

EXEMPT SCHEDULE

**EXEMPT SCHEDULE
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EXEMPT SCHEDULE PREFACE

Although the specific buildings found in this section are not normally taxable, the assessor is obligated to place a value on them for reporting purposes. The following schedules have been computed to provide the assessor with a uniform method of arriving at replacement values. Physical depreciation will follow closely to that of commercial properties with heavy weight going to observation.

Due to the lack of sales of these types of structures it becomes unrealistic, if not impossible, to know what is the true market value. Therefore, it becomes necessary to apply functional obsolescence only on the basis of comparison with properties erected for the same purpose (i.e. church against church, school against school, etc.)



CLASSIFICATION 3



CLASSIFICATION 3



CLASSIFICATION 4



CLASSIFICATION 5

SPECIFICATIONS - SCHOOLS

Foundation: Reinforced concrete.

Basement: No basement is base.

Exterior Walls: Face brick on cement block or equivalent.

Roof: Rubber membrane roofing on metal deck.

Floor: First Floor - Concrete on grade with vinyl floor covering.
Upper - Reinforced concrete with vinyl floor covering.

Interior Finish: Drywall, painted block or equivalent. Tile or concrete block partitions.

Heating & Air Conditioning: Combination forced air and air conditioning system.

Plumbing: Adequate porcelain enamel fixtures.

Tiling: Ceramic tile or equivalent rest rooms.

Wiring: Pipe conduit wiring with good quality fluorescent fixtures.

Structural: Steel framing.



CLASSIFICATION 4



CLASSIFICATION 5

SCHOOLS

There will seldom be more than one classification change in school buildings, therefore; only three classifications have been shown. The Class No. 3 will generally be very ornate exterior trim, terrazzo corridors, etc. the Class No. 5 will generally be of older wood frame with few extras. The prices shown are per square foot of floor area.

	3	4	5
Class Room Areas	\$164.00	\$135.00	\$108.00
Gymnasium Areas	197.00	164.00	133.00
Auditorium Areas	207.00	172.00	139.00
Shop Areas	139.00	115.00	90.00

MAIN AREA ADJUSTMENTS

			Price Range	Typical
Basement	(+)	P.S.F.	— —	\$34.25
Basement Finish (Classrooms)	(+)	P.S.F.	\$59.00 - \$79.00	69.00
No Air Conditioning	(-)	P.S.F.	— —	8.00
Sprinkler System	(+)	P.S.F.	— —	3.00

OTHER AREA ADJUSTMENTS

			Price Range	Typical
Steps & Raised Stoops	(+)	P.S.F.	\$26.00 - \$38.00	\$32.00
Canopies	(+)	P.S.F.	23.00 - 35.00	29.00

CHURCHES



CLASSIFICATION 1



CLASSIFICATION 2



CLASSIFICATION 3



CLASSIFICATION 4



CLASSIFICATION 5

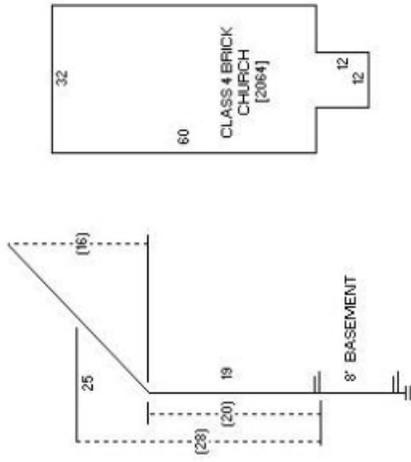


CLASSIFICATION 6

SAMPLE CHURCH PRICING (Continued)

