

Improvement Classifications

Parker County Appraisal District
Residential & Commercial Classifications



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CLASSIFICATION GUIDELINES & DESCRIPTIONS

Class Codes (State Use Codes)

The Property Class Code corresponds with the States Property Classification Guide (State Use Codes). The Class Code is used for value analysis and used in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide helps improve appraisal accuracy.

Residential Single Family

Property includes single-family residential improvements and land on which they are situated. Typically, single-family homes on tracts of land or platted lots. They may or may not be within the city limits or in close proximity to a city. Even large tracts of land should be coded as Residential Single-Family property when the use is residential.

The use is residential when the land is primarily to enhance the enjoyment of the residence. Whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not qualify for agricultural appraisal, all the land associated with the residence must be identified.

Often a residential property consists of more than one tract of land or lot. The most common example is a single-family residence on a platted lot and an adjacent unimproved, platted lot being used by the same owner as their residence homestead. In many of these instances, there are two accounts – one for each lot. Sometimes the improved lot is coded as Residential Single Family and the unimproved lot is coded as Vacant Land Residential. When these instances apply to residential property, the two accounts must be tied together. As discussed above, this can be done by reporting one parent account or by reporting the two separate accounts and linking them by identifying a parent account number. PCAD will combine the two separate accounts as one Residential Single-Family property.

Townhouses, condominiums, row houses and owner-occupied duplexes are included in Residential Single Family. Mobile homes located on land owned by the same person are coded as Residential Single-Family property.

- There is no acreage limit for Residential Single Family (even though there is a limit for residence homesteads). Property use is the determining factor in Residential Single-Family property.
- All non-farm or ranch, single-family residential property should be coded Residential Single Family, unless the property is Residential Inventory.
- The land and all residential improvements constitute one residence.
- If the residence has never been occupied and is residential inventory, it should be coded as Residential Inventory property.

Multi-Family Residential (Category B)

Multi-Family Residential properties are residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner's portion are reported in Residential Single Family. Properties classified as Multifamily Residential generally include apartment complexes. If listed separately, apartments located above street-level stores or offices are also included in Multifamily Residential. If not listed separately, the predominant use by value determines classification.

- Do not confuse Multifamily Residential properties with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real properties and are never classified as Multi Family Residential property.
- Do not classify owner-occupied duplexes that are residence homesteads as Multi Family Residential property. They are classified as Residential Single Family. Non-owner-occupied duplexes should be classified as Multi Family Residential. All triplexes and fourplexes should be classified as Multi Family Residential.
- Do not classify condominiums or townhomes as Multi Family Residential. They are classified as Residential Single Family property.
- If the property is owned by a developer or builder, has never been occupied and meets the other tests as residential property, it should be coded as Residential Inventory.

Vacant Land Residential (Category C1)

Generally, Vacant Land Residential properties are small vacant tracts of land. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Vacant Land Residential property. Vacant Land Residential properties are usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Residential Inventory property, it is considered real property inventory and coded as Residential Inventory property.

Lots with nominal improvements that do not appear appropriate to be coded as Residential Single Family, Multi-Family Residential, Rural Land (No Ag) and Improvements Residential, or commercial real property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the lot should be coded as Vacant Land Residential property. Again, Class Code is determined by use. Generally, Vacant Land Residential property is most suited for use as a building site.

- Vacant Land Residential lots are potential building sites or are reserved for recreational use.
- Vacant Land Residential lots are usually described in terms of lot and block, abstract or section identified by a subdivision name.
- Vacant Land Residential lots have no minimum or maximum size requirement.

Qualified Open Space Land (Category D1)

All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H should be coded as Qualified Open Space Land on the Report of Property Value.

