

MICHIGAN RESIDENTIAL ASSESSOR'S MANUAL

GENERAL INTRODUCTION

The *Michigan Residential Assessor's Manual* is used for estimating reproduction costs for single-family residences. The cost sections in the manual encompass both site-built and manufactured housing, with supplemental land improvement, unit-in-place and farm/agricultural building costs. Other sections of the manual include pricing of log homes, A-frames, townhouses and duplexes.

Depreciation schedules for the various residences, and instructional examples showing the Square Foot Cost Method step by step are also included.

County Multipliers have been provided and will be updated each year. These multipliers will bring the costs current and localize them to a particular county.

This manual offers two complete methods for estimating total reproduction costs: The Square Foot Cost Method, and the Unit-in-Place Method.

THE SQUARE FOOT COST METHOD:

This is a simple cost estimating system. Based on the square feet of ground area of the residence, and with a minimal number of adjustments from a basic residence cost table, an accurate reproduction cost can be estimated. Because this cost estimating system requires few calculations, it can significantly reduce the amount of time spent per report.

THE UNIT-IN-PLACE METHOD:

For details, please refer to the Unit-in-Place section.

THE SQUARE FOOT METHOD:

What the Costs Include:

- 1) Plans, specifications, survey, and building permits.
- 2) Cost on interim money during normal period of construction.
- 3) Cost of materials and labor.
- 4) Sales taxes on materials.
- 5) Normal site preparation including trenching, excavating for concrete, backfill and finish grading.
- 6) Prorated amount of real estate commission in tract development.
- 7) Contractors' overhead and profit, including workmen's compensation, fire and liability insurance, unemployment insurance, etc.

What the Costs Do Not Include:

- 1) Cost of buying or assembling land such as escrow fees, legal fees, property taxes, demolition or rough grading.
- 2) Land planning or preliminary concept and layout for large developments inclusive of developers' overhead and profit.
- 3) Discounts or bonuses paid for financing.
- 4) Marketing costs to create the first occupancy including model and advertising expenses.
- 5) Contingency reserve where a percentage of the total cost is set aside for future events, such as labor strikes, anticipated labor and material increases, etc.

INTRODUCTION

GENERAL PROCEDURES

Single-family Residences:

For the convenience of the assessor, single-family detached houses have been divided into six major "Classes" that fit the specifications which he or she is most likely to find in the community. The classes range from the lowest quality level, D, through the highest quality level, A. Below is a listing of the six classes and the most common identification names for each.

Usual Class	Usual Identification
A	Architect built
B	Custom built
BC	Standard deluxe
C	Standard
CD	Tract type
D	Economy

To aid in the proper selection of the class of construction, use the Guide "How to Determine Class of Construction" (Page 14). Photographs, specifications and cross sectional sketches appear at the beginning of each class. All required cost data, including building costs and adjustments, are provided for each class. Unit-in-Place costs and land improvements for each class are provided beginning on Page 179.

Further refinement of the schedules above, such as D -10% or B -10% are a practical means of adjusting the base schedule rates to fit some of the endless degree of quality standards found in houses. To standardize the most common adjustments for the schedules used by assessors and appraisers, the following guide may be used. Observance of the suggested increments in the guide will eliminate accidental overlapping such as C -10%.

Typical adjustment increments for a 1-story, 1,000-square-foot brick house with a basement are as follows:

Class by Assessor	Percent of "C"	Class by Assessor	Percent of "C"
A +10%	238%	C +10%	110%
A	216%	C +5%	105%
A -10%	195%	C	100%
B +20%	171%	C -5%	95%
B +10%	156%	CD	90%
B	142%	D +10%	82%
B -5%	135%	D	74%
B -10%	128%	D -10%	67%
BC	121%		

The percentage relationships may not hold true for all square foot sizes, story heights or types of exterior finish.

Other Considerations:

Sometimes a garage (usually a detached garage) does not match the quality of the house. In this instance, the appraiser should select the garage costs from that class schedule which gives the best indicator of cost new.

