL**

A Publication of the Division  
of Property Assessments

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## PURPOSE

The purpose of this manual is to set forth standards and procedures to be used in conjunction with the state IMPACT computer-assisted mass appraisal (CAMA) system in the appraisal of commercial and industrial properties. This manual may also be used by counties not on the state IMPACT system as a guide to identifying, inspecting, measuring, listing, and generally reviewing commercial and industrial properties. Adherence to the standards and procedures on the following pages should ensure the uniformity that is required to accomplish a fair and equitable assessment administration program.

Accurate data is critical in the appraisal of commercial and industrial property. Equitable value estimates are produced only if a systematic method of acquiring, classifying, and analyzing data has been implemented. This system is known as **the appraisal process** and involves interpretation of the final data in conjunction with the application of the three traditional approaches to value: (1) the cost approach, (2) the sales comparison approach, (3) and the income approach. The success of the appraisal process is directly related to the use of appropriate data and the correlation of the three approaches to value.

There are deviations in building construction not specified in this manual. One must rely upon the experience and judgment of the appraiser in identifying the deviations that arise in appraisal work. This permits a desired degree of flexibility needed for a valid appraisal.

Careful consideration should be given to commercial/industrial listing procedures due to the variety of differences in each improvement. Experienced commercial staff members should be consulted to ensure a fair and equitable valuation.

## STRUCTURE CODE

One of the most important elements in the listing of commercial/industrial properties is the correct identification of the structure code. The structure code is what the improvement was originally **“BUILT AS”**, allowing the appraiser to more accurately describe the improvement. This represents the primary purpose for which the building was designed. A full description of structure codes can be found in *Appendix A*.

When the appropriate structure code has been determined, the area of the building that is to be classified as the “base” area should be checked for accurate measurements and proper listings. Measurements of the base area should be determined from exterior measurements because the base area will often encompass the entire first floor. If interior measurements are necessary, they should be obtained as part of an interior inspection.

## COMMERCIAL INTERIOR/EXTERIOR (SUBAREAS)

USE TYPE/GROUPS, or auxiliary areas, are areas that are part of the improvement but have a different cost per square foot than the base area. The Use Type/Group may be less costly, such as an unfinished utility area in a store, or costlier, such as an office area in a warehouse. In each major improvement grouping (01-09, 10-29, 30-39, and 40-49), an allowed subarea will have a different percentage adjustment to the base rate allocated to it. Some subareas are not allowed in certain structure code groupings. For instance, in an office grouping (30-39) an OFA (office average subarea) is not allowed. Similarly, an SSA (sales service subarea) is not allowed in a store improvement grouping (10-29).

In some cases, judgment will be necessary to determine the designated subarea and what should be listed as base area. Generally, the overall design of the building should be a good indication of what is the base area. For example, a 50' x 100' building housing a tire store, with 40' x 50' in the front being used as a sales/display area and the remainder used for service would best be listed with the larger service area as base, and the costlier sales/display area as a subarea.

Because some of the structure codes include a normal amount of office, unfinished storage, and other areas as part of the base rate, care should be exercised when defining a part of the building as a subarea. For instance, if the base rate for a store includes 20% of the total area as unfinished storage area, an area in this range would not be separated out and classified as an unfinished utility subarea but remain as part of the base.

IMPACT enables the appraiser to identify each Interior/Exterior component. Consistency should be maintained by the appraiser when determining the description of the Interior/Exterior components. Each Interior/Exterior component should be checked for correct measurements and correct description based on the USE TYPE/GROUP. IMPACT allows the appraiser to take into consideration how a property is being used as opposed to exclusively its original intended use. An example of this would be an improvement built as a Dairy Queen and originally listed as a structure code 26 (Fast Food) but subsequently closed and reopened later as a check cashing service. The structure code (built as) would remain a 26 (Fast Food), but the USE TYPE/GROUP would be defined based on its current use when sufficient renovation has occurred so as to convert the interior for the new use. This could be a store-type code (20-22) or an office-type code (30), depending on the level of renovation and interior finish. The same goes for a commercial improvement that contains multi-use tenants. Each one can be identified for its own use individually for a more accurate evaluation. A detailed listing of the USE TYPE/GROUP can be found in *Appendix A*.

**COMMON INTERIOR/EXTERIOR FEATURES**

A listing and description of INTERIOR/EXTERIOR FEATURES common to commercial improvements types follow.

<b>Code</b>	<b>Code Description</b>	<b>Purpose</b>
BAS	<b>Base</b>	The main area of the building used as a basis to identify each of the structural components.
BSF	<b>Base Semi-Finished</b>	An area of the building which is not as complete as the base. This represents an approximate 15% reduction from the base cost. It is often used to indicate an area that represents a reduction in interior finish or general quality.
USB	<b>Upper Story Base</b>	USB is used in structure codes 10 – 49 to indicate an area above the base area that is equivalent in finish and quality to the base. A similar area in structure codes 01 – 09 would be USF (Upper Story Finished)

USF	<b>Upper Story Finished</b>	USF is used only in structure codes 01 – 09 to indicate an upper story that is finished comparable to the base.
APC	<b>Apartment</b>	Apartment describes an area used as a dwelling unit in conjunction with another structure code. An example would be a downtown building with a store building in the area called “BASE” and a second story apartment that would be listed as “APC.” Market analysis may indicate that functional obsolescence should be applied in some situations.
SSA	<b>Store Sales</b>	Store sales describes a sales/display area with an average finish. An example would be a 50’ x 100’ pre-engineered metal building with a 20’ x 50’ area in the front with finished walls, floor, ceiling, and store front. The rear 50’ x 80’ area would be called the base area, and the finished 20’ x 50’ area would be classified as “SSA.”
OFA	<b>Office – Average</b>	This describes an office with average finish. It is often used to describe “40” structure codes to indicate an area in a warehouse, industrial, or pre-engineered building with an office of average quality. Some structure codes include an adequate amount of office area in the base rate. The base rate manual should be checked to determine which structure codes include office area in the base rate.
OFG	<b>Office – Good</b>	This is used to indicate an office area with a better than average finish due to quality of workmanship and quantity/quality of materials.
SPN	<b>Service Production</b>	This is a semi-finished area that has additional finish as compared to a finished utility and less finish than a base semi-finished.
BMF	<b>Basement Finished</b>	This is a basement with finished materials on the walls and ceiling, either painted or non-painted. It is use in primarily in residential improvements but may be found in commercial improvements.
BMU	<b>Basement Unfinished</b>	Basement unfinished describes a basement with unfinished walls and ceiling. It will primarily be found in residential structure codes but may be found in commercial types.
UTF	<b>Utility Finished</b>	Utility finished describes a utility area with finished materials on the walls and ceilings, either painted or unpainted. It is found in many commercial structure codes. It indicates an area such as a storage area with interior finish on the walls and ceiling but of a lesser quality than the base area and less than would be indicated by a base semi-finished.

UTU	<b>Utility Unfinished</b>	This is a utility area without finished materials on the walls or ceilings. It is often found in commercial buildings, such as store buildings, to indicate an unfinished storage area. On “20” type improvements, care should be used when indicating a “UTU” auxiliary area because in several structure codes an adequate amount of storage area is included in the base rate. For example, the base rate for a “20” type improvement includes 20% of the base as unfinished storage.
EPF	<b>Enclosed Porch Finished</b>	EPF describes a porch enclosed and finished in a condition like the base but lacking some refinements. A typical example on a commercial improvement would be an enclosed entry way on a store building.
EPU	<b>Enclosed Porch Unfinished</b>	This is a porch that has been enclosed but is lacking interior finish.
OPF	<b>Open Porch Finished</b>	This is a porch with the ceiling finished. On commercial improvements, this may be like a canopy, but it has posts for supports.
OPU	<b>Open Porch Unfinished</b>	This is a porch without any ceiling finish. On commercial improvements, this is like an unfinished canopy, such as unfinished metal. The OPU will have posts for support.
CAN/CAW	<b>Canopy</b>	Canopy is an area covered by extended overhang of a roof, usually with no posts for support. Normal roof overhang should not be considered a canopy. This is indicated as a CAN or CAW, depending upon the structure code involved – <u>CAN for 10 – 39 type improvement and CAW for 40 – 49 type improvement.</u>
LPM/LPF	<b>Loading Platform</b>	This is a raised area used for loading/unloading of goods for rail or trucking transportation with no cover or canopy. <u>Structure codes 10 – 39 use “LPM” while structure codes 40 – 49 use “LPF.”</u> This is often referred to as a loading dock.
LPC/LPW	<b>Loading Platform – Canopy</b>	This is a raised area used for loading/unloading of goods like a loading platform, except this call indicates a canopy or cover for protection from the elements. <u>Structure codes 10 – 39 use LPC while structure codes 40 – 49 use LPW.</u>

### OBSERVE QUALITY/CONDITION OF INTEIOR

During the review of the property, the overall quality and condition of the interior components should be observed. Any deviation from what would be considered “normal” condition should be explained in the notes section. This could be either more than normal



physical depreciation, such as sagging floors or obvious damage from roof leakage, or it could be a positive item such as renovation or remodeling, which may require an effective age determination.

### VERIFY YEAR BUILT & RENOVATION DATES

The actual year built and/or date of renovation/remodeling should be verified with the owner/agent. In some cases, the actual year built will not be known and must be determined by comparison with similar buildings of known ages. The roof, heating and air conditioning system, and interior/exterior are items that should be observed to determine recent replacement or renovation.

The heating and air conditioning system should be verified as to its type, condition and age. Inadequate or super adequate heating and cooling systems should be noted, and if warranted, addressed with functional obsolescence.

When remodeling or renovation of the interior or exterior is observed, it is necessary to determine the year and the extent of changes made. A building which has been converted to an alternate use may not be obvious, such as a service station converted into a convenience market.

### ACTUAL/EFFECTIVE YEAR BUILT

The actual year built is the chronological year of construction of the building. An effective year built is used to adjust for better than normal upkeep, remodeling or renovation. An effective year built is a judgment of the appraiser, but it may be supported by a comparison of the building in question with the age of comparable buildings. The effective age can never be older than the actual age.

