

2009

COMMERCIAL SCHEDULE

GENERAL INFORMATION

2009 *Subject to Change*

In all the following classes, the Very Good Quality is almost always very close to the best to be found, and very few will be found that are better. However, there will be properties worse than the Low Cost Quality, especially in retail stores, and the appraiser's judgment should be exercised or he/she should counsel with his/her immediate supervisor.

In the Retail Stores a Class 3, or metal, classification has been added due to increasing use of this type building. Metal buildings adapted to other uses will also be encountered, and the appraiser should be alert as to detect a metal building which has brick veneer, etc.

It should be stressed that when using the cost ranges that the descriptions are general and single items may apply to a higher or lower class, but may not significantly affect the cost range except to place the property in the upper or lower portion of the cost range.

SUGGESTIONS FOR ESTIMATING DEPRECIATION

COMMERCIAL AND LIGHT INDUSTRIAL

PHYSICAL

Curable	That which is feasible to repair. Estimate cost to cure items which would make property saleable. This may not be necessary or may be unfeasible. (Salvage value?).
Incurable	Loss in value to "bone structure" of the improvements. Generally estimated by an age/life ratio of incurable items such as framing, roof structural, wiring, foundation, etc.

FUNCTIONAL

Curable	Deficiencies which could be feasible cured such as old light fixtures, out of date plumbing fixtures, etc. Measured by cost to cure.
Incurable	Deficiencies which are unfeasible to cure such as a misplaced bath, rooms too small, etc. Measured by capitalized rent loss, theoretically.

ECONOMIC

Loss in value due to adverse outside influences, such as, change in character of neighborhood, undesirable uses adjacent or nearby etc. Measured by capitalized rent loss, theoretically.

2009 - EXTRA ITEMS

SUBJECT TO CHANGE

CARPORTS AND CANOPIES

CO1	\$1.00
CO2	\$1.50
CO3	\$2.00
CO4	\$2.50
CO5	\$3.00
CO6	\$3.50
CO7	\$4.00
CO8	\$4.50
CO9	\$5.00
CO10	\$5.50
CO11	\$6.00
CO12	\$6.50
CO13	\$7.00
CO14	\$7.50
CO15	\$8.00
CO16	\$8.50
CO17	\$9.00
CO18	\$9.50
CO19	\$10.00
CO20	\$10.50
CO21	\$11.00
CO22	\$11.50
CO23	\$12.00
CO24	\$12.50
CO25	\$13.00
CO26	\$13.50
CO27	\$14.00
CO28	\$14.50
CO29	\$15.00
CO30	\$15.50
CO31	\$16.00
CO32	\$16.50
CO33	\$17.00
CO34	\$17.50
CO35	\$18.00
CO36	\$18.50
CO37	\$19.00
CO38	\$19.50
CO39	\$20.00
CO40	\$.50

DRY CANOPIES

DRC1	\$3.00
DRC2	\$4.00
DRC3	\$5.00
DRC4	\$6.00

DOCK HEIGHT

DHT \$1.00

ELEVATORS

ELV	\$1.75	SA2&SB2
	\$2.50	SA&SB 3-6
	\$1.90	UA4 UB4
	\$2.60	UA5 UB5

Fireplace

FIR \$1,000

Pools

LPL \$5,000

Sprinklers

SPK \$1.50

Truck Wells

TKW \$8.00

Tennis Courts

TN4 \$10,000

Vacuums

VCI	\$650
Excpt WA2	\$250
VC2	\$850
VC3	\$1,000

Brick Vener

VEN \$1.50

Concrete

CPK \$3.00

Asphalt

APK \$1.00

Drive Up Window

DUW \$15,000 each

Walk Up Teller

WUT \$20,000 each

COMMERCIAL SCHEDULE FOR EAVE (WALL) HEIGHT ADJUSTMENT

2009

AA Auto Showroom
MA Mini Warehouse
YA Warehouse/Auto Service Garage

<u>Eave Ht</u>	<u>% of base cost</u>
8ft - 13ft	92
14ft	100
15ft - 20ft	108
21ft - 25ft	121
26ft - 30ft	132
31ft - 40ft	145
41ft - 50ft	159