Since there are many possible dimensions for a residence with a given ground area, and because the wall area depends upon the perimeter of the residence, it is important to know how many linear feet of wall for each increment of ground area are considered "typical". The following table shows the linear feet of wall included as typical in base costs for each increment of ground area:

AREA/LINEAR FOOT TABLE					
Area	Lin. Ft. of Wall	Area	Lin. Ft. of Wall	Area	Lin. Ft. of Wall
400	82	1900	187	3400	257
450	86	1950	190	3450	259
500	90	2000	191	3500	260
550	94	2050	194	3550	262
600	99	2100	197	3600	263
650	102	2150	201	3650	265
700	107	2200	204	3700	266
750	111	2250	205	3800	269
800	115	2300	208	3900	272
850	118	2350	211	4000	275
900	122	2400	214	4100	278
950	126	2450	217	4200	281
1000	129	2500	218	4300	283
1050	133	2550	221	4400	286
1100	137	2600	224	4500	289
1150	140	2650	227	4600	292
1200	143	2700	229	4700	294
1250	147	2750	230	4800	297
1300	150	2800	233	4900	300
1350	154	2850	236	5000	303
1400	156	2900	239	5100	305
1450	160	2950	241	5200	308
1500	163	3000	244	5300	311
1550	167	3050	246	5400	313
1600	168	3100	248	5500	316
1650	172	3150	249	5600	318
1700	175	3200	251	5700	321
1750	179	3250	252	5800	323
1800	180	3300	254	5900	326
1850	183	3350	256	6000	328

INTRODUCTION

GENERAL PROCEDURES . . . Continued

If your residence has significantly more or less than the typical number of linear feet of wall as shown on the previous page, the Base Square Foot Cost may be adjusted as follows:

Step 1 – From class specifications, list the elements included under “exterior wall” and “windows”.

These are the elements whose cost is affected by the perimeter of the building.

Step 2 – From the Unit-in-Place costs, determine the cost per linear foot of wall for each of the elements in Step 1. Since elements for exterior wall are per square foot of wall, multiply by the wall height of 8' to attain cost per linear foot of wall.

Step 3 – Add all the costs in Step 2 to obtain the total cost per linear foot of wall.

Step 4 – From the area/linear foot table, determine the difference between the average number of linear feet of wall and the actual number of linear feet.

Step 5 – Multiply the difference in linear feet (Step 4) by the total cost per linear foot of wall (Step 3).

To incorporate the linear foot of wall adjustment with the Square Foot Cost Method steps, do the following:

*** Complete Square Foot Cost Method steps A through G (Page 4).

***Add or deduct the linear foot of wall adjustment (result of Step 5, above) to the Square Foot Cost in G (Page 4).

*** Continue Square Foot Cost Method Steps H through J.

SIZE FOR RATES

The area of the first floor determines the size for selection of Square Foot Costs. A house with 960 square feet on the first floor would be priced from the 950 square foot size cost. The 950 square foot size cost would be multiplied by the actual 960 square foot area. Thus, houses in the size range of 925 to 974 square feet would have a size for rates of 950. Houses in the size range of 975 to 1024 square feet would have a size for rates of 1000. If more precision is required, interpolation can be used.

In the case of mixed story heights, such as part 1-story and part 2-story, the total first floor area determines the size for rates. For example, assume a house with 500 square feet of 2-story and 500 square feet of 1-story. The total size for rates would be 1000 square feet. The rates to be used are both found under the 1000 square foot size as a 1-story house and as a 2-story house.

The area of 2-story is multiplied by the 2-story rate, and the area of 1-story is multiplied by the 1-story rate to determine the undepreciated reproduction cost of the house.

Areas which are priced from a separate schedule are not to be included as first floor area. (Exception: see the procedure for pricing built-in garages.) Thus, porches, breezeways and garages are excluded from the base

costs, but may be added in from the Adjustments and Additions pages.