- The land type will be Residential by Acre and each agricultural Land Use Type must be reported in EARS and on the Report of Property Value, and should be a part of the appraisal record of the property on the appraisal district's records system.
- Improvement value (such as barns or houses) should not be coded as Qualified Open Space Land property; farm and ranch improvements must be coded as Farm and Ranch Improvements on Qualified Open Space Land. However, fences and earth re-shaping (earthen dams, contouring, trenching etc.) are considered part of the land and should be included in Qualified Open Space Land. Farm and ranch improvements, other than residences, should be coded as Farm and Ranch Improvements on Qualified Open Space Land. While the land under farm and ranch improvements can qualify as open-space land, the land under residences cannot. Residences and the non-qualifying rural land directly attributed to the residences should be coded as Rural Land (No Ag) and Improvements Residential.
- Any size tract may be reported in Qualified Open Space Land. If the land is appraised as open-space land, it should be reported in Qualified Open Space Land regardless of size.

Farm and Ranch Improvements on Qualified Open Space Land (Category D2)

Improvements, other than residences, associated with land coded as Qualified Open Space Land, should be coded as Farm and Ranch Improvements on Qualified Open Space Land. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

Land separated from a larger tract for residential purposes should be included as Rural Land (No Ag) and Improvements Residential property. Other farm and ranch land that qualifies for open-space land appraisal should be included in Qualified Open Space Land property.

- Farm and ranch improvements, such as barns and other structures, on qualified open-space land should not be coded as Rural Land (No Ag) and Improvements Residential property. They are properly coded as Farm and Ranch Improvements on Qualified Open Space Land property.
- Residences and rural land that are not qualified as open-space must be reported as Rural Land (No Ag) and Improvements Residential.

Rural Land (No Ag) and Improvements Residential (Category E)

Only rural land that is not qualified for productivity valuation and the improvements, including residential, on that land should be coded as Rural Land (No Ag) and Improvements Residential.

- Any size tract may be coded as Rural Land (No Ag) and Improvements Residential. Use is the determining factor in coding property. If the land is not used as residential inventory, commercial, industrial or other purposes that would require classification in another property Class Code, and the land does not qualify as open-space land for productivity appraisal, then it should be coded as Rural Land (No Ag) and Improvements Residential.

- The number of acres included for homestead exemption purposes does not change the classification of these types of properties.
- The improvement value of all barns, sheds, silos and other outbuildings on qualified land is coded as Farm and Ranch Improvements on Qualified Open Space Land property.
- Land under barns, sheds, silos and other agricultural outbuildings is coded as Qualified Open Space Land.
- The value of the land not receiving productivity appraisal and used for residential purposes is included in Rural Land (No Ag) and Improvements Residential.

Mobile Home (Category M)

A mobile home elected as Personal Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division. The land the mobile home is located on may or may not be owned by someone other than the owner of the mobile home. Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or plated lots that have the same owner and are reported on the same account as the land the mobile home is located on and are under the Residential Single Family class code.

Residential Inventory (Category O)

Residential Inventory properties are residential real property held as inventory if all the following apply:

1. They are under the same ownership.
 2. They are contiguous or located in the same subdivision or development.
 3. They are held for sale in the ordinary course of business.
 4. They are subject to zoning restrictions or enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
 5. They have never been occupied for residential purposes.
 6. They are not presently leased or produce income.
 7. The property is business inventory.
- All the above criteria must be met for the property to be coded as Residential Inventory property.
 - The land and improvement value are both classified as Residential Inventory property if the criteria are met.
 - The property is appraised as a unit.

Residential Classification Overview

-The first category of classifications will pertain to frame homes. Frame homes are identified as homes that have siding and are not primarily brick, stone or stucco. The classes for these homes are as follows; **2, 4, 6, 6A, 6B.**

-The next category pertains to masonry exterior. These homes will be partially or fully veneered in brick, stone or stucco. The classes for these homes are as follows;

8, 10, 12, 12B, 12A, 16, 16A, 16B, 17, 17A, 17B.

-Next are the classifications for metal frame exterior homes (barndominiums), the classifications are as follows; **4M, 6M.**

-The last category pertains to mobile/modular homes. These properties will include singlewide mobile homes, doublewide mobile homes and triple wide mobile homes (modular homes). The Classes for these property types are as follows:

13, 14, 15.