### DEPRECIATION AND OBSOLESCENCE

Other physical depreciation indicates more than normal wear and tear on a building. It is important **not to confuse “quality” with depreciation**. A building with poor maintenance and condition for its age should be addressed as having other physical depreciation, not below average quality. The application of more than normal depreciation should be determined by the commercial appraiser. Examples of more than normal depreciation would be roof damage or foundation settling that has caused floors or walls to crack or to be uneven. If more than normal depreciation is applied, the reason should always be noted.

#### **Functional and External Obsolescence**

Functional and external obsolescence should be noted when observed, however, the final adjustments for obsolescence should not be made until studied further. They should be **justified by market or rental data** and applied to all properties suffering from the same obsolescence.

#### **Functional Obsolescence**

Functional Obsolescence may take many forms in commercial properties. In downtown properties, the classic example is upper stories that are functionally obsolete, either in part or in total. Market or rental analysis of comparable single

story and two-story buildings may be used to indicate that the upper stories have little to no effect upon potential income or the market value of such properties. Buildings that are “overbuilt” may often have structural cost items that are not reflected in sales or rental analysis. Items such as reinforced or pre-stressed concrete construction may be present in a building where demand does not require such features. Analysis may indicate that these cost items are not totally reflected in the value of the property. Consequently, functional obsolescence may be required to adjust the value to reflect the negative contribution of these cost items. Market analysis or capitalized rent loss may be used to determine the amount of functional obsolescence present.

### **External Obsolescence**

External Obsolescence may result from changes in zoning, lawful or required land use, traffic or other items that arise due to conditions **outside** the property. An industrial plant that loses highway access due to new road construction could possibly suffer from some degree of external obsolescence. External obsolescence, like functional obsolescence, is often easier to identify than to quantify. Market analysis, or capitalized rent loss, should be used to determine the amount of external obsolescence present. The appraiser should be responsible for the determination of whether functional or external obsolescence is used as additional depreciation.

## **VERIFY CONCEALED STRUCTURAL COMPONENTS**

Many structural components are determined by visual inspection; however, some of the structural components are concealed and are not readily identifiable. If an owner/agent is not available to provide this information, select the component that would be most applicable for the structure type.

## **SHAPE FACTORS & PARTY WALLS (COMMON WALLS)**

With IMPACT, factors can be applied for shape and/or party (common) walls when applicable with commercial improvements. The actual perimeter or a valid factor may be entered if known.

While perimeter and shapes of improvements will be obtained upon visual inspection and measuring, the determination of party (common) walls may still be difficult. When this occurs, an entry for the component should be made based upon the best available information.

Valid shape and/or party wall factors are -4 through 4 and are listed below.

- -4 = 4 common sides ( $\sqrt{\text{area}} * 0$ )
- -3 = 3 common sides ( $\sqrt{\text{area}} * 1$ )
- -2 = 2 common sides ( $\sqrt{\text{area}} * 2$ )
- -1 = 1 common sides ( $\sqrt{\text{area}} * 3$ )
- 0 = Square ( $\sqrt{\text{area}} * 4$ )
- 1 = Rectangular ( $\sqrt{\text{area}} * 4.1$ )
- 2 = Extended Rectangular ( $\sqrt{\text{area}} * 4.3$ )
- 3 = Irregular ( $\sqrt{\text{area}} * 4.5$ )
- 4 = Very Irregular ( $\sqrt{\text{area}} * 5$ )

## COMMERCIAL FIELD CARD (FRONT)

### PARCEL TAB

- Enter Control Map, Group, Parcel Number, Property Identifier, Special Interest, Tax Year, Card Number and Number of Cards for this parcel.

**COMMERCIAL FIELD CARD**

CTRL MAP	GP	PARCEL	PI	SI	TAX YEAR	CARD #	# OF CARDS
----------	----	--------	----	----	----------	--------	------------

PARCEL TAB							
PROPERTY PHYSICAL LOCATION	PROP TYPE	REVIEW FLAG	N-HOOD CODE	# OF MHs	ACRES CALC.	ZONING	
ACCESS		UTILITIES				LAND APPR. DATE	
<b>OWNER TAB</b>	A	US/STATE HWY	TYPE	WATER	SEWER	ELEC.	GAS
OWNER NAME	B	COUNTY PAVED	NONE	0			
	C	GRAVEL	PUBLIC	1			BY
	D	PRIVATE/NONE	PRIVATE	2			
			INDIVIDUAL	3			

- Enter the Physical Address of the parcel.

**COMMERCIAL FIELD CARD**

CTRL MAP	GP	PARCEL	PI	SI	TAX YEAR	CARD #	# OF CARDS
----------	----	--------	----	----	----------	--------	------------

PARCEL TAB							
PROPERTY PHYSICAL LOCATION	PROP TYPE	REVIEW FLAG	N-HOOD CODE	# OF MHs	ACRES CALC.	ZONING	
ACCESS		UTILITIES				LAND APPR. DATE	
<b>OWNER TAB</b>	A	US/STATE HWY	TYPE	WATER	SEWER	ELEC.	GAS
OWNER NAME	B	COUNTY PAVED	NONE	0			
	C	GRAVEL	PUBLIC	1			BY
	D	PRIVATE/NONE	PRIVATE	2			
			INDIVIDUAL	3			

- Enter the Property Type.

00	Residential	25%	09	Industrial	40%
01	County	Exempt	10	Farm	25%
02	City	Exempt	11	Agricultural	25% Greenbelt
03	State	Exempt	12	Forest	25% Greenbelt
04	Federal	Exempt	13	Open Space	25% Greenbelt
05	Religious	Exempt	14	Homebelt	25%
06	Educational/Sci/Charitable	Exempt	15	Local Utility	55%
07	Other Exempt	Exempt	99	State Assessed	40% & 55% Real
08	Commercial	40%			



### COMMERCIAL FIELD CARD

CTRL MAP	GP	PARCEL	PI	SI	TAX YEAR	CARD #	# OF CARDS
<b>PARCEL TAB</b>							
PROPERTY PHYSICAL LOCATION	PROP TYPE	REVIEW FLAG	N-HOOD CODE	# OF MHs	ACRES CALC.	ZONING	
ACCESS		UTILITIES			LAND APPR. DATE		
A	US/STATE HWY	TYPE		WATER	SEWER	ELEC.	GAS
<b>OWNER TAB</b>		B	COUNTY PAVED	NONE	0		
OWNER NAME		C	GRAVEL	PUBLIC	1	BY	
		D	PRIVATE/NONE	PRIVATE	2		
		INDIVIDUAL		3			

- Enter Review Flag when applicable
- Enter Neighborhood Code for parcel
- Enter number of MH's when applicable
- Enter calculated acres
- Enter Zoning information when applicable



### COMMERCIAL FIELD CARD

CTRL MAP	GP	PARCEL	PI	SI	TAX YEAR	CARD #	# OF CARDS
<b>PARCEL TAB</b>							
PROPERTY PHYSICAL LOCATION	PROP TYPE	REVIEW FLAG	N-HOOD CODE	# OF MHs	ACRES CALC.	ZONING	
ACCESS		UTILITIES			LAND APPR. DATE		
A	US/STATE HWY	TYPE		WATER	SEWER	ELEC.	GAS
<b>OWNER TAB</b>		B	COUNTY PAVED	NONE	0		
OWNER NAME		C	GRAVEL	PUBLIC	1	BY	
		D	PRIVATE/NONE	PRIVATE	2		
		INDIVIDUAL		3			

- Enter Access to parcel
- Enter other site improvement information
- Enter current date of Land appraisal
- Enter name/initials/ID code of appraiser



### COMMERCIAL FIELD CARD

CTRL MAP	GP	PARCEL	PI	SI	TAX YEAR	CARD #	# OF CARDS
<b>PARCEL TAB</b>							
PROPERTY PHYSICAL LOCATION	PROP TYPE	REVIEW FLAG	N-HOOD CODE	# OF MHs	ACRES CALC.	ZONING	
ACCESS		UTILITIES			LAND APPR. DATE		
A	US/STATE HWY	TYPE		WATER	SEWER	ELEC.	GAS
<b>OWNER TAB</b>		B	COUNTY PAVED	NONE	0		
OWNER NAME		C	GRAVEL	PUBLIC	1	BY	
		D	PRIVATE/NONE	PRIVATE	2		
		INDIVIDUAL		3			

## OWNER TAB

- Enter property owner's name and address
- Indicate if new owner is to receive a notice
- Enter any needed notes

OWNER TAB	
OWNER NAME	
MAILING ADDRESS	
CITY	STATE
ZIP CODE	COUNTRY
<input type="checkbox"/> DO NOT SEND NEW OWNER TAX NOTICE	
NOTES TAB (SEE NOTES TAB-N)	

## LEGAL TAB

- Enter all legally identifying information for parcel

LEGAL TAB					
PHYSICAL MAP	CIVIL DIST	TAX DIST	CITY CODE	SSD	DEED ACRES
SUBDIVISION NAME			PLAT BK	PLAT PG	BLOCK
DIMENSIONS (SEE NOTES TAB-D)			ADDITIONAL DESCRIPTION (SEE NOTES TAB-A)		

## SALES TAB

- Enter all sales information relating to the parcel when applicable

SALES TAB			
SALE DATE	RECORDED DATE	BOOK	PAGE
SALE PRICE	ADJUSTED AMOUNT	V/I	INST. VALIDITY A/R

## PERMIT TAB

- Enter all permit information when applicable

PERMIT TAB				
DATE		PURPOSE		PERMIT #

## LAND TAB

- Enter all Land information for this parcel

Code	Land Type	
01	<b>Residential</b>	Land used for residences may be subdivided or described by metes and bounds. It is usually valued on a flat value per lot. Occasionally valued by front foot.
02	<b>Residential Water</b>	Same as <b>01</b> , but the value of the property is affected by its proximity to water as well as its usability to access the water. 02 land can be valued by lot, per acre or occasionally by front foot.
03	<b>Small Tract</b>	Vacant small acreages typically between 1 and 14.99 acres. Can be less than an acre and is valued per acer or per site.
04	<b>Improved Site</b>	Same as <b>03</b> but indicates improvements.
05	<b>Multi-Family</b>	Property is used for multi-family residences. Ex. Duplex, Commercial Condos.
06	<b>Residential Resort</b>	Same as <b>01</b> , but the value of the property is affected by the property's location. Example: Interior lots in lake front subdivision or mountain views. These properties may not be occupied year around.
07	<b>MH Park</b>	Land used for trailer or mobile home parks. Valued per acre or flat value.
10	<b>Commercial</b>	Land used for commercial purposes which may be described by metes and bounds or subdivisions. Can be valued on front foot, per parcel, per acre or square foot value.
11	<b>Commercial Rural</b>	Land used for commercial purposes in rural areas. Valued same as <b>10</b> land but may differ in value due to location.
12	<b>Commercial Resort</b>	Same as land code <b>10</b> , but the value is influenced by its resort nature.
13	<b>Commercial Small Ac</b>	Commercial small acreage land described by metes and bounds and valued per acre.
15	<b>Industrial</b>	Land used for industrial purposes. Can be valued on a per parcel, per acre or occasionally a front or square foot value.

