

COMMERCIAL BUILDING SCHEDULE

Panola County Appraisal District uses the Marshall & Swift codes for building class. An example would be an apartment, it would list as building type APTS with a building class code as C1. The building class code corresponds with the following codes description. The quality and condition of construction is determined CDU Rating and is covered in that section of this manual.

Marshall Valuation Service CLASS OF CONSTRUCTION

The Class of Construction is the basic subdivision in the *Marshall Valuation Service*, dividing all buildings into five basic cost groups by type of framing (supporting columns and beams), walls, floors and roof structures, and fireproofing.

Class A buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs.

Class B buildings have reinforced concrete frames and concrete or masonry floors and roofs.

Class C buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slab on grade.

Class D buildings generally have wood frame, floor, and roof structure. They may have a concrete floor on grade and other substitute materials, but are considered combustible construction. This class includes the pre-engineered pole- or post-frame, hoop and arch-rib-frame buildings.

Class S buildings have frames, roofs, and walls of incombustible metal. This class includes the pre-engineered metal buildings, including slant-wall and Quonset structures.

In each class, there will be variations, combinations, and subclasses, but for purposes of pricing, the major elements of the building should be considered in selecting costs from the tables. Thus, if a building, which is otherwise in Class B, has a wood or steel truss roof, the costs for the Class B building may still be representative, or a Class C building may have concrete plank floors.

Some buildings are built which are hybrids in construction, such as those with complete Class A framing, including columns and girders, but with wood floor joists and sheathing. In all such hybrids, the appraiser must judge whether to adjust the costs or interpolate between classes and qualities.

CLASS OF CONSTRUCTION INDICATORS

CLASS	FRAME	FLOOR	ROOF	WALLS
A	Structural steel columns and beams, fireproofed with masonry, concrete, plaster, or other noncombustible material.	Concrete or concrete on steel deck, fireproofed.	Formed concrete, precast slabs, concrete or gypsum on steel deck, fireproofed.	Non-healing curtain walls, masonry, concrete, metal and glass panels, stone, steel studs and masonry, tile or stucco, etc.
B	Reinforced concrete columns and beams. Fire-resistant construction.	Concrete or concrete on steel deck, fireproofed.	Formed concrete, precast slabs, concrete or gypsum on steel deck, fireproofed.	Nonbearing curtain walls, masonry, concrete, metal and glass panels, stone, steel studs and masonry, tile or stucco, etc.
C	Masonry or concrete load-bearing walls with or without pilasters. Masonry, concrete or curtain walls with full or partial open steel, wood, or concrete frame.	Wood or concrete plank on wood or steel floor joists, or concrete slab on grade.	Wood or steel joists with wood or steel deck. Concrete plank.	Brick, concrete block, or tile masonry, tilt-up, formed concrete, non-healing curtain walls.
D	Wood or steel studs in bearing wall, full or partial open wood or steel frame, primarily combustible construction.	Wood or steel floor joists or concrete slab on grade.	Wood or steel joists with wood or steel deck.	Almost any material except bearing or curtain walls of solid masonry or concrete. Generally combustible construction.
S	Metal bents, columns, girders, purlins and girts without fireproofing, incombustible construction.	Wood or steel deck on steel floor joists, or concrete slab on grade.	Steel or wood deck on steel joists.	Metal skin or sandwich panels. Generally incombustible.