EXPANDING TABLES

To estimate replacement costs for residences greater than 3000 square feet for classes C, BC and B, use the following multipliers and apply to the 3000 square foot cost. For class A, apply to the 3600 square foot cost.

Area (Sq. Ft.)	Class C Multiplier	Class BC Multiplier	Class B Multiplier	Class A Multiplier
3100	.9970	.9969	.9976	
3200	.9940	.9945	.9958	
3300	.9910	.9921	.9939	
3400	.9880	.9898	.9920	
3500	.9850	.9874	.9901	
3600	.9820	.9850	.9883	
3700	.9790	.9826	.9864	.9992
3800	.9760	.9803	.9845	.9973
3900	.9730	.9779	.9826	.9955
4000	.9700	.9755	.9808	.9937
4100	.9670	.9731	.9789	.9918
4200	.9640	.9708	.9770	.9900
4300	.9610	.9684	.9751	.9882
4400	.9580	.9660	.9733	.9863
4500	.9550	.9636	.9714	.9845
4600	.9520	.9613	.9695	.9827
4700	.9490	.9589	.9676	.9808
4800	.9460	.9565	.9658	.9790
4900	.9433	.9538	.9630	.9762
5000	.9409	.9514	.9606	.9738
5100	.9387	.9491	.9583	.9714
5200	.9367	.9471	.9563	.9694
5300	.9348	.9452	.9544	.9674
5400	.9330	.9434	.9526	.9656
5500	.9313	.9416	.9508	.9638
5600	.9295	.9398	.9489	.9619
5700	.9277	.9380	.9471	.9600
5800	.9259	.9361	.9452	.9582
5900	.9243	.9345	.9436	.9565
6000	.9228	.9331	.9421	.9550

OVERHANGS

Overhangs can be priced from the overhang schedules in the “Adjustments and Additions” sections of each class. These overhang prices are based on the typical “size for rates” for the various classes. If more precision is required, the one-story overhang rate can be estimated by deducting the 1 story rate from the 2-story rate at the desired “size for rates”. A 3/4- and 1/2-story overhang can be estimated using a similar procedure.

When the overhang schedule is used to price living area over a garage, which includes a variation from a gas-fired, forced-air heating system (such as the presence of air conditioning), the variation must be priced as a dollar adjustment from the “Adjustments and Additions” section.

INTRODUCTION

GENERAL PROCEDURES . . . Continued

BAY WINDOWS

A bay window which extends down to the ground level and includes a foundation should be priced as part of living area and included with size for rates.

A bay window which extends down to the floor level but does not include a foundation should be priced as an overhang, and is not included with the size for rates.

A bay window which does not extend down to the floor level should be considered when determining the class and should not be priced separately.

BUILT-IN GARAGES

A built-in garage is a garage which is part of the main structure of a residence, takes up area which one would usually expect to be first floor living area, and has living area above.

A built-in garage should be priced as an attached garage using the normal adjustments for interior finish and common walls. However, the area of the built-in garage should be included as part of the size for rates to avoid overpricing the house. Living area above a garage should be priced from the overhang schedule.

WALL-HEIGHT ADJUSTMENTS (VAULTED CEILINGS)

In the single-family sections, the base interior wall height is 8 feet for each floor. For each foot of variation, add to or deduct from that portion of the residence *base cost only*, 2% for all masonry exterior walls of residences, including brick and stone veneers, and 1.5% for siding exterior walls.

When measuring wall height, include the height of the sidewalls only. Do not include the distance from the second floor ceiling intersect to the peak of the roof. The following example illustrates the procedure for pricing the vaulted ceiling portion of a 2-story house where the vaulted ceiling portion is actually a 1-story area with walls that are 2 stories high (16 feet). If the house is a class C and has 1500 square feet of 2-story area and 500 square feet of vaulted ceiling area, the pricing would be as follows:

CALCULATION:

Size for rates = 2000

Exterior = siding

2-story area = 1500 sq. ft. x 95.39

1-story area = 500 sq. ft. x 60.29 x 1.12

The multiplier of 1.12 for the 1-story area is calculated by multiplying the 8 feet of extra wall height in the vaulted ceiling area by 1.5%.