16	<b>Industrial Park</b>	Same as code <b>15</b> but confined to land within an industrial park.
17	<b>Mineral Rights</b>	The value of rights to minerals contained within a property and valued on an area or volume basis.
18	<b>Industrial Small Ac</b>	Industrial small acreage land described by metes and bounds and valued per acre.
20	<b>Acreage</b>	Land of unspecified type, usually tracts larger than an acre, not being used or only a small part being used at present. 20 land would normally be classified under agricultural, commercial, industrial, etc. but for a specific reason does not meet these descriptions and may be valued higher or lower on a per acre or per site value than under normal use.
21	<b>Agricultural Small</b>	Acreage smaller than normal agricultural unit but being used as such. Valued per acre.
22	<b>Submerged Land</b>	Land that is covered with water. This could be lake or river bottoms. Title to the land is typically held through Riparian ownership.
23	<b>Non-Productive</b>	Land usually unusable in its present state.
24	<b>Golf Course</b>	Public or private golf course. Valued on a per acre or flat value basis.
25	<b>Park</b>	Public or private park. Valued per acre or flat value.
26	<b>Cemetery</b>	Public or private cemetery valued per acre or flat value. Can be valued per individual cemetery lot.
30	<b>Scenic View Vacant</b>	Vacant land of unspecified size. The value of the land is in the amenity of the scenic view. Valued per acre or flat value.
31	<b>Scenic View Imp</b>	Same as <b>30</b> only improved.
70	<b>Exempt Land</b>	Land exempt from taxation.

**Rural Land**

45	<b>Crop</b>	Good/Average/Poor
46	<b>Rotation</b>	Good/Average/Poor
54	<b>Pasture</b>	Good/Average/Poor
62	<b>Woodland</b>	Good/Average/Poor

LAND TAB														
#	TYPE	TABLE	CODE	ACCESS	FRONT	DEPTH	UNITS/AC.	FLOOD	TOPO	LOC.	SIZE	MARKET COND	OVR SIZE	OVR RATE
1														
2														
3														

- Enter Land Table
- Enter Land Code
- Enter Access to the parcel when applicable
- Enter the front footage
- Enter the depth footage
- Enter the number of Units or Acres
- Enter a % good conditioning if other than 100% for Flood, Topo, Location and Size
- Enter % good conditioning if other than 100% for any Other Market conditioning
- Enter Override Size when applicable
- Enter Override Rate when applicable

LAND TAB														
#	TYPE	TABLE	CODE	ACCESS	FRONT	DEPTH	UNITS/AC.	FLOOD	TOPO	LOC.	SIZE	MARKET COND	OVR SIZE	OVR RATE
1														
2														
3														

- Enter all income information gathered during inspection as notes for future use.

INCOME TRANSACTIONS (NOTES)			
1			
2			
3			
4			

### COMMERCIAL FIELD CARD (BACK)

### COMMERCIAL BUILDING TAB

- Enter Control Map, Group, Parcel Number, Property Identifier, Special Interest and Tax Year

CTRL MAP -	GP -	PARCEL -	PI -	SI -	TAX YEAR -
<b>COMMERCIAL BUILDING TAB</b>					

- Enter Actual Year Built of improvement
- Enter Effective Year Built when applicable

COMMERCIAL DATA SHEET		CTRL MAP -	GP -	PARCEL -	PI -	SI -	TAX YEAR -
<b>COMMERCIAL BUILDING TAB</b>							
DEPRECIATION / AGE	STRUCTURE CODE	GRADE	IDENT UNITS	PRORATION DATE - TYPE NEW	RENTAL SOURCE	AMOUNT	SCHEDULE
AYB							
EYB							



- Enter Structure Code of improvement

\* The structure code is what the outside walls were “built as” at the time the improvement was constructed. A full description of structure codes can be found in Appendix A.

COMMERCIAL DATA SHEET		CTRL MAP -	GP -	PARCEL -	PI -	SI -	TAX YEAR -
COMMERCIAL BUILDING TAB							
DEPRECIATION / AGE	STRUCTURE CODE	GRADE	IDENT UNITS	PRORATION DATE - TYPE NEW	RENTAL SOURCE	AMOUNT	SCHEDULE
AYB							
EYB							

- Enter the Grade/Quality of the structure (available grades and factors depend upon last revaluation year for a given county)

GRADE	FACTOR	GRADE	FACTOR	GRADE	FACTOR
0-	0.60	1	1.00	2+	1.37
0	0.70	1+	1.09	3-	1.46
0+	0.80	2-	1.19	3	1.56
1-	0.90	2	1.28	3+	1.65

COMMERCIAL DATA SHEET		CTRL MAP -	GP -	PARCEL -	PI -	SI -	TAX YEAR -
COMMERCIAL BUILDING TAB							
DEPRECIATION / AGE	STRUCTURE CODE	GRADE	IDENT UNITS	PRORATION DATE - TYPE NEW	RENTAL SOURCE	AMOUNT	SCHEDULE
AYB							
EYB							

- Enter the number of IDENTICAL units for this improvement

COMMERCIAL DATA SHEET		CTRL MAP -	GP -	PARCEL -	PI -	SI -	TAX YEAR -
COMMERCIAL BUILDING TAB							
DEPRECIATION / AGE	STRUCTURE CODE	GRADE	IDENT UNITS	PRORATION DATE - TYPE NEW	RENTAL SOURCE	AMOUNT	SCHEDULE
AYB							
EYB							

- Enter proration date and type

COMMERCIAL DATA SHEET		CTRL MAP -	GP -	PARCEL -	PI -	SI -	TAX YEAR -
COMMERCIAL BUILDING TAB							
DEPRECIATION / AGE	STRUCTURE CODE	GRADE	IDENT UNITS	PRORATION DATE - TYPE NEW	RENTAL SOURCE	AMOUNT	SCHEDULE
AYB							
EYB							

- Enter the rental source, amount and schedule when applicable

COMMERCIAL DATA SHEET		CTRL MAP -	GP -	PARCEL -	PI -	SI -	TAX YEAR -
COMMERCIAL BUILDING TAB							
DEPRECIATION / AGE	STRUCTURE CODE	GRADE	IDENT UNITS	PRORATION DATE - TYPE NEW	RENTAL SOURCE	AMOUNT	SCHEDULE
AYB							
EYB							

## COMMERCIAL INTERIOR/EXTERIOR TAB

- Enter the information for the following:
  - SECTION – Enter the section of the improvement being described
  - FROM/TO – Enter the level being described (examples would be 1/1, 2/2, 2/4)
  - EYB – Enter the Effective Year Built for the section being described
  - USE TYPE – Enter the USE TYPE of the interior for the section being described (what it is being used as inside the walls)
  - WALL HEIGHT – Enter the wall height measuring from the floor of the first level to the ceiling for the section being described (dropped or false ceilings should NOT be used to calculate height)
  - EXTERIOR WALL – Enter material used as exterior wall for the section being described
  - STRUCTURAL FRAMING – Enter type of structural framing materials for the section being described
  - PERIMETER – Enter the footage of the perimeter for the section being described
  - INTERIOR FINISH – Enter the percentage of finish of the interior for the section being described
  - PARTITION – Enter the code for the partitions in the section being described
  - HEAT – Enter the code for section being described
  - AC – Enter the code for the section being described
  - PLUMBING – Enter the code for the section being described
  - LIGHTING – Enter the code for the section being described
  - PHYSICAL/FUNCTIONAL – Enter the codes for the Physical and Functional Condition of the section being described

*A full description of structure codes can be found in Appendix A.*

COMMERCIAL INTERIOR / EXTERIOR TAB														
SECTION	FROM / TO	EYB	USE TYPE	WALL HGT.	EXT. WALL	STR. FRAMING	PERIMETER	INT. FINISH	PARTITION	HEAT	AC	PLUMBING	LIGHTING	PHY/FUNC

- Enter any other physical, functional or external depreciation when applicable

ADDN. DEPRECIATION		
OTHER PHYSICAL	FUNC.	EXTERNAL

**COMMERCIAL FEATURES TAB**

- Enter the information for the following:
  - INTERIOR/EXTERIOR LINE – Enter the Interior/Exterior Line Number the commercial feature being described is associated with
  - STRUCTURE CODE (DESCRIPTION) – Enter the structure code and a brief description of the commercial feature being described
  - DIMENSION 1 x DIMENSION 2 – Enter the dimensions of the commercial feature being described
  - IDENTICAL UNITS – Enter the number of IDENTICAL units being described
  - ELEVATOR STOP – Enter the number of stops the elevator has

*A full description of structure codes can be found in Appendix A.*

COMMERCIAL FEATURES TAB					
INT/EXT LINE	STRUCTURE CODE	(DESCRIPTION)	DIMENSIONS 1 x DIMENSIONS 2	IDENT. UNITS	ELV. STOPS

**OBY TAB**

- Enter the information for the following:
  - CODE (DESCRIPTION) – Enter the code and a brief description of the outbuilding & yard item being described
  - AYB – Enter the actual year built of the outbuilding & yard item being described
  - EYB – Enter the effective year built of the outbuilding & yard item being described
  - WIDTH x LENGTH – Enter the measurements of the outbuilding & yard item being described
  - AREA – Enter the area (square footage) of the outbuilding & yard item being described