Bldg / Addn	Description (RCN \$644,078)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$10)
Bldg O 814	— Church												
Pre P	814 — Church	2,064	\$8.80	\$508,570									
	Basement Adjustment	2,064	\$29.25	\$60,372									
V	Ftr & Fdtn												
V	Brick or Stone w/ Bsmt - 12"												
V	Exterior Wall												
V	Brick Veneer - 20	20											
V	Interior Wall												
V	Plaster Direct - 0												
V	Wall Facing												
V	Incl. w /Walls												
V	Windows												
V	Wood/Vinyl - 1	1											
V	Fronts/Doors												
	Incl. w / Base												
H	Basement												
H	Incl. w / Base	2,064											
H	Roof												
H	Asph. Shingle/ Wood Dk	2,064											
H	Ceiling												
H	Plaster and Lath - 1	2,064											
H	Struct. Floor												
H	Wd Deck on Wood Joist - 1	2,064											
H	Floor Cover												
H	Hardwood - 1	2,064											
H	Partitions												
H	Incl. w / Base - 1	2,064											
H	Framing												
H	Wood - Average - 1	2,064											
H	HVAC												
H	Combination FHA - AC - 1	2,064											
H	Lighting												
H	Incandescent - 1	2,064											
Plmb	Toilet Room - Base	2											
	Plumbing Sub Total			\$0									
Adj	Steps & Raised Stoop - AVG	128	\$32.00	\$4,096									
Adj	Bsmt Fin - kitchen/dining - AVG	1,920	\$37.00	\$71,040									
	Adjustments Sub Total			\$75,136									
	Building Sub Total			\$644,078	1.000	1900	60	0	60	0	\$103,052	1.000	\$103,050
	Commercial Building TOTAL Value												\$103,050

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Sketch 1 of 1





CLASSIFICATION 3



CLASSIFICATION 4

CHURCHES

Below are listed guidelines to assist the appraiser in determining the proper classification.

Class 1: Granite, quality stone or high quality brick walls with special stained glass windows. Many special architectural features and ornate interior. Fireproofed reinforced concrete framing, floors and roof.

Class 2: Fine masonry walls with stained glass windows, good architectural design, ornate interior. Reinforced concrete or steel framing, reinforced concrete or high quality wood floors and roof.

Class 3: Stone or brick walls with some stained glass windows. Interior is good quality with few extras. Steel framing, concrete or wood floors and roof.

Class 4: Face brick, stone trim, stucco, good windows, good interior, steel or wood framing, wood floors and roof.

Class 5: Brick, block or wood siding, simple stained glass windows, interior has little ornamental detail. Light steel or wood framing, wood floors and roof.

Class 6: Stucco or wood siding, few stained glass windows, simple interior. Wood framing, wood floors and roof.

Due to the great variation in roof height it becomes necessary to price churches on a cubic content basis. The cubic foot rates shown may also be used for additions such as classrooms.

To arrive at the square foot rate, multiply wall height plus 1/2 distance from eave to peak (do not include basement) by the cubic foot rate shown. Adjustments are then made on a square foot basis.

Classification	1	2	3	4	5	6
Rate/Cubic Ft.	\$16.00	\$13.10	\$10.70	\$8.80	\$7.00	\$5.60

MAIN AREA ADJUSTMENTS

			Price Range	Typical
Basement	(+)	P.S.F.	\$19.50 - \$34.25	\$29.25
Basement Finish (Kitchen & Dining Type)	(+)	P.S.F.	30.00 - 44.00	37.00
Basement Finish (Classroom Type)	(+)	P.S.F.	38.00 - 58.00	48.00

OTHER AREA ADJUSTMENTS

			Price Range	Typical
Steps & Raised Stoops	(+)	P.S.F.	\$26.00 - \$38.00	\$32.00
Canopies	(+)	P.S.F.	23.00 - 35.00	29.00

HOSPITALS



EXCELLENT



EXCELLENT



GOOD



GOOD



AVERAGE



AVERAGE



AVERAGE



BELOW AVERAGE

HOSPITALS

CLASSIFICATION

TYPE OF CONSTRUCTION

<u>Excellent</u>	Granite, brick, metal and glass, stone trim, fireproofed reinforced concrete framing, floors and roof. Excellent mechanical equipment.
<u>Good</u>	Brick, metal and glass, stone trim, fireproofed reinforced concrete or steel framing, floors and roof. Very good mechanical equipment.
<u>Average</u>	Brick, concrete block, steel framing, concrete or wood floors and roof. Good mechanical equipment.
<u>Below Average</u>	Brick/block, concrete block, stucco, steel or wood framing, wood floors and roof. Average mechanical equipment.

