

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories	SECTION	PAGE
		DATE	9/02/02

## **ASSESSOR'S MANUAL**

### **DATA COLLECTION - COMMERCIAL**



**NEW YORK STATE OFFICE OF REAL PROPERTY SERVICES**

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories - Commercial	SECTION	PAGE
		DATE	9/02/02

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NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories - Commercial	SECTION	PAGE 1.00
		DATE	09/02/02

## **TABLE OF CONTENTS**

<b>INTRODUCTION</b>	<b>Section</b>	<b>Page</b>
		1.00
<b>COLLECTION PROCEDURE</b>	<b>1.00</b>	
Data Collector.....	1.1	1.00
Collection Preparation.....	1.2	2.00
General Procedure.....	1.3	2.00
Inspection.....	1.4	3.00
Data Estimates.....	1.5	5.00
ORPS ONLY Collection Procedures.....	1.6	5.00
<b>COMMERCIAL PROPERTY RECORD CARD</b>	<b>2.00</b>	
Section-Block-Lot Number.....	2.1	2.00
Card Number.....	2.2	2.00
Using This Manual.....	2.3	3.00
Commercial Property Record Card.....	2.4	3.00
<b>PARCEL IDENTIFICATION SECTION</b>	<b>3.00</b>	
SWIS.....	3.1	2.00
Tax Map Number.....	3.2	2.00
CD.....	3.3	2.00
Owner.....	3.4	2.00
Prop Class.....	3.5	2.00
HC.....	3.6	2.00
Location No.....	3.7	3.00
Location.....	3.8	3.00
School Dist.....	3.9	3.00
Sale Price.....	3.10	3.00
Sale Date.....	3.11	3.00
Lot Size.....	3.12	3.00
Label Correction Area.....	3.13	3.00
ORPS ONLY Label Instructions.....	3.14	5.00

**TABLE OF CONTENTS (cont)**

	<b>Section</b>	<b>Page</b>
<b>AUDIT CONTROL SECTION</b>	<b>4.00</b>	
Quality Control.....	4.1	2.00
Reject Code.....	4.2	2.00
Assistance Code.....	4.3	4.00
Signature .....	4.4	6.00
Collector .....	4.5	7.00
Date.....	4.6	7.00
Time .....	4.7	7.00
Activity .....	4.8	7.00
Entry.....	4.9	8.00
Source .....	4.10	9.00
Alternate Name.....	4.11	10.00
Date of Last Physical Inspection.....	4.12	10.00
Date of Re-Appraisal .....	4.13	10.00
<b>SALES INFORMATION SECTION</b>	<b>5.00</b>	
Sale Date.....	5.1	2.00
Sale Price .....	5.2	2.00
Sale Type .....	5.3	2.00
Valid.....	5.4	3.00
ORPS ONLY Sale Instructions.....	5.5	4.00
<b>COMMERCIAL SITE INFORMATION SECTION</b>	<b>6.00</b>	
Site Number .....	6.1	2.00
Property Class .....	6.2	2.00
Used-As-Code.....	6.3	3.00
Route Number .....	6.4	3.00
Valuation District .....	6.5	3.00
Neighborhood Code .....	6.6	4.00
Zoning Code .....	6.7	4.00
Sewer.....	6.8	5.00
Water .....	6.9	5.00
Utilities.....	6.10	6.00
Overall Desirability .....	6.11	6.00
Overall Condition.....	6.12	8.00
Overall Effective Year Built .....	6.13	8.00
Overall Grade.....	6.14	13.00
ORPS Only Instructions.....	6.15	14.00



**TABLE OF CONTENTS (cont)**

	<b>Section</b>	<b>Page</b>
<b>LAND BREAKDOWN SECTION</b>	<b>7.00</b>	
Land Type.....	7.1	2.00
Front Feet.....	7.2	5.00
Depth .....	7.3	5.00
Acres .....	7.4	5.00
Square Feet.....	7.5	5.00
Soil Rating.....	7.6	5.00
Waterfront Type.....	7.7	6.00
Depth Factor .....	7.8	7.00
Influence Percent.....	7.9	7.00
Influence Code.....	7.10	7.00
<b>GENERAL SKETCH GUIDELINES</b>	<b>8.00</b>	
<b>COMMERCIAL BUILDING SECTION</b>	<b>9.00</b>	
Section of Buildings.....	9.1	2.00
Building .....	9.2	6.00
Section .....	9.3	6.00
Number Identical Buildings.....	9.4	6.00
Model .....	9.5	6.00
Actual Year Built.....	9.6	12.00
Effective Year Built.....	9.7	12.00
Construction Quality.....	9.8	16.00
User Adjustment .....	9.9	17.00
Condition .....	9.10	17.00
Perimeter .....	9.11	18.00
Gross Floor Area.....	9.12	19.00
Number of Stories .....	9.13	19.00
Story Height.....	9.14	20.00
Exterior Wall Percent A, B, C.....	9.15	21.00
Air Condition Percent.....	9.16	28.00
Sprinkler Percent.....	9.17	28.00
Alarm Percent.....	9.18	28.00
Number of Elevators .....	9.19	28.00
Basement Type.....	9.20	28.00
Basement Perimeter.....	9.21	29.00
Basement Square Feet.....	9.22	30.00
Functional Obsolescence .....	9.23	30.00
Physical Deterioration .....	9.24	31.00

**TABLE OF CONTENTS (cont)**

<b>IMPROVEMENT SECTION</b>	<b>Section 10.00</b>	<b>Page</b>
Structure Code.....	10.1	2.00
Measure Code .....	10.2	3.00
Dimension 1.....	10.3	4.00
Dimension 2.....	10.4	4.00
Quality .....	10.5	4.00
Grade .....	10.6	4.00
Condition .....	10.7	5.00
Year Built .....	10.8	6.00
Effective Year Built.....	10.9	6.00
Percent Good.....	10.10	6.00
Functional Obsolescence .....	10.11	7.00
 <b>RENTAL AREA/APARTMENT SECTION</b>	 <b>11.00</b>	
<u>RENTABLE AREA</u>		
Used-As Code.....	11.1	2.00
Square Feet.....	11.2	5.00
Unit Code.....	11.3	6.00
Number of Units.....	11.4	6.00
Total Rent.....	11.5	6.00
Type Code.....	11.6	7.00
 <u>APARTMENTS</u>		
Used-As Code.....	11.7	8.00
Total Square Feet .....	11.8	8.00
Square Feet/Unit.....	11.9	8.00
Total Number of Apartments .....	11.10	8.00
Number of Apartments/Unit.....	11.11	8.00
Total Rent.....	11.12	10.00
Type Code.....	11.13	10.00

**TABLE OF CONTENTS (cont)**

	<b>Section</b>	<b>Page</b>
<b>INCOME AND EXPENSE SUMMARY SECTION</b>	<b>12.00</b>	
User Data Code.....	12.1	2.00
Dollar/Percent Code.....	12.2	2.00
Potential Gross Income.....	12.3	3.00
Vacancy and Credit Loss.....	12.4	3.00
Additional Income .....	12.5	3.00
Effective Gross Income.....	12.6	3.00
Total Expenses .....	12.7	3.00
Net Operating Income.....	12.8	6.00
Rent Restricted.....	12.9	7.00
I&E Summary Examples.....	12.10	7.00
 <b>INCOME AND EXPENSE STATEMENT</b>	 <b>13.00</b>	
Sample Income and Expense Statement.....	13.1	2.00
Owner Address, and Parcel ID Section.....	13.2	5.00
General Information Section.....	13.3	6.00
Lease and Rental Data Section.....	13.4	8.00
Annual Operating Expense Section.....	13.5	10.00
Apartment Section.....	13.6	11.00
Office Use Section.....	13.7	12.00
 <b>APPENDIX A: BOECKH MODELS</b>		
 <b>APPENDIX B: STRUCTURE CODES</b>		
 <b>APPENDIX C: USED-AS-CODES</b>		
 <b>APPENDIX D: USED-AS-CODE: UNIT CODE CHART</b>		
 <b>APPENDIX E: AREA COMPUTATION</b>		
 <b>APPENDIX F: COMMERCIAL CODES REFERENCE CARDS</b>		

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories - Commercial	SECTION	PAGE
		DATE	9/02/02

## INTRODUCTION

The initial phase of any mass appraisal program is the data collection of real property inventory data. This data is needed to value each parcel of property located within a specific assessing jurisdiction. It is very important that the data be recorded as accurately and consistently as possible as it will serve as the basis of all future appraisal activity in revaluation programs and the ORPS market survey process. Not only will this information provide the specific elements needed to value each parcel of property, it will also become a valuable record of information for future use by the assessor's office and ORPS. Therefore, the purpose of this commercial manual is as follows:

1. To describe the commercial property record card designed solely for use with the New York State Real Property System (NYSRPS).
2. To describe the data collection techniques, which should be used in completing these forms.
3. To define the specific characteristics of real property which must be collected for commercial parcels. **Please note that any data item in this manual preceded by a # symbol is required by Subpart 190-1.1 of the Rules for Real Property Tax Administration, "Standards for assessment inventory and valuation data".**
4. To aid ORPS in collecting property used in the market survey. Please note that specific data items or collection procedures, which are unique to ORPS, are designated throughout this manual as "ORPS ONLY".

Once collected, the inventory characteristics may then be processed through the maintenance, report, and valuation programs which make up the New York State Real Property System. This will enable the municipality and ORPS to effectively store, edit, and produce values using the applicable valuation technique(s): market, income and replacement cost.

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories - Commercial	SECTION 1.00	PAGE 1.00
		DATE 9/02/02	

## COMMERCIAL - COLLECTION PROCEDURE

### 1. COLLECTION PROCEDURE

The data collector is vital to the successful completion of a revaluation program and, as such, must be thoroughly professional in approaching his/her responsibilities. Remember that, in most cases, this is the first time the public will be meeting someone connected with the revaluation project (or the ORPS market survey) and so it is extremely important that the collector possesses a complete understanding of what data must be collected and how best to collect it.

#### 1.1 DO'S AND DON'TS OF A GOOD DATA COLLECTOR

- a) Initial impressions are lasting. Dress neatly and conservatively. Be well groomed.
- b) Introduce yourself.
- c) You should have proper identification and present it at each contact.
- d) Briefly explain your purpose and how you would like to conduct the inspection.
- e) Do not become involved in lengthy conversations.
- f) Do not argue.
- g) Do not discuss assessment practices.
- h) Do not discuss property taxes.
- i) Do not smoke during an inspection.
- j) Do not comment on furnishings or personal property.
- k) Be careful of furnishings and property during the inspection.
- l) Conduct the inspection in a professional manner. When the inspection is completed, thank the owner or tenant for their cooperation and leave.
- m) Above all, be courteous.

The ORPS data collector should read the following sections of the manual and then note sub-section 1.6 for ORPS ONLY exceptions to the general procedures.

## 1.2 COLLECTION PREPARATION

Prior to any collection make sure to have all the information and tools needed to make a complete and accurate collection. Before leaving for the field you, as the collector, should:

- a) discuss the assigned work area with your supervisor (e.g., are there any unusual situations that you should be apprised of?).
- b) review appropriate tax and street maps.
- c) review available data (known sales information, neighborhood characteristics, parcel identification) to familiarize yourself with the immediate work area.
- d) check equipment and supplies (blank cards, measuring devices, etc.).

## 1.3 GENERAL PROCEDURE

Every effort will be made to collect and record an accurate description of all parcels to be collected. Information must be derived from careful on-site inspection for all parcels, including vacant land.

Approach - Make a determination of the general characteristics of the property (e.g., neighborhood, utilities, traffic, out-buildings) and record as much of that information as possible. Consult the tax map for any data that may have been established and recorded for you to enter on the data card.

Contact - Immediately upon arrival make an attempt to contact the occupant. Introduce yourself to the owner, tenant, or other person of authority, and show your identification. State your purpose and ask for permission to inspect the building. If a person of authority is not present, attempt to find out when such a person will be on-site. Return at that time to complete an inspection. Never go through a building without permission. If no one is on the premises at the time of visitation, one return visit must be made either after 6 P.M. or on Saturday. If after two attempts no one was found at the premises, or after one attempt when entry was refused, notification should be sent to the owner providing him an opportunity to schedule an appointment for collection of interior information. If contact is not made after two attempts see sub-section 1.5 "Data Estimates". If you are allowed to enter, proceed with the inspection as detailed in sub-section 1.4 "Inspeccion".

Refusal - If you are not allowed to conduct an interior inspection, attempt to get as much information about the building as possible from the occupant. Request permission to measure and inspect the exterior of the building site. An attempt should also be made to obtain a signature noting the refusal. You should leave the premises immediately and note the reason for refusal in the notes area of the card.

If you are confronted with a total refusal, be courteous, attempt to obtain a signature, and then leave the premises immediately.

#### 1.4 INSPECTION

Once you have been given permission to inspect the interior, ask the occupant if he or she would like to accompany you through the building. If not, you may proceed alone. Proceed systematically, making general observations while recording specific data items. Recording all exterior and interior data at time of collection will lead to better work quality and may save a return trip to the building for verification of building items. If you are collecting data for a commercial property, there are additional requirements. Again, a word of caution: ask only pertinent questions designed to get specific answers which you need. Some examples would be:

How old is (are) the building(s)?

Have sections been built at different times?

Has there been any remodeling done?

Have you recently purchased the property? If the answer to this question is yes, proceed with sales related questions. (This question should be one of your last questions, asked only after you have established a rapport with the person being interviewed.)

Assess the building noting whether it needs to be sectioned for data collection (sectioning of a building is described in sub-section 9.1). Inspect the interior floors noting the building occupancy/use, the ground floor area, the building condition, number of elevators, percent air conditioned/sprinklered, etc. Once you have completed the interior inspection inquire about any additional structures and obtain the appropriate data. Inform the occupant of your intention to inspect and record relevant exterior information.

If all or a portion of the building is rented, you should request specific information regarding the lease and rental data. This information will generally be recorded on the Income and Expense form and not on the data card. See Section 13, "Income and Expense Statement", for further instructions.

Prior to leaving you should attempt to secure a signature from the occupant. Explain that the signature does not constitute agreement with what was collected but merely means that the person allowed entrance and witnessed the inspection of the property. Thank the person for his/her cooperation and then conduct your exterior inspection. In some cases the person may wish to accompany you on your exterior inspection and this, of course, should be of no concern to you.

Once outside, review and finalize the interior data that is pertinent while the image of the interior is still fresh in your mind. Special notation regarding unusual physical and/or functional defects that would affect value and which may not be readily apparent should be recorded in the notes section of the card. Next, assume a location(s) that offers a good overall view of the building(s). Record required exterior data for the building(s), e.g., building condition, construction quality, number of stories, exterior wall material.

Now proceed to measure the building. In many cases it is advisable to record the measurements on a free-hand sketch using a blank sheet of paper. In this manner dimensions can be checked, changed, erased, etc., for the final sketch. If there are any additional structures, they should also be collected and measured. You should next proceed with a sketch of the building and appropriate structures noting the dimensions and relative position to each other. Make sure that your measurements are accurate to the nearest foot and that the recorded data agrees with the sketch. Retrace your steps around each structure if necessary. If at this point you find that more information is required, don't hesitate to go back inside to obtain the additional data.

Finally, take a photograph of the parcel if you have been assigned to do so. Usually the photo is only of the main structures. In some instances separate crews may have this responsibility.

Departure - Prior to leaving the property you should audit your card for accuracy and completeness. The card should be completed at the site as this will reduce the possibility of erroneous data or of data being entirely omitted. A second visit is not only costly but may be an inconvenience to the owner/tenant. You should be perfectly satisfied that you have done the best job possible.

If you have any doubts concerning the inspection you have just completed, consult your data collection manual. If the manual does not provide a satisfactory answer, contact the field supervisor for help. If he/she cannot



answer the question, the appropriate person will be contacted and the correct answer will be given to you. DO NOT MAKE INTERPRETATIONS ON YOUR OWN.

At this point, you should enter your identification number and the date on the card. Proceed to make your next inspection.

Once you have completed your assigned areas, review your work to ensure consistency from property to property. Turn in all the property record cards for completed inspections and any corresponding maps or supporting materials which were originally given to you.

#### 1.5 DATA ESTIMATES

If no one is at the site, DO NOT ENTER THE BUILDING. Note on the card the date and time of your visit and indicate that no one was present.

If no one is at the site on callbacks, make the proper notation on the card. No more than two visits, neither of which results in a contact, should be made in one day. The second visit should be made after 6 P.M. or on Saturday.

If, after two attempts, you have not made contact at the site, or one attempt was made where entry was refused at the site, estimate the interior as accurately as possible and make the proper notations on the card. In making estimates, use similar parcels in the neighborhood as a guideline.

#### 1.6 ORPS ONLY COLLECTION PROCEDURES

The following are exceptions to the general rules described in the preceding sub-section:

- 1) VISITS: If no one is on the premises at the time of visitation, a second visit is encouraged but do not make that visit on a Saturday.
- 2) REFUSALS: If you are refused entry to the interior, as well as access to the exterior, and no data is available from the assessor, then a substitute property is selected.

- 3) I/E INFORMATION: The ORPS collector should collect income and expense information in the I&E Summary Section of the card (see Section 12 of this manual) rather than on the Income and Expense Statement form.
- 4) PHOTOS: The ORPS collector is always responsible for photographs. There is no separate crew for this.

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - Commercial</b>	SECTION 2.00	PAGE 1.00
		DATE 3/1/08	

## COMMERCIAL PROPERTY RECORD CARD

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### 2. COMMERCIAL PROPERTY RECORD CARD

The specific items of real property inventory data, which must be collected, will be recorded on a specially designed form, the Property Record Card (PRC). The form has been designed to facilitate the collection of Commercial and Light Industrial data, expedite data entry for computer use, and to comply with existing rules and regulations governing data collection. If more space is needed for additional sections, buildings, improvements, or rentable area information, additional card(s) may be used.

A brief review of the card will show that the data items have been divided into eleven major sections. These sections are:

- a) Parcel Identification Section (3.00)
- b) Audit Control Section (4.00)
- c) Sales Information Section (5.00)
- d) Site Information Section (6.00)
- e) Land Breakdown Section (7.00)
- f) General Sketch Guidelines (8.00)
- g) Commercial Building Section (9.00)
- h) Improvements Section (10.00)
- i) Rentable Area/Apartments Section (11.00)
- j) Income and Expense Summary Section (12.00)
- k) Income and Expense Statement (13.00)

**NOTE:** The numbers in parentheses indicate the section of the manual in which each of these sections is described. Each data item, which must be collected, is defined in this manual in separate sections as identified above.

For filing and control purposes - The SWIS, Section-Block-Lot number, and the Card Number will appear on the front side of each card in the upper right hand corner.

**2.1 SECTION-BLOCK-LOT NUMBER**

This item, including the SWIS, is the parcel identification number, which is printed in the Parcel Identification Section.

**2.2 CARD NUMBER**

This item is used to record the card number. Spaces are provided to enter two numbers. The first number indicates the number of the card being used and the last number is used to indicate the total number of cards needed to list the property. If there is only one card, the entry would be Card No. 1 of 1. More than one property record card will be needed if any of the following cases apply:

- a) There are two or more sites.
- b) The number of land breakdowns exceeds the space provided on the card.
- c) The number of buildings exceeds the space provided on the card.
- d) The number of sections of a building exceeds the space provided on the card.
- e) The number of improvements exceeds the space provided on the card.
- f)\* The number of rentable uses exceeds the space provided on the card.
- g)\* The number of apartments exceeds the space provided on the card.

For each additional data card that is used, the collector must copy, exactly, the following information: SWIS CODE, TAX MAP NUMBER, CHECK DIGIT, and SITE NUMBER.

**\*ORPS ONLY:** The ORPS data collector may not exceed the number of rentable uses or the number of apartments provided on a single card and may record only one I&E summary section per parcel.

### 2.3 USING THIS MANUAL

In each section of this manual you will find:

- a) a brief, descriptive introduction to the section.
- b) an illustration of the section of the property record card.
- c) the individual data items relevant to the section.

Included with each individual data item will be:

- a) a definition of the data item;
- b) a list of any codes associated with the data item, and a definition of each code;
- c) a pound sign (#) proceeding the data item name indicates the field is required by **Subpart 190-1.1 of the Rules for Real Property Tax Administration, "Standards for assessment inventory and valuation data"**;
- d) the words "ORPS ONLY" to designate data items or collection procedures which are unique to the Office of Real Property Services (ORPS).

### 2.4 COMMERCIAL PROPERTY RECORD CARDS

A sample of a commercial property record card can be found on the following two pages.

NEW YORK STATE OFFICE OF REAL PROPERTY SERVICES COMMERCIAL PROPERTY RECORD CARD				Site Information Section		SWIS/SBL		Card No. _____ of _____	
<div style="display: flex; justify-content: space-between;"> <div> <b>SWIS</b>   <b>TAX MAP NUMBER</b>   <b>OWNER</b>   <b>LOCATION NO.</b>   <b>LOCATION</b>   <b>SALE PRICE</b> </div> <div> <b>HC</b>   <b>PROP CLASS</b>   <b>SCHOOL DIST</b>   <b>LOT SIZE</b> </div> </div>				Used As Code		Site No.		Property Class	
				Route No					
				Nbhd. Code:				Val Dist	
				Sewer Type:		1=None 2=Private 3=Comm/Public			
Water Supply:		1=None 2=Private 3=Comm/Public							
Utilities:		1=None 2=Gas 3=Electric 4=Gas & Elec							
Overall Desire.:		1=Poor 2=Fair 3=Normal 4=Good 5=Excellent							
Overall Cond:		1=Poor 2=Fair 3=Normal 4=Good 5=Excellent							
Overall Grade:		A=Excellent B=Good C=Average D=Economy E=Minimum							
DC Entry Type:		1=Inter Inspec 2=Inter Refuse 3=Total Refusal 4=Est. 5=No Entry							
Zoning Code:									
Eff Yr. Blt.									
NOTES									

Audit Control Section				Sales Information Section			
Collector	Date (mm/dd/yy)	Time	Activity	Source	Sale Date	Sale Price	Sale Type
	/ /	:			/ /		
	/ /	:			/ /		

Audit Control Codes		Source		Sales Information Codes		Valid	
Activity	Source	Sales Type	Sales Price	1=Land Only	2=Building Only	3=Land & Bldg	6=Assess.Data
N=None	1=Relative	1=Land Only		1=Valid			
M=Measured Only	2=Relative	2=Building Only		2=Valid			
C=Listed	3=Tenant	3=Land & Bldg		3=Valid			
	4=Other						
	5=NOAH						
	6=Assess.Data						

Land Breakdown Section				Waterfront Type:			
Land Type	Front Feet	Depth	Acres	1=Pond	2=River	3=Lake	4=Canal
01-Primary	05=Tileable	09=Muck	13=Vineyard	Influence Code 1=Topog 4=Restricted Use 2=Location 5=View 3=Shape 6=Wetness 7=Other			
02-Secondary	06=Pasture	10=Waterfront	14=Wetland				
03-Undeveloped	07=Woodland	11=Orchard	15=Leased Land				
04-Residual	08=Wasteland	12=Rear					

Date of Last Phy Insp.		Date of Reappraisal	
_____ / _____ / _____		_____ / _____ / _____	
Alternate Name: _____			

Signature		Signature	
Agent	Client	Agent	Client
_____	_____	_____	_____

Signature		Signature	
Agent	Client	Agent	Client
_____	_____	_____	_____



## Section 2.00

Example of Commercial Property Record Card, Side 2

[illegible]

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - Commercial</b>	SECTION 3.00	PAGE 1.00
		DATE 3/1/08	

## PARCEL IDENTIFICATION SECTION

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### 3. PARCEL IDENTIFICATION SECTION

This area, if computer printed, will contain parcel information from the assessment file. It will contain information regarding ownership, location, and the most recent sale.

If any information shown in the label area is wrong, correct existing label by hand or make correction memo in "Notes" Area of card so corrected information can be entered into V4 database.

RP3105 REV 5.02		NEW YORK STATE OFFICE OF REAL PROPERTY SERVICES COMMERCIAL PROPERTY RECORD CARD	
SUNIS		TAX MAP NUMBER	
OWNER		PROP CLASS	HC
LOCATION NO.	LOCATION	SCHOOL DIST	
SALE PRICE	SALE DATE	LOT SIZE	

The ORPS data collector should read the following sub-sections of the manual and then should note sub-section 3.14 for ORPS ONLY label instructions.



PARCEL IDENTIFICATION SECTION DATA ITEMS3.1 SWIS\*

This is a 6 character numeric code that uniquely identifies each county, city, town, and village within the State of New York.

3.2 TAX MAP NUMBER\*

This is a 20 character parcel identification number which is derived from the current tax map and consists of tax map section-block-lot.

3.3 OWNER\*

This is the name of the parcel owner listed on the current assessment roll.

3.4 PROPERTY CLASS: PROP CLASS\*

This is a 3 character numeric code, which categorizes property by use. This entry should be the best description for the overall use of the property. Valid property class codes may be found in Appendix B of the RFV manual.

3.5 HOMESTEAD CODE: HC

This is the code used to designate the homestead class of the property. It will only appear if the assessment roll has been classified.

HOMESTEAD CODES

H - Homestead

N - Non-homestead

S - Split

**\*NOTE:** If information in one of these data items is incorrect, manually correct the specific data item and circle the appropriate number in the Label Correction Area. Additional entries can be made in the Notes Area.

HOMESTEAD CODE DEFINITIONS

H - Homestead - The entire parcel is designated as homestead.

N - Non-homestead - No portion of the parcel is designated for homestead purposes.

S - Split – The parcel is split: a portion of the parcel is designated as homestead and a portion is designated as non-homestead.

3.6 LOCATION NO.\*

This is the street address number of the parcel being recorded.

3.7 LOCATION\*

This is the street address name on which the parcel is located.

3.8 SCHOOL DIST\*

This is a 6 character numeric code that uniquely identifies each school district within the State of New York.

3.19 SALE PRICE\*\*

This is the actual amount of money, which was paid by the owner for the real property involved when the parcel was purchased. Up to 9 characters may display.

3.10 SALE DATE\*\*

This is the date of purchase for the most recent time the property was sold. The format will be MMDDYY (M=Month, D=Day, Y=Year).

3.11 LOT SIZE\*

This is either the dimensions (front feet x depth) or the acreage for the entire parcel.

**\*NOTE:** If information in one of these data items is incorrect, make a manual correction to the specific data and circle the appropriate number in the Label Correction Area of the card.

**\*\*NOTE:** If information in one of these sale data items is incorrect, cross out the incorrect data and make the appropriate correction in the Sales Information Section of the card. (Refer to Section 5, Sales Information Section)

3.12 ORPS ONLY LABEL INSTRUCTIONS

Data for appraisals are entered on appraisal data collection cards and data for sales are entered on sales data collection cards. The cards are very similar except for color and some of the data items which are displayed. ORPS collectors must insure that the correct card is used.

**ORPS APPRAISAL LABEL**

<b>ERB CON#</b>	<b>SELCOD</b>	<b>MT</b>	<b>VALI</b>	<b>92 SURVEY</b>
<b>SWIS</b>	<b>TAX MAP NUMBER</b>		<b>CD</b>	
<b>OWNER</b>			<b>PROP CLASS</b>	<b>HC</b>
<b>LOCATION NO.</b>	<b>LOCATION</b>		<b>SCHOOL DIST</b>	
<b>SALE PRICE</b>	<b>SALE DATE</b>		<b>LOT SIZE</b>	
<b>\$999,999,999</b>	<b>\$999,999,999</b>			
<b>T/V-</b>				<b>ECOUNT</b>
				<b>XXXXXX</b>

**ORPS SALES LABEL**

<b>ROLL ID</b>	<b>TAX MAP NUMBER</b>	<b>GRANTOR</b>	<b>BOOK/PAGE</b>
<b>SWIS</b>		<b>CD</b>	
<b>OWNER</b>		<b>PROP CLASS</b>	<b>HC</b>
<b>LOCATION NO.</b>	<b>LOCATION</b>	<b>SCHOOL DIST</b>	
<b>SALE PRICE</b>	<b>SALE DATE</b>	<b>LOT SIZE</b>	
<b>TAV= \$999,999,999</b>			
<b>T/V-</b>			

Following are ORPS ONLY instructions and information regarding the data collection card label:

- 1- LABEL INFORMATION: The label section of the data collection card contains information from the base year assessment roll for appraisals. For sales, the label contains data pertinent to the sale and the related RP-5217 information. The information in the label section is completed once per parcel.
- 2 - PREPRINTED LABELS: The data collector, in most instances, should not make any entries or changes to the label as the data will appear on a preprinted label. However, there will be occasions when data must be corrected, or when missing data should be entered. There also will be occasions when a blank label must be completely filled out by the data collector (e.g., field-located sales).

The following 11 items on a preprinted label should not be changed by the data collector:

- a. SWIS CODE \*
- b. TAX-MAP NUMBER
- c. ESS CONTROL # - 1st 2 digits are base year roll
- d. SELECTION CODE: SELCDE (appraisals only)
- e. MAJOR TYPE/VALUE INTERVAL: MT (appraisals only)
- f. HOMESTEAD CODE: HC
- g. SALE DATE
- h. SALE PRICE
- i. LAND ASSESSMENT (appraisals only)
- j. TOTAL ASSESSMENT (appraisals only)
- k. ECONOMIC UNIT CODE: ECOUNT (appraisals only)

\* SWIS code may be changed on sales only if the code is incorrect. This occurs occasionally with village sales.

3 - VERIFICATION OF LABEL DATA: The data collector should verify that fields preprinted on the label (other than those previously listed) are correct. The ORPS data collector should make an entry only if the preprinted data must be corrected or if any information is blank. The following 5 items should be checked and corrected or entered as necessary.

- a) Property Class: This property class entry should record the best description of the overall use of the parcel as of the base year assessment roll for appraisals, or as of the sale date for sales. The entry must always be at the detailed level - general property class codes such as 100, 200, etc., can not be used and must be changed if preprinted. Particular attention should be given to sales as the general code (100, 200, etc.) is likely to appear on preprinted sale labels.
- b) School District: If an entry is required to correct the preprinted school district code or if no code is preprinted, enter the appropriate ORPS code. Local codes are not acceptable.
- c) Lot Size: The printed parcel size will be recorded as either acres, dimensions (front footage x depth) or occasionally, square footage. If the lot size is preprinted and the entry represents the correct total parcel size from the base year roll (appraisals) or as of the date (sales), do not rewrite the size. If the lot size is preprinted but the entry is incorrect as of the base year roll (appraisals) or as of the sale date (sales), enter the correct size directly beneath the preprinted size. If parcel size is missing, it must be entered in the proper area on the label in the correct format. In this case, the entry must again reflect the base year roll (appraisals) or the sale date (sales). If a tax map, or more current roll, contains a different entry, note the discrepancy in the notes area on the card.
- d) Property Owner's Name: The owner's name field must be completed for every appraisal or sale collected if the preprinted name is either incorrect or missing.

On appraisals, it is important to have the owner's name as of the base year assessment roll. If the label is blank, enter the owner's name. If the owner has changed since the base year assessment roll, make no change to the owner's name but make note of this in the notes area on the card.

For sales, it is important to fill out a data collection card whether a label is available or not, if and only if the sale is usable according to the RP-5217 criteria and falls within the survey valuation time limits. If the sale is usable and the owner's name on the preprinted sale label is blank, enter the grantee's name in the space provided.

- e) Location Number and Name: This entry should record a property location address rather than simply a mailing address (the address must permit someone to locate the property). If the preprinted address correctly reports the street name and number, no entry is required. If the preprinted address is incorrect or reports a mailing address only, record the correct address directly below the preprinted address. If the address is missing, enter it in the appropriate space. The location information must be completed for every appraisal and sale collected.

- 4 - **ECONOMIC UNIT CODE:** If the parcel in question is part of a larger entity which must be treated as a whole (for either valuation purposes or because the inventory cannot be identified due to assessment practices) then a five digit economic unit code is preprinted on the label. Such codes are sometimes necessary for certain parcels in the commercial and industrial classes. In cases where the parcel's status as part of an economic unit is not known prior to data collection, no code can appear on the preprinted label. Once the data collector has determined that the selection, in order to be appraised, must be combined to form an economic unit, a five digit economic unit code must be assigned to that selection by the regional office.

An economic unit may be an entire complex, one building, or an artificial entity caused by assessment practices such as splits for homestead and non-homestead apportionment. Condominiums generally will be collected as economic units.

When collecting data for an economic unit, collect the inventory of the entire economic unit and enter the data on the appropriate data collection cards. The assessed value in the label section remains the assessed value of the appraisal selection only. The economic unit code must also be recorded on these cards in the label section.

- a) Collect the inventory of the entire economic unit and enter the data on a set of data collection cards. The assessed value entered should be the assessed value of the appraisal selection only. The economic unit code should be recorded on these cards.

- b) Determine what type of economic unit best describes the appraisal selection:
    - The selection to be appraised is part of a larger economic entity and must be combined for valuation purposes. If this is the case, enter problem code "9" (synthesis value) in the notes area on the card.
    - or
    - The selection to be appraised is a parcel, which was split into artificial units due to assessment practices and the inventory cannot be separately identified. If this is the case, enter problem code "8" (synthesis value no inventory required) in the notes area on the card.
  - c) Record the appropriate information for the selection:
    - If the selection is part of a larger economic entity (problem code = 9), data collect the inventory of the appraisal selection on a separate set of cards. The assessed value entered should be the assessed value of the entire economic unit.
    - or
    - If the selection is part of an artificially created economic unit (problem code = 8), data collect label information only for the appraisal selection on a separate card. The assessment shown on the separate card should be the assessed value for the entire economic unit.
  - d) A list of all parcel assessment roll identification numbers, acres, and assessments should be included in the completed folder. All parcels comprising the economic unit should be on the list and in the folder.
  - e) All cards should be stapled together and an economic unit code will be assigned, if necessary, by the data coordinator. None of the cards should be entered into the laptop.
- 5 - SUBJECT SALES: If an appraisal selection has been sold within the valuation time frame, a complete sale card (or cards) must be filled out to describe the transfer. The sale date and price are also to be entered on the appraisal card for a subject sale.

In addition to the information which may be copied from the appraisal card (if it represents the parcel as of the sale date), the Book and Page numbers from the RP-5217 must be entered on the sale card in the tax map number area.

Care must be exercised to describe the inventory of appraisal selections as of the base year assessment roll and the inventory of sales as of the sale date.

- 6 - **FIELD-LOCATED SALE:** If the sales requirement cannot be met with the preprinted sale labels available in the folder, contact the local assessor for more recent sales. The assessor may have copies of the Real Property Transfer Report (RP-5217) for additional sales that have not yet been processed by ORPS. He can also provide parcel sales inventory if needed\*. The data collector must complete the label section of a sale card for all valid sales obtained in this manner. Again, the data entered in the label section must be complete and must describe the sale property as of the sale date.

**\*NOTE:** Information relative to more sales can also be found or verified via the on line Sales Web System.



New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - Commercial</b>	SECTION 4.00	PAGE 1.00
		DATE 3/1/08	

## COMMERCIAL - AUDIT CONTROL SECTION

### 4. AUDIT CONTROL SECTION

The data contained in this section is used to control the data collection process and to record information about the status of the collection effort for the property.

#### Sample: AUDIT CONTROL SECTION

Audit Control Section					
Collector	Date (mmdyy)	Time	Activity		Source
	/ /	:			
	/ /	:			

#### 4.1 COLLECTOR\*

This item is used to record the initials or identification number of the person who collected the data for the property.

#### 4.2 DATE\*

This item is used to record the month, day, and year that the property was visited by the data collector.

#### 4.3 TIME\*

This item is used to record the time, to the nearest five minutes, that the property was visited by the data collector. If no one is at the site in the morning, another visit should be made during an afternoon and vice versa. However, if contact is made and a responsible occupant is not present, find out when that person is expected to return; make your return call at that specified time.

#### 4.4 ACTIVITY\*

This item is used to record what activity was performed by the data collector at the time of the visit.

##### ACTIVITY CODES

N - None

M - Measured Only

L - Listed

##### ACTIVITY CODE DEFINITIONS

N - None - This indicates that no activity was performed during a visit at the site.

M - Measured Only - This should be used when the measurements are taken and interior inspection is not granted, or when the buildings are measured separately while the interior inspection is accomplished at a different time or date. The latter usually occurs when highly concentrated commercial areas (such as downtown sections) are encountered.

L - Listed - This should be used when a parcel has been entirely collected, or on the final visit even if the interior has been estimated.

#### 4.5 SOURCE\*

This item is used to record the source of information or the person who allowed or refused entry to the property.

##### SOURCE CODES

1 - Owner

2 - Relative

3 - Tenant

4 - Other

5 - NOAH

6 - Assessor Data

### SOURCE CODE DEFINITIONS

- 1 - Owner - Owner of property.
- 2 - Relative - An adult directly related to the owner. This is generally more applicable to residential collection.
- 3 - Tenant - The tenant or renter of the property.
- 4 - Other - A responsible occupant not listed above. The person should be identified in the notes area (e.g., store manager, employee, etc.).
- 5 - NOAH - No One At Home. This indicates that no contact was made.
- 6 - Assessor Data – **(ORPS ONLY)** - This indicates that the data is from the assessor's records and no on-site verification was made by the data collector.

**\*NOTE:** Two lines are provided on the card to allow for these data items to be recorded for both the first and the second visit if necessary.

### **Sample: REAPPRAISAL CYCLE SECTION**

Alternate Name: _____
Date of Last Phy Insp.    ____/____/____    Date of Reappraisal    ____/____/____

#### 4.6 ALTERNATE NAME

This item is used to record the name the commercial property is commonly known as, if it is different from the official name on the assessment roll. Use of this item is not mandatory.

#### 4.7 DATE OF LAST PHYSICAL INSPECTION

Physical inspection means, at a minimum, observing each parcel from the public right-of-way in order to ascertain that the physical characteristics necessary for reappraising are complete and accurate.

**4.8    DATE OF REAPPRAISAL**

This item is used to record the date the property was reappraised. Reappraising means developing and reviewing an independent estimate of market value by the appropriate use of one or more of the accepted three approaches to value (cost, market and income).

**BELOW NOTES SECTION OF CARD****4.9    SIGNATURE**

The collector should always afford the person who gave permission to inspect the parcel the opportunity to sign the card if he/she desires. This does not mean that the person is in agreement with the data collected, but merely that he/she has allowed entry and has witnessed all or part of the collection. In the event that entry is refused, the collector should still attempt to secure a signature and should make an appropriate notation in the notes area on the card.

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - Commercial</b>	<b>SECTION</b> 5.00	<b>PAGE</b> 1.00
		<b>DATE</b> 3/1/08	

## COMMERCIAL – SALES INFORMATION

### 5. SALES INFORMATION SECTION

This section of the card is used to record information about sales that have occurred recently. You will be instructed by your supervisor as to how many years back sales are to be validated. Since some sales may not be recorded in the Parcel Identification Section of the card, the data collector must inquire at every property as to any sales, which have occurred in recent years. Space is provided to enter up to two sales for the property. The most recent sale should be entered first and any earlier sale should be listed on the line following. Each sale should be verified separately.

SALE DATE	SALE INFORMATION SECTION SALE PRICE	SALE TYPE	VALID
/ /			
/ /			

The ORPS data collector should read the following sections of the manual and then should note sub-section 5.5 for the ORPS ONLY exceptions to the general procedures.

#### 5.1 SALE DATE \*

This required item is used to record the date on which the sale occurred. If there is any sale information in the Property Identification Section, it should be verified and entered in the appropriate space. The date should be entered as MMDDYY (M = Month, D = Day, Y =Year).

EXAMPLE - May 11, 1989 = 051189

**\*ORPS ONLY:** This data must match the RP-5217 data.

**5.2    SALE PRICE \***

This required item is used to record the sale price. Any sale price printed in the Parcel Identification Section should be verified with the responsible contact and entered in the spaces provided. The sale price for only the real property should be entered to the nearest one hundred dollars. The sale price entry should be right justified, without commas, decimal points, or dollar signs.

EXAMPLE - \$143,400 = 143400

If the person giving access to the property is not knowledgeable about the correct sales price or the circumstances surrounding the sale, make a notation in the notes area. An attempt should then be made to meet with the property owner or the real estate agent to discuss the sale information. This follow-up will usually occur through your collection supervisor.

Do not enter an asking price in the sales information section. Record such data in the “Notes” area of the card.

**\*ORPS ONLY:**    This data must match the RP-5217 data.

**5.3    SALE TYPE**

This item is used to record what real property was included in the sale of the property.

**SALE TYPE CODES**

- 1 - Land only
- 2 - Building only
- 3 - Land and building.

SALE TYPE CODE DEFINITIONS

- 1 - Land Only - This indicates the sale of a parcel that does not contain any structures or improvements of value\* such as buildings, barns or garages, etc.

**\*NOTE:** Structures that are uninhabitable or are a misimprovement to the site (e.g., do not conform to zoning such as a residence on commercial land) are sometimes resident on the land and have little or no value. Make note of such conditions in the notes area. Also consult your supervisor when encountering these situations.

- 2 - Building(s) Only - This indicates the sale of a parcel that consists of a building only (usually buildings on leased land).
- 3 - Land and Buildings - This indicates the sale of a parcel that consists of both land and improvements.

5.4 VALID \*

This item is used to record whether or not the sale represents an arms-length transaction. In order for a sale to be considered valid, the collector must be satisfied that the actual price paid for the real property represented what a willing buyer would pay a willing seller. This determination can only be made after the property owner has provided some key information.

**\*ORPS ONLY:** This field is not used by ORPS data collectors.

VALID CODES

- 0 - Invalid Sale  
1 - Valid Sale

In addition to sale price and date, the collector should request the following information in order to determine sale validity:

- a) The condition of the property at the time of sale and what the sale included.
- b) Changes or additions to the property since the purchase, including structural changes, extensive modernization, etc. (minor redecoration and normal maintenance should not be considered).
- c) Whether any personal or non-assessable property was included in the sale price.
- d) The circumstances surrounding the sale.

The following conditions should be reasons to invalidate the sale:

- a) More than one parcel was included in the sale.
- b) One or both parties involved in the sale were not fully aware of the present or potential purposes for which the property could be used.
- c) One or both parties in the sale were acting under duress or coercion.
- d) Construction and/or demolition of improvements has taken place since the sale and these changes cannot be adequately reflected in the inventory.
- e) The sale involved related individuals or corporations.
- f) The sale was a result of a liquidation of assets, a mortgage foreclosure, a tax sale, or a quit claim.
- g) The sale involved a land contract: a contract given to a purchaser of real property who pays a portion of the purchase price when the contract is signed, and agrees to pay additional sums, at intervals, in the amount specified in the contract until the total purchase price is paid and the seller gives the deed.
- h) The sale included an excessive amount of personal property such as equipment, vehicles, etc. and the value of these cannot be separated from the total price paid.

If one or more of the above conditions apply, the sale should be considered invalid. If the data collector has determined that the sale is invalid for any reason, a brief description of why it was invalidated must be written in the notes area.

If the property inventory has changed since the purchase date and the changes can be accounted for, then the changes should be noted in detail in the notes area. This would be considered a valid sale and the data on the sales file will be changed to reflect the property at the time of the sale. (Adjusting the data for the sales file will be an office function.)

#### 5.5 ORPS ONLY SALE INSTRUCTIONS:

For ORPS purposes only, the sales information section should be used to record historical sales information about a property. These transfers, which would have occurred outside of the valuation time frame for a survey, are for reference purposes only; the data does not become part of the RPS file. Historical sales data entered should meet the RP-5217 criterion of usability but this area can be used to record any transfers of the property and the information recorded can be further explained in the remarks section. Please note that ORPS does not use the VALID field or any definitions included with that field.

Survey usable sales occurring within the valuation time frame must be separately data collected and recorded for entry and use within the Real Property System (RPS).



New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - Commercial</b>	SECTION 6.00	PAGE 1.00
		DATE 3/1/08	

## COMMERCIAL – SITE INFORMATION

### 6. COMMERCIAL SITE INFORMATION SECTION

This section contains information describing each of the commercial sites within a parcel. Characteristics which determine the type and quality of the site and neighborhood are collected in this area of the card. It is essential that a very high degree of consistency within the municipality be maintained when making the decisions necessary to complete this section.

Caution must be exercised to establish ratings for overall desirability, overall condition, overall effective year built, and overall grade. Your criteria for selecting a rating for these data items should be carefully determined and applied to all parcels within the municipality as these ratings directly affect the factors used to value that parcel in the market and income system. Knowledge of how these factors interact with the market and income valuation systems is highly recommended so that the ratings can be recorded properly.

### Sample : COMMERCIAL SITE INFORMATION SECTION

Site Information Section		SWIS/SBL _____		Card No. ____ of ____	
		Site No.		Property Class	
Used As Code					
Route No					
Nbhd. Code:		Val Dist			
Sewer Type:	1=None	2=Private	3=Comm/Public		
Water Supply:	1=None	2=Private	3=Comm/Public		
Utilities:	1=None	2=Gas	3=Electric	4=Gas & Elec	
Overall Desire.:	1=Poor	2=Fair	3=Normal	4=Good	5=Excellent
Overall Cond:	1=Poor	2=Fair	3=Normal	4=Good	5=Excellent
Overall Grade:	A=Excellent	B=Good	C=Average	D=Economy	E=Minimum
DC Entry Type:	1=Inter Inspec	2=Inter Refuse	3=Total Refusal	4=Est.	5=No Entry
Zoning Code:					
Eff Yr. Bld.					

The ORPS data collector should read the following sub-sections of this manual and then should note sub-section 6.15 for ORPS ONLY SWIS/SBL/CD instructions.

6.1 SITE NUMBER

This item is used to record the number of the commercial site being collected. A site is defined as the land and/or buildings, which comprise a single marketable unit. A commercial site may contain one, more than one, or no commercial buildings. Please note that the great majority of commercial parcels will have only one site even though more than one building may be present. Multiple sites should be identified only if it is likely that some buildings on the parcel could be sold separately from others, or separate values are otherwise desired. The first, or only, site number should be entered as "01". Additional site numbers are recorded as "02", "03", etc.

6.2# PROPERTY CLASS

This item is used to record the numeric code which categorizes the property by use. This entry should be the best description of the use of each site. If there is only one site on a parcel, the property class for the site should match the property class code found in the Parcel Identification Section of the card. For multi-purpose properties, enter the most appropriate property class code. State supported property class codes are provided in Appendix B of the RFV Data Collection manual.

6.3# USED-AS CODE

This item is used to record the alphanumeric code, which categorizes the dominant use of the commercial site. Where multiple uses exist, select the code that represents the predominant use. For downtown row buildings, the first floor use is generally the major use. State supported used-as codes are provided in Appendix C of this manual. Refer to Appendix C as needed to determine the most appropriate used-as code for the site.

6.4 ROUTE NUMBER

A locally assigned number, in which contiguous parcels with non-sequential or unrelated tax map numbers are grouped so that they may be sequentially inspected in the most time efficient manner. Route numbers can be used for data collection or field review. Route numbers are used mostly by revaluation contractors, during initial revaluations, and never used again. The use of route numbers enables office staff to assign field staff a pre-determined number of inspections, which can be visited without the use of a tax map. Office staff can also trace the route, and physically locate field staff at any given time of day. Use of this item is not mandatory.

**6.5 NEIGHBORHOOD CODE**

This item is for office use only, and is used to delineate geographic areas within an assessing unit for valuation purposes. Item is a unique, locally generated code for each locally delineated area. Use of this item is not mandatory

Geographical neighborhood boundaries are influenced by such factors as:

- a) homogeneity
- b) land use
- c) social trends
- d) economic trends

**6.6 VALUATION DISTRICT**

This item is available for use as another valuation tool when market conditions require additional grouping(s) of properties, by attribute, within neighborhoods. Valuation district codes help appraisers make additional adjustments to parcels, in that properties with the same district code get the same adjustment factors. The use of this item is optional.

**\*ORPS ONLY:** Locally defined neighborhood codes should be data collected if they are reliable and accurate. Please discuss this with the local assessor for verification.

**6.7# SEWER TYPE**

This item is used to record the presence and type of sewage facilities available to the site.

**SEWER CODES**

- 1 - None
- 2 - Private
- 3 - Commercial/Public

**SEWER CODE DEFINITIONS**

- 1 - None - This indicates that no provision is made for the disposal of sewage on the site.
- 2 - Private - This indicates the presence of a septic tank or cesspool on the site. If a septic tank or cesspool is presently being used and a commercial or public sewer system is readily available and could be connected, Code 3 should be used. The present use of a septic tank or cesspool should be noted in the notes section of the card.

- 3 - Commercial/Public - This indicates that a sanitary sewer system is provided by a commercial company or the local municipality and it is connected or readily available to the site.

#### 6.8# WATER TYPE

This item is used to record the type of water supply available to the site.

#### WATER CODES

- 1 - None
- 2 - Private
- 3 - Commercial/Public

#### WATER CODE DEFINITIONS

- 1 - None - This indicates that no water is available for domestic use on the site. Use this code even if water is available from a neighboring site.
- 2 - Private - This indicates the water supply on the site is a well, spring, lake, river, or stream. If a well or spring is presently being used and a commercial or public water supply is available and could be connected, Code 3 should be used. The present use of a well or spring should be noted in the notes section of the card.
- 3 - Commercial/Public - This indicates that a water supply from a municipal or commercial water company is connected or is readily available to the site.

**6.9# UTILITIES**

This item is used to record the presence or availability of natural gas and/or electric utility services to the site. Bottled gas or generators operated by the property owner are not considered utility services. Services are considered to be present if available to the site, even though they may not be connected.

**UTILITIES CODES**

- 1 - None
- 2 - Gas
- 3 - Electric
- 4 - Gas/Electric

**UTILITIES CODE DEFINITIONS**

- 1 - None - This indicates that no natural gas or electric utilities are available to the site.
- 2 - Gas - This indicates natural gas service, but no electric service, is available to the site.
- 3 - Electric - This indicates that electric service, but no natural gas service, is available to the site.
- 4 - Gas/Electric - This indicates that public utilities make both electric and natural gas service available to the site.

**6.10# OVERALL DESIRABILITY**

This item is a rating of the desirability of a particular site in comparison to others in the municipality. The rating is based on items such as neighborhood, road type, traffic volume, parking, size and shape of the lot, visibility, and the type of business under consideration. The rating is an indicator of the anticipated impact of these site factors on the value of the subject or sale commercial property.

**OVERALL DESIRABILITY CODES**

- 1 - Poor
- 2 - Fair
- 3 - Normal
- 4 - Good
- 5 - Excellent

OVERALL DESIRABILITY CODE DEFINITIONS

- 1 - Poor - A "poor" site indicates that the site suffers from many serious deficiencies. It may be in a crime-ridden or an economically depressed area. It may be located in an area with little or no commercial activity. There may be little or no vehicular and/or pedestrian traffic and accessibility may be poor. Many adverse factors make it very difficult to operate a profitable business.
- 2 - Fair - A "fair" site indicates a below average location for the business. The commercial area in which it is located is not conducive to the type of business in question. For example, zoning ordinances may interfere with future development; there may be light vehicular and/or pedestrian traffic or inadequate parking and/or no room for expansion. The site may be located on a one-way street with the major thoroughfare abutting at the wrong way entrance, or it may not be convenient to the major thoroughfare. Smoke, noise, or noxious odors may restrict occupancies. Occupied buildings typically command low or moderate rents.
- 3 - Normal - A "normal" site indicates an average commercial location for the business in question. The neighborhood trend is generally stable. There is no evidence of conditions which might prohibit the operating of the subject business. There is adequate vehicular and pedestrian traffic. There is adequate parking. There are no problems with zoning or utilities. The site is fairly close to a major shopping district. Rental values of buildings will be average for their condition and there are likely to be few vacancies.
- 4 - Good - A "good" site will be in an above average commercial area. Any vacancies are likely to be filled promptly and buildings command good rents. The site would typically be located on a major thoroughfare. There is a good amount of vehicular and/or pedestrian traffic with good accessibility. All evidence indicates a profitable business for the type in question.
- 5 - Excellent - An "excellent" site indicates that the site is in one of the best possible commercial locations. All buildings in the area are occupied and generate fairly high rents. Examples include a highly successful regional shopping mall or the best street(s) of a revitalized downtown area. Extensive vehicular and/or pedestrian traffic, easy accessibility, and an abundance of parking are usually characteristics of such areas. The rents paid for such a space will be the highest for their type in the municipality.