- GRADE – Enter the grade (quality) of the outbuilding & yard item being described
- NUMBER – Enter the number of IDENTICAL units of the outbuilding & yard item being described
- OVERRIDE RATE – Enter the override rate desired for the outbuilding & yard item being described when applicable
- COND/FUNCTIONAL – Enter the codes for the Physical and Functional Condition of the outbuilding & yard item being described
- PRORATION DATE/TYPE NEW – Enter the proration and proration date for the outbuilding & yard item being described when applicable

*A full description of structure codes can be found in Appendix A.*

OUTBUILDINGS AND YARD ITEMS TAB										
CODE	(DESCRIPTION)	AYB	EYB	WIDTH x LENGTH	AREA	GRADE	NUMBER	OVERRIDE RATE	CONDIFUNC	PRORATION DATE - TYPE NEW

**ENTRANCES TAB**

- Enter the information for the following:
  - BLDG APPR DATE – Enter the date the building was inspected or measured
  - BY – Enter the initials, name or code of the appraiser that measured or inspected the building
  - OBY DATE – Enter the date the OBY was inspected or measured
  - BY – Enter the initials, name or code of the appraiser that measured or inspected the OBY

ENTRANCES TAB			
BLDG APPR DATE	BY	OBY DATE	BY

**\*\*DISCLAIMER REGARDING STRUCTURE CODE  
DESCRIPTIONS AND EXAMPLES ON  
FOLLOWING PAGES\*\***

On the pages that follow, structure codes representing the majority of commercial and industrial improvements are described and illustrated. The examples and descriptions are representative of what is typical, but variations may exist from one county to another. These variations are attributable to multiple factors.

Variations may exist due to:

- Appraiser judgment
- Time of implementing a new structure code in a county
- Multiple options to list the same structure
- Number of years since a county's last countywide revaluation

## STRUCTURE CODE 10 - COMMERCIAL APARTMENT



Structure code 10 is usually for apartment buildings of 8 or more units. The main characteristic that separates the “06 – Residential Apartment” structure code from the “10 - Commercial Apartment” structure code is the design of the structure and its economic contribution to the overall property. Structure code 10 can sometimes apply to buildings as small as 4 units when there are multiple buildings that make up an apartment complex. A structure code 10 has more of a Commercial resemblance to it than the more Residential look for a structure code “06”. Structure code 10’s are usually located on dedicated multi-family zoned land. They are income producing properties that, very rarely, have owner occupied units. These complexes are usually managed by someone other than the owner – although they could be run by the owner’s management company. Smaller complexes will have part-time management. Large complexes will have a full-time, on-site management office.

Residential “06” improvements are usually interspersed in predominantly residentially zoned land with other residential properties. For instance, if single family homes are in “R-1” zoned areas, residential “06” improvements can be found in “R-2” or “R-3” zoned land. These are usually aging neighborhoods and/or are neighborhoods where the tenant/owner occupancy ratios are mixed and possibly shifting toward being rental in nature.

No sprinklers, elevators, porches, or other subareas areas are included in the base rate. These will be valued as Commercial Features in IMPACT.

## STRUCTURE CODE 11 - NURSING HOME



This structure code includes rest homes, sanitariums, nursing homes, and buildings of hospital construction which give nursing care for ambulatory patients. The base rate includes areas for treatment and therapy, service and administration, nursing stations, kitchen, laundry, and common areas. Signaling systems commensurate with the building class and quality are also included in the base.

Interior and exterior finishes may be like hospitals in terms of materials used, however, this structure code does not include facilities for surgical care and treatment. Corridors are at least 8' feet wide to accommodate two gurneys simultaneously. Patient room doors are at least 40" wide to accommodate one gurney. Typical construction includes package heating/cooling for the common areas and through wall units for individual patient rooms. The base rate does not include sprinklers, porches, or elevators. These should be listed separately as Commercial Features in IMPACT. The base rate also does not include personal property, such as furniture, therapy, or kitchen equipment.

## STRUCTURE CODE 12 - COMMERCIAL CONDOMINIUM



A condominium is a title to a unit of real property which is ownership in the airspace which an apartment, office or store occupies. The owner of the condominium also owns a common tenancy with owners of other units in the common area, which includes all the driveways, parking, elevators, outside hallways, recreation and landscaped areas, which are managed by a homeowners' or tenant's association.

The main function of most associations is the repair and maintenance of common areas and building exteriors. The maintenance responsibility for an association is established in the declaration or bylaws. If the condominium unit is destroyed by fire or other disaster, the owner has the right to rebuild in his/her airspace. Related to the duty to maintain the property is the duty to adopt budgets and collect assessments from the homeowners. In a way, an association is merely a conduit for the homeowners to pay for the various expenses of operating the property.

Commercial condominiums are used for income-producing purposes whether it be for residential leasing, commercial leasing or a mixture of both.

## STRUCTURE CODE 13 - RESERVED



## STRUCTURE CODE 14 - MOTEL



Motels are buildings that are typically three stories or less in height consisting of sleeping units without a kitchen. Included in the base rate is an amount of office, lobby, coffee shop/restaurant, meeting room and manager's living space commensurate with the number of rooms and overall quality. Large restaurants or lounges associated with the motel should be valued as separate buildings with the appropriate structure code. Motels have exterior room access via stairwell and open porch. For this reason, the average room size is about 335-350 square feet.

Examples of motels would be some Days Inn, Super 8, and Motel 6. Older exterior room access models of Holiday Inn, Best Western, and Ramada Inn would also be examples.

Not included in the base rate are sprinklers, elevators, and porches. Those would be Commercial Features in IMPACT. Other improvement values for pavement, sauna, swimming pool, and fencing would be picked up as Out Building & Yard Items.



The structure type 15 is an assisted living facility, which consist of independent living, assisted living and memory care sections in the building. The independent living section may have limited individual kitchen facilities and/or common kitchenette and recreation areas associated with congregate housing for the elderly. The assisted living building(s) consist of studios and one- or two-bedroom suites with limited kitchens and the common dining area, lounges, craft and game areas, beauty parlor and therapy rooms commensurate with the quality.

The exterior construction will consist of brick, stucco, or siding including some with hardy board siding, and trim. The interior finish of the walls may consist of plaster or drywall and the floor finish will have a combination of acoustic tile, carpet and/or vinyl composition.

The base rate includes typical office, kitchen, and the common areas but does not include sprinklers or elevators, which should be listed as Commercial Features in IMPACT. The parking area, which may consist of concrete and/or asphalt type of construction should be listed in Outbuilding & Yard Items.



Hotels are buildings that are typically three stories or more in height consisting of sleeping units without a kitchen. Included in the base rate is an amount of office, lobby, lounges, restaurant, ballroom, meeting room, storage facilities and office commensurate with the building class and overall quality. The size of the amenities (lounges, restaurant, meeting rooms, etc.) is largely dependent on the size and capacity of the facility rather than the quality of the improvements. Hotels have room access by way of corridors within the structure. The added common area increases the average unit size over that of a motel to about 450+/- square feet. The interior refinements primarily determine the quality of the hotel. The best quality hotels have a large amount of high-cost wall cover and floor finish in the open and public areas. Sleeping rooms also contain high cost wall cover as part of the interior finish.

Not included in the base rate are sprinklers, elevators, and porches. Those would be Commercial Features in IMPACT. Other improvement values for pavement, sauna, swimming pool, and fencing would be picked up as Outbuilding & Yard Items. Items such as kitchen equipment, seating, and others that are not permanently attached to the improvements would be picked up as personal property.

## STRUCTURE CODE 17 - HOSPITAL



Hospitals are designed as complete health facilities that typically house several different health services within one building. These features include but are not limited to diagnostic, food preparation, cafeteria, surgery, patient care, delivery, nursery, emergency, administration, service areas, gift shop, and pharmacies. The amount of areas allocated to these uses vary with the size of the building and the number of people serviced by the hospital. They are also commensurate with the overall quality of the structure. These quality variations result in an area per bed that ranges from 600 square feet to 1,600 square feet. Hospital quality can be recognized in the exterior finish. Lower qualities use concrete block and higher qualities use marble, granite, and metal/glass panels.

Included in the base rate are built-in items such as oxygen system and signal system. Not included in the base rate are built-in items such as permanent surgical lights and other built-in equipment. Sprinklers, porches, carports, and elevators are also not included in the base rate and should be picked up as Commercial Features. Parking lot lights and pavement should be picked up as Outbuilding & Yard Items.

## STRUCTURE CODE 18 - STORE CLASS "S"



These buildings are generally built as open shell, one story buildings of pre-engineered metal. Construction consists of rigid frame with prefinished metal crimped exterior wall and roof covering. Better qualities will have some store front and well-finished interiors. Also, some of the better store class "S" buildings can be compartmentalized into departments but will not match the quality of construction found in department stores.

Included in the base rate is a minimum store front, low cost interior finish, minimum lighting, adequate plumbing, some office, unfinished storage, and insulation. Not included are sprinklers, which should be listed a Commercial Feature item. Improvement value for pavement and parking lot lighting should be picked up as Outbuilding & Yard Items.

## STRUCTURE CODE 19 - EXCEPTIONAL

Structure code 19 is reserved for specialty buildings that do not fit into a 10-series structure code. These are used and left blank to build customized rates that could not be valued using standard structure codes in this series. Assistance from the Comptroller's Division of Property Assessments (DPA) is recommended if an improvement is called a 19.



Stores are one- or two-story buildings designed for retail sales. They usually have display and/or decorative fronts. Stores can be stand alone or included in a mall/shopping center. The stores are usually designed with designated areas for servicing customers, employee operations, merchandise storage, display areas, store fronts, and special lighting.

Included in this structure code are stores occupied by secondary department stores with limited merchandise lines, specialty shops, and commercial buildings designed for a general occupancy. Markets that are not considered national or regional chains are included in this structure code. This will consist of smaller grocery stores that are smaller in size and cater to small towns. Convenience stores fall under this structure code if they do not have gas pumps, for the sale of gasoline. If a convenience store has gas pumps, then it will need to be a 23 (Service Station/Market). City square row store fronts with a better quality than 22's (Commercial Sales) need to be included with this structure code.