SQUARE FOOT COST EXAMPLE

The following instructions are for the example on the next page. This example shows the correct procedures for Selecting a Square Foot Cost, making Adjustments and Additions, Applying a County Multiplier, Applying Depreciation, and Economic Factors.

INSTRUCTIONS:

- (A) Select proper class of construction. Use Class selection, Pages 14 – 15.
- (B) Select proper story height. Use “Story Height” selection, Pages 16 – 17.
- (C) Turn to the Square Foot Cost pages for the selected class and story height. Select type of exterior wall construction.
- (D) Determine amount of ground area for your residence by referring to “Determining Ground Area”, Pages 20 – 21. Determine the size for rates.
- (E) Select the Square Foot Cost amount that corresponds to your choice for exterior wall construction. This figure is your Base Square Foot Rate.

Make the appropriate basement and/or heat adjustments to the base rates and apply the % adjustments if the class is a plus or minus % (e.g. C +5%). % adjustments are not applied to any other adjustments and additions.

- (F) Multiply the area from (D) by the rate from (E) to get the base cost.
- (G) Make other adjustments and additions as necessary.
- (H) Use County Multiplier to localize costs in (G).
- (I) Depreciate the adjusted base by using depreciation tables, Page 23.
- (J) Multiply the result of (I) by the appropriate Economic Condition Factor.

SQUARE FOOT COST EXAMPLE

Arriving at a Square Foot Cost, making adjustments, additions, applying County Multipliers, applying depreciation and ECF factors.

Instructions for Steps (A) through (J) are located on adjacent page.

Assume we have a Class C, 10-year-old residence located in Alger County, Michigan, with the following characteristics:

1000 square feet of ground area; 1-1/2 stories; crawl space; frame construction with aluminum siding; forced-hot-water heat; a 1-story, 25-square-foot platform porch; standard municipal sewer and plumbing connections.

STEPS

(A) – (C) Locate Class C, 1-1/2-story Square Foot Cost page.

SQUARE FOOT COSTS CLASS C, 1-1/2 STORY

(D) Locate ground area of 1000 square feet under “Frame/Siding” column.

Ground Area	FRAME		MASONRY	BASEMENT ADJUST.		
	Siding	Brick Veneer	Block Walls	Wood Base.	Crawl Space Only	Slab on Grade Only
900	87.35	99.65	88.82	-3.72	-10.06	-12.07
950	86.45	98.51	87.84	-3.63	- 9.91	-11.93
1000	<u>85.54</u>	97.32	86.86	-3.55	<u>- 9.78</u>	-11.80
1050	84.81	96.38	86.06	-3.47	- 9.65	-11.67
1100	84.13	95.53	85.34	-3.39	- 9.53	-11.56

(E) Appropriate base Square Foot cost is \$85.54.

(E) Subtract for crawl space:
\$85.64 - \$9.78 = \$75.76

ADJUSTMENTS AND ADDITIONS CLASS C

(E) Adjust base of forced air with ducts to forced-hot-water system. Add \$1.66 per square foot of ground area:

$$\$75.76 + \$1.66 = \$77.42$$

HEATING AND COLLING SYSTEM ADJUSTMENS			
HEATING SYSTEMS	1-1/4	1-1/2	1-3/4
Forced-warm-air, without return ducts, deduct	- .98	-1.18	-1.38
Forced-hot-water/steam, add	1.40	<u>1.66</u>	1.96
Electric wall heaters, baseboard type, deduct	- .34	- .41	- .47
WATER AND WASTE DISPOSAL			
City water and sewer connections			<u>\$2,325</u>

(F) & (G) Add for city water and sewer connections \$2,325:
\$77.42 x 1000 sq. ft. ground =
\$77,420 + \$2,325 =
\$79,745