P.S.F. of Floor Area

Excellent	Good	Average	Below Average
\$370.00	\$300.00	\$260.00	\$200.00

MAIN AREA ADJUSTMENTS

			Price Range		Typical
Basement	(+)	P.S.F.	\$37.50	- \$62.50	\$50.00
Basement Finish	(+)	P.S.F.	50.00	- 90.00	70.00
No Air Conditioning	(-)	P.S.F.	—	—	13.25
Sprinkler System	(+)	P.S.F.	—	—	3.50

OTHER AREA ADJUSTMENTS

			Price Range		Typical
Steps & Raised Stoops	(+)	P.S.F.	\$23.00	- \$35.00	\$29.00
Canopies	(+)	P.S.F.	30.00	- 45.00	37.50

LIBRARIES



EXCELLENT



EXCELLENT



GOOD



GOOD



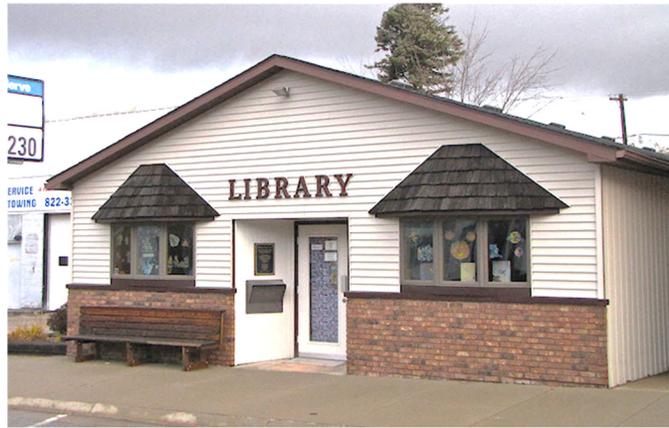
AVERAGE



BELOW AVERAGE



AVERAGE



BELOW AVERAGE

LIBRARIES

CLASSIFICATION

TYPE OF CONSTRUCTION

<u>Excellent</u>	Face brick, reinforced concrete, stone, metal and glass walls. Fireproofed reinforced concrete or heavy steel framing. Concrete floors and roof. Special architectural design, high quality lighting and wiring.
<u>Good</u>	Face brick, reinforced concrete, metal and glass or stone walls. Steel framing, concrete or wood floors and roof. Good architectural design, quality lighting.
<u>Average</u>	Brick, ornamental block or limestone walls, steel or heavy wood framing. Reinforced concrete or wood floors and wood roof. Good interior finish and good lighting.
<u>Below Average</u>	Concrete block or good stucco walls. Wood framing, wood floors and roof. Minimum detail and average lighting.

P.S.F. of Floor Area

	Excellent	Good	Average	Below Average
First Floor	\$202.00	\$164.00	\$130.00	\$90.00
Uppers	145.00	120.00	92.00	66.00

MAIN AREA ADJUSTMENTS

			Price Range		Typical
Basement	(+)	P.S.F.	\$19.50	- \$34.25	\$29.25
No Air Conditioning	(-)	P.S.F.	—	—	8.00
Sprinkler System	(+)	P.S.F.	—	—	3.00
Basement Finish	(+)	P.S.F.	38.00	- 58.00	48.00
Mezzanine	(+)	P.S.F.	65.00	- 86.00	75.50
Elevators			See "Analyzed Unit Cost" — 4-27		

OTHER AREA ADJUSTMENTS

			Price Range		Typical
Canopies	(+)	P.S.F.	\$23.00	- \$35.00	\$29.00
Portico	(+)	P.S.F.	30.00	- 45.00	37.50