EA Discount Stores
EB Big Box Warehouse
LA Markets
UA Retail/Dept Stores
UB Shopping Centers
UC Drug Stores

<u>Eave Ht</u>	<u>% of base cost</u>
8ft - 11ft	95
12ft	100
13ft - 16ft	105
17ft - 24ft	119
25ft - 30ft	134
31ft - 50ft	142

Subject to Change

FAST FOOD RESTAURANTS (GA)

2009

Subject to Change

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$51.03
2	Average	\$72.45
3	Good	\$83.32
4	Very Good	\$98.40

The cost per square foot for fast food restaurants include average lighting and electrical outlets and average interior finish. Very good and good restaurants typically have larger dining areas and drive-in window service.

LAUNDROMATS (HA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	55.87
2	Average	58.78
3	Good	62.56

Subject to Change

2009 CHURCHES (XC)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change

SCHOOLS (XG)

2009

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change

DRUG STORE (UC)

<u>Quality</u>	<u>2009</u> <u>Cost – Sq Foot</u>	<u>Class</u>
Class: D Type: Low Cost	\$64.19	1
Class: D Type: Average	\$76.50	2
Class: D Type: Good	\$91.44	3
Class: D Type: Excellent	\$109.56	4

Subject to Change

SERVICE STATIONS (WA)

Square Foot Costs

The following costs are based on median costs per square foot of complete stations, excluding equipment such as hoists and compressors, and also excluding all exterior equipment and improvements. Heating and cooling should be added from this section or section 53. Area includes office, sales, and lube areas. For masonry stations, use comparable steel building costs.

(1) CHEAP WOOD FRAME

Typically, this is an older, substandard station of wood frame and siding or stucco, with two cheap plumbing fixtures, and minimum incandescent lighting.

AREA	COST	AREA	COST	AREA	COST
300	\$30.00	500	\$24.50	800	\$20.50
400	\$26.75	600	\$22.75	1,000	\$18.50

(2) LOW COST WOOD FRAME

This is typically a station built within the Uniform Building Code, of wood frame and stucco or siding. Plumbing consists of two or three low cost fixtures.

400	\$37.75	600	\$33.00	1,000	\$27.75
500	\$35.00	800	\$30.00	1,200	\$26.75

(3) LOW COST STEEL

This is usually an older independent or local company station walls, 9' or 10' high, little or no overhang, and few built-in items. Plumbing averages four residential type fixtures.

400	\$46.50	800	\$38.00	1,200	\$33.75
600	\$41.25	1,000	\$35.75	1,400	\$32.25

(4) AVERAGE STEEL

Typically, this is the lower quality of present-day major oil company station, with 10' or 11' high painted walls, small overhangs, and five or six low cost commercial plumbing fixtures.

600	\$49.00	1,200	\$39.00	1,800	\$34.25
800	\$44.50	1,400	\$37.25	2,000	\$33.25
1,000	\$41.50	1,600	\$35.75	2,200	\$32.25

Service Stations

Page 2

(5) GOOD STEEL

This is typically the average station built by major companies today, of porcelainized steel construction, 12' or 13' high, good fenestration, tiled restrooms, sectional garage doors, and generally good workmanship. Many of the ranch or suburban styled stations fit in this quality. Plumbing consists of six or seven average commercial fixtures.

AREA	COST	AREA	COST	AREA	COST
800	\$54.00	1,400	\$45.25	2,000	\$40.25
1,000	\$50.25	1,600	\$43.25	2,200	\$39.00
1,200	\$47.50	1,800	\$41.75	2,400	\$38.00

(6) EXCELLENT STEEL

This is a porcelainized steel or good brick structure, often with face brick or stone trim. It has six to eight good commercial grade plumbing fixtures with hot water heater, good fenestration and garage doors. Flat-roofed stations are usually 12' to 14' high. Workmanship is excellent and there are many built-in features.