Included in the base rate is the cost for an average quality store front and the allowance for approximately 5% office area and 20% unfinished storage area.

Not included in the base rate is the cost of sprinklers, freezers and coolers that are built-in to the structure. These items should be listed as Commercial Features or Outbuildings & Yard Items. Freezers that are self-contained or component units (including those attached to the exterior of the building) should be considered personal property.



Strip malls are typically rows of open stores comprising single lines of storefronts with individual service entrances to the rear. They are typically built as a unit and have parking in front of the shops, face major traffic arterials, and tend to be self-contained. These are normally small one-story projects with or without a major anchor. Typical anchors, which are priced separately, include major supermarkets (market or discount food stores), large drug or warehouse discount stores or bank buildings.

The base rate for this structure code represents a rate for good block, tilt-up, bearing or light frame, plain fronts, and some trim. The base rate accounts for adequate lighting and outlets per unit and small restrooms. When listing, special consideration should be given to the type of tenant occupying the structure and the interior/exterior tab should be listed commensurate with the occupant type.

Each individual unit is leased separately. As these buildings age income information becomes increasingly important; therefore, lease information should be obtained for each one.



Drug stores may include both the small neighborhood pharmacy and the large chain discount-type store with a variety of merchandise departments including a convenience food area, cosmetic department, photo department, etc.

The average drug store exterior wall will generally consist of brick, block, stucco, and some will have a mixture of brick/stucco. The interior finish on the walls will generally have drywall and/or plaster. The floor finish will generally have acoustic tile, vinyl composition tile, or some vinyl. The drug store will have adequate lighting and the Heat/Air type is generally a Package Unit, which is located on top of the roof. The departments within the store consist of retail area, restrooms for customers and employees, pharmacy area, photo, etc.

Not included in the base rate is the cost of sprinklers, elevators, open porch finish (OPF) located at the front entrance to the store, mezzanine area, and canopy which will be located at the pharmacy drive-thru area. Also not included in the base rate are the display freezers, coolers, or other trade fixtures (can be removed without damage to the property). The parking area, which will consist of paving and the lighting for the parking lot should be listed in (OBY) Outbuildings & Yard Items. The pavement could be asphalt or concrete and the difference should be noted.



## STRUCTURE CODE 21 - DEPARTMENT STORE



Department stores are normally buildings of two or more stories. In some instances, a department store may be only one story if it is an anchor of a smaller mall that is not located in a major city. Department stores can be the anchor of mall or they can be stand-alone in an open-air shopping center. Department stores such as Dillard's, Belk, and Macy's will have an above average quality grade.

The base rate for this structure code includes an average amount of decorative front including ample office area and storage areas to serve the need of the businesses. Careful consideration should be given to the SUBAREAS or interior/exterior finish.

Not included in the base rate is the cost of sprinklers, freezers and coolers that are built-in to the structure. These items should be listed as Commercial Features or Outbuildings & Yard Items. Freezers that are self-contained or component units (including those attached to the exterior of the building) should be considered personal property.

## STRUCTURE CODE 215 - GROCERY STORE



Grocery stores are typically one-story buildings designed for retail food sales. They usually have display and/or decorative fronts. They will typically be free standing, 25,000 to 65,000 square feet. These structure codes are usually designed with designated areas for servicing customers, employee operations, merchandise storage/food storage, display areas, store fronts, and special lighting.

Included in the base rate is the cost for an average quality store front.

Not included in the base rate is the cost of sprinklers, freezers and coolers that are built-in to the structure. These items should be listed in Commercial Features or Outbuildings & Yard Items. Freezers that are self-contained or component units (including those attached to the exterior of the building) should be considered personal property. Heating/Cooling will typically be package units installed on the roof.

Excellent Grade: Should be utilized for individually designed structures with a high cost store front and well finished interior with departmental divisions.



This structure code is for buildings consisting of a single store unit or multi-tenancies not included in improvement types 20 or 21.

Typically, this structure code represents a lower quality store building than a 20-structure code, with a lesser degree of interior and exterior finish, and higher proportion of unfinished storage area.

A typical occupancy for this structure code would be a parts store or repair shop, with a store front being minimum to none, lower quality display/sales area in the front of the building, and the remainder being a utility or storage area. The base rate does not include the costs of sprinklers. Hydraulic hoists are considered personal property.



This structure code is typically called a convenience store. The above average grade stores typically have at least 10 gas pumps and may have a diesel fuel area for larger commercial trucks. They could have a small kitchen area to sell freshly made food or share a common wall with a fast food restaurant. Examples of above average are Pilot, Thornton's, and Speedway.

The base rate includes everything in the sales area and service area, if applicable. The canopies, underground tanks and concrete or asphalt paving should be added to the Outbuilding & Yard Items.

## STRUCTURE CODE 231 - TRUCK STOP



A truck stop may include a convenience store, restaurants, gift shops, coffee shops, shower and toilet fixtures, gaming, and resting facilities for truck drivers.

The average truck stop exterior wall will generally be of brick, block, stucco, or a mixture of brick/stucco. The interior finish will have full-service restaurant seating, retail space, separate resting and gaming areas, showers, and restrooms. The floor finish will generally have acoustic tile, vinyl composition tile, or some vinyl. This structure code will have good lighting and will be completely heated and cooled with a split or package unit. The average square footage for a truck stop is approximately 14,000 square feet.

Not included in the base rate for this structure code are sprinklers, elevators, or mezzanine areas. Lighted canopies over gasoline pumps are priced in (OBY) Outbuilding & Yard Items with a grade of "Good". The parking areas, which consists of concrete and asphalt paving, as well as lighting for the parking lot, should also be listed in (OBY) Outbuilding and Yard Items.

Display freezers and coolers (which are stand-alone units that can be removed or replaced without any physical damage to the structure) should be listed as personal property.



This base rate includes a restaurant, bar, billiard, and miscellaneous rooms with necessary plumbing and electrical connections, but it does NOT include any equipment or fixtures such as the alleys, ball returns, kitchen and bar equipment, or other trade fixtures. Side aisles are typically found in service areas behind the pinsetters and adjacent to each lane along the exterior walls. Partitions for offices and auxiliary facilities commensurate with the overall quality are also included in the base rate.

Areas designated for spectator and promenades vary in size depending on design characteristics for the building and the personnel capacities. Bowling alleys usually have some type of combined heating and cooling system servicing the building. Floor finishes usually are a combination of carpet and resilient floor coverings.

A fitness center may be originally built as a 20 (Store) and need the use type of a 24 in some occasions, because stores are being converted to gyms and trampoline centers.

NOT included in the base rate are sprinkler systems and paving. If these items are present, they should be listed as Commercial Features or Outbuildings & Yard Items.



This structure code is constructed for the preparation and service of food and beverages. It includes fast casual, cafeterias, bars, and taverns where the design is of a restaurant type.

Restaurants include a combination of the following areas: dining, production, serving, receiving and storage, sanitation, non-dining, employee area and restrooms.

Above average restaurants include the typical chain operation and suburban neighborhood restaurants catering to regional trade. Average quality includes neighborhood restaurants or coffee shops or a lower priced franchise operation. They include suitable office areas and all necessary plumbing and electrical connections for kitchen equipment.

Items NOT included in the base costs are kitchen equipment, restaurant fixtures, furniture, and signs. Sprinklers, paving and fencing are also NOT included in the base cost and should be listed as Commercial Features or Outbuildings & Yard Items.

This structure code should be used for the sit-down type restaurant. Some restaurants may have a drive thru window or offer curbside service for takeout orders. The base rate includes normal kitchen, dining, and food preparation areas. The rate also includes a normal amount of roof overhang but not large canopies.

## STRUCTURE CODE 26 - FAST FOOD



This structure code has a limited consumption or dining area in relation to the preparation area. Drive-up windows commensurate with the quality of the building are included. The average fast food restaurant normally includes some outer roof overhang but no large separate canopies or carports. The lower qualities are built to minimum building and health codes. The median area for a fast food restaurant is 2,350 square feet, with a range of 1,250 to 3,275 square feet. The seating space should normally be less than 45% of the total area. These buildings have suitable office, restroom, food preparation and serving areas included in the base rate. For buildings with larger dining areas, a structure code 25 (restaurant) should be used.

Many of the newly constructed chain fast food restaurants (McDonald's, Wendy's, etc.) will have an above average grade. Drive-ins, such as Sonic, with no interior seating for customers, should have an average quality grade. The determination of the quality of a given **26 structure code** must be based upon the quality of materials and the workmanship evident in each individual case.

The following is NOT included in the costs: canopies, kitchen equipment, restaurant fixtures, furniture, signs, built-in freezers and coolers and sprinkler systems. Items of a real property nature, such as sprinklers, coolers, freezers, or paving should be listed as Commercial Features or Outbuildings & Yard Items.





Theaters are designed for motion pictures and stage presentations. They include stage, restrooms, dressing rooms, entrances, offices, cloak rooms and projection areas along with lighting and sound systems that are commensurate with the overall quality of the building.

Some of the newer movie theaters have self-serve concessions, recliner-style seating and serve dinner and alcohol. When these types of services are included the grade will likely be above average.

NOT included in the building cost are moveable wings, moveable lights, border lights, scenery, curtains, seats, and projection or snack bar equipment.

Sprinklers are also NOT included in the building cost and should be added as Commercial Features.

There are many instances where a theater of pre-engineered construction will be encountered. It is preferable to list these theaters as an average 27 structure code unless the quality warrants otherwise. In the exceptional cases, which merit the use of a 47-structure code because of inferior quality, careful analysis should be made. Detailed cost will need to be developed for all structural elements except the raw building.

## STRUCTURE CODE 28 - MALL/SHOPPING CENTER



The base rate for this structure code is the cost of the **ENCLOSED MALL OR PEDESTRIAN CONCOURSE** areas including stairs and ramps. It does NOT include open wall areas. This may consist of a single access way, or it may include several subsidiary approach routes connected to the main shopping corridor.