**6.11# OVERALL CONDITION**

This item is used to record the general condition of the commercial building(s) on the site in question. If there are multiple buildings on the site, this estimate should be a composite of all the buildings. (A general rule to follow when all buildings do not contribute equally is for the dominant building square footage to be the most heavily weighted)

**OVERALL CONDITION CODES**

- 1 - Poor
- 2 - Fair
- 3 - Normal
- 4 - Good
- 5 - Excellent

**OVERALL CONDITION CODE DEFINITIONS**

- 1 - Poor - Major internal and external components have deteriorated to a point where it is not practical or economical to make repairs. The general appearance is one of serious dilapidation.
- 2 - Fair - There is visible evidence of deferred maintenance. Building(s) requires some replacement or repair of worn-out components.
- 3 - Normal - The building(s) displays little evidence of deferred maintenance, but does require the minor repairs and maintenance which are associated with constant usage.
- 4 - Good - There are no signs of deferred maintenance. The structure is in good repair and displays evidence of frequent maintenance.
- 5 - Excellent - This code should be used when the building(s) in question is new or completely rehabilitated

**6.12# OVERALL GRADE**

This item is used to record the overall construction grade and quality of the building(s) on the site. If there are multiple buildings on the site, this estimate should be a composite of all the buildings.

OVERALL GRADE CODES

- A - Excellent
- B - Good
- C - Average
- D - Economy
- E - Minimum

OVERALL GRADE CODE DEFINITIONS

- A - Excellent - This indicates a site with buildings of distinctive architecture and the highest quality workmanship and materials throughout. The frame will be reinforced concrete or heavy fireproof steel. Marble or terrazzo floors in public areas, bronze elevator doors, and expensive lighting fixtures may be found. The buildings may have special features such as an elaborate entrance, grand staircase, etc. (The Empire State Plaza in Albany is a good example of excellent construction).
- B - Good - This indicates a site with buildings of superior construction and design. The frame may be fireproof steel or reinforced concrete. Entrances, public areas, and elevators will be of good quality materials.
- C - Average - This indicates a site with buildings of standard construction. Framing may be masonry or non-fireproof steel. Materials throughout will be of standard quality and utility. This grade generally includes concrete block buildings with at least one side of brick and stone veneer or the best quality wood siding.
- D - Economy - This indicates a site with buildings of less than standard construction for commercial usage, such as masonry buildings with no frame or wooden buildings with residential type framing. Windows, doors, floors, heating, plumbing, and electrical equipment are all low grade.
- E - Minimum - This indicates a site whose buildings were built in the most economical way possible. The buildings do not have a frame. The siding may be light, corrugated metal, insulated brick, or novelty siding. Minimum electric and plumbing facilities are installed. This grade seldom has central heating. Generally it is a building that was built for some other purpose such as a barn or garage and has been converted to a commercial use.



**6.13 ZONING CODE**

This item is used to record a locally defined code, which describes the use and classification of the property in a specific geographic area. If local codes are used, this item allows up to 5 alphanumeric characters.

If the municipality wants, it may elect to use the following suggested codes:

- 01 – None
- 02 - Single Residence
- 03 - Multi-Residence
- 04 - Farm
- 05 - Commercial
- 06 - Industrial
- 07 - Mixed
- 08 - Governmental

**\*ORPS ONLY:** The above codes, 01-08, are the only valid codes for ORPS purposes.

**6.14# OVERALL EFFECTIVE YEAR BUILT**

This item is used to record the effective age of the building(s) on the site. Typically, effective age is determined by comparing the physical condition of one building with that of other like-use newer buildings. Effective age may or may not represent the actual or chronological age since maintenance and design are factors that may increase or decrease the aging process. If a building has better than average maintenance, its effective age may be less than the actual age; if there has been inadequate maintenance, it may be greater. A fifty-year-old building may have an effective age of twenty-five years due to rehabilitation or modernization. If a building did not receive any maintenance whatsoever for 40-50 years, it would undoubtedly have little or no value at the end of this period.

For a commercial building to remain competitive in the rental or sale market, it must be renovated periodically so as to attract tenants and/or investors. Consequently, an effective age (year built) should be calculated especially for older buildings.

To calculate an effective age, two factors should be considered. First, the estimated remaining life of the building (see Table 1) and second, the economic/service life of the building (see Table 2). Table 1 offers guidelines relative to remodeling, whereby remaining life is expressed as a percent of economic/service life. Table 2 indicates the economic/service life in years according to model group and frame type category.

The economic life of a building in most cases may be something less than the physical life. However, for simplification, this manual will consider the two to be the same. Thus, the same effective age arrived at for the "overall effective year built" on the front of the data card (market and income purposes) can also be used for the "effective year built" on the back of the data card (cost purpose). Record the actual year built in the margin area next to effective year built.

Refer to the sample effective year built calculation on the following page.

**CALCULATION EXAMPLE TO DETERMINE EFFECTIVE YEAR BUILT \***

\* THIS DATA IS RESERVED FOR REAL PROPERTY SYSTEM LICENSED USERS.

**Table 1 - REMAINING LIFE GUIDELINES**

The following guidelines are offered to assist in determining the remaining life percentage used to calculate an effective year built.

1. 80-95 percent remaining life  
Major remodeling has been done to the interior/exterior structural and mechanical features. The building has been restored to a "like new" condition.
2. 60-75 percent remaining life  
Significant remodeling has been done to the interior and/or exterior, but not to the extent as in "major remodeling". The building has been restored to a "good" condition and is quite functional.
3. 35-55 percent remaining life  
Remodeling has been done in a piecemeal fashion over an extended period of time. The building is moderately functional and is in fair to average condition.
4. 20-30 percent remaining life  
The building has had little, if any, remodeling in recent years. The lack of maintenance is also evident by the building's poor condition. It may be occupied, but is not very desirable.

**NOTE:** Buildings built within the last 10-15 years will probably have the same effective year built as the actual year built.

**TABLE 2 - ECONOMIC/SERVICE LIFE SPAN(YEARS) \***

\* THIS DATA IS RESERVED FOR REAL PROPERTY SYSTEM LICENSED USERS.

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - Commercial</b>	<b>SECTION</b> 7.00	<b>PAGE</b> 1.00
		<b>DATE</b> 3/1/08	

## COMMERCIAL - LAND BREAKDOWN

### 7. LAND BREAKDOWN SECTION

The data contained in this section describes the individual types of land which comprise the site. The land size, plus any factors that may affect value, is recorded for each land type collected.

#### Sample –LAND BREAKDOWN SECTION

Land Breakdown Section					Waterfront Type:						
					1=Pond	2=River	3=Lake	4=Canal	5=Ocean	6=Bay	
<b>Land Type</b> 01=Primary    05=Tillable    09=Muck    13=Vineyard 02=Secondary    06=Pasture    10=Waterfront    14=Wetland 03=Undeveloped    07=Woodland    11=Orchard    15=Leased Land 04=Residual    08=Wasteland    12=Rear					<b>Soil Rating</b> P Poor : (05) 01-10 (09) 01-04 N Normal : (06) 01-10 (11) 01-10 G Good : (07) 01-04 (13) 01-10			<b>Influence Code</b> 1=Topog    4=Restricted Use 2=Location    5=View 3=Shape    6=Wetness    7=Other			
Land Type	Front Feet	Depth	Acres	Square Feet	Soil Rtg	Water Type	Depth Factor	Infl %	Infl Cd 1	Infl Cd 2	Infl Cd 3

#### 7.1# LAND TYPE

This item is used to record a code which best describes the total or some portion of the land on the site being inventoried.

#### LAND TYPE CODES

- 01 - Primary
- 02 - Secondary
- 03 – Undeveloped
- 04 – Residual
- 05 – Tillable
- 06 – Pasture
- 07 - Woodland
- 08 - Wasteland
- 09 - Muck
- 10 - Waterfront
- 11 - Orchard
- 12 - Rear
- 13 - Vineyard
- 14 - Wetland
- 15 - Leased Land

LAND TYPE CODE DEFINITIONS

- 01 - Primary\* - This describes the main building site for improved or vacant parcels, unless they are waterfront. Improvements to the land such as water, sewer, and utilities are available. Parking lots and work areas utilized in conjunction with the building(s) would normally be included under this code. There should only be one primary land type per site, but you may have more than one primary land type per parcel. Primary sites should not exceed the local zoning if any. Primary land types with significant water frontage should be coded as Land Type 10 – Waterfront.
- 02 - Secondary\* - This describes land that is improved with a commercial structure but lacks some of the amenities of the primary land type, such as road frontage or a separate water supply, which results in less value. A secondary land type cannot be recorded unless you have described a primary land type for the parcel.
- \*NOTE:** A primary land type will differ from a secondary land type in that a primary land type has road frontage and is separately marketable. A secondary land type usually does not have road frontage and is difficult to market separately.
- 03 - Undeveloped - This describes vacant land located in industrial or commercial areas (property class 330, 340, 350). Water, sewer, and utilities are not available on site. It is assumed that land which is designated as Code 03 could be developed for commercial or industrial purposes. Undeveloped lots should not be less than the local zoning lot size.
- 04 - Residual - This describes all excess land on a site which is not coded as Primary, Secondary, Undeveloped, Waterfront, or Leased Land. It should be used primarily to describe any excess land on a commercial site which is not considered suitable for development purposes.
- 05 - Tillable - This describes farm land other than muck, vineyard, or orchard which is suitable for the cultivation of farm crops. Improved or seeded pasture is considered tillable land and is to be recorded as land type 05. This land type should be used only if the land is being utilized as part of a farm operation. If this code is used, a corresponding entry must be made in Soil Rating.

- 06 - Pasture - This describes agricultural land not suitable topographically for row cropping. It is open, or very sparsely treed or shrubbed, and is not usable as tillable land. The land may be used for open grazing and exercising of cattle. If this code is used, a corresponding entry must be made in Soil Rating.
- 07 - Woodland - This describes areas of trees with or without marketable timber. This land type is typically used only for properties in the 100 and 900 series but may be used for wooded acreage on sites described as 240 or in the 320 property class series. If this code is used, a corresponding entry should be made in Soil Rating.
- 08 - Wasteland - This describes land areas of little or no economic value such as swamps, ravines, flood land, etc. It would be very costly and impractical or impossible to improve the land to the point where it could be utilized.
- 09 - Muck - This land type describes highly organic land of dark color and low mineral content. Muck is used to produce potatoes, onions, and truck garden crops such as lettuce, celery, radishes, etc. Muck is found only in certain areas of the state and this land type is to be used only if the site being described is recorded with a property class in the 100 or farm series. Generally a site must have the specialized property class of 130, truck crops to have land type 09 described. If this code is used, a corresponding entry must be made in Soil Rating.
- 10 - Waterfront - This describes land with any significant water frontage. When the waterfront land type is used, an entry should also be made in Waterfront Type. A site may have more than one waterfront breakdown described if water frontage exists on more than one water type. Land type 10 must be recorded if the site property class is 313. The dimensions for this land type must be recorded as waterfront feet and depth.
- 11 - Orchard - This describes land planted with fruit-bearing trees such as apples, pears, cherries, etc. This land type is to be used for farm properties and must be used if the site property class is 151. If this code is used, a corresponding entry must be made in Soil Rating.
- 12 - Rear - This describes vacant land presently without access to a public road, e.g., land-locked parcels.



- 13 - Vineyard - This describes land planted with grapevines. This land type may be used only if the site being described is in the farm series and it must be used if the site property class is 152. If this code is used, a corresponding entry must be made in Soil Rating.
- 14 - Wetland - This describes land which has been designated and identified by the Department of Environmental Conservation as being under restrictions and protected as wetland. This code is to be used only if the land is positively identified and positive certification is available and verified. Do not use this for swampland.
- 15 - Leased Land - This entry should be used when there is a building or other improvement which has no associated land. This should not be used to describe land which is leased in order to increase the productivity of a farm. An example would be a leased warehouse on railroad property.

7.2# FRONT FEET\*

This item is used to record the actual amount of front footage of the land breakdown entry for square or rectangular shaped lots and the effective front feet on irregularly shaped lots. An entry in this field also requires an entry in Depth. The entry should be to the nearest foot and should be right justified.

7.3# DEPTH \*

This item is used to record the actual depth of the land breakdown entry for square or rectangular shaped lots. An entry in Depth also requires an entry in Front Feet. For irregular lots, use an average depth. Also see Section 7.5 "Square Feet". The entry should be to the nearest foot and should be right justified.

7.4# ACRES \*

This item is used to record the number of acres, to the nearest hundredth of an acre (such as 1.00), of the land breakdown entry. One acre is 43,560 square feet. Acres are most often used for larger land areas. The entry should be right justified.

7.5# SQUARE FEET \*

This item is used to record the number of square feet of the land breakdown entry. The entry should be to the nearest square foot and should be right justified. Most useful in recording the size of irregular shape parcels.

**\*NOTE:** The size of each land breakdown should be recorded as: Front Feet and Depth - or - Acres - or - Square Feet.

**7.6# SOIL RATING**

This item is used to record the soil quality for only the following agricultural land types. These ratings are usually available at the County Soil and Water Conservation Department Office if agricultural districts have been formed

<u>LAND TYPE*</u>	<u>SOIL RATING CODES**</u>
05 – TILLABLE	01 - 10
06 – PASTURE	01 - 10
07 – WOODLAND	01 - 04
09 – MUCK	01 - 04
11 – ORCHARD	01 - 10
13 – VINEYARD	01 - 10

When the applicable soil maps and/or data are unavailable to designate the specific soil rating for tillable, pasture, orchard, or vineyard, the following codes should be used:

**SOIL RATING CODES\*\***

P - Poor  
N - Normal  
G - Good

**\*NOTE:** See RFV Section 7.6 "Soil Rating" for the specific methodology used in assigning a Soil Rating to the indicated Land Types.

**\*\*ORPS ONLY:** ORPS data collectors should use the P, N, G codes only.

**SOIL RATING CODE DEFINITIONS**

P - Poor - Land which is adversely affected by its physical characteristics (slope, wetness, layout, etc.) and on which it would be difficult to produce a normal yield of crops or upon which it would be very difficult to cultivate with modern farm machinery.

N - Normal - Land which is average in crop production, utilizes normal farming methods, and can be cultivated with modern farm machinery.

G - Good - Land which is highly conducive to cultivation and which produces a consistently high yield of crops utilizing normal farming methods.

**7.7# WATERFRONT TYPE**

This item is used to define the body of water on which the property has frontage. This should be entered if Land Type = 10, Waterfront.

**WATERFRONT TYPE CODES**

- 1 - Pond
- 2 - River
- 3 - Lake
- 4 - Canal
- 5 - Ocean
- 6 - Bay

**WATERFRONT TYPE CODE DEFINITIONS**

- 1 - Pond - This is primarily for commercial property which has frontage on a pond which would enhance the property value.
- 2 - River - The property has frontage on a river or large stream.
- 3 - Lake - The property has frontage on a lake.
- 4 - Canal - The property has frontage on a canal.
- 5 - Ocean - The property has frontage on the ocean.
- 6 - Bay - The property has frontage on a bay or inlet.

**7.8 DEPTH FACTOR**

A factor which represents the comparative value of a given depth of a lot with respect to the value of a lot having an accepted standard depth. This item can have positive or negative effect on value, and is usually assigned during field review, unless a jurisdiction already has Land Depth Tables to use. Use of this item is not mandatory.

**7.9# INFLUENCE PERCENT**

This item will be recorded simultaneously with Influence Code(s), usually during field review. It indicates the percentage to account for the factor described by the influence code. A value loss of 10 percent would be entered as .90 and a value gain of 10 percent would be entered as 1.10. When multiplied by the unit value of the land, this will yield the desired percentage of value.

Up to three separate Influence Codes can be used to formulate the Influence Percent.

**7.10# INFLUENCE CODE**

This item is usually assigned during field review\* and indicates that the base land value will be affected by one of the following codes. If this item is used, a corresponding entry must be made in Influence Percent. The Data Collection Card provides space for up to three separate Influence Codes per Land Type.

**\*ORPS ONLY:** The ORPS data collector should assign this item during data collection. Use this item sparingly - only if there is an obvious influence on value.

**INFLUENCE CODES**

- 1 - Topography
- 2 - Location
- 3 - Shape
- 4 - Restricted Use
- 5 - View
- 6 - Wetness
- 7 - Other

**INFLUENCE CODE DEFINITIONS**

- 1 - Topography - This refers to the contour of the land. It is only used to indicate a value loss attributable to physical land conditions such as unacceptable grade level (steep incline) or poor accessibility.  
Influence Factor - Negative.
- 2 - Location - This indicates a value change attributable to the parcel's specific location as compared to other parcels in the neighborhood. Typically this could be a street in a neighborhood that is considerably superior or inferior to the other streets in the neighborhood.  
Influence Factor - Negative or Positive.
- 3 - Shape - This refers to the configuration of the perimeter lot lines as described in the deed. It is only used to indicate a value loss attributable to an irregular shape that would reduce the utility of the parcel.  
Influence Factor - Negative.
- 4 - Restricted Use - This indicates a value loss to the parcel due to local law or a private agreement restricting the use of the parcel which is binding on present and future owners.  
Influence Factor – Negative

Some typical restrictions are:

- a) Easements - Right-of-way, sewer, water, gas, or electric distribution lines.
  - b) Zoning - Restricted use or development of a parcel by type of improvement (such as single family homes only) or by minimum lot size (frontage and/or depth, square foot area, or acreage).
  - c) Open space or scenic - Greenbelt or open space laws prohibiting land from being developed with improvements.
- 5 - View - This indicates that the view afforded to a particular site would affect the value of the property. This influence could be negative as caused by an unattractive view of a junk yard, or it could be positive as caused by the outlook from the property overlooking a body of water or scenic valley.  
Influence Factor - Negative or Positive.
- 6 - Wetness - This indicates a value loss attributable to excessive water caused by poor drainage or a high water table. This influence code should not be confused with or used in conjunction with land type 14 - "Wetland".  
Influence Factor - Negative.
- 7 - Other - Locally Defined.

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories – Commercial	SECTION 8.00	PAGE 1.00
		DATE 9/02/02	

## COMMERCIAL - GENERAL SKETCH GUIDELINES

### 8#. GENERAL SKETCH GUIDELINES

Many people will be looking at the sketch on the data collection card because the sketch is used for many different purposes. Sketching, therefore, is an important function of the data collector. Remember, the sketch must be accurate, must be neat, and must be drawn to scale. (When drawing to scale is impossible, keep in proportion.) Drawing a good sketch is not difficult once you have learned the fundamentals.

- a) Determine the scale to use. Determine the total width of the structure(s) to be sketched. Divide this measurement by the number of 1 -inch blocks (large bold grid line squares) that you want the building to fit into. This will allow you to select the proper scale, e.g., a 150' wide building sketched in a 3 block area would indicate a scale of 50' per inch or 5' per small block. Repeat this procedure for the building depth. You should adjust the scale for larger or smaller buildings so that the sketch is of sufficient size to allow space to record the measurement (story height, notations, etc.) legibly.
- b) Do not freehand any lines, use the straight edge you are supplied with.
- c) Center the sketch, with the front of the building facing the bottom of the sketch area.
- d) Draw a neat, straight line for each dimension and completely erase any slips or errors. One line may be included in several dimensions but perpendicular lines must separate each dimension where a change in story height occurs.
- e) We must be able to determine square foot area, perimeter, and story height from the sketch. Therefore, it is necessary to label each story identical to the ground floor, e.g., "3s" = 3 stories. In a multi-story building with floors of unequal area it is necessary to sketch the differing floors, including the dimensions and number of stories involved. Each different story height should be recorded and separated on the sketch by a solid line and labeled properly. Dotted lines will be used to indicate an overhang or a change in basement type that does not coincide with a change in story height.
- f) Print all labels neatly and enter the dimensions in clear, legible numbers. Only one number should be used for each dimension. Do not clutter the sketch with unnecessary dimensions because it may be confusing to the other people who will be looking at it.

- g) In parcels with many principal buildings (apartment complexes, or an industrial complex) a plot plan should be drawn on a separate piece of paper showing the location of each principal building. The buildings should be numbered with the same building number recorded on the card. This plot plan need not be to scale. It is just an aid for other persons reviewing the property.
- h) Each measurement is put on the inside of the particular dimension to which it refers and each story height should have only two dimensions entered unless it is of irregular shape.

**MAP NUMBER ORPS ONLY**

In the space above the sketch designated MAP#, enter the number corresponding to each parcel's location on the municipal locational maps.

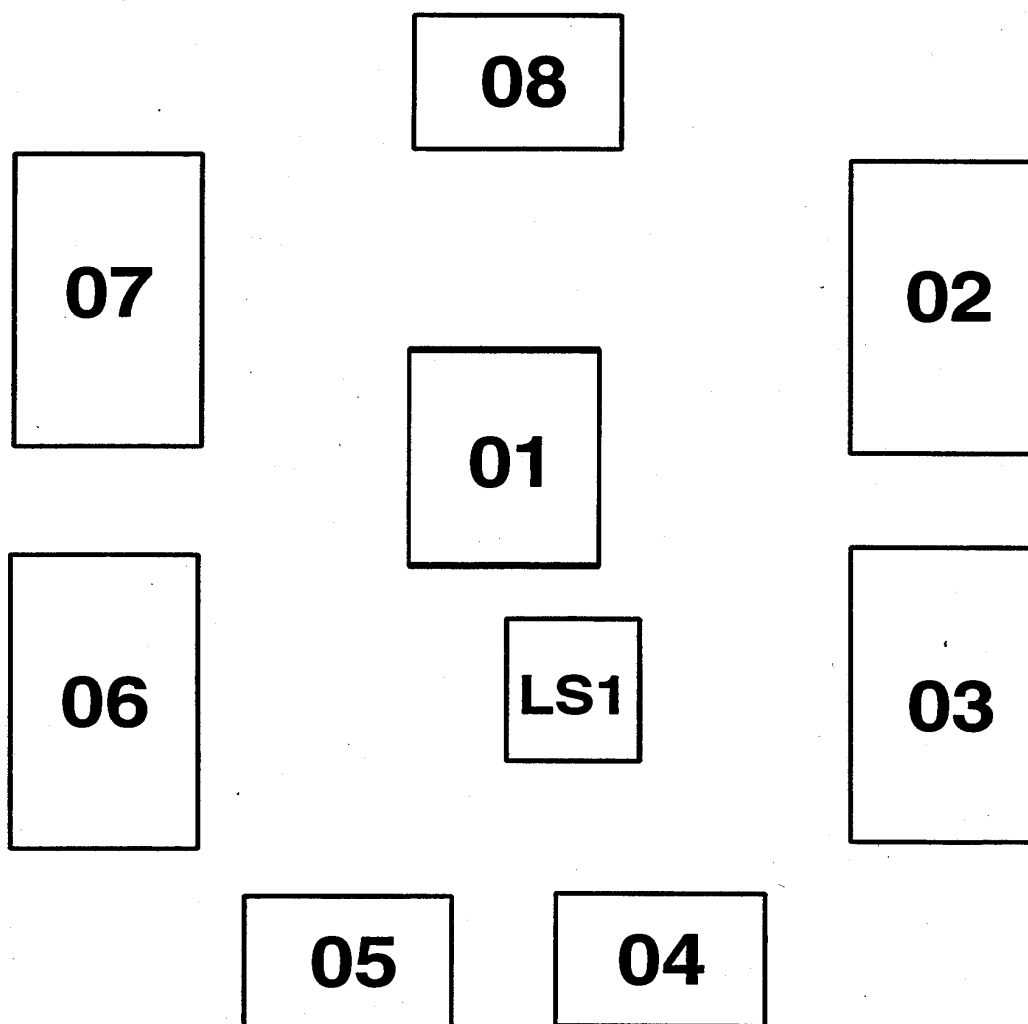
Map Number is a four position field with the first position designated alpha: A = Appraisals; S = Sale; X = Subject Sale; R = Resale. The other three positions are defined as numeric.

For appraisals (A) and sales (S), the three digit numeric entries should start with 001 for each and then be numbered consecutively for each property.

When collecting a subject sale (X), the sale's numeric positions must be the same as subject's three numeric positions. Likewise, when collecting resales®, the resale's three numeric positions must be the same as the previous sale's three numeric positions.

**GENERAL SKETCH GUIDELINE DATA ITEMS**

Dimensions  
Story Height  
Square Footage  
Improvements  
Overhangs, Angles and Indentations  
Balancing Building Measurements

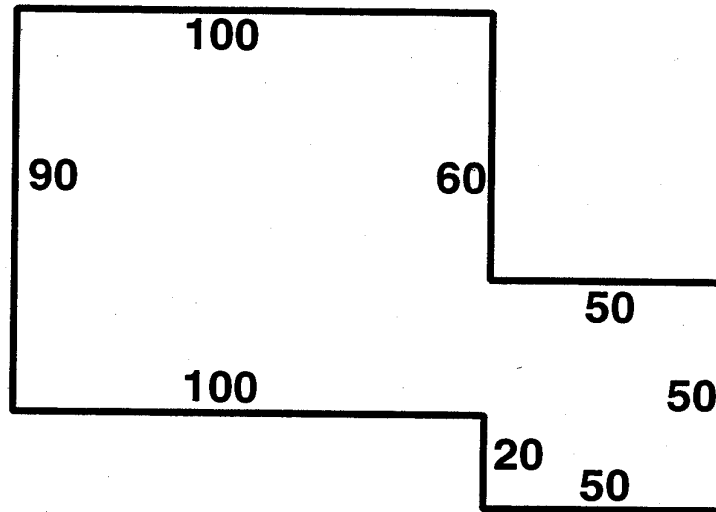
PLOT PLAN EXAMPLE

**NOTE:** Building numbers correspond to the building numbers assigned on the card. The LS1 indicates the location of a swimming pool.

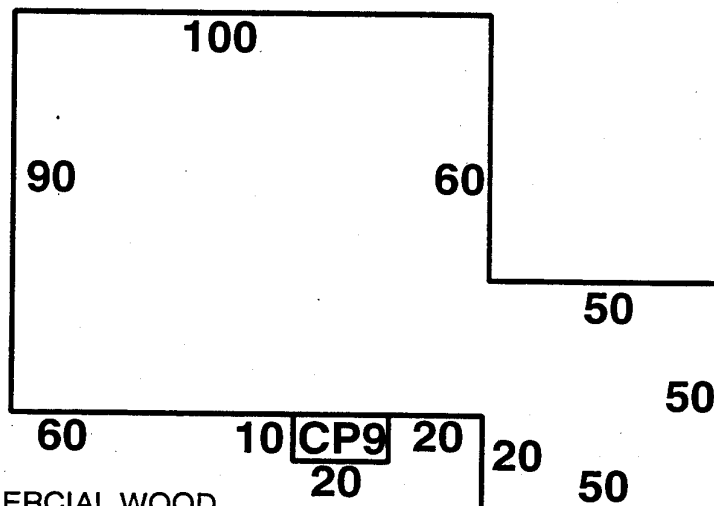


**DIMENSIONS**

When the perimeter measurements of a building are made in a straight line, unbroken by protrusions such as canopies, the measurement will be recorded in the interior of the sketch close to the middle of the side measured. The perimeter lines of the buildings and any protrusions will be shown with solid lines.

**EXAMPLE SKETCH 1**

When the perimeter measurements of a particular wall or walls are broken by protrusions such as a canopy, the measurements for that wall and the canopy will be shown just outside the sketch, close to the middle of the portion measured.

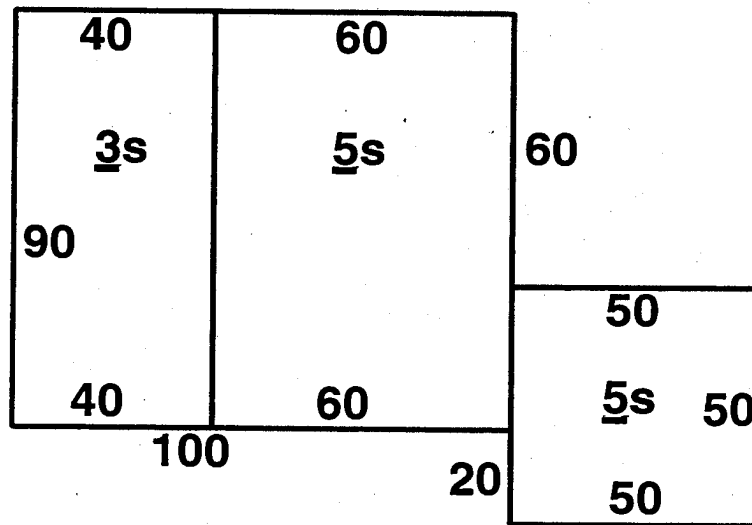
**EXAMPLE SKETCH 2**

Structure Code:

\*CP9=CANOPY, COMMERCIAL WOOD

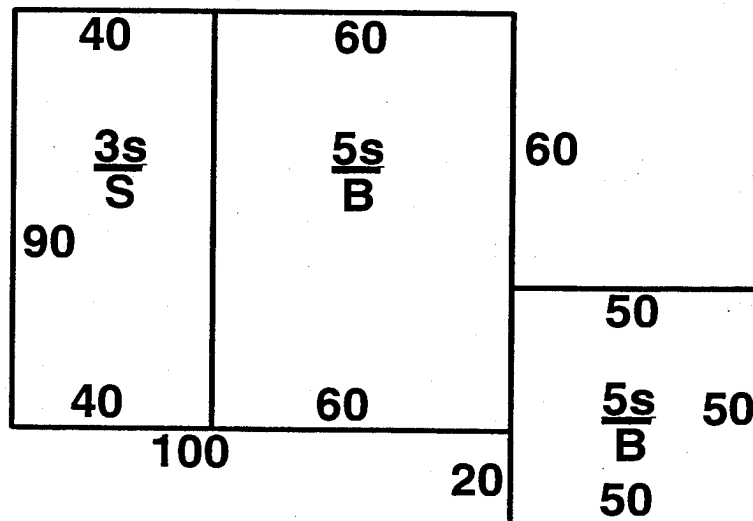
STORY HEIGHT

Since the sketch must also show story heights of each part of the building, it is necessary to clearly indicate each different story height by drawing and labeling the section properly. The story height indication will be shown close to the center of the section to which it applies with a small "s" next to it and a short bar line below. The story height will be indicated by the following: 1s = 1 story, 2s = two story, etc.

EXAMPLE SKETCH 3

The sketch must also show the portions of the building that have a basement, slab on grade, or dirt floor below. These will be indicated by placing a B, S, or D below the bar line of the story height.

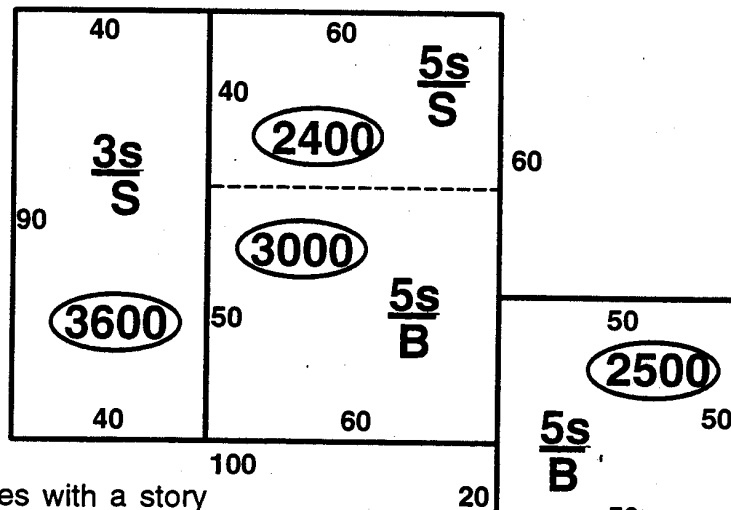
Ex.    1s    2s    1s  
           S     B     D

EXAMPLE SKETCH 4

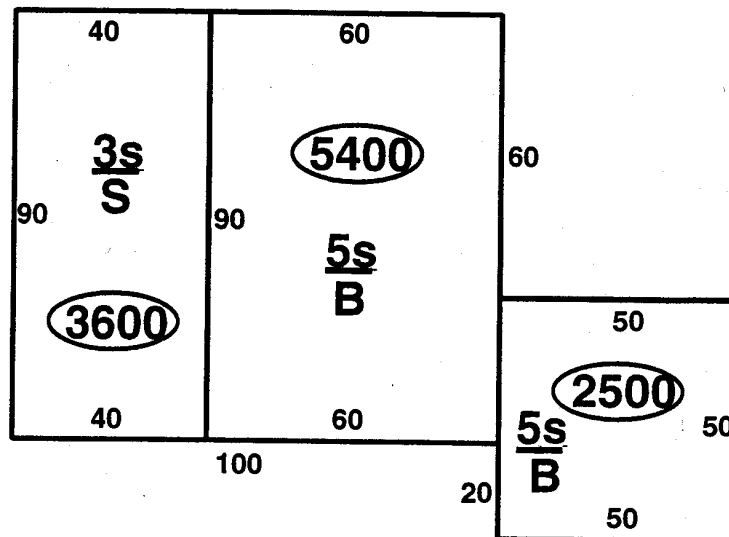
SQUARE FOOTAGE

Square footage should be computed and entered within each solid line section as shown in the example below.

If a portion of the building does not have a basement, then this would be indicated by a dotted line. The story height indications must be placed in both portions with the basement indicated in the appropriate portion and the measurements shown accordingly.

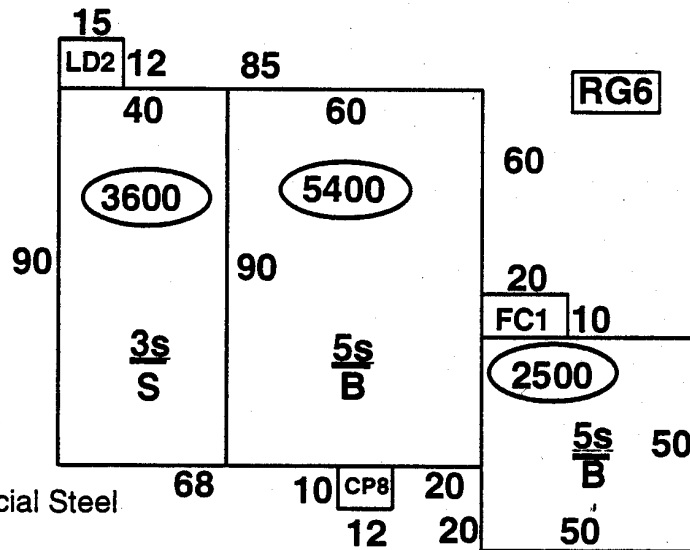
EXAMPLE SKETCH 5

If the basement coincides with a story height change, the solid line would not be replaced by a dotted line but each section would be labeled appropriately and the respective measurements shown.

EXAMPLE SKETCH 6

**IMPROVEMENTS**

All improvements attached to the main building shall be drawn in the sketch area. The structure code shall be used to identify these improvements. The location of other, unattached improvements shall be indicated by the use of the structure code in a circle; these should be shown in the sketch area in a position relative to where they actually appear on the site. All attached improvements should be sketched; the common wall should be recorded with the principal building.

**EXAMPLE SKETCH 7****Structure Code:**

CP8 - Canopy, Commercial Steel

FC1 - Shed, Machinery

LD2 - Loading dock, Steel or Concrete

RG6 - Garage, Detached 2 Story

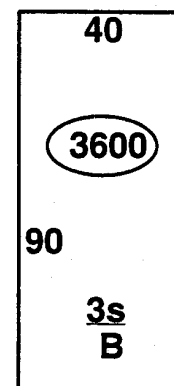
**WALL HEIGHTS**

Below is a sample of a method used to illustrate the wall heights in a typical building. This should be recorded next to the building section represented.

**EXAMPLE SKETCH 8**

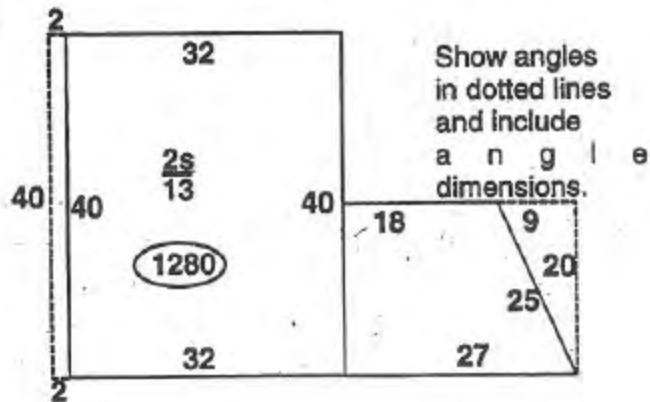
3	9
2	9
1	10
B	8

The left column number indicates the individual story and the right column number is the corresponding height, in feet, of the story.

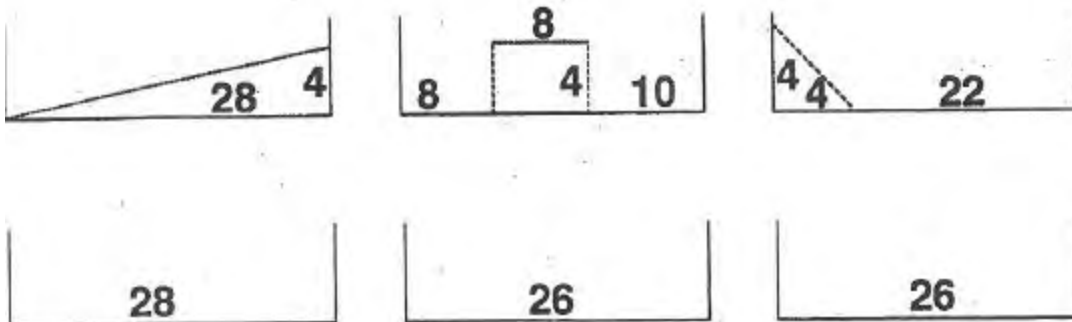


OVERHANGS, ANGLES AND INDENTATIONSEXAMPLE SKETCH 9

Overhangs should be sketched with dotted lines and labeled as shown. You must be careful to include the overhang in the perimeter calculation and the gross floor area calculation.



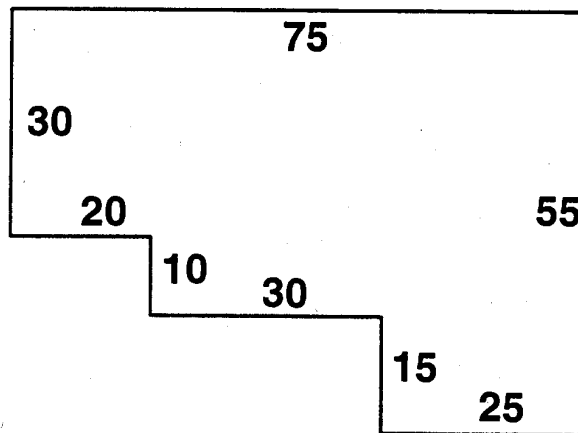
Small indented entrances, when foundation and roof are not indented, should be included as part of the main building and should not be sketched.

Examples of Indentations

**BALANCING BUILDING MEASUREMENTS**

Prior to computing the square foot area of an irregular shaped building, you must make sure that the measurements of the opposite walls total the same amount. This procedure is called balancing or squaring the building. Square or rectangular shaped buildings do not require balancing.

The following illustration shows a properly measured building and the steps taken to balance the irregular shape.

**STEP 1:** Balance FRONT to REAR wall measurements.

Total the width measurements of the front walls of the building and compare that total to the sum of the rear wall measurements.

Front:  $20 + 30 + 25 = 75'$

Rear:  $75'$

Front and rear building walls balance to 75'

**STEP 2:** Balance LEFT to RIGHT wall measurements.

Total the measurements of the left wall and compare that total to the sum of the right wall measurements.

Left:  $15 + 10 + 30 = 55'$

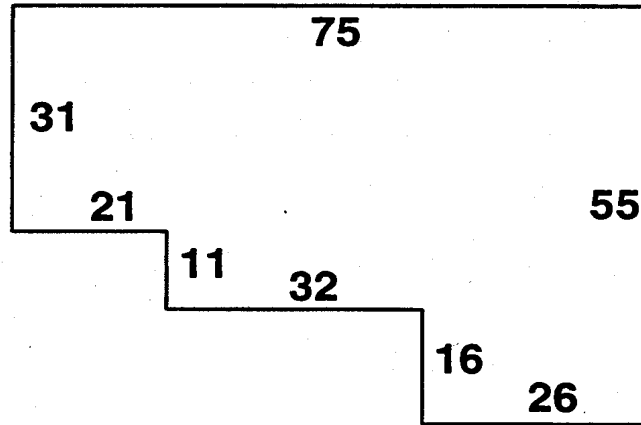
Right:  $55'$

Left and right building walls balance to 55'

In this case we now know that the entire building balances (or squares) and the square foot area can be calculated correctly.

See the next page for an example of a building which does not balance.

The following illustration shows an improperly measured building and the steps taken to try to balance the irregular shape.



**STEP 1:**

Front:  $21 + 32 + 26 = 79'$

Rear:  $75'$

Front and rear wall measurements are off by 4'

**STEP 2:**

Left Side:  $16 + 11 + 31 = 58'$

Right Side:  $55'$

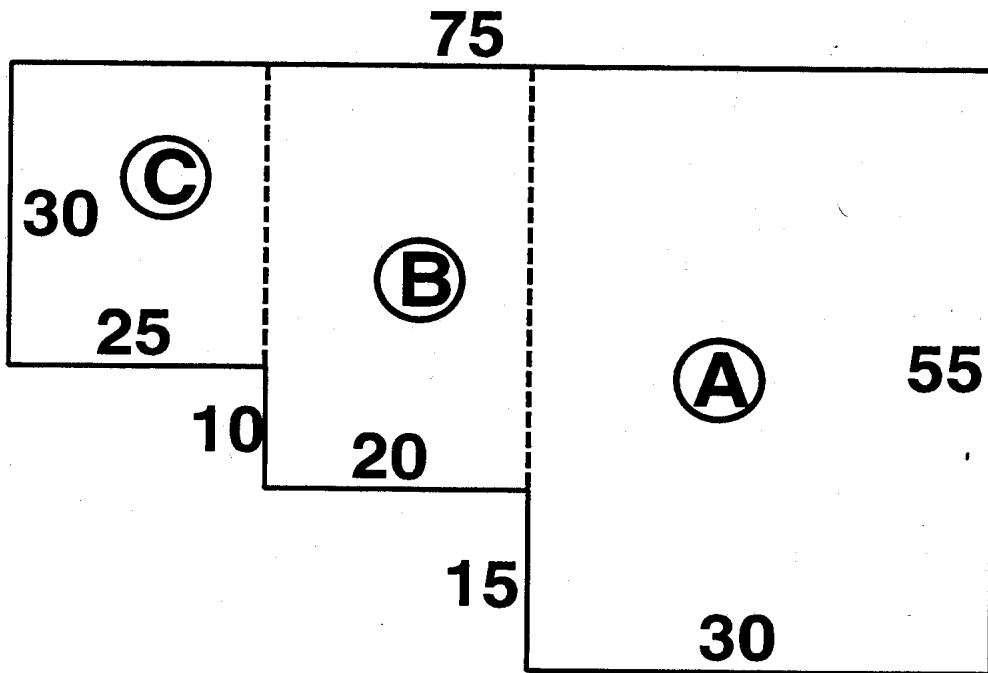
Side wall measurements are off by 3'.

This indicates that the building is improperly measured and must be remeasured before the square foot area can be properly calculated.

SQUARE FOOT AREA CALCULATION PROCEDURE

Formula:  $\text{AREA} = \text{LENGTH} \times \text{WIDTH}$

For square or rectangular shaped buildings it is a simple matter of multiplying one width measurement by one length measurement. For irregular shaped buildings the procedure requires dividing the whole structure into two or more smaller squares or rectangles as indicated in the following diagram.



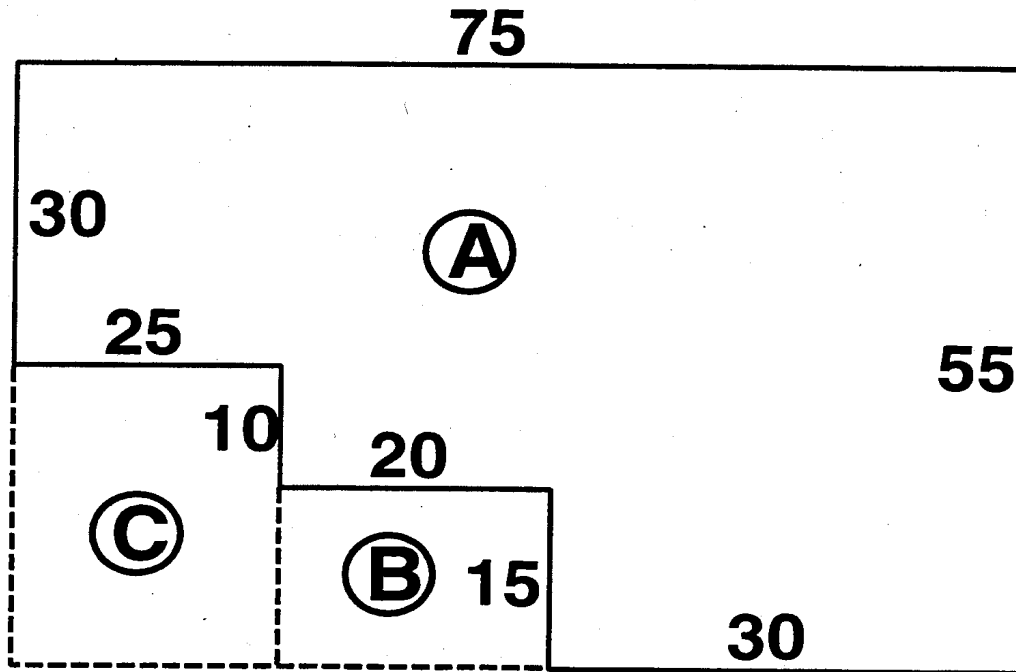
Analyzing the diagram, we see that it can be subdivided into three rectangular shapes either horizontally or vertically. Using the vertical subdivision, we have:

$$\begin{aligned}
 A &= 30 \times 55 = 1650 \\
 B &= 20 \times 40 = 800 \\
 C &= 25 \times 30 = 750 \\
 &3200 \text{ square feet}
 \end{aligned}$$

The horizontal subdivision would give the same results.



A third approach would be to take the overall measurements, which in this case would be 55 x 75, and then subtract the areas of the rectangle that are not there, as represented by the dotted lines in the following diagram:

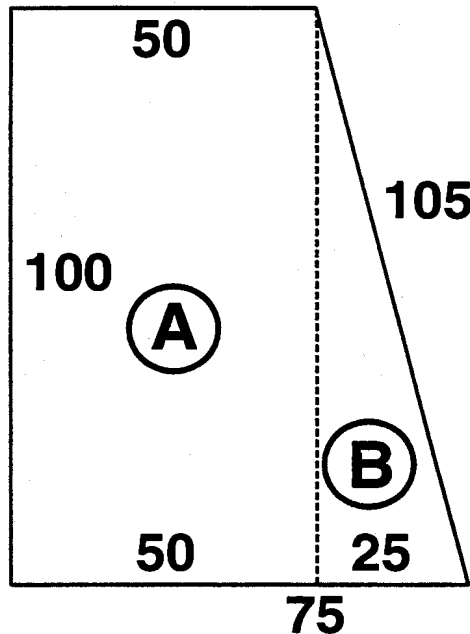


A	Overall measurement = 55 x 75 =	4125
B	Less 15 x 20 =	- 300
C	Less 25 x 25 =	<u>- 625</u>
		3200 square feet

SQUARE FOOT CALCULATION OF ODD SHAPED STRUCTURES

(One or more of the opposite walls are not parallel).

The following diagram illustrates the basic procedure used for computing the square foot area of an odd shaped building.



The building in this case must be divided into a rectangle and a right triangle as indicated by the dotted line.

Area of right triangle =  $\frac{1}{2}$  base x height

$$\begin{aligned} A = \text{Rectangle} &= L \times W = 50' \times 100 &= & 5000 \\ B = \text{Triangle} &= \frac{1}{2} \text{ of } 25 - 12\frac{1}{2} \times 100 &= & \underline{1250} \\ & & & 6250 \end{aligned}$$

Alternate Method:

Average the length of the two parallel sides and multiply by the perpendicular measurement to the parallel side.

$$50 + 75 = 125 \div 2 = 62\frac{1}{2} \times 100' = 6250$$

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - Commercial</b>	SECTION 9.00	PAGE 1.00
		DATE 3/1/08	

## COMMERCIAL – COMMERCIAL BUILDING

### 9. COMMERCIAL BUILDING SECTION

This section of the card will be used to record the pertinent interior and exterior information relating to the commercial building section. This information will be used in the computation of the replacement cost new (RCN) and the replacement cost new less depreciation (RCNLD) in the cost module of the New York State Real Property System. Therefore, it is of the utmost importance that the data be collected thoroughly and accurately. The building section should be measured whenever possible and estimated otherwise. All measurements and estimates are to be made from the exterior of the building.

#### Sample- COMMERCIAL BUILDING SECTION

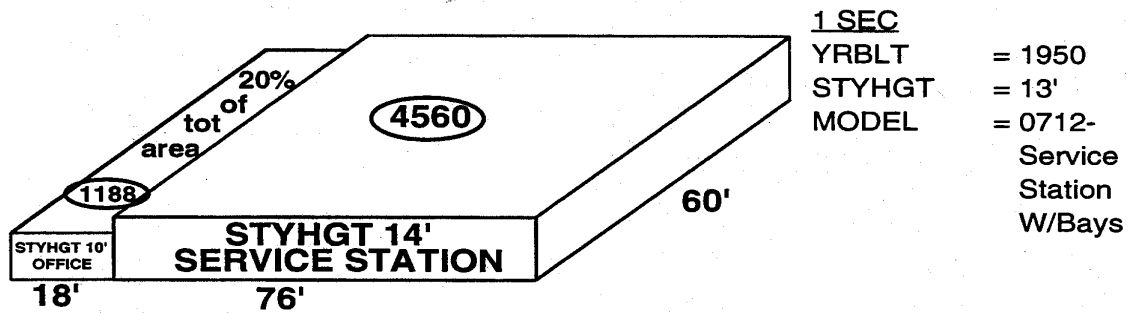
COMMERCIAL BUILDING SECTION									
BLD & SECTION									
NO. IDENT. BLDGS.									
BOECKH MODEL NO.									
ACTUAL YR. BLT									
EFF. YR. BLT									
CONST. QUAL									
USER ADJUST.									
CONDITION									
BLDG. PERIM.									
GROSS FLR AREA									
NO. STORIES									
STORY HEIGHT									
WALL A PCT									
WALL B PCT									
WALL C PCT									
AIR COND. PCT									
SPRINKLER PCT									
ALARM PCT									
NO. ELEVATORS									
BSMT. TYPE									
BSMT. PERIM.									
BSMT. SQ. FT.									
FUNCT OBS.									
PHYSICAL DEP.									

### 9.1 SECTIONING OF BUILDINGS

There is space on the card to record two building sections. Additional cards may be used if more sections are needed. For cost purposes, this manual is not recommending sectioning for anything but the extreme case. We have found, through testing, that in most cases sectioning based on differences in number of stories, year built, construction type, and, even in some instances, occupancy, makes no more than a 10% difference; in most cases the difference is less than 5%. The cases that require sectioning are those where but for a connecting wall, the sections could be and almost should be separate buildings. The question to ask you would be, "If the building were reconstructed, could it be built as two separate buildings?" If the answer is YES, then you probably should section it.