FRATERNAL BUILDINGS



EXCELLENT



VERY GOOD



GOOD



AVERAGE



BELOW AVERAGE



POOR



AVERAGE



BELOW AVERAGE

FRATERNAL BUILDINGS

CLASSIFICATION

TYPE OF CONSTRUCTION

<u>Excellent</u>	Marble, granite, brick, stone trim, fireproofed reinforced concrete framing, floor and roof. Excellent finish and detail. Very good lighting and sound system.
<u>Very Good</u>	Brick, concrete or metal and glass, steel framing, concrete floors and roof. Good finish and detail. Good lighting and sound system.
<u>Good</u>	Brick, concrete block or good stucco, steel framing, wood floors, metal or wood roof. Less detail. Adequate lighting and plumbing.
<u>Average</u>	Brick, concrete block, wood framing, wood floors and roof. Minimal interior finish and few partitions. Adequate lighting and plumbing.
<u>Below Average</u>	Stucco, concrete block or wood siding, wood framing, concrete on grade or wood floors, wood roof. Few partitions. Minimum lighting and plumbing.
<u>Poor</u>	Low cost stucco or wood, wood framing, concrete on grade. Few partitions. Minimum lighting and plumbing.

		First Floor	Uppers
Excellent	P.S.F.	\$323.00	\$238.00
Very Good	P.S.F.	252.00	166.00
Good	P.S.F.	160.00	96.00
Average	P.S.F.	133.00	74.00
Below Average	P.S.F.	108.00	67.00
Poor	P.S.F.	96.00	62.00

MAIN AREA ADJUSTMENTS

			Price Range	Typical
Basement	(+) P.S.F.		\$19.50 - \$34.25	\$29.25
No Air Conditioning	(-) P.S.F.		— —	8.00
Basement Finish	(+) P.S.F.		30.00 - 58.00	44.00
Sprinkler System	(+) P.S.F.		— —	3.00
Elevators			See "Analyzed Unit Cost" — Page 4 – 27	

OTHER AREA ADJUSTMENTS

			Price Range	Typical
Canopies	(+) P.S.F.		\$23.00 - \$35.00	\$29.00
Portico	(+) P.S.F.		30.00 - 45.00	37.50

LAW ENFORCEMENT CENTERS



EXCELLENT



EXCELLENT



VERY GOOD



VERY GOOD



GOOD



GOOD



AVERAGE



AVERAGE

LAW ENFORCEMENT CENTERS

CLASSIFICATION

TYPE OF CONSTRUCTION

<u>Excellent</u>	Marble, granite, brick, stone trim, fireproofed reinforced concrete framing, floor and roof. Excellent finish and detail. Very good lighting and security system.
<u>Very Good</u>	Brick, concrete or metal and glass, steel framing, concrete floors and roof. Good finish and detail. Good lighting and sound system.
<u>Good</u>	Brick, concrete block or good stucco, steel framing, wood floors, metal or wood roof. Less detail. Adequate lighting, plumbing and security system.
<u>Average</u>	Brick, concrete block, wood framing, wood floors and roof. Basic interior finish and few partitions. Adequate lighting and plumbing. Security system.
<u>Below Average</u>	Stucco, concrete block, metal or wood siding, wood framing, concrete on grade or wood floors, wood roof. Few partitions. Basic lighting and plumbing. Basic security system (correctional facilities).
<u>Poor</u>	Low cost stucco, wood or metal, wood framing, concrete on grade. Few partitions. Minimum lighting and plumbing. Inadequate security system.