800	\$67.75	1,400	\$56.00	2,000	\$49.50
1,000	\$62.75	1,600	\$53.50	2,200	\$48.00
1,200	\$59.00	1,800	\$51.25	2,400	\$46.50

SHOPPING CENTERS (UB)

2009

QUALITY	COST - SQ.FT.	RANGE	CLASS
----	49.47	----	1
	60.20		2
	75.60		3
	92.00		4
Marshall Value	----	----	M

Subject to Change

RESTAURANTS (TA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$30.94
2	Average	\$42.81
3	Good	\$56.13
4	Very Good	\$73.63

Add Sprinklers @ \$1.50 per sq.ft.

Add 10% for Drive-Ins with no seating

Subject to Change

TELEPHONE RELAY OR STITCHING STATIONS (XA)
2009

These buildings are normally on a concrete slab (with or without footings), brick bearing walls, built-up roof, vinyl asbestos tile, celotex ceiling with recessed fluorescent fixture, two bathroom fixtures, and central air and heat

QUALITY	COST - SQ.FT.	CLASS
	\$29.50	1
Marshall Value	- - - -	M

Subject to Change

POST OFFICES (XD)

2009

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change

2009 FIRE STATIONS (XF)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change

2009 HOSPITALS (XB)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change

2009 THEATERS/AUDITORIUMS (XH)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change

TELEPHONE COMPANY WORK CENTERS (XI)

2009

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change

2009 VETERINARY CLINICS (SE)

CLASS

1	LOW	\$68.33
2	FAIR	75.60
3	AVERAGE	97.06
4	GOOD	109.06

Subject to Change

RICE DRYERS (VA)
2009

- | | |
|----------------------|-------------------------------|
| (1) Concrete | \$2.50 per Barrel of Capacity |
| (2) Metal and Others | \$2.00 per Barrel of Capacity |

Subject to Change

RETAIL AND DEPARTMENT STORES (UA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$32.50
2	Average	\$41.25
3	Good	\$51.61
4	Very Good	\$58.05

Add Sprinklers @ \$1.50 per sq.ft.

Subject to Change

BARBER SHOP/BEAUTY SHOP (BA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$52.88
2	Average	\$56.48
3	Good	\$73.58

Subject to Change

AUTO DEALERSHIPS (AA)

2009

Subject to Change

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$35.69
2	Average	\$36.73
3	Good	\$55.17
4	Very Good	\$80.21

Add Sprinklers @ \$1.50 per sq.ft.

Classes 1 and 2 are typical of service buildings associated with auto dealerships, auto repair shops, service companies, etc.

WAREHOUSE AND AUTO SERVICE GARAGES (YA)
LIGHT INDUSTRIAL

2009		
<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Cheap	\$15.84
2	Low Cost	\$20.08
3	Average	\$24.82
4	Good	\$31.52
5	Very Good	\$34.81
6	Good Service Centers	\$48.15
7	Very Good Service Centers	\$58.11

Add \$4.30 per sq. ft. for Dock Height

Add \$2.25 per sq. ft. for Sprinklers

Add \$11.00 per sq. ft. for Truck Wells

Subject to Change

LODGES, CLUBS AND DANCE STUDIOS (IA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	45.11
2	Average	50.30
3	Average with Hardwood Dance Floor	61.79
4	Good	83.91
5	Very Good	116.52

Subject to Change

LUMBER YARD BUILDINGS

LUMBER STORAGE (JA)

2009 - *Subject to Change*

QUALITY	COST – SQ.FT.	RANGE	CLASS
Low Cost	\$ 7.10	\$3.00 - \$ 8.00	1
Average	\$ 9.00	\$5.00 - \$10.00	2
Good	\$11.00	\$7.00 - \$12.00	3
Good	\$11.50	\$8.00 - \$13.00	4
Marshall Value			M

MATERIAL STORAGE (KA)

Average	\$ 8.10	\$5.00 - \$10.00	2
Good	\$10.60	\$6.00 - \$11.00	3
Good	\$11.30	\$7.00 - \$12.00	4
Marshall Value			M

CONVENIENCE STORE AND SIMILAR BUILDINGS (FA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Metal	\$59.63
2	Stucco	\$89.38
3	Concrete Block	\$91.94
4	Brick Veneer	\$107.67
5	Good Brick or Stone	\$126.27

Subject to Change

CAR WASH (DA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - PER STALL</u>
1	Low Cost	\$10,150
2	Fair	\$12,260
3	Average	\$14,670
4	Good	\$16,580
5	Automated	\$54,000

Add Dry Canopies from \$9.00 - \$18.00 per sq.ft.