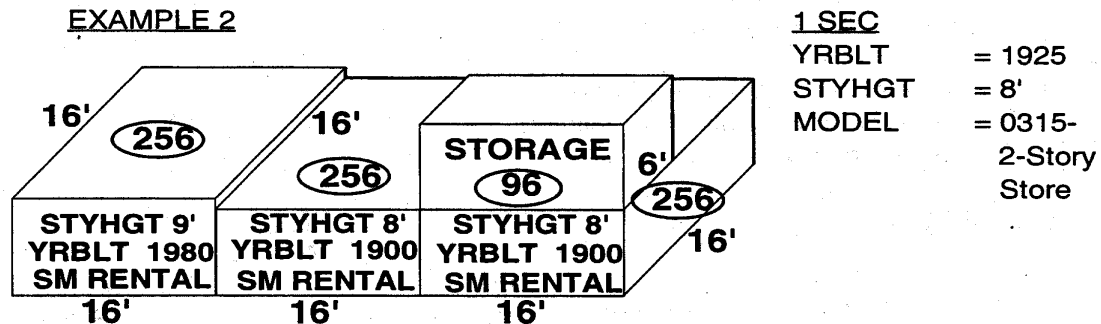
The whole issue of sectioning versus non-sectioning raises many questions. Sectioning at the most detailed level will not have an adverse effect on the cost value, but it will add a considerable amount of time to the data collection effort and will increase the file size. You will discover vast differences among commercial buildings in the field. It is up to the data collector to weigh the pros and cons of sectioning and decide what is appropriate for the subject property.

On the following two pages are examples of procedures for sectioning that this manual recommends.

**EXAMPLE 1**

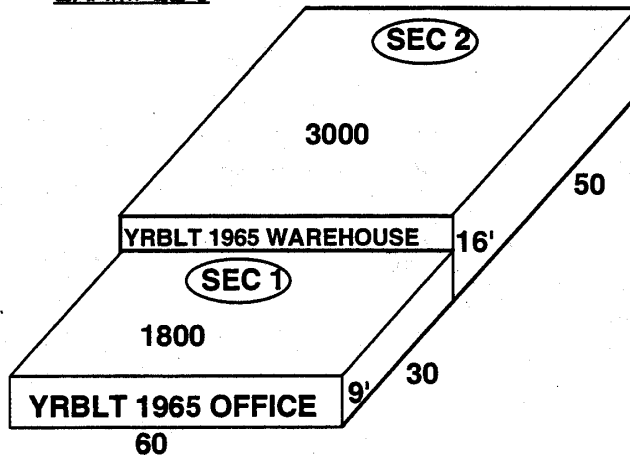
Collect as 1 section:

Every service station has a portion of the building devoted to office space. This is not a substantial enough amount to warrant sectioning.

**EXAMPLE 2**

Collect as 1 section:

1. If this structure was reconstructed it would be built as 1 building 1 story.
2. Every retail outlet has a small percentage of the building square footage designed as storage area. This is built into cost tables.

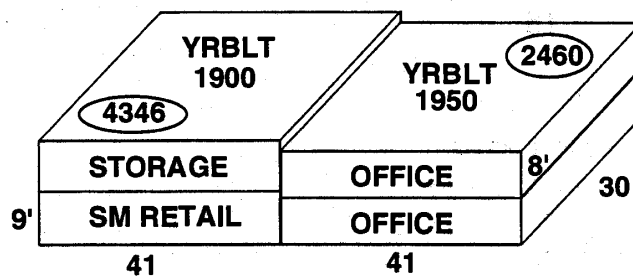
**EXAMPLE 3**

**SEC 1**  
**MODEL** = 0213-  
 Office  
 1 Story  
**YBLT** = 1965  
**STYHGT** = 9'

**SEC 2**  
**MODEL** = 0834-  
 Ware-  
 house,  
**YRBLT** = 1965  
**STYHGT** = 16'

Collect as 2 Sections:

1. Office use square footage is substantially more than the amount of office space typically found with a warehouse
2. Differing story heights add one more factor to qualify the building for sectioning.

**EXAMPLE 4**

**SEC 1**  
**MODEL** = 0319-  
 Store,  
 2Story  
**YBLT** = 1900  
**STYHGT** = 9'

**SEC 2**  
**MODEL** = 0223-  
 Office  
 2 Story  
**YRBLT** = 1950  
**STYHGT** = 8'

Collect as 2 Sections

Office accounts for 36% of total area. This is really a building in itself and should be costed separately as an office.

**9.2 BUILDING**

This item is used to record the number of the building being inventoried. Enter as 01-99 because building numbers should begin with "01" and a sequential order followed; use leading zeros as necessary.

If the property has residential and commercial buildings, number the commercial buildings only (residential buildings will be collected as a separate site, on the RFV card).

**9.3 SECTION**

This item is used to record the section number of the building section being inventoried. Each building may be described by up to 9 sections. Enter as 1-9: sections should begin with "1" and a sequential order followed.

**9.4 NUMBER IDENTICAL BUILDINGS**

This item is used to record the number of identical buildings. Enter the number of identical buildings from 001 to 999; use leading zeros if necessary. In case of only one building, enter "001".

**9.5# MODEL**

**\* THIS DATA IS RESERVED FOR REAL PROPERTY SYSTEM LICENSED USERS.**

All Boeckh model numbers are provided in Commercial Appendix A of this manual. Refer to Commercial Appendix A as needed to determine the most appropriate model number for each building section collected. Further detail on the following pages.

Models are chosen based on the following three items for everything except churches where the model is chosen based on square footage:

- a- Occupancy/Use\*
- b- Framing\*
- c- Number of Stories

**\*NOTE:** These two items are described in detail further in this document.

Other items, which are typically included in the model, are:

- a) Roof Type and Material
- b) Light and Heat
- c) Interior Finish and Partitions
- d) Floor Materials

Occupancy can be defined by asking the question "What is the building section used for?" There are nine general categories to choose from.

- 1) Lodging
- 2) Offices
- 3) Mercantile
- 4) Restaurant/Recreation
- 5) Professional Services
- 6) Public Buildings
- 7) Services
- 8) Industrial
- 9) Processes

More specific uses based on frame types and number of stories are defined within each category.

### FRAMING

This describes the type of framing which supports the floors, walls, and roof of a building section. This factor is most important in picking the model. If there are two models with different frames and different story heights, pick the model with the closest frame. The story height will be modified to that collected on the card. The frame of the building section is sometimes concealed and may be difficult to determine. Inspection of the unfinished area of a building such as the basement, rear storage, and furnace rooms will generally reveal the framing construction that has been used. Not all possible choices for framing are available within each occupancy grouping. If the frame type for the building section being inventoried does not match any of the model descriptions, choose a model that most nearly describes the frame characteristics of the building. Following are the framings and definitions of each type.

See pages 9 & 10 of this Section for illustrative examples of frame types.



### FRAME TYPES

Load Supporting Walls  
Load Supporting Walls, Posts & Beams  
Wood Frame  
Reinforced Concrete Frame  
Steel Frame  
Fireproof Steel Frame  
Pre-engineered Steel Frame  
Wood Mill Construction

### FRAME TYPE DEFINITIONS

Load Supporting Walls - This is a building with no frame. The walls are load bearing and provide the support for the upper floors and roof. This type of construction is typically found in smaller structures such as 1-3 story apartment buildings, 1 story motels, fast food restaurants, and branch banks.

Load Supporting Walls, Posts & Beams - This is a building with no frame. The walls are load bearing and provide the support for the upper floors and roof. The difference between this type of construction and simple load supporting walls is that posts and beams have been introduced to provide additional support for larger structures. This is most common in 2-4 story motels, 1-4 story offices, supermarkets, medical clinics, and old, long, narrow, brick row type buildings.

Wood Frame - This is a small structure with a residential type construction consisting of a wood frame. It is typically found in converted offices and shops.

Reinforced Concrete Frame - This frame is constructed of concrete beams and columns poured in forms with reinforcing steel rods. This type of construction is found in a wide range of buildings and indicates good to excellent construction quality.

Steel Frame - This framing is heavy duty steel with no fireproofing or enclosure. It is typically found in 2 story shopping centers, supermarkets, 1-4 story offices, and recreation type structures (ice arenas).

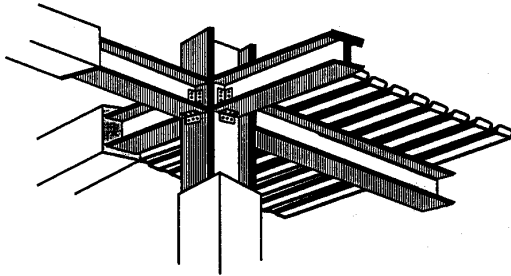
Fireproof Steel Frame - This framing is heavy duty structured steel columns and beams sprayed with fireproofing material or encased in concrete or other noncombustible material. An indication of excellent construction grade, this is usually found in multi-story buildings.

Pre-engineered Steel Frame - This indicates lighter weight steel framing typically found in prefabricated buildings. It is also typically found in discount house, supermarket, service station, and warehouse-type construction. This type of frame indicates economy grade construction.

Wood Mill Construction - This indicates heavy wood framing typically found in 1-4 story manufacturing and warehouse type structures.

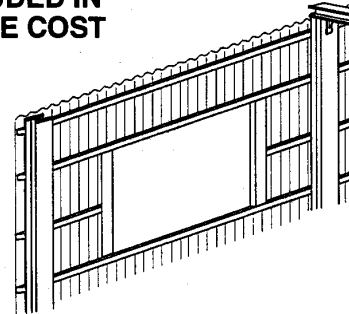
**FRAMES**

**FIREPROOF STEEL**



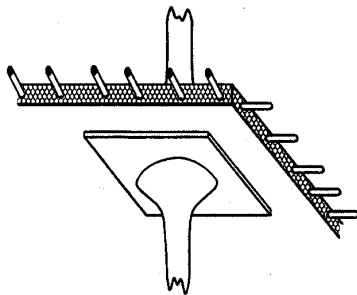
**NON-FIREPROOF STEEL**

**COLUMNS, BEAMS AND TIES INCLUDED IN FRAME COST**



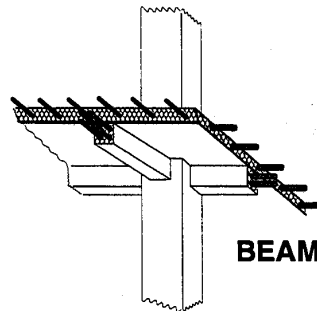
**WALL COVER, GIRTS, AND WINDOWS INCLUDED IN WALL COST**

**REINFORCED CONCRETE**



**FLAT SLAB**

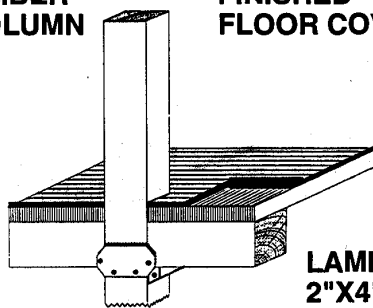
**REINFORCED CONCRETE**



**BEAMS AND SLAB**

**WOOD MILL**

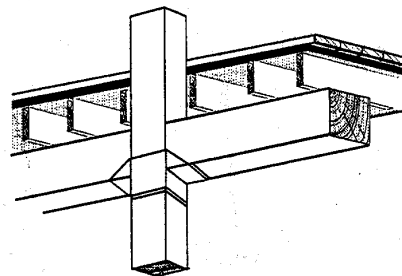
**TIMBER COLUMN FINISHED FLOOR COVER**



**LAMINATED 2"X4" TIMBER BEAM**

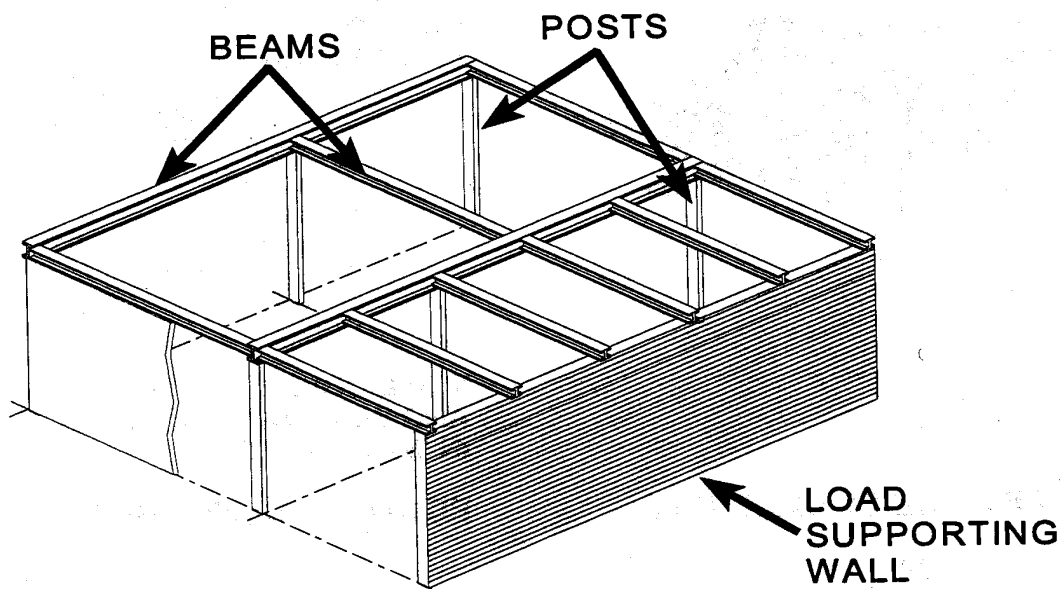
**WOOD MILL**

**FINISHED FLOOR**

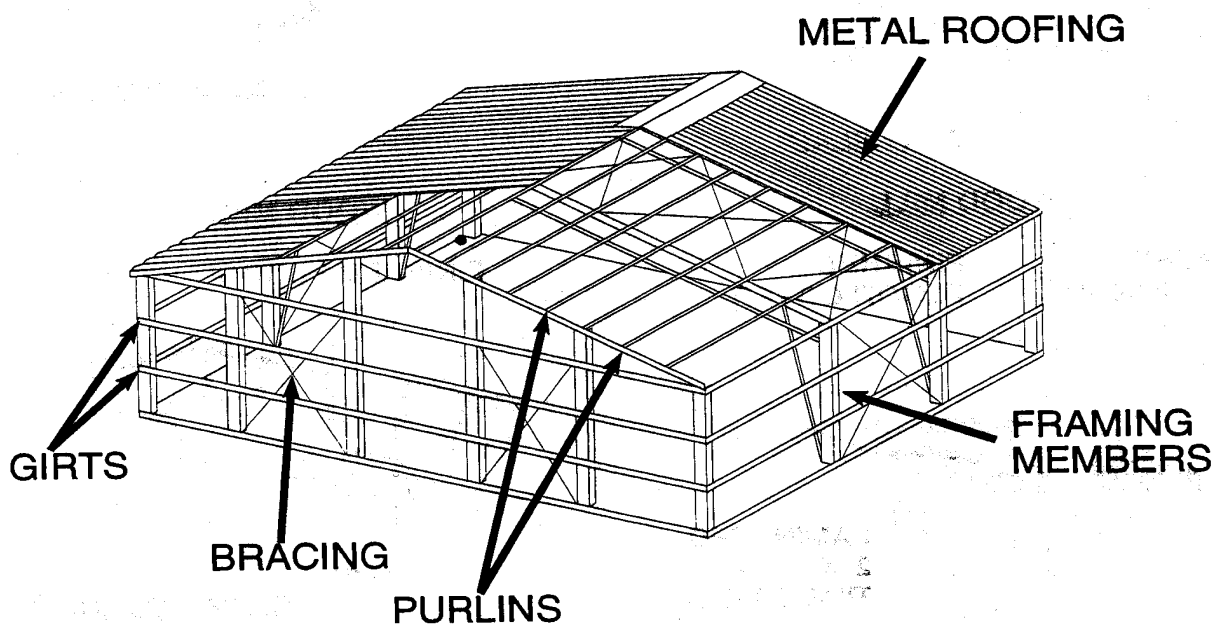


**TIMBER COLUMN**

**LOAD SUPPORTING WALL  
POSTS & BEAMS**



**PRE-ENGINEERED STEEL FRAME**



9.6 ACTUAL YEAR BUILT

This is the variable for chronological age. This item is used to record the actual year in which the building was constructed. If the owner does not know the actual year of construction, estimate to the best of your ability using similar properties with known ages as a guide. This item is not mandatory.

**SECTIONS 9.7 - 9.10 (PAGES 11-16) ARE RESERVED  
FOR REAL PROPERTY SYSTEM LICENSED USERS**

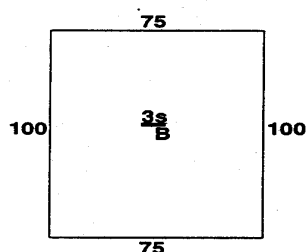
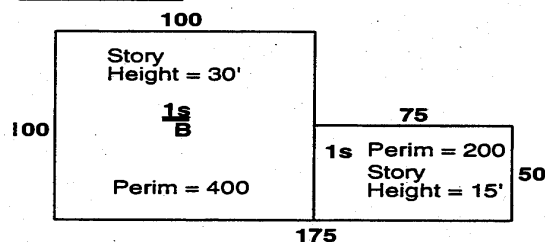
CONDITION CODE DEFINITIONS

1. Poor - This indicates the building section is approaching unsound condition. There are obvious signs of deterioration due to deferred maintenance over a long period of time. The building, or certain portions, may be unsuitable for occupancy. Buildings in this condition are often found in economically depressed areas.
2. Fair - This indicates the building section shows signs of deferred maintenance relative to its age, but the property is quite usable for commercial purposes. It requires greater than normal maintenance or repairs to restore it to normal condition. The building may be occupied by a use other than originally intended. Newer buildings are sometimes found in this condition as a result of deferred maintenance, heavy weathering, or structural damage. Old buildings in this condition would require at least partial renovation to restore them to normal condition.
3. Normal - This indicates the building section shows normal signs of wear and tear for its age. There are few signs of deferred maintenance or structural damage. Old buildings will appear suitable for occupancy or are usable commercially, even though the building style and features (such as doors and windows) may be outdated.
4. Good - This indicates the building section shows no sign of weathering for its age due to greater than normal maintenance, or partial renovation. The building section is still used as originally intended and the services are proper and adequate.
5. Excellent - This indicates the building section is in like new condition, shows no evidence of physical deterioration, and is occupied by the use for which originally intended, and the building services are modern, proper, and adequate. Major renovation may qualify a building section for this code.

**9.11 PERIMETER**

This item is used to record the sum of the perimeters of all the floors associated with the building section. Perimeter is defined as the sum, measured in feet, of the exterior wall dimensions of the building section. When two adjoining sections are present, the common wall should be included in the perimeter of the major section. If there is no major section, half of the common wall should be recorded with each building. This is also the case when buildings with separate ownership share a common or party wall.

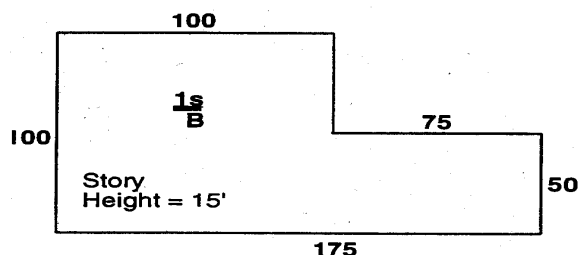
The perimeter distance should be recorded to the nearest foot and entered in the available space with the right most digits in the last space.

**EXAMPLE 1****EXAMPLE 2**

$$\text{SEC1 PERIM} = 100 + 100 + 100 + 100 = 400$$

$$\text{PERIM} = 3(75 + 100 + 75 + 100) = 1050 \quad \text{SEC2 PERIM} = 75 + 50 + 75 = 200$$

If the story height is uniform, the building in Example 2 would not be sectionalized and the perimeter is simply the sum of the exterior walls as shown.

**EXAMPLE 3**

$$\text{PERIM} = 100 + 100 + 50 + 75 + 50 + 175 = 550$$

### 9.12# GROSS FLOOR AREA \*

This item is used to record the total area of the building section including all floors except the basement. Reference General Sketch Guidelines (Section 8) for more detail on calculating areas of regular and irregular shaped buildings

\*Refer to NOTE in Basement Sq.Ft. on page 28 of this section.

### 9.13# NUMBER OF STORIES

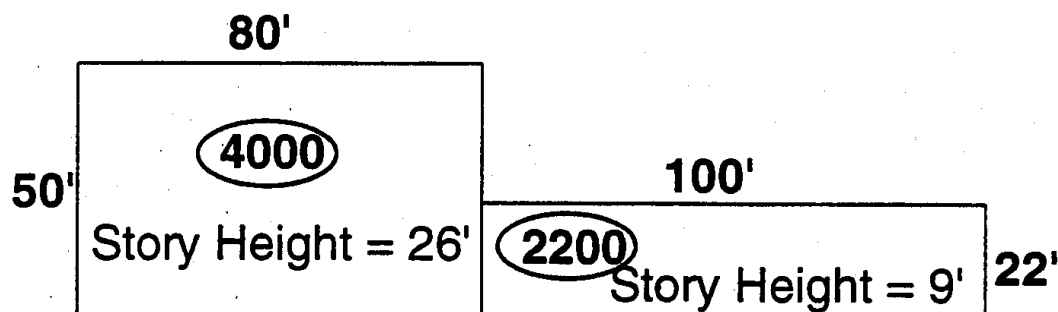
This item is used to record the number of stories associated with the building section. When combining additions of various numbers of stories into one section, some discretion must be used with this entry. This manual recommends using the number of stories associated with the section having the greatest gross floor area. If they are equal, or close in proportion, consider averaging based on the proportion of square footage.

Any half or three quarter story additions should be entered as an additional full story. Story height should then be adjusted to reflect the fact that this additional story is not as high as the prior stories. Measure from the ground to the edge of the eaves and divide by the number of stories to obtain the story height.

Mezzanines pose another issue. If the mezzanine area is significant (50% or more of a single floor within a building/section) it should be collected as an additional floor with its area being added into gross floor area. If the square footage is not that significant in proportion to floor area but you still feel it should be accounted for, collect this area as a Miscellaneous Improvement (structure code MS1). The cost for this can be calculated using the unit-in-place section of the E.H. Boeckh cost manual.

#### 9.14# STORY HEIGHT

This item is used to record the average story height in feet measured from the surface of one floor to the surface of the next floor or roof. This can be done by measuring the floor to ceiling height, and adding the thickness of the floor joists above. In buildings with suspended ceilings, the space between the suspended or false ceiling and the floor above must be included in the story height. When combining additions of various story heights into a section, some discretion should be used with this entry. This manual recommends averaging the story height based on the proportion of square feet, as shown in the following example:



STEP1: 4000

+ 2200

6200 Total Sq. Ft.

STEP2:  $(4000 \div 6200) \times 26 = 17$

$(2200 \div 6200) \times 9 = 3$

20' Story Height



9.15 EXTERIOR WALL PERCENTWall A PercentWall B PercentWall C Percent

These items are used to record the exterior wall material, which most closely reflects the structure. For each model there are three exterior wall categories available: A, B, and C. An amount totaling 100% must be entered in one, two, or three of these fields.

The exterior wall categories are shown in Appendix A, “Model Numbers and Descriptions”. Choose the letter closest to the exterior wall material of the building. The materials are listed in order of least expensive to most expensive. If the building's exterior wall material falls in the middle of two letters, it is up to the collector to decide whether to choose the lesser or more expensive category. This decision should be based on construction quality, user adjustment, and condition entries for the section. Following is an example of how Exterior Wall Percent may be assigned to Model Number \*: Office, 3 Story with 60% Brick with Block, 20% Glass, and 20% Stone with Block exterior walls.

Define the exterior walls as:

WALL A PERCENT	60
WALL B PERCENT	20
WALL C PERCENT	20
Total	100%

\* THIS DATA IS RESERVED FOR REAL PROPERTY SYSTEM LICENSED USERS.

EXTERIOR WALL MATERIALS

Wood Siding or Stucco on Studs  
Tilt-Up Concrete Panels  
Ribbed Metal Siding  
Concrete Block  
Insulated Metal Panels  
Brick on Studs  
Reinforced Concrete  
Brick with Block Backup  
Precast Concrete Panels  
Common Brick  
Glass Curtain Wall  
Stone with Block Backup  
Stone with Brick Backup

EXTERIOR WALL DEFINITIONS:

Wood Siding or Stucco on Studs - This indicates all types of wood siding (board and batten, lap, or shingles) and stucco: a trowelled or sprayed layer of concrete applied to wood lath or metal screen mounted on wood.

Tilt-up Concrete Panels - This indicates concrete wall sections that are cast horizontally at the site and then tilted or lifted with a crane into building position. This type of construction is generally found in industrial buildings and indicates poor grade finish.

Ribbed Metal Siding - This item indicates ribbed or corrugated aluminum or steel siding. It is typically associated with pre-engineered frames.

Concrete Block - This indicates concrete formed into the shape of a block. May be plain, or have factory-cast decorative surface.

Insulated Metal Panels - This indicates steel or aluminum panels separated by at least one inch of insulating material, usually mounted on steel or wood stud framing.

Brick on Studs - This item indicates a single thickness of brick or a tilt-up layer of brick veneer mounted on wood or metal stud framing back-up.

Reinforced Concrete – These are concrete walls that are cast in place using wood or metal forms, with some type of interior reinforcement (truss type, bar).

Brick with Block Backup - This indicates a single thickness of brick with concrete block backup.

Precast Concrete Panels - This indicates concrete structural components, which are cast separately off-site. They may have some type of finish (white, exposed aggregate finish, ribbed, faux brick or fluted).

Common Brick - This indicates a double layer of common brick, standard size 8" x 2" x 3". The brick will be turned every so often for reinforcement.

Glass Curtain Wall - This indicates the use of the highest quality insulated, tinted glass used to form the entire vertical height of a given story for all or part of a building section wall. A glass wall is a curtain wall, non-load bearing, and is usually found in good or expensive structures having fireproof steel, reinforced concrete, or non-fireproof steel frames.

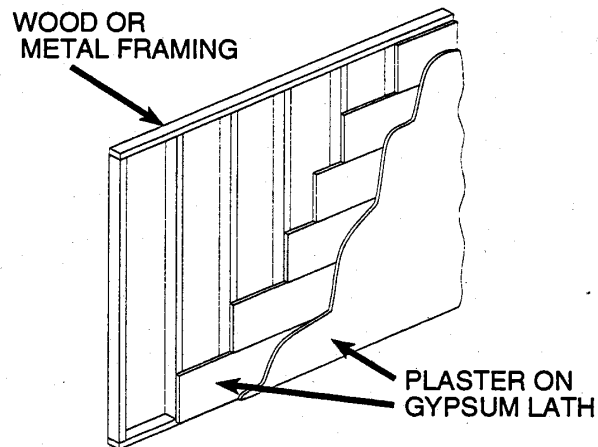
Stone Wall with Block Backup - This indicates a single thickness of stone (granite, limestone, slate, stucco) with concrete block backup.

Stone Wall with Brick Backup - This indicates a single thickness of stone (granite, limestone, slate, stucco) with brick backup.

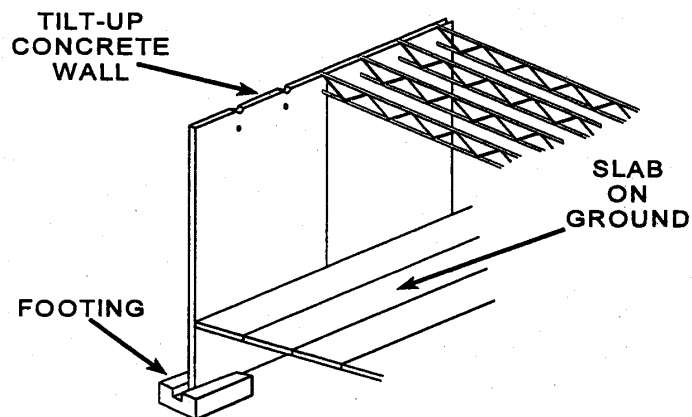
Refer to the following pages for illustrations of various exterior wall construction types.

## EXTERIOR WALL CONSTRUCTION

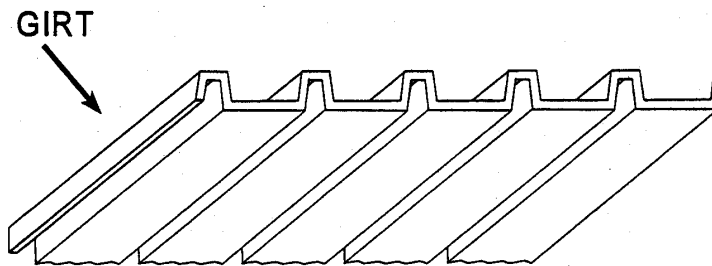
### WOOD SIDING OR STUCCO ON STUD



### TILT-UP CONCRETE PANELS

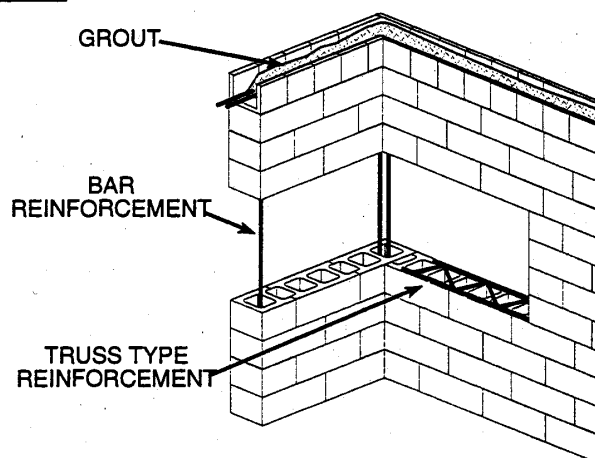


### RIBBED METAL SIDING

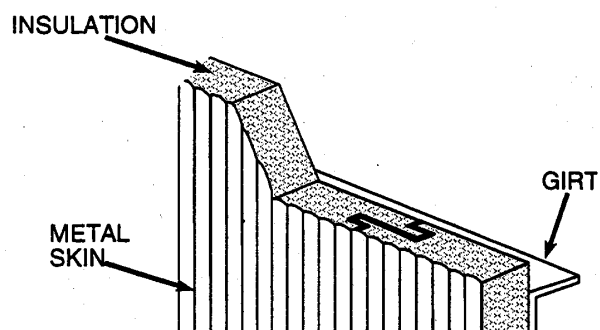


# EXTERIOR WALL CONSTRUCTION

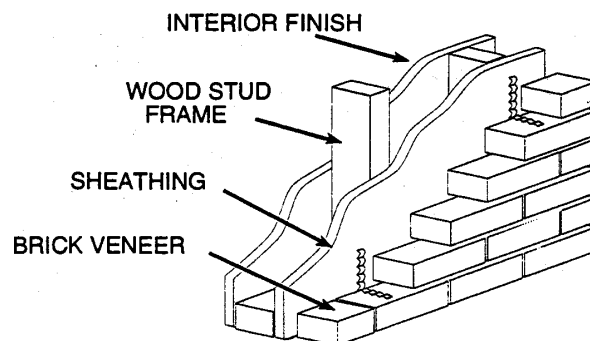
## CONCRETE BLOCK



## INSULATED METAL PANELS

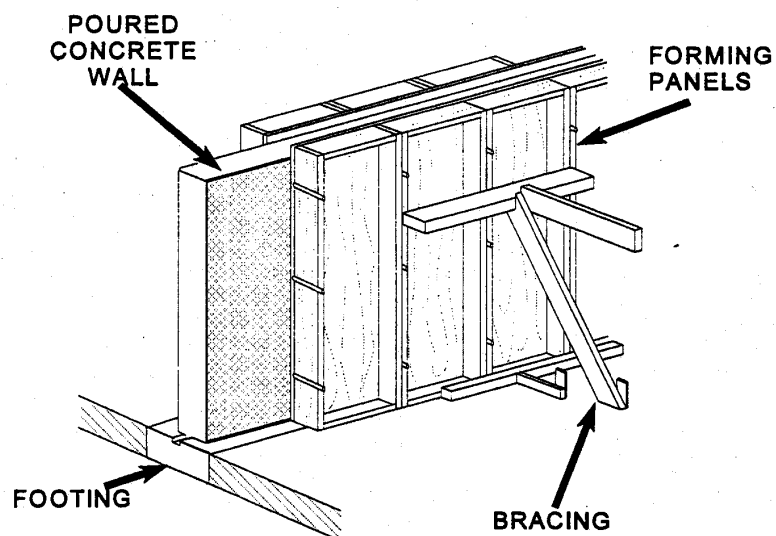


## BRICK ON STUDS

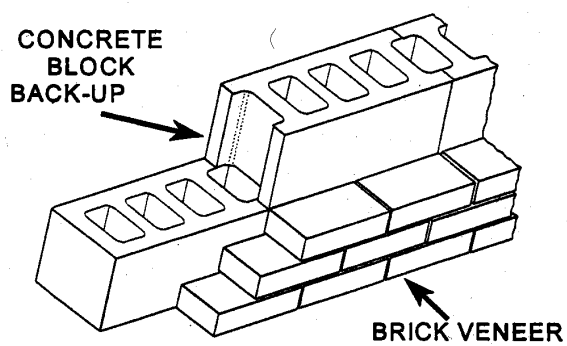


## EXTERIOR WALL CONSTRUCTION

### REINFORCED CONCRETE



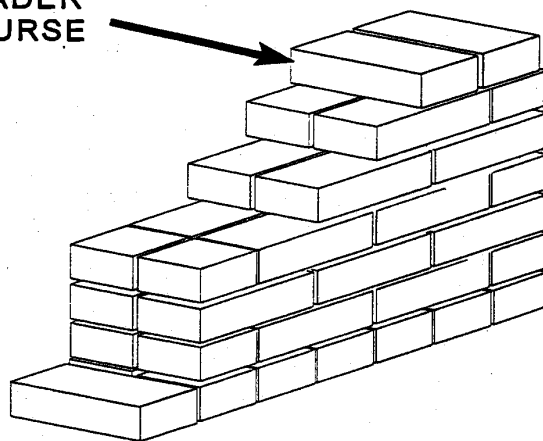
### BRICK WITH BLOCK BACKUP



**EXTERIOR WALL CONSTRUCTION**

**COMMON BRICK**

**HEADER  
COURSE**



**SOLID 8" BRICK WALL**

**9.16 AIR CONDITION PERCENT**

This item is used to record the percentage of the gross floor area which is air conditioned. If central air conditioning is present, the percentage will normally be 100%.

**9.17 SPRINKLER PERCENT**

This item is used to record the percentage of the gross floor area protected by a sprinkler system.

**9.18 ALARM PERCENT**

This item is used to record the percentage of the gross floor area which is protected by a fire alarm system. This includes not only the alarm itself, but the location and accessibility of alarm "pull-boxes" or other devices that would set off the alarm. If a building or section has devices to set off an alarm located throughout, then it would be considered to be 100% protected. The alarm does not have to be connected to the police or fire department. Also, the fact that a building may be 100% protected by a sprinkler system does not necessarily mean that it is 100% protected by an alarm.

**9.19 NUMBER OF ELEVATORS**

This item is used to record the number of elevators contained in the building.

**9.20# BASEMENT TYPE \***

This item is used to indicate the type finish of the basement.

**BASEMENT TYPE CODES**

- 1 - Unfinished
- 2 - Partial Finish
- 3 - Finished
- 4 - Underground Parking

**BASEMENT TYPE CODE DEFINITIONS**

- 1 - Unfinished - This indicates an unfinished basement. A dirt or concrete floor and poured or concrete block foundation are the only walls. Rafters and floor boards of the ceiling are exposed.
- 2 - Partial Finish - This indicates that a percentage of the basement square footage is finished and able to be used for the building occupancy, or some use other than storage.
- 3 - Finished - This indicates that the basement is completely finished and is able to be used for the building occupancy.



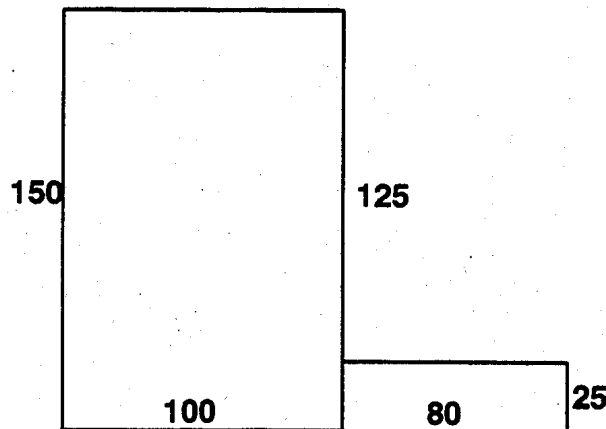
- 4 - Underground Parking - This indicates that the basement is used for underground parking.

#### 9.21 BASEMENT PERIMETER \*

This item is used to record the sum, measured in feet, of all exterior wall measurements for the entire basement of the building section. When two adjoining basement sections are present, the common wall should be included in the perimeter of the major section. If there is no major section, half of the common wall should be recorded with each building section. If multiple levels exist, record the sum of all basement floor perimeters.

The perimeter distance should be recorded to the nearest foot and entered in the available space with the right most digits in the last space.

#### **EXAMPLE**



$$(100 + 150 + 100 + 150) + (80 + 25 + 80) = 685 \text{ Basement Perimeter}$$

**9.22# BASEMENT SQUARE FEET \***

This item is used to record the total area of the basement. If multiple basement levels exist, record the sum of the basement square feet of all basement levels.

**\*NOTE:** When using a bi-level model, or a 3 story with story below grade (Model Numbers = \*), the square footage related to the story below grade should be included in the gross floor area and the perimeter of the story below grade should be included in the perimeter. Number of stories should be recorded as the actual number of floors including the ½ story below grade. Basement type, basement perimeter, and basement square feet should be left blank.

**9.23 FUNCTIONAL OBSOLESCENCE**

This item is one of the three general causes of accrued depreciation, the other two of which are physical deterioration and economic obsolescence. More specifically, it is a loss in value due to the inability of a structure to adequately perform the function for which it is used. Functional obsolescence results from changes in demand, design, and technology, and can take the form of deficiency (e.g.- poor floor layout), need for modernization (e.g., - outmoded electric service), or super adequacy (e.g.- overly high ceilings). In any case, buyers perceive a loss in utility; therefore, the price offered is lower due to reduced demand. <sup>1</sup> For a complete discussion on this topic, please refer to “Property Appraisal and Assessment Administration”, 1990 Edition, Chapter 8, published by the International Association of Assessing Officers.

This item cannot be data collected, but has to be calculated as part of the analysis phase of the appraisal process.

**\* THIS DATA IS RESERVED FOR REAL PROPERTY SYSTEM LICENSED USERS.**

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<sup>1</sup> From “Property Appraisal and Assessment Administration”, 1990 Edition, IAAO, pp. 220-21.

**9.24 PHYSICAL DETERIORATION**

This item is one of three general causes of accrued depreciation, the other two of which are economic and functional obsolescence. More specifically, it is a loss in value due to wear and tear and the forces of nature. Some causes of physical deterioration are normal use, breakage, neglect, infestation of insects, dry rot, moisture, and the elements. Maintenance can slow physical deterioration, but not arrest it altogether.<sup>2</sup> For a complete discussion on this topic, please refer to “Property Appraisal and Assessment Administration”, 1990 Edition, Chapter 8, published by the International Association of Assessing Officers.

**\* THIS DATA IS RESERVED FOR REAL PROPERTY SYSTEM LICENSED USERS.**

This item cannot be data collected, but has to be calculated as part of the analysis phase of the appraisal process.

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<sup>2</sup> IBID, P. 220

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories – Commercial</b>	<b>SECTION</b> 10.00	<b>PAGE</b> 1.00
		<b>DATE</b> 3/1/08	

## COMMERCIAL - IMPROVEMENT

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### 10. IMPROVEMENT SECTION

This section is used to record data concerning any improvements to the building or to record other structures on the site.

As many as five improvements may be entered on each data collection form. Interior improvements and attached structures directly associated with a building section should be listed first (e.g., bank vaults and doors in bank buildings, walk-in coolers in supermarkets, etc.). Next, list any yard improvements. Yard improvements are those structures located on the site, but are mainly detached from the main structure (e.g. underground fuel tank, fencing, out buildings, etc.). Lastly, list any miscellaneous improvements that are not covered by a more specific code with a MS1 structure code. Note that yard improvements are not related to a specific building, rather to the parcel as a whole. Therefore, if more than four lines are required to record yard improvements, additional forms can be used without regard to the particular building number or building section number on the additional cards.

The data collector should be aware of the fact that elevators and overhead doors are included in the base model cost for the building section. The number of elevators is collected within the building section and are costed with the interior building items. Overhead doors are included in the exterior wall cost for the base model cost.

**\* THIS DATA IS RESERVED FOR REAL PROPERTY SYSTEM LICENSED USERS.**

See the appropriate model in Appendix A for the percentage of overhead doors included in the model base cost.

**Sample - IMPROVEMENT SECTION**

IMPROVEMENT SECTION											
Struc Code	MC	Dimension 1	Dimension 2	SQ FT (MISC)	QUANT.	CON. GRADE	OVER. COND.	ACTUAL YR BUILT	EFFECTIVE YR BUILT	PCT. GOOD	FUNC.. OBS

**IMPROVEMENT SECTION DATA ITEMS**

Structure Code

Measure Code

Dimension 1

Dimension 2

Quantity

Grade

Condition

Year Built

**10.1 STRUCTURE CODE**

This item is used to record the three digit alphanumeric structure code used to denote the type of improvement being described. A list of valid structure codes and definitions can be found in the Structure Code Table in Appendix B.

Included with the definition of each structure code are the measurement criteria applicable to the improvement. Enter the indicated measurement information in the measure code and dimension fields using the following definitions as additional guidelines.

**NOTE:** An improvement for which there is no structure code should be recorded as a miscellaneous structure, "MS1". A measure code of "4" (dollars) should be applied and the structure should be manually valued by entering the dollar amount of a single structure in Dimension 1. The other information in this section should be recorded as is done with any other structure, or it may be left blank.

## 10.2 MEASURE CODE

This item is used to record the measurement code that indicates how the measurements of the structure are recorded in the Dimension 1, Dimension 2, and Quantity fields. Refer to the Appendix B Structure Code Table for appropriate codes to be used with each structure code.

### MEASURE CODES

- 1 - Quantity
- 2 - Dimensions
- 3 - Square Feet
- 4 - Dollars

### MEASURE CODE DEFINITIONS

- 1 - Quantity - This indicates that no physical measurements will be entered in Dimension 1 or Dimension 2. When a Measure Code of "1" is used, an entry must be made in Quantity.
- 2 - Dimensions - This indicates that there will be some type of measurement entry in both Dimension 1 and Dimension 2. In most cases the entries will comprise the length and width of the structure, but they could indicate other measurement data (e.g., the length and height of a fence). When a Measure Code of "2" is used, an entry must be made in both Dimension 1 and Dimension 2.
- 3 - Square Feet - This indicates that there will be an entry in Dimension 1 only. It will generally be the area of the structure recorded in square feet, but it could also indicate other measurement data (e.g., Dimension 1 may indicate linear feet for bunker silos). When a Measure Code of "3" is used, an entry must be made in Dimension 1.
- 4 - Dollars - This indicates that the item has been manually valued and that a dollar entry has been made in Dimension 1. This is used only for miscellaneous structures (MS1), or for locally defined structure codes. When a Measure Code of "4" is used, a dollar amount must be entered in Dimension 1.

**10.3 DIMENSION 1**

This item is used to record measurements for specific structures and is used with measure codes 2, 3, and 4. For measure code "2" (Dimensions), Dimension 1 is used to record the first measurement of those improvements which require two measurements. For measure code "3" (Square Feet), Dimension 1 is used to record the only measurement required. For measure code "4" (Dollars), Dimension 1 is used to record the even dollar amount of the structure. Refer to Appendix B which describes the type of measurements to be recorded for each structure.

**10.4 DIMENSION 2**

This item is used to record the second measurement of a structure requiring two measurements. This is only used with a measure code of "2".

**10.5 QUANTITY**

This item is used to record the number of identical units that are being accounted for by a single structure code. If there are two identical sheds, for example, quantity will be "2" and a cost for two identical sheds will be produced.

This is also required when a measure code of "1" is used to indicate that Quantity is the only measurement required.

**10.6 GRADE**

This item is used to record the quality of materials and workmanship for the structure. However, real property data collected as machinery or yard improvements should have a grade independent of the building grade.

**GRADE CODES**

- A - Excellent
- B - Good
- C - Average
- D - Economy
- E - Minimum

GRADE CODE DEFINITIONS

- A - Excellent - This indicates the use of excellent quality materials and fine workmanship throughout.
- B - Good - This indicates the use of above average materials and workmanship.
- C - Average - This indicates the use of standard materials and workmanship.
- D - Economy - This indicates the use of lightweight, inexpensive materials and average workmanship.
- E - Minimum - This indicates the use of inferior materials and poor workmanship.

10.7 CONDITION

This item is used to record the physical condition of the structure.

CONDITION CODES

- 1 - Poor
- 2 - Fair
- 3 - Normal
- 4 - Good
- 5 - Excellent

CONDITION CODE DEFINITIONS

- 1 - Poor - This indicates the item shows obvious signs of excess deterioration for its age. One possible cause is deferred maintenance over a long period of time. Another is heavy wear and tear from extremely heavy use or extreme reaction to the elements (outside improvements only). To return it to normal condition, the item would need renovating or overhauling.
- 2 - Fair - This indicates the item shows some signs of excess deterioration for its age. One possible cause is deferred maintenance over a short period of time. Another cause is greater than normal wear and tear from heavy use or poor reaction to the elements (outside improvements only). To return it to normal condition, the item would need considerable work.



- 3 - Normal - This indicates the item shows signs of age and deterioration proportionate to its age, and has received normal use and maintenance.
- 4 - Good - This indicates the item shows less deterioration, relative to its age, than normal. It has less wear and tear than normal from either light use, minimal reaction to the weather (outside improvements only), or partial renovation or overhaul.
- 5 - Excellent - This indicates the improvement is in "like new" condition, or that the improvement has had major renovation.

#### 10.8 YEAR BUILT

This is the variable for chronological age, and is used to record the year built of the improvement. In many cases this date will be the same as for the main structure but it could be different; especially in the case of yard improvements.

#### 10.9 EFFECTIVE YEAR BUILT

This item is used to record the effective age of an improvement on a site. Typically, effective age is determined by comparing the physical condition of one improvement item with that of other like-use newer improvements. Effective age may or may not reflect the actual or chronological age, since maintenance and design are factors that may increase or decrease the aging process. For a complete guide to this topic and some sample calculations, see Commercial Section 9.

#### 10.10 PERCENT GOOD

This item is an estimate of the value of a property, expressed as a percentage of its *replacement cost*, after *depreciation* of all kinds has been deducted.<sup>1</sup> This item cannot be data collected, but has to be calculated as part of the analysis phase of the appraisal process. For entry into the database, percent good (also known as a *residual*) is a whole number with a value between 10 and 100.<sup>2</sup> This item will adjust the final value. Entry is optional and can be left blank.

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<sup>1</sup> "Property Appraisal and Assessment Administration", 1990 Edition, IAAO, pg. 656.

<sup>2</sup> From Boeckh Building Valuation Manual, Second Edition, copyright 1990, American Appraisal Associates, pg. R28.

### 10.11 FUNCTIONAL OBSOLESCENCE

This item is one of the three general causes of accrued depreciation, the other two of which are physical deterioration and economic obsolescence. More specifically, it is a loss in value due to the inability of an item to adequately perform the function for which it is used. Functional obsolescence results from changes in demand, design, and technology, and can take the form of deficiency, need for modernization or super adequacy. This can manifest itself in many different ways with regard to yard improvements and machinery classified as real property. In some cases, buildings maybe adequate, but other items of real property may be obsolete. In any case, buyers perceive a loss in utility. Therefore, the price offered is lower due to reduced demand. <sup>3</sup> For a complete discussion on this topic, please refer to “Property Appraisal and Assessment Administration”, 1990 Edition, Chapter 8, published by the International Association of Assessing Officers.

This item cannot be data collected, but has to be calculated as part of the analysis phase of the appraisal process.

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<sup>3</sup> From “Property Appraisal and Assessment Administration”, 1990 Edition, IAAO, pp. 220-21.



**COMMERCIAL RENTABLE AREA**

This section is used for any use other than apartments (including "Z98", non-contributive). Utilize one line on the card for each unique use being collected at the site. Additional cards may be used if needed.

**\*ORPS ONLY:** ORPS data collectors should not use additional cards for rentable area collection.

**11.1# USED-AS CODE**

This item is used to record the use of the rentable area and it will further identify the unit type if entered. For the purpose of the Commercial Rentable Area Section, the primary "rental use" must be determined. Put simply, what will the property be leased as? If the area denoted to a specific use will not rent as a separate entity, then it should be added into the primary function's area. Refer to Appendix C, for valid Used-As Codes. Following are examples of assigning the Used-As Code:

**EXAMPLE 1**

Consider a structure whose primary function is that of a warehouse but 10% of the structure's area is devoted to office space. The office is necessary but secondary to the warehouse operation. The area would not be rented separately for office space. Therefore, the data would be recorded as warehouse (Used-As = F03) and entered as follows:

**DISTRIBUTION WAREHOUSE**

COMMERCIAL RENTABLE SECTION														
USED AS	SQUARE FEET				UNIT	# UNITS				TOTAL RENT				TYP
F 03			2	0	0									

**EXAMPLE 2**

This is a single use, one story structure containing a total of 3,000 square feet. It is leased in units of 1,000 and 2,000 square feet to separate tenants, both of which are small retail (Used-As = D08). Since the use is the same for the entire building, the structure should be collected as one entity and recorded as follows:

**SMALL RETAIL**

COMMERCIAL RENTABLE SECTION					
USED AS	SQUARE FEET	UNIT	# UNITS	TOTAL RENT	TYP
D08	3000				

**EXAMPLE 3**

A two story with basement, 1920 vintage structure containing 4,000 square feet of ground floor area. The basement is typical in that it houses the furnace and water heater only; it is not used for storage by either the first or second floor tenants. In its present condition, it does not command a rental value. The first floor is occupied by a drug store, while 3,000 square feet of the second floor is occupied by an insurance office. The other 1,000 square feet is presently used for minor dead storage but it, like the basement, does not command a rental value. The data for the rentable area section is entered as follows:

**ROW RETAIL, ROW OFFICE, NON-CONTRIBUTIVE**

COMMERCIAL RENTABLE SECTION					
USED AS	SQUARE FEET	UNIT	# UNITS	TOTAL RENT	TYP
D10	4000				
E04	3000				
Z98	5000				

**NOTE:** The dead storage area was combined with the basement and entered as non-contributive.

There will be many other variations of uses within a structure. If you are not sure of how the data should be entered in this section, please consult your supervisor.

**NOTE:** For each rentable area use defined, you must enter either square feet or unit code, and total units or all the variables. (For ORPS data collectors – Refer to Appendix D and where appropriate enter both square footage and unit/number of units data.)

### 11.2# SQUARE FEET

This item is used to record the amount of rentable area for each use. Rentable area of the same use, though leased to different tenants, should be recorded as one entity, e.g., a two story retail building with 2 stores leased to separate tenants on the first floor and 1 office located on the second.

#### SMALL RETAIL, WALK-UP OFFICE

COMMERCIAL RENTABLE SECTION					
USED AS	SQUARE FEET	UNIT	# UNITS	TOTAL RENT	TYP
D08	2200				
E02	2200				

#### Rentable Floor Area vs. Net Rentable Floor Area:

Rentable floor area is defined as the total area of a floor measuring from outside wall to outside wall. Thus, the total square footage recorded for a floor in the rentable area section will usually be the area as calculated and recorded in the sketch areas. In most cases the sum of the area leased by multiple tenants should equal the total rentable floor area.