		Police Stations		Correctional Facilities	
		First Floor	Uppers	First Floor	Uppers
Excellent	P.S.F.	\$331.00	\$271.00	\$463.00	\$379.00
Very Good	P.S.F.	258.00	212.00	361.00	296.00
Good	P.S.F.	173.00	142.00	242.00	199.00
Average	P.S.F.	142.00	116.00	199.00	163.00
Below Average	P.S.F.	114.00	93.00	159.00	130.00
Poor	P.S.F.	91.00	74.00	127.00	104.00

MAIN AREA ADJUSTMENTS

			Price Range		Typical
Basement	(+)	P.S.F.	\$19.50	- \$34.25	\$29.25
No Air Conditioning	(-)	P.S.F.	—	—	10.00
Basement Finish	(+)	P.S.F.	38.00	- 58.00	48.00
Sprinkler System	(+)	P.S.F.	—	—	3.00
Mezzanine	(+)	P.S.F.	65.00	- 86.00	75.50
Elevators			See "Analyzed Unit Cost" — Page 4 – 27		

OTHER AREA ADJUSTMENTS

			Price Range		Typical
Canopies	(+)	P.S.F.	\$23.00	- \$35.00	\$29.00
Portico	(+)	P.S.F.	30.00	- 45.00	37.50

GOVERNMENTAL ADMINISTRATION BUILDINGS



EXCELLENT



VERY GOOD



VERY GOOD



GOOD



AVERAGE



AVERAGE



BELOW AVERAGE



POOR

GOVERNMENTAL ADMINISTRATION BUILDINGS

CLASSIFICATION

TYPE OF CONSTRUCTION

<u>Excellent</u>	Marble, granite, brick, stone trim, fireproofed reinforced concrete framing, floor and roof. Excellent finish and detail. Very good lighting and plumbing detail.
<u>Very Good</u>	Brick, concrete or metal and glass, steel framing, concrete floors and roof. Good finish and detail. Good lighting and plumbing detail.
<u>Good</u>	Brick, concrete block or good stucco, steel framing, wood floors, metal or wood roof. Less detail. Adequate lighting and plumbing.
<u>Average</u>	Brick, concrete block, wood framing, wood floors and roof. Basic interior finish and partitions. Adequate lighting and plumbing.
<u>Below Average</u>	Stucco, concrete block, metal or wood siding, wood framing, concrete on grade or wood floors, wood roof. Few partitions. Basic lighting and plumbing.
<u>Poor</u>	Low cost stucco, wood or metal, wood framing, concrete on grade. Few partitions. Minimum lighting and plumbing.

		First Floor	Uppers
Excellent	P.S.F.	\$323.00	\$264.00
Very Good	P.S.F.	252.00	207.00
Good	P.S.F.	169.00	138.00
Average	P.S.F.	139.00	114.00
Below Average	P.S.F.	111.00	91.00
Poor	P.S.F.	89.00	73.00

MAIN AREA ADJUSTMENTS

			Price Range	Typical
Basement	(+)	P.S.F.	\$19.50 - \$34.25	\$29.25
No Air Conditioning	(-)	P.S.F.	— —	10.00
Basement Finish	(+)	P.S.F.	38.00 - 58.00	48.00
Sprinkler System	(+)	P.S.F.	— —	3.00
Elevators			See "Analyzed Unit Cost" — Page 4 – 27	

OTHER AREA ADJUSTMENTS

			Price Range	Typical
Canopies	(+)	P.S.F.	\$23.00 - \$35.00	\$29.00
Portico	(+)	P.S.F.	30.00 - 45.00	37.50

FIRE STATIONS



EXCELLENT



VERY GOOD



VERY GOOD



GOOD



AVERAGE



AVERAGE



BELOW AVERAGE



POOR

FIRE STATIONS

CLASSIFICATION

TYPE OF CONSTRUCTION

<u>Excellent</u>	Marble, granite, brick, stone trim, fireproofed reinforced concrete framing, floor and roof. Excellent finish and detail. Very good lighting and plumbing detail.
<u>Very Good</u>	Brick, concrete or metal and glass, steel framing, concrete floors and roof. Good finish and detail. Good lighting and plumbing detail.
<u>Good</u>	Brick, concrete block or good stucco, steel framing, wood floors (uppers), metal or wood roof. Less detail. Adequate lighting and plumbing.
<u>Average</u>	Brick, concrete block, metal (with lined interior), wood or steel framing, wood floors and roof. Basic interior finish and partitions. Adequate lighting and plumbing.
<u>Below Average</u>	Stucco, concrete block. Metal or wood siding, wood framing, concrete on grade or wood floors (uppers), wood roof. Few partitions. Basic lighting and plumbing.
<u>Poor</u>	Low cost stucco, wood or metal, light weight wood or pole framing, concrete on grade. Few partitions. Minimum lighting and plumbing.