Add Vacuums @ \$650, \$850, \$1000 each

Subject to Change

DISCOUNT STORES (EA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$27.47
2	Average	\$35.30
3	Good	\$39.74
4	Very Good	\$51.85

Add for Sprinkler Systems @ \$1.50 per sq.ft.

Truck Wells @ \$8.00 per sq.ft.

Subject to Change

BOWLING ALLEYS (CA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$30.32
2	Average	\$40.89
3	Good	\$54.59
4	Very Good	\$58.10

Add for Sprinkler Systems @ \$2.50 per sq.ft.

Subject to Change

BIG BOX RETAIL DISCOUNT STORES (EB)

2009

<u>Quality</u>	<u>Cost – Sq Foot</u>	<u>Class</u>
Class: D Type: Low Cost	\$27.58	1
Class: D Type: Average	\$36.66	2
Class: D Type: Good	\$48.64	3

Subject to Change

NURSING HOMES (RA)
2009

QUALITY	COST - SQ.FT.	CLASS
Low Cost	\$60.16	1
Average	\$78.48	2
Average	\$91.28	3
Good	\$104.00	4
Very Good	\$137.33	5
Marshall Value	-----	M

Subject to Change

OFFICES (SA)
2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT</u>
1	Low	\$33.83
2	Fair	\$43.86
3	Average	\$46.25
4	Good	\$64.90
5	Very Good	\$77.08
6	Excellent	\$98.10

Add \$2.50 per sq.ft. for elevators

Subject to Change

GOVERNMENT OFFICES (SD)

2009

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

SUBJECT TO CHANGE

MEDICAL OFFICES (SB)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT</u>
1	Low	\$58.87
2	Fair	\$67.11
3	Average	\$77.26
4	Good	\$101.98
5	Very Good	\$122.37
6	Excellent	\$134.16

Add \$2.50 per sq.ft. for elevators

Subject to Change

BANKS (SC)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT</u>
2	Average	\$90.60
3	Good	\$117.30
4	Very Good	\$140.85
5	Excellent	\$159.82
6	Drive-Up Facility	\$181.29

Add Drive-In Tellers - \$15,000 each

Add Walk-Up Tellers - \$20,000 each

Subject to Change

MOTELS (PA)

2009 - *Subject to Change*

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Class: D Type: Cheap	\$40.00
2	Class: D Type: Low Cost	\$45.00
3	Class: D Type: Fair	\$55.00
4	Class: D Type: Average	\$65.00
5	Class: D Type: Good	\$90.00
6	Class: D Type: Excellent	\$120.00

MINI-WAREHOUSE (MA)
2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT</u>
1	Low	\$8.40
2	Fair	\$11.89
3	Average	\$18.10
4	Good	\$20.23
5	Very Good	\$24.23
6	Excellent	\$26.18
7	Climatized	\$30.49

SUBJECT TO CHANGE

MARKETS (LA)

2009 *Subject to Change*

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$43.06
2	Average	\$45.84
3	Good	\$59.83
4	Very Good	\$76.12

Add Sprinklers @ \$1.50 per sq.ft.

Truck Wells @ \$8.00 per sq.ft.

MOBILE HOME PARK (NA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST (per space)</u>
1	Cheap	\$3,300
2	Low Cost	\$5,400
3	Average	\$7,600
4	Good	\$10,800

Subject to Change

MORTUARIES (OA)

2009

<u>CLASS</u>	<u>QUALITY</u>	<u>COST - SQ.FT.</u>
1	Low Cost	\$43.36
2	Average	\$60.31
3	Good	\$81.60
4	Very Good	\$82.79

Subject to Change

2009 LIBRARIES (XE)

QUALITY	COST - SQ.FT.	RANGE	CLASS
Marshall Value	----	----	M

Subject to Change