Net rentable area is generally calculated by measuring from the outside wall to the corridor wall. The remainder of the building use is made up of common areas such as lobbies, corridors, elevator shafts, stairwells, and rest rooms. Common areas, where applicable, usually represent 15-20% of the total floor area. The common area should be recorded as Z98 = Non-Contributable.

Common areas are usually found in the following used-as codes:

D01 - Enclosed Regional Center

E01 - Hi-rise Office

E03 - Professional Office

### 11.3# UNIT CODE

This item is used to record an additional unit of measurement used to supplement an entry of square footage (e.g., number of seats in a movie theater or number of bays in a service station). For a list of valid Unit Codes and their corresponding Used-As Codes refer to the Commercial Appendix D “Used-As-Code Chart”. A listing of codes is also provided on the card. If this item is used, Number of Units must also be entered.

#### UNIT CODES

02	APTS	10	BAYS
03	ROOMS	11	GALLONS
04	SEATS	12	PADS
05	BEDS	13	RUNS
06	STALLS	14	HOLES
07	LANES	15	PLOTS
08	COURTS	16	BARRELS
09	SLIPS	17	ACRES

### 11.4# NUMBER OF UNITS

This item is used to record the number of units designated by the unit code entered for the rentable area item being described. This item must be completed if Unit Code is entered.

### 11.5 TOTAL RENT - ORPS ONLY

This item is used to indicate the rent as it applies to the use in question. When an entry is made in this item, a corresponding entry must be made in Type Code which will indicate whether the rent being recorded is actual, economic, or both actual and economic.

The typical annual rent for the use should be recorded. In the case of seasonal properties, enter only the rent generated during the business season.

When determining annual rent some adjustment may be required to achieve conformity. For certain commercial properties such as hotels and motels, it is assumed that all expenses are paid by the owner. In the case of other properties such as office space, the tenant is assumed to pay utility and building service expenses with the owner paying all others. Adjust rental data accordingly to reflect this. The following chart outlines certain assumptions by specific use code. You should adhere to this table when listing annual rent.

### **APPORTIONMENT OF BUILDING EXPENSES:**

#### **\*\*\*\*\* WHO PAYS EXPENSES\*\*\*\*\***

<b>USE CODES</b>	<b>UTILITIES</b>	<b>BUILDING SERVICES</b>	<b>ALL OTHERS</b>
A01-A07	Tenant	Owner	Owner
B01-B06	Owner	Owner	Owner
Z01-Z16	Owner	Owner	Owner
Z18-Z47	Owner	Owner	Owner
All Other	Tenant	Tenant	Owner

#### **11.6 TYPE CODE - ORPS ONLY**

This item indicates the type of income data entered in Total Rent. The data collector should exercise care in assigning this code as it is very important in the analysis and appraisal process.

#### **TYPE CODES**

- 1 - Actual
- 2 - Economic
- 3 - Actual/Economic

#### **TYPE CODE DEFINITIONS**

- 1 - Actual – This code indicates that the recorded income is actual, property specific income which is not representative of the economic rent for the property. In addition, use this code when rent or lease restrictions are such that the property is not able to achieve market rents (e.g., rent controlled or rent stabilized properties and properties under long term leases).



- 2 - Economic – This code indicates that the recorded income is economic, market rent but not the actual rent for the property. This is rent that a tenant would pay in the open market as indicated by current rents for similar space.
- 3 - Actual/Economic – This code indicates that the recorded income is the actual rent and also represents the economic income for the property.

### APARTMENT / SECTION

This section is to be used for all apartment uses. The area and number of apartments within this section should be recorded by the type of apartment (Efficiency and 1 Bedroom, 2 Bedrooms, or 3 Bedrooms and more) whenever possible. If this is not possible, record the area and number of apartments at the total level. Additional cards may be used if desired.\*

**\*ORPS ONLY:** ORPS data collectors should not use additional cards for apartment collection.

#### 11.7# USED-AS CODE

This item is used to record the type of apartment area being recorded. For a list of valid apartment codes and definitions, see codes A01-A07 in Appendix C.

#### 11.8# RENTABLE SQUARE FEET

This item is used to record the total rentable area for the apartment described by the Used-As Code. If multiple buildings are involved, the area for each apartment type should be accumulated and the total square footage should be recorded here.

#### 11.9 SQUARE FEET BY UNIT TYPE

EFFICIENCY/1 BEDROOM APT. AREA

2 BEDROOM APT. AREA

3 BEDROOM APT. AREA

If the square foot area is known for the individual unit types within the building or complex, enter the square footage on the appropriate line of the card. If it is not possible to obtain the information specific to the apartment type, enter the total area.

**11.10#TOTAL NUMBER OF APARTMENTS**

This item is used to record the total number of apartment units for the apartment area described by the Used-As Code.

**11.11 NUMBER OF APARTMENTS BY UNIT TYPE**

TOTAL EFFICIENCY/1 BEDROOM APTS.

TOTAL 2 BEDROOM APTS.

TOTAL 3 BEDROOM APTS.

Use these areas on the card to record the number of units for each different type of apartment within the building or complex.

**NOTE:** In some cases you may not be able to get the individual breakdown rents for each apartment type. You may have only the total area and/or total number of units. Although this is not as effective in both market and income analysis, it does provide some information and should be recorded on the total line.

Following is an example of the total and individual entries required for a garden apartment complex:

**MULTIPLE RENTAL UNITS – APARTMENTS:**

Used-As Code A03 = Garden Apartment

Apt. Complex consisting of 10 Garden Apt. Bldgs. with 8 Apts. Per Bldg.

	<u>Sq Ft/Unit</u>	<u># Units</u>	<u>#Bldgs</u>		<u>Total Sq Ft/Unit Type</u>
3 - Eff. + 1 Bedroom	700	X 3	X 10	=	21,000
3 - 2 Bedroom Apt.	800	X3	X 10	=	24,000
2 - 3 Bedroom Apt	900	X <u>2</u>	X 10	=	<u>18,000</u>
TOTAL		8		=	63,000

This example should be recorded on the card as follows:

APARTMENT SECTION											
TOTAL	USED AS	SQUARE FEET				# APARTMENTS	TOTAL RENT				TYP
	A	0	3	6	3	0	0	0	8	0	
		SQUARE FEET				# APARTMENTS	ANN RENT/UNIT	TYP	TYPE CODES		
E & 1B		2	0	0	0	3	0		1 - ACTUAL		
2BED		2	4	0	0	3	0		2 - ECONOMIC		
3BED		1	8	0	0	2	0		3 - ACTUAL & ECONOMIC		

In most cases, when apartment complex owners return Income and Expense statements, they contain rental information specific to number of bedroom apartments. By collecting the square footage and number of units for the different apartment types, this rental information can be analyzed by number of bedroom units rather than taking the yearly rental for the 3 different apartment units and analyzing based on total square feet.

Information From  
I & E Statement:

Calculated based on information from  
statement & card:

\*\*\*\*\*

\*\*\*\*\*

	# UNITS	\$ PER MO.	\$ PER YR.	SQ.FT.*	\$/SQ.FT.
EFFICIENCY					
1 BEDROOM	30	\$275	\$ 99,000	21,000	\$4.71
2 BEDROOM	30	310	111,600	24,000	4.65
3 BEDROOM	<u>20</u>	<u>330</u>	<u>79,200</u>	<u>18,000</u>	<u>4.40</u>
TOTAL	80	\$915	\$289,800	63,000	\$4.60

**\*NOTE:** The square footage reflects the cumulative total of the ten buildings.

#### 11.12 ANNUAL RENT/UNIT

Refer to sub-section 11.5 Total Rent for a definition of this item.

**11.13 TYPE CODE/UNIT\***

Refer to sub-section 11.6 Type Code for a definition of this item.

**\*ORPS ONLY:** The Total Rent and Type Code must be recorded of the total level and annual rent /unit and type code must be recorded at the apartment unit level. Enter the annual rent for a single unit of each apartment type recorded (e.g. efficiency, 1 bedroom, 2 bedroom, 3 bedroom). This entry differs from the Apartment Section total line entry in that the total line is the total annual rent of all the apartment units.

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories - Commercial	SECTION 12.00	PAGE 1.00
		DATE 9/02/02	

## COMMERCIAL – INCOME AND EXPENSE SUMMARY

### 12. INCOME AND EXPENSE SUMMARY SECTION – ORPS ONLY

This is recorded only once per parcel by the ORPS data collector. Information entered in The Income and Expense Summary Section enables the RPS valuation system to compute an estimate(s) of property value using the income approach. This section of the card is designed to capture the actual data necessary to estimate the subject property's present worth utilizing the income approach to value as of the valuation date of the market value survey. The ORPS data collector should record information here only if it is property specific, reliable and reflects actual or economic data.

#### Sample: RPSV3 I & E SUMMARY

I & E SUMMARY									
RENT RESTRICTED	1=YES	2=NO							2
DOLLAR/PERCENT CODE	1=PERCENT	2=DOLLARS							1
POTENTIAL GROSS INCOME					5	5	2	0	0
VACANCY & CREDIT LOSS									4
ADDITIONAL INCOME									5
EFFECTIVE GROSS INCOME					5	5	7	5	2
TOTAL EXPENSES									40
NET OPERATING INCOME					3	3	4	5	1

#### Sample: RPSV4 I & E SUMMARY

I & E SUMMARY SECTION									
USER DATA CODE	1=USE DATA	2=DO NOT USE							
DOLLAR/PERCENT CODE	1=PERCENT	2=DOLLARS							
POTENTIAL GROSS INCOME									
VACANCY/CREDIT LOSS									
ADDITIONAL INCOME									
EFF GROSS INCOME									
TOTAL EXPENSES									
NET OPERAT INCOME									
RENT RESTRICTED?									

The income approach to value is the process of estimating the present worth of anticipated future benefits (income). The present worth of anticipated future income is the amount that a typically informed investor would pay for the right to

receive the forecasted income over a given period of time during which a desired yield is produced. For example, the present worth of the right to receive \$10,000 each year, for the next ten years, would be somewhat less than \$100,000 (10x10,000) since the full \$100,000 would not be received until ten years had passed. In the appraisal of real estate, the income, which is converted to value is the Net Operating Income of the property. The conversion of this income into a present value (worth) is accomplished via the process of capitalization, or discounting.

Net Income is determined as follows:

Potential Gross Income  
- Vacancy and Credit Loss  
+ Miscellaneous and/or Service Income  
= Effective Gross Income  
- Operating Expense  
- Reserves For Replacement  
= Net Operating Income

### 12.1 USER DATA CODE

**RPSV3:** This item is not available.

**RPSV4:** This item is used to indicate whether or not to use the data collected in the I & E Summary Section. One reason not to use the data is if the actual income and expenses do not accurately reflect the market conditions of similar properties in the surrounding area.

### 12.2 DOLLAR/PERCENT CODE (Field 8030)

This item is used to indicate whether the income items: Vacancy and Credit Loss, Additional Income, and Total Expenses, are recorded on the card as dollar amounts or as percentages.

#### DOLLAR/PERCENT CODES:

1 -Percent  
2 -Dollars

#### DOLLAR/PERCENT CODE DEFINITIONS:

1 - Percent - If percentages are used: 1) Vacancy and Credit Loss and Additional Income are recorded as percentages of Potential Gross Income and 2) Total Expenses is recorded as a percentage of Effective Gross Income. All percentage entries are rounded to the nearest percent.

- 2 - Dollars - If this option is selected, all three income items in question must be entered as dollar amounts. All dollar amount entries are rounded to the nearest dollar.

### 12.3 POTENTIAL GROSS INCOME (Field 8010)

The Potential Gross Income (P.G.I.) is the annual rent in dollars, of the subject property if it is 100% rented. It is the yearly rent that the property produces in its condition, location, utility, and demand. **For seasonal properties, the P.G.I. is equal to the rent if it is fully occupied for the business season.**

If any rentable area is given to a user rent-free, such as a superintendent's apartment in an apartment building, an estimated rent is applied to the space, converted to an annual figure, and is included in the P.G.I. If the rent collected is the actual rent received, and reflects a vacancy and credit loss, adjust this actual rent upward by the vacancy and credit loss percentage incurred by the owner.

### 12.4 VACANCY AND CREDIT LOSS (Field 8040)

This item records the allowance for income rental loss due to vacancy, turnover, or non-payment of rent by tenants. Normally a property will incur some vacancy and credit loss over its economic life. An entry in the item is required. The entry can be either a dollar amount or a percentage of P.G.I.; Zero (0), if applicable, is considered a valid entry.

### 12.5 ADDITIONAL INCOME (Field 8020)

Use this item to record all miscellaneous income such as apartment house washing machine receipts, window air conditioner rents, parking fees from tenants, office building garage rents, etc. Record this item in dollars or as a percentage of P.G.I.

### 12.6 EFFECTIVE GROSS INCOME (Field 8260)

Effective Gross Income (E.G.I.) is derived by subtracting Vacancy and Credit Loss from the Potential Gross Income and then adding in any additional income. This item will then reflect the anticipated annual income of the property.

### 12.7 TOTAL EXPENSES (Field 8050)

This item is used to record all expenses to the real estate incurred by the owner. These expenses are necessary to maintain the property in order for it to continue receiving rental income. Two types of expenses are considered when determining Total Expenses: 1) Operating Expenses and 2) Reserves for Replacement. Further explanations of these two expense types follow here:

**1) Operating Expenses**

These are the annual expenses of the property which are necessary to maintain it and to continue its economic income stream.

Allowable Operating Expenses are those, which pertain to the real estate and its management. Here is a list of generally allowable expenses. Those expenditures, which are not allowable as an expense against the real estate, are shown in a list on the next page.

**Allowable Operating Expenses:**

Sewer  
Water  
Heating Fuels (natural gas, oil)  
Electricity  
Property Management Fees (including rental pro-rated commission)  
Trash Removal (scavenger)  
Janitorial  
Cleaning  
Building Maintenance  
Snow Removal  
Building Supplies  
Exterior Structural Repair (no increase in building size)  
Ground Care (landscaping)  
Building Component Maintenance (heating, ventilation, air conditioning, elevators, etc.)  
Exterminating  
Insurance  
Legal Fees  
Accounting Fees  
Miscellaneous

**Non-Allowable Operating Expenses:**

(They may or may not be included in an owner's operating statement):

Debt Service - both principal and interest payments on a mortgage

Income Taxes - federal, state, local

Capital Additions

- Increases in building size or improvements which are not annually costed and may increase the value and revenue generated by the property.



Depreciation Charges

- Depreciation loss based upon the cost to purchase or erect a structure. The depreciation charge is accounted for in the capitalization rate by recapture.

Corporate Taxes & Business Fees (including franchise taxes and/or fees)

- These are expenses based upon the operation of a business and not inherent to the real estate.

**2) Reserves for Replacement**

This is a separate expense category which provides an annual allowance for the replacement of building component fixtures or equipment with a shorter life expectancy than the building improvements as a whole.

Some short-lived items for which a Reserves for Replacement expense may be included are:

Stoves  
Refrigerators  
Dishwashers  
Air Conditioning Units  
Heating Systems  
Roof  
Elevators  
Blacktop Parking Area

Reserves for Replacement Calculation:

The basic formula to calculate the annual Reserves for Replacement amount for an item is as follows:

$$\frac{(\text{Replacement Cost New} \div \text{Total Economic Life of the item}) \times (\text{Number of Identical Items})}{1} = \text{Reserves for Replacement}$$

Example Calculation:

20 stoves are located in an apartment building

Single stove RCN = \$500

Total Economic Life of a single stove = 8 years

$(\$500 \text{ RCN} / 8 \text{ yr. eco. life}) = \$62.50 \text{ annual per stove}$   
Reserve for Replacement.

$(\$62.50 \text{ annual amount per stove}) \times (20 \text{ stoves}) = \$1,250 \text{ annual}$   
Reserve for Replacement of all stoves

Total Expenses may be recorded in one of two ways:

- 1) Percentage - If the entry in Dollar/Percent Code = "1" (Percent), sum the dollar amount for Operating Expenses and Reserves for Replacement and divide the result by the Effective Gross Income. Enter the resultant percentage in Total Expenses.

**Formula:**

Total Expense % = (Operating Expenses + Reserves for Replacements) / (Effective Gross Income).

- 2) Dollar Amount - If the entry in Dollar/Percent Code = "2" (Dollars), sum the dollar amounts calculated for Operating Expenses and Reserves for Replacement and enter the result in Total Expenses.

12.8 NET OPERATING INCOME (Field 8270)

NET income is the real estate income after the allowable Operating Expenses and the Reserves for Replacement have been deducted from the Effective Gross Income. In the income approach it is the Net Operating Income which is capitalized to estimate the property's value.

Net Operating Income may be recorded in one of two ways:

- 1) Percentage - If the entry in the Dollar/Percent Code = "1" (Percent), calculate the Net Operating Income as follows:

Net Operating Income = (Effective Gross Income) - (Total Expense % x Effective Gross Income). Enter the result in Net Operating Income.

- 2) Dollar Amount - If the entry in Dollar/Percent Code = "2" (Dollars), calculate the Net Operating Income as follows:

Net Operating Income = (Effective Gross Income) - (Total Expenses)  
Enter the result in Net Operating Income.

**12.9 RENT RESTRICTED (Field 8250) - RPSV3/RPSV4**

This item is used to indicate whether or not the property is subject to rent control or stabilization.

**RENT RESTRICTED CODES**

- 1 - Yes
- 2 - No

**RENT RESTRICTED CODE DEFINITIONS**

- 1 - Yes - The property is rent controlled or stabilized.
- 2 - No - The property is not rent controlled or stabilized.

**12.10 I & E SUMMARY EXAMPLES****EXAMPLE 1**

Edna Jones owns an eight unit apartment house renting at \$500 per unit per month. The rent roll indicates that over the last three years one unit has been vacant. In addition, records indicate a \$100 per month loss due to late payment and non-payment of rents. \$150 per month is realized from the coin-operated washers, dryers, and vending machines located in the basement. Seven garage spaces are fully rented at \$50 each per month to the tenants. Building service, maintenance, grounds maintenance, insurance, legal, management fees, and other expenses total \$1500 per month.

- a) There are no restrictions on rent. Enter "2" (No) in RENT RESTRICTED.
- b) The information available is expressed in dollars. Enter "2" (Dollars) in DOLLAR/PERCENT CODE.
- c) Compute POTENTIAL GROSS INCOME as shown below and enter the amount on the data card.

$$\begin{aligned} &(8 \text{ units}) \times (\$500 \text{ per unit}) \times (12 \text{ months}) \\ &(\$4,000 \text{ per month}) \times (12 \text{ months}) \\ &\$48,000 = \text{P.G.I. Entry} \end{aligned}$$

- d) Compute VACANCY & CREDIT LOSS as shown below and enter the amount on the data card.

$$\begin{aligned} & (1 \text{ unit}) \times (\$500 \text{ per month}) \times (12 \text{ month}) \\ & + (\$100 \text{ per month credit loss} \times 12 \text{ month}) \\ & = \text{Total Vacancy \& Credit Loss} \end{aligned}$$

$$\begin{aligned} & \$6,000 \quad \text{Vacancy Loss} \\ & + \underline{1,200} \quad \text{Credit Loss} \\ & = \$7,200 = \text{Vacancy \& Credit Loss Entry} \end{aligned}$$

- e) Compute ADDITIONAL INCOME as shown below and enter the amount on the data card.

$$\begin{aligned} & \text{Monthly Profit from} \\ & \text{washer, dryer, and} \\ & \text{vending machines:} \end{aligned} \qquad \$150 \times 12 \text{ Months} = \$1,800$$

$$\begin{aligned} & + \text{Monthly Profit from garages: } \$350 \times 12 \text{ Months} = \$4,200 \\ & = \text{Total Additional Income} \end{aligned}$$

$$\begin{aligned} & \$1,800 \quad \text{Washer /Vending Income} \\ & + \underline{\$4,200} \quad \text{Garage Income} \\ & = \$6,000 = \text{Additional Income Entry} \end{aligned}$$

- f) COMPUTE EFFECTIVE GROSS INCOME by taking Potential Gross Income, subtracting Vacancy and Credit Loss, and adding Additional Income as shown below and enter the amount on the data card.

$$\begin{aligned} & 48,000 \quad \text{P.G.I.} \\ & - \underline{7,200} \quad \text{Vacancy \& Credit Loss Entry} \\ & 40,800 \quad \text{Sub-Total} \\ & + \underline{6,000} \quad \text{Additional Income Entry} \\ & 46,800 = \text{Effective Gross Income Entry} \end{aligned}$$

- g) Total Expenses in this example were given as \$1,500 per month. Compute annual TOTAL EXPENSES as shown below and enter the amount on the data card.

$$\begin{aligned} & (\$1,500 \text{ monthly expenses}) \times (12 \text{ Months}) = \$18,000 \\ & \$18,000 = \text{Total Expenses Entry} \end{aligned}$$

- h) COMPUTE NET OPERATING INCOME by subtracting Total Expenses from Effective Gross Income as shown below and enter the amount on the data card.

$$\begin{array}{rcl}
 \$46,800 & \text{E.G.I.} & \\
 -\$18,000 & \text{Total Expenses} & \\
 \hline
 \$28,800 & = & \text{Net Operating Income Entry}
 \end{array}$$

Below is the properly completed I&E Summary based on data assembled in the above example.

I & E SUMMARY					
RENT RESTRICTED	1=YES	2=NO			2
DOLLAR/PERCENT CODE	1=PERCENT	2=DOLLARS			2
POTENTIAL GROSS INCOME				48000	
VACANCY & CREDIT LOSS				7200	
ADDITIONAL INCOME				6000	
EFFECTIVE GROSS INCOME				46800	
TOTAL EXPENSES				18000	
NET OPERATING INCOME				28800	

### EXAMPLE 2

Mark Smith owns six cabins on Blue Lake. The cabins rent for \$400 a week in May and June (off season) and for \$600 a week during July and August (in season). The cabins are vacant from September until April. Information made available by Mr. Smith indicates additional income of 5% of his potential gross, which is generated from providing dock space. His records for the last five years indicate his total expenses are 40% of his effective gross income and that there are five total vacancies during the off season rental period each year.

- a) There are no rent restrictions. Enter "2" (No) in RENT RESTRICTED.
- b) Percentage figures are available for Vacancy & Credit Loss and Additional Income. Enter "1" (Percent) in DOLLAR/PERCENT CODE.

- c) Compute POTENTIAL GROSS INCOME as shown below and enter the amount on the data card.

(10 weeks) <u>In Season</u>	(8 weeks) <u>Off Season</u>
\$600 per week	400 per week
x 6 cabin	x 6 cabin
<u>x 10 weeks</u>	<u>x 8 weeks</u>
\$36,000 Potential	\$19,200 Potential
 \$ 36,000	 In season potential
<u>+ 19,200</u>	 Off season potential
55,200	Potential Gross Income Entry

- d) Compute a VACANCY & CREDIT LOSS percentage as shown below and enter the amount on the data card. Since, in this example, vacancy and credit loss is expressed as a percentage, it will be necessary to relate vacancy percentage to dollars lost in season and off season, using the figures in c) on the prior page.

5 units are vacant 1 week of the year at the off season rate:

5	vacancies
x \$ 400	weekly rate
<u>2,000</u>	Vacancy & Credit Loss

\$2,000 Vacancy & Credit Loss / \$55,200 P.G.I. = Vacancy & Credit Loss %

3.62% (round to a whole %)

4% = Vacancy & Credit Loss Entry

- e) ADDITIONAL INCOME for this example was given by Mr. Smith as 5% of the Potential Gross Income. Enter 5% on the data collection card for Additional Income.

- f) Compute EFFECTIVE GROSS INCOME as shown below and enter the amount on the data card.

100%	\$55,200	Potential Gross Income
- 4%		less Vacancy & Credit %
+ 5%		plus Additional Income -
101%	Income Factor	Apply to P.G.I.
\$55,200	P.G.I.	
x 1.01	Income Factor	
\$55,752 =	Effective Gross Income Entry	

- g) TOTAL EXPENSES are given as 40%. Make a 40% entry on the data collection card.
- h) Compute NET OPERATING INCOME as shown below and enter the amount on the data card.

100%	55,752	Effective Gross Income
- 40%		- Total Expenses
60%	Expense Factor	- Apply to E.G.I.
\$55,752	E.G.I.	
x .60	Expense Factor	
\$33,451 =	Net Operating Income Entry	

Below is the properly completed I & E Summary based on data assembled in the above example.

I & E SUMMARY									
RENT RESTRICTED	1=YES	2=NO							2
DOLLAR/PERCENT CODE	1=PERCENT	2=DOLLARS							1
POTENTIAL GROSS INCOME					5	5	2	0	0
VACANCY & CREDIT LOSS									4
ADDITIONAL INCOME									5
EFFECTIVE GROSS INCOME					5	5	7	5	2
TOTAL EXPENSES								4	0
NET OPERATING INCOME					3	3	4	5	1

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories - Commercial	SECTION 13.00	PAGE 1.00
		DATE 9/02/02	

## COMMERCIAL INCOME AND EXPENSE STATEMENT

### 13. INCOME AND EXPENSE STATEMENT

The income and expense form is used to record building income and expense data obtained from the owners of a commercially leased property. This data is analyzed and used to aid the appraiser/assessor in determining the value of all commercial property, using the income approach. Completion of the form can be accomplished in the following ways:

- a) Give the form to the owner at the time of data collection if the building is partially leased. Have him/her complete it then, if the information is available.
- b) The form is left with the owner of a partially leased building, to be completed and picked up by the data collector at a specified future date, or it is returned by mail.
- c) The form is mailed to the owner of a property after data collection has been completed because either:
  - The owner does not occupy any portion of the property, or
  - The owner occupies a portion of the property but contact cannot be made.
- d) The form is sent to all owners of parcels in the commercial property class via mass mailing.

The income and expense statement has the following sections:

- a) Owner, address, and parcel identification section
- b) General information section
- c) Lease and rental data section
- d) Annual operating expense section
- e) Apartment Section
- f) Office Use Only Section

**\*ORPS ONLY:** The Income and Expense Statement does not apply to ORPS data collection. The ORPS data collector should refer to Income and Expense Summary Section 12.



**13.1 INCOME AND EXPENSE STATEMENT**

A sample Income and Expense statement form is provided on the following two pages.

DEAR PROPERTY OWNER OR MANAGER

I AM REQUESTING ECONOMIC INFORMATION TO AID IN THE VALUATION OF YOUR COMMERCIAL PROPERTY USING THE INCOME APPROACH. THIS METHOD REQUIRES THE USE OF BUILDING RENTAL INCOME AND EXPENSE INFORMATION. THE INCOME FROM THE BUSINESS YOU OPERATE IS NOT REQUIRED. ONLY THE ACTUAL RENTAL INCOME OF YOUR BUILDING AND THE ACTUAL EXPENSES TO MAINTAIN THE BUILDING. PLEASE COMPLETE BOTH SIDES OF THIS FORM AND RETURN IT IN THE ENCLOSED RETURN ENVELOPE WITHIN TWO WEEKS. PLEASE CONTACT MY OFFICE AT THE NUMBER ABOVE IF YOU HAVE ANY QUESTIONS.

PLEASE USE DATA FROM THE LAST COMPLETE YEAR.

STATEMENT YEAR \_\_\_\_\_

STATEMENT COMPLETED BY:

NAME \_\_\_\_\_

OWNER ☐

TENANT ☐

AGENT

☐

OTHER (PLEASE IDENTIFY) \_\_\_\_\_

PHONE NUMBER YOU CAN BE REACHED AT: AREA CODE ( ) \_\_\_\_\_

PERCENT OF BUILDING THAT IS OWNER OCCUPIED \_\_\_\_%

ESTIMATE OF WHAT THE OWNER OCCUPIED AREA WOULD RENT FOR  
MONTHLY \_\_\_\_\_ OR  
ANNUALLY \_\_\_\_\_

COMMENTS:

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REAL PROPERTY SERVICES  
RP3106 (1/95)

# Commercial - Income and Expense Statement

# Section 13.00

SWIS \_\_\_\_\_ S/B/L \_\_\_\_\_ CD \_\_\_\_\_ SITE ID \_\_\_\_\_  
LEASE AND RENTAL DATA

USED AS CODE	LOC BSMT 1ST UPPR TOT	TENANT NAME/ TYPE OF BUSINESS	# OF UNITS	TERM OF LEASE	LEASE BEGINS	MONTHLY OR ANNUAL CONTRACT RENT*	ANNUAL ACTUAL RENT	VAC'Y FOR YEAR %	AREA LEASED SQ. FT.
TOTAL									

\*IS AN OVERAGE CLAUSE PART OF THE AGREEMENT? YES \_\_\_\_\_ NO \_\_\_\_\_

RECORD ANNUAL EXPENSES IN DOLLAR AMOUNTS		EXPENSES		APARTMENTS			
		\$ OWNER	\$	USED-	#	\$ PER MON	
FIXED EXPENSES:	INSURANCE (1 YR.)						
	REAL EST. TAXES						
	OTHER						
BUILDING SERVICES:	CLEANING						
	SECURITY						
	ELEVATOR						
	RUBBISH REMOVAL						
	OTHER						
UTILITIES:	HEAT						
	ELECTRIC						
	WATER & SEWER						
	OTHER						
MAINTENANCE:	REPAIRS						
	PAINTING & DEC.						
	OTHER						
RESERVE /REPLACEMENT							
MANAGEMENT:	COMMISSIONS						
	LEGAL & ACCTNG.						
	ADVERTISING						
	OTHER						
MISCELLANEOUS:							
TOTAL EXPENSES:							
				ANNUAL INCOME @ 100% OCCUPANCY ..... ANNUAL VAC. & CREDIT LOSS ..... TOTAL OTHER INCOME ..... + TOTAL ANNUAL INCOME .....			
				OFFICE USE ONLY ..... VALUATION DISTRICT ..... OVERALL YEAR .....			
						FIELD	
						SENT	

13.2 OWNER, ADDRESS, AND PARCEL ID SECTION

882600 7-3-38.2	RS
CLS 482	200 STONEWALL PLAZA
SHAKER Ltd.	
PO BOX 495	
WISHING, NY	13014

In this section space is provided to record the current ownership, mailing address, and parcel identification of that property. The location of this data is designed for use in a standard No. 10 window envelope. The appropriate data must be entered by affixing a computer printed, typed, or handwritten label prior to mailing.

13.3 GENERAL INFORMATION SECTION

DEAR PROPERTY OWNER OR MANAGER:

I AM REQUESTING ECONOMIC INFORMATION TO AID IN THE VALUATION OF YOUR COMMERCIAL PROPERTY USING THE INCOME APPROACH. THIS METHOD REQUIRES THE USE OF BUILDING RENTAL INCOME AND EXPENSE INFORMATION. THE INCOME FROM THE BUSINESS YOU OPERATE IS NOT REQUIRED, ONLY THE ACTUAL RENTAL INCOME OF YOUR BUILDING AND THE ACTUAL EXPENSES TO MAINTAIN THE BUILDING. PLEASE COMPLETE BOTH SIDES OF THIS FORM AND RETURN IT IN THE ENCLOSED RETURN ENVELOPE WITHIN TWO WEEKS. PLEASE CONTACT MY OFFICE AT THE NUMBER ABOVE IF YOU HAVE ANY QUESTIONS.

-----  
PLEASE USE DATA FROM THE LAST COMPLETE YEAR.

STATEMENT YEAR \_\_\_\_\_

STATEMENT COMPLETED BY:

NAME \_\_\_\_\_

OWNER ☐TENANT ☐AGENT ☐

OTHER (PLEASE IDENTIFY) \_\_\_\_\_

PHONE NUMBER YOU CAN BE REACHED AT: AREA CODE (    ) \_\_\_\_\_

PERCENT OF BUILDING THAT IS OWNER OCCUPIED \_\_\_\_\_%

ESTIMATE OF WHAT THE OWNER OCCUPIED AREA WOULD RENT FOR

MONTHLY \_\_\_\_\_ OR

ANNUALLY \_\_\_\_\_

COMMENTS:

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REAL PROPERTY SERVICES  
RP3106 (1/95)

This section begins by informing the property owner of the following:

- a) The type of information being requested.
- b) The purpose for which it will be used.
- c) How, when, and where to return the completed form.
- d) Who to contact if assistance is needed to complete the form.

The data items requested in this section, along with a brief explanation, are as follows:

Statement Year - The person completing the form should indicate the most recent year for which complete income and expense figures are being reported.

Statement Completed By - The name of the person providing the information is entered here, and that person is further identified as one of the following: owner, tenant, agent, other (please identify).

Phone Number - The number at which the person providing the information can be reached.

Percent Of The Building That Is Owner Occupied - This is determined by comparing the area that the owner occupies for his use with the total rentable area of the building.

Estimate Of What Owner Occupied Area Would Rent For Per Month Or Annually -  
Use to indicate the amount of income that the owner occupied area would generate if offered for rent.

Comments - This area can be used by the person providing information to indicate conditions, unique circumstances, and any other pertinent information to be considered in valuing his property.

13.4 LEASE AND RENTAL DATA SECTION

Note that an asterisk \* indicates the data items that are to be completed by the data collector before mailing the following form to the owner.

\*SWIS \_\_\_\_\_ S/B/L \_\_\_\_\_ \*CD \_\_\_\_\_ SITE ID \_\_\_\_\_

This area is used for the SWIS code, section, block and lot number and the check digit. It will be filled in by the data collector or office staff prior to the form being given to or sent to a property owner. **Localities using RPS Version 4 will not use the check digit, because RPS Version 4 is a relational database and does not utilize a check digit.**

\*Used-As Code - Enter the Used-As Code for the area of the building being described.

\*Loc – Bsmt/1<sup>st</sup>/Uppr/Tot - Enter basement (BSMT), first (1ST), or upper to indicate the location of the area being described. Total (TOT) may be used if a breakdown is not possible.

\*Tenant Name/Type Of Business - Enter the name of the business and/or the type of business. (e.g., Acme Corp./Insurance Office)

LEASE AND RENTAL DATA

USED AS CODE	LOC BSMT 1ST UPPR TOT	TENANT NAME/ TYPE OF BUSINESS	# OF UNITS	TERM OF LEASE	LEASE BEGINS	MONTHLY OR ANNUAL <u>CONTRACT</u> RENT	ANNUAL <u>ACTUAL</u> RENT	VAC'Y FOR <u>YEAR</u> %	AREA LEASED SQ. FT.
TOTAL									

\*IS AN OVERAGE CLAUSE PART OF THE AGREEMENT? YES \_\_\_\_\_ NO \_\_\_\_\_

**\*# Of Units**

For those Used-As Codes where unit codes can apply, enter the number of units, e.g., seats in a restaurant or lanes in a bowling alley.

**Term Of Lease** - Enter the total number of years the lease will be in force.

**Lease Begins** - Enter the date that the lease period begins.

**Monthly Or Annual Contract Rent** - Enter the amount of rent to be paid monthly or annually, as specified in a lease agreement, or otherwise.

An overage clause is a provision in a lease that states when a stipulated level of sales dollar volume is reached, the tenant will pay additional rent calculated as a percentage of the excess above the base dollar volume. The overage is paid in addition to the monthly or annual contract rent. If a lease contains an overage clause, note the terms in the comments section.

**Annual Actual Rent** - Enter the amount of rent that was actually received.

**Vac'y For Year %** - Enter the percent of income lost due to units not rented and/or rents not collected within the statement year being reported.

**\*Area Leased Sq. Ft.** - Enter the square footage of the rentable area for the rental unit described.



13.5 ANNUAL OPERATING EXPENSE SECTION

This section provides space for the property owner to report all the expenses incurred in operating the building during the statement year reported. The actual dollar amounts of an item that are the owner's responsibility should be entered in the "owner" column.

If the tenant is completing the form, any expenses incurred by the tenant would be entered in dollar amounts in the "tenant" column.

RECORD ANNUAL EXPENSES IN DOLLAR AMOUNTS		EXPENSES	
		\$ OWNER	\$ TENANT
FIXED EXPENSES	INSURANCE		
	REAL EST. TAXES		
	OTHER		
BUILDING SERVICES	CLEANING		
	SECURITY		
	ELEVATOR		
	RUBBISH REMOVAL		
	OTHER		
	HEAT		
UTILITIES	ELECTRIC		
	WATER & SEWER		
	OTHER		
	REPAIRS		
MAINTENANCE	PAINTING & DEC.		
	OTHER		
RESERVE/ REPLACEMENT			
MANAGEMENT	COMMISSIONS		
	LEGAL & ACCTNG		
	ADVERTISING		
	OTHER		
MISCELLANEOUS			
TOTAL EXPENSES			

13.6 APARTMENT SECTION

APARTMENTS				
	USED-AS	# UNITS		\$ PER MON
EFFICIENCY	_____	_____	@	_____
	_____	_____	@	_____
	_____	_____	@	_____
1 BEDROOM	_____	_____	@	_____
	_____	_____	@	_____
2 BEDROOM	_____	_____	@	_____
	_____	_____	@	_____
3 BEDROOM	_____	_____	@	_____
JANITOR/MGR	_____	_____	@	_____
GARAGE/CARPORT	_____	_____	@	_____
OTHER INCOME	_____	_____	@	_____
ANNUAL INCOME				
@ 100% OCCUPANCY .....				_____
ANNUAL VAC. &				
CREDIT LOSS.....				- _____
TOTAL OTHER INCOME .....				
				+ _____
TOTAL ANNUAL INCOME.....				
_____				
OFFICE USE ONLY	_____			
VALUATION	_____			
OVERALL YEAR	_____			
	FIELD			
	SENT			

**\*Apartments - Used-As, # Units, & \$ Per Mon.**

Enter the Used-As Code, the total number of units, and the monthly rent for each apartment type.

**Janitor/Mgr - # Units & \$ Per Mon.**

Enter the number of units that are supplied rent free to either or both of the above. Enter the rent per month equivalent to that of similar apartment units.

**Garage/Carport - Units & \$ Per Mon.**

Enter the number of units and the monthly rental if units are not included in the apartment rent. It is a common practice to rent garages or carports separate from apartments.

Other Income

Enter in whole dollar amounts the total annual income from other sources such as coin operated laundry facilities and vending machines.

Annual Income @ 100% Occupancy

Enter the gross income calculated by multiplying the number of units (including janitor/mgr) by the monthly rental of each type and summing the total.

Annual Vacancy & Credit Loss

Enter the amount of income lost due to units not rented and/or rent not collected within the statement year being reported. This amount will be subtracted from the annual income at 100% occupancy.

Total Other Income

Enter the amount of income derived from garage/carport rental and other incomes described above. This amount is added into the total annual income.

Total Annual Income (Net Income)

This figure represents the income after allowance has been made for vacancy and credit loss and the inclusion of total other income described above.

13.7 OFFICE USE ONLY SECTION

OFFICE USE ONLY	_____	
VALUATION	_____	
OVERALL YEAR BUILT	_____	
	FIELD	<input type="checkbox"/>
	SENT	<input type="checkbox"/>

Valuation District

If valuation districts have been designated, this item may be filled in. Otherwise, leave this blank.

Overall Year Built

The overall year built from the site section of the data collection card should be entered.

Field/Sent

the appropriate box should be checked to indicate if the I & E information was obtained in the field by the data collector, or if the I & E statement was sent to the owner.

<b>New York State Office of Real Property Services</b>	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories</b>	<b>SECTION</b> <b>APP-A</b>	<b>PAGE</b> 1.00
		<b>DATE</b> 9/02/02	

## **COMMERCIAL** **APPENDIX A**

### **BOECKH MODELS**

**THIS SECTION IS RESERVED FOR**

**REAL PROPERTY SYSTEM LICENSED USERS**

Structure Codes		Section APP-B	
New York State Office of Real Property Tax Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories</b>	SECTION APP-B	PAGE 1.00
		DATE	04/19/11

## RESIDENTIAL / FARM / COMMERCIAL

### APPENDIX B

### STRUCTURE CODES

## STRUCTURE CODES

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In previous editions of this volume, there were two separate structure code tables: one residential, the other commercial. For this edition, both tables have been combined into one, thus allowing the data collector the flexibility to capture all site improvements regardless of use.

The structures listed on the following pages are to be inventoried in the Improvement Section of the data collection card. The three-character codes are listed in alphabetical order. Next to the code is a brief description of the improvement. Following the description is (are) the Measure Code(s) associated with that structure, along with the actual measurement(s) to be collected and recorded. The "MSR UNITS" heading indicates what unit of measurement is being applied.

When collecting commercial properties, care should be taken not to duplicate structures that are already included in the base costs of the commercial building model. This would duplicate the costing of that item and, thus, inflate the total cost for the building. For example, most commercial building models for two stories and above include costs for elevators. A second example is overhead doors: Most models, where overhead doors are typical, have a percentage of the exterior wall devoted to the cost of the overhead doors. If the building being collected has space considerably more than what is accounted for in the commercial building model, the excess should be collected as a miscellaneous improvement (MS1).

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
AP1	Fence, chain link: Galvanized steel cyclone or chain link with posts and rails.	2	Length	Height	----	Feet
AP2	Fence, picket: Cedar with posts.	2	Length	Height	----	Feet
AP3	Fence, stockade: Deluxe decorative view wood, one side only with posts and rails.	2	Length	Height	----	Feet
AP4	Fence, post and rail: Split cedar with posts and two rails.	2	Length	Height	----	Feet
AP5	Fence, basket weave: Wood with posts and rails.	2	Length	Height	----	Feet
AP6	Fence, ornamental iron: Formed iron bars with posts and rails.	2	Length	Height	----	Feet
AP7	Wall, brick or stone: Retaining wall.	2	Length	Height	----	Feet
AP8	Fence, aluminum chain link: Same design as AP1 but made of aluminum.	2	Length	Height	----	Feet
BB1	Billboard, double pole: Single-face poster panel with wood poles or posts and frame, wood or metal panels.	2	Length	Height	----	Feet
BB2	Billboard, single pole: Single-face or back to back faces poster with single-pole steel center mount construction, wood or metal sections or panels.	2	Length	Height	----	Feet
BE1	Bank money vault: A standard poured concrete money vault excluding the door which is inventoried as a separate item.	2 or 3	Length  ----	Width  ----	Area	Feet  Sq Ft
BE2	Bank record vault: A standard record storage vault, excluding door. It mainly provides fire protection.	2 or 3	Length  ----	Width  ----	Area	Feet  Sq Ft
BE3	Door, circular money vault: A high quality circular door, usually made to order.	3	----	----	Thick	Inches
BE4	Door, rectangular money vault: An average quality mass produced rectangular door.	3	----	----	Thick	Inches
BE5	Door, rectangular record storage: An inexpensive door for a record storage vault. This type of door is mainly to protect from fire and has poor theft protection features.	3	----	----	Fire Rating	Hours
BE6	Night deposit chute and box: The opening and storage container.	1	----	----	----	Quantity
BE7	Drive-in window: The window mechanized drawer assembly and communication equipment.	1	----	----	----	Quantity

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
BE8	Bank service window: The window, mechanized drawer, and communication equipment for walk-up service.	1	----	----	----	Quantity
BE9	Complete drive-in booth: Consists of bullet proof cage (400 to 600 SF) with rest room and canopy. Used mainly in 24-hour service installations.	1	----	----	----	Quantity
BF1	24-hour walk-up automatic teller.	1	----	----	----	Quantity
BF2	Pneumatic teller: Drive-up, stand-alone teller.	1	----	----	----	Quantity
BH1	Boathouse, one story: Used for the storage of boats. One end has an opening to drive the boat into. The other three walls are enclosed and usually unfinished. These structures generally have electricity but no plumbing. The interior also contains a dock which should be inventoried separately.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
BH2	Boathouse, two story: Similar in construction and attributes to the one story boathouse, except it has rooms on the second floor. These rooms may be slightly finished but not to the extent that they would be as living quarters.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
BH3	Boathouse, two story: Similar to a BH2 except that the second floor is finished and used as living space. This structure may have plumbing.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
BH4	Boathouse, one story dry slip: Used for the storage of non-motorized watercraft. One end has a door where the boats are carried in from. The other three walls are enclosed and usually unfinished.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
BH5	Boathouse, two story dry slip: Similar in construction and attributes to the BH4 except that it has rooms on the 2nd floor. These rooms may be slightly finished but not to the extent that they are living quarters.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
BH6	Boathouse, two story dry slip, second floor finished SFLA: Similar to the BH5 except that the second floor is finished and used as living space. This structure may have plumbing.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft



## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
BH7	Boat shelter: Similar to a boathouse except the sides are not enclosed. These are generally pole type structures with a roof and surrounded by crib docks. Better quality structures may have a deck areal on top. The crib docks should be collected separately (see DK2).	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
BK1	Bulkhead, Concrete: A bulkhead is built to retain soil or water. It is commonly used to support soil against erosion. They are used for bridge abutments, docks, and other similar applications. The depth is assumed normally to be eight feet, unless otherwise described.	2	Length	Height	-----	Feet
BK2	Bulkhead, Steel: A bulkhead is built to retain soil or water. It is commonly used to support soil against erosion. They are used for bridge abutments, docks, and other similar applications. The depth is assumed normally to be eight feet, unless otherwise described.	2	Length	Height	-----	Feet
BK3	Bulkhead, Wood: A bulkhead is built to retain soil or water. It is commonly used to support soil against erosion. They are used for bridge abutments, docks, and other similar applications. The depth is assumed normally to be eight feet, unless otherwise described. The construction styles all rely on a tongue and groove construction for support, availability, and water or solid extension.	2	Length	Height	-----	Feet
CC1	Cabin/bungalow: Few amenities, few conveniences, constructed of minimum quality materials.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
CP4	Canopy, picnic shelter: Typical shelters are square or rectangular and are made of wood. They have broad open sides and usually no center posts and are built on concrete slabs. They usually contain enclosures for restrooms and/or small outdoor kitchen facilities.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
CP5	Canopy, roof only: A residential quality canopy or possibly a roof extension.	2 or 3	Length  -----	Width  -----	  Area	Feet  Sq Ft
CP6	Canopy, with slab: The same as CP5 but with a slab for walking or driving on.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
CP7	Canopy with slab and screens: Basically a screened in porch with a concrete floor instead of wood.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
CP8	Canopy, commercial steel: A commercial quality canopy on a steel frame, possibly a roof extension.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
CP9	Canopy, commercial wood: A commercial quality canopy on a wood frame, possibly a roof extension.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
DK1	Stake dock: Constructed of poles in the lake bed or river bed connected by stringers and covered by docking. The docking is usually removed in winter to prevent damage. Construction is generally of wood and a common width is 4 feet.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
DK2	Dock, crib: A series of pressure treated wood cribs filled with rocks and covered by decking. Forty percent of the dock must be open underneath so that fish can swim through. May be found inside boat houses, boat shelters, or in the open.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
DK3	Dock, embedded: Constructed of steel, wood or concrete poles embedded in the water's floor, connected by stringers and covered by decking. This is similar to a DK1, except that the poles are embedded in the bottom and the decking is not removed in the winter. Construction is generally made of wood and a common width is 4 feet.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
DT1	Drive-in theater screen: A standard type screen, typically painted wood or light steel framing.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
EL1	Elevator, electric freight: A typical 4500 pound capacity, 100 foot per minute freight elevator.	2	# of Stops	Capacity (lbs.)	-----	
EL2	Elevator, electric passenger: A typical 3500 pound capacity, 500 foot per minute, 6' x 9' self-service passenger elevator.	2	# of Stops	Capacity (lbs.)	-----	
ES3	Escalator: A modern 30 degree angle escalator capable of carrying 5000 to 8000 people per hour.	2	Height	Step Width	-----	Feet

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
FB1	Barn, one story dairy: These barns are equipped with rows of cow stanchions, cups, and stalls. Floors are concrete with gutters. The base cost includes stanchions, cups, stalls, concrete floor, electric wiring, lights, insulation, and mechanical ventilation.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FB2	Barn, one and one-half story dairy: Same as FB1, except with a half story of storage above for use as a haymow.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FB3	Barn, two story dairy: Same as FB1, except with a full second story area for use as a haymow.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FB4	Barn, one story general purpose: These barns have minimum stalls or pens often for young stock, beef cattle or sheep. The base schedule includes minimum pens, concrete floor, electric wiring, and lights.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FB5	Barn, one and one-half story general purpose: Same as FB4, except with half a story of storage above for use as a haymow.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FB6	Barn, two story general purpose: Same as FB4, except with a full second story of storage for use as a haymow.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FB7	Barn, pole: A one story large area barn with roof rafters or trusses supported by poles and lacking a foundation. They have come into wide use due to their economy of construction. They may be used to house livestock, poultry, or general farm use. The base cost includes concrete floor, electric wiring, and lights.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FB8	Barn, horse: Usually a small one-story wood frame barn with double pitched roof. The building may have a small loft overhead for storage. The base cost includes concrete floor, electric wiring, and lights.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
FB9	Swine barn: This structure is used as housing for hogs. Normally this structure has multiple uses: breeding, farrowing, and growing - all occur under one roof. Included in the base costs are: concrete walls 9 to 10 feet in height, painted wood truss roof or shed design, insulated walls and ceiling ventilation systems varied by cost, aluminum or painted steel siding, 4" to 6" poured concrete floor, electrical wiring, and lighting.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FC1	Shed, machinery: A small one-story wood shed used for storage. The base price excludes any wiring, plumbing or floor.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FC2	Shed, aluminum: A small one-story pre-fabricated shed used for storage. The base price excludes any wiring, plumbing, or floor.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FC3	Shed, galvanized: A small shed similar to FC2, but made of galvanized sheet steel instead of aluminum.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FC4	Shed, finished metal: A small one-story metal shed used for storage or as a shop. The base price includes exterior walls of heavy metal with a baked-on finish, a masonry floor, a foundation, and wiring for lights.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FC5	Commodity Shed: Three sided shed with reinforced concrete walls, and a tall roof designed and used for the storage of grains, feed grains and other feed components which may have a flat or conical bottom and is designed specifically for on farm storage.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FM1	Milk house: Small, separate structure used for cooling and holding milk for shipment. The base price includes concrete floor, electric wiring, and necessary plumbing. The milk tank is not included and should not be inventoried.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FM2	Milking parlor: Separate structures wherein dairy cows are milked, the milk is cooled, and the equipment is cleaned and washed. The base price includes concrete floor, necessary plumbing, and electric wiring. Milking parlor stalls are not included in the base price.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FM3	Milk house in barn: Similar to FM1 except shares at least one common wall with main barn.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
FM4	Milking parlor in barn: Similar to FM2 except shares at least one common wall with main barn.	2 or 3	Length  -----	Width  -----	  Area	Feet  Sq Ft
FM5	Milking stalls: Milking stalls within the milking parlor (either the FM2 or FM4).	1	-----	-----	-----	Quantity
FM6	Milking stalls, rotary: A rotary stall carousel designed to hold 25-85 cows for the purpose of milking. Cows are loaded one at a time onto the platform that slowly rotates. By the time the platform has completed almost a full rotation, the milking cups are removed and the cows are backed off the platform.	1	-----	-----	-----	Quantity
FM7	Bulk Milk Storage: Temporary on the farm cooling and storage of raw milk, prior to tanker truck transfer to the milk processing plant. Tanks are made of stainless steel and include automatic washer.	3 or 4	-----  Value	-----  -----	Capacity  -----	Gallons  Dollars
FP1	One story poultry house: Barracks type one story structure used to house poultry. Walls and ceilings are insulated and there are many windows. Base price includes concrete floor, walls and ceiling insulation, and electric wiring with no forced air ventilation.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FP2	Two story poultry house: Similar to FP1 except structure is two stories high.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FP3	Additional-story poultry house: Similar to FP1 except structure is greater than two stories high.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FQ3	Quonset, arch-rib: Hoop arch buildings are characterized by combustible, prefabricated, wood-post and tubular-steel, semi-circular (hoop: Quonset shape), framed roofs that curve to a short wooden or concrete pony wall, or to the ground. The roof and walls are generally covered with canvas or a woven vinyl tarp. Ground floors are typically dirt or can be a concrete slab.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
FQ4	Air supported structure (or air-inflated structure): Any structure that derives its structural integrity from the use of internal pressurized air to inflate a pliable material (i.e., structural fabric) envelope, so that air is the main support of the structure. It is usually dome-shaped, since this shape creates the strongest structure for the least amount of material. All access to the structure interior must be equipped with two sets of doors or revolving door (airlock). Air-supported structures are secured by heavy weights on the ground, ground anchors, attached to a foundation, or a combination of these.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FQ5	Quonset hut: A pre-cut arch rib frame steel structure which is free from interior support posts. The base costs include a concrete floor and electric wiring but no heating or plumbing.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
FS1	Concrete stave silo: Farm silo constructed of concrete staves. Base price includes roof and ladder but no bottom unloader.	2	Height	Diameter	-----	Feet
FS2	Harvestore silo: Prefabricated glass lined steel silo with bottom unloader included in base price.	2	Height	Diameter	-----	Feet
FS3	Wood stave silo: Similar to FS1 except constructed of wood staves.	2	Height	Diameter	-----	Feet
FS4	Tile or concrete block silo: Similar to FS1 except constructed of tiles or concrete blocks.	2	Height	Diameter	-----	Feet
FS5	Metal silo: Similar to FS1 except constructed of metal.	2	Height	Diameter	-----	Feet
FS6	Steel storage bin: Base price of storage bin includes a concrete base, metal exterior wall and roof, access and fill hatches, crawl door, and ladder.	2	Height	Diameter	-----	Feet
FT1	Concrete wall bunker silo: Lowest cost farm silo consisting only of wall sections and supports. Walls are concrete with either concrete pillar type supports wooden railroad ties, or both. Assumed height 8'; width is assumed to be 32' wide. Base includes concrete floor.	3	-----	-----	Length	Linear Ft (Walls)

