

OUT BUILDINGS AND EXTRA FEATURES

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

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

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

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

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

Inexpensive:

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

Ceiling - Unfinished

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

Interior Finish - Unfinished

Partitions - Typical for intended use.

Floors - Earth. Foundation; poles in ground.

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

Average:

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

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

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

Interior Finish - Painted

Partitions - Typical of type and grade.

Floors - Concrete, foundation - slab

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

Expensive:

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

Ceiling - Finished and insulated for poultry and animals.

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

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

Partitions - Typical for use.

Floors - Concrete or good wood. Foundation: footings.

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

Siding Garage and Storage Buildings

General specifications for wood frame, stucco, or siding

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

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

Masonry Garage and Storage Buildings

General specifications for brick veneer or block garage and storage buildings

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

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

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
92SW10		AG FUEL STG 1000 SW	Above Ground Fuel Stg Steel Single Wall 1000	Y	\$5.69
92SW100		AG FUEL STG 10000 SW	Above Ground Fuel Stg Steel Single Wall 10000	Y	\$2.37
92SW120		AG FUEL STG 12000 SW	Above Ground Fuel Stg Steel Single Wall 12000	Y	\$2.09
92SW200		AG FUEL STG 20000 SW	Above Ground Fuel Stg Steel Single Wall 20000	Y	\$1.67
92SW60		AG FUEL STG 6000 SW	Above Ground Fuel Stg Steel Single Wall 6000	Y	\$3.41
92SW5		AG FUEL STG HIGH	Above Ground Fuel Stg Steel Single Wall High	Y	\$8.00
92SW150		AG FUEL STG LOW	Above Ground Fuel Stg Steel Single Wall Low	Y	\$3.00
92SW20		AG FUEL STG MEDIUM	Above Ground Fuel Stg Steel Single Wall Medium	Y	\$5.00
91AA	NONE	APARTMENT A	Apartment Average	Y	\$65.00
91AH	NONE	APARTMENT H	Apartment High	Y	\$70.00
91AL	NONE	APARTMENT L	Apartment Low	Y	\$60.00
63A	63	BBQ A	Bar-B-Que Average	Y	\$1,200.00
63F	63	BBQ F	Bar-B-Que Fair	Y	\$615.00
63G	63	BBQ G	Bar-B-Que Good	Y	\$2,800.00
2515SAAH	25	B/S 1.5 STORY A A H	Barn/Stable 1.5 Story Avg Avg High	Y	\$29.00
2515SAAL	25	B/S 1.5 STORY A A L	Barn/Stable 1.5 Story Avg Avg Low	Y	\$23.00
2515SAFH	25	B/S 1.5 STORY A F H	Barn/Stable 1.5 Story Avg Fair High	Y	\$23.00
2515SAFL	25	B/S 1.5 STORY A F L	Barn/Stable 1.5 Story Avg Fair Low	Y	\$23.00
2515SAGH	25	B/S 1.5 STORY A G H	Barn/Stable 1.5 Story Avg Good high	Y	\$29.00
2515SAGL	25	B/S 1.5 STORY A G L	Barn/Stable 1.5 Story Avg Good Low	Y	\$29.00
2515SEAH	25	B/S 1.5 STORY E A H	Barn/Stable 1.5 Story Expensive Avg High	Y	\$41.00
2515SEAL	25	B/S 1.5 STORY E A L	Barn/Stable 1.5 Story Expensive Avg Low	Y	\$41.00
2515SEFH	25	B/S 1.5 STORY E F H	Barn/Stable 1.5 Story Expensive Fair High	Y	\$35.00
2515SEFL	25	B/S 1.5 STORY E F L	Barn/Stable 1.5 Story Expensive Fair Low	Y	\$35.00
2515SEGH	25	B/S 1.5 STORY E G H	Barn/Stable 1.5 Story Expensive Good high	Y	\$48.00
2515SEGL	25	B/S 1.5 STORY E G L	Barn/Stable 1.5 Story Expensive Good Low	Y	\$48.00
2515SIAH	25	B/S 1.5 STORY I A H	Barn/Stable 1.5 Story Inexpensive Avg High	Y	\$17.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
2515SIAL	25	B/S 1.5 STORY I A L	Barn/Stable 1.5 Story Inexpensive Avg Low	Y	\$17.00
2515SIFH	25	B/S 1.5 STORY I F H	Barn/Stable 1.5 Story Inexpensive Fair High	Y	\$17.00
2515SIFL	25	B/S 1.5 STORY I F L	Barn/Stable 1.5 Story Inexpensive Fair Low	Y	\$17.00
2515SIGH	25	B/S 1.5 STORY I G H	Barn/Stable 1.5 Story Inexpensive Good high	Y	\$23.00
2515SIGL	25	B/S 1.5 STORY I G L	Barn/Stable 1.5 Story Inexpensive Good Low	Y	\$23.00
251SAAH	25	B/S 1STORY A A H	Barn/Stable 1Story Avg Avg High	Y	\$22.00
251SAAL	25	B/S 1STORY A A L	Barn/Stable 1Story Avg Avg Low	Y	\$17.00
251SAFH	25	B/S 1STORY A F H	Barn/Stable 1Story Avg Fair High	Y	\$17.00
251SAFL	25	B/S 1STORY A F L	Barn/Stable 1Story Avg Fair Low	Y	\$17.00
251SAGH	25	B/S 1STORY A G H	Barn/Stable 1Story Avg Good high	Y	\$22.00
251SAGL	25	B/S 1STORY A G L	Barn/Stable 1Story Avg Good Low	Y	\$22.00
251SEAH	25	B/S 1STORY E A H	Barn/Stable 1Story Expensive Avg High	Y	\$32.00
251SEAL	25	B/S 1STORY E A L	Barn/Stable 1Story Expensive Avg Low	Y	\$27.00
251SEFH	25	B/S 1STORY E F H	Barn/Stable 1Story Expensive Fair High	Y	\$27.00
251SEFL	25	B/S 1STORY E F L	Barn/Stable 1Story Expensive Fair Low	Y	\$27.00
251SEGH	25	B/S 1STORY E G H	Barn/Stable 1Story Expensive Good high	Y	\$38.00
251SEGL	25	B/S 1STORY E G L	Barn/Stable 1Story Expensive Good Low	Y	\$38.00
251SIAH	25	B/S 1STORY I A H	Barn/Stable 1Story Inexpensive Avg High	Y	\$12.00
251SIAL	25	B/S 1STORY I A L	Barn/Stable 1Story Inexpensive Avg Low	Y	\$12.00
251SIFH	25	B/S 1STORY I F H	Barn/Stable 1Story Inexpensive Fair High	Y	\$12.00
251SIFL	25	B/S 1STORY I F L	Barn/Stable 1Story Inexpensive Fair Low	Y	\$12.00
251SIGH	25	B/S 1STORY I G H	Barn/Stable 1Story Inexpensive Good High	Y	\$17.00
251SIGL	25	B/S 1STORY I G L	Barn/Stable 1Story Inexpensive Good Low	Y	\$17.00
252SAAH	25	B/S 2 STORY A A H	Barn/Stable 2 Story Avg Avg High	Y	\$30.00
252SAAL	25	B/S 2 STORY A A L	Barn/Stable 2 Story Avg Avg Low	Y	\$30.00
252SAFH	25	B/S 2 STORY A F H	Barn/Stable 2 Story Avg Fair High	Y	\$30.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
252SAFL	25	B/S 2 STORY A F L	Barn/Stable 2 Story Avg Fair Low	Y	\$30.00
252SAGH	25	B/S 2 STORY A G H	Barn/Stable 2 Story Avg Good high	Y	\$39.00
252SAGL	25	B/S 2 STORY A G L	Barn/Stable 2 Story Avg Good Low	Y	\$39.00
252SEAH	25	B/S 2 STORY E A H	Barn/Stable 2 Story Expensive Avg High	Y	\$57.00
252SEAL	25	B/S 2 STORY E A L	Barn/Stable 2 Story Expensive Avg Low	Y	\$48.00
252SEFH	25	B/S 2 STORY E F H	Barn/Stable 2 Story Expensive Fair High	Y	\$48.00
252SEFL	25	B/S 2 STORY E F L	Barn/Stable 2 Story Expensive Fair Low	Y	\$39.00
252SEGH	25	B/S 2 STORY E G H	Barn/Stable 2 Story Expensive Good high	Y	\$66.00
252SEGL	25	B/S 2 STORY E G L	Barn/Stable 2 Story Expensive Good Low	Y	\$57.00
252SIAH	25	B/S 2 STORY I A H	Barn/Stable 2 Story Inexpensive Avg High	Y	\$21.00
252SIAL	25	B/S 2 STORY I A L	Barn/Stable 2 Story Inexpensive Avg Low	Y	\$21.00
252SIFH	25	B/S 2 STORY I F H	Barn/Stable 2 Story Inexpensive Fair High	Y	\$21.00
252SIFL	25	B/S 2 STORY I F L	Barn/Stable 2 Story Inexpensive Fair Low	Y	\$21.00
252SIGH	25	B/S 2 STORY I G H	Barn/Stable 2 Story Inexpensive Good high	Y	\$30.00
252SIGL	25	B/S 2 STORY I G L	Barn/Stable 2 Story Inexpensive Good Low	Y	\$21.00
60AH	60	BATH HOUSE A H	Bath House Average High	Y	\$85.00
60AL	60	BATH HOUSE A L	Bath House Average Low	Y	\$75.00
60FH	60	BATH HOUSE F H	Bath House Fair High	Y	\$70.00
60FL	60	BATH HOUSE F L	Bath House Fair Low	Y	\$60.00
60GH	60	BATH HOUSE G H	Bath House Good High	Y	\$115.00
60GL	60	BATH HOUSE G L	Bath House Good Low	Y	\$90.00
41A	41	BOAT RAMP A	Boat Ramp Average	Y	\$20.10
41F	41	BOAT RAMP F	Boat Ramp Fair	Y	\$17.25
41G	41	BOAT RAMP G	Boat Ramp Good	Y	\$22.95
67	67	BUILDING MAT	Building Mat	N	\$0.00
00SV1		BLDG-SV	BUILDING SOUND VALUE	N	\$100.00
00SV10		BLDG SV 10	BUILDING SOUND VALUE 1000	N	\$1,000.00
00SV15		BLDG SV 15	BUILDING SOUND VALUE 1500	N	\$1,500.00
00SV5		BLDG SV 5	BUILDING SOUND VALUE 500	N	\$500.00
651	65	BB/ HOMEMADE 1	Bulk Barn/ Homemade 1	Y	\$6,000.00
652	65	BB/ HOMEMADE 2	Bulk Barn/ Homemade 2	Y	\$7,000.00
653	65	BB/ HOMEMADE 3	Bulk Barn/ Homemade 3	Y	\$13,000.00
621	62	BULK B/PREFAB 1	Bulk Barn/ Prefab 1	Y	\$17,500.00
622	62	BULK B/PREFAB 2	Bulk Barn/ Prefab 2	Y	\$17,500.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
623	62	BULK B/PREFAB 3	Bulk Barn/ Prefab 3	Y	\$17,500.00
2211	22	BULK B-CUST 11	Bulk Barn-Cust 11	Y	\$17,500.00
2213	22	BULK B-CUST 13	Bulk Barn-Cust 13	Y	\$17,500.00
22145	22	BULK B-CUST 145	Bulk Barn-Cust 145	Y	\$17,500.00
2215	22	BULK B-CUST 15	Bulk Barn-Cust 15	Y	\$17,500.00
2218	22	BULK B-CUST 18	Bulk Barn-Cust 18	Y	\$17,500.00
22N	22	BULK B-CUST NEW	Bulk Barn-Cust New	Y	\$17,500.00
814	81	BH 4-6 EXPOSED	Bulk Heads 4-6 Exposed	Y	\$260.00
816	81	BH OVER 6 EXPOSED	Bulk Heads over 6 Exposed	Y	\$350.00
78FS	78	CAMP FULL SERVICE	Campsites Full service	N	\$7,000.00
78NS	78	CAMP NO SERVICE	Campsites No Service	N	\$2,500.00
78WE	78	CAMP WATER/ELECTRIC	Campsites Water/Electric	N	\$4,500.00
39MA	39	CANOPY MET A	Canopy Metal Average	Y	\$22.75
39MF	39	CANOPY MET F	Canopy Metal Fair	Y	\$17.50
39MG	39	CANOPY MET G	Canopy Metal Good	Y	\$29.00
39MP	39	CANOPY MET P	Canopy Metal Poor	Y	\$14.00
39WA	39	CANOPY WD A	Canopy Wood Average	Y	\$19.50
39WF	39	CANOPY WD F	Canopy Wood Fair	Y	\$15.50
39WG	39	CANOPY WD G	Canopy Wood Good	Y	\$23.75
39WP	39	CANOPY WD P	Canopy Wood Poor	Y	\$9.50
03AAH	3	CARPORT AAH	Carport Average Average High	Y	\$13.00
03AAL	3	CARPORT AAL	Carport Average Average Low	Y	\$12.00
03AFH	3	CARPORT AFH	Carport Average Fair High	Y	\$11.50
03AFL	3	CARPORT A F L	Carport Average Fair Low	Y	\$10.50
03AGH	3	CARPORT A G H	Carport Average Good High	Y	\$15.00
03AGL	3	CARPORT A G L	Carport Average Good Low	Y	\$18.00
03APH	3	CARPORT A P H	Carport Average Poor High	Y	\$12.00
03API	3	CARPORT A P L	Carport Average Poor Low	Y	\$7.50
03EAH	3	CARPORT E A H	Carport Expensive Average High	Y	\$32.00
03EAL	3	CARPORT E A L	Carport Expensive Average Low	Y	\$24.00
03EFH	3	CARPORT E F H	Carport Expensive Fair High	Y	\$24.00
03EFL	3	CARPORT E F L	Carport Expensive Fair Low	Y	\$24.00
03EGH	3	CARPORT E G H	Carport Expensive Good High	Y	\$32.00
03EGL	3	CARPORT E G L	Carport Expensive Good Low	Y	\$32.00
03EPH	3	CARPORT E P H	Carport Expensive Poor High	Y	\$24.00
03EPL	3	CARPORT E P L	Carport Expensive Poor Low	Y	\$18.00
03IAH	3	CARPORT I A H	Carport Inexpensive Average High	Y	\$12.00
03IAL	3	CARPORT I A L	Carport Inexpensive Average Low	Y	\$8.00
03IFH	3	CARPORT I F H	Carport Inexpensive Fair High	Y	\$8.00
03IFL	3	CARPORT I F L	Carport Inexpensive Fair Low	Y	\$1.50
03IGH	3	CARPORT I G H	Carport Inexpensive Good High	Y	\$8.00
03IGL	3	CARPORT I G L	Carport Inexpensive Good Low	Y	\$8.00
03IPH	3	CARPORT I P H	Carport Inexpensive Poor High	Y	\$8.00
03IPL	3	CARPORT I P L	Carport Inexpensive Poor Low	Y	\$1.50

