

REDUCING BALANCE DEPRECIATION TABLE

COMMERCIAL AND INDUSTRIAL

(Please review Chapter 13, Volume III, of the *Michigan Assessor's Manual* for detailed guidance in the correct use of this table.)

Depreciation Rates

Age of Building	1-1/2%	2%	2-1/2%	3%	Age of Building
1	99	98	98	97	1
2	97	96	95	94	2
3	96	94	93	91	3
4	94	92	90	89	4
5	93	90	88	86	5
6	91	89	86	83	6
7	90	87	84	81	7
8	89	85	82	78	8
9	87	83	80	76	9
10	86	82	78	74	10
11	85	80	76	72	11
12	83	78	74	69	12
13	82	77	72	67	13
14	81	75	70	65	14
15	80	74	68	63	15
16	79	72	67	61	16
17	77	71	65	60	17
18	76	69	63	58	18
19	75	68	62	56	19
20	74	67	60	54	20
21	73	65	59	53	21
22	72	64	57	51	22
23	71	63	56	50	23
24	70	62	54	48	24
25	69	60	53	47	25
26	68	59	52	45	26
27	66	58	50	44	27
28	65	57	49	43	28
29	65	56	48	41	29
30	64	55	47	40	30
31	63	53	46	39	31
32	62	52	44	38	32
33	61	51	43	37	33
34	60	50	42	35	34
35	59	49	41		35
36	58	48	40		36
37	57	47	39		37
38	56	46	38		38
39	55	45	37		39
40	55	45	36		40
41	54	44	35		41
42	53	43			42
43	52	42			43
44	51	41			44
45	51	40			45
46	50				46
47	49				47
48	48				48
49	48				49
50	47				50
51	46				51
52	46				52
53	45				53

COST INDEXES (1926 = 100) EQUIPMENT – NATIONAL AVERAGE

FOR USE IN 2014 EQUALIZATION STUDIES

These indexes can be used for analysis purposes. However, the valuation of machinery, equipment, furniture, fixtures, etc., for assessment purposes will usually be determined by applying the appropriate State Tax Commission personal property multipliers to the original cost, by year installed, of equipment, as discussed in Chapter 15 of the *Michigan Assessor's Manual*.