(G) Add for a 25-square-foot platform porch with a concrete floor:
\$27.80 x 25 sq. ft. = \$695
\$79,845 + \$695 =
\$80,440

Size for Rates	CPP PLATFORM PORCH	CCP COVERED PORCH
12	37.40	73.45
25	<u>27.80</u>	53.45
50	19.65	37.70

SQUARE FOOT COST EXAMPLE (Continued)

COUNTY MULTIPLIERS FOR 2003 BASE RATES State of Michigan

- (H) Select appropriate County Multiplier. The multiplier for frame construction in Alger County is $\$80,440 \times .82 = \$65,961$

County	RESIDENTIAL			
	Masonry	Frame		Farm
		Siding	Brick Veneer	
Alcona	.84	.82	.82	.85
Alger	.84	<u>.82</u>	.82	.85
Allegan	.88	.86	.86	.88
Alpena	.87	.86	.86	.88
Antrim	.84	.83	.83	.85

- (I) Use Depreciation table to obtain depreciation %:
 $\$65,961 \times .90 = \$59,365$

DEPRECIATION TABLE FOR RESIDENCES

Age	Remaining Condition	Age	Remaining Condition
8	92%	38	62%
9	91%	39	61%
10	<u>90%</u>	40	60%
11	89%	41	59%

- (J) Multiply by the Economic Condition Factor (ECF). Assume an ECF of 1.05 for the example.
 $\$59,365 \times 1.05 = \$62,333$

\$62,333	Total
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RESIDENTIAL PRICING EXAMPLES

On the following six pages are six pricing examples demonstrating the proper use of the residential pricing schedules. Pictures of the houses are included on this sheet to assist the reader in studying those pricing procedures. These pictures are not intended to be used as guides for determining class.



