

**TAX APPRAISAL DISTRICT OF BELL  
COUNTY  
STORES & COMMERCIAL  
IMPROVEMENT CLASSIFICATION  
GUIDE**

# STORES & COMMERCIAL BUILDINGS

## 1. General Construction Class Descriptions

- a. **Class A** – Fireproofed protected structural steel frame welded, bolted, or riveted together. Fireproofing may be masonry, poured concrete, plaster, sprayed fiber. Floors and roofs are reinforced concrete on steel decking or formed slabs resting on the frame or mechanically stressed prefabricated panels. Exterior walls are curtain masonry, concrete, steel studs or one of many types of metal, glass or other material panels.
- b. **Class B** - Reinforced formed or precast concrete frame. Floors and roofs are formed or precast concrete slabs. Exterior walls are generally reinforced concrete curtain walls or one of many types of metal, glass, or other material.
- c. **Class C** - Masonry or reinforced concrete including tilt-up construction. Walls may be load-bearing supporting roof and upper floors, or non-bearing with concrete, steel, or wood columns supporting the load. Floors and roofs are supported on wood or steel bar or web joist or trusses, or floor may be concrete slab. Upper floors or roofs may be of concrete plank, steel deck, or wood.
- d. **Class D**- Combustible construction. Exterior walls closely spaced wood or steel studs with an exterior of wood or vinyl siding, shingles, stucco, brick or stone veneer or other materials. Floors and roofs are supported on wood or steel joist or trusses, or floor may be concrete slab.
- e. **Class S** – Incombustible construction and prefabricated structural members. Exterior walls may be steel studs or an open steel skeleton frame with exterior single or sandwich wall coverings consisting of prefabricated panels or sheet siding. Floors and roofs are supported on steel joist or beams, or floor may be concrete slab.

## 2. Types

- a. **Convenience Stores** – (*7-Elevens, Mickey's, Diamond Shamrocks, Cefcos*)
  - i. **Class C (MSCCCS)** store type using table price method, segmented area, depreciated using standard commercial 40 year life.
    1. **Subclass Low** - Minimum block or cheap brick, Painted exterior walls minimum finish, Minimum Code throughout, Space heaters.
    2. **Subclass Average** – Brick or block, some mansard, parapet ornamentation. Typical chain store, acoustic tile, vinyl, composition, some snack prep area. Adequate lighting and outlets, small employee's restroom. Forced air.
    3. **Subclass Good** – Brick, best block, stucco, good store front and ornamentation. Typically better chain stores, good acoustic, vinyl tile and carpet. Good lighting, and outlets, restrooms, standard fixtures, Packaged A.C.
    4. **Subclass Excellent** – Individual design, highly ornamental exterior. Plaster, acoustic tile, terrazzo, carpet or vinyl, good trim. Special lighting, good fixtures and plumbing. Packaged A.C.
  - ii. **Class D (MSCDCS)**
    1. **Subclass Low** – Stucco or siding, small front, drywall, few partitions, minimum code throughout, space heaters.
    2. **Subclass Average** – Stucco or siding, some mansard, parapet ornamentation, Typical chain store, acoustic tile, vinyl composition, some

snack prep area, adequate lighting and outlets, small employee restroom, forced air.

3. **Subclass Good** – Brick veneer or good siding, good frame and front, typically better chain store, good acoustic, vinyl tile and carpet, good lighting and outlets, restrooms, standard fixtures, packaged A.C.
4. **Subclass Excellent** – Individual design, highly ornamental exterior, plaster, acoustic tile, terrazzo, carpet or vinyl, good trim, special lighting, good fixtures and plumbing, packaged A.C.

iii. **Class S (MSCSCS)**

1. **Subclass Low** – Steel siding, partially finished interior, minimum finish and partitions, minimum code throughout, space heaters.
2. **Subclass Average** – Good panels, small front, mansard, some ornamentation, typical chain store, acoustic tile, vinyl composition, some snack prep area, adequate lighting and outlets, small employee restroom, forced air.
3. **Subclass Good** – Insulated sandwich panels, good front and ornamentations, typically better chain store, good acoustic, vinyl tile and carpet, good lighting and outlets, restrooms, standard fixtures, packaged A.C.
4. **Subclass Excellent** – Best metal panels, trim, good entrance, drywall or plaster, acoustic tile, good finishes and trim, special lighting, good fixtures and plumbing, packaged A.C.

b. **Discount Stores** –(*Target, Wal-Mart, Hobby Lobby*)

i. **Class C** store type using table price method, segmented area, depreciated using standard commercial 40 year life.