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
59H	59	CEMETARY PLOTS H	Cemetary Plots High	N	\$44.00
59L	59	CEMETARY PLOTS L	Cemetary Plots Low	N	\$34.00
51AH	51	CLUBHOUSE A H	Clubhouse Average High	Y	\$55.00
51AL	51	CLUBHOUSE A L	Clubhouse Average Low	Y	\$50.00
51FH	51	CLUBHOUSE F H	Clubhouse Fair High	Y	\$35.00
51FL	51	CLUBHOUSE F L	Clubhouse Fair Low	Y	\$35.00
51GH	51	CLUBHOUSE G H	Clubhouse Good High	Y	\$75.00
51GL	51	CLUBHOUSE G L	Clubhouse Good Low	Y	\$60.00
84		STADIUM	College Stadium	Y	\$2,800.00
31	31	COM AREA	Common Area	N	\$0.00
87H		CONCESSION H	Concession Stand High	Y	\$65.00
87L		CONCESSION L	Concession Stand Low	Y	\$35.00
87M		CONCESSION M	Concession Stand Medium	Y	\$45.00
70	70	CONC TANK	Concrete Tank	N	\$0.00
64H	64	CRYPT H	Crypt High	N	\$4,075.00
64L	64	CRYPT L	Crypt Low	N	\$1,300.00
82DWMH		DWMH OAE VALUE	Double Wide Mobile Home OAE Priced	Y	\$52.50
72	72	DR-IN-WIND	Drive-In-Window	N	\$12,000.00
85H		DUGOUT H	Dugout High Price	Y	\$45.00
85L		DUGOUT L	Dugout Low Price	Y	\$12.00
85M		DUGOUT M	Dugout Medium Price	Y	\$22.00
66	66	DWELLING	Dwelling	Y	\$84.00
37101000	37	ES TANK 100X1000000	Elevated Steel Tank 100x1,000,000	Y	\$2.15
371075	37	ES TANK 100X100,000	Elevated Steel Tank 100x100,000	Y	\$5.02
3710150	37	ES TANK 100X150,000	Elevated Steel Tank 100x150,000	Y	\$4.00
3710200	37	ES TANK 100X200,000	Elevated Steel Tank 100x200,000	Y	\$3.93
3710300	37	ES TANK 100X300,000	Elevated Steel Tank 100x300,000	Y	\$3.25
3710400	37	ES TANK 100X400,000	Elevated Steel Tank 100x400,000	Y	\$2.82
3710500	37	ES TANK 100X500,000	Elevated Steel Tank 100x500,000	Y	\$2.58
37151000	37	ES TANK 150X1000000	Elevated Steel Tank 150x1,000,000	Y	\$2.41
37151500	37	ES TANK 150X1500000	Elevated Steel Tank 150x1,500,000	Y	\$2.25
371525	37	ES TANK 150X25,000	Elevated Steel Tank 150x25,000	Y	\$19.75
3750500	37	ES TANK 50X500,000	Elevated Steel Tank 50x500,000	Y	\$2.20
3775300	37	ES TANK 75X300,000	Elevated Steel Tank 75x300,000	Y	\$3.06
3775500	37	ES TANK 75X500,000	Elevated Steel Tank 75x500,000	Y	\$2.39
46	46	ELEV/P (NOW A/D)	Elevator/ Passenger (Now add/deduct)	Y	\$0.00