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
FT2	Treated wood wall bunker silo: Similar to FT1 except composed of 6'-12' posts with wood planking secured steel U-bolts or U-straps. The width is assumed to be 32' wide. Base cost includes concrete floor.	3	-----	-----	Length	Linear Ft (Walls)
GB1	Gazebo, standard: Typical gazebos are octagon and can be made out of any building material (wood, steel, plastic, etc.). These commonly have broad open sides with a railing and no center post. The roofs are hip or mansard style which is supported by posts. These units can have a floor or can be placed on the ground.	3	-----	-----	Diameter	Feet
GB2	Gazebo, deluxe: Similar to a GB1 except that these commonly are enclosed with doors and are generally larger than the standard. These units may have electric and plumbing and generally have a floor.	3	-----	-----	Diameter	Feet
GC2	Simple designed golf course: 18 holes on 110 acres, 6900 yards long, par 67 on flat terrain, few bunkers, small tees. Base price is per hole.	1	-----	-----	Quantity	Holes
GC3	Typical private club golf course: 18 holes on 130 acres, 6500 yards long, par 70 on undulating terrain, bunkers at most greens, some large trees moved in or clearing of some wooded areas, driving range.	1	-----	-----	-----	Quantity # of holes
GC4	Championship golf course: 18 holes on 160 acres, 6900 yards long, par 72 on undulating terrain, fairway and greens bunkered and contoured, large tees and greens, large trees transplanted.	1	-----	-----	-----	Quantity # of holes
GC7	Pitch and putt course: A typical par 3. The base price is per hole.	1	-----	-----	-----	Quantity # of holes
GC8	Driving range: A typical driving range. The base price is per hole.	1	-----	-----	-----	Quantity # stations
GC9	Miniature golf course: A typical quality miniature golf course. The base price is per hole.	1	-----	-----	-----	Quantity # of holes
GH2	Greenhouse, residential: Base price includes wooden or metal frame, foundation, heating, lighting, plumbing, glass or fiberglass walls and roof.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
GH3	Steel frame commercial greenhouse: Base price includes steel frame, foundation, lighting, plumbing, glass or fiberglass 5-7 foot walls and roof vents.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
GH4	Wood frame commercial greenhouse: Similar to GH3, except framed with wood.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
GH5	Aluminum frame commercial greenhouse: Similar to GH3, EXCEPT framed with aluminum.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
GL1	Grain loading equipment: Elevator type device generally surrounded by steel storage bins (FS6). Base price includes: receiving hopper and auger, elevator (conveyor), drive units, consignor, downspouts, ladders and platforms, grain retarders, grain cleaners, cushion boxes, valves and controls.	2	Height (Feet)	Capacity (Bushels/Hr)	-----	Feet
GN1	Generator, built-in, residential: Generally used to power up a house during a black out. These models are fused into the residence electrical panel and automatically switch on during power outages. These models differ considerably in wattage and price when compared to portable units. These emergency generators usually come in wattages of 3,000 to 17,500. The higher wattage generators can handle all the appliances in a home simultaneously (i.e., stove, refrigerator, washer, dryer, lights, etc.).	3	-----	-----	Watts	Watts
GN2	Generator, built-in, commercial: Similar to a GN1 except that commercial/industrial generators can provide extremely high level of power for long periods of time. These models are fused into the electrical panel and automatically switch on during power outages. There are also many options such a noise reduction and cooling systems.	3	-----	-----	Watts	Watts
KO1	Kitchen, outdoor: Full service counter/prep stations that are housed outdoors in porch type structures or on decks/patios. They include full size grill, sink and refrigerator, as well as the option for additional items (i.e., pizza oven, wine cooler, etc.). There is full electric, gas and water built into the structure.	3	-----	-----	Length	Feet



## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
LD1	Loading dock, wood: A common commercial style wood on heavy wood beam loading dock.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LD2	Loading dock, steel or concrete: Heavy duty commercial loading dock.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LP1	Paving, concrete: Concrete paving of roads including the base and site preparation. (If thickness is left blank, the cost program will default to 6 inches).	2 or 3	Area (Sq Ft)  -----	Thickness (Inches)  -----	-----  Area	Sq Ft  Sq Ft
LP2	Walks, concrete: Concrete paving of walkways including the minor site preparation, but no base. (If thickness is left blank, the cost program will default to 4 inches).	2 or 3	Area (Sq Ft)  -----	Thickness (Inches)  -----	-----  Area	Sq Ft  Sq Ft
LP3	Patio, concrete: Concrete paving of patios including minor site preparation, but no base. (If thickness is left blank the cost program will default to 4 inches).	2 or 3	Area (Sq Ft)  -----	Thickness (Inches)  -----	-----  Area	Sq Ft  Sq Ft
LP4	Paving, asphalt: Asphalt paving of roads including site preparation and base. (If thickness is left blank, the cost program will default to 4 inches).	2 or 3	Area (Sq Ft)  -----	Thickness (Inches)  -----	-----  Area	Sq Ft  Sq Ft
LP5	Walks, asphalt: Asphalt paving of walkways including minor site preparation, but no base. (If thickness is left blank, the cost program will default to 2 inches).	2 or 3	Area (Sq Ft)  -----	Thickness (Inches)  -----	-----  Area	Sq Ft  Sq Ft
LP6	Patio, asphalt: Asphalt paving of patios including minor site preparation, but no base. (If thickness is left blank, the cost program will default to 3 inches).	2 or 3	Area (Sq Ft)  -----	Thickness (Inches)  -----	-----  Area	Sq Ft  Sq Ft
LP7	Patio, flagstone: Slate flagstone on a sand base including minor site preparation.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LP8	Patio, flagstone in concrete: Concrete paving of patios with inlaid slate surfacing including minor site preparation, but no base.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LP9	Patio, brick: Brick on a sand base including minor site preparation.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
LR1	Spa and/or hot tub: Attached/built-in allows for easy entry, stepping into the water from deck or seating level. Built-ins are able to use gas heating equipment, not being reliant on costly electrical power, as portables are. Custom installations locate equipment away from the tub, eliminating the sound of operation. Portables have noisy equipment underneath the box.	3	----	----	Area	Sq Ft
LR2	Pool house, standard: A structure which may contain equipment used for a swimming pool, a place to change or towel off after a swim, an open air enclosure for a hot tub, additional storage, a bathroom, and/or a social area. Limited amenities.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
LR3	Pool house, deluxe: In addition to the features of the LR2, this structure contains all the features of a small house with a complete small kitchen, bedroom and bath (full service electric and plumbing).	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
LS1	Pool, steel vinyl: An in-ground swimming pool with flexible vinyl liner. Base cost includes filtering system and circulating pump.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
LS2	Pool, fiberglass: An in-ground swimming pool with rigid fiberglass shell over concrete, concrete block, or wood wall. Base cost includes filtering system, circulating pump, chlorinator, and diving board.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
LS3	Pool, poured concrete: An in-ground swimming pool made of pre-cast concrete or concrete poured in forms. Base cost includes filtering system, circulating pump, chlorinator, and diving board.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
LS4	Pool, gunite: An in-ground swimming pool consisting of a pneumatically applied mixture of concrete over a steel mesh frame. This is a premium type pool and can be found in many shapes. Base cost includes filtering system, circulating pump, chlorinator, and diving board.	or 3	----	----	Area	Sq Ft
LS5	Pool, above ground: An above ground swimming pool consisting of a steel or aluminum panel with wall braces and vinyl liner. Base cost includes filtering system and circulating pump.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
LS6	Pool, endless lap: A small pool, generally around 7' x 14' x 39" deep, that features directional jets or a power wheel designed to provide a smooth wide and deep current to give an aquatic exercise experience (swim-in place, walk-in place, and other aqua therapy). Some may also be equipped with a motorized treadmill.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LS7	Pool, infinity edge (also known as negative edge, zero edge, disappearing edge or vanishing edge pool): A swimming or reflecting pool which produces a visual effect of water extending to the horizon, vanishing, or extending to "infinity."	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LS8	Pool, concrete wading: An in-ground concrete wading pool, average 3' deep. The base cost includes filtering system and circulating pump.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LS9	Pool, motel type: A commercial quality in-ground, poured concrete swimming pool. The base cost includes filtering system, circulating pump, chlorinator, heater, and diving board.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
LT1	Floodlight, mercury vapor: An industrial quality outdoor, wall-mounted assembly consisting of ballast, lamp fixture and lamp.	3	-----	-----	Power Rating	Watts
LT2	Floodlight, incandescent: An industrial quality, outdoor wall mounted assembly consisting of lamp fixture and lamp.	3	-----	-----	Power Rating	Watts
LT3	Streetlight, fluorescent: Consists of steel or aluminum pole lamp fixture, support arm for fixture, fluorescent lamp, and ballast.	3	-----	-----	Pole Height	Feet
LT4	Streetlight, incandescent: Consists of steel or aluminum pole, lamp fixture, support arm for fixture, and incandescent lamp.	3	-----	-----	Pole Height	Feet
LT5	Streetlight, mercury vapor: Consists of steel or aluminum pole, lamp fixture, support arm for fixture, mercury vapor lamp, and ballast.	3	-----	-----	Pole Height	Feet

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
LW1	In-ground water feature: A water feature is typically a spitter or decorative fountain that sits atop an underground reservoir that keeps recirculating water. These fountains can be customized to create a water feature in the landscape using ceramic urns, brass sculptures and/or carved stone structures, etc.	3	----	----	Diagonal	Inches
MH1	Manufactured housing basement area: Cost is calculated based on the square footage of basement area under the mobile home.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
MH2	Mobile home roof: An extension of the factory built roof. Cost is calculated based on the square footage of the roof area constructed at the site.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
MH5	Mobile home: Base cost includes bath, built-in kitchen, central heat, built-in furniture and some carpeting. It also includes delivery, set-up charges, and ordinary service connections. It does not include foundations, skirts, or site development.	2	Length (Length must be in DIM 1)	Width (Width must be in DIM 2)	----	Feet
MH6	Mobile home 7' x 12' add-on room: Factory manufactured room of same quality, construction, and attributes as the mobile home.	1	----	----	----	Quantity
MH7	Mobile home 7' x 24' add-on room: Similar to MH6, except larger.	1	----	----	----	Quantity
MH8	Mobile home tip-out room: Factory manufactured room which is shipped tucked into the mobile home and is tipped out when set up on location	1	----	----	----	Quantity
MH9	Mobile home wood framed add-on room: Usually constructed on-site with siding, roofing, and interior compatible with the mobile home.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
MP1	Manure pit, concrete: Concrete tanks used to store manure for fertilizer. Base price includes 6"-8" wide reinforced poured concrete walls and the manure pit roof.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
MP2	Manure pit, metal: Metal tanks used to store manure for fertilizer. Base price includes concrete foundation and floor. The walls are made of large blue-coated steel panels with glass fused to the steel.	2	Height	Diameter	----	Feet

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
MS1	Miscellaneous structure: A code to describe an item which either has no code or which is being lump-sum valued. For example, an industrial property may have special real property equipment (such as extra boilers) for which there is no code. Also, a property may have some low improvements, or even buildings, which the user wants to give a lump sum value. In either case, the value must be manually calculated and entered under the primary dimension (DIM1) on card. A notation describing the structure(s) should be made in the notes area on the card.	4	Value	----	----	Dollars
OF1	Outdoor Furnace: An outdoor wood-fired boiler used as a heating system. They are generally small shacks with metal siding. They are self-contained and are only connected to the building they heat through underground insulated water pipes. They contain a metal combustion chamber for a wood fire, which is surrounded by a water tank or water jacket.	3	----	----	Gallons	Gallons
OH1	Overhead door, commercial: Complete cost of a heavy-duty wood overhead door. (Check model for percentage inclusion in base costs).	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
OH2	Overhead door: Complete cost of a standard residential quality wood overhead door.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
OH3	Overhead door, steel: This is a commercial grade non-insulated sectional steel overhead door.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
RC1	Carport, residential type: The base price includes a single pitched roof, poles or columns to support the roof, and a concrete pad.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
RG1	Garage, one story attached: A residential-type garage which shares at least one common wall with the house. The base price includes a foundation, masonry floor, and lights. There is no interior finish.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft
RG2	Garage, one and one-half story attached: Similar to RG1, except having an unfinished half story attic area.	2 or 3	Length  ----	Width  ----	----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
RG3	Garage, two story attached: Similar to RG1, except with a full unfinished second story used for storage.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RG4	Garage, one story detached: A residential-type garage which is not connected to any other buildings	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RG5	Garage, one and one-half story detached: Similar to RG4, but with an unfinished half story attic area.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RG6	Garage, two story detached: Similar to RG4, but with a full unfinished second story used for storage.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RG7	Garage with an apartment: Detached garage with vehicle storage on the first floor and living space on the second floor. The first floor interior finish should be comparable to a 1 story garage and the second floor should have typical residential grade finish and attributes.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RN2	Walk-in cold room: Between 8 and 12 feet high. Base price includes framing, insulation, and mechanical equipment.	2	Area (Sq Ft)	1,2,3,4 Degree Code (note below)	-----	
RN6	Warehouse with cold storage: Area between 18 and 25 feet high. The base price includes framing, insulation and mechanical equipment.	2	Area (Sq Ft)	1,2,3,4 Degree Code (note below)	-----	
RP1	Porch, open: A porch consisting of a wood floor.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RP2	Porch, covered: A porch consisting of a wood roof over a wood floor	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RP3	Porch, screen: A porch consisting of a wood roof over a wood floor on piers with screen walls.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

NOTE: Degree Code

1 = 40° to 55°F  
 2 = 20° to 30°F  
 3 = -10° to 20°F  
 4 = -30° to -40°F

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
RP4	Porch, enclosed: A porch consisting of a wood roof over a wood floor with wood walls. It differs from living area because it has no interior finish or utilities. It is usually of cheaper construction than the dwelling.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RP5	Porch, upper open: Similar to the RP1 but found on the upper story of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RP6	Porch, upper covered: Similar to the RP2 but found on the upper story of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RP7	Porch, upper screened: Similar to the RP3 but found on the upper level of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
RP8	Porch, upper enclosed: Similar to the RP4 but found on the upper level of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SG1	Sign, single face time and temperature: An automatic system to display the time and temperature in electronic numerals. This type of system is usually mounted on the side of a building and includes the display board and all associated control equipment.	1	-----	-----	-----	Quantity
SG2	Sign, double face time and temperature: A similar type of system as SG1 but mounted on a pole or pedestal.	1	-----	-----	-----	Quantity
SG3	Sign, rotator: Complete system similar to SG2, except on a rotating pole or pedestal. The base cost includes the display boards, all associated control equipment, the pole or pedestal (with bearing assembly for rotation), and the rotator motor.	1	-----	-----	-----	Quantity
SN1	Sign, single face neon: A common type neon sign including the transformer.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SN2	Sign, double face neon: A common type neon sign. The base cost includes two neon signs, a divider and support assembly, and the transformer.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
SN3	Sign, single face plastic: An inexpensive plastic cover with plastic letters over a light frame with an interior light. This type of sign is usually building mounted.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SN4	Sign, double face plastic: Similar to SN3, except with two faces and mounted on a pole.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SN5	Sign, single face wood: An inexpensive single face painted sign on wood with minimal flood-lighting. This type of sign is usually building mounted.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SN6	Sign, double face wood: Similar to SN5, except with two faces and usually pole mounted.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SN7	Sign, single face metal: An inexpensive single face sign painted on sheet metal with minimal floodlighting. This type of sign is usually building mounted.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SN8	Sign, double face metal: Similar to SN7, except with two faces and usually pole mounted.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
SP1	Solar Panels, water: Solar collectors are installed on a roof. With a two-tank system, cold water is fed through the collector, which pre-heats the water. In a one-tank system, a conventional heater is combined inside the solar storage tank.	3	-----	-----	Gallons	Gallons
SP2	Solar Panels, electric, photovoltaic: Solar panels consist of cells that generate electricity from sunlight. Solar panels are typically installed on the roof. Excess power is fed back to the grid, and the power company credits the property's account.	3	-----	-----	Kilo-watts	Kilo-watts
TC1	Tennis court, residential: Base price includes asphalt or concrete playing surface, total fence enclosure, some lights, nets, posts, and striping.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TC2	Tennis court, residential: Base price includes asphalt playing surface, minimum enclosure, no lights, net, posts, and striping.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft



## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
TC3	Tennis court, residential: Base price includes asphalt playing surface, backstops with minimum screening, no lights, net posts, and striping.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TC4	Tennis court, residential: Base price includes grass or sod playing surface, back stops, no lights, net, posts, and striping.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TC5	Tennis court, clay: Base price includes clay playing surface, total fence enclosures (8-12 foot tall), court lights mounted on poles, net posts, and striping.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TC6	Tennis court, asphalt: Similar to TC5 except with asphalt surface.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TC7	Tennis court, cork: Similar to TC5 except with rubber cork surface.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TC8	Tennis court, concrete: Similar to TC5 except with concrete surface.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TC9	Tennis court, synthetic: Similar to TC5 except with synthetic surface.	2 or 3	Length  -----	Width  -----	-----  Area	Feet  Sq Ft
TK1	Steel tank with tower: A welded steel tank mounted on a steel tower. The base price includes the tank, the tower (measured to the bottom of the tank), footings, balcony, railways, pipe to ground, valve, and indicator gauge.	2	Capacity	Height (Ft)	-----	Gallons
TK2	Wood tank with tower: Similar to TK1 except constructed with wood.	2	Capacity	Height (Ft)	-----	Gallons
TK3	Petroleum storage tank: Welded steel tank erected on sand or gravel with steel ring curb. Price includes foundation, cone roof and supports, outside ladder, roof shell manholes, and roof vent.	3	-----	-----	Capacity	Barrels
TK4	Underground fuel tank: Welded steel tank installed underground. Price includes fittings, excavation, and backfill.	3	-----	-----	Capacity	Gallons
TK5	Vertical bulk storage tank: Price includes foundation, fittings, and roof.	3	-----	-----	Capacity	Gallons

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
TK6	Horizontal bulk storage tank: Price includes saddles or legs, fittings, and foundation.	3	-----	-----	Capacity	Gallons
TK7	Propane storage tank: Above ground, high pressure storage tanks, including piping and support cradle.	3	-----	-----	Capacity	Gallons
TK8	Concrete surface reservoir: The base price includes foundation, dome roofs, and typical tank ancillaries.	3	-----	-----	Capacity	Gallons
TK9	Welded steel surface reservoir: The base price includes typical ancillaries such as roof, ladder, and fittings.	3	-----	-----	Capacity	Gallons (Thousand)
TL1	Underground Fuel Tank: Fiberglass construction, installed underground. Price includes piping, fill boxes and vents.	3	-----	-----	Capacity	Gallons
TP1	Mobile Home Pad: Cost for organized commercial mobile home park from the cheap transient park to the high quality design for permanent living. Costs included in the per space figure include the following: Engineering, grading, street paving, patios and walks, sewer, water, gas and electrical.	1	-----	-----	-----	Quantity (Pads)
TW1	Tower, Guyed: This type of tower is supported by cable guy wires and is most commonly used in radio, television, and microwave applications. In general, the distance between the legs will increase as the height of the tower or the number of dishes increases. Guyed towers require two variables to be collected, the width of the tower and its height.	3	-----	-----	Height	Feet
TW2	Tower, Free: This type of tower is free standing with a metal frame design and is most commonly used in radio, television, and microwave applications. Self-supporting towers require the collection of the tower height only.	3	-----	-----	Height	Feet
TW3	Tower, Monopole: This type of tower is a free standing structure. Monopole towers are most commonly used in cellular telephone and personal communication service (PCS) applications.	3	-----	-----	Height	Feet

## Structure Codes

## Section APP-B

STR CD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	SQFT/ Misc	MSR UNITS
WB1	Fireplace, zero clearance: Zero clearance fireplaces are factory built units made from sheet metal or cast iron. Zero clearance fireplaces are so named because they are sufficiently insulated to be installed within close proximity of walls or wood framework without requiring a masonry foundation.	1	----	----	----	Quantity
WB2	Fireplace, masonry construction: A fireplace that is constructed of brick, stone and/or concrete block. A chimney made of brick or stone is attached at the top to vent combusted by-products from the dwelling.	1	----	----	----	Quantity
WB3	Fireplace, free standing: Referred to as "fake fire" or gas fireplace. These fireplace units are free standing, requiring no chimney and no hearth.	3	----	----	BTU's	BTU's
WB4	Fireplace, outdoor: An outdoor fireplace similar to a WB2, but is used for building fires away from a house or commercial building. Similar in construction to WB2, an outdoor fireplace is usually added to a stone, brick or concrete patio.	3	----	----	Length	Inches
WT1	Wind Turbine, residential: This wind turbine converts wind into electricity for residential purposes. When the wind blows, the propeller turns and the alternator begins to produce electricity. The major difference between residential and commercial generators is gearing, which is not an option for residential turbines due to the small generators used, the weight, cost and size.	3	----	----	Watts	Watts
WT2	Wind Turbine, commercial: Very similar to a WT1, except for the size and capacity of the wind turbine. The primary difference is the ability to modify the gearing of the commercial wind turbines which enable the blades to turn relatively slow.	3	----	----	Watts	Watts

<b>New York State Office of Real Property Services</b>	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories</b>	SECTION APP-C	PAGE 1.00
		DATE	5/13/03

# APPENDIX C

## COMMERCIAL USED-AS CODES

A01 - WALK-UP APARTMENTDESCRIPTION

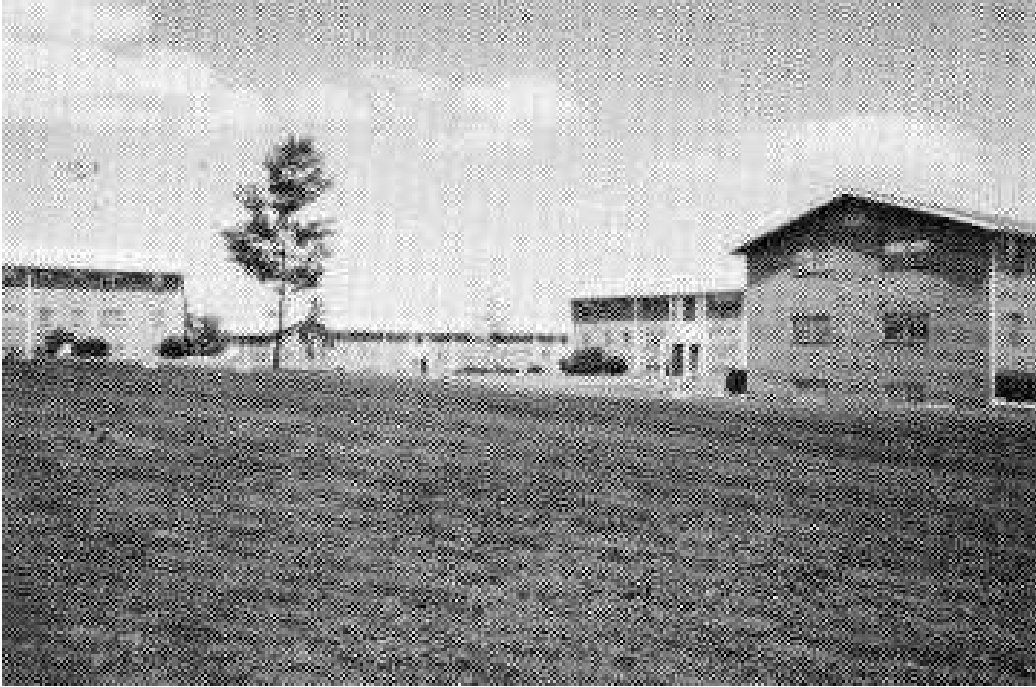
This code is used for 1-5 story buildings built as apartments that contain 4 or more apartment units (efficiency, 1 bedroom, 2 bedroom, or 3 bedroom units). Elevator service is generally not provided in this type apartment. Typically there will be one or two free standing buildings per site.

The gross floor area should include hallways of each floor offering living accommodations. Enter the square feet for each apartment type (1 bedroom, 2 bedroom, etc.) if obtainable in the spaces provided, otherwise enter the total square footage on the TOTL line. The typical basement offering laundry, furnace, and storage space should be classified as used-as code Z98.

A02 - CONVERTED APARTMENTDESCRIPTION

This code is used for 1-5 story buildings that were constructed for other uses but have since been converted to house 4 or more apartments. Typically the conversion is from a large single family residence.

The pattern of the apartment layout is generally not symmetrical as with A01 and A03 used-as codes. The gross floor area should include hallways of each floor offering living accommodations. Enter the square feet for each apartment type (1 bedroom, 2 bedroom, etc.), if obtainable, in the space provided; otherwise enter the total square footage on the TOTL line. The typical basement offering laundry, furnace, and storage space should be classified as used-as code Z98.

A03 - GARDEN APARTMENTDESCRIPTION:

These are two or three story buildings similar to walk-up apartments and contain four or more units per building. They differ from walk-up apartments in that three or more buildings are arranged on the site in a manner that offers a garden-like setting (e.g., buildings facing opposite one another with lawns, gardens, and walkways in the center).

Other amenities such as on-site parking, a swimming pool, tennis courts, and/or a recreational building are often provided in this used-as code.

The building construction may be similar to the raised ranch in that units are located in the basement. Laundry, furnace, and/or storage rooms are also located in the basement.

**NOTE:** Finished areas such as recreation centers, exercise rooms, saunas, etc., should be included in the rentable area.

**A04 - TOWNHOUSE APARTMENT****DESCRIPTION**

These are typically one or two story buildings which are attached, share common walls, and are usually designed in a row. Layout typically provides main living areas on the first floor with bedrooms and bath(s) up. There may be unfinished basement area suitable for storage under some or all of the units. This type of apartment is distinguished from the row type in that each common walled building section has only one unit.



A05 - HIGHRISE APARTMENTDESCRIPTION

Highrise apartment buildings are 3 or more stories high and are generally constructed with steel or masonry frames. All floors are serviced by passenger elevator(s). The better class highrise buildings typically provide closed circuit TV security monitoring of lobby and hallways. Retail and service shops may occupy all or part of the first floor. The basement, although generally unfinished, houses the furnace, storage areas, and maintenance shops. Sub-basements, if present, generally provide indoor parking facilities for tenants.

Collect the gross floor area. First floors used for retail and/or service shop should be inventoried under their respective codes.

**A06 - ROW APARTMENT****DESCRIPTION**

Row apartment buildings are typically multi-storied buildings which share common walls, similar architectural style, and are constructed in a row. These buildings can be distinguished from Townhouses in that each section of common walled building will contain 4 or more dwelling units. These buildings are usually older and are typically located in the urban inner-city.

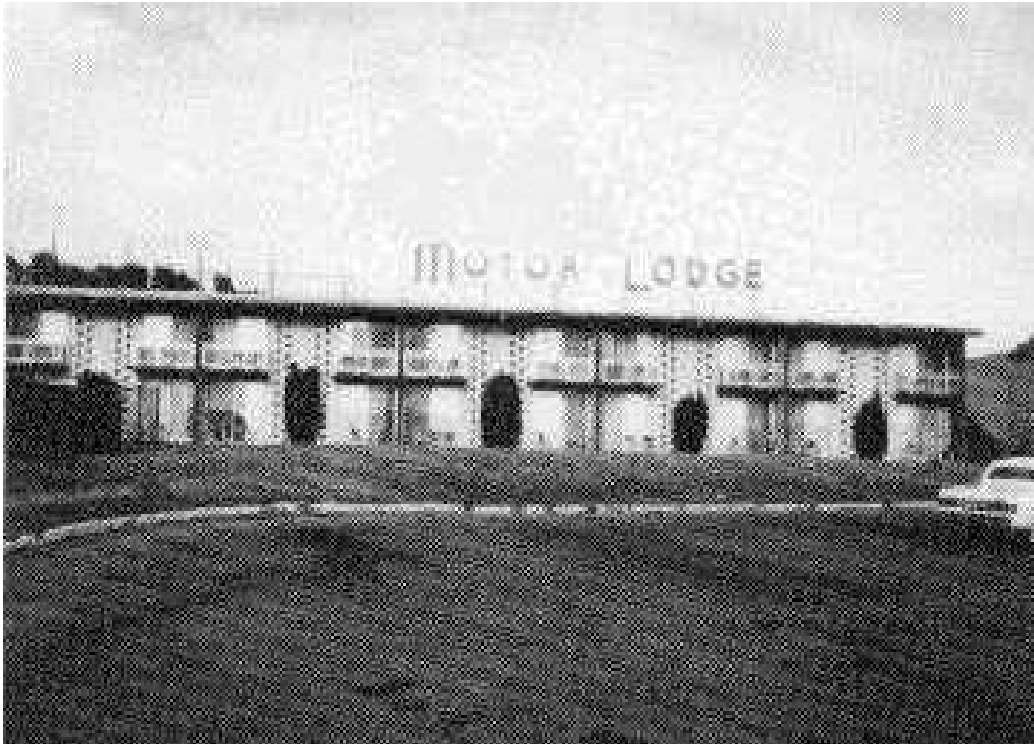
A07 - EXTERNAL APARTMENTDESCRIPTION

This code is used for an apartment that is located within a structure having another primary use. Typically this will be an apartment located above or behind a retail store. It may have been built originally as an apartment or converted to an apartment from another use. The key here is that the apartment is located within a structure that has another primary commercial use. This type unit frequently does not have a central heating system and seldom has access to a basement.

B01 - HOTELDESCRIPTION

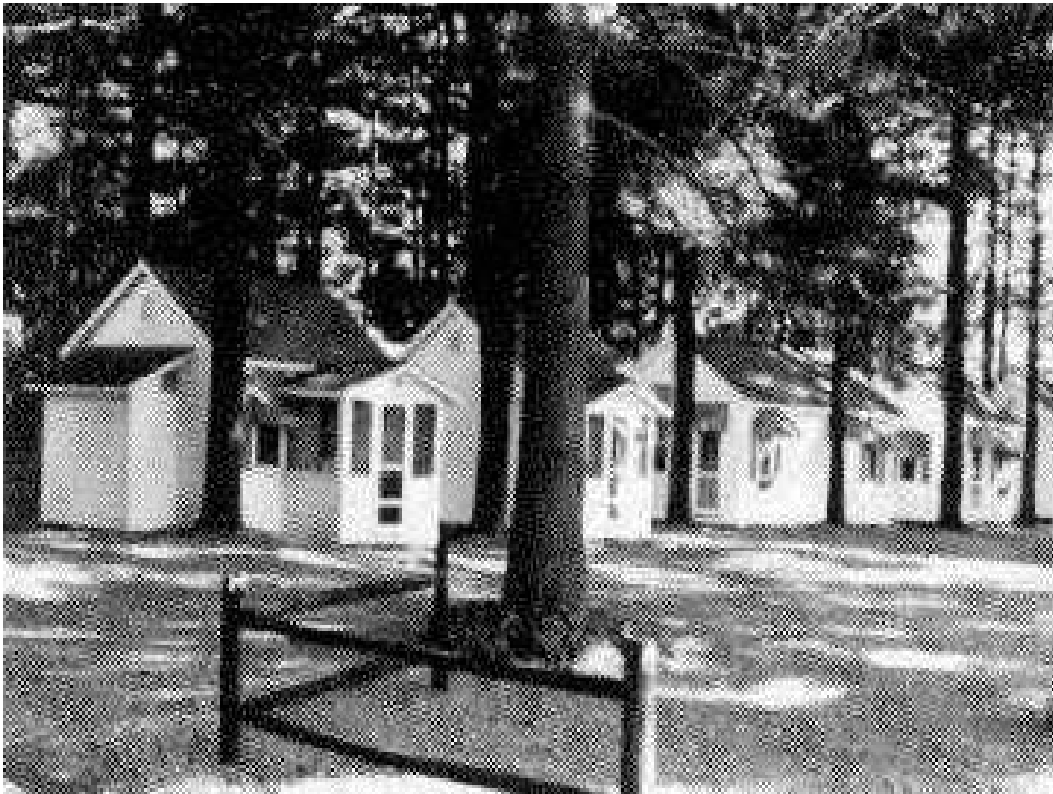
Typically an inner city facility constructed of masonry and steel, three or more stories in height, which offers lodging accommodations and usually convention facilities. Other services such as restaurant/bars, coffee shops, gift shops, beauty & barber shops are typically included. A spacious lobby, with mezzanine floors, provides check in/out counters. Bellhop service is usually provided. Multiple elevators service both floors and underground parking. A parking garage located on or adjacent to the property is also common. Most present day hotels cater to the "convention" trade as compared to the typical motel that offers lodging accommodations only.

The total area associated with the rental of the hotel should be recorded as B01 in the rentable area section (rooms, lobby, common area associated with hotel). Restaurant/bar and shops should be listed separately with their appropriate used-as code. For example, first floor retail stores or a major restaurant. Any parking garage area should be recorded separately with one of the "J" used-as codes. Any non-contributing area such as an unused basement should be listed with the "Z98" code.

B02 - MOTELDESCRIPTION

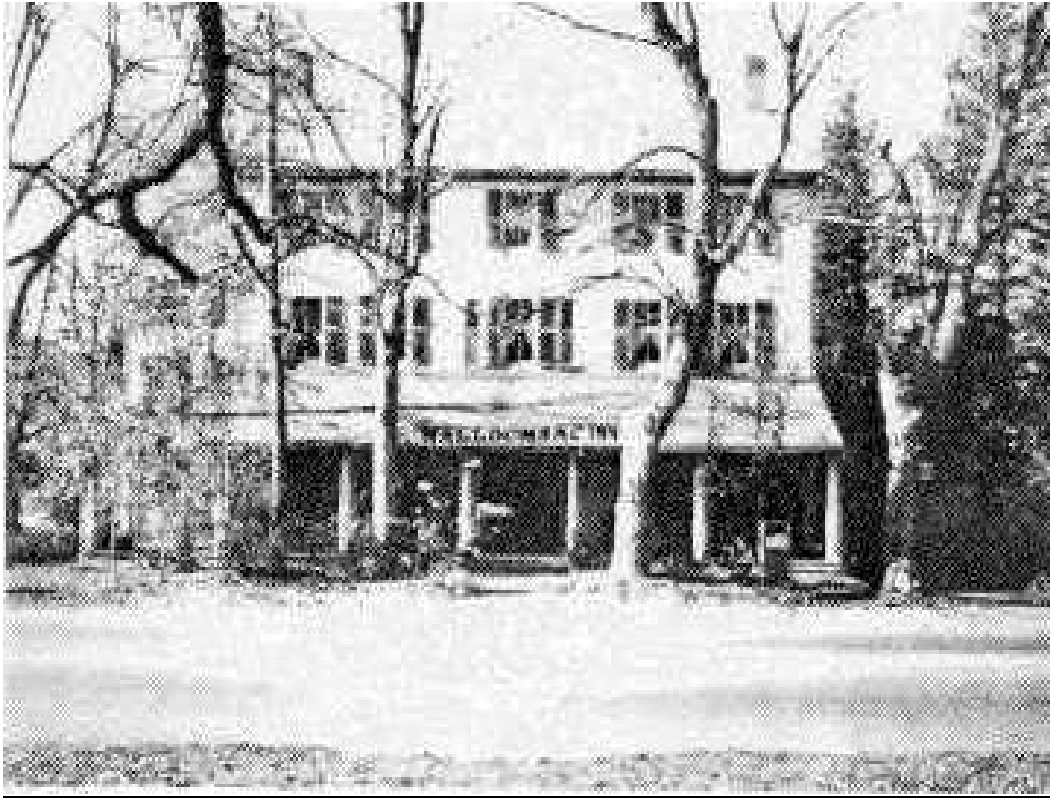
Typically a structure or group of structures located on or near major highways, designed to serve the needs of travelers, essentially to offer overnight lodging and parking. This code includes the older motels built in the 1950's and 60's which are usually 1 or 2 story frame/concrete block structures as well as the multi-storied, elevator serviced concrete and steel structures of recent years. In addition to lodging, newer motels commonly have restaurant and bar facilities, multi-purpose rooms for meetings and receptions, and indoor or outdoor swimming pools. Older motels may have a coffee shop for the breakfast trade but typically rely on other local restaurants for traveler dining; an outdoor pool may be present.

Enter the total area associated with the rental of the motel (rooms, lobby, laundry, etc.) under used-as code B02. Restaurant/bar area should be entered under its appropriate used-as code.

B03 - SEASONAL ABODEDESCRIPTION

This includes camps, cottages, and bungalows which are grouped in a colony and belong to one owner on a contiguous property. Each building commonly comprises one or two units and is designed for seasonal rental on either a weekly, monthly, or seasonal basis. Often these structures can be distinguished in quality by size, presence of heat and related utilities, cooking facilities, sanitary facilities, and construction materials. Typically they are seasonal waterfront properties.

Enter the floor area of all cottages and other main structures, dining hall, recreation hall, etc., under used-as code B03.

B04 - INN / LODGEDESCRIPTION

Typically an older frame structure, 2 to 5 stories high, with no elevator service; it generally has 10 to 20 rooms for sleeping accommodations. A restaurant is usually included in the structure. The B04 is normally located in or close to wooded or water recreational facilities.

Record the total floor area used for rooms under used-as code B04 and the floor area used for restaurant under used-as code C01.

**B05 - RESORT COMPLEX****DESCRIPTION**

This code is used to describe a parcel of land that is improved with a multiple structure complex having varied uses. Commonly a full range of hotel type services are available (restaurants, convention facilities, meeting rooms, recreational facilities, and commercial shops) along with a compliment of professional entertainment, beach, marina, tennis court, or golf course facilities depending on individual resort location and characteristics.

For market and income - Each complex varies greatly in nature making per square foot estimates of income meaningless. Use rooms as the primary unit of comparison.



**B06 - BOARD, ROOM, DORMITORY****DESCRIPTION**

Commonly one to six story structures which provide sleeping accommodations along with bath facilities which are shared at some level. Typically only one or two bath facilities will be available per floor or wing of the structure. Dining facilities, if present, are typical cafeteria design and are shared by all occupants of the structure. Occupancy by design is normally for periods of time longer than those common at inns. This code can be used to collect such structures as college dormitories, interns and nurses quarters, armed services, officers and NCO quarters, fraternity and sorority houses.

C01 - RESTAURANTDESCRIPTION

Typically a one story structure providing for full service eating. Bar and beverage consumption may also be present. A large separate kitchen area, with a full compliment of equipment, provides for full-course meal preparation. One to two hundred seat dining room capacity is typical. This type facility may also have separate areas to accommodate banquets and reception. Counter eating is not found in the C01 code. Adequate off street parking is available.

**C02 - DINER**



**DESCRIPTION**

Typically a one story structure offering counter and booth seating for 25 - 50 people. Legal beverages may be served but a bar is usually not present. Food may be prepared in a separate kitchen or from an open "fryer area" with exhaust hood. Adequate off street parking is available.

C03 - FAST FOOD (CHAIN FRANCHISE ONLY)DESCRIPTION

Typically a one story modern facility offering a limited food menu for eating in or for take-out. Drive-in window service is available at most locations. Structure design and decor are rigidly dictated by the fast food chain. Sites are always located on primary commercial high volume traffic streets. Most locally owned fast food outlets should be included in C02 or C04.

Include the following food chains:

McDonalds  
Kentucky Fried Chicken  
Burger King  
Church's Fried

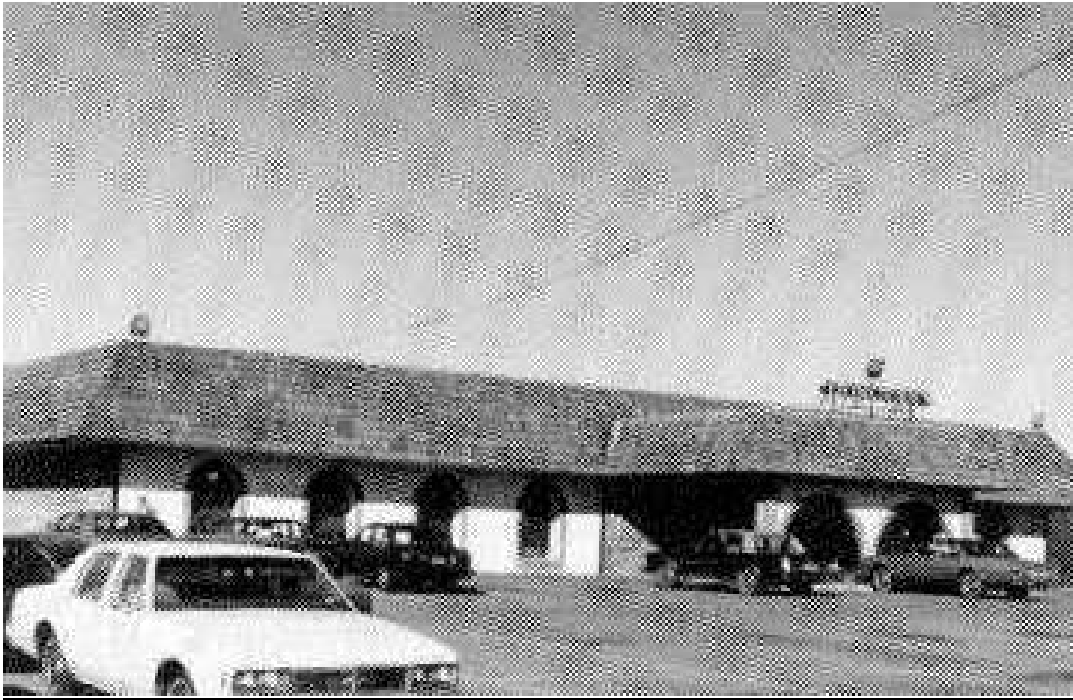
Wendys  
Arthur Treachers  
Pizza Hut  
Long John Silvers.

**C04 - DRIVE-IN**



**DESCRIPTION**

Typically a small one story structure offering ice cream or a limited array of "light meal" items. Seating is usually outdoors. Glass front with take-out counter is common. Often this is the predecessor to today's fast food outlets. Operations may be seasonal.

**C05 - NIGHT CLUB****DESCRIPTION**

Typically a one or two story structure offering a complete food menu, legal beverage facilities, and often has provisions for live entertainment. The night club differs from the C01 restaurant in that a greater part of the business is dependent on the beverage sales which are in turn dependent on traffic generated from entertainment. Separate facilities for dining and/or entertainment are present. Ample off-street parking is provided.

**C06 - NEIGHBORHOOD TAVERN****DESCRIPTION**

Typically a one or two story row or free standing structure whose primary operation is dependent on the sale and consumption of legal beverages. Frequently only a bar with counter seating is present; there may also be limited booth and/or table seating. There may be a small kitchen for preparing a limited menu of soups and sandwiches.

D01 - ENCLOSED REGIONAL SHOPPING CENTERDESCRIPTION

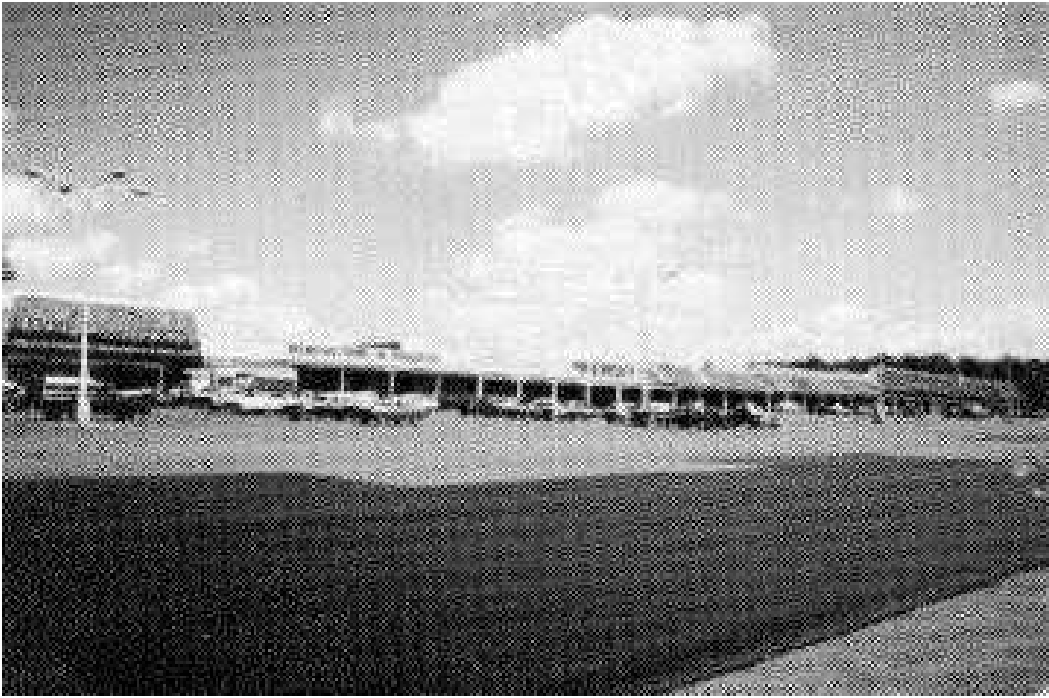
Typically an enclosed regional shopping center is no more than 3 stories and is from 0-15 years old. It generally has two to three national or regional anchor stores (they may be separately owned) along with numerous (50-100) smaller (1,000-10,000 sq. ft.) stores. All stores open onto a mall area which is common to the occupants of the center. The typical total net leasable area of the mall stores range between 300,000 and 1,000,000 square feet, while the anchor stores will have not less than 100,000 square feet gross leasable area each. A full compliment of services is generally available: apparel, general merchandise, home furnishing, furniture, automotive, and restaurant. Ample on-site parking is provided with a 3:1 ratio ( three parking spaces for each 1000 square feet of gross leasable area).

Enter the gross leasable area of the anchor stores and the net leasable area of the mall stores in the rentable area section as D01. Also include in D01 the rentable area of other freestanding structures located on center land and owned by the shopping center, such as anchor store automotive centers and theaters.

Freestanding, privately owned structures which are located on leased center land should be coded in their respective codes and not as D01 (e.g., Branch Banks - E06, Service Stations - H01, etc.)

A privately owned and separately assessed anchor store that is attached to the center and is an integral part of the center should be coded a D01.



D02 - OPEN REGIONAL SHOPPING CENTERDESCRIPTION

Typically an open regional shopping center is one to two stories in height and is 15-25 years old. It has one to three national or regional type anchor stores and a mix of smaller (25-50) local and chain stores. This type center is sometimes referred to as a "strip" type center. All stores open onto the parking area as the open mall does not provide the shopper with an enclosed walkway to go from store to store as does the enclosed regional shopping center. Individual store size and layout will be very similar to the enclosed center, however, the total size of the open center will usually be smaller. As with the enclosed mall, a full complement of services is generally available. Ample parking is available with a ratio of three parking spaces for each 1000 square feet of gross leasable area (an average space is considered to be 300-350 square feet including driveways).

The gross leasable area of the anchor stores and the small stores should be entered in the rentable area section as D02. The gross leasable floor area of any freestanding structures (automotive store, cinemas, etc.) owned by the center should also be included in the D02 used-as code.

**NOTE:** Use D02 for anchor stores that are an integral part of the center but are privately owned. For other freestanding, privately owned structures such as banks, service stations, etc., do not use D02; use their respective used-as codes.

D03 - LOCAL CENTERDESCRIPTION

The local center, sometimes referred to as a community center, is normally made up of one to two large regional, or strong local anchor tenants, and 10-25 smaller tenants. The center is generally constructed in a "strip" type layout. The anchor stores usually do not offer a complete line of merchandise as in D01 and D02, and are sometimes referred to as junior department stores. Supermarkets may also act as one of the anchor stores. The smaller stores are primarily local tenants rather than chain store tenants. The local center is usually constructed near large subdivisions. Ample on site parking is generally available.

NOTE: The key to selecting the D03 - Local Center over D04 - Neighborhood Center is in the stronger emphasis on the anchor stores. A local center may sometimes have as few stores as would be found in a neighborhood center.

The gross leasable area of the anchor stores and the small stores should be entered in the rentable area section as D03.

D04 - NEIGHBORHOOD CENTERDESCRIPTION

A neighborhood center is typically a row of one story stores. It generally has a supermarket and/or a regional, or strong local, store as its anchor. It provides for the necessities of the area immediately surrounded by it. Along with the anchor stores, 2 to 10 other smaller stores are present which specialize in convenience goods and personal services. Ample parking is provided.

**NOTE:** The key in discriminating between D03 and D04 is the less dominance of the anchor store(s) in D04 properties compared to D03 Local Center.

The gross leasable area of the anchor store(s) and the small store(s) should be entered in the rentable area section as D04.

D05 - LARGE RETAILDESCRIPTION

Typically a single tenanted building occupied by a large department store (e.g., Macy's) or discount store (e.g., K-Mart). Multiple lines of apparel, hardware, automotive, and general merchandise goods are sold. Department stores are generally one or two stories high when associated with shopping centers and greater than two stories when located in the urban core areas. Discount stores are typically large one story structures. Approximately 90% of the total floor area is devoted to retail sales and the remaining 10% to warehouse and storage. The structure is 100% heated and sprinkled while only the retail sales area is air conditioned. Multi-storied structures often provide elevator and/or escalator service. It may be complimented by a large supermarket or drug store. Size ranges from 25,000 to 100,000 square feet of gross floor area.

For one story buildings use total floor area for gross leasable area. For multi-storied structures having elevator, escalator, and public restrooms, etc., use a ratio factor of 80- 90% of gross leasable area to arrive at a net rentable area. Any part of a basement floor level that is used for retail sales should be included in the net rentable area.

D06 - SUPERMARKETDESCRIPTION

Typically a one story freestanding structure housing a national food chain outlet or a major locally owned outlet that is competitive in price, quality, and size. (e.g., A & P, Price Chopper, Grand Union). Multiple departments offer meat, deli, fresh produce, canned and frozen foods, and a limited line of dry goods.

Approximately 90% of the total floor area is devoted to retail sales, checkout and customer service counters, and meat departments, while the balance of the area is used for warehousing and walk-in freezers and coolers.

Typical size range is 15,000 to 30,000 square feet. Ample parking is available, 4 spaces to 1,000 square feet of gross building area.

Include all floor areas (retail sales, meat department, warehouse, etc.) under the D06 used-as code. Also include mezzanine office area in this code if present. Basement area (if present and used for dry goods storage) should be recorded as F05, otherwise record as Z98.