INDUSTRY	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Average of all	1558.7	1545.9	1503.2	1457.4	1468.6	1427.3	1373.3	1302.3	1244.5	1157.3	1118.6
Airplane mfg.	1860.6	1859.2	1806.1	1741.6	1770.4	1721.2	1653.7	1566.6	1489.2	1375.5	1325.1
Apartment	1109.7	1088.5	1060.4	1032.9	1027.0	1005.1	976.8	942.4	903.7	856.7	836.1
Bakery	1516.0	1502.5	1461.6	1415.5	1426.6	1392.1	1338.3	1249.7	1194.7	1110.9	1070.6
Bank	1136.5	1128.5	1102.0	1073.2	1078.7	1050.7	1019.3	979.4	943.7	887.3	859.8
Bottling	1602.8	1595.4	1552.8	1503.6	1517.9	1479.8	1417.4	1336.9	1271.6	1172.9	1131.2
Brewery & distillery	1966.8	1950.4	1900.0	1848.8	1860.0	1808.7	1731.7	1634.2	1554.6	1438.6	1390.9
Candy	1953.9	1935.6	1882.7	1823.7	1834.9	1792.2	1722.1	1604.0	1534.0	1427.3	1377.5
Cannery (fish)	1913.8	1897.6	1844.6	1786.0	1802.1	1755.8	1687.7	1575.7	1507.3	1398.4	1347.0
Cannery (fruit)	1893.0	1869.9	1819.6	1762.6	1769.9	1735.6	1672.4	1570.3	1504.6	1403.1	1353.0
Cement mfg.	1628.6	1612.5	1559.1	1516.4	1536.7	1469.8	1407.4	1337.2	1274.5	1172.4	1127.6
Chemical	1575.3	1572.5	1531.1	1490.9	1512.0	1460.7	1397.2	1319.5	1256.1	1157.7	1118.7
Church	1269.3	1245.8	1215.4	1186.6	1185.6	1157.6	1127.6	1092.5	1053.8	993.4	962.1
Clay products	1617.3	1598.6	1548.3	1503.6	1514.9	1448.3	1388.7	1317.9	1258.0	1165.3	1125.0
Contractor's. equip.	1788.0	1754.3	1698.1	1650.9	1657.3	1609.6	1560.1	1506.6	1441.9	1349.7	1311.7
Creamery & dairy	1679.1	1663.4	1618.7	1568.4	1575.0	1540.6	1478.0	1380.9	1315.7	1222.8	1181.5
Dwelling	1070.2	1051.1	1024.8	999.1	993.4	973.8	946.2	913.0	874.5	831.8	813.5
Elec. equip. mfg.	1566.0	1577.2	1537.3	1465.9	1486.0	1462.1	1394.4	1302.8	1227.2	1126.3	1080.4
Elec. power equip.	1492.8	1510.2	1477.2	1400.0	1411.2	1405.6	1332.3	1230.8	1147.3	1048.5	1002.6
Flour, cereal & feed	1575.6	1562.8	1519.1	1471.0	1483.2	1445.0	1385.8	1300.7	1238.0	1147.0	1106.3
Garage	1691.4	1679.6	1636.2	1587.7	1600.1	1558.4	1501.0	1434.1	1370.3	1280.9	1241.2
Glass mfg.	1512.4	1503.8	1460.1	1412.0	1427.1	1381.5	1320.5	1246.4	1182.3	1086.8	1045.3
Hospital	1438.3	1426.7	1388.7	1344.9	1346.4	1312.2	1264.5	1195.8	1142.3	1070.8	1038.4
Hotel	1343.4	1323.5	1290.0	1257.2	1254.2	1224.4	1185.9	1129.6	1084.9	1025.6	997.7
Laundry & cleaning	1345.7	1335.7	1298.1	1257.4	1268.9	1227.6	1178.7	1118.0	1070.0	991.8	957.3
Library	1458.2	1449.1	1410.3	1366.8	1379.2	1338.9	1291.3	1231.7	1181.3	1096.7	1058.3
Logging equip.	1593.2	1577.1	1531.2	1488.5	1509.2	1460.7	1411.1	1354.1	1296.8	1206.3	1165.0
Metalworking	1727.3	1727.7	1676.9	1621.4	1653.2	1593.2	1534.0	1453.4	1392.3	1289.9	1250.3
Mining & milling	1716.3	1683.9	1612.8	1561.5	1562.8	1494.8	1434.3	1373.8	1309.8	1208.0	1164.2
Motion picture	1698.8	1682.3	1639.7	1580.1	1583.4	1559.2	1501.9	1430.6	1363.5	1268.8	1225.3
Office equip.	1221.8	1218.7	1190.9	1161.3	1164.3	1132.4	1096.7	1053.1	1012.4	957.7	933.6
Packing (fruit)	1747.7	1715.0	1668.6	1620.1	1621.2	1589.9	1536.7	1467.7	1409.3	1320.2	1276.1
Packing (meat)	1665.1	1646.2	1599.4	1553.3	1561.0	1512.5	1455.3	1366.1	1309.5	1222.1	1182.1
Paint mfg.	1630.7	1622.4	1574.8	1524.7	1542.3	1490.9	1427.6	1349.2	1285.3	1184.8	1141.7
Paper mfg.	1531.0	1516.8	1472.5	1426.7	1442.0	1397.5	1343.5	1278.6	1223.3	1128.6	1086.5
Petroleum	1725.8	1714.6	1665.9	1624.0	1650.3	1584.6	1510.4	1419.8	1340.9	1234.2	1192.0
Printing	1347.8	1342.6	1308.0	1269.1	1281.5	1253.9	1211.5	1148.0	1104.0	1035.3	1006.1
Refrigeration	1912.9	1900.2	1844.5	1783.4	1795.4	1736.3	1664.4	1572.7	1500.2	1391.2	1343.0
Restaurant	1274.4	1256.8	1224.2	1192.1	1192.5	1162.8	1124.4	1065.1	1023.4	963.4	934.7
Rubber	1653.6	1652.5	1609.1	1563.8	1586.7	1531.4	1473.5	1398.3	1342.8	1252.0	1209.4
School	1438.8	1422.8	1384.7	1346.8	1349.6	1311.3	1268.9	1207.4	1159.7	1088.9	1056.9
Shipbuilding	1811.5	1801.0	1743.9	1692.5	1726.4	1659.5	1594.5	1515.4	1444.8	1322.7	1275.4
Steam power	1580.5	1580.6	1537.0	1484.0	1498.4	1448.9	1382.6	1295.4	1229.9	1128.4	1088.3
Store	1469.7	1454.7	1417.2	1377.5	1383.5	1346.7	1305.1	1252.1	1204.5	1126.7	1090.3
Textile	1554.5	1546.1	1507.8	1471.1	1491.4	1447.0	1398.7	1341.0	1292.5	1207.2	1173.0
Theater	1256.6	1249.7	1218.1	1181.8	1186.1	1153.6	1114.0	1062.7	1019.0	952.3	922.6
Warehousing	1235.2	1216.6	1182.2	1148.7	1155.8	1120.6	1082.6	1044.1	1009.0	942.8	910.9
Woodworking	1459.8	1435.0	1397.6	1356.3	1367.1	1335.8	1293.6	1243.4	1198.5	1122.1	1088.7