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83P		BLEACHERS/PORTABLE	Erected Steel portable bleachers	Y	\$14.75
06CL109	6	F-CL10 NINE GAUGE	Fence-CL10 Nine Gauge	Y	\$27.50
06CL411	6	F-CL4 ELEVEN GAUGE	Fence-CL4 Eleven Gauge	Y	\$10.00
06CL49	6	F-CL4 NINE GAUGE	Fence-CL4 Nine Gauge	Y	\$11.50
06CL611	6	F-CL6 ELEVEN GAUGE	Fence-CL6 Eleven Gauge	Y	\$14.40
06CL69	6	F-CL6 NINE GAUGE	Fence-CL6 Nine Gauge	Y	\$16.90
06CL89	6	F-CL8 NINE GAUGE	Fence-CL8 Nine Gauge	Y	\$22.25
71P	71	F-V PICKET	Fence-Vinyl Picket	Y	\$14.10
71P45	71	F-V PRIVACY 4-5	Fence-Vinyl Privacy 4-5	Y	\$22.55
71P6	71	F-V PRIVACY 6	Fence-Vinyl Privacy 6	Y	\$23.70
71SP45	71	F-V SS PANEL 4-5	Fence-Vinyl Spaced Slat Panel 4-5	Y	\$23.50
71SP6	71	F-V SS PANEL 6	Fence-Vinyl Spaced Slat Panel 6	Y	\$26.50
713R	71	F-V THREE RAIL	Fence-Vinyl Three rail	Y	\$14.10
712R	71	F-V TWO RAIL	Fence-Vinyl Two rail	Y	\$11.05
05PK4	5	FENCE-WOOD PICKET 4	Fence-Wood Picket 4	Y	\$15.60
05P4	5	FENCE-WOOD PRIVACY 4	Fence-Wood Privacy 4	Y	\$16.10
05P6	5	FENCE-WOOD PRIVACY 6	Fence-Wood Privacy 6	Y	\$19.60
05P8	5	FENCE-WOOD PRIVACY 8	Fence-Wood Privacy 8	Y	\$22.00
05SS2	5	F-W S/S 2 RAILS	Fence-Wood Sawed/Split 2 Rails	Y	\$10.75
05SS3	5	F-W S/S 3 RAILS	Fence-Wood Sawed/Split 3 Rails	Y	\$11.35
74DW100	74	FT (FUEL) DW 10000	Fiberglass Tank (Fuel) Double Wall 10000	Y	\$3.86
74DW500	74	FT (FUEL) DW 50000	Fiberglass Tank (Fuel) Double Wall 50000	Y	\$2.97
74SW10	74	FT (FUEL) SW 1000	Fiberglass Tank (Fuel) Single Wall 1000	Y	\$8.71
74SW100	74	FT (FUEL) SW 10000	Fiberglass Tank (Fuel) Single Wall 10000	Y	\$2.44
74SW120	74	FT (FUEL) SW 12000	Fiberglass Tank (Fuel) Single Wall 12000	Y	\$2.28
74SW500	74	FT (FUEL) SW 50000	Fiberglass Tank (Fuel) Single Wall 50000	Y	\$2.13
74SW5	74	FT (FUEL) SW 550	Fiberglass Tank (Fuel) Single Wall 550	Y	\$12.89
14	14	FIREPLACE	Fireplace	Y	\$3,500.00
14A		FIREPLACE - CUSTOM	FIREPLACE - CUSTOM	Y	\$7,500.00
02A		GAR/APT	GARAGE APARTMENT - MIN	Y	\$50.00
02B		GAR/APT-AVG	GARAGE APARTMENT AVERAGE	Y	\$67.50
02C		GAR/APT GOOD	GARAGE APARTMENT GOOD	Y	\$85.00
02AAH	2	GARAGE AAH	Garage Average Average High	Y	\$27.00
02AAL	2	GARAGE AAL	Garage Average Average Low	Y	\$26.00
02AFH	2	GARAGE AFH	Garage Average Fair High	Y	\$25.00
02AFL	2	GARAGE A F L	Garage Average Fair Low	Y	\$24.00
02AGH	2	GARAGE A G H	Garage Average Good High	Y	\$30.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
02AGL	2	GARAGE A G L	Garage Average Good Low	Y	\$25.00
02APH	2	GARAGE A P H	Garage Average Poor High	Y	\$22.00
02APL	2	GARAGE A P L	Garage Average Poor Low	Y	\$21.00
02EAH	2	GARAGE E A H	Garage Expensive Average High	Y	\$57.00
02EAL	2	GARAGE E A L	Garage Expensive Average Low	Y	\$47.00
02EFH	2	GARAGE E F H	Garage Expensive Fair High	Y	\$41.00
02EFL	2	GARAGE E F L	Garage Expensive Fair Low	Y	\$37.00
02EGH	2	GARAGE E G H	Garage Expensive Good High	Y	\$65.00
02EGL	2	GARAGE E G L	Garage Expensive Good Low	Y	\$63.00
02EPH	2	GARAGE E P H	Garage Expensive Poor High	Y	\$33.00
02EPL	2	GARAGE E P L	Garage Expensive Poor Low	Y	\$31.00
02IAH	2	GARAGE I A H	Garage Inexpensive Average High	Y	\$19.00
02IAL	2	GARAGE I A L	Garage Inexpensive Average Low	Y	\$18.00
02IFH	2	GARAGE I F H	Garage Inexpensive Fair High	Y	\$17.00
02IFL	2	GARAGE I F L	Garage Inexpensive Fair Low	Y	\$16.00
02IGH	2	GARAGE I G H	Garage Inexpensive Good High	Y	\$21.00
02IGL	2	GARAGE I G L	Garage Inexpensive Good Low	Y	\$20.00
02IPH	2	GARAGE I P H	Garage Inexpensive Poor High	Y	\$15.00
02IPL	2	GARAGE I P L	Garage Inexpensive Poor Low	Y	\$14.00
55AAH	55	GAZEBO AAH	Gazebo Average Average High	Y	\$18.00
55AAL	55	GAZEBO AAL	Gazebo Average Average Low	Y	\$18.00
55AFH	55	GAZEBO AFH	Gazebo Average Fair High	Y	\$18.00
55AFL	55	GAZEBO A F L	Gazebo Average Fair Low	Y	\$18.00
55AGH	55	GAZEBO A G H	Gazebo Average Good High	Y	\$25.00
55AGL	55	GAZEBO A G L	Gazebo Average Good Low	Y	\$19.00
55APH	55	GAZEBO A P H	Gazebo Average Poor High	Y	\$18.00
55APL	55	GAZEBO A P L	Gazebo Average Poor Low	Y	\$12.00
55EAH	55	GAZEBO E A H	Gazebo Expensive Average High	Y	\$58.00
55EAL	55	GAZEBO E A L	Gazebo Expensive Average Low	Y	\$40.00
55EFH	55	GAZEBO E F H	Gazebo Expensive Fair High	Y	\$35.00
55EFL	55	GAZEBO E F L	Gazebo Expensive Fair Low	Y	\$35.00
55EGH	55	GAZEBO E G H	Gazebo Expensive Good High	Y	\$58.00
55EGL	55	GAZEBO E G L	Gazebo Expensive Good Low	Y	\$58.00
55EPH	55	GAZEBO E P H	Gazebo Expensive Poor High	Y	\$25.00
55EPL	55	GAZEBO E P L	Gazebo Expensive Poor Low	Y	\$25.00
55IAH	55	GAZEBO I A H	Gazebo Inexpensive Average High	Y	\$12.00
55IAL	55	GAZEBO I A L	Gazebo Inexpensive Average Low	Y	\$12.00
55IFH	55	GAZEBO I F H	Gazebo Inexpensive Fair High	Y	\$12.00
55IFL	55	GAZEBO I F L	Gazebo Inexpensive Fair Low	Y	\$8.00
55IGH	55	GAZEBO I G H	Gazebo Inexpensive Good High	Y	\$12.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
55IGL	55	GAZEBO I G L	Gazebo Inexpensive Good Low	Y	\$12.00
55IPH	55	GAZEBO I P H	Gazebo Inexpensive Poor High	Y	\$8.00
55IPL	55	GAZEBO I P L	Gazebo Inexpensive Poor Low	Y	\$8.00
321H	32	GOLF GREEN CLASS 1 H	Golf Green Class 1 High	N	\$371,000.00
321L	32	GOLF GREEN CLASS 1 L	Golf Green Class 1 Low	N	\$232,000.00
322H	32	GOLF GREEN CLASS 2 H	Golf Green Class 2 High	N	\$226,000.00
322L	32	GOLF GREEN CLASS 2 L	Golf Green Class 2 Low	N	\$154,000.00
323H	32	GOLF GREEN CLASS 3 H	Golf Green Class 3 High	N	\$152,000.00
323L	32	GOLF GREEN CLASS 3 L	Golf Green Class 3 Low	N	\$106,000.00
324H	32	GOLF GREEN CLASS 4 H	Golf Green Class 4 High	N	\$102,000.00
324L	32	GOLF GREEN CLASS 4 L	Golf Green Class 4 Low	N	\$74,500.00
216	21	GB > 40001	Grain Bin > 40001	Y	\$1.20
211	21	GB 0-3000	Grain Bin 0-3000	Y	\$2.50
213	21	GB 10001-20000	Grain Bin 10001-20000	Y	\$1.50
214	21	GB 20001-30000	Grain Bin 20001-30000	Y	\$1.35
215	21	GB 30001-40000	Grain Bin 30001-40000	Y	\$1.25
212	21	GB 3001-10000	Grain Bin 3001-10000	Y	\$1.75
13AAH	13	GREEN HOUSE AAH	Green House Average Average High	Y	\$6.00
13AAL	13	GREEN HOUSE AAL	Green House Average Average Low	Y	\$6.00
13AFH	13	GREEN HOUSE AFH	Green House Average Fair High	Y	\$5.00
13AFL	13	GREEN HOUSE A F L	Green House Average Fair Low	Y	\$5.00
13AGH	13	GREEN HOUSE A G H	Green House Average Good High	Y	\$9.00
13AGL	13	GREEN HOUSE A G L	Green House Average Good Low	Y	\$6.00
13EAH	13	GREEN HOUSE E A H	Green House Expensive Average High	Y	\$18.50
13EAL	13	GREEN HOUSE E A L	Green House Expensive Average Low	Y	\$18.50
13EFH	13	GREEN HOUSE E F H	Green House Expensive Fair High	Y	\$15.00
13EFL	13	GREEN HOUSE E F L	Green House Expensive Fair Low	Y	\$9.00
13EGH	13	GREEN HOUSE E G H	Green House Expensive Good High	Y	\$28.00
13EGL	13	GREEN HOUSE E G L	Green House Expensive Good Low	Y	\$25.00
13IAH	13	GREEN HOUSE I A H	Green House Inexpensive Average High	Y	\$5.00
13IAL	13	GREEN HOUSE I A L	Green House Inexpensive Average Low	Y	\$4.00
13IFH	13	GREEN HOUSE I F H	Green House Inexpensive Fair High	Y	\$4.00
13IFL	13	GREEN HOUSE I F L	Green House Inexpensive Fair Low	Y	\$4.00
13IGH	13	GREEN HOUSE I G H	Green House Inexpensive Good High	Y	\$4.00