EXAMPLE 1



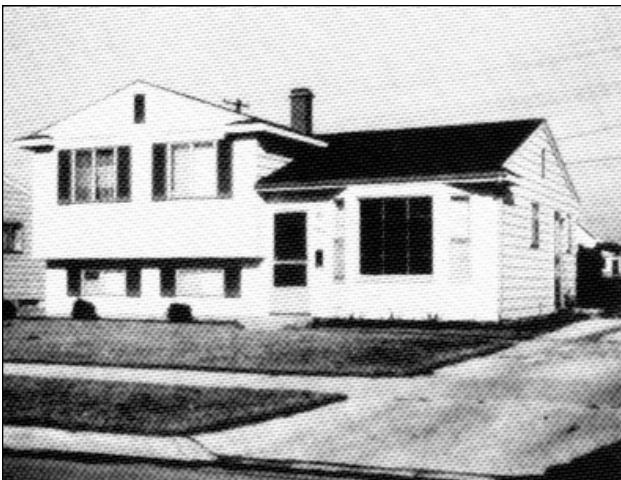
EXAMPLE 2



EXAMPLE 3



EXAMPLE 4

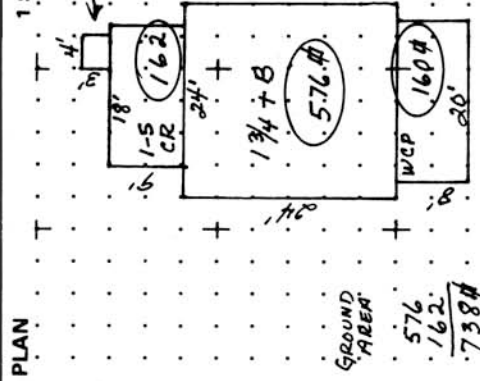


EXAMPLE 5



EXAMPLE 6

TYPE	Trim & Decoration	12. ELECTRIC	13. PLUMBING	14. EXCAVATION	15. BUILT-IN ITEMS	16. PORCHES	17. GARAGE/CARPORT	18. FLOOR SUPPORT	19. FLOOR	20. INTERIOR	21. EXTERIOR
✓ Single Family	Exc. <input checked="" type="checkbox"/> Ord. <input type="checkbox"/> Min.	Wall Fur. <input type="checkbox"/> Fir. Fur. <input type="checkbox"/> 60 Amps Service	No. of Baths	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050	Height to Joists 6.5 FT. Sewer <input checked="" type="checkbox"/> Public <input type="checkbox"/> Well <input type="checkbox"/> Septic <input type="checkbox"/>	Cupboard Length 16' Quality Avg	Attached <input type="checkbox"/> 1 Cars <input checked="" type="checkbox"/> Separate	Joists 2"x 8" 16" o.c.	Roof Type WCP WPP	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050
✓ Wood Frame Year Remod. 1923 1750's	Size and No. of Closets Lg. <input type="checkbox"/> Ord. <input checked="" type="checkbox"/> Small <input type="checkbox"/> Many <input checked="" type="checkbox"/> Ord. <input type="checkbox"/> Few <input type="checkbox"/> Doors <input checked="" type="checkbox"/> Solid <input type="checkbox"/> H.C. <input type="checkbox"/>	No Heat <input type="checkbox"/> 1st Fl. <input type="checkbox"/> 2nd Fl. <input type="checkbox"/> No. & Qual. Elec. Fixtures Exc. <input type="checkbox"/> Ord. <input checked="" type="checkbox"/> Min <input type="checkbox"/> Central Air Cond. Tons No. Electric Outlets Many <input type="checkbox"/> Ord. <input checked="" type="checkbox"/> Few <input type="checkbox"/>	1 Kitchen Fl. Linoleum Other Pine Extra Lav.	Crawl 162 S.F. Slab <input type="checkbox"/> S.F. WATER <input checked="" type="checkbox"/> Public <input type="checkbox"/> Well <input type="checkbox"/>	8" Conc. Blk. Poured Treated Wood Concrete Floor Dishwasher Fireplace <input type="checkbox"/> Fdn <input type="checkbox"/> Pre-Fab. Free-Standing Chimney 1 Sty. <input type="checkbox"/> 2 Sty. <input type="checkbox"/> Inside <input type="checkbox"/> Outside	Type WCP WPP Wide 20 4 Deep 8 3	Ply. Sub Floor Center Support Wood Chord on 4" Block	Insulation 6" Gable <input checked="" type="checkbox"/> Mansard <input checked="" type="checkbox"/> Eave/ridge <input checked="" type="checkbox"/> Asphalt Shingles	Front overhang 12" <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Oil <input type="checkbox"/> Elec. <input type="checkbox"/> Other overhang 12" <input type="checkbox"/> Wood <input type="checkbox"/> Coal <input type="checkbox"/> Steam <input type="checkbox"/>	1 Bath 2 Total Bedrooms 1. EXTERIOR \$ Wood, Shingle <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	1. EXTERIOR \$ Wood, Shingle <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl
2 Basement			1 No. of Baths	Water Softener <input type="checkbox"/> Owned <input type="checkbox"/> Leased <input type="checkbox"/>	Oven <input type="checkbox"/> Cooktop <input type="checkbox"/> Drop-in Range <input type="checkbox"/> Disposal <input type="checkbox"/> Hood <input type="checkbox"/> Microwave <input type="checkbox"/> Dishwasher <input type="checkbox"/> Compactor <input type="checkbox"/>	12' Wide Exterior Wood Doors Hinged	1. EXTERIOR \$ Wood, Shingle <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	2. ROOF Gable <input checked="" type="checkbox"/> Hip <input type="checkbox"/> Flat <input type="checkbox"/>	2. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	2. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	