Costs include typical flooring, lighting, and permanent focal elements such as built-in seating, planters, center court wells, stages, and fountains, commensurate with the quality of the center buildings. All kiosks, landscaping, skating rinks, monumental sculpture, individual works of art, paving and sprinklers are NOT included in the base cost and should be added as Commercial Features or Outbuildings & Yard Items or personal property as applicable.

**SHOPPING CENTERS** are broken down into three sections which should be listed individually. Since these stores will not be sold separately, there should be a master property record card with the structure code 28 so one can distinguish these properties' individual sales. The principal or major tenant buildings, generally referred to as anchors or magnets, should be listed as a structure code 21. The general satellite or strip stores, designated as the shopping center buildings, should be listed as structure code 20. While there is technically no exterior wall on an enclosed mall, the IMPACT exterior wall listing should reflect the predominant wall type for the stores onto the concourse area.

## STRUCTURE CODE 29 - EXCEPTIONAL

Structure code 29 is reserved for specialty buildings that do not fit into a 20-series structure code. These are used and left blank to build customized rates that could not be valued using standard structure codes in this series. Assistance from the DPA is recommended if an improvement is called a 29.



Offices are designed for commercial occupancies and are normally subdivided into smaller units for tenant use. The interior finish may have plaster or drywall, and depending on the quality, they may utilize glass and special wall covering.

Offices may be a single one-story building or may have multiple levels. For the multiple level buildings, USB would be the appropriate IMPACT/Apex listing code for levels above the BAS area.

Not included in the base rate are signs, office furniture or equipment. Those items are considered personal property. In multiple level offices, passenger or freight elevators are not included in the base rate and should be picked up as a Commercial Feature. Sprinklers and asphalt/concrete paving are not included and should be listed as a Commercial Feature or in Outbuildings & Yard Items.



This structure code includes the entire facility. There is a mixture of classrooms, multipurpose buildings, administrative offices, etc. The facility may consist of one building or several separate buildings.

Religious facilities will also fall under this section because of their large capacity for seating, wide clear spans, high ceilings and relatively few partitions. Areas included in the base rate are the auditorium, classrooms, office areas and projection rooms or booths.

The following items are not included in the costs: swimming pools, moveable furnishings or equipment, exterior ground improvements (such as athletic fields), open shelters and site work, asphalt/concrete paving, and outside lighting. The items which are not personal property should be listed as Commercial Features or Outbuildings & Yard Items.



This structure code is for a building designed for medical and/or dental services or veterinary offices with examination and outpatient treatment. It includes a reception/lobby area as well as individual rooms.

Individual treatment rooms may have plumbing and sinks. Restrooms are adequate to service the amount of personnel working in the building.

The following items are not included in the costs: X-ray equipment, autoclaves, office equipment, permanent examination lights and other medical equipment. Sprinkler systems, paving, outside lighting and elevators are also not included and should be listed as Commercial Features or Outbuildings & Yard Items.



This structure code also includes savings and loan institutions where the design is like a bank. Exteriors have some ornamentation at all quality levels with the better qualities using stone, ornamental concrete, brick and/or solar glass. The interiors have plaster or drywall with special detailing in some areas.

An amount of office and storage area commensurate with the quality is included in the base cost. The office area may be open and located in the same general area as the main banking services. A normal size vault is also included in the base cost of this structure code. If additional vaults are found in better than average class banks, they should be added as a Commercial Feature.

Not included in the base cost are vault doors, banking equipment, safe deposit boxes, exterior canopies and yard improvements. Sprinklers, paving, and elevators are also not included in the base cost and should be added as a Commercial Feature or Outbuilding & Yard Item.

Examples of specialized bank equipment and the real/personal property status of the item are listed below:

- **Vaults** (money and record storage) – Real Property
  - **Vault Doors** – Personal Property
  - **Drive-Up Teller Windows** – Personal Property
  - **Twenty-Four Hour Tellers** (automatic teller machines or ATMs) – Personal Property
- (Note: Structures housing ATM's should be listed as Outbuildings & Yard Items with the equipment itself being personal property.)*
- **Safety Deposit Boxes** (lock boxes) – Personal Property
  - **Security Equipment** (alarms, surveillance cameras, etc.) – Personal Property

## STRUCTURE CODE 34 - OFFICE CLASS "S"



Structure code 34 is an office building of pre-engineered metal construction. The base rate includes a low-cost front with glass doors and minimum fenestration and adequate exterior wall and roof insulation.

The typical 34 improvements will have ample partitions with drywall or panel interior walls, acoustic tile ceiling, asphalt tile flooring, minimum lighting and adequate electrical and plumbing fixtures.

Exterior construction consists of rigid frame construction with prefinished metal crimped wall and roof coverings. Typically, the prefinished metal crimped covering is a 24 or 26 gauge.

The costs do not include sprinkler systems, outside lighting and asphalt and/or concrete paving. These items should be listed as Commercial Features or Outbuildings & Yard Items.



Public buildings include city halls, courthouses, post offices, etc., but do not include typical office or service buildings. They may be massive buildings or one utilizing modern exterior curtain walls. The better qualities have well-furnished chambers and hearing rooms as well as executive offices, while average quality buildings have only a few decorative features.

These buildings are built using all classes of construction. Exteriors vary with the building class; typical finishes include marble, granite, concrete, metal and glass panels, concrete block and various types of masonry veneer.

The cost of sprinklers and elevators is not included in the base rate. If these items are present, they should be listed as Commercial Features or Outbuildings & Yard Items.



## STRUCTURE CODE 36 - FUNERAL HOMES



The structure type 36 is a funeral home which includes chapels, stained glass, and laboratories commensurate with the general quality. Generally, the better funeral homes may include some living area. The property may contain other buildings, which may be used for storage or vehicular garages and should be list as the appropriate use for such buildings.

The average funeral homes are generally a residential type of construction, in which the exterior finish will be of brick, stucco, or a mixture of brick/wood.

The base rate does not include sprinklers or elevators, which should be listed in Commercial Features. The parking area, containing paving and lights, should be listed in Outbuildings & Yard Items.

***\*\* Residential dwellings that have been converted to this use should be identified as an 07 residential improvement type. \*\****

## STRUCTURE CODE 37 - RESERVED

## STRUCTURE CODE 38 - RESERVED

## STRUCTURE CODE 39 - EXCEPTIONAL

Structure code 39 is reserved for specialty buildings that do not fit into a 30-series structure code. These are used and left blank to build customized rates that could not be valued using standard structure codes in this series. Assistance from the DPA is recommended if an improvement is called a 39.

STRUCTURE CODE 40 - WAREHOUSE



The base rate for a 40-structure code is constructed on a storage warehouse. It includes an amount of office space commensurate with the overall quality, typically between 3% and 12% of the total area.

Interior office finish on the typical warehouse is drywall partitions and may have some finished ceilings. The better qualities have small office fronts with ornamental materials at the front elevation while lower cost structures are plain with very little, if any, ornamentation. Heating and ventilating facilities are sufficient to protect goods from freezing and spoilage.

Not included in the base cost are sprinklers, special climate control equipment, dock levelers and material handling equipment. If present, these items should be added as Commercial Features or Outbuildings & Yard Items.

## STRUCTURE CODE 401 - MINI WAREHOUSE



Mini warehouses are small warehouses subdivided into a mixture of cubicles of generally small size, designed primarily to be rented for small self-storage, commercial, or noncommercial use. They may include some office space (OFA) which is not included in the base rate.

Mini warehouse exterior walls can range from prefinished metal crimped to concrete block or brick on higher end storage units. The interior finish is typically unfinished with a concrete slab foundation. The typical square footage per unit for a mini warehouse is approximately 130 square feet.



A typical structure code 41 has adequate lighting, plumbing, and sufficient heating to protect materials and personnel from freezing. The floors are typically concrete with office areas having a resilient floor covering. Exterior walls generally have some large openings for overhead doors and minimum fenestration. This structure code is to cover buildings of all classes of construction.

This structure code also includes the old-style gas stations being used as service garages and having SSA broken out for a customer service area.

A nominal amount of office area is included in the cost rate for this structure code. If more than a nominal amount of office is present, this area should be listed separately as a 30 series structure code.

Sprinkler systems are not included in the cost rates and should be added as Commercial Features.

## STRUCTURE CODE 42 - AUTOMOBILE CENTER



This structure code describes an automobile center. This is a building designed for vehicle sales and service, with areas for showroom, sales, office, storage and repair/service commensurate with overall quality included in the base cost.

The typical automobile center will be a concrete block structure with an average quality store front. The sales area will typically be 20% to 30% of the total area. Higher quality showrooms may have kitchen and/or lounge support facilities. For this structure code, all areas under roof are listed as base.

Sprinklers and paving are not included in the base rate and should be listed appropriately as Commercial Features or Outbuildings & Yard Items.



Express lube buildings typically have at least 2 bays, with roll up doors, for the service of cars. They will have an area under the service area for the changing of oil from a vehicle. These “pit” areas should be listed as an OBY. There is minimal office area and waiting area. These are typically designed for a quick service for customers.

Express lube with carwash attached will get an above average grade. The carwash portion will be put on its own line as a Use Type of carwash.

Larger oil change and repair shops that have a sales area along with the waiting area should be a 41 (Service Garage).

The base rate includes the service area, office area and waiting area. The equipment used for service is personal property.



Carwashes are typically a rectangular built building. They will have multiple options for the customer, such as hot wax; tire shine; and air dry to finish. There is a small mechanical room within the building.

An above average carwash will have a brick exterior, multiple carwash options and free self-service vacuum cleaning. Full-service carwashes can also be above average; they will have a waiting area or sales area that will need to be broken out separate from the carwash.

The base rate includes the building structure that involves the service of washing the car. Any canopies not connected to the building need to be added in the Outbuildings and Yard items. Not included in the base rate are the brushes and equipment used inside the carwash. They will be picked up as personal property.