COST INDEXES (1926 = 100) EQUIPMENT – NATIONAL AVERAGE

FOR USE IN 2014 EQUALIZATION STUDIES

INDUSTRY	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Average of all	1100.0	1093.4	1084.3	1065.0	1061.8	1052.7	1036.0	1020.4	985.0	958.0	939.8
Airplane mfg.	1301.4	1296.7	1287.8	1264.7	1263.2	1253.4	1238.5	1221.8	1174.9	1145.3	1127.6
Apartment	826.3	818.3	812.4	797.8	793.1	787.1	774.1	763.5	739.5	714.2	696.1
Bakery	1052.6	1045.7	1034.3	1014.0	1010.5	1000.3	983.4	969.1	930.9	903.0	886.3
Bank	847.6	842.1	837.0	822.9	821.3	816.3	803.6	794.9	773.4	749.3	732.5
Bottling	1111.3	1105.9	1096.3	1075.6	1073.5	1065.4	1049.4	1033.6	994.3	968.5	952.8
Brewery & distillery	1366.5	1357.7	1343.2	1318.6	1311.5	1298.7	1278.1	1254.3	1208.9	1181.0	1162.7
Candy	1354.6	1346.2	1330.6	1304.8	1300.4	1286.5	1263.5	1244.2	1194.7	1159.1	1138.2
Cannery (fish)	1323.3	1314.5	1300.6	1275.2	1271.4	1258.5	1235.8	1217.8	1169.9	1133.3	1111.7
Cannery (fruit)	1331.7	1322.2	1308.8	1282.1	1277.8	1266.2	1240.9	1225.1	1180.1	1140.3	1114.4
Cement mfg.	1104.9	1098.1	1087.6	1069.6	1065.1	1054.1	1041.2	1022.3	987.5	965.9	951.0
Chemical	1096.6	1090.6	1080.3	1063.0	1057.8	1047.0	1033.9	1014.0	977.9	958.3	946.1
Church	949.4	939.3	933.2	914.7	909.6	901.6	881.5	870.9	847.9	813.4	787.1
Clay products	1103.5	1095.5	1083.8	1066.1	1062.2	1051.2	1035.1	1015.8	981.8	959.3	942.3
Contractor's. equip.	1291.6	1281.5	1274.0	1252.1	1242.2	1228.3	1204.6	1185.1	1153.4	1125.2	1095.3
Creamery & dairy	1162.3	1154.6	1142.1	1119.1	1114.6	1103.5	1084.9	1066.4	1023.6	996.5	980.5
Dwelling	804.2	796.9	790.2	776.2	770.9	764.4	753.0	741.6	717.5	694.2	678.2
Elec. equip. mfg.	1062.3	1063.4	1055.9	1036.9	1040.7	1036.0	1026.5	1015.1	968.7	945.8	935.7
Elec. power equip.	986.3	990.0	983.0	963.9	968.4	966.7	961.5	953.6	905.8	887.4	881.5
Flour, cereal & feed	1087.9	1081.9	1070.3	1049.4	1045.0	1034.9	1019.4	1003.6	964.9	939.4	924.8
Garage	1223.6	1215.1	1205.0	1184.3	1180.8	1172.9	1157.5	1140.5	1102.0	1073.9	1054.2
Glass mfg.	1025.2	1020.0	1010.1	991.4	989.1	981.1	968.3	952.2	914.9	894.6	881.6
Hospital	1022.3	1015.2	1005.2	986.4	983.2	974.4	960.2	944.0	908.8	883.1	866.8
Hotel	984.0	975.9	965.7	947.6	941.7	931.5	915.1	899.4	869.8	842.0	822.7
Laundry & cleaning	940.0	934.9	927.1	909.9	908.4	901.3	887.1	873.5	843.0	820.9	805.7