3 1st floor			2 Ceramic Floor Ceramic Wainscot Tub Alcove Separate Shower	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050	Fireplace <input type="checkbox"/> Fdn <input type="checkbox"/> Pre-Fab. Free-Standing Chimney 1 Sty. <input type="checkbox"/> 2 Sty. <input type="checkbox"/> Inside <input type="checkbox"/> Outside	12' Wide Exterior Wood Doors Hinged	3. ROOF Hip <input type="checkbox"/> Flat <input type="checkbox"/>	3. ROOF Hip <input type="checkbox"/> Flat <input type="checkbox"/>	3. ROOF Hip <input type="checkbox"/> Flat <input type="checkbox"/>	3. ROOF Hip <input type="checkbox"/> Flat <input type="checkbox"/>	
2 2nd floor			1 No. of Baths	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050	Fireplace <input type="checkbox"/> Fdn <input type="checkbox"/> Pre-Fab. Free-Standing Chimney 1 Sty. <input type="checkbox"/> 2 Sty. <input type="checkbox"/> Inside <input type="checkbox"/> Outside	12' Wide Exterior Wood Doors Hinged	4. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	4. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	4. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	4. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	
1 Bath			2 Ceramic Floor Ceramic Wainscot Tub Alcove Separate Shower	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050	Fireplace <input type="checkbox"/> Fdn <input type="checkbox"/> Pre-Fab. Free-Standing Chimney 1 Sty. <input type="checkbox"/> 2 Sty. <input type="checkbox"/> Inside <input type="checkbox"/> Outside	12' Wide Exterior Wood Doors Hinged	5. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	5. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	5. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	5. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	
2 Total Bedrooms			1 No. of Baths	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050	Fireplace <input type="checkbox"/> Fdn <input type="checkbox"/> Pre-Fab. Free-Standing Chimney 1 Sty. <input type="checkbox"/> 2 Sty. <input type="checkbox"/> Inside <input type="checkbox"/> Outside	12' Wide Exterior Wood Doors Hinged	6. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	6. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	6. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	6. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	
1. EXTERIOR \$ Wood, Shingle <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl			1 No. of Baths	Basement 576 S.F. Water Heater Gallons: 30 <input checked="" type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/> \$2,050	Fireplace <input type="checkbox"/> Fdn <input type="checkbox"/> Pre-Fab. Free-Standing Chimney 1 Sty. <input type="checkbox"/> 2 Sty. <input type="checkbox"/> Inside <input type="checkbox"/> Outside	12' Wide Exterior Wood Doors Hinged	7. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	7. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	7. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	7. INTERIOR Drywall <input checked="" type="checkbox"/> Plaster <input type="checkbox"/> Suspended <input type="checkbox"/> Aluminum, Vinyl	