The base prices below includes the complete cost of a volunteer fire station including overhead doors, but no interior finishes. For staffed fire stations apply the interior office/resident adjustment to allow for interior finished areas.

		First Floor	Uppers
Excellent	P.S.F.	\$202.00	\$158.75
Very Good	P.S.F.	157.75	124.00
Good	P.S.F.	105.75	83.25
Average	P.S.F.	86.75	68.25
Below Average	P.S.F.	69.50	54.50
Poor	P.S.F.	55.50	43.75

MAIN AREA ADJUSTMENTS

			Price Range	Typical
Basement	(+)	P.S.F.	\$19.50 - \$34.25	\$29.25
Sprinkler System	(+)	P.S.F.	—	3.00
Interior Office/Residence Area	(+)	P.S.F.	48.00 - 72.00	60.00
Elevators			See "Analyzed Unit Cost" — Page 4 – 27	

OTHER AREA ADJUSTMENTS

			Price Range	Typical
Canopies	(+)	P.S.F.	\$23.00 - \$35.00	\$29.00
Portico	(+)	P.S.F.	30.00 - 45.00	37.50

DORMITORIES



VERY GOOD



VERY GOOD



GOOD



GOOD



GOOD



AVERAGE



AVERAGE



BELOW AVERAGE

DORMITORIES

CLASSIFICATION

TYPE OF CONSTRUCTION

<u>Excellent</u>	Marble, granite, brick, stone trim, fireproofed reinforced concrete framing, floor and roof. Excellent finish and detail. Very good lighting and plumbing detail.
<u>Very Good</u>	Brick, concrete or metal and glass, steel framing, concrete floors and roof. Good finish and detail. Good lighting and plumbing detail.
<u>Good</u>	Brick, concrete block or good stucco, steel framing, metal decked floors with concrete topping, steel framed roof. Less detail. Adequate lighting and plumbing.
<u>Average</u>	Brick, concrete block, steel framing, metal decked floors with concrete topping, steel framed roof. Basic interior finish and partitions. Adequate lighting and plumbing.
<u>Below Average</u>	Stucco, concrete block. Metal or wood siding, wood framing, concrete on grade or wood floors, wood roof. Few partitions. Basic lighting and plumbing.
<u>Poor</u>	Low cost stucco, wood or metal, wood framing, concrete on grade. Few partitions. Minimum lighting and plumbing.

		First Floor	Uppers
Excellent	P.S.F.	\$313.00	\$266.00
Very Good	P.S.F.	244.00	208.00
Good	P.S.F.	164.00	139.00
Average	P.S.F.	134.00	114.00
Below Average	P.S.F.	107.00	91.00
Poor	P.S.F.	86.00	73.00

MAIN AREA ADJUSTMENTS

			Price Range	Typical
Basement	(+)	P.S.F.	\$19.50 - \$34.25	\$29.25
No Air Conditioning	(-)	P.S.F.	— —	9.00
Basement Finish	(+)	P.S.F.	38.00 - 58.00	48.00
Sprinkler System	(+)	P.S.F.	— —	2.75
Elevators			See "Analyzed Unit Cost" — Page 4 – 27	

OTHER AREA ADJUSTMENTS

			Price Range	Typical
Canopies	(+)	P.S.F.	\$23.00 - \$35.00	\$29.00
Portico	(+)	P.S.F.	30.00 - 45.00	37.50