D07 - LAWN / GARDENDESCRIPTION

This is typically a one story metal prefabricated or concrete block building. Normally the structure use will be divided between sales/display area and warehouse/storage area. Concrete floor construction is common. A central system or suspended unit heaters generally provide heat; warehouse section may be unheated. Size range is 4,000-10,000 square feet.

The total area of the retail and warehouse space associated with the lawn/garden center should be recorded as D07.

D08 - SMALL RETAILDESCRIPTION

This code describes smaller freestanding 1 and 2 story structures, 1 to 30 years old, containing retail outlets primarily devoted to specialty uses. This use will generally consist of 90% sales area and 10% storage area. Small retail space is commonly found in multiple use buildings (e.g., first floor retail, upper floor office/apts.). Commercial buildings designed for general occupancy should be included in this use. Drug stores, shoe stores, bakeries, clothing stores, hardware stores, laundromats, and barber shops are common examples. Typically these structures will be located along commercial strips rather than concentrated row type areas. Although many structures included in this code will typically be 1 to 30 years old, older freestanding structures and residences which have been renovated/enlarged and converted to retail space should be included. Limited on-site parking is generally provided.

The significant features of a D08 are: structures are freestanding, off street parking is generally provided, and size range is between 3000-7500 square feet.

Combine and record by floor level, if possible, the square foot area of all like "used-as" codes. In some instances basements have a rental value for storage; if so, an appropriate code (F05) should be used. Most of the time they are non-contributory to the structures rental value, in which case they should be coded Z98.

D09 - SMALL FOOD MARKETDESCRIPTION

Typically a one story freestanding structure devoted to food sales. This includes locally owned food markets (not classed as D06 - Supermarket) and convenience food stores, such as Seven-Eleven, Stop and Shop, AM/PM mini-mart, etc. Convenience food outlets that sell both food and gas should be included in this code if food sales are primary and gas sales secondary. If gas sales are primary, code as H02 - High Volume Gas Station.

Typically these structures devote approximately 90% of the floor area to retail sales and 10% to warehouse/storage and walk-in freezers and coolers. Size ranges between 1,000 - 5,000 square feet. Limited off street parking is provided.

Record the total area used for sales and storage as D09.



D10 - ROW RETAILDESCRIPTION

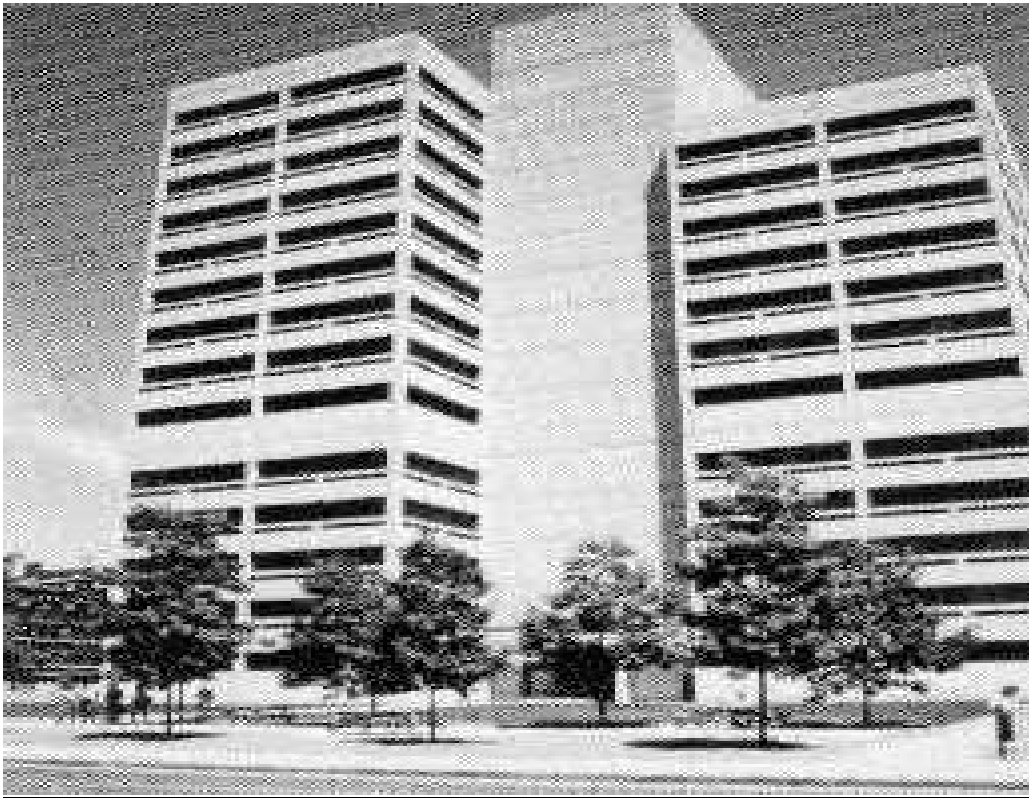
This code describes one story and/or multi-story structures approximately 50 years or older that abut other structures, and in many cases share common walls. Although most structures located downtown will fall into this code, D10 structures are also found in smaller neighborhood clusters throughout the community. Often, though not always, these structures constitute a mixed use (e.g., retail on first floor and offices, apartments on upper floors). Multi-storied structures located in larger downtown areas (cities) will frequently have elevator service while in smaller locations (villages and neighborhood clusters) they are generally walk-up structures. Buildings typically cover most of the site. Upper floors may not be utilized, especially in downtown structures where elevator service is not provided. Generally no on-site parking is provided. Size range is 1,000-6,000 square feet.

Significant features of D10 row retail: not freestanding - abut other structures, structure generally covers most of the site, no on-site parking provided.

Combine and record by floor level, if possible, the square foot area of all like used-as codes. Basements and/or upper floors that have no contributive value should be coded as Z98.

In many cases the rentable area will be the gross floor area. However, when there are multiple tenants, common areas may exist such as lobbies, foyers, stairways, restrooms, and elevators which will require determining the net rentable area. Use a conversion factor of 80-90% depending upon the amount of common area.

**NOTE:** Small restaurants/coffee shops, food markets, and bars for which there are specific codes should be included with code D10 if they are located in a structure containing other row retail.

**E01 - HIGHRISE OFFICE BUILDING****DESCRIPTION**

The typical high-rise office building is a reinforced masonry/steel structure 5 or more stories high which is serviced by elevators. The structure may contain single or multiple tenants with the first floor frequently occupied by retail stores or a bank.

Enter the net rentable floor area used for offices under used-as code E01. First floor area used for banking and/or significant retail shops should be inventoried under their respective codes. Use an 80% ratio for gross to net rentable floor area.

E02 - WALK-UP OFFICEDESCRIPTION

Typically a 1 to 4 story frame or masonry and steel freestanding structure used for general offices. Elevator service may be provided. Finished basement offices, raised-ranch style, are common. Although the E02 is usually found in a suburban park-like setting with other E02's, it may also be found as a single unit elsewhere. Abundant landscaping and ample parking are typical for the newer E02 while the older E02 will likely have limited landscaping and parking. Residential parcels converted to office use, such as lawyer, doctor, and dentist, should be included in this code (also collect as RFV for cost).

Enter the net rentable floor area used for offices under used-as code E01. Use an 80-90% ratio for gross to net rentable floor area.

E03 - PROFESSIONAL OFFICEDESCRIPTION

Typically a 1 to 4 story masonry and steel freestanding structure built specifically for medical, dental clinics, or laboratory purposes. Generally a group of doctors or dentists offering a variety of specialized health services will be located within the structure. The typical E03 is generally constructed of high quality materials, is well landscaped, provides ample parking, and is usually located near a hospital. A pharmacy may also be located within the structure.

This code is not to be used for the typical one or two doctor/dentist office facility - use E02 in that case.

Enter the net rentable area under used-as code E03. Use an 80% ratio for gross to net rentable floor area.

E04 - ROW OFFICEDESCRIPTION

Typically the row office is a 2 to 9 story older structure that shares common walls with adjacent structures. Although the row office is commonly found in the urban core area, it may also be found along strip developments and hamlets. The E04 is generally a mixed-use, multi-tenanted structure with 100% site coverage and no on-site parking.

Enter first floor areas separate from upper floors. There is generally a significant difference in the rental value of first floors and upper floors. Commonly third and fourth floors in non-elevator serviced structures have no rental value. Use an 80-90% ratio for gross to net rentable floor area.

E05 - MAIN BANKDESCRIPTION

Typically a main bank is 1 to 5 stories in height with a "traditional" decor. The structure has a high degree of ornamentation representative of the era in which it was built. The main teller area is usually very impressive with high ceilings, marble floors, and possibly murals. The main area is usually flanked by offices and semi-private areas for customer service. There may be other offices located on mezzanine levels. There will usually be bookkeeping, data processing, and various other departments. Normally main banks do not provide drive-in service.

Enter the total floor area used for banking operations under used-as code E05. Unfinished or semi-finished basement areas used for old record storage should be recorded as F05.

E06 - BRANCH BANKDESCRIPTION

Typically a one or two story modern freestanding structure located in high traffic areas, or close to large residential subdivisions. This use is also becoming very common in shopping centers. Because these offices usually handle only the routine daily needs of its customers, there generally will be few separate offices.

Enter the total floor area used for banking operations under used-as code E06. Unfinished or semi-finished basement areas used for old record storage should be recorded as F05.

F01 - TRUCK TERMINAL WAREHOUSEDESCRIPTION

Typically a one story metal or concrete block structure designed and built for trans-shipment of goods. Construction features include truck-bed high, heavy duty reinforced, concrete floors with dock levelers and continuous overhead door openings on both sides of the structure. The typical terminal will have 10 - 100 doors (bays). Office space is normally provided for in the front of the structure and represents approximately 10-20% of the total area. Larger terminals may have auxiliary structures for tractor service and maintenance and overnight lodging. Do not include truck stops that offer fuel and food in this code.

Enter the combined total area of the office and warehouse under the F01 used-as code.



**F02 - LUMBER YARD**



**DESCRIPTION**

The typical F02 site will contain a number of structures: retail, warehouse, lumber storage sheds, and various other function oriented structures.

The gross floor area of the retail structures should be inventoried under the appropriate retail used-as code D05 - Large Retail or D08 - Small Retail. The warehouse and lumber storage sheds should be collected under the F02 used-as code.

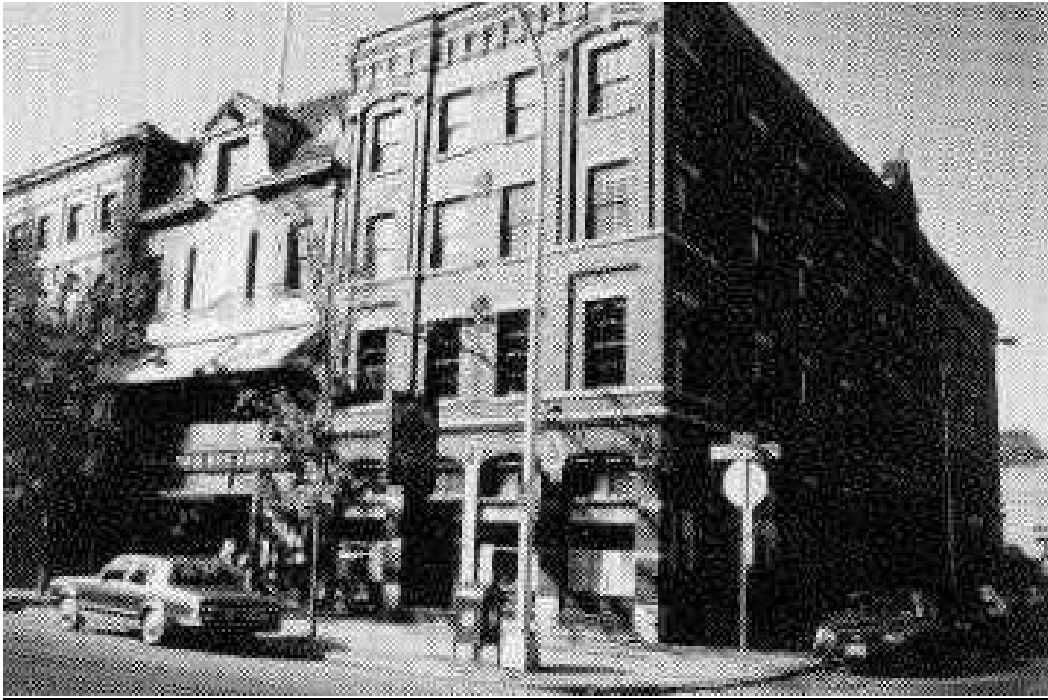
F03 - DISTRIBUTION WAREHOUSEDESCRIPTION

Typically a large one story metal, concrete block or precast concrete structure designed and built for the storage of nonperishable goods. The F03 warehouse is generally used to store a finished product for a period of time until it is sold, delivered to the retail sales floor, or sent to a manufacturer for further processing. Modern facilities will range in size from 5,000 to 50,000 square feet. 5-10% of the area is usually offices and 90-95% warehouse. An F03 may be subdivided (leased) to multiple tenants in which case each may have an office.

Enter the combined floor area of the office and warehouse under used-as code F03.

F04 - COLD STORAGE - REFRIGERATED/INSULATED WAREHOUSEDESCRIPTION

These vary from one to multi-story structures, some taking advantage of terrain to have ground level entrances at more than one elevation. Usually they are of masonry construction with slatted floors between refrigerated sections. Many have a section that is a freezer, each insulated to required needs. There is a central cooling plant and cooling tower. Most have elevators or use lift trucks to move product between levels. Many older structures have a high degree of obsolescence because of slow elevators or have floors that will not carry the load of modern lift trucks, which limits product movement to hand trucks or conveyors.

F05 - ROW STORAGEDESCRIPTION

Typically an old multi-storied, mill type brick structure located in or close to the urban core area which predates the modern warehouse. It is usually unheated, serviced by antiquated elevators, and has a dry pipe sprinkler system. Use is restricted due to limited floor loads, narrow bays, and low ceiling heights. Typical use is furniture storage. The location of this used-as code may vary widely from upstairs unfinished areas above other used-as uses to multiple story row type storage facilities. Also included are basement areas that are used for storage of inventory (e.g., a hardware store that warehouses various types of merchandise such as piping, sheet metal, plumbing and heat fixtures, etc...). A basement used in this manner should command some additional income.

Enter the combined floor area of all floors under for used-as code F05.

F06 - NATURAL GAS DISTRIBUTIONDESCRIPTION

A typical natural gas facility that stores and sells liquified petroleum. Compressed gas is manufactured from petroleum. The distribution centers will be found in areas where natural gas is not available. The site will generally be improved with a small office/warehouse structure and propane storage tanks.

The market and income system will predict income values for this property based on the units. The unit code applicable for this use is unit code 16- barrels. The total floor area of the office and/or warehouse should still be collected and entered under F06.

F07 - PETROLEUM TANK TERMINAL- STORAGE/PETROLEUM PRODUCTSDESCRIPTION

Commonly called a tank farm. This would include properties where the product is received by pipeline, rail, boat or other bulk system with the intent to re-distribute the product on a wholesale basis. They can range in capacity from several hundred thousand barrels to millions of barrels. In order to meet air and other standards, the tanks must be surrounded by a berm that has an impermeable interior, bottom loading tanks with vapor collector. Generally, the thruput is the guiding factor to valuing this type of property. The loading rack for shipping product is a controlling factor in the thruput for a facility and a consideration for some aspects of function

al obsolescence. In addition to the tanks there is usually an office and a warehouse for supplies and maintenance items.

F08 - PIER / WHARFDESCRIPTION

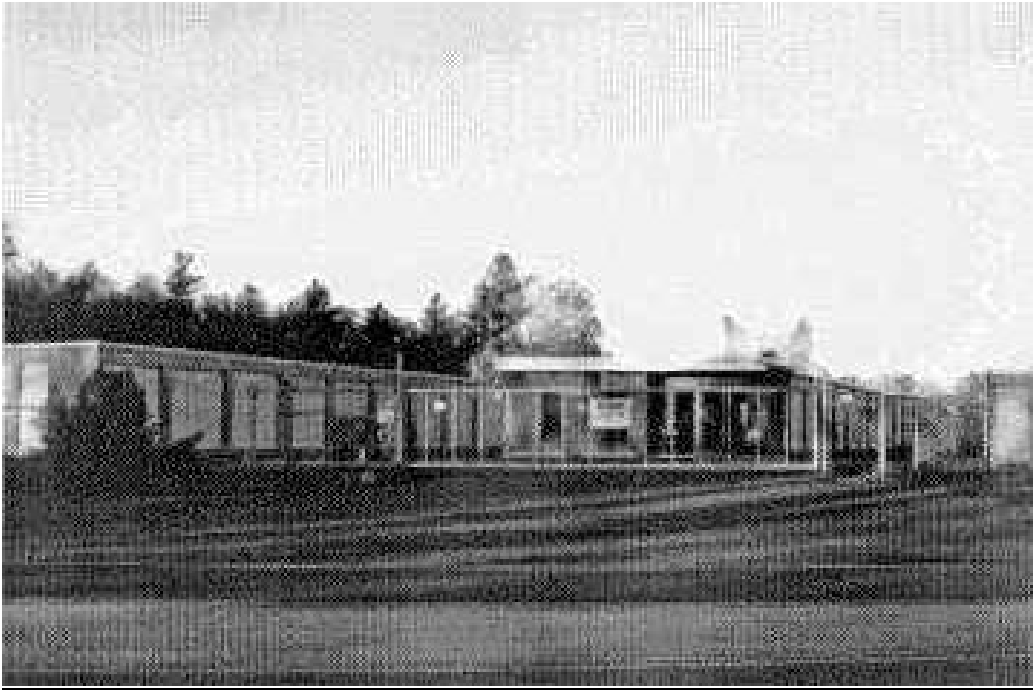
Use this code for waterfront properties that are improved with piers, wharves, or docks but do not have other major structures. The pier floor is constructed of wood, concrete or steel, and is supported by concrete, wood, or steel piles. A wharf provides a place for boats or ships to tie up for loading and unloading. A pier is a platform extending from shore over water used to provide access to boats or ships.

F09 - LIGHT MANUFACTURINGDESCRIPTION

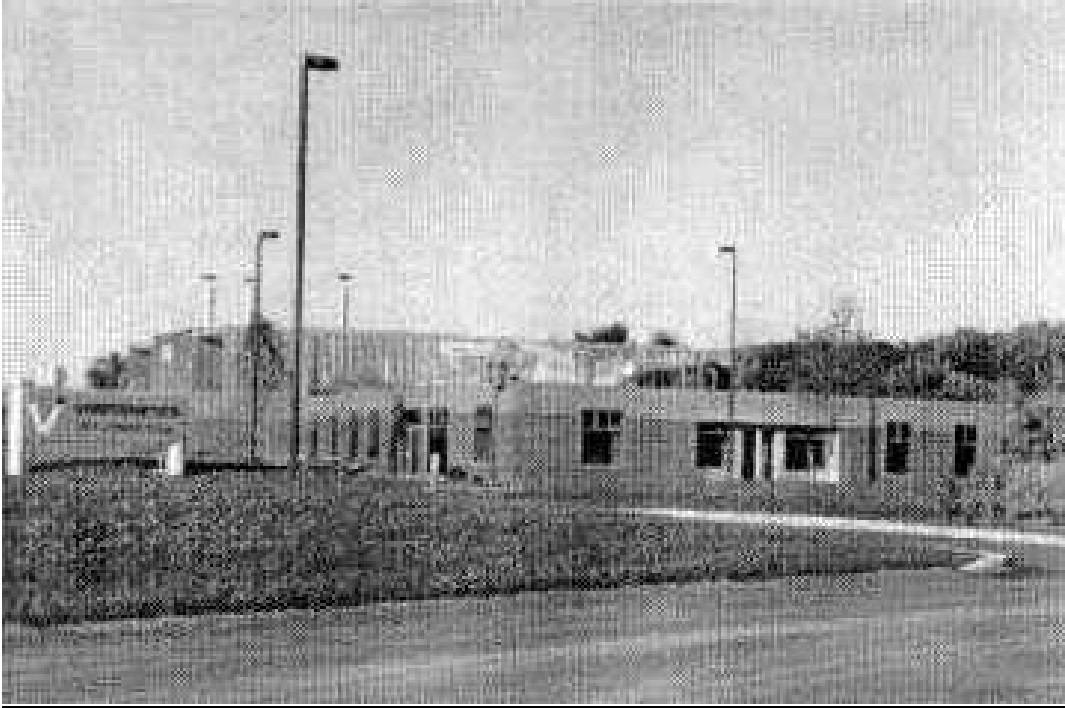
Typically a one or two story structure in which a light manufacturing process takes place. The structure may have been built for a specific manufacturing process as is usually the case in the new industrial parks, or in many cases, the F09 structure has been converted from other uses. The newer F09 is generally similar in construction to the F03 - Distribution Warehouse in that it features high ceilings and open construction which allows for good work flow. Older F09's, or converted structures with low ceilings and numerous partitions, impede the manufacturing process and are less desirable. An office occupying 10-20% of the floor area is common. Warehousing may also be a part of the operation.

Enter the combined floor area of all floors and uses under used-as code F09.



F10 - MINI-WAREHOUSE (SELF SERVICE STORAGE)DESCRIPTION

This use reflects the partitioned warehouse space used for multiple tenant self service storage. Usually these structures are single story, lightweight metal buildings of long rectangular shape that are constructed on concrete or asphalt foundations. They are designed for temporary small scale storage, usually by small commercial or general public users. The low cost of modular construction and easy dismantling, combined with a solid rental schedule, have made this use attractive as an interim land use on high traffic volume, speculative sites where future, more intensive land uses are likely.

F11 - HIGH TECHNOLOGY / RESEARCH FACILITYDESCRIPTION

These facilities are commonly one to three story structures that are either located in clustered technology parks or single locations. Characteristically these buildings are used as research laboratories with a high percentage of office/laboratory space in excess of fifty percent of the building area. They have extensive interior partitioning and they may have upgrades in HVAC, flooring, security system, computer controlled environment, and structural support depending upon their intended use. These facilities may also have areas devoted to manufacturing, storage, meeting/presentation rooms, or sales/support staff. Commonly the associated construction costs of these facilities are higher than other warehouse/manufacturing facilities reflecting their architectural design, super adequate upgrades, and more comprehensive finish. In most cases these buildings are designed for single tenancy but they may have multiple tenants.

**F12 - COAL YARDS BIN****DESCRIPTION**

These may have a wide variation in structures and be constructed of several kinds of materials. They commonly have several storage areas, bins or silos for storage.

Rail service is elevated in some instances to facilitate unloading cars. More modern facilities will be a series of ground level bins that can be loaded out by conveyor or bucket loader. Many have a general purpose building associated. This generally has an office and warehouse space. In many of the older installations, this is the only structure being used.

G01 - AUTO DEALERSHIPDESCRIPTION

Typically one story (although not always) structures designed for sales and service of automobiles and trucks. They are generally well planned buildings which contain two separate sections: sales comprise 25-30% of the area and service, 70-75% of the area. Usually the sales area is a large finished open area that houses the necessary showroom and multiple partitioned offices.

The service area and parts department are generally designed for preparation and full service automotive repair.

An auto dealership will normally have a "used car" division as a part of the operation. This should be included in the G01 used-as code; do not separate out and code as G02 - Used Car Sales.

Enter the total floor area of both the sales and service section under G01.

G02 - USED CAR SALESDESCRIPTION

Typically a small one story structure providing office space for sales personnel and, in some cases, a service area for clean-up and minor maintenance of previously owned cars. Old gas stations and occasionally old auto dealerships are sometimes converted to this use. Used car lots are usually found on heavily traveled streets and frequently on corner lots offering maximum exposure.

**NOTE:** This code is to be used for used car sales that are not associated with new car auto dealerships.

Enter the total floor area under used-as code G02.

**G03 - GARAGE / BODY SHOP****DESCRIPTION**

Typically a one story wood or concrete block structure used for automotive and machine repair (e.g., farm implements, lawn mowers, etc.). It consists of a small office and one or two service bays. Usually it is a privately owned one or two person operation; it is often located off the major arteries.

Enter the total floor area under used-as code G03.

G04 - AUTO SERVICE CENTERDESCRIPTION

Typically a newer one story concrete block or brick structure owned by a national chain specializing in the sale and installation of automotive equipment such as tires, batteries, brakes, shocks. Tune-ups and front end alignments are also performed. The structure is usually divided into two sections. One, retail floor area, office customer lounge, and restroom facilities, and two, service area containing 3-6 or more service bays and storage space. Typical chain stores are Goodyear, Firestone, Goodrich. Some of the newer muffler shops may also be included in this code.

Enter the total floor area under used-as code G04.

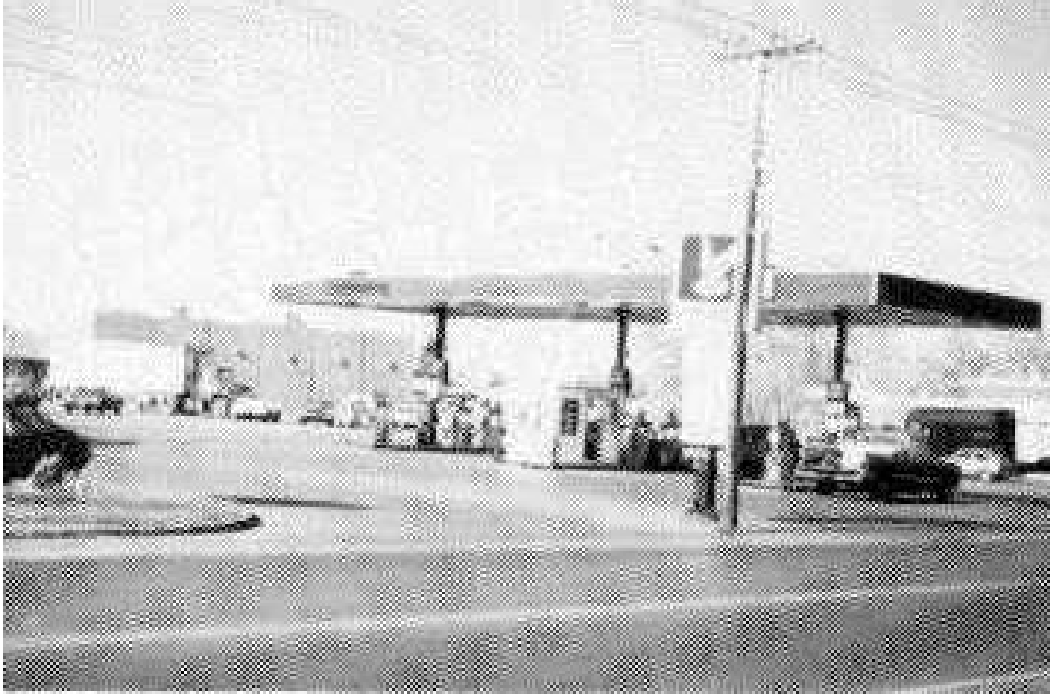
H01 - FULL SERVICE GAS STATIONDESCRIPTION

Typically a one story masonry building constructed of concrete block or brick. Enameled steel facing material may cover all or part of the exterior walls. Generally one to three service bays, complete with hydraulic lifts, provide for normal auto maintenance such as oil change, lubrication, engine tune-up, tire service, and in some cases, major auto repair. Two to three gasoline pump islands dispense gasoline which is a major part of the station business. Tires, batteries, and other related auto products are also sold. Full service stations may be privately owned but are generally company owned.

**NOTE:** In recent years many full service stations have been converted to high volume stations offering only the sale of gas, oil, and in some cases, convenience foods.

Enter the total square feet of the service station area as H01.



H02 - HIGH VOLUME GAS STATIONDESCRIPTION

Typically a small masonry structure with 3 to 6 gas pump islands located in a high volume traffic area, offering gasoline and oil for sale at reduced prices. Bread, milk, cigarettes, and a few other convenience foods may also be sold. Automotive services offered at full service H01 sites are not provided. High volume stations are generally company owned.

**NOTE:** Convenience food stores that also offer gasoline for sale should be coded D09 - Small Food Market, unless gasoline sales are their primary source of revenue, in which case the used-as code should be H02.

Enter the total square feet of the building as H02.

H03 - SMALL GAS STATIONDESCRIPTION

Typically these are privately owned "Ma and Pa" type operations with one or two pump islands located away from high volume areas. They are structures of the 1930's and 40's era that combine gas and oil sales, retail grocery, and living quarters in the same structure. Auto repair and service is usually not provided (see G03 - Garage/Body Shop).

Enter all square foot area used for gas or grocery sales under used-as code H03. Living quarters, if present, should be entered as A07.

**I01 - AUTOMATIC CAR WASH****DESCRIPTION**

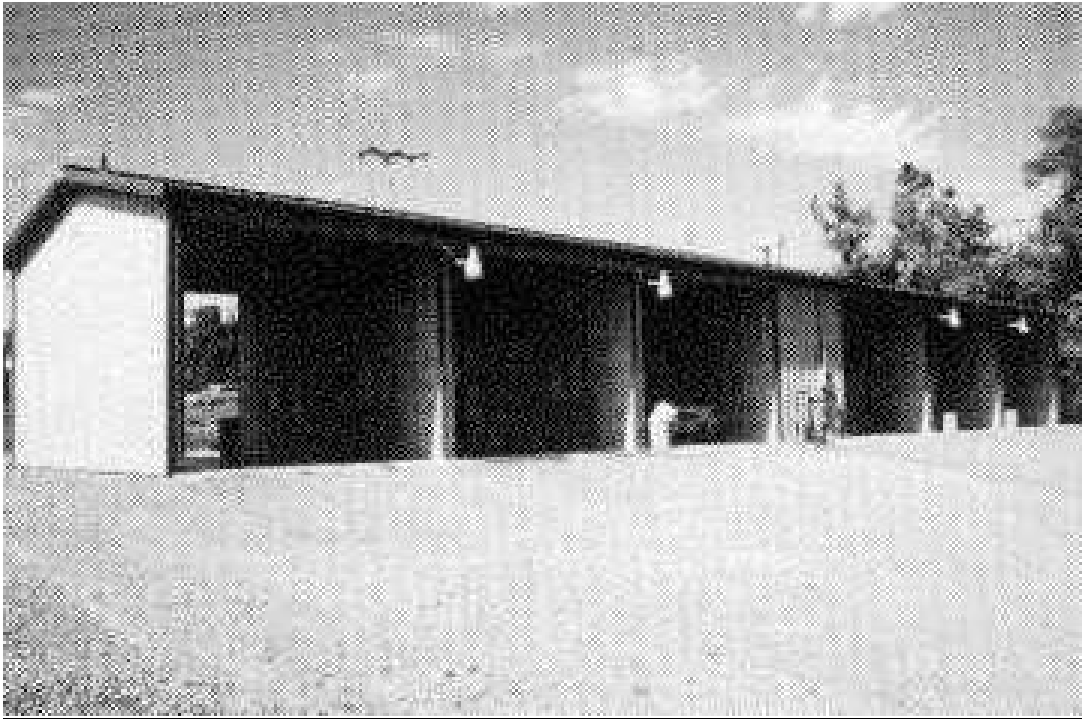
Typically a long narrow one story concrete block or brick structure that is fully automatic with mechanically operated brushes and washing and drying systems. Cars are pulled through this system by a chain pulling system. An office and small customer waiting area are usually found. Gasoline sales may be a part of the operation. Units are usually located in high volume traffic areas.

Enter the total square foot area under used-as code I01.

**I02 - MANUAL CAR WASH****DESCRIPTION**

The manual car wash is similar to the automatic car wash, with the exception that no chain pulley system is available to pull the car through the system. In the manual system, the car is stationary and the washing and drying equipment travels back and forth past the car during the wash and dry cycle. Gasoline sales may be part of the operation. Units are usually located in high volume traffic areas.

Enter the total square foot area under used-as code I02.

I03 - SELF-SERVICE CAR WASHDESCRIPTION

These are typically open, multi-stall structures constructed of light weight metal or concrete block. The washing is done manually by the customer, using a coin operated, hand-held, high pressure washing and rinsing wand. No drying equipment is involved. Some structures may have overhead doors at the entrance and exit of the wash stall to provide protection against the winter weather. No operating personnel will be found on site as with I01 and I02.

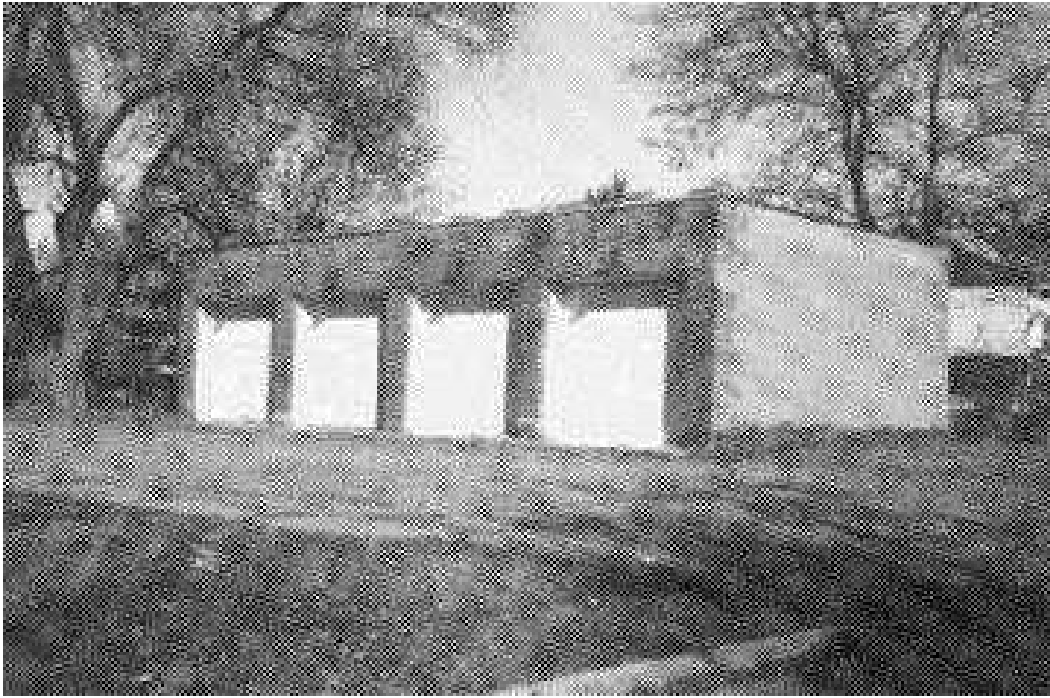
Enter the total square foot area under used-as code I03.

J01 - LARGE RAMP GARAGEDESCRIPTION

A large, open wall, multi-level, reinforced concrete structure designed for automobile parking. A circular ramp provides ingress and egress to the various floor levels for automobiles while stairs and elevators provide the same for customers. These structures are generally located downtown and are usually single use independent structures. They may, however, be found in multi-use structures, e.g., retail shops on first floor, parking on middle floors, and offices on upper floors. A typical ramp garage provides for 100 to 200 parking spaces per floor with approximately 350 sq. ft. allotted per space. Rental is on an hourly, daily, or monthly basis.

Enter the total amount of square feet for all floor levels used as parking under used-as code J01. Floor levels used for other purposes (e.g., first floor retail) should be inventoried under that specific used-as code.

**J02 - SMALL GARAGE**



**DESCRIPTION**

Typically a one story concrete block, brick or metal building with a capacity of 10-30 cars. Commonly associated with an apartment complex.

Enter the total square feet of floor area under used-as code J02.

J03 - PARKING LOT (OPEN)DESCRIPTION

An open lot commonly referred to as surface parking, used for vehicle parking on an hourly, daily, weekly, or monthly rate. The open surface lot is generally located on secondary streets, in the fringe area of downtowns, or near large streets or large office buildings. Metered municipally owned lots are included in this code. Structures, if any, can usually be inventoried in the miscellaneous improvement section.

**NOTE:** Parking lots with retail and/or office buildings that offer free parking to customers or tenants should not be inventoried as J03. The primary site used-as code, in this case, would include the parking lot

Enter the total square feet of land area devoted to parking lot rental. Do not include area of any structures.



K01 – THEATERDESCRIPTION

The theatre is typically a large open area with permanent seating and full facilities for live performances, as well as the showing of moving pictures. Stage areas, balconies, mezzanines, orchestra pits, prop storage areas, elaborately lighted outside marquee, and a full complement of necessary electrical and lighting devices are present. Very elaborate in design, the typical K01 was built in the 1920's and 1930's. Most downtown theatres in mid to large size cities will be in this class. Seating capacity of 2,000-3,000 is common.

Enter the combined floor area of the main floor, balcony and mezzanine floor under used-as code K01.

K02 - SINGLE CINEMADESCRIPTION

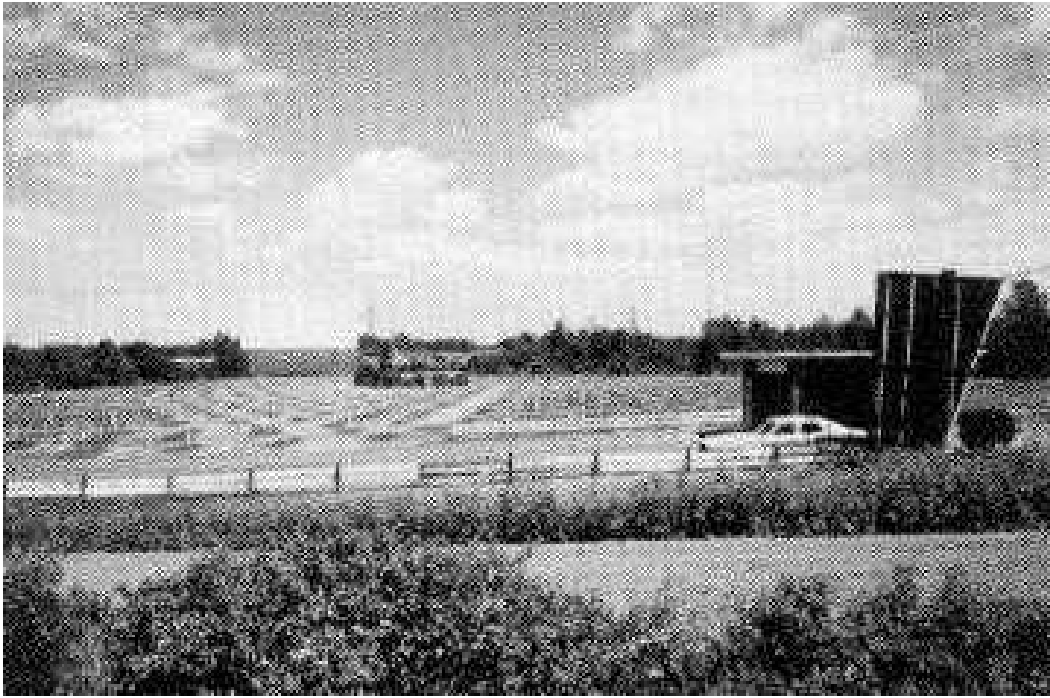
Typically a 1 or 2 story structure designed specifically for motion picture performances. The stage, if present, is built to accommodate a large, single screen only. The lobby area is well decorated but spacious and simple in design. Small office, projection room, restroom/lounge facilities, and concession stands are provided. A sloping concrete floor provides seating for 200-300 people. Balconies may be found in the older K02, but usually are not present in the modern K02.

Enter the total floor area, including mezzanine and balcony, under K02.

K03 - MULTI CINEMADESCRIPTION

Typically a one or two story modern structure designed specifically for showing more than one motion picture simultaneously within the same structure. Two to four, and often more, screens are typical. The same features as described in K02 are present in K03. One lobby, restrooms, concessions, etc., service all theatres, however, there are separate enclosures and projection booths for each theatre. Typical seating capacity is 100-150 seats per theatre.

Include the total floor area of all theatres and enter under used-as code K03.

**K04 - DRIVE-IN THEATER****DESCRIPTION**

The drive-in theater is designed for motion picture viewing from an automobile on a large outdoor screen. One or two screens is typical with 400-600 spaces per viewing screen. Separate speakers providing sound are provided for each vehicle. Separate projection room and concession facilities, generally back-to-back, are provided for each screen. The typical drive-in site is 5-10 acres and is a seasonal operation.

For market and income purposes the system will use the unit code, 06 - Stalls, for valuation.

K05 - AUDITORIUMDESCRIPTION

A large open area structure with minimum ornamentation designed primarily for public exhibitions which may be either live performances or motion pictures. Permanent seating, theatre style, is usually available throughout the house, however, balcony seating is not commonly found. Equipment for projection and live performances is usually limited. A stage is always present.

Enter the total floor area under used-as code K05.

**K06 - STUDIO****DESCRIPTION**

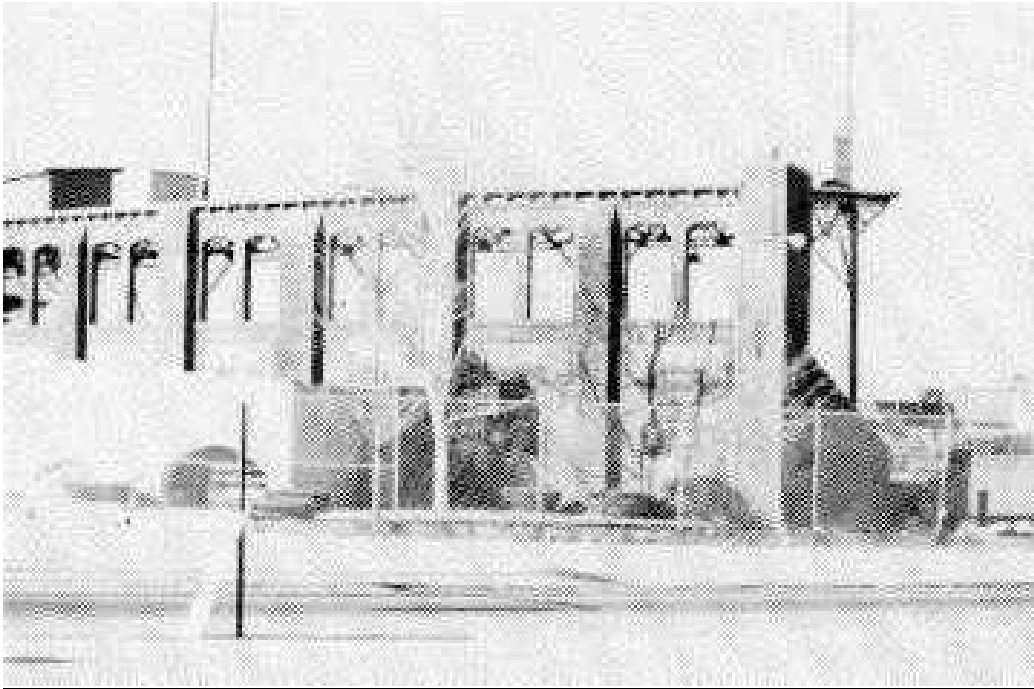
Broadcasting studio, either television or radio - buildings designed for the broadcasting of performances over television or radio channels. Usually this is the housing for sophisticated equipment necessary for this process and some related office and storage space of similar construction. In some larger studios an attached theatre may also be present which must be classified under a different used-as code.

Enter the total floor area under used-as code K06.

**K07 - FIELD HOUSE****DESCRIPTION**

A large masonry and steel enclosed structure usually used for indoor sporting events or concerts. Seating is usually situated around the perimeter of the large open sports area. Facilities like these are commonly used for hockey, basketball, and other similar activities. Stage areas are not permanent. They are set up and removed as needed.

Normally rental data is not available for this type structure - use the cost approach.

**K08 - STADIUM****DESCRIPTION**

A large open area (no roof) used for football, baseball, and similar activities. It is characterized by normal chair seating and/or bleacher seating which surrounds a large open grass or astroturf area. Permanently affixed scoreboards, announcing stands, concession stands, and light towers are also present.

Normally rental data is not available for this type structure - use the cost approach.



**L01 - MANUFACTURING, AUTOMOBILE, ASSEMBLY, INCLUDES A L L TYPES OF MOTOR VEHICLES**

**DESCRIPTION**

Large area structure designed and built for the production of auto, trucks, tractors. Can have multi-story sections. Will have a heavy steel frame, 25 to 100 ton cranes, RR sidings, extensive concrete foundations for industrial equipment and a high voltage electrical system including privately owned substation. Usually on a large acreage parcel for storage and distribution of vehicles.

**L02 - BOTTLED GAS-LP WHOLESALE/RETAIL, STORAGE DISTRIBUTION**

**DESCRIPTION**

Complex that is primarily set up for the storage and distribution of large quantities of product on a wholesale basis. Retail is secondary. This type of set up usually. Has a minimal building for office and limited storage. Product storage may be in above ground tanks or in subsurface caverns.

**L03 - BREWERY - MANUFACTURE/STORAGE/BEER****DESCRIPTION**

Generally a large area structure designed and built for the production of Beer. It can be of one or more stories. Usually built in four distinctive sections, raw product receiving, brewing, aging tanks, bottling and distribution warehouse. Office area may vary depending on if there are only plant offices or general corporate offices are included. There will be large storage tanks, water filtration plant, boiler plant and steam distribution system. Older facilities can be found in urban areas and will have a number of impediments to the process flow such as too many walls, varying floor elevations, low ceilings that restrict use of modern machinery.

**L04 - ASPHALT PLANT - MANUFACTURE/PROCESSING****DESCRIPTION**

A modern facility is designed to enclose the processing equipment to prevent dust and noxious gasses from escaping into the atmosphere. Building may be of masonry or metal/steel construction. There may be several floor elevations to accommodate raw materials handling. May also have ready-mix companion operation in same facility. Office area may vary depending on if it includes company or is limited to shop functions. Processing equipment is not included as real estate. Foundations and scale pits are real estate.

**L05 - CEMENT PLANT - -MANUFACTURE/MIXING/STORAGE****DESCRIPTION**

These are usually located near a limestone quarry. Building improvements include large warehouse type enclosures to keep crushers and kilns out of the weather. There are sub structures and tanks to house fuel and additives to for the processes.

Generally there are several large compressors used to operate pneumatic conveyors and crushing operations. A number of silos are present for storing the final product. Because of weight and bulk, these plants are usually found where they can make use of road, rail and water transport.

**L06 - CHEMICAL PLANT - MANUFACTURE/MIXING/STORAGE****DESCRIPTION**

Typically of masonry construction or of materials that are non-corrosive. They may be one or multi-story. These may range from structures that will carry a heavy load to light structures that just keep the weather out. Usually there is a heavy steel frame, extensive concrete foundations, great amounts of pipes with structures to carry them, catch basins, levy's and a variety of tanks. Usually rail service is desired to accommodate raw materials and bulk products. There will be a high voltage electrical system with privately owned substation.

**L07 - POTATO STORAGE - BANK TYPE/ABOVE GROUND****DESCRIPTION**

These are usually found in agricultural areas but at times are found connected to a manufacturing operation where storage is desirable. Bank type typically are over one half in the ground and of masonry. Above ground they are constructed of with either masonry or wood framing. Both are adequately insulated to prevent freezing and have floor vents for air circulation. There are some metal above ground storages that are heavily insulated on both interior and exterior.

**L08 - BRICK MANUFACTURING/STORAGE/BRICKS**

**DESCRIPTION**

These vary from period built and range from partly open to fully enclosed structures, masonry and steel construction. Usually of one story construction and they have an area devoted to ovens for baking the product. There may be large air compressors for moving raw materials and operating vibrators for processing.



**L09 - CONCRETE READY MIX - INCLUDE GRAVEL BANK IF PRIMARILY FOR RAW MATERIAL****DESCRIPTION**

Most ready-mix plants are portable leaving only the foundations or enclosing buildings as real estate. A typical permanent site will have an office structure, maintenance shop for trucks, scale pit, water source and some have a roof over the plant. Usually they are located close to or at a gravel supply. Location is important because of trucking costs for such heavy raw material and product. Many plants are operated in conjunction with an asphalt plant.

**L10 - CONCRETE PRODUCTS - CONCRETE BLOCK, STEPS ETC.****DESCRIPTION**

This is a plant built to manufacture concrete products such as concrete block, sidewalk slabs, and other pre-cast items. These are usually constructed of masonry and require a floor to sustain heavy weight and large volumes of water and vibration. These usually have large air compressors and a good water supply. There may be a retail sales and show room connected or separate. Usually the structures are one story.

**L11 - DAIRY PRODUCTS - FLUID MILK/CHEESE****DESCRIPTION**

These are typically built for the specific product but share many common characteristics. Generally they are one story with varying ceiling heights and of masonry construction. Floors have quarry tile and walls have glazed tile or modern manufactured panels that can sustain high moisture exposure. They have enclosed receiving areas where product is off loaded to storage silos. Product is then processed through various areas for manufacturing, cooling/freezing, packaging, storage & shipping. Older plants exhibit high functional obsolescence as they have too many walls and different floor elevations that hamper product flow.

**L12 - GRAIN MILL - FLOUR/FEED (AGWAY TYPE)****DESCRIPTION**

This is a structure built for the purpose of grinding grains. They are of one story construction with a tower section that houses the mill and storage bins. Older mills were built of wood while more recent ones are masonry. Many older mills included a retail section and a warehouse. Most of these are obsolete and do little or no grinding as this is being done at the larger bulk mills or at the farm.

**L13 - ELEVATORS - GRAIN/CEMENT/STORAGE****DESCRIPTION**

These are typically a group of large concrete or metal silos with common filling and unloading systems. They are located near rail and or water transportation routes. Usually no processing is done. Their use is as a part of a bulk distribution system. There may be elaborate conveyor systems for loading and unloading product. More modern systems use pneumatic systems that require large air compressors. There may be an office at the site.

**L14 - FOOD/MEAT DISTRIBUTION CENTER****DESCRIPTION**

This is usually a warehouse with a large office section, general storage, refrigerated storage & freezer storage. These are arranged to receive bulk shipments of materials and break them into smaller lots for transshipment. They are usually of masonry construction and one story. Location near major highways is critical and there may be a rail siding. The land area must be large enough to accommodate storage and movement of large numbers of semi trailers. There are many exterior loading docks to accommodate receiving and shipping. It is typical to dedicate times of day for shipping and receiving so all docks can be used for each function.

**L15 - FOOD PROCESSING****DESCRIPTION**

These may vary in story height and construction materials. The more modern structures are usually one story and are masonry. Some older structures are of wood. There are a variety of interior finishes depending upon the process. In general a sealed floor walls and ceiling are required in order to control contamination and in many cases the atmosphere. The ideal plant has a receiving area that flows to processing, warehousing and shipping. Many older structures have too many walls that interrupt product flow. The multi-story structures suffer from high cost of handling materials and moving personnel, particularly in the pre-nineteen forty five vintage structures.

**L16 - FREEZER PLANT****DESCRIPTION**

This is basically a warehouse that is adequately insulated and equipped to freeze and maintain frozen products. Usually one story but can be multi-story and of masonry construction. There are normally a number of compartments to separate the various functions. The floor is usually at truck dock height. The office area may vary depending upon the extent of functions performed there.



**L17 - LEATHER GOODS - MANUFACTURING/PROCESSING****DESCRIPTION**

These are one and multi-story structures, many of wood construction. This is particularly so with the older structures before many of the new sealants became available for concrete and metal building members. Leather processing is acetic. There are open out door pits for dipping leather. Modern facilities are one story masonry construction with waste water facilities. The latter is a major expense which has influenced the shut down of many plants that can no longer compete with off shore companies. Many of the shut down plants remain idle as there are few alternate users for them.

**L20 - LUMBER & BUILDING SUPPLIES****DESCRIPTION**

Usually set up with a main structure that houses offices and retail displays plus warehouse space. In addition there are normally a number of open front sheds where materials are stored and displayed. Older complexes are of wood construction while modern ones are of masonry and steel. Yard areas are generally black topped to accommodate lift trucks for materials handling. Some operations have a wood working shop for customizing and cutting materials. Generally no production work is done on premises.

**L21 - SAW MILL****DESCRIPTION**

This is a property that is set up and designed to convert logs into lumber. It generally has an office, saw mill structure and a number of sheds to cover lumber. There may also be some . specialty structures such as kilns for drying lumber and cutting area where lumber is cut to dimension after drying. A large yard area is required for storing logs and stacking lumber. A good water supply is needed for cleaning logs before cutting. The buildings will vary from bare minimum to keep the weather out to more elaborate masonry and steel warehouse type structures. Newer facilities have prefab kilns that are treated as personal property.