Library	1039.4	1033.7	1026.4	1007.1	1007.0	999.4	982.5	969.6	937.2	906.6	887.3
Logging equip.	1147.0	1139.9	1133.4	1113.3	1109.0	1099.9	1082.9	1067.9	1034.9	1006.4	984.7
Metalworking	1230.0	1227.7	1219.5	1202.9	1203.1	1191.7	1176.6	1156.4	1113.4	1085.9	1070.3
Mining & milling	1142.1	1128.7	1120.7	1102.2	1097.2	1085.4	1068.2	1051.3	1019.8	992.7	971.8
Motion picture	1207.4	1201.6	1195.5	1173.2	1172.7	1167.1	1145.9	1135.1	1097.9	1065.0	1039.6
Office equip.	922.0	918.5	910.7	896.1	894.2	887.1	876.8	863.1	838.6	818.1	805.9
Packing (fruit)	1257.4	1246.1	1236.2	1210.4	1204.9	1195.3	1167.7	1153.5	1118.6	1079.2	1047.7
Packing (meat)	1162.3	1153.5	1141.3	1120.1	1114.6	1102.3	1082.9	1064.3	1025.8	996.3	977.6
Paint mfg.	1118.6	1112.2	1102.2	1081.7	1078.6	1068.4	1052.7	1034.3	995.7	971.8	955.9
Paper mfg.	1066.2	1057.3	1050.8	1030.2	1027.5	1018.8	998.8	985.5	953.2	925.2	904.4
Petroleum	1169.0	1157.2	1142.9	1126.8	1121.2	1106.2	1088.4	1066.5	1028.9	1008.3	998.6
Printing	990.0	989.0	980.6	967.1	966.2	961.0	945.7	931.9	898.6	877.0	863.7
Refrigeration	1316.4	1305.6	1293.5	1268.6	1263.6	1251.1	1231.2	1209.6	1165.9	1135.6	1114.2
Restaurant	920.7	913.1	903.7	886.4	881.5	871.8	855.5	840.8	812.8	786.7	769.0
Rubber	1185.2	1181.8	1171.9	1154.6	1150.0	1137.6	1121.9	1101.2	1063.7	1039.1	1019.2
School	1041.1	1033.5	1024.4	1005.7	1002.3	992.6	975.6	959.8	927.9	899.0	880.1
Shipbuilding	1250.3	1244.3	1236.8	1216.9	1212.5	1199.4	1180.7	1162.4	1122.8	1097.2	1078.7
Steam power	1066.7	1063.1	1054.5	1038.4	1037.3	1029.9	1019.3	1002.9	964.5	944.5	933.8
Store	1073.9	1066.5	1060.2	1040.2	1039.0	1031.8	1012.7	1000.6	970.9	937.5	914.3
Textile	1156.2	1151.1	1142.2	1125.3	1123.6	1114.6	1095.7	1081.1	1049.2	1022.7	1003.2
Theater	907.8	903.3	896.6	880.6	879.7	872.9	860.0	847.7	820.3	795.1	779.2
Warehousing	900.4	897.1	892.0	875.8	874.8	871.7	857.7	850.1	826.7	800.2	782.0
Woodworking	1072.7	1063.0	1062.1	1044.4	1042.9	1038.3	1013.3	1002.9	975.0	942.9	911.6

COMPARATIVE COST MULTIPLIERS

FOR USE IN 2014 EQUALIZATION STUDIES

These multipliers can be used to trend historical costs to the current level for rough estimating or checking. Example: a Class C structure which cost \$1,000,000 to build in July 2005 would cost approximately \$1,278,000 (i.e., \$1,000,000 x 1.278) for 2014 equalization purposes. The factors on this sheet do not allow for depreciation.