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13IGL	13	GREEN HOUSE I G L	Green House Inexpensive Good Low	Y	\$4.00
76AH	76	GUARD HOUSE A H	Guard House Average High	Y	\$95.00
76AL	76	GUARD HOUSE A L	Guard House Average Low	Y	\$85.00
76FH	76	GUARD HOUSE F H	Guard House Fair High	Y	\$65.00
76FL	76	GUARD HOUSE F L	Guard House Fair Low	Y	\$60.00
76GH	76	GUARD HOUSE G H	Guard House Good High	Y	\$130.00
76GL	76	GUARD HOUSE G L	Guard House Good Low	Y	\$110.00
24C		HANGAR-GOOD	HANGAR	Y	\$24.00
24B		HANGAR-AVG	HANGAR	Y	\$19.00
24A		HANGAR-MIN	HANGAR-MIN	Y	\$14.00
27BGH	27	HH B/G H	Hog House Breeding/Gestation High	Y	\$14.00
27BGL	27	HH B/G L	Hog House Breeding/Gestation Low	Y	\$12.50
27FH	27	HH FARROWING H	Hog House Farrowing High	Y	\$11.75
27FL	27	HH FARROWING L	Hog House Farrowing Low	Y	\$9.00
27FTH	27	HH F/T H	Hog House Finishing/Topping High	Y	\$14.00
27FTL	27	HH F/T L	Hog House Finishing/Topping Low	Y	\$12.50
27ISH	27	HH I SHED H	Hog House Inexpensive Shed High	Y	\$8.50
27ISL	27	HH I SHED L	Hog House Inexpensive Shed Low	Y	\$6.25
27NH	27	HH NURSERY H	Hog House Nursery High	Y	\$23.50
27NL	27	HH NURSERY L	Hog House Nursery Low	Y	\$20.50
50AH	50	LAUNDRY A H	Laundry Average High	Y	\$90.00
50AL	50	LAUNDRY A L	Laundry Average Low	Y	\$80.00
50FH	50	LAUNDRY F H	Laundry Fair High	Y	\$75.00
50FL	50	LAUNDRY F L	Laundry Fair Low	Y	\$65.00
50GH	50	LAUNDRY G H	Laundry Good High	Y	\$120.00
50GL	50	LAUNDRY G L	Laundry Good Low	Y	\$95.00
2503		L-TO	LEAN_TO	Y	\$9.25
2502		L-TO	LEAN-TO	Y	\$7.50
2501		L-TO	LEAN-To	Y	\$5.25
40D2	40	LD DIRT 2	Loading Dock Dirt 2	Y	\$13.50
40HW5	40	LD HEAVY WOOD 5	Loading Dock Heavy Wood 5	Y	\$31.00
40L1	40	LD LIGHT 1	Loading Dock Light 1	Y	\$12.00
40S4	40	LD STEEL 4	Loading Dock Steel 4	Y	\$20.00
40SS6	40	LD STRUC STEEL 6	Loading Dock Structural Steel 6	Y	\$33.00
40T3	40	LD TIMBER 3	Loading Dock Timber 3	Y	\$17.00
83G		BLEACHERS/GYM	Manual Gym Bleachers	Y	\$35.00
18ABA	18	MPC AB A	Mechanical Penthouse Class AB Average	Y	\$55.00
18ABE	18	MPC AB EXCELLENT	Mechanical Penthouse Class AB Excellent	Y	\$78.00
18ABG	18	MPC AB G	Mechanical Penthouse Class AB Good	Y	\$72.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
18ABLC	18	MPC AB L COST	Mechanical Penthouse Class AB Low Cost	Y	\$36.00
18CDSA	18	MPC CDS A	Mechanical Penthouse Class CDS Average	Y	\$39.00
18CDSL	18	MPC CDS L COST	Mechanical Penthouse Class CDS Low Cost	Y	\$28.50
69L5	69	MBLW >40,001	Metal Bldg Leaning Wall >40,001	Y	\$8.50
69L1	69	MBLW 0-3000	Metal Bldg Leaning Wall 0-3000	Y	\$13.00
69L3	69	MBLW 13001-20000	Metal Bldg Leaning Wall 13,001-20,000	Y	\$9.50
69L4	69	MBLW 20001-40000	Metal Bldg Leaning Wall 20,001-40,000	Y	\$8.50
69L2	69	MBLW 3001-13,000	Metal Bldg Leaning Wall 3001-13,000	Y	\$11.10
69V5	69	MBVW >40,001	Metal Bldg Vert Wall >40,001	Y	\$11.50
69V1	69	MBVW 0-3000	Metal Bldg Vert Wall 0-3000	Y	\$16.00
69V3	69	MBVW 13001-20000	Metal Bldg Vert Wall 13,001-20,000	Y	\$13.00
69V4	69	MBVW 20001-40000	Metal Bldg Vert Wall 20,001-40,000	Y	\$11.50
69V2	69	MBVW 3001-13,000	Metal Bldg Vert Wall 3001-13,000	Y	\$11.50
49AM	49	M FENCE ALUM OR MOD	Metal Fence Aluminum or Modular	Y	\$15.00
49IS	49	M FENCE I OR S	Metal Fence Iron or Steel	Y	\$25.00
99M		MIN RGTS	MINERAL RIGHTS	N	\$3.25
75AH	75	MINI GOLF A H	Miniature Golf Average High	Y	\$18,000.00
75AL	75	MINI GOLF A L	Miniature Golf Average Low	Y	\$6,500.00
75GH	75	MINI GOLF G H	Miniature Golf Good High	Y	\$45,000.00
75GL	75	MINI GOLF G L	Miniature Golf Good Low	Y	\$20,000.00
75MH	75	MINI GOLF MINIMAL H	Miniature Golf Minimal High	Y	\$6,000.00
75ML	75	MINI GOLF MINIMAL L	Miniature Golf Minimal Low	Y	\$2,500.00
16AAC	16	MHA ABV A CUSTOM	Mobile Home Additions Abv Avg Custom	Y	\$48.00
16AA	16	MHA ABV. A	Mobile Home Additions Abv. Avg	Y	\$42.00
16A	16	MHA A	Mobile Home Additions Average	Y	\$39.00
16BA	16	MHA BELOW A	Mobile Home Additions Below Avg	Y	\$35.00
16E	16	MHA EXCELLENT	Mobile Home Additions Excellent	Y	\$54.00
16M	16	MHA MINIMUM	Mobile Home Additions Minimum	Y	\$29.00
15C1	15	MH SPACE CLASS 1	Mobile Home Space Class 1	N	\$4,700.00
15C2	15	MH SPACE CLASS 2	Mobile Home Space Class 2	N	\$7,900.00
15C3	15	MH SPACE CLASS 3	Mobile Home Space Class 3	N	\$11,000.00
15C4	15	MH SPACE CLASS 4	Mobile Home Space Class 4	N	\$15,700.00
15C5	15	MH SPACE CLASS 5	Mobile Home Space Class 5	N	\$20,500.00
86		MOB UNIT	Mobile Unit	Y	\$52.50