**L24 - OFFICES/RESEARCH & DEVELOPMENT**

**DESCRIPTION**

This category is for offices that are connected to an industrial operation. They will vary widely depending upon the period they were built in. Materials will also vary. Research facilities may also include laboratories and small production areas as a part of the facility. These may be on separate sites or connected to a larger facility.

**L25 - PAPER MILL - MANUFACTURE/PROCESS/PAPER****DESCRIPTION**

A plant that was designed and built to make paper. This usually requires a large structure to accommodate the large paper machine. The structures have high bay main floors and service basements under the machine area to house the lower part of the machine and to service it. Mills vary from those that include the pulping operation on through the finished product to ones that get the pulp from outside sources and process it from that point. Generally a mill will have a receiving area for raw product where it is stored until needed. Then there is the manufacturing section that houses the machine which runs on to the finished product and shipping warehouse.

Mills are generally located next to a stream and own water rights to it. In addition, many had there own power generating facilities. In recent times most of the hydro generating facilities have been sold to operating companies. Rail service is almost a must for shipping and receiving because of the bulk and weight of the paper product. Buildings will be of many different materials ranging from cut stone to concrete block and metal, depending on the period built. They will have heavy steel frames, 25 to 100 ton cranes, extensive concrete foundations for equipment and a high voltage electrical system with privately owned substations.

**L26 - PULP MILL -PROCESSING PULP****DESCRIPTION**

Unlike a paper mill, the pulp mill converts wood paper and other materials into pulp and then sends it to a paper mill. The buildings will be similar to those of a paper mill except that they do not require a service basement under a machine area. Water and rail service are as important as with a paper mill. Heavy steel frame, foundations, electrical system will also be similar. Pulp mills in the US are facing stiff competition from foreign competitors where environmental requirements are less stringent.

**L27 - RAILROAD & RAILROAD SERVICES**

**DESCRIPTION**

These are generally large area structures that have extensive foundations and heavy steel frames. Some will be equipped with a large turntable used to reverse engines for return trips. This function is usually restricted to non diesel engines that do not have controls at each end. There may be heavy cranes in the 100 ton class.

**L28 - PETROLEUM DEALER/DISTRIBUTOR - TORAGE/DISTRIBUTION/  
RETAIL/WHOLESALE****DESCRIPTION**

This is usually the local dealer who is holding product for delivery to mainly retail but also wholesale customers. Total storage capacity is probably under one million barrels. A typical set up will have an office/warehouse structure and possibly a truck maintenance garage. The tanks may be elevated or on the ground. Vapor control is required for the tanks as is retaining pit or berm to contain product if there is a spill.



**L29 - PHARMACEUTICAL - RESEARCH/PRODUCTION/LABORATORY****DESCRIPTION**

This is a plant set up for the production and handling of pharmaceuticals. Can be one or multi-story, usually of masonry and steel construction. The interior is of the or other material that will seal and help to keep a dust free atmosphere. These are generally divided into numerous offices and laboratories with larger production areas. Depending on the process, there can be a single structure or numerous separate structures for safety and product separation. Testing areas may have animal housing facilities adjoining. Clean rooms may have controlled atmosphere and require special dress to enter those areas.

**L30 - REFINERY - OIL/GAS/PETROLEUM PRODUCTS****DESCRIPTION**

A property that is set up for the processing of raw petroleum into fuel oil, gasoline and other petroleum based products. These are generally located on a pipeline or waterway of both. In addition to the cracking tower, there is an assortment of pipe, steel racks, storage and processing tanks. There is generally an office/laboratory and a maintenance building. There are also containment structures to keep spills from damaging surrounding area. Heavy electrical, own substation.

**L31 - SLAUGHTER HOUSE -LIVESTOCK AND POULTRY****DESCRIPTION**

These are generally separate entities. A slaughter house will have a building that includes office, slaughter area, processing, refrigeration or freezer and shipping. Usually there are holding pens for the animals though an attempt is made to off load from trucks directly to processing. The interior will have sanitary walls and ceiling materials. The floor must be able to sustain a lot of water. Will include a waste treatment plant.

Poultry operations require similar structures but on a different scale and configuration.

**L32 - TRUCK GARAGE**

**DESCRIPTION**

Usually one story high bay structure built of a variety of materials. Most likely of masonry if recent. It has a small office and a storage room. May have a pit or hoists for servicing trucks. It will have heavy and or three phase electrical service to operate shop equipment and machinery. There may be fuel and oil storage tanks above ground in most cases. Some tanks are still under ground.

**L34 - WINERY****DESCRIPTION**

These are generally a mix of old and modern structures. Older wineries were built into hillsides to take advantage of gravity for movement of product and to build cellars that would remain at a cool constant temperature year around. The structures range from older stone buildings to modern concrete block. Some are of wood construction.

Many older buildings are multi-story. Most structures can be classed as warehouse type but there are also specialty structures such as the press building. This will vary depending on if it is modern or old. They may have rail service but currently most transport is done by truck. Certain areas or buildings will be refrigerated.

Modern technology and practice uses more jacketed storage tanks for individual attention to product and to save on costs from cooling a whole building when not necessary. There will be many tanks of varying sizes. The wooden tanks are personal property, while the steel tanks of 10,000 gal. up are real property. The electrical sub-station will be privately owned.

**L35 - MICROWAVE TOWERS & REMOTE STATIONS****DESCRIPTION**

There are three basic tower types; free standing, guyed and monopole. Generally, the free standing range in height from 30'-500' and are four sided, guyed are three sided and are from 25' to 1000 +/- feet and monopoles range from 30' to 180'. All are mounted on concrete foundations and are generally of welded or bolted steel.

The monopoles are primarily used for cellular communication. Free standing towers are used for radio, TV and long distance telephone. The guyed towers are the most common type and are used for all types of communication.

**M01 - HEAVY INDUSTRY****DESCRIPTION**

This type of property is developed with a variety of different structures ranging from little more than a shell to very elaborate structures. In common, they will have heavy steel framing, bridge cranes in the 25 to 100 ton class or better, have individual foundations for some of the machinery. May have rail service in the structure. The electrical system will be heavy and the substation will be privately owned. Usually they have a large tract of land. Industries of this type would be steel mills, foundries etc.

**M02 - HYDRO GENERATING STATION****DESCRIPTION**

This type of property is located adjacent to water impounding dams consisting of an Industrial styled building with massive concrete foundations housing electrical turbines used to generate electricity. Ancillary facilities include penstocks (large pipes) or raceways (concrete flumes) that deliver water from the dam to the generating facility, transformers to increase the voltage for delivery to the power grid, substations, maintenance facility and parking lot.



**M03-M06 - ELECTRICAL GENERATING STATIONS****DESCRIPTION**

Large Industrial styled buildings housing equipment to produce and transmit electricity. Components of the facility include large fossil and nuclear fired boilers producing high pressure steam that drive large turbine generators producing electricity. Ancillary facilities include transformers to increase, the' voltage for delivery to the power grid, substations, railroad sidings, cooling towers, air and water pollution control equipment, office building, maintenance facilities, and parking lots. The specific codes are as follows:

- M03 - Coal Burning Plant
- M04 - Oil and/or Gas Burning Plant
- M05 - Nuclear Plant
- M06 - Co-generation Facility

**M07 - GAS GENERATION PLANT**

**DESCRIPTION**

Gas Compressor Station (UCI 15400.000) Complex of industrial buildings including large central building housing gas compressors used to maintain working pressure along natural gas delivery pipelines. Ancillary facilities include gas-driers, monitoring equipment, maintenance facilities, offices, roadways, and parking lot. Large parcel of land located along route of interstate natural gas pipelines.

**M08 - ELECTRIC TRANSMISSION AND DISTRIBUTION**

**DESCRIPTION**

Wires and poles (or towers) used to carry either high voltage electricity (transmission) or lower voltage electricity (distribution). Ancillary facilities include substations and switching yards to maintain proper voltages.

**M09 - GAS TRANSMISSION AND DISTRIBUTION**

**DESCRIPTION**

Underground pipes used to carry either high pressure gas (transmission) or low pressure gas (distribution). Ancillary facilities include regulator equipment either outside or inside small utility styled buildings.

M10 - HYDRO DAM

DESCRIPTION

Water impounding dams located on lakes, creeks, or rivers used to contain water for delivery to adjacent hydro electric generating facilities. Generally constructed of reinforced concrete or rock and concrete. Ancillary facilities include spillways and raceways.

**Q01-Q09 - MINING and QUARRYING****DESCRIPTION**

**Mining:** Mining is the process of digging into the earth to extract naturally occurring minerals. There are two kinds of mining, surface mining and underground mining. In surface mining, also called open-pit mining or strip mining, after blasting with explosives, workers use earthmoving equipment, such as power shovels or draglines, to scoop off the layers of soil and rock covering the mineral bed. Once the mineral is exposed, smaller shovels are used to lift it from the ground and load it into trucks.

Underground mining is used when the mineral deposit lies deep below the surface of the earth. Usually there is a main shaft for carrying materials to and from the working area and a second shaft for ventilating the mine. Some times there is a separate shaft for carrying personnel to and from the work area. Depending upon the product, there may be requirements for a tailings area. Another type of sub surface mine would be a brine or hydraulic mine. This type of operation involves pumping water into the ground to force a solution to the surface. Salt mining for table use is done this way. Buildings will vary by the type of operation being conducted.

**Quarrying:** In quarrying operations, workers use machines to extract stone used primarily as a building material. Stone, such as marble, granite, limestone and sandstone, is quarried by splitting blocks of rock from a massive rock surface. With the use of jackhammers, wedges, and rock splitters, workers remove pieces of stone from a rock mass.

**Processing-plant:** Processing plants often are located next to mines or quarries. In these plants, rocks and other impurities are removed from the ore, which is then washed, crushed, sized, or blended to meet buyer specifications. Methods for physically separating the ore from surrounding material also include more complex processes, such as leaching—mixing the ore with chemical solutions or other liquids in order to separate materials.

The following page shows description individual of MINING and QUARRYING for Q01-Q09.

**Q01 - SAND AND GRAVEL**

Often called "silica," "silica sand," and "quartz Sand," includes sands and gravels with high silicon dioxide (SiO<sub>2</sub>) content. In almost all cases, silica-mining uses open pit or dredging mining methods with standard mining equipment. Except for temporarily disturbing the immediate area while mining operations are active, sand and gravel mining usually has limited environmental impact.

**Q02 - LIMESTONE**

A quarrying operation primarily engaged in crushed and broken limestone, including related rocks, such as dolomite, cement rock, marl, travertine, and calcareous tufa.

**Q03 - TRAP ROCK**

These establishments are primarily engaged in mining or quarrying dimension stone, i.e., rough blocks and/or slabs of stone.

**Q04 - SALT**

Salt, also known as sodium chloride.

**Q05 - IRON AND TITANIUM**

Iron ore is the source of primary iron for the world's iron and steel industries. It is essential for the production of steel. Titanium occurs primarily in the minerals anatase, brookite, ilmenite, leucoxene, perovskite, rutile, and sphene. Of these minerals, only ilmenite, leucoxene, and rutile have significant economic importance.

**Q06 - TALC**

A massive talcose rock is called steatite, and an impure massive variety is known as soapstone. Talc is used commercially because of its fragrance retention, luster, purity, softness, and whiteness. Other commercially important properties of talc are its chemical inertness, high dielectric strength, high thermal conductivity, low electrical conductivity, and oil and grease adsorption.

**Q07 - LEAD AND ZINC**

Lead is a very corrosion-resistant, dense, ductile, and malleable blue-gray metal. About two-thirds of zinc is produced from ores (primary zinc) and the remaining one-third from scrap and residues (secondary zinc).

**Q08 - GYPSUM**

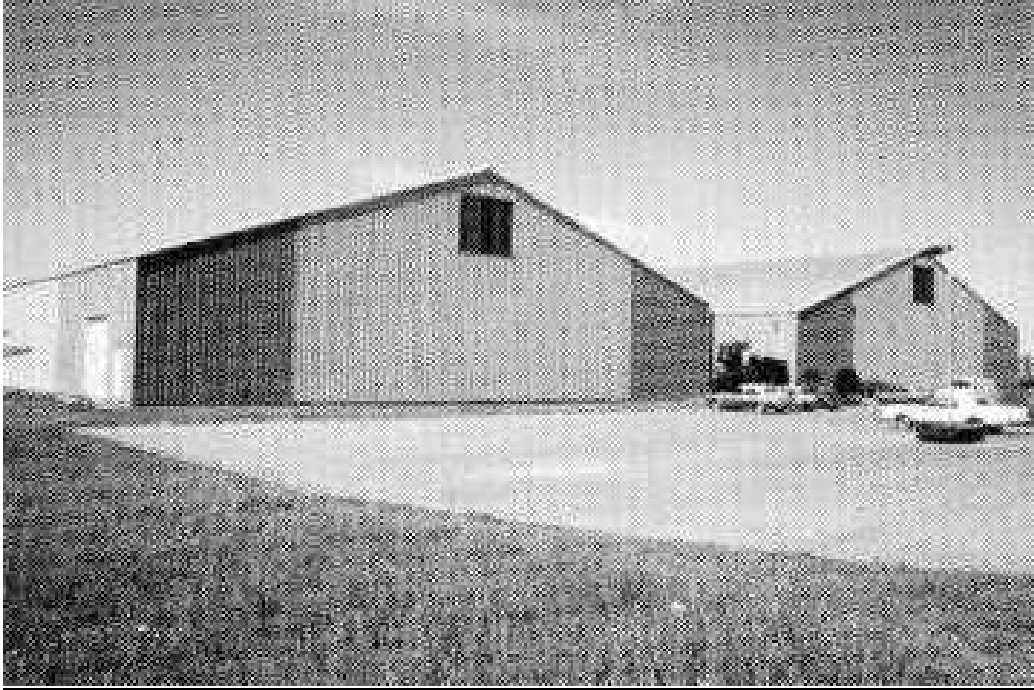
Most gypsum is used to make wallboard for homes, offices, and commercial buildings; a typical new American home contains more than 7 metric tons of gypsum alone. Gypsum is used in concrete for highways, bridges, buildings, and is used extensively as a soil conditioner on large tracts of land in suburban areas, as well as in agricultural regions.

**Q9 - OTHER MINING AND QUARRYING**

Z01 - HEALTH SPA WITH INDOOR POOLDESCRIPTION

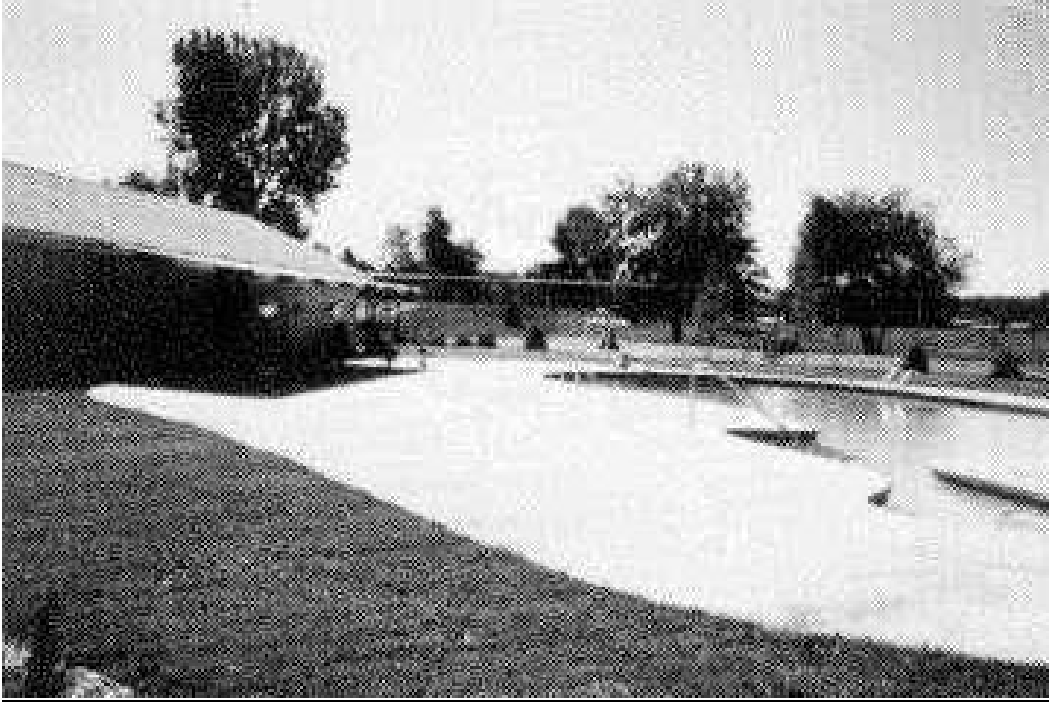
Exercise facilities which revolve around the primary use of a pool - often this pool is either a whirlpool or sauna facility. In addition to the pool, the structure will generally contain offices, exercise rooms, whirlpool or sauna, locker rooms, showers, and restroom facilities. The Z01 code differs from the Z02 code in that the primary membership is generated by the pool area.



Z02 - INDOOR HEALTH SPADESCRIPTION

These are typically 1 to 2 story structures which are designed for tennis and/or racquetball. Often these facilities will incorporate a bar, exercise rooms, gymnasium facilities, locker and bathing facilities, and sauna and whirlpool (or pool). Primary membership in this facility is generated by the tennis court or racquetball court facilities. The number of courts (Unit Code = 08) as well as the square footage of the building should be recorded.

**Z03 - OUTDOOR SWIM CLUB**



**DESCRIPTION**

This code is used to describe those facilities which generate membership based on an exterior pool operation.

**Z04 - YMCA / YWCA**



**DESCRIPTION**

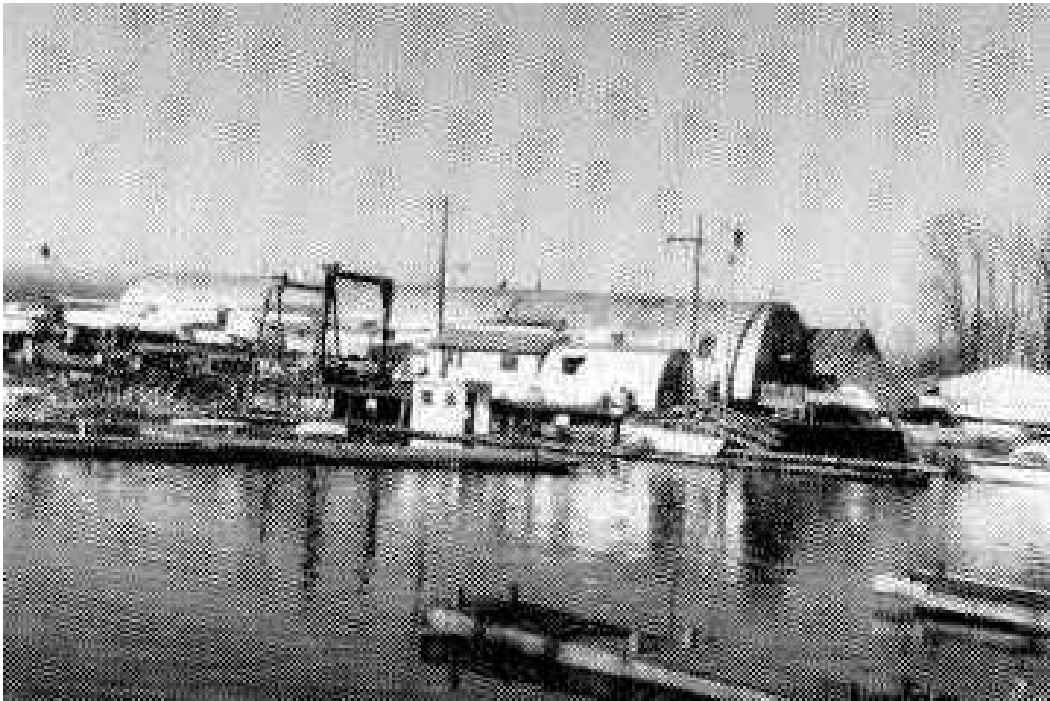
YMCA/YWCA facilities are commonly found in several communities across the State. Typically these were forerunners to the Z01 and Z02 health spa facilities.

Z05 - CAMPING FACILITIESDESCRIPTION

Camping facilities are those offering temporary camping sites for tenting and trailer hookup pads only. All structures included with this used-as code are assumed not to be necessary for direct income generation and are collectable as additional improvements. (FC - sheds, LS - pools, etc.)

**NOTE:** Income producing cabins found on a site deemed to be a Z05 should be collected as B03 camps, cottages, bungalow communities. The number of camp sites should be collected as pads (Unit Code = 12).

**Z06 - MARINA**



**DESCRIPTION**

This code is used to describe marina, boating storage, and docking facilities for pleasure craft. All items collected at the Z06 level should be referred to in terms of slips (Unit Code = 09) as it expresses dock area rental only.

**Z07 - GOLF COURSE**



**DESCRIPTION**

This code refers to all types of golf courses including miniature golf course facilities. Buildings found on the property should be listed by separate used-as codes.

The golf course should be collected using the number of holes (Unit Code = 14).

**Z08 – SKIING**



**DESCRIPTION**

This code refers to the type of facility only. It is designed for both nordic and alpine areas.

The rentable information level should be based on the acreage of the ski area (Unit Code = 17).

**Z09 - RACETRACK**



**DESCRIPTION**

This code refers to all types of racetracks including horse, dog, and automotive.



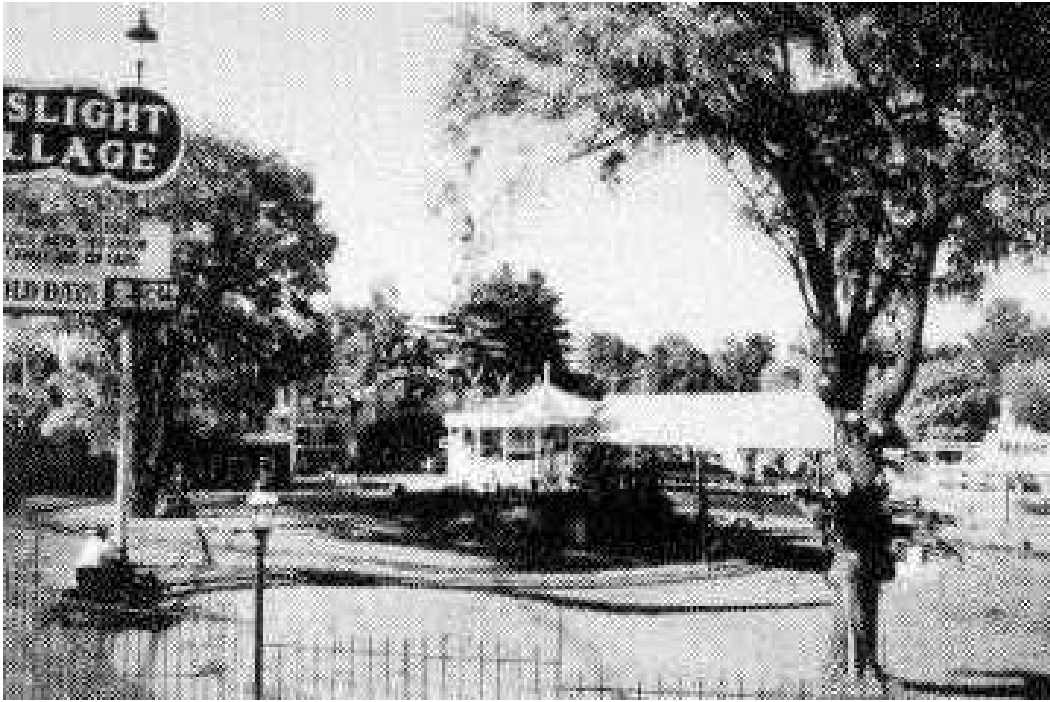
**Z10 - FAIRGROUNDS**



**DESCRIPTION**

This code includes all sizes and types of fairground facilities. Keep in mind however, that most of these structures are not permanent in nature.

**Z11 - AMUSEMENT PARK**



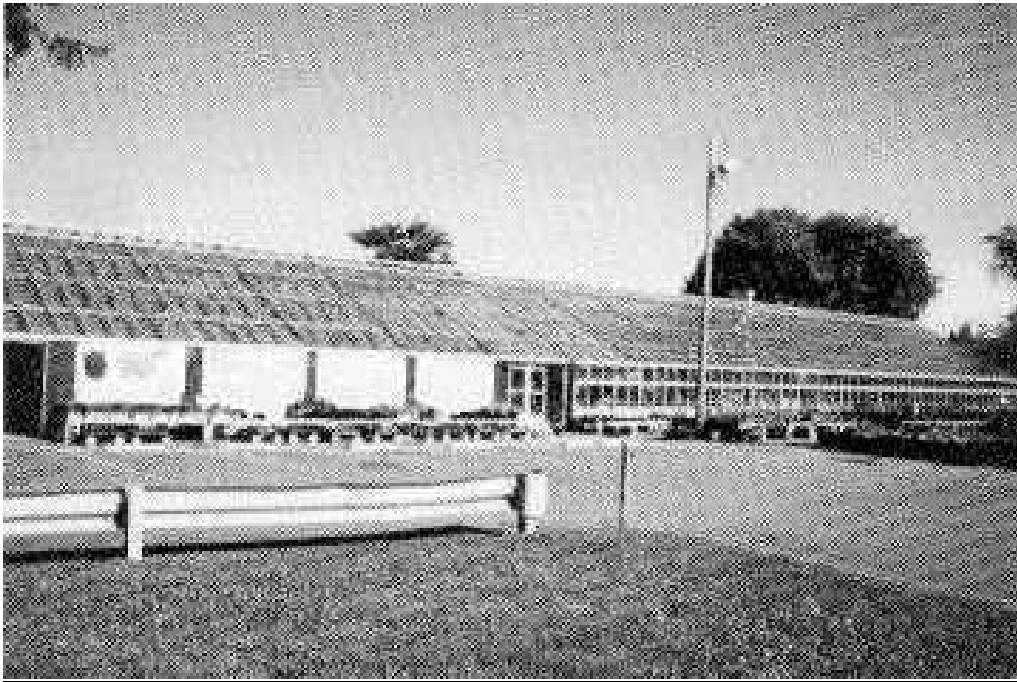
**DESCRIPTION**

This code is for all types of amusement park facilities used for recreation.

**Z12 - GAME FARM**

**DESCRIPTION**

This code is used to collect both game farm and zoo facilities.

Z13 – GREENHOUSEDESCRIPTION

This code is valid for commercial greenhouse facilities only. Greenhouses which generate income or are designed for retail greenhouse sales without compromising the basic greenhouse structure should be collected as this used-as code. For greenhouses where retail space is present which differs greatly from the basic greenhouse structure, collect the area as D07 - Lawn/Garden Store. Greenhouses which do not comprise a tangible value in resale value (market approach) or in terms of income generation (rental information) should not be classified as the Z13 used-as code but rather as a GH - Commercial Greenhouse additional improvement.

**Z14 - FUNERAL HOME**



**DESCRIPTION**

This code refers to all funeral related structures. Caution should be applied to collect areas in the structure which are other used-as codes, e.g., A07- External Apartment for any upstairs area.

Z15 - NURSING HOMEDESCRIPTION

This use is commonly referred to by the New York State Department of Health as a Skilled Nursing Facility (SNF). It generally provides services to its residents that include supervised nursing care by registered nurses, lodging, a full meal plan, dietary, and rehabilitative services. The residents of these facilities have medical conditions not severe enough for hospital care, but are in need of constant skilled medical care. These facilities are monitored closely by State officials who review the medical records kept by the facility whether its occupants are private paid, Medicare, or Medicaid patients.

**Z16 – HOSPITAL**



**DESCRIPTION**

This code constitutes a complete patient care facility with a full complement of patient care centers.

**Z17 - MOBILE HOME PARK**



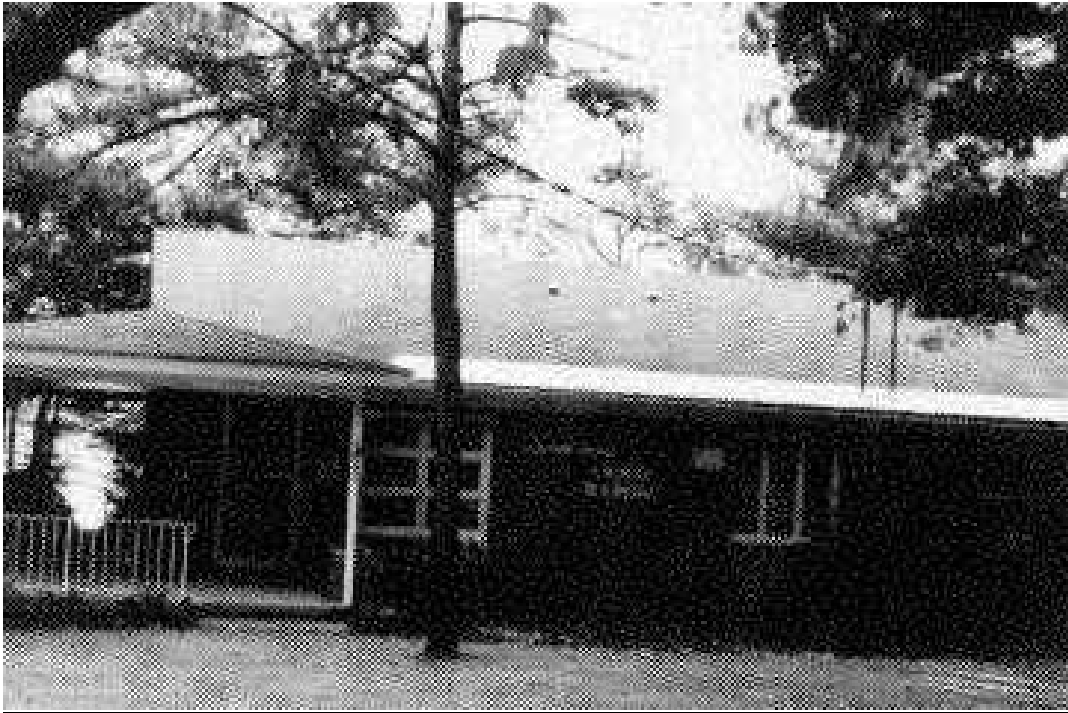
**DESCRIPTION**

This code is used to collect all commercial groupings of mobile homes for the purpose of investment.

The rental information level should always have an entry for the number of pads (Unit Code = 12).



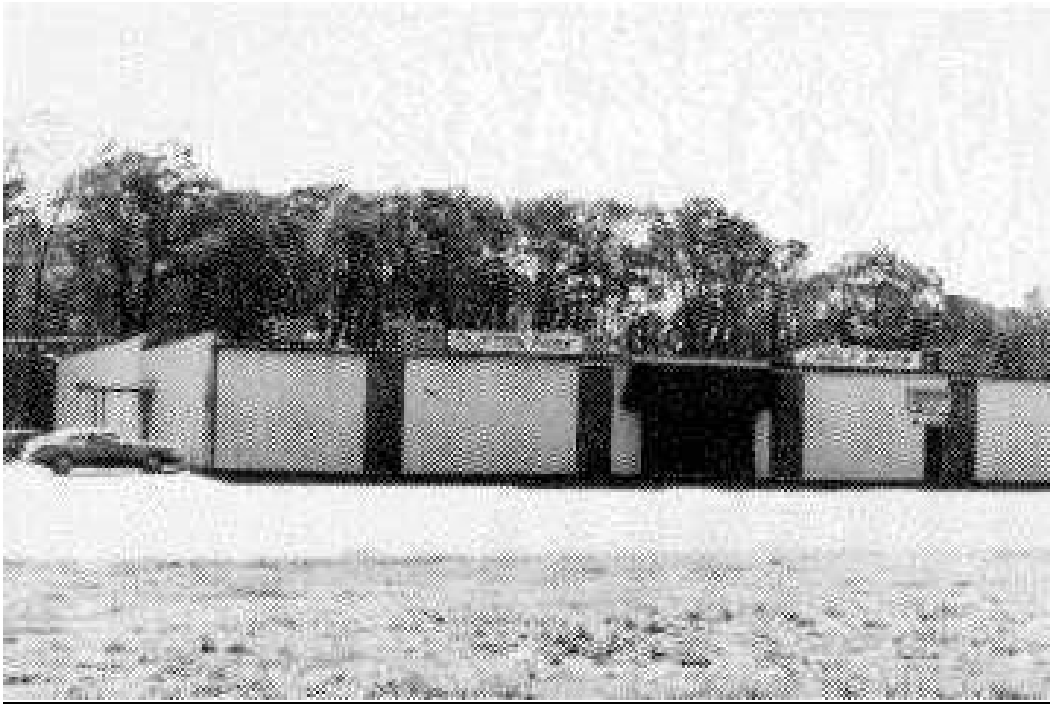
**Z18 - KENNEL / VETERINARIAN CLINIC**



**DESCRIPTION**

This code is used to collect those structures used as a care facility for domestic animals.

**Z19 - BOWLING FACILITY**



**DESCRIPTION**

Bowling facilities include all structures intended for the recreational sport of bowling.

Collect the number of lanes (Unit Code = 07) as well as the square footage of the building.

**Z20 - INDOOR SKATING**



**DESCRIPTION**

This code pertains to all skating establishments, including those for ice, roller, and skateboard, which are enclosed and house the proper facilities for this activity. This code reflects the rink area, rental area, and related concession area.

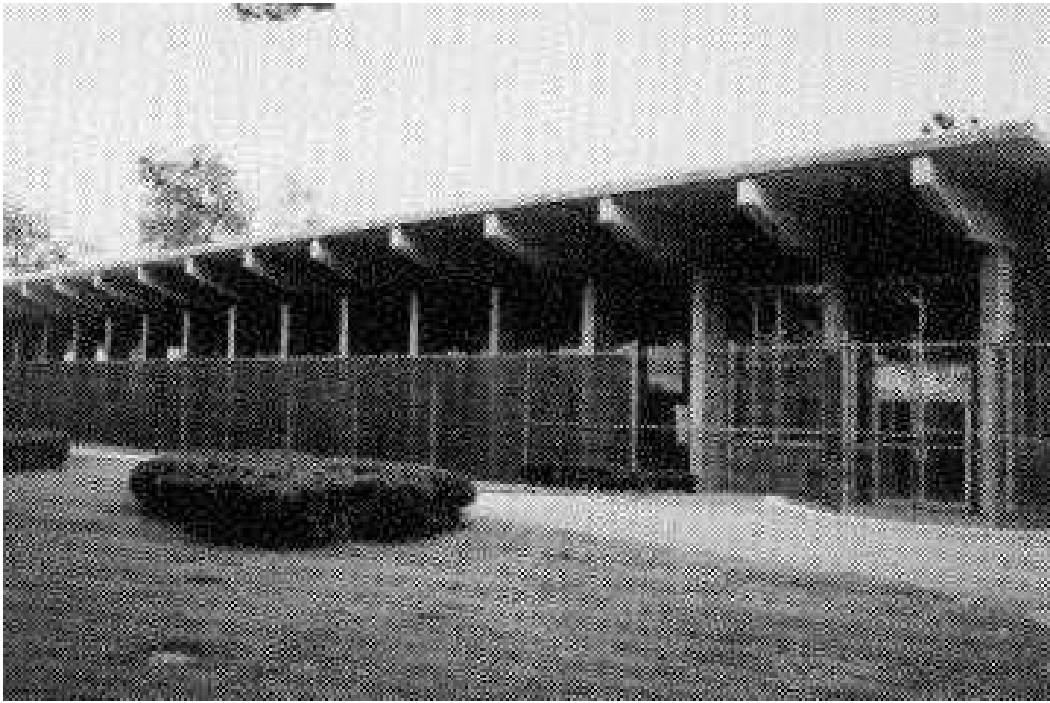
**Z21 - RIDING STABLE**



**DESCRIPTION**

This code refers to all stable facilities for both indoor and outdoor riding.

**Z22 - OUTDOOR SKATING**



**DESCRIPTION**

This code pertains to all outdoor skating facilities: roller, ice, and skateboard.

**Z23 - IMPROVED BEACH**



**DESCRIPTION**

Improved beaches are areas which have actual beach sand area and may be found on oceans, lakes, or rivers.

Z24 - YOUTH CAMP

DESCRIPTION

This code defines facilities designed for seasonal camping activities for boys and girls.

**Z25 - PLAYGROUND**



**DESCRIPTION**

This code describes all open play areas designed for playground activity.



**Z26 - ATHLETIC FIELD**



**DESCRIPTION**

This code is similar to the Z25 - Playground, except this is typically designed for a singular or limited number of athletic uses.

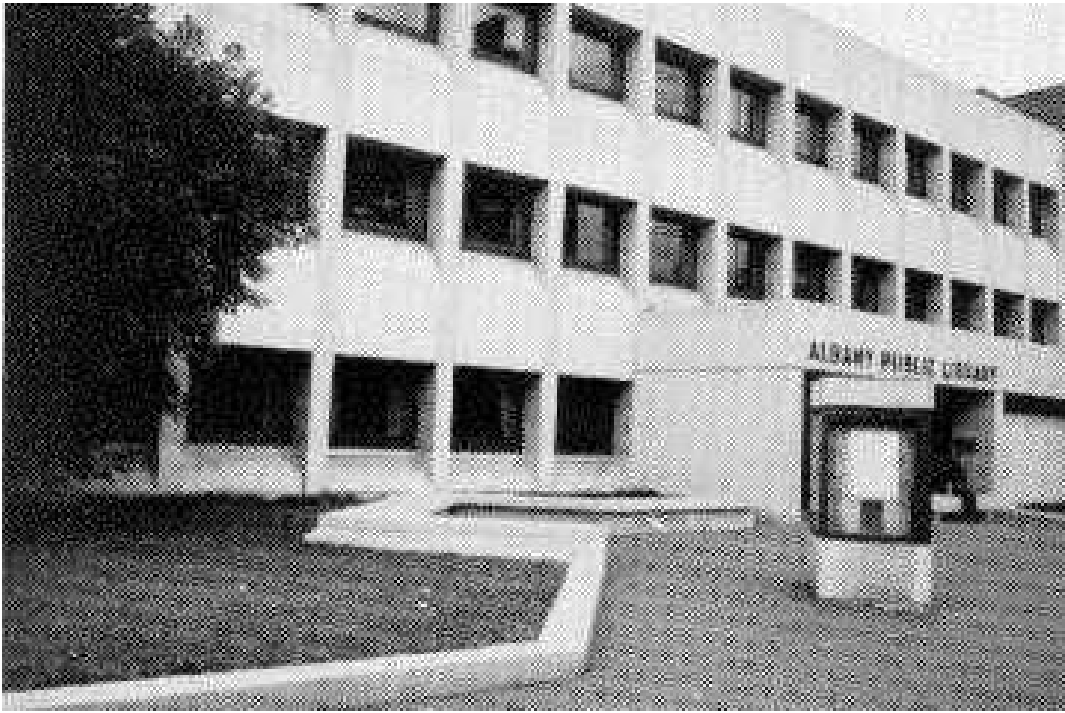
**Z27 - PICNIC GROUND**



**DESCRIPTION**

Picnic grounds are commonly open air facilities with limited structures.

**Z28 – LIBRARY**



**DESCRIPTION**

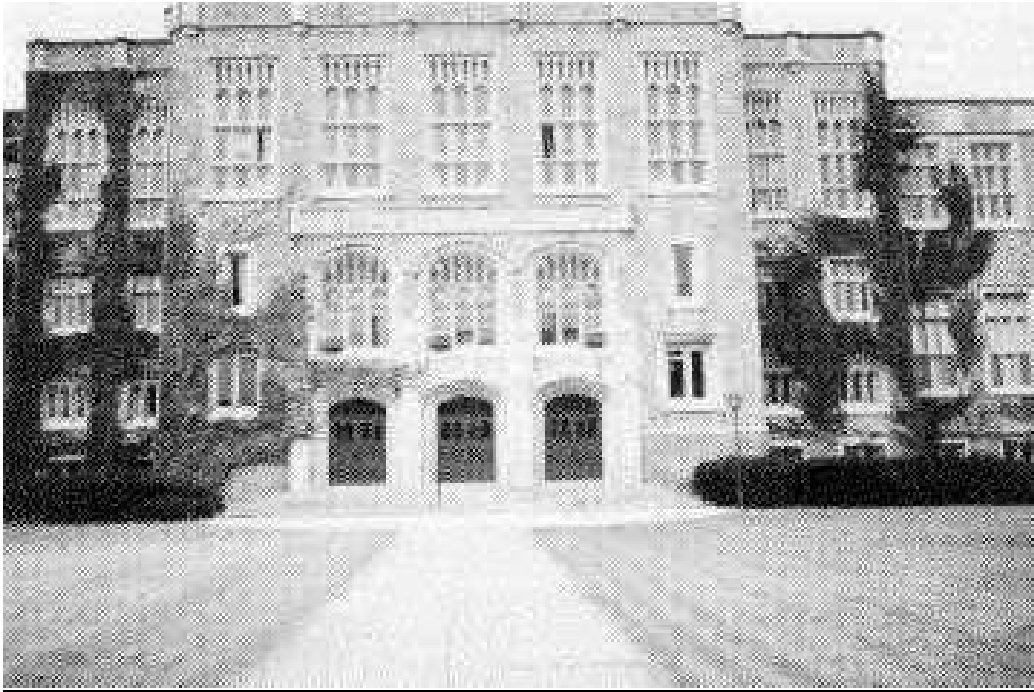
This code is used to designate an open area designed for the storage of books and records. It is typically a public facility and it is often a multiple story structure. This code is valid for public, private, and college libraries.

**Z29 – SCHOOL**



**DESCRIPTION**

This code should be used to collect public and private educational facilities which do not constitute special institutions or colleges/universities. Included in this code are high schools, elementary schools, secondary schools, day care, and religious affiliated educational facilities.

**Z30 - COLLEGE / UNIVERSITY****DESCRIPTION**

This code includes all classroom facilities, including laboratories, found on a typical college/university campus. It excludes dormitory and library areas which should be collected under the appropriate used-as codes. At the site level this refers to the entire property; at the rental use level this refers to the structure only.

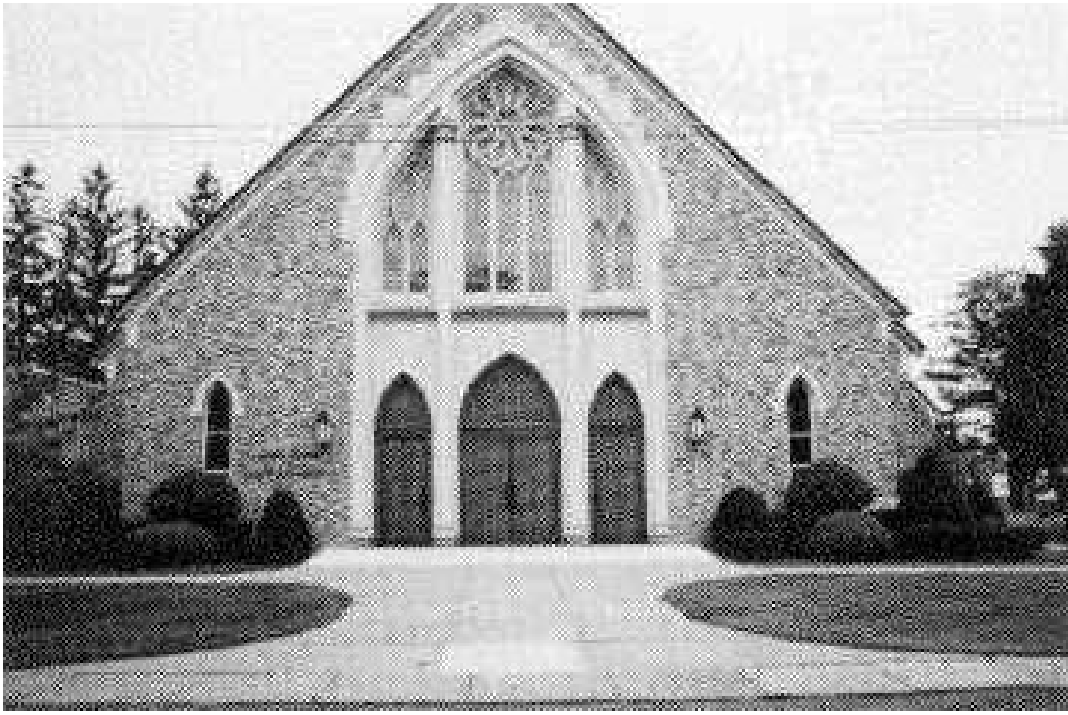
**Z31 - INSTITUTION**



**DESCRIPTION**

This code refers to handicapped facilities, educational service centers, vocational schools, and adult education school.

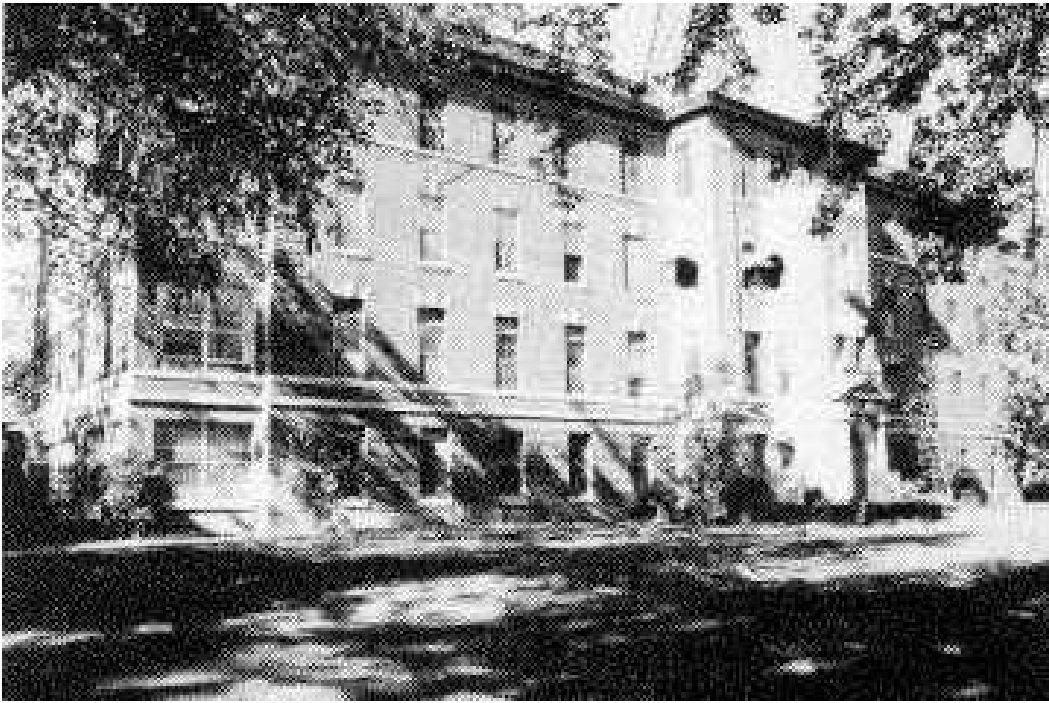
**Z32 - CHURCH**



**DESCRIPTION**

This code is used to designate religious facilities, excluding those for educational purposes, which are used for the assemblage of masses for the purpose of worship.

**Z33 - ORPHANAGE**



**DESCRIPTION**

This code is used to designate all orphanage facilities.

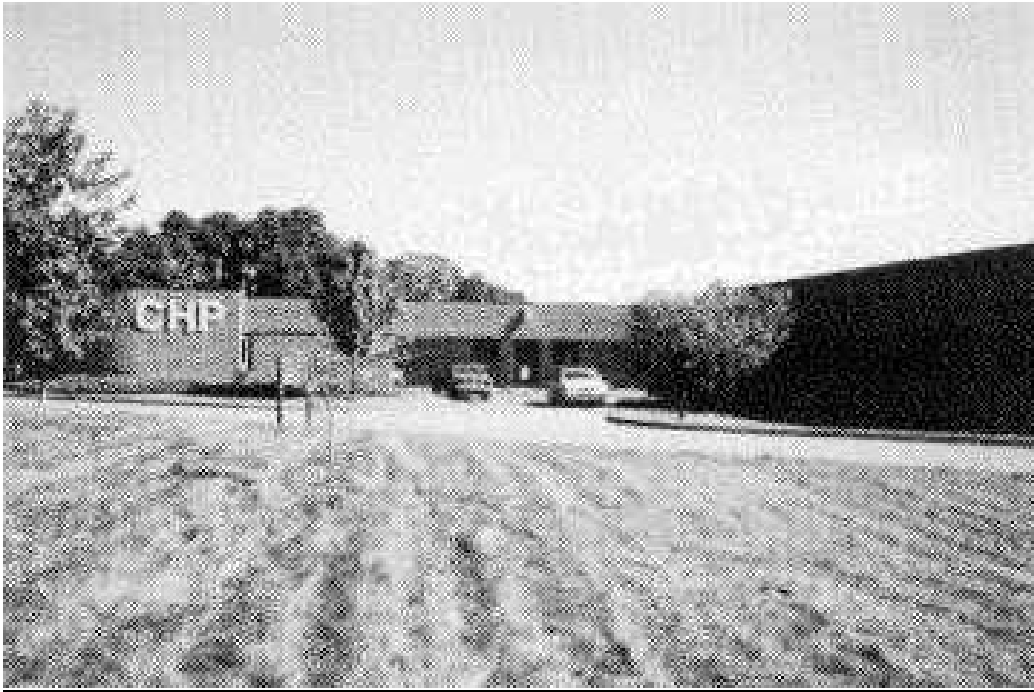


**Z34 - BENEVOLENT ASSOCIATION**



**DESCRIPTION**

This code includes all benevolent and moral associations (e.g., Elks and Moose). It is intended to encompass social clubs, country clubs, community centers, senior citizens centers, and college student unions.

**Z35 - NON-HOSPITAL HEALTH FACILITY****DESCRIPTION**

This code should be used to designate clinics and other health facility structures. These are generally designed for emergency first aid and medical treatment. Typically they do not have facilities for surgery, although the better quality structures may have some small surgical capabilities.

**Z36 - HIGHWAY GARAGE**



**DESCRIPTION**

This code should be used to refer to all municipally operated garage areas.

**Z37 - ARMED FORCES**



**DESCRIPTION**

This code is used to describe all military installations.

**Z38 - POLICE STATION**



**DESCRIPTION**

This code should be utilized to collect all police stations. This includes multiple and single story facilities.

**Z39 - FIRE STATION**



**DESCRIPTION**

This code should be used to collect all fire stations. This includes multiple and single story facilities.