YEAR OF FORMER COST	CLASS A Fireproofed Steel Frame	CLASS B Reinforced Concrete Frame	CLASS C Masonry Bearing Walls	CLASS D Wood Frame	CLASS S Metal Frame and Walls	YEAR OF FORMER COST	CLASS A Fireproofed Steel Frame	CLASS B Reinforced Concrete Frame	CLASS C Masonry Bearing Walls	CLASS D Wood Frame	CLASS S Metal Frame and Walls
2014	1.000	1.000	1.000	1.000	1.000	JUL 2003	1.493	1.479	1.465	1.454	1.435
						JAN 2003	1.493	1.482	1.468	1.455	1.437
OCT 2013	1.001	1.000	1.001	1.000	0.999						
JUL 2013	1.004	1.005	1.008	1.011	1.001	JUL 2002	1.515	1.505	1.492	1.481	1.456
APR 2013	1.012	1.014	1.021	1.028	1.005	JAN 2002	1.532	1.521	1.509	1.496	1.471
JAN 2013	1.019	1.023	1.030	1.039	1.010						
						JUL 2001	1.553	1.543	1.529	1.520	1.486
OCT 2012	1.023	1.029	1.037	1.049	1.011	JAN 2001	1.552	1.545	1.533	1.529	1.491
JUL 2012	1.030	1.038	1.049	1.066	1.017						
APR 2012	1.037	1.044	1.058	1.079	1.024	JUL 2000	1.554	1.546	1.530	1.520	1.486
JAN 2012	1.044	1.052	1.064	1.085	1.028	JAN 2000	1.575	1.564	1.555	1.546	1.505
OCT 2011	1.049	1.058	1.070	1.090	1.033	JUL 1999	1.630	1.620	1.620	1.624	1.556
JUL 2011	1.057	1.065	1.077	1.097	1.041	JAN 1999	1.645	1.638	1.639	1.644	1.567
APR 2011	1.069	1.076	1.084	1.102	1.052						
JAN 2011	1.076	1.082	1.087	1.103	1.058	JUL 1998	1.673	1.666	1.665	1.676	1.590
						JAN 1998	1.688	1.683	1.675	1.678	1.603
OCT 2010	1.080	1.085	1.090	1.105	1.061						
JUL 2010	1.092	1.096	1.103	1.121	1.064	JUL 1997	1.720	1.718	1.709	1.710	1.628
APR 2010	1.109	1.114	1.121	1.143	1.080	JAN 1997	1.753	1.755	1.747	1.756	1.652
JAN 2010	1.115	1.120	1.128	1.150	1.086						
						JUL 1996	1.781	1.783	1.779	1.800	1.668
OCT 2009	1.117	1.123	1.131	1.154	1.086	JAN 1996	1.793	1.789	1.779	1.791	1.678
JUL 2009	1.082	1.094	1.110	1.137	1.047						
APR 2009	1.045	1.061	1.084	1.113	1.002	JUL 1995	1.816	1.805	1.792	1.796	1.707
JAN 2009	1.038	1.055	1.079	1.105	.992	JAN 1995	1.837	1.828	1.813	1.814	1.732
OCT 2008	1.053	1.067	1.090	1.111	1.006	JUL 1994	1.861	1.857	1.837	1.826	1.757
JUL 2008	1.108	1.116	1.130	1.143	1.063	JAN 1994	1.919	1.914	1.900	1.920	1.807
APR 2008	1.129	1.133	1.139	1.144	1.084						
JAN 2008	1.136	1.139	1.141	1.141	1.089	JUL 1993	1.909	1.900	1.876	1.871	1.798
						JAN 1993	1.974	1.966	1.953	1.985	1.849
OCT 2007	1.142	1.145	1.146	1.145	1.096						
JUL 2007	1.157	1.159	1.159	1.157	1.109	JUL 1992	2.003	2.000	1.986	2.020	1.876
APR 2007	1.165	1.168	1.165	1.163	1.117	JAN 1992	2.024	2.024	2.017	2.069	1.889
JAN 2007	1.170	1.172	1.165	1.159	1.120						
						JUL 1991	2.050	2.053	2.052	2.115	1.908
OCT 2006	1.180	1.180	1.171	1.161	1.129	JAN 1991	2.046	2.049	2.051	2.104	1.905
JUL 2006	1.216	1.213	1.208	1.195	1.164						
APR 2006	1.235	1.231	1.224	1.208	1.179	JUL 1990	2.060	2.064	2.055	2.101	1.914
JAN 2006	1.255	1.249	1.242	1.224	1.198	JAN 1990	2.063	2.068	2.058	2.096	1.916
OCT 2005	1.276	1.271	1.268	1.251	1.220	JUL 1989	2.078	2.091	2.084	2.126	1.927
JUL 2005	1.282	1.277	1.278	1.262	1.226	JAN 1989	2.079	2.094	2.093	2.134	1.929
APR 2005	1.294	1.289	1.291	1.277	1.239						
JAN 2005	1.302	1.296	1.298	1.282	1.248	JUL 1988	2.101	2.116	2.111	2.158	1.950
						JAN 1988	2.180	2.185	2.165	2.194	2.043
OCT 2004	1.331	1.323	1.326	1.311	1.272						
July 2004	1.370	1.360	1.355	1.339	1.309	JUL 1987	2.218	2.217	2.184	2.204	2.083
APR 2004	1.430	1.411	1.392	1.371	1.363	JAN 1987	2.218	2.216	2.183	2.203	2.083
JAN 2004	1.445	1.425	1.404	1.383	1.380						