1. **Low Cost (MSCCDSL)** – Minimum block or tilt-up, pipe or wood columns, Painted exterior walls, minimum finish and office, Minimum lighting and plumbing, forced air.
2. **Average (MSCCDSA)** – Brick or block, tilt-up, wood or steel columns and trusses, Drywall, small office area, acoustic tile, vinyl composition, adequate lighting and restrooms, competitive fixtures, package A.C.
3. **Good (MSCCDSG)** – Brick, good tilt-up, steel columns, wide spans, Plaster, good offices, acoustic tile, rubber or vinyl composition, good lighting and outlets, good restrooms, warm and cool air zoned.

c. **Neighborhood Shopping Center** – (*Strip centers with retail tenants, smaller stores within strip malls*) Rows of open stores composed of single lines of glazed storefronts with individual service entrances to the rear. Normally small one story projects with or without major anchor store. The income approach is always a valuable tool for rental property and should be considered when income data is available.

i. **Class C (NSCC)** Store type (STORE) using table price method, total area of all improvement segments in the class, depreciated using standard commercial 40 year life.

1. **Subclass Low** – Low cost fronts, block, tilt up panels, painted walls, drywall or acoustic tile, asphalt tile, few partitions, minimum lighting, outlets and plumbing per unit, forced air.
2. **Subclass Average** – Good block, tilt up, bearing or light frame, plain fronts, some trim, drywall, acoustic tile, vinyl composition tile, some carpet, and masonry partitions, adequate lighting and outlets per unit, small restrooms, packaged A.C.
3. **Subclass Good** – Stucco or brick on block, light frame, good roof, mansard and storefronts, drywall, some paneling, good vinyl composition

tile, and acoustic tile, carpet, good lighting and outlets per unit, small restrooms, packaged A.C.

4. **Subclass Excellent** – Good brick or stone on block, good frame, roof and mansard, drywall and paneling, acoustic tile, carpet, specialty lighting, good outlets, restrooms, packaged A.C.

ii. **Class D (NSCD)** Store type (STORE) using table price method, total area of all improvement segments in the class, depreciated using standard commercial 40 year life.

1. **Subclass Low** – Low cost wood or stucco, very plain, small fronts, low cost acoustic tile, asphalt tile, few partitions, minimum lighting, outlets and plumbing per unit, forced air.
2. **Subclass Average** – Pipe columns, web or bar joist, stucco or siding, plain fronts, drywall, acoustic tile, vinyl composition, some carpet and trim, adequate lighting and outlets per unit, small restrooms, packaged A.C.
3. **Subclass Good** – Stucco or brick veneer, light frame, good roof, mansard and storefronts, drywall, some paneling, good vinyl composition tile, and acoustic tile, carpet, good lighting and outlets per unit, small restrooms, packaged A.C.
4. **Subclass Excellent** - Good brick or stone veneer, good frame, roof and mansard, drywall and paneling, acoustic tile, carpet, specialty lighting, good outlets, restrooms, packaged A.C.

iii. **Class S (NSCS)** Store type (STORE) using table price method, total area of all improvement segments in the class, depreciated using standard commercial 40 year life.

1. **Subclass Low** – Metal siding, finished interior, small fronts, drywall, low cost tile, few partitions, minimum lighting, outlets and plumbing per unit, forced air.
2. **Subclass Average** – Good metal panels, some trim, plain fronts, acoustic tiles, vinyl composition, some carpet, and interior trim, adequate lighting and outlets per unit, small restrooms, packaged A.C.
3. **Subclass Good** – Good metal panels and trim, ornate fronts and mansard, drywall, some paneling, good vinyl composition tile, and acoustic tile, carpet, good lighting and outlets per unit, small restrooms, packaged A.C.
4. **Subclass Excellent** - Good metal panels and trim, insulated sandwich, good frame, roof and mansard, drywall and paneling, acoustic tile, carpet, specialty lighting, good outlets, restrooms, packaged A.C.

d. **Warehouse Discount Stores** – (*Lowe's, Sam's Club, Petsmart, Home depot*)

i. **Class C** store type using table price method, segmented area, depreciated using standard commercial 40 year life.

1. **Low Cost (MSCCWDSL)** – Cheap block or tilt-up, light panelized roof, no glass storefront, Unfinished, shell type, few partitions, concrete floor, minimum code throughout, space heaters.
2. **Average (MSCCDSA)** – Average block, or tilt-up, open pipe or wood columns, some trim, painted walls, some partitions, office area, vinyl compositions and acoustic, adequate lighting, restrooms, small snack bar or fast food, forced air.
3. **Good (MSCCWDSG)** – Brick, block, tilt-up, open frame, plain front, plaster or drywall, partitioned offices, good finished ceilings, vinyl floor, fluorescent lighting, adequate outlets, and restrooms, good extras, packaged A.C.