Below is a breakdown of the cost per square foot range that will be applied as a baseline for each class. The Cost per square foot is determined by the heated/cooled area of a residential property.

<u>-2 Low Quality -</u>	<u>\$73-\$116</u>
<u>-4 Fair Quality -</u>	<u>\$84-\$120</u>
<u>-6 Average Quality -</u>	<u>\$98-\$134</u>
<u>-6A Very Good Quality</u>	<u>\$145-\$191</u>
<u>-6B Very Good Quality/minus</u>	<u>\$138-\$182</u>
<u>-4M Metal Exterior Fair/Avg Quality</u>	<u>\$126-\$147</u>
<u>-6M Metal Exterior Good Quality</u>	<u>\$140-\$195</u>
<u>-8 Low Quality (Masonry)</u>	<u>\$75-\$122</u>
<u>-10 Fair Quality (Masonry)</u>	<u>\$86-\$120</u>
<u>-12 Average Quality (Masonry)</u>	<u>\$101-\$142</u>
<u>-12B Very Good Quality/Avg</u>	<u>\$132-\$177</u>
<u>-12A Very Good Quality</u>	<u>\$150-\$195</u>
<u>-16 Excellent Quality Minus, Minus</u>	<u>\$189-\$245 (rarely used)</u>
<u>-16A Excellent Quality</u>	<u>\$207-\$263 (rarely used)</u>
<u>-16B Excellent Quality, Minus</u>	<u>\$198-\$255 (rarely used)</u>
<u>-17 Excellent Quality, Minus, Minus</u>	<u>\$192-\$251</u>
<u>-17B Excellent Quality, Minus</u>	<u>\$201-\$259</u>
<u>-17A Excellent Quality</u>	<u>\$210-\$268</u>
<u>-13 Singlewide MH/Avg Quality</u>	<u>\$27.45</u>
<u>-14 Singlewide & Doublewide MH/Avg</u>	<u>\$72</u>
<u>-15 Doublewide MH & Modular(triple wide)</u>	<u>\$70</u>

Class 2

\$73-\$116



Basic Description

- Construction: Minimum FHA/VA
- Foundation: Concrete/Pier & Beam
- Exterior: Frame/Siding
- Flooring: Hardwood, Vinyl, Inexpensive carpet, Laminate
- Electrical: Ample builders' fixtures
- Plumbing: Usually 1 full bath (minimum)
- Garage: None required, up to a 2 car garage and or carport

Class 4

\$84-\$120



Basic Description

Construction: Good quality, above average.

Foundation: Concrete/Pier & Beam

Exterior: Wood, siding

Roofing: Wood shingle, composition, built-up, hip or gable with higher sloping features

Electrical: More than ample

Plumbing: Usually 2-4 baths

Heating: Central heat/air

Parking: Typically 1-3 car garage, and/or carport

Class 6

\$98-\$134



Basic Description

Construction: Excellent

Foundation: Concrete/Pier & beam

Exterior: Higher quality frame

Interior: Custom finished

Electrical: Well positioned outlets, high quality fixtures.

Plumbing: 2-5 Baths

Heating: Central heat/air

Typical: 2-4car garage, fireplace and ornamentation

Class 6A

\$145-\$191



Basic Description

Construction: Excellent

Foundation: Concrete/Pier & beam

Exterior: High quality frame

Interior: Custom finished

Roofing: Clay tile or slate, composition

Flooring: Higher quality carpet, tile, wood floor, etc.

Electrical: Well positioned outlets, high quality fixtures.

Plumbing: Usually 2.5-5 baths

Heating: central heat/air

Typical: 2-4 car garage, fireplace & much ornamentation, usually multiple roof materials and more complex building plans.

Class 6B

\$138-\$182



Basic Description

Construction: Excellent

Foundation: Concrete/Pier & beam

Exterior: High quality frame

Interior: Custom finished

Roofing: Clay tile or slate, composition

Flooring: Higher quality carpet, tile, wood floor, etc.