ARCHITECTS' FEE

The architects' fees listed on the next page are based on averages of fees actually charged or recommended. Actual fees, since they are based on the size of the project, the technical difficulty, the artistic requirements, the reputation of the architect and his willingness to accept the assignment, vary greatly and the estimate of the fee is a matter for the valuator's judgment.

Architects fees normally will include part or all of the following:

1. Plans and specifications including consultations, estimates and engineering studies.
2. General administration and overall supervision of construction, not including superintending construction.
3. Approving payment vouchers to the contractor.
4. Approval and acceptance of completed construction.

Regardless of the size and type of construction, all of these services must be performed by someone. On some projects the owner or the general contractor may do the supervision. On governmental projects, many services are performed by government employees; however, in replacing the building, the cost of these services, whether performed by the architect or others, must be included.

The architects' fee multipliers given here are only a guide. On a simple pre-engineered structure, stock plans and specifications may be purchased for under \$250, and on a large multi-house development, the architect may get full fees for each individual design and payments as low as \$300 per unit for additional uses of the plans, or he may work as a corporate employee. Also, many shed, farm and utility buildings are commonly built without plans or from standard plans which can be obtained free or at a small price, and to add a full architects' fee would be unsuitable.

In actual practice, architects' fees normally are based, by contract, either on a percentage of the entire cost, on a multiplier of the technical payroll plus incidental expenses, or on a fixed sum plus listed expenses.

In the final analysis, the architect's function, when fully performed, is a proper cost of construction. A well-considered matching of structure to land may enhance the end value by more than the fees involved. However, when poorly performed, the cost of design and drafting work may be wasted and result in functional obsolescence in a brand-new structure. This determination is a matter of judgment.

The average fees listed for buildings do not include fees for design of furniture, built-in equipment or appliances, plant or off-site, utilities or subdivision layout, or other detailed special items designed for a specific trade or personal use.

SECTION	QUALITY AVERAGE
SEG 1	7.0
SEG 2	7.0
SEG 3	7.0
SEG 4	6.0
SEG 5	7.0
SEG 6	7.0
SEG 7	5.5
SEG 8	7.0

Architectural fees for most UIP components are commensurate with the general SEG building types.

The following special supplemental cost section items already include architects' fees:

- Manufactured Housing Parks
- Service Stations
- Golf Courses
- Drive-in Theaters
- Ski Lifts
- Recreational Enclosures

ARCHITECTS' FEE

TABLE I

Furnishings and Interiors	Mausoleums and Memorials
Special Lighting	

TABLE II

Airport Terminals	Laboratories & Computer Centers
Convention Centers	Museums, Galleries & Aquariums
Hospitals and Outpatient Centers	Storefronts