**\*\* The older, coin-service carwashes should be listed in the Outbuildings and Yard items as Good or Excellent. \*\***

## STRUCTURE CODE 43 - COLD STORAGE



Cold storage facilities are typically a large, free-standing, single-story structures with concrete slab foundations. Some truck well or dock high distribution access may be present. Walls are characteristically sandwich metal panels, concrete block or tilt-up, with steel frame or load bearing walls. Cold storage facilities have good roofs. Insulation would be commensurate with the refrigerated storage needs and increase in R-Value (heat flow resistance) with increase in building quality.

Interior finish would include some partitioning and office. Grades average and above would have cooler and chilled rooms, distribution office and some interior finish. See MVS Occupancy 447 for a more complete description.





Light manufacturing buildings are typical of industrial parks and are designed to shelter manufacturing processes. Included in the base rate is an average amount of office space commensurate with the quality. This is typically between 4% and 12%. Measurements should be made to assure the amount of office area does not exceed these limitations and to determine the heated area. Individual cases may warrant segregating offices which exceed the predominant quality of the improvement by listing them as OFA or OFG. This will depend upon the field person's judgment and should be done consistently throughout the county as it is warranted.

Exterior finishes are masonry or concrete, wood frame with siding or stucco, or metal frame with metal siding. The amount of window and door openings found in the exterior walls varies with the qualities selected; the better qualities have more openings.

The cost rate includes commensurate office space, adequate insulation, power leads to the building and industrial sewer and drainage lines.

The following items are examples of personal property and are not included in the base rate: power panels, power wiring, industrial piping to the fixtures and equipment used in the manufacturing process, boilers, pumps, and other equipment that generate heat or steam for manufacturing and processing operations, foundations and pits for machinery and equipment, cranes and scales.

***LIGHT*** manufacturing properties are labor intensive manufacturing processes as opposed to ***AVERAGE*** manufacturing industrials which are characterized as capital intensive (*automation*).

## STRUCTURE CODE 45 - AVERAGE MANUFACTURING



The base rate for this structure code represents the square foot cost to construct a general purpose, capital intensive, industrial manufacturing building. A finished office area commensurate with the quality of the building is included in the base cost. However, individual cases may warrant segregating offices which exceed the predominant quality of the improvement by listing them as OFA or OFG. This will depend upon the field person's judgment and should be done consistently throughout the county as warranted.

Exterior finishes are masonry or concrete, wood frame with siding or stucco, or metal frame with metal siding. The amount of window and door openings found in exterior walls varies with the quality selected; the better the qualities have more openings.

The cost rate includes adequate insulation, power leads to the building and industrial sewer and drainage lines.

The following items are examples of personal property and are not included in the base rate: power panels, power wiring, industrial piping to the fixtures and equipment used in the manufacturing process, boilers, pumps and other equipment that generate heat or steam used for manufacturing the processing operations, foundations and pits for machinery and equipment, cranes and scales.

**AVERAGE** manufacturing industrials are characterized as capital intensive (*automation*) as opposed to **LIGHT** manufacturing properties which are labor intensive manufacturing processes.



This structure code applies to a variety of big box retail buildings. The basic description includes a large free-standing building or a building in a shopping center anchor whose common wall is minimal. Exterior walls are typically concrete block or concrete tilt with masonry facade. Floors are concrete with floor covering that could include vinyl. Roofs are on a grade, generally with the highest eaves in the front and lowest in the back. Offices could be partitioned with drywall and have finished ceilings. Differences in quality for this structure code are explained as follows:

- “Below Average – Average (-)” big box would be large, open, have few partitions, minimal office space, adequate lighting and restrooms. Heating and cooling would be adequate and listed in the “Com Int/Ext” tab. Electrical would be average. Sprinkler systems, if present, would be average. This Structure Code would typically apply to a large, open-shelled retail building that is commercially viable. It could be older and occupied with 2<sup>nd</sup> generation owner/tenant – one who was not intended when improvements were new.
- “Average – Average (+)” big box would have a better building maintenance program including heating and cooling needs response. Sprinkler systems would be present and have more zones including wet and dry systems. Plumbing and Lighting would be “Above Normal”. This description would apply to well located, 1<sup>st</sup> generation occupancy – occupancy for which the structure was constructed. Examples would be Lowes and Home Depot, etc.
- “Above Average (-) and better” big box would include additional partitioning and finishing sublet uses such as fast food, banking, hair salons, optometrist, grocery and/or others in addition to general discount retail. An example would be a Walmart Supercenter.

## STRUCTURE CODE 47 - PREFABRICATED METAL BUILDING



The rate for this structure code only includes the floor, walls and roof. Store fronts, insulation and sprinklers should be added as Commercial Features or Outbuildings & Yard Items. Subareas should be listed as Commercial Features. Special care should be given to the listing of heating and/or cooling systems. If necessary, heating and/or cooling should be listed as Outbuildings & Yard Items to adequately describe the actual affected areas.

Structure code 47 represents the pre-engineered metal building. A pre-engineered frame building with masonry exterior walls is generally considered to be a class “C” rather than a class “S” building.

Pre-engineered metal buildings constructed as stores or offices should be listed as a structure code 18 or 34.

## STRUCTURE CODE 48 - BARN



Structure code 48 should be used for commercial barns or when a barn's quality exceeds that of barns listed in Outbuildings & Yard Items. Construction types range from wood to metal frame with siding material typically matching that of the frame. Office areas or apartments are not included in the base rate.

Sale Barns can be listed as a 48 with a below average call but the office area is not included in the base rate. Barns that have been repurposed as event venues should also be called an improvement 48 with the appropriate quality call based on partitioning.

Newer event venues built to resemble a barn should have a better than average call.

## STRUCTURE CODE 49 - EXCEPTIONAL

Structure code 49 is reserved for specialty buildings that do not fit into a 40-series structure code. These are used and left blank to build customized rates that could not be valued using standard structure codes in this series. Assistance from the DPA is recommended if an improvement is called a 49.

APPENDIX A

STRUCTURE CODES

Structure Code	Description
10	Commercial Apartment
11	Nursing Home
12	Commercial Condominium
13	Reserved
14	Motel
15	Assisted Living
16	Hotel
17	Hospital
18	Store Class "S" (Prefinished Metal Exterior Wall)
19	Exceptional
20	Store
201	Strip Mall
205	Drug Store
21	Department Store
215	Grocery Store
22	Sales
23	Service Station/Market
231	Truck Stop
24	Recreation/Bowling Alley
25	Restaurant
26	Fast Food
27	Theater
28	Mall/Shopping Center
29	Exceptional
30	Office
31	Educational/Religious
32	Medical Office
33	Bank
34	Office Class "S" (Prefinished Metal Exterior Wall)
35	Public Building
36	Funeral Home
37	Reserved
38	Reserved

39	Exceptional
40	Warehouse
401	Mini Warehouse
41	Service Garage
42	Auto Center
421	Express Lube
422	Carwash
43	Cold Storage
44	Light Manufacturing
45	Average Manufacturing
46	Big Box Store
47	Prefab
48	Barn
49	Exceptional

#### GRADES

Grade	Factor	Description
0-	0.6	Below Average -
0	0.7	Below Average
0+	0.8	Below Average +
1-	0.9	Average -
1	1.00	Average
1+	1.09	Average +
2-	1.19	Above Average -
2	1.28	Above Average
2+	1.37	Above Average +
3-	1.46	Excellent -
3	1.56	Excellent
3+	1.65	Excellent +

#### PARTITION

Code	Description
0	None
1	Base, Room Size 400+ (C), 270+ (O)
2	150% Base, Room Size 180-399(C), 150-269 (O)
3	200% Base, Room Size Below 180(C), 150 (O)

## STRUCTURAL FRAMING

Code	Description
0	None
1	Wood Beam & Column
2	Masonry Pilaster/Steel (Light Steel)
3	Concrete Reinforced
4	Special
5	Rigid Frame (Heavy Steel)
6	Fireproof Steel

## PLUMBING/LIGHTING

Code	Description
0	None
1	Below Normal
2	Normal
3	Above Normal

## USE TYPES

Use Type	Description
10	Commercial Apartment
11	Nursing Home
12	Commercial Condominium
13	Reserved
14	Motel
15	Assisted Living
16	Hotel
17	Hospital
18	Store Class "S" (Prefinished Metal Exterior Wall)
19	Exceptional
20	Store
201	Strip Mall
205	Drug Store
21	Department Store
215	Grocery Store
22	Sales



23	Service Station/Market
231	Truck Stop
24	Recreation/Bowling Alley
25	Restaurant
26	Fast Food
27	Theater
28	Mall/Shopping Center
29	Exceptional
30	Office
31	Educational/Religious
32	Medical Office
33	Bank
34	Office Class "S" (Prefinished Metal Exterior Wall)
35	Public Building
36	Funeral Home
37	Reserved
38	Reserved
39	Exceptional
40	Warehouse
401	Mini Warehouse
41	Service Garage
42	Auto Center
421	Express Lube
422	Carwash
43	Cold Storage
44	Light Manufacturing
45	Average Manufacturing
46	Big Box Store
47	Prefab
48	Barn
49	Exceptional
APC	Apartment (Sketched as BAS/USB then choose APC Use Type)
BMF	Basement Finished
BMU	Basement Unfinished
OFA	Office - Average
OFG	Office - Good
SPN	Service Production
SSA	Sales Area

**COMMERCIAL FEATURES**

<b>Code</b>	<b>Description</b>	<b>Sketch/Add Record</b>
ATF	Attic Finished	Sketch from Int/Ext Tab
CAN	Canopy	Sketch from Int/Ext Tab
CAW	Canopy (40 Series Structure Code)	Sketch from Int/Ext Tab
CLG	Cooling System (Used When Only Portion of Subarea Cooled)	Add Record Comm Feature Tab
CLR	Cooler	Add Record Comm Feature Tab
CPF	Carport Finished	Sketch from Int/Ext Tab
CPY	Canopy	Add Record Comm Feature Tab
CPU	Carport Unfinished	Sketch from Int/Ext Tab
CRN	Craneway	Add Record Comm Feature Tab
DCF	Detached Carport Finished	Sketch from Int/Ext Tab
DCU	Detached Carport Unfinished	Sketch from Int/Ext Tab
DGF	Detached Garage Finished	Sketch from Int/Ext Tab
DGU	Detached Garage Unfinished	Sketch from Int/Ext Tab
DSF	Detached Screen Porch Finished	Sketch from Int/Ext Tab
DSU	Detached Screen Porch Unfinished	Sketch from Int/Ext Tab
DUF	Detached Utility Finished	Sketch from Int/Ext Tab
DUU	Detached Utility Unfinished	Sketch from Int/Ext Tab
EPF	Enclosed Porch Finished	Sketch from Int/Ext Tab
EPU	Enclosed Porch Unfinished	Sketch from Int/Ext Tab
ESC	Escalator	Add Record Comm Feature Tab