Electrical: Well positioned outlets, high quality fixtures.

Plumbing: Usually 2.5-5 baths

Heating: central heat/air

Typical: 2-4 car garage, fireplace & much ornamentation, usually multiple roof materials and slightly complex building plans.

Class 4M

\$126-\$147

Metal exterior home. Basic shape, average/simple construction. Typically, rectangular or square profile.



Class 6M

\$140-\$195

Metal exterior home. Typically, more complex construction with additional exterior features.

May have brick or stone veneer or wainscoting. May be more than one floor. Generally, more complex exterior shapes (not just a square or rectangle)



MASONRY CLASSES

Class 8

\$75-\$122



Basic Description

Construction: FHA/VA

Foundation: Concrete/Pier & beam

Exterior: Stone/brick veneer

Interior: Finished, usually 2-3 bedrooms

Roofing: Light composition shingle or built-up

Flooring: Hardwood, tile, inexpensive carpet

Electrical: Ample

Plumbing: Usually 1-2.5 baths

Typical: 0-2 car garage or carport

Class 10

\$86-\$120



Basic Description

Construction: FHA/VA

Foundation: Concrete/Pier & beam

Exterior: Stone/brick veneer

Interior: Finished, usually 2-3 bedrooms, usually one story

Roofing: Light composition shingle or built-up, hip or gable, typically lower pitch roof slope

Flooring: Hardwood, tile, good quality carpet

Electrical: More than ample

Plumbing: Usually 2-4 baths

Typical: 1-3 car garage or carport

Class 12

\$101-\$142



Basic Description

Construction: Excellent

Foundation: Concrete/Pier & beam

Exterior: Stone/brick veneer

Interior: Custom finished, usually 3-5 bedrooms

Roofing: Heavy composition shingle or built-up, clay tile or slate, hip or gable, typically higher pitch roof slope

Flooring: Hardwood, tile, good quality carpet

Electrical: Well positioned outlets and high quality fixtures

Plumbing: Usually 2.5-5 baths

Typical: 2-4 car garage, fireplace

Class 12B

\$132-\$177



Basic Description

Construction: Excellent

Foundation: Concrete/Pier & beam

Exterior: Stone/brick veneer

Interior: Custom finished

Roofing: Heavy composition shingle or built-up, clay tile or slate, hip or gable, typically higher pitch roof slope

Flooring: Hardwood, tile, good quality carpet

Electrical: Well positioned outlets and high quality fixtures

Plumbing: Usually 2.5-5 baths

Typical: 2-4 car garage or carport, fireplace, much ornamentation

Class 12A

\$150-\$195



Basic Description

Construction: Excellent

Foundation: Concrete/Pier & beam

Exterior: Stone/brick veneer

Interior: Custom finished

Roofing: Heavy composition shingle or built-up, clay tile or slate, hip or gable, typically higher pitch roof slope

Flooring: Hardwood, tile, good quality carpet

Electrical: Well, positioned outlets and high quality fixtures

Plumbing: Usually, 3+ baths

Typical: 2-4 car garage or carport, fireplace, much ornamentation, generally larger square footage

Class 16

16 Average Quality	\$189-\$245 (rarely used)
16A Excellent Quality	\$207-\$263 (rarely used)
16B Excellent Quality, minus	\$198-\$255 (rarely used)



Custom home, unique and typically an outlier type of property, (meaning, this class is rarely used, as there are not many properties that will hold generally comparable attributes and amenities.) This home will be above average in square footage, and have unique features.