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44H	44	NICHE H	Niche High	N	\$190.00
44L	44	NICHE L	Niche Low	N	\$110.00
17AH	17	OFFICE AH	Office Average High	Y	\$55.00
17AL	17	OFFICE AL	Office Average Low	Y	\$55.00
17FH	17	OFFICE FH	Office Fair High	Y	\$40.00
17FL	17	OFFICE FL	Office Fair Low	Y	\$40.00
17GH	17	OFFICE GH	Office Good High	Y	\$75.00
17GL	17	OFFICE GL	Office Good Low	Y	\$75.00
14C		OUTDOOR KITCHEN-AVG	OUTDOOR KITCHEN-AVG	Y	\$3,500.00
14E		OUTDOOR KITCHEN-CUST	OUTDOOR KITCHEN-CUST	Y	\$8,000.00
14D		OUTDOOR KITCHEN-GOOD	OUTDOOR KITCHEN-GOOD	Y	\$5,000.00
14B		OUTDOOR KITCHEN-MIN	OUTDOOR KITCHEN-MIN	Y	\$1,500.00
2315SAAH	23	PB 1.5 STORY A A H	Pack Barn 1.5 Story Avg Avg High	Y	\$18.00
2315SAAL	23	PB 1.5 STORY A A L	Pack Barn 1.5 Story Avg Avg Low	Y	\$18.00
2315SAFH	23	PB 1.5 STORY A F H	Pack Barn 1.5 Story Avg Fair High	Y	\$18.00
2315SAFL	23	PB 1.5 STORY A F L	Pack Barn 1.5 Story Avg Fair Low	Y	\$14.00
2315SAGH	23	PB 1.5 STORY A G H	Pack Barn 1.5 Story Avg Good high	Y	\$18.00
2315SAGL	23	PB 1.5 STORY A G L	Pack Barn 1.5 Story Avg Good Low	Y	\$18.00
2315SEAH	23	PB 1.5 STORY E A H	Pack Barn 1.5 Story Expensive Avg High	Y	\$24.70
2315SEAL	23	PB 1.5 STORY E A L	Pack Barn 1.5 Story Expensive Avg Low	Y	\$23.40
2315SEFH	23	PB 1.5 STORY E F H	Pack Barn 1.5 Story Expensive Fair High	Y	\$23.08
2315SEFL	23	PB 1.5 STORY E F L	Pack Barn 1.5 Story Expensive Fair Low	Y	\$21.78
2315SEGH	23	PB 1.5 STORY E G H	Pack Barn 1.5 Story Expensive Good high	Y	\$30.88
2315SEGL	23	PB 1.5 STORY E G L	Pack Barn 1.5 Story Expensive Good Low	Y	\$29.25
2315SIAH	23	PB 1.5 STORY I A H	Pack Barn 1.5 Story Inexpensive Avg High	Y	\$10.00
2315SIAL	23	PB 1.5 STORY I A L	Pack Barn 1.5 Story Inexpensive Avg Low	Y	\$10.00
2315SIFH	23	PB 1.5 STORY I F H	Pack Barn 1.5 Story Inexpensive Fair High	Y	\$10.00
2315SIFL	23	PB 1.5 STORY I F L	Pack Barn 1.5 Story Inexpensive Fair Low	Y	\$10.00
2315SIGH	23	PB 1.5 STORY I G H	Pack Barn 1.5 Story Inexpensive Good high	Y	\$13.00
2315SIGL	23	PB 1.5 STORY I G L	Pack Barn 1.5 Story Inexpensive Good Low	Y	\$12.00
231SAAH	23	PB 1STORY A A H	Pack Barn 1Story Avg Avg High	Y	\$13.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
231SAAL	23	PB 1STORY A A L	Pack Barn 1Story Avg Avg Low	Y	\$13.00
231SAFH	23	PB 1STORY A F H	Pack Barn 1Story Avg Fair High	Y	\$13.00
231SAFL	23	PB 1STORY A F L	Pack Barn 1Story Avg Fair Low	Y	\$13.00
231SAGH	23	PB 1STORY A G H	Pack Barn 1Story Avg Good high	Y	\$18.00
231SAGL	23	PB 1STORY A G L	Pack Barn 1Story Avg Good Low	Y	\$18.00
231SEAH	23	PB 1STORY E A H	Pack Barn 1Story Expensive Avg High	Y	\$19.00
231SEAL	23	PB 1STORY E A L	Pack Barn 1Story Expensive Avg Low	Y	\$18.00
231SEFH	23	PB 1STORY E F H	Pack Barn 1Story Expensive Fair High	Y	\$17.75
231SEFL	23	PB 1STORY E F L	Pack Barn 1Story Expensive Fair Low	Y	\$18.00
231SEGH	23	PB 1STORY E G H	Pack Barn 1Story Expensive Good high	Y	\$25.00
231SEGL	23	PB 1STORY E G L	Pack Barn 1Story Expensive Good Low	Y	\$22.50
231SIAL	23	PB 1STORY I A L	Pack Barn 1Story Inexpensive Avg Low	Y	\$10.00
231SIFH	23	PB 1STORY I F H	Pack Barn 1Story Inexpensive Fair High	Y	\$10.00
231SIFL	23	PB 1STORY I F L	Pack Barn 1Story Inexpensive Fair Low	Y	\$10.00
231SIGH	23	PB 1STORY I G H	Pack Barn 1Story Inexpensive Good high	Y	\$10.00
231SIGL	23	PB 1STORY I G L	Pack Barn 1Story Inexpensive Good Low	Y	\$10.00
232SAAH	23	PB 2 STORY A A H	Pack Barn 2 Story Avg Avg High	Y	\$24.00
232SAAL	23	PB 2 STORY A A L	Pack Barn 2 Story Avg Avg Low	Y	\$24.00
232SAFH	23	PB 2 STORY A F H	Pack Barn 2 Story Avg Fair High	Y	\$24.00
232SAFL	23	PB 2 STORY A F L	Pack Barn 2 Story Avg Fair Low	Y	\$24.00
232SAGH	23	PB 2 STORY A G H	Pack Barn 2 Story Avg Good high	Y	\$22.80
232SAGL	23	PB 2 STORY A G L	Pack Barn 2 Story Avg Good Low	Y	\$24.00
232SEAH	23	PB 2 STORY E A H	Pack Barn 2 Story Expensive Avg High	Y	\$32.10
232SEAL	23	PB 2 STORY E A L	Pack Barn 2 Story Expensive Avg Low	Y	\$30.40
232SEFH	23	PB 2 STORY E F H	Pack Barn 2 Story Expensive Fair High	Y	\$32.00
232SEFL	23	PB 2 STORY E F L	Pack Barn 2 Story Expensive Fair Low	Y	\$28.25

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
232SEGH	23	PB 2 STORY E G H	Pack Barn 2 Story Expensive Good high	Y	\$40.10
232SEGL	23	PB 2 STORY E G L	Pack Barn 2 Story Expensive Good Low	Y	\$38.00
232SIAH	23	PB 2 STORY I A H	Pack Barn 2 Story Inexpensive Avg High	Y	\$15.00
232SIAL	23	PB 2 STORY I A L	Pack Barn 2 Story Inexpensive Avg Low	Y	\$15.00
232SIFH	23	PB 2 STORY I F H	Pack Barn 2 Story Inexpensive Fair High	Y	\$15.00
232SIFL	23	PB 2 STORY I F L	Pack Barn 2 Story Inexpensive Fair Low	Y	\$15.00
232SIGH	23	PB 2 STORY I G H	Pack Barn 2 Story Inexpensive Good high	Y	\$15.25
232SIGL	23	PB 2 STORY I G L	Pack Barn 2 Story Inexpensive Good Low	Y	\$15.00
52A	52	PARKING DK A	Parking Deck Average	Y	\$13,500.00
52G	52	PARKING DK G	Parking Deck Good	Y	\$21,000.00
52P	52	PARKING DK P	Parking Deck Poor	Y	\$9,500.00
04AH	4	PATIO/ APRON A H	Patio/ Apron Average High	Y	\$8.00
04AL	4	PATIO/ APRON A L	Patio/ Apron Average Low	Y	\$8.00
04GH	4	PATIO/ APRON G H	Patio/ Apron Good High	Y	\$10.00
04GL	4	PATIO/ APRON G L	Patio/ Apron Good Low	Y	\$10.00
04PH	4	PATIO/ APRON P H	Patio/ Apron Poor High	Y	\$6.00
04PL	4	PATIO/ APRON P L	Patio/ Apron Poor Low	Y	\$6.00
09PAH2	9	PAH 10000-100,000	Paving Asph Heavy 10,000-100,000	Y	\$4.24
09PAH1	9	PAH<10000	Paving Asph Heavy<10,000	Y	\$4.71
09PAH3	9	PAH>100,000	Paving Asph Heavy>100,000	Y	\$3.76
09PAL2	9	PAL 10000-100,000	Paving Asph Light 10,000-100,000	Y	\$3.44
09PAL1	9	PAL<10000	Paving Asph Light<10,000	Y	\$3.91
09PAL3	9	PAL>100,000	Paving Asph Light>100,000	Y	\$2.96
09PAM2	9	PAM 10000-100,000	Paving Asph Medium 10,000-100,000	Y	\$3.69
09PAM1	9	PAM<10000	Paving Asph Medium<10,000	Y	\$4.03
09PAM3	9	PAM>100,000	Paving Asph Medium>100,000	Y	\$3.36
10PC31	10	PC 3 <5000SF	Paving Concr 3 <5000sf	Y	\$4.18
10PC33	10	PC 3 >10000SF	Paving Concr 3 >10,000sf	Y	\$3.91
10PC32	10	PC 3 5000-10000SF	Paving Concr 3 5000-10,000sf	Y	\$4.05
10PC41	10	PC 4 <5000SF	Paving Concr 4 <5000sf	Y	\$4.58
10PC4R1	10	PC 4 <5000SF R	Paving Concr 4 <5000sf Reinforced	Y	\$5.09
10PC43	10	PC 4 >10000SF	Paving Concr 4 >10,000sf	Y	\$4.03
10PC4R3	10	PC 4 >10000SF R	Paving Concr 4 >10,000sf Reinforced	Y	\$4.71
10PC42	10	PC 4 5000-10000SF	Paving Concr 4 5000-10,000sf	Y	\$4.31
10PC4R2	10	PC 4 5000-10000SF R	Paving Concr 4 5000-10,000sf Reinforced	Y	\$4.90
90PA	NONE	PERGOLA A	Pergola Average	Y	\$16.00