FEL	Freight Elevator	Add Record Comm Feature Tab
FLU	Flue	Add Record Comm Feature Tab
GRF	Garage Finished	Sketch from Int/Ext Tab
GRU	Garage Unfinished	Sketch from Int/Ext Tab
HAC	Heating & Cooling (Used When Only Portion of Subarea H&C)	Add Record Comm Feature Tab
INS	Insulation (40 Series Comm Feature)	Add Record Comm Feature Tab
LDK	Loading Dock	Add Record Comm Feature Tab
LPC	Loading Platform with canopy (10-39 Series)	Sketch from Int/Ext Tab
LPF	Loading Platform (40 Series)	Sketch from Int/Ext Tab
LPM	Loading Platform (10-39 Series)	Sketch from Int/Ext Tab
LPW	Loading Platform with canopy (40 Series)	Sketch from Int/Ext Tab
MEZ	Mezzanine	Add Record Comm Feature Tab
MON	Money Vault	Add Record Comm Feature Tab
OFC	Office Space	Sketch from Int/Ext Tab
OHD	Overhead Door	Add Record Comm Feature Tab
OPF	Open Porch Finished	Sketch from Int/Ext Tab
OPU	Open Porch Unfinished	Sketch from Int/Ext Tab
PEL	Passenger Elevator	Add Record Comm Feature Tab
RVL	Record Vault	Add Record Comm Feature Tab
SNA	Sauna	Add Record Comm Feature Tab

SPF	Screen Porch Finished	Sketch from Int/Ext Tab
SPR	Sprinkler System	Add Record Comm Feature Tab
SPU	Screen Porch Unfinished	Sketch from Int/Ext Tab
STF	Store Front	Add Record Comm Feature Tab
STP	Stoop	Add Record Comm Feature Tab
UTF	Utility Finished	Sketch from Int/Ext Tab
UTU	Utility Unfinished	Sketch from Int/Ext Tab

#### EXTERIOR WALLS

Code	Description	Depreciation
00	Unfinished	2.50%
01	Corrugated Metal	2.50%
02	Siding Minimum	2.00%
03	Siding Below Average	1.50%
04	Siding Average	1.25%
05	Siding Above Average	1.00%
06	Wood Stucco	1.25%
07	Concrete Block	1.25%
08	Concrete Block/Wood	1.25%
09	Concrete Block/Stucco	1.25%
10	Concrete Block/Brick	1.25%
11	Common Brick	1.00%
12	Brick/Wood	1.25%
13	Stone/Brick	1.00%
14	Cement/Brick	1.00%
15	Prefinished Metal	1.25%
16	Precast Panel	1.00%
17	Glass	1.00%
18	Stone/Wood	1.00%
19	Prefinished Metal Crimped	1.75%

**PHYSICAL CONDITION/FUNCTION**

<b>Physical Condition</b>	<b>Function</b>	<b>Quality</b>
E	E	EX
G	G	GD
A	A	AV
F	F	FR
P	P	PR
S	S	UN (Site/Sound Value)

**HEATING AND COOLING COMBINATIONS**

<b>Heat Type</b>	<b>A/C Type</b>	<b>Description</b>
0	0	None or Unit Heat/No Cooling
1	0	Wall/Floor Furnace or Radiant Heat/No Cooling
2	1	Package Heat & Cooling
3	2	Split Heat & Cooling
0	3	Cooling Only/No Heat

# APPENDIX B

## EXTERIOR WALL

Code	Description	Depreciation
00	Unfinished	2.50%
01	Corrugated Metal	2.50%
02	Siding Minimum	2.00%
03	Siding Below Avg	1.50%
04	Siding Average	1.25%
05	Siding Above Avg	1.00%
06	Wood Stucco	1.25%
07	Concrete Block	1.25%
08	Conc. Block/Wood	1.25%
09	Conc. Block/Stucco	1.25%
10	Conc. Block/Brick	1.25%
11	Common Brick	1.00%
12	Brick/Wood	1.25%
13	Stone/Brick	1.00%
14	Cement/Brick	1.00%
15	Prefinished Metal	1.25%
16	Precast Panel	1.00%
17	Glass	1.00%
18	Stone/Wood	1.00%
19	Prefin Metal Crimped	1.75%

## PHYSICAL CONDITION/FUNCTION

Phys Contd	Function	Description
A	A	AV
E	E	EX
F	F	PR
G	G	GD
P	P	PR
S	S	UN

## HEAT TYPE

0	None or Unit Heat
1	Wall/Floor Furnace or Radiant Heat
2	Steam heat or Ducted Heat
3	Split Heating (AC Code 2)

## A/C TYPE

0	No Air Conditioning
1	Heat & Cooling Package (Heat Code 2)
2	Heat & Cooling Split (Heat Code 3)
3	Cooling Only (Heat Code 0)

## COMMERCIAL FEATURES

Code	Description
ATF	Attic Finished
CAN	Canopy (10-39 Struct Cd)
CAW	Canopy (40 Series St Cd)
CLG	Cooling System
CLR	Cooler
CPF	Carport Finished
CPU	Carport Unfinished
CPY	Canopy
CRN	Craneway
DCF	Det. Carport Fin
DCU	Det. Carport Unfin
DGF	Det. Garage Fin
DGU	Det. Garage Unfin
DSF	Det. Screen Porch Fin
DSU	Det. Screen Porch Unfin
DUF	Det. Utility Finished
DUU	Det. Utility Unfinished
EPF	Enclosed Porch Finished
EPU	Enclosed Porch Unfin
ESC	Escalator
FEL	Freight Elevator
FLU	Flue
GRF	Garage Finished
GRU	Garage Unfinished
HAC	Heating & Cooling
INS	Insulation(40 Series)
LDK	Loading Dock
LPC	Loading Platform/CPY
LPF	Loading Platform(40 Series)
LPM	Loading Platform(10-39)
LPW	Loading Platform/CPY
MEZ	Mezzanine
MON	Money Vault
OFC	Office Space
OHD	Overhead Door
OPF	Open Porch Finished
OPU	Open Porch Unfinished
PEL	Passenger Elevator
RVL	Record Vault
SNA	Sauna
SPF	Screen Porch Fin
SPR	Sprinkler System
SPU	Screen Porch Unfin
STF	Store Front
STP	Stoop
UTF	Utility Finished
UTU	Utility Unfinished

## USE TYPE

Use Type	Description
10	Apartment
11	Nursing Home
12	Condo (Comm)
14	Motel
16	Hotel
17	Hospital
18	Store Class "S"
19	Exceptional
20	Store
201	Strip Mall
205	Drug Store
21	Dept Store
215	Grocery Store
22	Sales
23	Serv Sta/Market
231	Truck Stop
24	Rec/Bowling Alley
25	Restaurant
26	Fast Food
27	Theater
28	Mall/Shopping
29	Exceptional
30	Office
31	Educ/Religious
32	Medical Office
33	Bank
34	Office Class "S"
35	Public Building
36	Funeral Home
39	Exceptional
40	Warehouse
401	Mini Warehouse
41	Garage
42	Auto Center
421	Express Lube
422	Carwash
43	Cold Storage
44	Light Mfg
45	Average Mfg
46	Big Box Store
47	Prefab
48	Barn
49	Exceptional
APC	Apartment
BMF	Basement Fin
BIMU	Basement Unfin
OFA	Office - Avg
OFG	Office - Good
SPN	Service Prod
SSA	Sales Area

## GRADE

Grade	Factor	Description
0-	0.6	Below Average -
0	0.7	Below Average
0+	0.8	Below Average +
1-	.9	Average -
1	1.00	Average
1+	1.09	Average +
2-	1.19	Above Average -
2	1.28	Above Average
2+	1.37	Above Average +
3-	1.46	Excellent -
3	1.56	Excellent
3+	1.65	Excellent +

## PARTITION

0	None
1	Base, rm sz 400+ (C) 270+ (O)
2	150% Base, rm sz 180-399(C)150-269(O)
3	200% Base, rm sz below180 (C)150 (O)

## STRUCTURAL FRAMING

0	None
1	Wood Beam & Column
2	Masonry Plaster/Steel (Light Steel)
3	Concrete Reinforced
4	Special
5	Rigid Frame (Heavy Steel)
6	Fire Proof Steel

## PLUMBING / LIGHTING

0	None
1	Below Normal
2	Normal
3	Above Normal

## SHAPE CODES

-1	1 Common Side
-2	2 Common Sides
-3	3 Common Sides
-4	4 Common Sides
0	Square
1	Rectangular
2	Extended Rectangle
3	Irregular
4	Very Irregular

## STRUCTURE CODE

Structure Code	Description
10	Apartment
11	Nursing
12	Condo Com
13	Reserved
14	Motel
15	Assisted Living
16	Hotel
17	Hospital
18	Store Class "S"
19	Exceptional
20	Store
201	Strip Mall
205	Drug Store
21	Dept Store
215	Grocery Store
22	Sales
23	Serv Sta/Market
231	Truck Stop
24	Rec/Bowling Alley
25	Restaurant
26	Fast Food
27	Theater
28	Mall/Shopping
29	Exceptional
30	Office
31	Educ/Religious
32	Medical Office
33	Bank
34	Office Class "S"
35	Public Building
36	Funeral Home
37	Reserved
38	Reserved
39	Exceptional
40	Warehouse
401	Mini Warehouse
41	Garage
42	Auto Center
421	Express Lube
422	Carwash
43	Cold Storage
44	Light Mfg
45	Average Mfg
46	Big Box Store
47	Prefab
48	Barn
49	Exceptional



## COMMERCIAL REFERENCE SHEET