- e. **Retail Stores** – (*Autozone, Lacks, QVC, Wal-greens*) Stand alone buildings designed for retail sales and display and usually have a display and/or decorative front. Both one and two story. Too include Stores occupied by secondary or junior department stores with limited merchandise lines, specialty shops and commercial buildings designed for general occupancy.
- i. **Class C (RSC)** store type using table price method, segmented area, depreciated using standard commercial 40 year life.
    - 1. **Subclass Low** – Low cost brick, block, tilt-up, low cost front. Painted walls, drywall or acoustic tile, asphalt tile, Minimum lighting and employee's restrooms. Forced Air
    - 2. **Subclass Average** – Brick, block, tilt-up, plain front, some ornamentation. Drywall/plaster, exposed masonry, acoustic tile, vinyl composition. Adequate lighting and outlets, small employee's restrooms, Packaged A.C.
    - 3. **Subclass Good** – Brick, Stucco on block, best tilt-up, good display front. Plaster, acoustic plaster or tile ceilings, carpet, vinyl tile. Good lighting and outlets, adequate restrooms. Packaged A.C.
    - 4. **Subclass Excellent** – Face brick, metal, fine ornamentation and displays. Best plaster, ornamental ceilings, paneling, terrazzo, carpet. Special lighting effects, good restrooms and fixtures, warm and cooled air zoned.
  - ii. **Class D (RSD)** store type using table price method, segmented area, depreciated using standard commercial 40 year life.
    - 1. **Subclass Low** – Low cost stucco, siding, very plain exterior. Drywall, cheap acoustical tile, asphalt tile, few partitions. Minimum lighting and outlets, minimum plumbing. Forced air
    - 2. **Subclass Average** – Stucco, or siding, plain front, little ornamentation. Plaster, drywall, acoustical tile, vinyl composition, little trim. Adequate store lighting, restrooms, low cost fixtures, Packaged A.C.
    - 3. **Subclass Good** – Good stucco or siding, brick veneer, good display front, ornamentation. Plaster, acoustical plaster or good acoustical tile, vinyl composition. Good lighting, and outlets, restrooms, standards fixtures. Packaged A.C.
    - 4. **Subclass Excellent** – Good brick or stone veneer, good front entrance. Plaster, acoustic plaster or good mineral tile, carpet and vinyl. High level lighting and outlets, good restrooms, Warm and cool air zoned
  - iii. **Class S (RSS)** store type using table price method, segmented area, depreciated using standard commercial 40 year life.
    - 1. **Subclass Low** – Metal panels on light frame, finished interior, small front. Acoustic tile, gypsum board wall finish, vinyl composition. Minimum lighting and outlets, minimum plumbing. Forced air
    - 2. **Subclass Average** – Good colored panels, little ornamentation, plain front. Acoustical tile, vinyl composition, carpet, interior finish. Adequate store lighting, restrooms, low cost fixtures. Packaged A.C.
    - 3. **Subclass Good** – Sandwich panels, metal & glass, ornamentation, good display front. Acoustical tile, vinyl composition and carpet, some trim. Good lighting and outlets, restrooms, standard fixtures. Packaged A.C.
    - 4. **Subclass Excellent** – Sandwich panels, metal & glass, good ornamentation, good display front. Acoustical tile, vinyl composition, carpet, interior finish. Adequate store lighting, restrooms, low cost fixtures. Packaged A.C.

**3. Auxiliary Improvements**

**a. Service Station Canopies** – (*Service station, Convenience stores, carwashes*) Type Canopy (CPY) using table price method, segmented area, depreciated using standard commercial 40 year life, cost per square foot of covered area, lights built in to structure are included in unit cost.

- i. Service Station Canopy Concrete (SSCCON)**
- ii. Service Station Canopy Steel (SSCSTL)**
- iii. Service Station Canopy Wood (SSCWOD)**

**b. Restaurant Canopies & Carports** – (*Sonic, Drive in Restaurants*) Type Canopy (CPY) using table price method, segmented area, depreciated using standard commercial 40 year life, cost per square foot of covered area, lights built in to structure are included in unit cost.

- i. Restaurant Canopy Concrete (RCCON)**
- ii. Restaurant Canopy Steel (RCSTL)**
- iii. Restaurant Canopy Wood (RCWOD)**