Class 17

\$192-\$251



Basic Description

Construction: Highest Quality

Foundation: Concrete/Pier & beam

Exterior: Stone/brick veneer

Interior: Custom finished, luxury

Roofing: Heavy composition shingle or built-up, clay tile or slate, hip or gable, typically higher pitch roof slope

Flooring: Hardwood, tile, good quality carpet

Electrical: Well, positioned outlets and high quality fixtures

Plumbing: Usually, 3+ baths

Typical: 2+ car garage or carport, fireplace, much ornamentation, generally larger square footage, above average interior and exterior features

Class 17A

\$210-\$268



Basic Description

Construction: Highest Quality

Foundation: Concrete/Pier & beam

Exterior: Stone/brick veneer/other materials

Interior: Custom finished, luxury

Roofing: Heavy composition shingle or built-up, clay tile or slate, hip or gable, typically higher pitch roof slope

Flooring: Hardwood, tile, good quality carpet

Electrical: Well, positioned outlets and high-quality fixtures

Plumbing: Usually, 3+ baths

Typical: 2+ car garage or carport, fireplace, much ornamentation, generally larger square footage, highest quality interior and exterior features

MODULAR/MOBILE HOME CLASSES

Class 13

\$27.45 p/sf



Basic Description

Single wide mobile home. Typically basic models, stock manufactured amenities.

Class 14

\$72 p/sf



Basic Description

This is typically a singlewide MH, this class can be used on doublewide mobile homes as well. Typically this class is used on newer or above average models or upgraded models of mobile homes as the cost per square foot schedule is higher than both the class 13 and the class 15 (doublewide)

Class 15

\$70 p/sf



Basic Description

Class 15 pertains to double wide mobile homes. These typically resemble site-built homes and are generally of good quality construction and materials.

COMMERCIAL CLASSIFICATIONS (B Category)

DUPLEX/MULTIFAMILY CLASSIFICATIONS

Class 18

\$118-\$145



Basic Description

Construction: Older construction and wood frame, brick exterior

Roofing: Heavy composition roof or metal

Builder grade materials

Class 18+ \$133-\$160

Class 18- \$76-\$100



Basic Description (18+)

Construction: Older construction and wood frame,

Exterior: Stone exterior

Roofing: Gable roof, heavy composition or metal roof

Interior: Granite countertops

Builder grade materials

***Class 18-**, will typically be an older property and have more visible ware and tare and be fair in quality, while having some of the general characteristics of a typical duplex.

MULTIFAMILY CLASSIFICATIONS continued.

<u>19</u> Triplex/Quadplex-----	\$85-\$107 p/sf
<u>19+</u> Triplex/Quadplex-----	\$107.50-\$132 p/sf
<u>19-</u> Triplex/Quadplex-----	\$76.50-\$92 p/sf
<u>20E</u> Townhouse and End Row-----	\$125-167 p/sf
<u>20E+</u> Townhouse and End Row (very good)-----	\$142-\$187 p/sf
<u>20E-</u> Townhouse and End Row (avg)-----	\$94-125 p/sf
<u>20I</u> Townhouse Inside Row (good)-----	\$117-155 p/sf
<u>20I+</u> Townhouse Inside Row (very good)-----	\$134-176 p/sf
<u>20I-</u> Townhouse Inside Row (avg)-----	\$89-\$118 p/sf

COMMERCIAL IMPROVEMENT CLASSIFICATIONS

200 (Industrial Bldg Light) C-----	\$64.91
200+ (Industrial Bldg Light) C-----	\$90.16
200- (Industrial Bldg Light) C-----	\$47.33
201 (Industrial Bldg) D-----	\$55.10
201+ (Industrial Bldg) D-----	\$76.50
201- (Industrial Bldg) D-----	\$39.62
202 (Industrial Bldg) S-----	\$82.93
202+ (Industrial Bldg) A-----	\$108.79
202- (Industrial Bldg) S-----	\$58.85
204 (Distribution Warehouse)-----	\$63.56
204+ (Distribution Warehouse)-----	\$92.86
204- (Distribution Warehouse)-----	\$45.53
205 (Warehouse) D-----	\$49.64
205+ (Warehouse) D-----	\$71.42
205- (Warehouse) D-----	\$35.29
206 (Warehouse) S-----	\$49.49
206+ (Warehouse) S-----	\$70.90
206- (Warehouse) S-----	\$34.56
207 (Mini-Warehouse) C&S-----	\$45.98
207+ (Mini-Warehouse) C&S-----	\$61.76
207- (Mini-Warehouse) C&S-----	\$34.49
208 (Mini-Warehouse) D-----	\$43.26
208+ (Mini-Warehouse) D-----	\$57.84
208- (Mini Warehouse) D-----	\$32.33
209 (Distribution Center)-----	\$63.56
209+ (Distribution Center)-----	\$92.86