TABLE III

Banks and Financial Institutions	Luxury Apartments
Amphitheaters	Medical/Dental Office Buildings
Communications & Broadcasting	Major Post Office Buildings
Convalescent Hospitals	Public Health and Service Centers
Country Clubs and Marinas	Restroom and Shower Buildings
Firing Range Buildings	Specialty Shops
Fieldhouses and Natatoriums	Stadiums and Sports Facilities
Emergency Response Stations	Theaters, Auditoriums & Casinos
Fraternal Buildings	Veterinary Hospitals
Hotels, City Clubs/Resort Lodges	Vocational Schools

TABLE IV

Apartments and Dormitories	Group Care Homes
Bars and Lounges	Health Clubs and Fitness Centers
Branch Post Offices	Homes for the Elderly
Bus Stations and Visitor Centers	Hotels – Limited Service
Clubhouses and Gymnasiums	Laundries and Cleaners
Cold Storage Buildings	Maintenance Hangars
Rooming Houses	Mortuaries
Day Care Centers	Motels, Inns and Cottages
Department Stores	Office Buildings
Relocatable Classrooms	Public Recreation Facilities
Engineering & Research	Racquetball and Tennis Clubs
Industrial Buildings	Regional Shopping Centers
Equestrian Centers	Restaurants and Clubs
Fraternity and Sorority Houses	

TABLE V

Arcade Buildings	Grain Elevators
Armories	Loft and Industrial Flex Buildings
Automotive Centers	Manufacturing Industrial Buildings
Barber and Beauty Shops	Markets and Convenience Stores
Bowling Centers	Multiples/Row Houses, Indiv. Des.
Car Washes	Neighborhood & Mixed Shop. Cent.
Community Shopping Centers	Retail Stores and Florist Shops
Creameries	Senior Citizen Residences
Dairies	Showrooms
Discount and Warehouse Stores	Complete Auto Dealerships
Dispensaries and Kennels	Skating Rinks/Rec. Enclosures
Distribution Warehouses	Stables and Horse Arenas
Docks and Wharfs	Storage Hangars
Fast Food, Truck Stops & Snack Bars	

TABLE VI

Garages, Minilube and Service	Shipping Docks & Transfer Points
Greenhouse Structures	Storage & Emergency Response
Prefab. Booths and Shelters	Garages
Recycling, Waste Transfer Struc.	Storage Warehouses
Roadside Markets	
Service Stations/Pkg. Structures	

EXPLANATION

The tables of architects' fees are based on composite curves for new construction derived from many actual fees charged, recommendations of several architectural committees in various states, and architectural time studies. In cases where superior quality and detail are required, the fee may be higher than the average, while very low quality and standardized buildings may call for a fee which is lower. Renovation or rehab work may require considerably more time, and fees can run 20% to 60% above those listed due to the many variables and complexities involved.

The fee schedules contain approximately 30% (20% to 40%) for contract administration and supervision. In many cases, this function may be performed by the contractor, an employee of the owner or an outside consultant. In any case, this is a proper charge against the building and the total fee should be added to building costs computed from the Unit-in-Place or the Segregated Costs.

PROJECT COST Up To	TABLE					
	I	II	III	IV	V	VI
\$ 50,000	10.7	9.7	8.7	7.9	7.1	6.4
100,000	10.3	9.4	8.4	7.6	6.9	6.2
200,000	10.0	9.1	8.2	7.4	6.7	6.0
500,000	9.5	8.7	7.8	7.1	6.4	5.8
1,000,000	9.2	8.4	7.6	6.9	6.2	5.6
2,000,000	8.9	8.1	7.3	6.6	6.0	5.5
3,000,000	8.7	7.9	7.2	6.5	5.9	5.4
5,000,000	8.4	7.7	7.0	6.4	5.8	5.3
10,000,000	8.1	7.5	6.8	6.2	5.6	5.1
20,000,000	7.9	7.2	6.6	6.0	5.4	5.0
50,000,000	7.5	6.9	6.3	5.7	5.2	4.8
and up	7.3	6.8	6.2	5.6	5.1	4.7

The following are the approximate percentages included in the manual costs for multifamily residences and miscellaneous light commercial structures not listed in the above table.

	LOW COST	FAIR	AVERAGE	GOOD
Multiple-Residential Structures	1.5%	1.9%	2.4%	3.9%
Light Commercial Utility-Shop Structures	1.7%	2.1%	2.5%	3.5%