ITEM	SQ. FT./ LIN. FT.	UNIT COST	BASE COST	COUNTY MULT.	DEPR. % GOOD	DEPRECIATED COST
1 3/4 + B	576	92.07	53,032			
1-5 CR	162	54.76	8,871			
# 14			2,050			
WCP	160	23.10	3,676			
WPP	12	35.15	422			
SUBTOTAL			68,071	.96	.49	32,021
# 17	240	24.80	5,952	.96	*.35	2,000
Base Rates:		TOTAL BASE	74,023			
1 3/4 + BSMT Warm Water + Heat		COUNTY MULTIPLIER COST NEW	-96			
1-5+ BSMT Less Crawl + Water Heat +		Total Depr. Cost:	71,062			34,021
		Date				
		E.C.F.			X	
		True Cash Value:				\$
		* Observed condition of garage:				35% Good

TYPE		Trim & Decoration		12. ELECTRIC													
<input checked="" type="checkbox"/>	Single Family	Exc.	Ord.	Min.	Wall Fur.	Fir. Fur.	/100	Amps Service									
<input checked="" type="checkbox"/>	Wood Frame	Size and No. of Closets		No Heat	1st Fl.	2nd Fl	No. & Qual. Elec. Fixtures										
	Year Built	Lg.	Ord.	Small	Central Air Cond.		Exc.	Ord.	Min.								
	1968	Many	Ord.	Few	Combined System		Many	Ord.	Few								
<input checked="" type="checkbox"/>	Number Rooms	Doors	Solid	H.C.	13. PLUMBING		No. of Baths		2,400								
<input checked="" type="checkbox"/>	Basement	Kitchen Fl. Vinyl		Other Hardwood Carpet		2		Ceramic Floor	2 x 515 = 1,030								
<input checked="" type="checkbox"/>	1st floor	6. CEILINGS		2		Ceramic Wainscot	2		Tub Alcove	290-580	Fan						
<input checked="" type="checkbox"/>	2nd floor	Basement	Drywall	Plaster	2		Separate Shower	Water Softener		<input type="checkbox"/> Owned	<input checked="" type="checkbox"/> Leased						
<input checked="" type="checkbox"/>	Baths	Wood, Shingle	Tile	Suspended	7. EXCAVATION		Water Heater	Gallons: 40	<input checked="" type="checkbox"/> Gas	<input type="checkbox"/> Electric							
<input checked="" type="checkbox"/>	Total Bedrooms	Aluminum, Vinyl	40 x 32.50 = 1,300		Crawl		14.		WATER		<input checked="" type="checkbox"/> Public	<input type="checkbox"/> Well					
<input checked="" type="checkbox"/>	1. EXTERIOR \$1,300	Brick	HOLF - 4' HT	2		Slab	8. BSMT. WALLS & FLOORS		Height to Joists		FT.						
<input checked="" type="checkbox"/>	Wood, Shingle	Block	40 x 32.50 = 1,300	3		Insulation	3 1/2"		Many		Large						
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Basement	40 x 32.50 = 1,300	4		Avg.	Large		Avg.		Poured						
<input checked="" type="checkbox"/>	Brick	Crawl	40 x 32.50 = 1,300	5		Few	Small		Wood Sash		Treated Wood						
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Double Hung	40 x 32.50 = 1,300	6		Wood Sash	Concrete Floor		Metal Sash		Concrete Floor						
<input checked="" type="checkbox"/>	Brick	Horiz. Sliding	40 x 32.50 = 1,300	7		Metal Sash	Vinyl Sash		9. BASEMENT FIN. \$775		Wall Finish						
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Double Hung	40 x 32.50 = 1,300	8		Vinyl Sash	Floor Finish		10. FLOOR SUPPORT		Chimney	1 Sty.	2 Sty.	Inside	Outside		
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Horiz. Sliding	40 x 32.50 = 1,300	9		Ceiling Finish	Free-Standing		Walkout Yes + 775		2nd FP on same Stack			2,650			
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Casement	40 x 32.50 = 1,300	10		Insulation	Cupboard Length 10'		16. PORCHES								
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Double Glass	40 x 32.50 = 1,300	11		Storms & Screens	10. FLOOR SUPPORT		Joists 2" x 8" / 6" o.c.		Type	CCP					
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	12		Insulation	10. FLOOR SUPPORT		Gable		Gambrel	Unsupported Length	12'				
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	13		Insulation	10. FLOOR SUPPORT		Hip		Mansard	Sill Plate	Yes	<input type="checkbox"/> No			
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	14		Insulation	10. FLOOR SUPPORT		Flat		Eave/ridge	Diag. Sub-Floor					
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	15		Insulation	10. FLOOR SUPPORT		Asphalt Shingles		Ply. Sub Floor	1/2"					
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	16		Insulation	10. FLOOR SUPPORT		Insulation 8"		Center Support	I-Beam					
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	17		Insulation	10. FLOOR SUPPORT		Chimney Type Brick		11. HEATING & AIR COND.						
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	18		Insulation	10. FLOOR SUPPORT		Front overhang 6"		Gas	Oil	Elec.				
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	19		Insulation	10. FLOOR SUPPORT		Other overhang		Wood	Coal	Sleam				
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	20		Insulation	10. FLOOR SUPPORT		4. INTERIOR		Forced Warm Air						
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	21		Insulation	10. FLOOR SUPPORT		Drywall		Forced Warm Water						
<input checked="" type="checkbox"/>	Aluminum, Vinyl	Storms & Screens	40 x 32.50 = 1,300	22		Insulation	10. FLOOR SUPPORT		Paneled		Stove or Space Heat						