209- (Distribution Center)	\$45.33
21 (Apartments)	\$112.70
21+(Apartments)	\$155.07
21- (Apartments)	\$96.47
210 (Aircraft Hangar)	\$33.41
210+ (Aircraft Hangar)	\$51.31
210- (Aircraft Hangar)	\$22.64
25 (Motels)	\$112.70
25+ (Motels)	\$155.07
25- (Motels)	\$98.27
30 (Retail Stores) C	\$105.56
30+ (Retail Stores) C	\$140.26
30- (Retail Stores) C	\$76.50
31 (Retail Stores) D	\$100.18
31+ (Retail Stores) D	\$132.06
31- (Retail Stores) D	\$71.50
32 (Retail Stores) S	\$92.38
32+ (Retail Stores) S	\$124.88
32- (Retail Stores) S	\$65.01
33 (Department Stores)	\$175.78
33+ (Department Stores)	\$213.34
33- (Department Stores)	\$140.26
35 (Discount Stores)	\$85.61
35+ (Discount Stores)	\$107.47
35- (Discount Stores)	\$65.57
36 (Community Shopping Center)	\$122.95
36A (Community Shopping Center)	\$139.35
37 (Neighborhood Shopping Center)	\$115.67

37+ (Neighborhood Shopping Center)	\$138.44
38 (Barber/Beauty Shop)	\$82.54
38+ (Barber/Beauty Shop)	\$115.48
40 (Convenience Store) C	\$113.85
40+ (Convenience Store) C	\$142.08
40- (Conveninece Store) C	\$91.99
41 (Convenience Store) S	\$100.08
41+ (Convenience Store) S	\$126.59
41- (Convenience Store) S	\$79.12
45 (Markets) C	\$109.29
45+ (Markets) C	\$137.53
45- (Markets) C	\$83.79
46 (Markets) D	\$100.08
46+ (Markets) D	\$127.12
46- (Markets) D	\$76.64
50 (Fast Food Restaurant) C	\$173.63
50+ (Fast Food Restaurant) C	\$224.06
50- (Fast Food Restaurant) C	\$125.69
50A+ (Fast Food Restaurant) C	\$290.54
51 (Fast Food Restaurant) D	\$158.68
51+ (Fast Food Restaurant) D	\$207.37
51- (Fast Food Restaurant) D	\$112.70
52 (Drug Store)	\$132.97
52+ (Drug Store)	\$158.79
52- (Drug Store)	\$112.02
53 (Truck Stop Restaurants)	\$197.45
53+ (Truck Stop Restaurants)	\$240.73
53- (Truck Stop Restaurants)	\$161.39

55 (Restaurants) C-----	\$162.12
55+ (Restaurants) C-----	\$208.57
55- (Restaurants) C-----	\$117.49
55A+ (Restaurants) C-----	\$267.78
56 (Restaurants) D & S-----	\$148.76
56+ (Restaurants) D & S-----	\$192.94
56- (Restaurants) D & S-----	\$105.49
56A+ (Restaurants) D & S-----	\$250.64
60 (Automotive Showrooms) C-----	\$126.22
60+ (Automotive Showrooms) C-----	\$174.91
60- (Automotive Showrooms) C-----	\$87.45
61 (Automotive Showrooms) S-----	\$118.09
61+ (Automotive Showrooms) S-----	\$166.76
61- (Automotive Showrooms) S-----	\$79.81
62 (Automotive Center)-----	\$106.39
62+ (Automotive Center)-----	\$155.98
62- (Automotive Center)-----	\$94.53
62A (Automotive Center)-----	\$218.19
64 (Parking Garage) C-----	\$49.94
64- (Parking Garage) C-----	\$39.16
65 (Service Garages) C-----	\$71.77
65+ (Service Garages) C-----	\$98.27
65- (Service Garages) C-----	\$51.84
66 (Service Garages) D & S-----	\$64.21
66+ (Service Garages) D & S-----	\$87.44
66- (Service Garages) D & S-----	\$47.36
70 (Office Buildings) C-----	\$142.99
70+ (Office Buildings) C-----	\$201.28