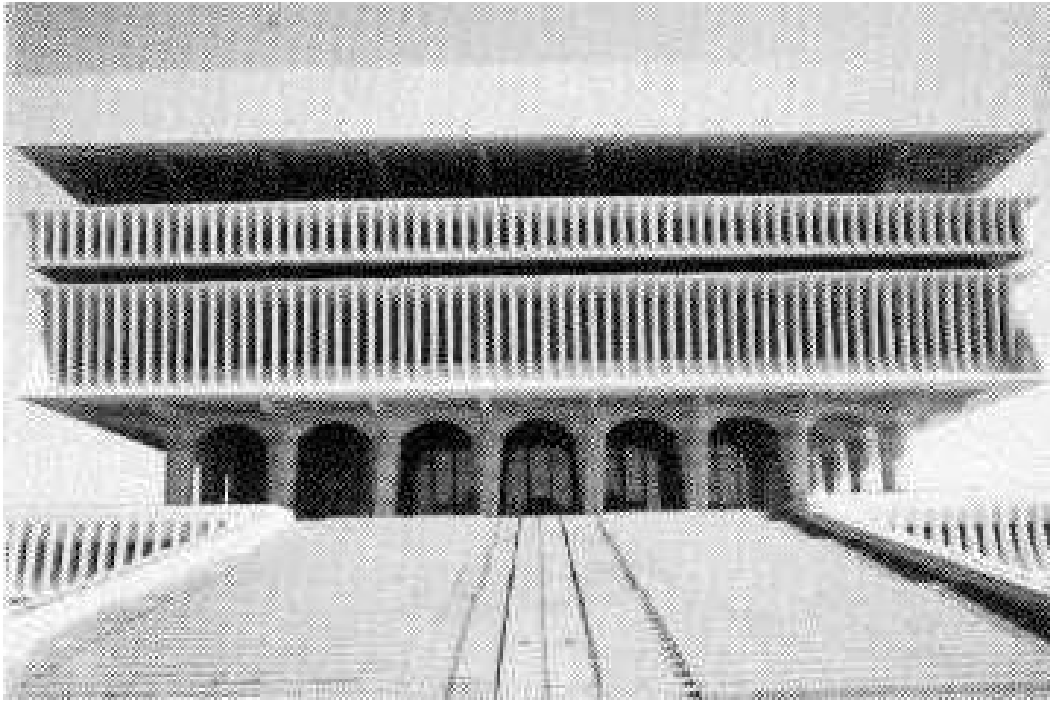
**Z40 - CORRECTIONAL FACILITY**



**DESCRIPTION**

This code is designed for the collection of jails and medium security detentional facilities.

**Z41 - CULTURAL FACILITY**



**DESCRIPTION**

This code refers primarily to museums. It does not include theatres and libraries which should be collected as either K01 - Theatre or Z28 - Library.

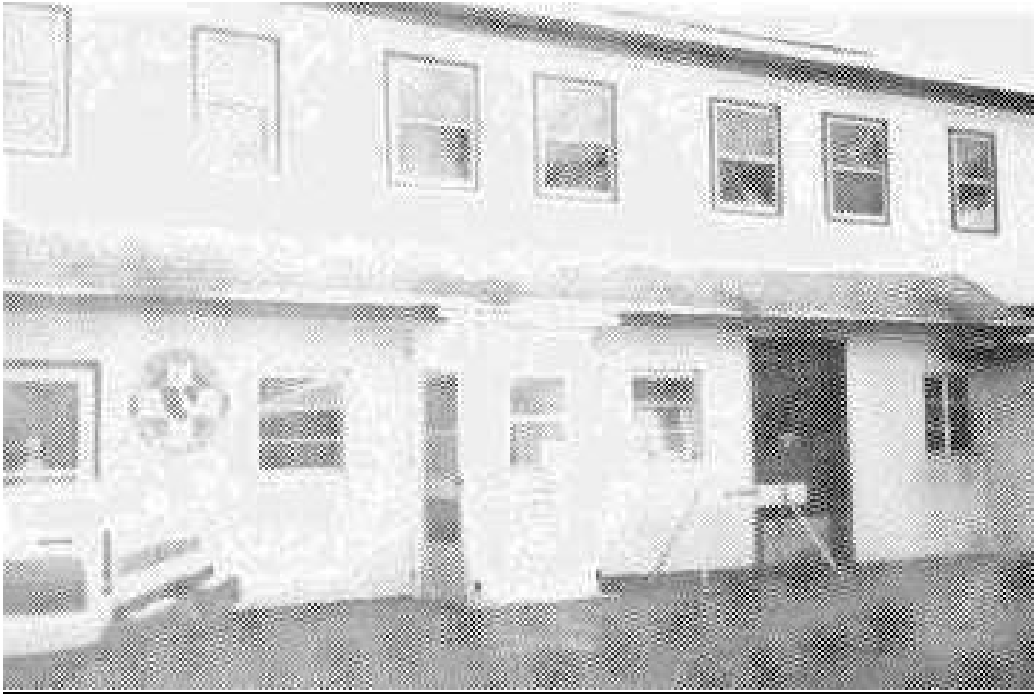


**Z42 - INDIAN RESERVATION**

**DESCRIPTION**

This code refers to American Indian related facilities. It is generally geographical in nature.

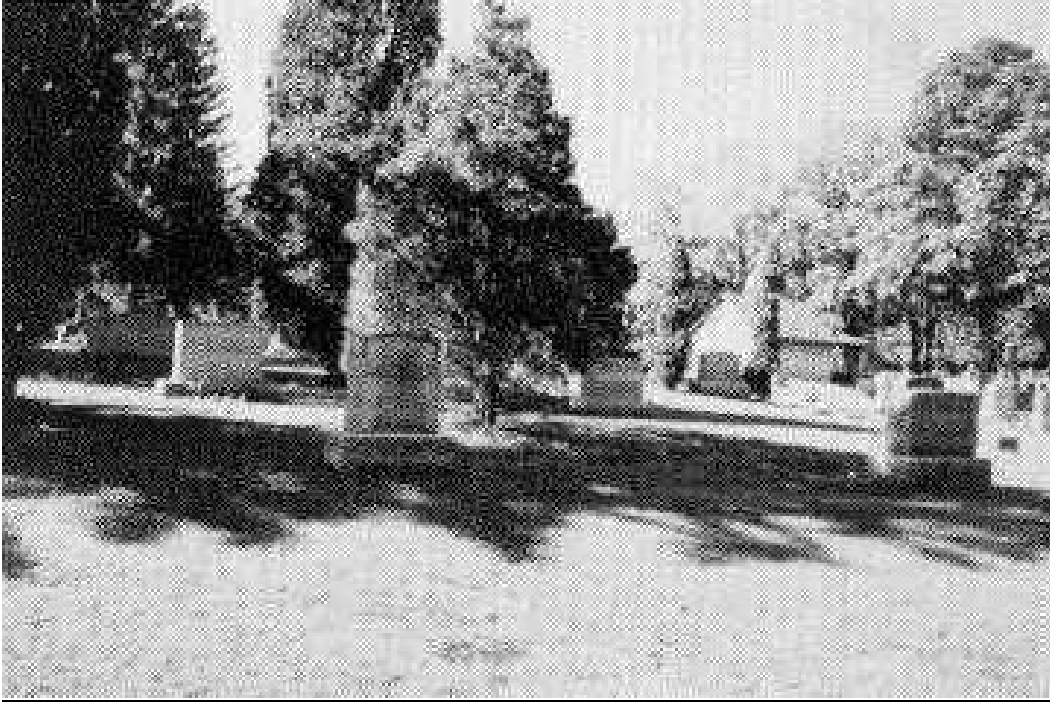
**Z43 - ANIMAL WELFARE**



**DESCRIPTION**

This code refers to wildlife preserve areas. It is generally geographical in nature.

**Z44 - CEMETERY**



**DESCRIPTION**

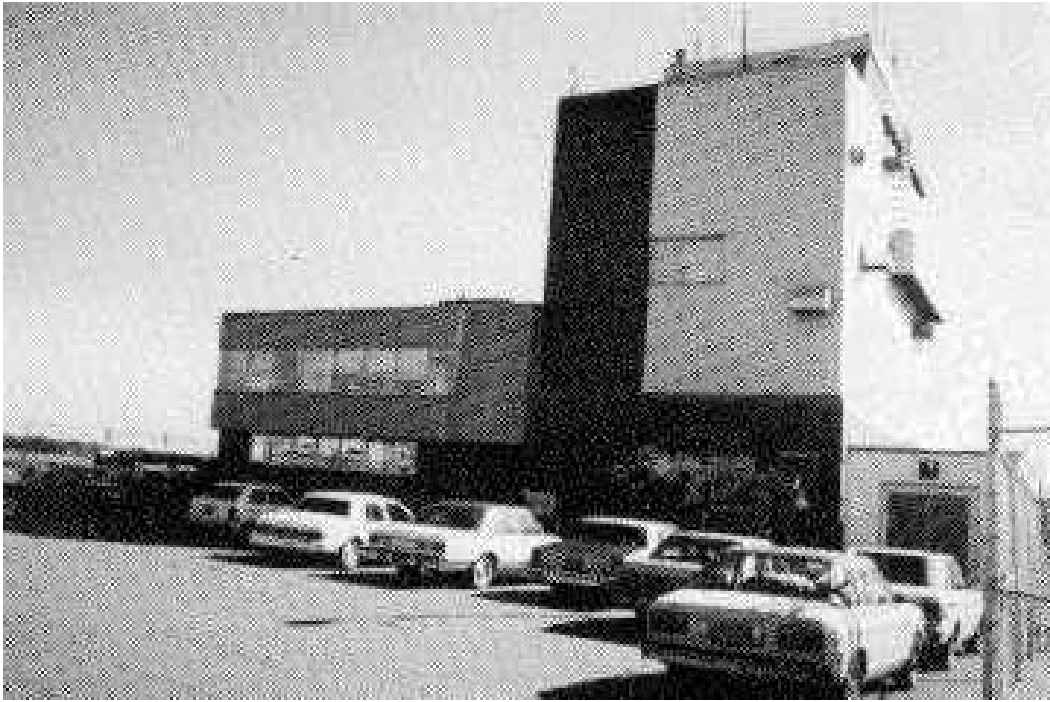
This code is used to classify cemeteries, mausoleums, etc. It is generally geographic in nature.

For the rentable area section collect the number of plots, Unit Code = 15.

**Z45 - CONVENT / RECTORY****DESCRIPTION**

This code refers to religious buildings not used for worship or educational purposes. This typically is religious related housing closely resembling dormitory space. Wide ranges of structures exist in this used-as code so care should be exercised to determine age, desirability, condition, size, and location.

**Z46 - AIRPORT**

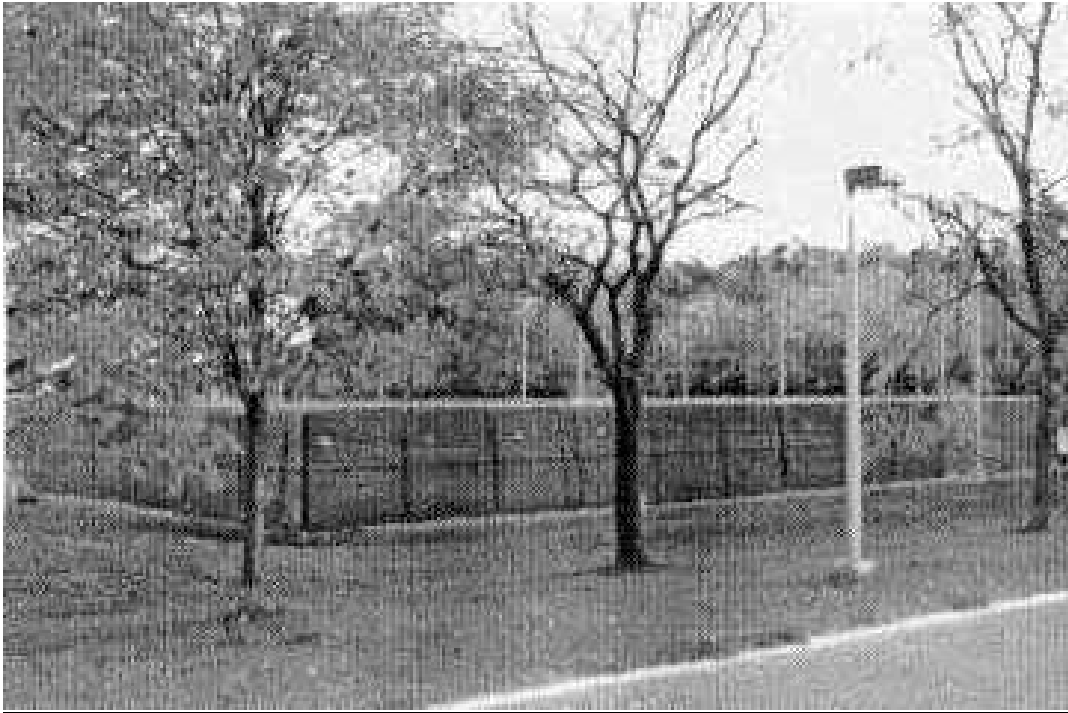


**DESCRIPTION**

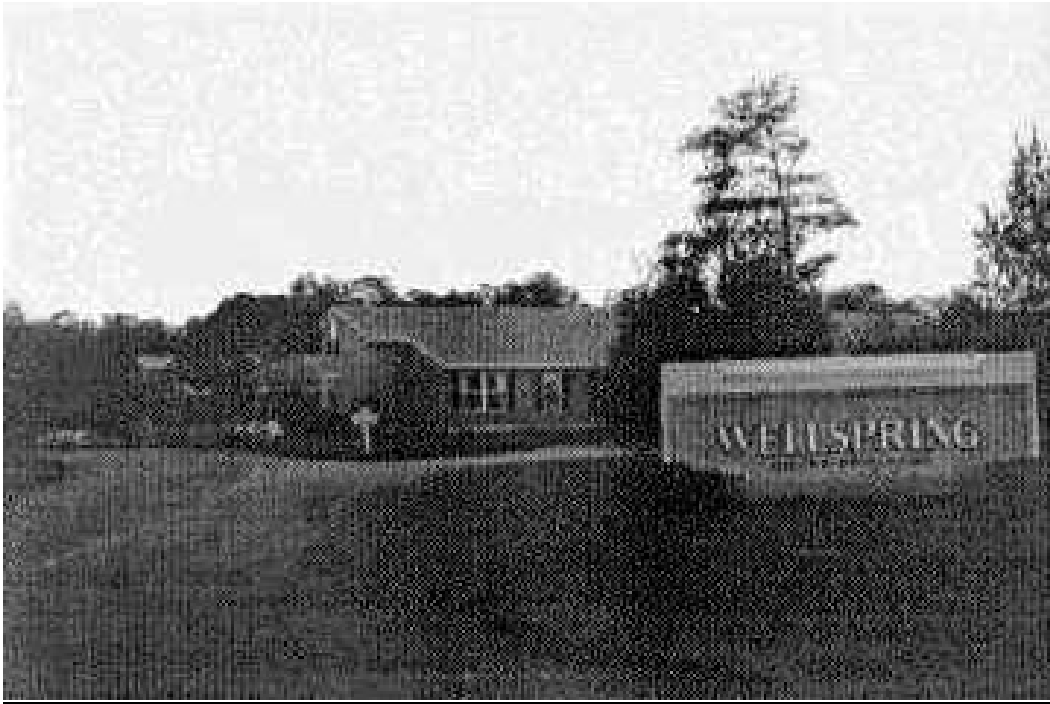
This code refers to the entire airport area.

Z47 - POST OFFICEDESCRIPTION

This code is used to collect all postal offices. This includes multiple and single story structures. Consideration should be given to applying other used-as codes to areas such as F03 = Warehouse and F01 = Truck Terminals which are related to postal use and are often found in large postal facilities.

**Z48 - OUTDOOR TENNIS COURT****DESCRIPTION**

This code is designed for tennis courts whose purpose is to generate a regular income stream either through hourly rental rates or the sale of longer term membership. They may be designed as a stand-alone land use or part of a comprehensive recreational facility. This use should not be merely an attractor to another primary use (e.g., resort or hotel); rather it reflects a true income generator where a distinctly separate income stream is generated through documented membership fees or hourly use fees.

Z49 - HOME FOR THE AGEDDESCRIPTION

These facilities are old age housing of all types with the exception of apartments or nursing homes which offer more comprehensive care. The New York State Department of Health refers to these facilities as Health Related Facilities (HRF). Commonly they provide a range of intermediate care services which may include lodging, a full meal plan, 24 hour assistance with daily living, and an organized program of medical and health care. These facilities do not provide intensive skilled nursing care; they do, however, accept private pay and Medicaid patients. They offer considerably more services than an apartment but they lack the intensive care of a full service nursing home.



**Z98 - NON-CONTRIBUTABLE AREA**

**DESCRIPTION**

This code is used to collect the total area which is not rentable and is not service or storage area associated with another used-as code. For example, basement area, where the area is used solely to house furnace, water tank, electrical box, etc.

<b>New York State Office of Real Property Services</b>	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories</b>	<b>SECTION</b> <b>APP-D</b>	<b>PAGE</b> 1.00
		<b>DATE</b>	9/02/02

## **COMMERCIAL**

### **APPENDIX D**

#### **USED-AS CODE CHART**

<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>A</u></b>	<b><u>APARTMENT</u></b>	
A01	Walk-up Apartment	
A02	Converted Apartment	
A03	Garden Apartment	
A04	Townhouse Apartment	
A05	Highrise Apartment	
A06	Row Apartment	
A07	External Apartment	02 - Apartments
<b><u>B</u></b>	<b><u>LODGING &amp; ACCOMMODATIONS</u></b>	
B01	Hotel	03-Rooms
B02	Motel	03-Rooms
B03	Seasonal Abode	03-Rooms
B04	Inn / Lodge	03-Rooms
B05	Resort Complex	03-Rooms
B06	Board, Room, Dormitory	03-Rooms
<b><u>C</u></b>	<b><u>EATING &amp; DRINKING ESTABLISHMENTS</u></b>	
C01	Restaurant	04-Seats
C02	Diner	04-Seats
C03	Fast Food (Chain Franchise Only)	04-Seats
C04	Drive-in	06-Stalls
C05	Night Club	04-Seats
C06	Neighborhood Tavern	04-Seats

<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>D</u></b>	<b><u>RETAIL SERVICES</u></b>	
D01	Enclosed Regional Shopping Center	
D02	Open Regional Shopping Center	
D03	Local Center	
D04	Neighborhood Center	
D05	Large Retail	
D06	Supermarket	
D07	Lawn / Garden	
D08	Small Retail	
D09	Small Food Market	
D10	Row Retail	
<b><u>E</u></b>	<b><u>BANKS &amp; OFFICES</u></b>	
E01	Highrise Office Building	
E02	Walk-up Office	
E03	Professional Office	
E04	Row Office	
E05	Main Bank	
E06	Branch Bank	
<b><u>F</u></b>	<b><u>DISTRIBUTOR, MANUFACTURING, STORAGE, WAREHOUSE (cont)</u></b>	
F01	Truck Terminal Warehouse	06-Stalls
F02	Lumber Yard	
F03	Distribution Warehouse	

<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>F</u></b>	<b><u>DISTRIBUTOR, MANUFACTURING, STORAGE, WAREHOUSE</u></b>	
F04	Cold Storage - Refrigerated/Insulated Warehouse	
F05	Row Storage	
F06	Natural Gas Distribution	16-Barrels
F07	Petroleum Tank Terminal - Storage/ Petroleum Products	16-Barrels
F08	Pier / Wharf	
F09	Light Manufacturing	
F10	Mini-warehouse (Self Service Storage)	
F11	High Technology / Research Facility	
<b><u>G</u></b>	<b><u>AUTOMOBILE SALES &amp; SERVICE</u></b>	
G01	Auto Dealership	
G02	Used Car Sales	
G03	Garage / Body Shop	10-Bays
G04	Auto Service Center	10-Bays
<b><u>H</u></b>	<b><u>GAS STATIONS</u></b>	
H01	Full Service Gas Station	10-Bays
H02	High Volume Gas Station	11-Gallons, Capacity
H03	Small Gas Station	11-Gallons, Capacity

<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>I</u></b>	<b><u>CAR WASH</u></b>	
I01	Automatic Car Wash	10-Bays
I02	Manual Car Wash	10-Bays
I03	Self-service Car Wash	10-Bays
<b><u>J</u></b>	<b><u>PARKING FACILITIES</u></b>	
J01	Large Ramp Garage	06-Stalls
J02	Small Garage	06-Stalls
J03	Parking Lot (Open)	06-Stalls
<b><u>K</u></b>	<b><u>THEATERS &amp; AUDITORIUMS</u></b>	
K01	Theater	04-Seats
K02	Single Cinema	04-Seats
K03	Multi Cinema	04-Seats
K04	Drive-in Theater	06-Stalls
K05	Auditorium	04-Seats
K06	Studio	
K07	Field House	04-Seats
K08	Stadium	04-Seats



<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>L</u></b>		
L01	Manufacturing, automobile, assembly, includes all types of motor vehicles	
L02	Bottled Gas-LP wholesale/retail, storage distribution	
L03	Brewery - Manufacture/Storage/Beer	
L04	Asphalt Plant - Manufacture/Processing	
L05	Cement Plant - -Manufacture/Mixing/Storage	
L06	Chemical Plant - Manufacture/ Mixing/ Storage	
L07	Potato Storage - bank type/above ground	
L08	Brick Manufacturing/Storage/Bricks	
L09	Concrete ready Mix - Include gravel bank if primarily for raw material	
L10	Concrete products - Concrete block, steps etc	
L11	Dairy Products - Fluid milk/cheese	
L12	Grain Mill - Flour/feed (Agway type)	
L13	Elevators - Grain/Cement/Storage	
L14	Food/Meat Distribution center	
L15	Food Processing	
L16	Freezer Plant	
L17	Leather Goods - Manufacturing/Processing	
L18	Gravel/Sand Pit	
L19	Stone Quarry	
L20	Lumber & Building Supplies	



<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>L</u></b>		
L21	Saw Mill	
L22	Mineral Mining – Surface	
L23	Mineral Mining- Sub-surface	
L24	Offices/Research & development	
L25	Paper Mill - Manufacture/Process/Paper	
L26	Pulp Mill -Processing pulp	
L27	Railroad & Railroad Services	
L28	Petroleum Dealer/Distributor - Storage/ Distribution/Retail/Wholesale	
L29	Pharmaceutical - Research/Production/ Laboratory	
L30	Refinery - Oil/Gas/Petroleum Products	
L31	Slaughter House -Livestock and Poultry	
L32	Truck Garage	
L33	Old Multi-Purpose - Coal Yards etc.	
L34	Winery	
L35	Microwave Towers & Remote Stations	
<b><u>M</u></b>		
M01	Heavy Industry	
M02	Hydro Generating Station	
M03	Electrical Generation - Coal Burning Plant	
M04	Electrical Generation - Oil and/or Gas Burning Plant	

<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>Z</u></b>	<b><u>General</u></b>	
Z01	Health Spa With Indoor Pool	
Z02	Indoor Health Spa	
Z03	Outdoor Swim Club	
Z04	YMCA / YWCA	
Z05	Camping Facilities	18-Sites
Z06	Marina	09-Slips
Z07	Golf Course	14-Holes
Z08	Skiing	17-Acres
Z09	Racetrack	04-Seats
Z10	Fairgrounds	
Z11	Amusement Park	
Z12	Game Farm	
Z13	Greenhouse	
Z14	Funeral Homes	
Z15	Nursing Home	05-Beds
Z16	Hospital	05-Beds
Z17	Mobil Home Park	12-Pads
Z18	Kennel / Veterinarian Clinic	13-Runs
Z19	Bowling Facility	07-Lanes
Z20	Indoor Skating	
Z21	Riding Stable	06-Stalls
Z22	Outdoor Skating	



<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>Z</u></b>	<b><u>General</u></b>	
Z23	Improved Beach	
Z24	Youth Camp	
Z25	Playground	
Z26	Athletic Field	
Z27	Picnic Ground	
Z28	Library	
Z29	School	
Z30	College / University	
Z31	Institution	
Z32	Church	
Z33	Orphanage	
Z34	Benevolent Association	
Z35	Non-hospital Health Facility	
Z36	Highway Garage	
Z37	Armed Forces	
Z38	Police Station	
Z39	Fire Station	
Z40	Correctional Facility	
Z41	Cultural Facility	
Z42	Indian Reservation	
Z43	Animal Welfare	
Z44	Cemetery	15-Plots

<b><u>USED-AS CODE</u></b>	<b><u>USED-AS-DESCRIPTION</u></b>	<b><u>UNIT CODE</u></b>
<b><u>Z</u></b>	<b><u>General</u></b>	
Z45	Convent / Rectory	
Z46	Airport	
Z47	Post Office	
Z48	Outdoor Tennis Court	08-courts
Z49	Home For The Aged	
Z98	Non-contributable Area	

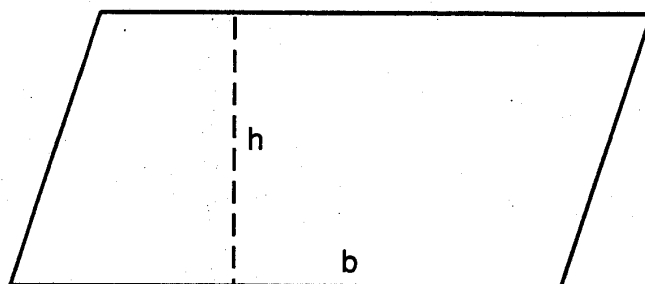
<b>New York State Office of Real Property Services</b>	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories</b>	<b>SECTION</b> <b>APP-E</b>	<b>PAGE</b> 1.00
		<b>DATE</b>	9/02/02

## **COMMERCIAL** **APPENDIX E**

### **AREA COMPUTATION**

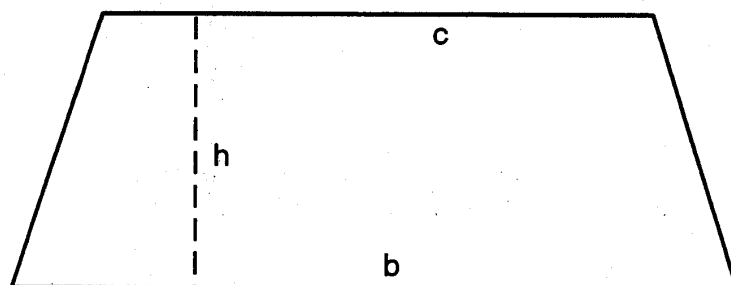
**COMPUTING IRREGULAR  
AREAS**

**PARALLELOGRAM**  
(opposite sides are parallel)



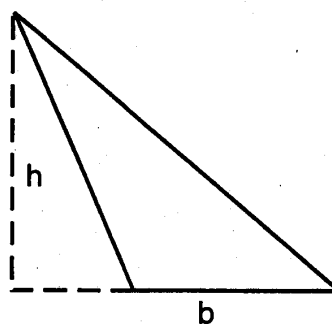
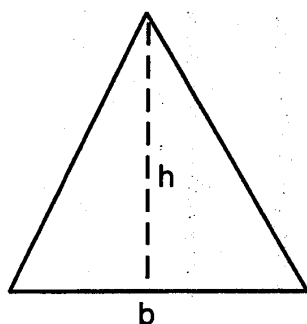
$$\text{AREA} = b \times h$$

**TRAPEZOID**  
(only two sides are parallel)



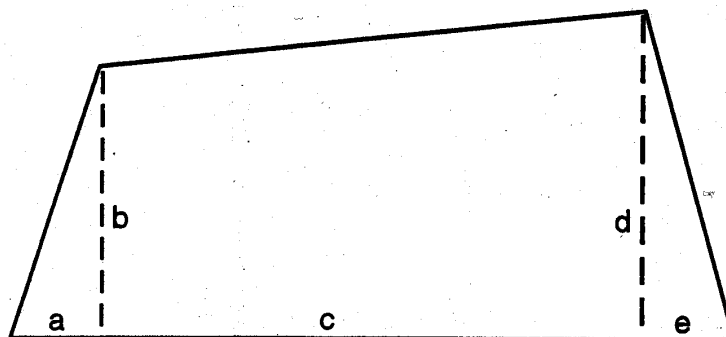
$$\text{AREA} = h \times \frac{1}{2} (b + c)$$

**TRIANGLE**



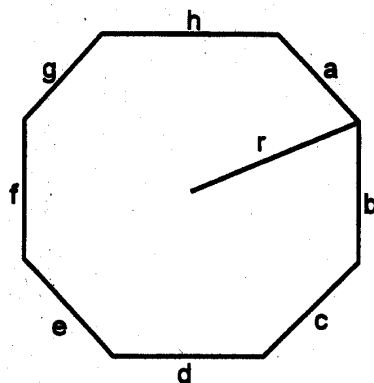
$$\text{AREA} = \frac{1}{2} (b \times h)$$

## IRREGULAR POLYGON



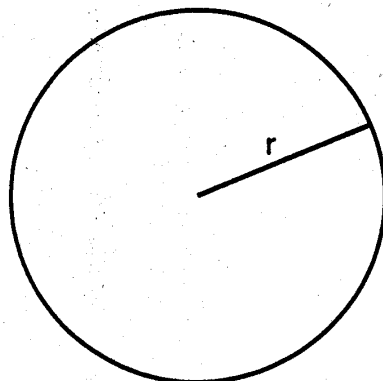
$$\text{AREA} = \frac{1}{2} a \times b + c \times \frac{1}{2} (b + d) + \frac{1}{2} e \times d$$

## REGULAR POLYGON



$$\text{AREA} = r \times \frac{1}{2} (a + b + c + d + e + f + g + h)$$

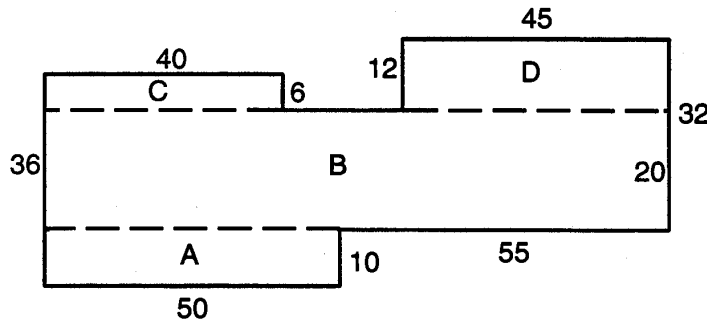
## CIRCLE



$$\text{AREA} = \pi r^2$$

where  $\pi = 3.1416$   
 $r = \text{circumference} \times .15915$



IRREGULAR SHAPE EXAMPLES

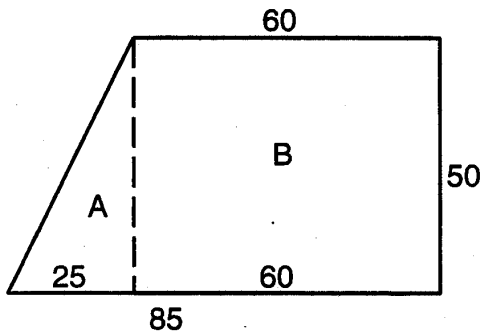
$$A = 50 \times 10 = 500$$

$$B = 105 \times 20 = 2100$$

$$C = 40 \times 6 = 240$$

$$D = 45 \times 12 = 540$$

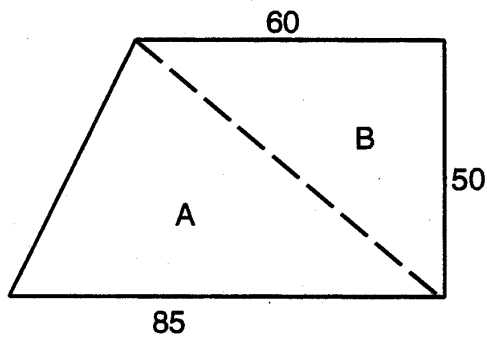
$$\text{TOTAL AREA} = 3380 \text{ SQFT}$$



$$A = \frac{1}{2} (25 \times 50) = 625$$

$$B = 60 \times 50 = 3000$$

$$\text{TOTAL AREA} = 3625 \text{ SQFT}$$



$$A = \frac{1}{2} (85 \times 50) = 2125$$

$$B = \frac{1}{2} (60 \times 50) = 1500$$

$$\text{TOTAL AREA} = 3625 \text{ SQFT}$$

<b>New York State Office of Real Property Services</b>	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories</b>	<b>SECTION</b> <b>APP-F</b>	<b>PAGE</b> 1.00
		<b>DATE</b> 5/13/03	

## **COMMERCIAL**

### **APPENDIX F**

## **COMMERICAL CODES REFERENCE CARDS**

## COMMERCIAL PROPERTY CLASS CODES

<b>410 LIVING ACCOMMODATION</b>	<b>470 MISCELLANEOUS SERV.</b>	<b>580 CAMPS, CAMP FACILITIES</b>
<b>411 ApartMents</b>	<b>471 Funeral Homes</b>	<b>581 Camps</b>
<b>414 Hotel</b>	<b>472 Dog Kennels,Vet. Clinics</b>	<b>582 Camping Facilities</b>
<b>415 Motel</b>	<b>473 Greenhouses</b>	<b>583 Resort Complexes</b>
<b>416 Mobile Home Parks</b>	<b>474 Billboards</b>	
<b>417 Camps,Cottages,Bungelows</b>	<b>475 Junkyards</b>	<b>590 PARKS</b>
<b>418 Inns,Lodges,Board. Houses</b>		<b>591 Playgrounds</b>
	<b>480 MULT. USE I MULTI. PURP</b>	<b>592 Athletic Fields</b>
<b>420 DINING ESTABLISHMENTS</b>	<b>481 Downtown Row lcom.well)</b>	<b>593 Picnic Grounds</b>
<b>421 Restaurants</b>	<b>482 Downtown Row (detached)</b>	
<b>422 Diners and Luncheonettes</b>	<b>483 Converted Residence</b>	<b>610 EDUCATION</b>
<b>423 Snack Bars, Drive-ins</b>	<b>484 1 Story Small Structure</b>	<b>611 Libraries 1.</b>
<b>424 Night Clubs</b>	<b>485 1 Sty Sm. Str.-Multioccup.</b>	<b>612 Schools</b>
<b>425 Bar</b>	<b>486 Minimart</b>	<b>613 Colleges and Universities</b>
<b>426 Fast Food Franchises</b>		<b>614 Special Schools &amp; Instit.</b>
	<b>510 ENTERTAINMENT ASSEM.</b>	<b>615 Other Educational Facil.</b>
<b>430 MOTOR VEHICLE SERV.</b>	<b>511 Legitimate Theaters</b>	
<b>431 Auto Dealers - Sales &amp; Serv</b>	<b>512 Motion Picture Theaters</b>	<b>620 RELIGIOUS</b>
<b>432 Service &amp; Gas Stations</b>	<b>513 Drive-in Theaters</b>	
<b>433 Auto Body,Tire Shops</b>	<b>514 Auditoriums, Exhibit Halls</b>	<b>630 WELFARE</b>
<b>434 Automatic Car Wash</b>	<b>515 Radio,TV &amp; Motion Piet. St.</b>	<b>631 Orphanages</b>
<b>435 Manual Car Wash</b>		<b>632 Benevolent &amp; Moral Assoc.</b>
<b>436 Self-Service Car Wash</b>	<b>520 SPORTS ASSEMBLY</b>	<b>633 Homes for the Aged</b>
<b>437 Parking Garage</b>	<b>521 Stadiums, Arenas, Arm.</b>	
<b>438 Parking Lot</b>	<b>522 Racetracks</b>	<b>640 HEALTH</b>
<b>439 Small Parking Garage</b>		<b>641 Hospitals</b>
	<b>530 AMUSEMENT FACILITIES</b>	<b>642 All Other Health Facilities</b>
<b>440 STOR,WRHSE &amp; DIST FAC.</b>	<b>531 Fairgrounds</b>	<b>650 GOVERNMENT</b>
<b>441 Fuel, Storage and Distribution Facilities</b>	<b>532 Amusement Parks</b>	<b>651 Highway Garage</b>
<b>442 Mini Warehouse (Self-Storage)</b>	<b>533 Games Farms</b>	<b>652 Office Building</b>
<b>443 Grain &amp; Feed Elev.,Mixers</b>	<b>534 Social Organizations</b>	<b>653 Parking Lots</b>
<b>444 Lumber Yards, Sawmills</b>		
<b>446 Cold Storage Facilities</b>	<b>540 INDOOR SPORTS FACIL.</b>	<b>660 PROTECTION I</b>
<b>447 Trucking Terminals</b>	<b>541 Bowling Centers</b>	<b>661 Army, Navy, Air Force</b>
<b>448 Piers, Wharves, Docks</b>	<b>542 Ice or Railer Skating Rinks</b>	<b>662 Police &amp; Fire Protection</b>
<b>449 Other Stor, Wrhse/Dist Fac.</b>	<b>543 YMCA, YWCA</b>	
	<b>544 Health Spas</b>	<b>670 CORRECTIONAL</b>
<b>450 RETAIL SERVICES</b>	<b>545 Indoor Swimming Pools</b>	
<b>451 Regional Shopping Centers</b>	<b>546 Other Indoor Sports</b>	<b>680 CULT. &amp; RECREATIONAL</b>
<b>452 Area or Nbhd Shopping Ctrs</b>		<b>681 Cultural Facilities</b>
<b>453 Large Retail Outlets</b>	<b>550 OUTDOOR SPORTS ACT.</b>	<b>682 Recreational Facilities</b>
<b>454 Large Retail Food Stores</b>	<b>551 Skiing Centers</b>	
<b>455 Dealerships - Sales &amp; Serv.</b>	<b>552 Public Golf Courses</b>	<b>690 MISCELLANEOUS</b>
	<b>553 Private Golf Country Clubs</b>	<b>691 Professional Associations</b>
<b>460 BANKS &amp; OFFICE BLDGS.</b>	<b>554 Outdoor Swimming Pools</b>	<b>692 Roads,Streets,Hwys,Prkwy</b>
<b>461 Standard Bank/Single Occ.</b>	<b>555 Riding Stables</b>	<b>693 Indian Reservations</b>
<b>462 Drive-In Branch Bank</b>	<b>556 Ica or Roller Skating Rinks</b>	<b>694 Animal Welfare Shelters</b>
<b>463 Bank Complex w/ Off. Bldg.</b>	<b>557 Other Outdoor Sports</b>	<b>695 Cemeteries</b>
<b>464 Office Building</b>		
<b>465 Professional Building</b>	<b>560 IMPROVED BEACHES</b>	<b>700 INDUSTRIAL</b>
		<b>710 MANUF. &amp; PROCESSING</b>
	<b>570 MARINAS</b>	<b>720 MINING &amp; QUARRYING</b>
		<b>730 WELLS</b>
		<b>740 IND. PRODUCT PIPELINES</b>

## PROPERTY USED-AS CODES

<b>A</b>	<b>APARTMENT</b>		<b>F</b>	<b>DISTR, MANUF, STOR, WHSE</b>		<b>Z</b>	<b>GENERAL</b>	
A01	Walk-up Apt.		FO1	Truck Term. Whse	06 - Stalls	Z01	Health Spa - Pool	
A02	Converted Apt.		F02	Lumber Yard		Z02	Indoor Health Spa	08 - Courts
A03	Garden Apt.		F03	Distrib. Warehouse		Z03	Outdr. Swim Club	
A04	Townhouse Apt.		F04	Cold Storage		Z04	YMCANWCA	
A05	Highrise Apt.		F05	Row Storage		Z05	Camping Facilities	18 - sites
A06	Raw Apartment		F06	Natural Gas Distr.	16 - Barrels	Z06	Marina	09 - Slips
A07	External Apt.	02 - Apts.	F07	Oil/Petroleum Stor.	16 - Barrels 08	Z07	Golf Course	14 - Holes
				Pier/Wharf		Z08	Skiing	17 - Acres
<b>B</b>	<b>LODGING ACCOMMODATIONS</b>		F09	Light Manufact.		Z09	Racetrack	04 - Seats
B01	Hotel	03 - Rooms	F10	Mini-Warehouse		Z10	Fairgrounds	
B02	Motel	03 - Rooms	F11	High Tech/Res.Fac		Z11	Amusement Park	
B03	Seasonal Abode	03 - Rooms	F12	Coal Yard, Bin		Z12	Game Farm	
B04	Inn/Lodge	03 - Rooms				Z13	Greenhouse	
B05	Resort Complex	03 - Rooms	<b>G</b>	<b>AUTOMOBILE SALES &amp; SERV.</b>		Z14	Funeral Home	
B06	Board,Room,Dorm.	03 - Rooms	GO1	Auto Dealership		Z15	Nursing Home	05 - Beds
			G02	Used Car Sales		Z16	Hospital	05 - Beds
<b>C</b>	<b>EATING &amp; DRINKING EST.</b>		G03	Garage/Body Shop	10 - Bays	Z17	Mobile Home Park	12 - Pads
C01	Restaurant	04 - Seats	G04	Auto Service Ctr.	10 - Bays	Z18	Kennel/Vat. Clinic	13 - Runs
C02	Diner	04 - Seats				Z19	Bowling Facility	07 - Lanes
C03	Fast Food	04 - Seats	<b>H</b>	<b>GAS STATIONS</b>		Z20	Indoor Skating	
C04	Drive-in	06 - Stalls	HO1	Full Serv. Gas Ste,	10 - Bays	Z21	Riding Stables	06 - Stalls
C05	Night Club	04 - Seats	H02	High Vol. Gas Ste.	11 -Gal/Cap	Z22	Outdoor Skating	
C06	Neighbrhd. Tavern	04 - Seats	H03	Small Gas Station	11 -Gal/Cap	Z23	Improved Beac	
						Z24	Youth Camp	
<b>D</b>	<b>RETAIL SERVICES</b>		<b>I</b>	<b>CAR WASH</b>		Z25	Playground	
D01	Encl-Rog-Shop.Ctr..		101	Auto. Car Wash	10 - Bays	Z26	Athletic Field	
D02	Open Reg.Shp.Ctr.		102	Manuel Car Wash	10 - Bays	Z27	Picnic Ground	
D03	Local Center		103	Self-Srv.Car Wash	10 - Bays	Z28	Library	
D04	Neighborhood Ctr.					Z29	School	
D05	Large Retail		<b>J</b>	<b>PARKING FACILITIES</b>		Z30	College/University	
D06	Supermarket		J01	Lg. Romp Garage	06 - Stalls	Z31	Institution	
D07	Lawn/Garden		J02	Small Garage	06 - Stalls	Z32	Church	
D08	Small Retail		J03	Parking Lot (Open)	06 - Stalls	Z33	Orphanage	
D09	Small Food Market					Z34	Benevolent Ass.	
D10	Row Retail		<b>Q</b>	<b>MINING AND QUARRYING</b>		Z35	NonHosp.Hlth Fec	
<b>E</b>	<b>BANKS AND OFFICES</b>		Q01	Sand and Gravel		Z36	Highway Garage	
EO1	Highrise Off. Bldg.		Q02	Limestone		Z37	Armed Forced	
E02	Walk-up Office		Q03	Trap Rock		Z38	Police Station	
E03	Professional Office		Q04	Salt		Z39	Fire Station	
E04	Row Office		Q05	Iron and Titanium		Z40	Correctional Fag.	
E05	Main Bank		Q06	Talc		Z41	Cultural Facility	
E06	Branch Bank		Q07	Lead and Zinc		Z42	Indian Reservation	
			Q08	Gypsum		Z43	Animal Welfare	
			Q09	Other Mining and Quarrying		Z44	Cemetery	15 - Plots
						Z45	Convent/Fiectory	
			<b>K</b>	<b>THEATERS &amp; AUDITORIUMS</b>		Z46	Airport	
			K01	Theater	04 - Seats	Z47	Post Office	
			K02	Single Cinema	04 - Seats	Z48	Outdr. Tennis Ct.	08 - Courts
			K03	Multi Cinema	04 - Seats	Z49	Home for Aged	
			K04	Drive-in Theater	06 - Stalls	Z98	Non-Contrib. Area	
			K05	Auditorium	04 - Seats			
			K06	Studio				
			K07	Field House	04 - Seats			
			K08	Stadium	04 - Seats			

## COMMERCIAL STRUCTURE CODES

STRUC. CODE	DESCRIPTION	MSR. CODE	STRUC. CODE	DESCRIPTION	MSR. CODE	STRUC. CODE	DESCRIPTION	MSR. CODE
AP1	FENCE, CHAIN LINK	2	FM1	MILK HOUSE	3 or 2	MP1	MANURE PIT, CONCRETE	3 or 2
AP2	FENCE, PICKET	2	FM2	MILKING PARLOR	3 or 2	MP2	MANURE PIT, METAL	2
AP3	FENCE, STOCKADE	2	FM3	MILK HOUSE IN BARN	3 or 2			
AP4	FENCE, POST & RAIL	2	FM4	MILKING PARLOR IN BARN	3 or 2	MS1	MISCELLANEOUS STRUC.	4
AP5	FENCE, BASKET WEAVE	2	FM5	MILKING STALLS	1			
AP6	FENCE, ORN. IRON	2	FP1	1 STY POULTRY HOUSE	3 or 2	OH1	OVERHEAD DOOR, COMM	3 or 2
AP7	WALL, BRICKSTONE	2	FP2	2 STY POULTRY HOUSE	3 or 2	OH2	OVERHEAD DOOR, RES.	3 or 2
AP8	FENCE, AL CHAIN LINK	2	FP3	ADD. STY PLTRY HOUSE	3 or 2			
						RC1	CARPORT, RES. TYPE	3 or 2
BB1	BILLBOARD, DBL. POLE	2						
BB2	BILLBOARD, SGL. POLE	2	WQ5	QUONSET HUT	3 or 2	RG1	GARAGE, 1 STY ATT.	3 or 2
BE1	BANK MONEY VAULT	3 or 2	FS1	CONCRETE STAVE SILO	2	RG2	GARAGE, 1.5 STY ATT.	3 or 2
BE2	BANK RECORD VAULT	3 or 2	FS2	HARVESTORE SILO	2	RG3	GARAGE, 2 STY ATT.	3 or 2
BE3	DOOR, CIRC. & VAULT	3	FS3	WOOD STAVE SILO	2	RG4	GARAGE, 1 STY DET.	3 or 2
BE4	DOOR, RECT. & VAULT	3	FS4	TILE/CONC. BLOCK SILO	2	RG5	GARAGE 1.5 STY DET.	3 or 2
BE5	DOOR, RECT. RECORD ST.	3	FS5	METAL SILO	2	RG6	GARAGE 2 STY DET.	3 or 2
BE6	NIGHT DEP. CHUTE & BOX	1				RG7	GARAGE WITH APT.	3 or 2
BE7	DRIVE-IN WINDOW	1	FT1	CONC. WALL BNKR SILO	2			
BE8	BANK SERVICE WINDOW	1	FT2	TR. WD. WALL BNKR SILO	2	RM5	MOBILE HOME	2
BE9	COMPL. DRIVE-IN BOOTH	1						
			GC2	SIMP. DES. GOLF COURSE	3	RN2	WALK-IN COLD ROOM	2
BF1	24-HR W/LUP AUTO. TELL.	1	GC3	PRIV CLUB GOLF COURSE	3	RN6	WAREHOUSE COLD STOR.	2
BF2	PNEUMATIC TELLER	1	GC4	CHAMPION GOLF COURSE	3			
			GC7	PITCH & PUTT COURSE	3	RP1	PORCH, OPEN	3 or 2
BH1	1 STY BOATHOUSE	2 or 3	GC8	DRIVING RANGE	3	RP2	PORCH, COVERED	3 or 2
BH2	2 STY BOATHOUSE	2 or 3	GC9	MINIATURE GOLF COURSE	3	RP3	PORCH, SCREEN	3 or 2
						RP4	PORCH, ENCLOSED	3 or 2
BK1	CONCRETE BULKHEAD	2				RP5	PORCH, UPPER OPEN	3 or 2
BK2	STEEL BULKHEAD	2	GH2	GREENHOUSE, RES.	3 or 2	RP6	PORCH, UPPER COVERED	3 or 2
BK3	WOOD BULKHEAD	2	GH3	STL. FR. COMM. GRNHSE	3 or 2	RP7	PORCH, UPPER SCREENED	3 or 2
			GH4	WD. FR. COMM. GRNHSE	3 or 2	RP8	PORCH, UPPER ENCL.	3 or 2
BS1	BOAT SHELTER	2 or 3	GH5	AL. FR. COMM. GRNHSE	3 or 2			
						SB1	STEEL STORAGE BIN	2
CB1	CABIN/BUNGALOW	3 or 2	GL1	GRAIN LOADING EQUIP.	2			
						SG1	SIGN, SINGLE FACE	3 or 2
CP5	CANOPY, ROOF ONLY	3 or 2	LD1	LOADING DOCK, WOOD	3 or 2	SG2	SIGN, DOUBLE FACE	3 or 2
CP6	CANOPY, WITH SLAB	3 or 2	LD2	LOAD. DOCK, STL/CONC	3 or 2	SG3	SIGN, ROTATOR	3 or 2
CP7	CANOPY W/ SLAB & SCRNS	3 or 2						
CP8	CANOPY, COMM. STEEL	3 or 2	LP1	PAVING, CONCRETE	2 or 3	SN1	SIGN, SINGLE FACE NEON	3 or 2
CP9	CANOPY, COMM. WOOD	3 or 2	LP2	WALKS, CONCRETE	2 or 3	SN2	SIGN, DBL. FACE NEON	3 or 2
			LP3	PATIO, CONCRETE	2 or 3	SN3	SIGN, SGL. FACE PLASTIC	3 or 2
DK1	STAKE DOCK	3 or 2	LP4	PAVING, ASPHALT	2 or 3	SN4	SIGN, DBL. FACE PLASTIC	3 or 2
DK2	CRIB DOCK	3 or 3	LP5	WALKS, ASPHALT	2 or 3	SN5	SIGN, SINGLE FACE WD.	3 or 2
			LP6	PATIO, ASPHALT	2 or 3	SN6	SIGN, DBL. FACE WOOD	3 or 2
DT1	DRIVE-IN THEATER SCRNS	3 or 2	LP7	PATIO, FLAGSTONE	3 or 2	SN7	SIGN, SINGLE FACE MTL.	3 or 2
			LP8	PATIO, FLGSTN IN CONC.	3 or 2	SN8	SIGN, DBL. FACE METAL	3 or 2
EL1	ELEV., ELEC. FREIGHT	2	LP9	PATIO, BRICK	3 or 2			
EL2	ELEVATOR, ELEC. PASS	2				TC5	TENNIS COURT, CLAY	3 or 2
			LS1	POOL, STEEL VINYL	3 or 2	TC6	TENNIS COURT, ASPHALT	3 or 2
ES3	ESCALATOR	2	LS2	POOL, FIBERGLASS	3 or 2	TC7	TENNIS COURT, CORK	3 or 2
			LS3	POOL, POURED CONC.	3 or 2	TC8	TENNIS COURT, CONCR.	3 or 2
FB1	BARN, 1 STY DAIRY	3 or 2	LS4	POOL, GUNITE	3 or 2	TC9	TENNIS COURT, SYNTH.	3 or 2
FB2	BARN, 1.5 STY DAIRY	3 or 2	LS5	POOL, ABOVE GROUND	3 or 2			
FB3	BARN, 2 STY DAIRY	3 or 2	LS8	POOL, CONCR. WADING	3 or 2	TK1	STEEL TANK W/TOWER	2
FB4	BARN, 1 STY GEN. PURP.	3 or 2	LS9	POOL, MOTEL TYPE	3 or 2	TK2	WOOD TANK W/TOWER	2
FB5	BARN, 1.5 STY GEN. PUR.	3 or 2				TK3	PETROLEUM ST. TANK	3
FB6	BARN, 2 STY GEN. PURP.	3 or 2	LT1	FLOODLIGHT, MERC. VAP.	3	TK4	UNDERGR. FUEL TANK	3
FB7	BARN, POLE	3 or 2	LT2	FLOODLIGHT, INCAND.	3	TK5	VERTICAL BLK. ST. TANK	3
FB8	BARN, HORSE	3 or 2	LT3	STREETLIGHT, FLOUR.	3	TK6	HORIZ. BULK ST. TANK	3
			LT4	STREETLIGHT, INCAND.	3	TK7	PROPANE STORAGE TANK	3
FC1	SHED, MACHINERY	3 or 2	LT5	STREETLIGHT MER. VAP.	3	TK8	CONC. SURFACE RESERV.	3
FC2	SHED, ALUMINUM	3 or 2				TK9	WELD. STL. SURF. RESERV.	3
FC3	SHED, GALVANIZED	3 or 2	MH1	MOBILE HM. BSMT AREA	3 or 2			
FC4	SHED, FINISHED METAL	3 or 2	MH2	MOBILE HOME ROOF	3 or 2	TP1	MOBILE HOME PARK	3
			MH6	MOBILE HOME 7X12 ADD	1			
FH1	SWINE BARN	3 or 2	MH7	MOBILE HOME 7X24 ADD	1	UT1	UNDERGR. FUEL TANK	3
			MH8	MOBILE HM. TIP-OUT RM	1			
			MH9	MOBILE HM. WD. FR. ADD	3 or 2			