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90PH	NONE	PERGOLA H	Pergola High	Y	\$25.00
90PL	NONE	PERGOLA L	Pergola Low	Y	\$10.00
54AH	54	PHOTOMAT A H	Photomat Average High	Y	\$89.25
54AL	54	PHOTOMAT A L	Photomat Average Low	Y	\$75.00
54FH	54	PHOTOMAT F H	Photomat Fair High	Y	\$63.35
54FL	54	PHOTOMAT F L	Photomat Fair Low	Y	\$51.75
54GH	54	PHOTOMAT G H	Photomat Good High	Y	\$120.00
54GL	54	PHOTOMAT G L	Photomat Good Low	Y	\$98.00
68AH	68	PIER A H	Pier Average High	Y	\$38.00
68AL	68	PIER A L	Pier Average Low	Y	\$29.00
68FH	68	PIER F H	Pier Fair High	Y	\$25.00
68FL	68	PIER F L	Pier Fair low	Y	\$25.00
68GH	68	PIER G H	Pier Good High	Y	\$43.00
68GL	68	PIER G L	Pier Good Low	Y	\$38.00
48	48	PNEUMATIC DR-UP	Pneumatic Drive-Up	N	\$22,000.00
07PC03	7	POOL-C 0-300	Pool Concr 0-300	Y	\$73.50
07PC34	7	POOL-C 301-450	Pool Concr 301-450	Y	\$61.00
07PC45	7	POOL-C 451-525	Pool Concr 451-525	Y	\$57.50
07PC56	7	POOL-C 526-650	Pool Concr 526-650	Y	\$53.25
07PC68	7	POOL-C 651-800	Pool Concr 651-800	Y	\$45.75
07PC810	7	POOL-C 801-1000	Pool Concr 801-1000	Y	\$42.50
07PCC1	7	POOL-CC 1000-2000	Pool Concr Comm 1000-2000	Y	\$64.75
07PCC2	7	POOL-CC 2000-4000	Pool Concr Comm 2000-4000	Y	\$62.00
07PCC4	7	POOL-CC 4000-6000	Pool Concr Comm 4000-6000	Y	\$60.00
07PCC6	7	POOL-CC 6000-8000	Pool Concr Comm 6000-8000	Y	\$57.50
07PCC8	7	POOL-CC OVER 8000	Pool Concr Comm over 8000	Y	\$55.50
08PEA	NONE	POOL EXERCISE A	Pool Exercise Average	Y	\$35,000.00
08PEF	NONE	POOL EXERCISE F	Pool Exercise Fair	Y	\$20,100.00
08PEG	NONE	POOL EXERCISE G	Pool Exercise Good	Y	\$49,250.00
08PV03	8	POOL-V 0-300	Pool Vinyl 0-300	Y	\$63.00
08PV34	8	POOL-V 301-450	Pool Vinyl 301-450	Y	\$49.00
08PV45	8	POOL-V 451-525	Pool Vinyl 451-525	Y	\$47.50
08PV56	8	POOL-V 526-650	Pool Vinyl 526-650	Y	\$41.75
08PV68	8	POOL-V 651-800	Pool Vinyl 651-800	Y	\$35.75
08PV810	8	POOL-V 801-1000	Pool Vinyl 801-1000	Y	\$32.75
11AH	11	PORCH/ DECK A H	Porch/ Deck Average High	Y	\$21.00
11AL	11	PORCH/ DECK A L	Porch/ Deck Average Low	Y	\$21.00
11GH	11	PORCH/ DECK G H	Porch/ Deck Good High	Y	\$28.00
11GL	11	PORCH/ DECK G L	Porch/ Deck Good Low	Y	\$28.00
11PH	11	PORCH/ DECK P H	Porch/ Deck Poor High	Y	\$15.00
11PL	11	PORCH/ DECK P L	Porch/ Deck Poor Low	Y	\$15.00
26BH1	26	PH BREEDER H	Poultry House Breeder High	Y	\$5.10
26BL1	26	PH BREEDER L	Poultry House Breeder Low	Y	\$4.50
26BH2	26	PH BROILER H	Poultry House Broiler High	Y	\$5.70
26BL2	26	PH BROILER L	Poultry House Broiler Low	Y	\$5.10
26LH	26	PH LAYER H	Poultry House Layer High	Y	\$5.10
26LL	26	PH LAYER L	Poultry House Layer Low	Y	\$4.65
88H		PUMP HSE H	Pump House High	Y	\$45.00
88L		PUMP HSE L	Pump House Low	Y	\$15.00
88M		PUMP HSE M	Pump House Medium	Y	\$25.00
475	47	QUONSET >40,000	Quonset >40,000	Y	\$9.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
471	47	QUONSET 0-3000	Quonset 0-3000	Y	\$17.50
473	47	QUONSET 13001-20000	Quonset 13,001-20,000	Y	\$13.00
474	47	QUONSET 20001-40000	Quonset 20,001-40,000	Y	\$15.00
472	47	QUONSET 3001-13,000	Quonset 3001-13,000	Y	\$13.00
43H	43	RAIL SIDE H	Rail Siding Heavey	Y	\$115.00
43L	43	RAIL SIDE L	Rail Siding Light	Y	\$80.00
43M	43	RAIL SIDE M	Rail Siding Medium	Y	\$105.00
30	30	RAQUETBALL CT	Raquetball Court	Y	\$48.00
29AH	29	RESTROOM A H	Restroom Average High	Y	\$90.00
29AL	29	RESTROOM A L	Restroom Average Low	Y	\$80.00
29FH	29	RESTROOM F H	Restroom Fair High	Y	\$75.00
29FL	29	RESTROOM F L	Restroom Fair Low	Y	\$65.00
29GH	29	RESTROOM G H	Restroom Good High	Y	\$125.00
29GL	29	RESTROOM G L	Restroom Good Low	Y	\$100.00
80H	80	SAUNA H	Sauna High	Y	\$130.00
80L	80	SAUNA L	Sauna Low	Y	\$110.00
3820	38	SCALE 20 TONS	Scale 20 Tons	Y	\$33,900.00
3830	38	SCALE 30 TONS	Scale 30 Tons	Y	\$39,500.00
3840	38	SCALE 40 TONS	Scale 40 Tons	Y	\$45,400.00
3850	38	SCALE 50 TONS	Scale 50 Tons	Y	\$51,250.00
3860	38	SCALE 60 TONS	Scale 60 Tons	Y	\$57,750.00
3870	38	SCALE 70 TONS	Scale 70 Tons	Y	\$66,750.00
56AAH	56	SHED A A H	Shed Average Average High	Y	\$8.00
56AAL	56	SHED A A L	Shed Average Average Low	Y	\$8.00
56AFH	56	SHED A F H	Shed Average Fair High	Y	\$8.00
56AFL	56	SHED A F L	Shed Average Fair Low	Y	\$8.00
56AGH	56	SHED A G H	Shed Average Good High	Y	\$10.00
56AGL	56	SHED A G L	Shed Average Good Low	Y	\$10.00
56EAH	56	SHED E A H	Shed Expensive Average High	Y	\$12.00
56EAL	56	SHED E A L	Shed Expensive Average Low	Y	\$12.00
56EFH	56	SHED E F H	Shed Expensive Fair High	Y	\$10.00
56EFL	56	SHED E F L	Shed Expensive Fair Low	Y	\$10.00
56EGH	56	SHED E G H	Shed Expensive Good High	Y	\$12.00
56EGL	56	SHED E G L	Shed Expensive Good Low	Y	\$12.00
56IAH	56	SHED I A H	Shed Inexpensive Average High	Y	\$6.00
56IAL	56	SHED I A L	Shed Inexpensive Average Low	Y	\$6.00
56IFH	56	SHED I F H	Shed Inexpensive Fair High	Y	\$6.00
56IFL	56	SHED I F L	Shed Inexpensive Fair Low	Y	\$6.00
56IGH	56	SHED I G H	Shed Inexpensive Good High	Y	\$6.00
56IGL	56	SHED I G L	Shed Inexpensive Good Low	Y	\$6.00
24AAH	24	SHELTER AAH	Shelter Average Average High	Y	\$6.00
24AAL	24	SHELTER AAL	Shelter Average Average Low	Y	\$6.00
24AFH	24	SHELTER AFH	Shelter Average Fair High	Y	\$6.00
24AFL	24	SHELTER A F L	Shelter Average Fair Low	Y	\$6.00
24AGH	24	SHELTER A G H	Shelter Average Good High	Y	\$6.00
24AGL	24	SHELTER A G L	Shelter Average Good Low	Y	\$6.00
24EAH	24	SHELTER E A H	Shelter Expensive Average High	Y	\$9.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
24EAL	24	SHELTER E A L	Shelter Expensive Average Low	Y	\$9.00
24EFH	24	SHELTER E F H	Shelter Expensive Fair High	Y	\$9.00
24EFL	24	SHELTER E F L	Shelter Expensive Fair Low	Y	\$6.00
24EGH	24	SHELTER E G H	Shelter Expensive Good High	Y	\$14.00
24EGL	24	SHELTER E G L	Shelter Expensive Good Low	Y	\$14.00
24IAH	24	SHELTER I A H	Shelter Inexpensive Average High	Y	\$4.50
24IAL	24	SHELTER I A L	Shelter Inexpensive Average Low	Y	\$4.50
24IFH	24	SHELTER I F H	Shelter Inexpensive Fair High	Y	\$4.50
24IFL	24	SHELTER I F L	Shelter Inexpensive Fair Low	Y	\$4.50
24IGH	24	SHELTER I G H	Shelter Inexpensive Good High	Y	\$4.50
24IGL	24	SHELTER I G L	Shelter Inexpensive Good Low	Y	\$4.50
28CS	28	SILO CS	Silo/Concrete Stave	Y	\$4.50
28SH	28	SILO HARV	Silo/Harvestore	Y	\$6.00
82SWMH		SWMH OAE VALUE	Single Wide Mobile Home OAE Priced	Y	\$52.50
19EA	19	SPA/ TUB EA	Spa/ Tub Exterior Attached	Y	\$5,750.00
19D	19	SPA/TUB DET	Spa/Tub Detached	Y	\$7,800.00
19P	19	SPA/TUB PORT	Spa/Tub Portable	Y	\$3,600.00
19R	19	SPA/TUB RED	Spa/Tub Redwood	Y	\$2,350.00
42	42	SPRINKLER (NOW A/D)	Sprinkler (Now add/deduct)	Y	\$0.00
7910	79	SP TANK 1000	Steel Pressure Tank 1000	Y	\$6.34
79120	79	SP TANK 12000	Steel Pressure Tank 12000	Y	\$6.58
7915	79	SP TANK 1500	Steel Pressure Tank 1500	Y	\$6.30
79150	79	SP TANK 15000	Steel Pressure Tank 15000	Y	\$6.42
7920	79	SP TANK 2000	Steel Pressure Tank 2000	Y	\$6.21
79200	79	SP TANK 20000	Steel Pressure Tank 20000	Y	\$6.04
7925	79	SP TANK 2500	Steel Pressure Tank 2500	Y	\$6.16
7930	79	SP TANK 3000	Steel Pressure Tank 3000	Y	\$5.60
79300	79	SP TANK 30000	Steel Pressure Tank 30000	Y	\$5.63
7940	79	SP TANK 4000	Steel Pressure Tank 4000	Y	\$5.53
79450	79	SP TANK 45000	Steel Pressure Tank 45000	Y	\$5.36
79600	79	SP TANK 60000	Steel Pressure Tank 60000	Y	\$5.22
7965	79	SP TANK 6500	Steel Pressure Tank 6500	Y	\$8.21
7990	79	SP TANK 9000	Steel Pressure Tank 9000	Y	\$7.14
01IAH	1	STORAGE/ SHOP I A H	Storage/ Shop Inexpensive Average High	Y	\$11.50
01IAL	1	STORAGE/ SHOP I A L	Storage/ Shop Inexpensive Average Low	Y	\$11.50
01IFH	1	STORAGE/ SHOP I F H	Storage/ Shop Inexpensive Fair High	Y	\$11.50
01IFL	1	STORAGE/ SHOP I F L	Storage/ Shop Inexpensive Fair Low	Y	\$11.50
01IGH	1	STORAGE/ SHOP I G H	Storage/ Shop Inexpensive Good High	Y	\$15.00
01IGL	1	STORAGE/ SHOP I G L	Storage/ Shop Inexpensive Good Low	Y	\$15.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
01IPH	1	STORAGE/ SHOP I P H	Storage/ Shop Inexpensive Poor High	Y	\$7.50
01IPL	1	STORAGE/ SHOP I P L	Storage/ Shop Inexpensive Poor Low	Y	\$6.00
01AAH	1	STORAGE/SHOP AAH	Storage/Shop Average Average High	Y	\$23.00
01AAL	1	STORAGE/SHOP AAL	Storage/Shop Average Average Low	Y	\$18.00
01AFH	1	STORAGE/SHOP AFH	Storage/Shop Average Fair High	Y	\$18.00
01AFL	1	STORAGE/SHOP A F L	Storage/Shop Average Fair Low	Y	\$18.00
01AGH	1	STORAGE/SHOP A G H	Storage/Shop Average Good High	Y	\$23.00
01AGL	1	STORAGE/SHOP A G L	Storage/Shop Average Good Low	Y	\$23.00
01APH	1	STORAGE/SHOP A P H	Storage/Shop Average Poor High	Y	\$18.00
01APL	1	STORAGE/SHOP A P L	Storage/Shop Average Poor Low	Y	\$15.00
01EAH	1	STORAGE/SHOP E A H	Storage/Shop Expensive Average High	Y	\$55.00
01EAL	1	STORAGE/SHOP E A L	Storage/Shop Expensive Average Low	Y	\$45.00
01EFH	1	STORAGE/SHOP E F H	Storage/Shop Expensive Fair High	Y	\$40.00
01EFL	1	STORAGE/SHOP E F L	Storage/Shop Expensive Fair Low	Y	\$35.00
01EGH	1	STORAGE/SHOP E G H	Storage/Shop Expensive Good High	Y	\$65.00
01EGL	1	STORAGE/SHOP E G L	Storage/Shop Expensive Good Low	Y	\$65.00
01EPH	1	STORAGE/SHOP E P H	Storage/Shop Expensive Poor High	Y	\$27.50
01EPL	1	STORAGE/SHOP E P L	Storage/Shop Expensive Poor Low	Y	\$27.50
61H10	61	TSB HORIZONTAL 1000	Tank Steel Bulk Horizontal 1000	Y	\$3.60
61H105	61	TSB HORIZONTAL 10000	Tank Steel Bulk Horizontal 10000	Y	\$1.30
61H125	61	TSB HORIZONTAL 12500	Tank Steel Bulk Horizontal 12500	Y	\$1.30
61H150	61	TSB HORIZONTAL 15000	Tank Steel Bulk Horizontal 15000	Y	\$1.30
61H20	61	TSB HORIZONTAL 2000	Tank Steel Bulk Horizontal 2000	Y	\$2.35
61H200	61	TSB HORIZONTAL 20000	Tank Steel Bulk Horizontal 20000	Y	\$1.30
61H30	61	TSB HORIZONTAL 3000	Tank Steel Bulk Horizontal 3000	Y	\$2.00
61H300	61	TSB HORIZONTAL 30000	Tank Steel Bulk Horizontal 30000	Y	\$1.20