70- (Office Buildings) C-----	\$96.54
71 (Office Buildings) D-----	\$138.45
71+ (Office Buildings) D-----	\$195.13
71- (Office Buildings) D-----	\$92.46
74 (Medical Office Buildings) C-----	\$180.34
74+ (Medical Office Buildings) C-----	\$237.72
74- (Medical Office Buildings) C-----	\$136.62
75 (Medical Office Buildings) D-----	\$175.62
75+ (Medical Office Buildings) D-----	\$231.37
75- (Medical Office Buildings) D-----	\$133.80
76 (Nursing Homes) C-----	\$182.16
76+ (Nursing Homes) C-----	\$242.27
76- (Nursing Homes) C-----	\$140.26
77 (Nursing Homes) D-----	\$178.41
77+ (Nursing Homes) D-----	\$236.95
77- (Nursing Homes) D-----	\$136.60
78 (Vet Hospitals)-----	\$172.83
78+ (Vet Hospitals)-----	\$233.08
78- (Vet Hospitals)-----	\$130.09
79 (Assisted Living/Retirement)-----	\$105.49
79+ (Assisted Living/Retirement)-----	\$132.54
79- (Assisted Living/Retirement)-----	\$91.06
80 (Banks) C-----	\$214.94
80+ (Banks) C-----	\$296.92
80- (Banks) C-----	\$161.21
81 (Banks) D-----	\$207.21
81+ (Banks) D-----	\$286.19
81- (Banks) D-----	\$156.10

85 (Cinemas)-----	\$132.25
85+ (Cinemas)-----	\$190.25
85- (Cinemas)-----	\$112.30
85A+ (Cinemas)-----	\$235.35
87 (Health Clubs)-----	\$152.60
87+ (Health Clubs)-----	\$210.12
87- (Health Clubs)-----	\$112.69
88 (Coin Operated Car Wash)-----	\$92.86
88+ (Coin Operated Car Wash)-----	\$120.81
88- (Coin Operated Car Wash)-----	\$74.38
89 (Fully Operated Car Wash)-----	\$204.66
89+ (Fully Operated Car Wash)-----	\$269.00
89- (Fully Operated Car Wash)-----	\$151.46
90 (Service Stations)-----	\$130.73
90+ (Service Stations)-----	\$155.97
90- (Service Stations)-----	\$109.99
92 (Day Care Centers)-----	\$152.79
92+ (Day Care Centers)-----	\$198.72
92- (Day Care Centers)-----	\$113.05
93 (Post Office)-----	\$148.46
93+ (Post Office)-----	\$198.55
93- (Post Office)-----	\$106.56
94 (Funeral Homes)-----	\$137.09
94+ (Funeral Homes)-----	\$187.15
94- (Funeral Homes)-----	\$97.75
95 (Country Clubs)-----	\$171.66
95+ (Country Clubs)-----	\$226.49
95- (Country Clubs)-----	\$126.36

PCAD IMPROVEMENT CLASSIFICATION GUIDE

MHP100 (Mobile Home Parks/\$/p/pad)-----	\$10,000
MHP4 (Mobile Home Parks/\$/p/pad)-----	\$4,000
MHP5 (Mobile Home Parks/\$/p/pad)-----	\$5,000
MHP6 (Mobile Home Parks/\$/p/pad)-----	\$6,000
MHP7 (Mobile Home Parks/\$/p/pad)-----	\$7,000
MHP8 (Mobile Home Parks/\$/p/pad)-----	\$8,000
MHP9 (Mobile Home Parks/\$/p/pad)-----	\$9,000