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
61H40	61	TSB HORIZONTAL 4000	Tank Steel Bulk Horizontal 4000	Y	\$1.80
61H50	61	TSB HORIZONTAL 5000	Tank Steel Bulk Horizontal 5000	Y	\$1.60
61H60	61	TSB HORIZONTAL 6000	Tank Steel Bulk Horizontal 6000	Y	\$1.60
61H75	61	TSB HORIZONTAL 7500	Tank Steel Bulk Horizontal 7500	Y	\$1.60
61V10	61	TSB VERTICAL 1000	Tank Steel Bulk Vertical 1000	Y	\$5.00
61V100	61	TSB VERTICAL 10000	Tank Steel Bulk Vertical 10000	Y	\$1.60
61V150	61	TSB VERTICAL 15000	Tank Steel Bulk Vertical 15000	Y	\$1.60
61V20	61	TSB VERTICAL 2000	Tank Steel Bulk Vertical 2000	Y	\$3.15
61V200	61	TSB VERTICAL 20000	Tank Steel Bulk Vertical 20000	Y	\$1.30
61V300	61	TSB VERTICAL 30000	Tank Steel Bulk Vertical 30000	Y	\$1.30
61V40	61	TSB VERTICAL 4000	Tank Steel Bulk Vertical 4000	Y	\$2.20
61V400	61	TSB VERTICAL 40000	Tank Steel Bulk Vertical 40000	Y	\$1.30
61V50	61	TSB VERTICAL 5000	Tank Steel Bulk Vertical 5000	Y	\$2.00
61V500	61	TSB VERTICAL 50000	Tank Steel Bulk Vertical 50000	Y	\$1.30
61V600	61	TSB VERTICAL 60000	Tank Steel Bulk Vertical 60000	Y	\$1.30
61V75	61	TSB VERTICAL 7500	Tank Steel Bulk Vertical 7500	Y	\$1.75
12AA	12	TC ASPHALT A	Tennis Court Asphalt Average	Y	\$5.25
12AG	12	TC ASPHALT G	Tennis Court Asphalt Good	Y	\$6.50
12AP	12	TC ASPHALT P	Tennis Court Asphalt Poor	Y	\$4.00
12CCA	12	TC CLAY/COMP A	Tennis Court Clay/Comp Average	Y	\$4.80
12CCG	12	TC CLAY/COMP G	Tennis Court Clay/Comp Good	Y	\$5.60
12CCP	12	TC CLAY/COMP P	Tennis Court Clay/Comp Poor	Y	\$4.00
12CA	12	TC CONCRETE A	Tennis Court Concrete Average	Y	\$5.99
12CG	12	TC CONCRETE G	Tennis Court Concrete Good	Y	\$7.26
12CP	12	TC CONCRETE P	Tennis Court Concrete Poor	Y	\$4.72
20F	20	TOB B F	Tobacco Barn Fair	N	\$150.00
20G	20	TOB B G	Tobacco Barn Good	N	\$200.00
20P	20	TOB B P	Tobacco Barn Poor	N	\$100.00
99CTS1		TOWER SITE	TOWER SITE	N	\$75,000.00
99CTS2		TOWER SITE RURAL	TOWER SITE RURAL	N	\$50,000.00
99CTS3		TOWER SITE URBAN	TOWER SITE URBAN	Y	\$100,000.00
73	73	TRK WELL	Truck Well	Y	\$11.50
89TU	NONE	TUNNEL/UTILITY	Tunnel/Utility	Y	\$19.00
77H	77	TURKEY HSE H	Turkey House High	Y	\$7.00
77L	77	TURKEY HSE L	Turkey House Low	Y	\$6.00
33	33	VAULT M	Vault Money	Y	\$150.00
34	34	VAULT R	Vault Record	Y	\$65.00

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
584	58	WB 4IN	Wall Block 4inch	Y	\$7.50
584B	58	WB 4IN. W/ B FACING	Wall Block 4inch with Brick Facing	Y	\$9.50
584S	58	WB 4IN. W/ STUCCO	Wall Block 4inch with Stucco	Y	\$9.50
586	58	WB 6IN	Wall Block 6inch	Y	\$8.50
586B	58	WB 6IN. W/ B FACING	Wall Block 6inch with Brick Facing	Y	\$11.00
586S	58	WB 6IN. W/ STUCCO	Wall Block 6inch with Stucco	Y	\$11.00
5812	58	WB 8IN	Wall Block 8inch	Y	\$9.50
5812B	58	WB 8IN. W/ B FACING	Wall Block 8inch with Brick Facing	Y	\$11.00
5812S	58	WB 8IN. W/ STUCCO	Wall Block 8inch with Stucco	Y	\$11.00
5712	57	WALL BRK 12IN	Wall Brick 12inch	Y	\$18.00
578	57	WALL BRK 8IN	Wall Brick 8inch	Y	\$16.50
35T1000	35	WS WATER 1000000	Welded Seel Water Tank 1,000,000	Y	\$0.82
35T10	35	WS WATER 10000	Welded Seel Water Tank 10,000	Y	\$5.07
35T100	35	WS WATER 100,000	Welded Seel Water Tank 100,000	Y	\$2.30
35T125	35	WS WATER 125,000	Welded Seel Water Tank 125,000	Y	\$1.81
35T150	35	WS WATER 150,000	Welded Seel Water Tank 150,000	Y	\$1.62
35T20	35	WS WATER 20,000	Welded Seel Water Tank 20,000	Y	\$4.06
35T200	35	WS WATER 200,000	Welded Seel Water Tank 200,000	Y	\$1.51
35T250	35	WS WATER 250,000	Welded Seel Water Tank 250,000	Y	\$1.39
35T30	35	WS WATER 30,000	Welded Seel Water Tank 30,000	Y	\$3.33
35T300	35	WS WATER 300,000	Welded Seel Water Tank 300,000	Y	\$1.17
35T400	35	WS WATER 400,000	Welded Seel Water Tank 400,000	Y	\$0.99
35T50	35	WS WATER 50,000	Welded Seel Water Tank 50,000	Y	\$2.60
35T500	35	WS WATER 500,000	Welded Seel Water Tank 500,000	Y	\$0.93
35T75	35	WS WATER 75,000	Welded Seel Water Tank 75,000	Y	\$2.11
35T750	35	WS WATER 750,000	Welded Seel Water Tank 750,000	Y	\$0.98
36P10	36	WS TANK 10000	Welded Steel Tank 10,000	Y	\$2.65
36P100	36	WS TANK 100,000	Welded Steel Tank 100,000	Y	\$1.73
36P125	36	WS TANK 125,000	Welded Steel Tank 125,000	Y	\$1.35
36P15	36	WS TANK 15,000	Welded Steel Tank 15,000	Y	\$2.59
36P150	36	WS TANK 150,000	Welded Steel Tank 150,000	Y	\$1.20
36P20	36	WS TANK 20,000	Welded Steel Tank 20,000	Y	\$2.53
36P200	36	WS TANK 200,000	Welded Steel Tank 200,000	Y	\$0.93
36P2	36	WS TANK 2000	Welded Steel Tank 2000	Y	\$3.04

Code	Legacy Code	Short desc	Long desc	Depr. Appl.	2020 Base Rate
36P250	36	WS TANK 250,000	Welded Steel Tank 250,000	Y	\$0.89
36P30	36	WS TANK 30,000	Welded Steel Tank 30,000	Y	\$2.32
36P300	36	WS TANK 300,000	Welded Steel Tank 300,000	Y	\$0.85
36P3	36	WS TANK 3000	Welded Steel Tank 3000	Y	\$2.92
36P350	36	WS TANK 350,000	Welded Steel Tank 350,000	Y	\$0.79
36P400	36	WS TANK 400,000	Welded Steel Tank 400,000	Y	\$0.72
36P4	36	WS TANK 4000	Welded Steel Tank 4000	Y	\$2.84
36P50	36	WS TANK 50,000	Welded Steel Tank 50,000	Y	\$2.11
36P500	36	WS TANK 500,000	Welded Steel Tank 500,000	Y	\$0.63
36P5	36	WS TANK 5000	Welded Steel Tank 5000	Y	\$2.77
36P75	36	WS TANK 75,000	Welded Steel Tank 75,000	Y	\$1.85
36P7	36	WS TANK 7500	Welded Steel Tank 7500	Y	\$2.71

Bulk Barns

Pricing Guide:

Barns with heat exchangers		
Year Built	Effective Year	Price/barn
Less than 1996	1996	+/- \$3,500
1997-2004	2004	+/- \$6,500
2004-2020	2020	+/- \$17,000

Barns without heat exchangers			
Year Built	Effective Year	Adjustment	Price/barn
Less than 1996	1996	AP 10%	+/- \$350
1997-2004	2004	AP 6%	+/- \$350
2004-2020	2020	AP 39%	+/- \$6,630

32 Golf Greens (0% Depreciation)

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

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

Typical Features:

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

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

Typical Features:

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

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

Typical Features:

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

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

Typical features:

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

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

75 MINIATURE GOLF COURSE

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

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

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

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

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

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

Mobile Home Parks

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

CLASS 1 (15C1), Narrow, unpaved roads \$4,700
High density (older park)
No recreation area or other facilities
Generally unattractive appearance

CLASS 2 (15C2), Narrow, unpaved roads or broken pavement \$7,900
High density (older park)
No recreation area or other facilities
No paving curbing, or street lights
Many mobile homes without skirts
Little effort to maintain attractive appearance

Class 3 (15C3), Average location and design \$11,000 rent \$135-\$150 average
Streets paved and in at least fair condition
Medium density
Adequate recreation area
Lawns trimmed, good general appearance

Class 4 (15C4), Good location and design \$15,700 rent \$175-\$190 average
Streets wide enough for cars to pass
Curbing and sidewalks
Streets with street lights and street signs
Good recreation area
Attractive entrance and good general appearance
Lawns cut and edged, bushes trimmed
Maximum density

Class 5 (15C5), Excellent location and design \$20,000 rent \$200>
Attractive entrance
Wide paved and curbed streets
Street lights and street signs
Excellent recreation facilities
Management sponsored activities
Manicured lawns and trees
Maximum density

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

PERSONAL PROPERTY COMMONLY ASSOCIATED WITH SWINE AND POULTRY

- Feeders
- Drinkers
- Water Lines
- Gas Plumbing
- Mediator System
- Auger Feed System
- Nest System (Chicken and Turkey Only)
- Egg Collector (Chicken Only)
- Penning and Stalls (Swine Only)
- Furrowing Crates (Swine Only)
- Flush Floor System (Swine Only)
- Recycle System (Swine Only)
- Loading Chute (Swine Only)
- Feed Bins
- Curtain Machines
- Environmental Lighting System
- Ventilation Control and Fans
- Heating
- Fogging System
- Alarm System
- Thermostats
- Timers
- Water Pump
- Generators
- Cool Cells (Crude Air Conditioning)
- Winching Equipment

Pricing Guideline

<u>Hog Houses</u>	<u>Avg. Cost Ratio</u>	<u>Age</u>	<u>Percent Good</u>
Breeding-Gestation	60/40	1-10 years	70-90%
Farrowing	40/60	15 years	50%
Nursery	60/40	20 years	30-40%
Finishing/Topping	70/30		

<u>Poultry</u>	<u>Avg. Cost Ratio</u>	
Breeder	45/55	Depreciate 3% per year
Broiler	60/40	
Cage, Layer (screened)	40/60	
Turkey	60/40	