Commercial Building Schedule

Area	Building Type Description	Building Type Code	Building Class	Cost per square foot
0 - 20,000	Auto Dealer	AUTO DEAL	D1	\$33.80
0 - 20,000	Auto Dealer	AUTO DEAL	D2	\$50.00
0 - 20,000	Auto Dealer	AUTO DEAL	S1	\$30.15
0 - 20,000	Auto Dealer	AUTO DEAL	S2	\$44.60
0 - 15,000	Banks	BANKS	A1	\$57.79
0 - 15,000	Banks	BANKS	A2	\$71.77
0 - 15,000	Banks	BANKS	A3	\$90.21
0 - 15,000	Banks	BANKS	B1	\$54.45
0 - 15,000	Banks	BANKS	B2	\$67.94
0 - 15,000	Banks	BANKS	B3	\$85.86
0 - 15,000	Banks	BANKS	C1	\$43.75
0 - 15,000	Banks	BANKS	C2	\$56.21
0 - 15,000	Banks	BANKS	C3	\$73.92
0 - 15,000	Banks	BANKS	D1	\$37.50
0 - 15,000	Banks	BANKS	D2	\$49.84
0 - 15,000	Banks	BANKS	D3	\$66.39
0 - 15,000	Banks	BANKS	S1	\$37.17
0 - 15,000	Banks	BANKS	S2	\$49.82
0 - 15,000	Banks	BANKS	S3	\$65.15
0 - 1,000,000	Bowling and/or Skate Facility	BOWL SKATE	C1	\$26.32
0 - 10,000	Bowling and/or Skate Facility	BOWL SKATE	D1	\$18.71
0 - 10,000	Bowling and/or Skate Facility	BOWL SKATE	D2	\$24.11
0 - 15,000	Bowling and/or Skate Facility	BOWL SKATE	S1	\$17.82
0 - 10,000	Bowling and/or Skate Facility	BOWL SKATE	S2	\$23.99
0 - 10,000	Bowling and/or Skate Facility	BOWL SKATE	S3	\$31.32
0 - 50,000	Convenience Food Store	CONV FOOD	C1	\$26.33
0 - 50,000	Convenience Food Store	CONV FOOD	C2	\$30.49
0 - 50,000	Convenience Food Store	CONV FOOD	D1	\$25.00
0 - 50,000	Convenience Food Store	CONV FOOD	D2	\$28.36
0 - 50,000	Convenience Food Store	CONV FOOD	S1	\$25.30
0 - 50,000	Convenience Food Store	CONV FOOD	S2	\$30.64
0 - 50,000	Department Store	DEPT STORE	B1	\$42.03
0 - 50,000	Department Store	DEPT STORE	C1	\$35.29
0 - 50,000	Discount Store	DISC STORE	C1	\$21.13
0 - 50,000	Discount Store	DISC STORE	C2	\$24.02
0 - 50,000	Discount Store	DISC STORE	C3	\$30.12
0 - 50,000	Discount Store	DISC STORE	D1	\$18.40
0 - 50,000	Discount Store	DISC STORE	D2	\$23.42
0 - 50,000	Discount Store	DISC STORE	D3	\$28.16
0 - 50,000	Discount Store	DISC STORE	S1	\$17.30
0 - 50,000	Discount Store	DISC STORE	S2	\$23.55
0 - 50,000	Discount Store	DISC STORE	S3	\$28.10
0 - 50,000	Fast Food Restaurant	FAST FOOD	C1	\$35.60
0 - 50,000	Fast Food Restaurant	FAST FOOD	C2	\$50.80
0 - 50,000	Fast Food Restaurant	FAST FOOD	D1	\$32.55
0 - 50,000	Fast Food Restaurant	FAST FOOD	D2	\$45.60
0 - 50,000	Fast Food Restaurant	FAST FOOD	D3	\$65.10
0 - 12,000	Funeral Home/Mortuaries	FH/MORT	C1	\$33.80
0 - 12,000	Funeral Home/Mortuaries	FH/MORT	C2	\$42.61
0 - 12,000	Funeral Home/Mortuaries	FH/MORT	C3	\$52.07
0 - 12,000	Funeral Home/Mortuaries	FH/MORT	D1	\$31.20
0 - 12,000	Funeral Home/Mortuaries	FH/MORT	D2	\$40.80
0 - 12,000	Funeral Home/Mortuaries	FH/MORT	D3	\$48.10
0 - 20,000	Hotel	HOTEL	B1	\$46.00
0 - 20,000	Hotel	HOTEL	B2	\$53.00
0 - 20,000	Hotel	HOTEL	B3	\$65.00
0 - 20,000	Hotel	HOTEL	C1	\$42.00
0 - 20,000	Hotel	HOTEL	C2	\$51.00
0 - 20,000	Hotel	HOTEL	C3	\$63.00
0 - 10,000	Laundromat	LAUNDROMAT	C1	\$35.10
0 - 10,000	Laundromat	LAUNDROMAT	D1	\$33.25
0 - 10,000	Laundromat	LAUNDROMAT	S1	\$33.70

0 - 20,000	Medical Office	MED OFC	B1	\$43.50
0 - 20,000	Medical Office	MED OFC	B2	\$55.90
0 - 20,000	Medical Office	MED OFC	B3	\$72.30
0 - 20,000	Medical Office	MED OFC	C1	\$35.15
0 - 20,000	Medical Office	MED OFC	C2	\$45.10
0 - 20,000	Medical Office	MED OFC	C3	\$57.60
0 - 20,000	Medical Office	MED OFC	D1	\$32.75
0 - 20,000	Medical Office	MED OFC	D2	\$42.95
0 - 20,000	Medical Office	MED OFC	D3	\$54.00
0 - 10,000	Motels	MOTELS	C1	\$31.38
0 - 10,000	Motels	MOTELS	C2	\$39.24
0 - 10,000	Motels	MOTELS	C3	\$44.06
0 - 10,000	Motels	MOTELS	D1	\$32.35
0 - 10,000	Motels	MOTELS	D2	\$38.80
0 - 10,000	Motels	MOTELS	D3	\$47.31
0 - 50,000	Nursing Home	NUR HOME	C1	\$33.65
0 - 50,000	Nursing Home	NUR HOME	C2	\$58.00
0 - 50,000	Nursing Home	NUR HOME	C3	\$55.70
0 - 50,000	Nursing Home	NUR HOME	D1	\$30.68
0 - 50,000	Nursing Home	NUR HOME	D2	\$39.62
0 - 50,000	Nursing Home	NUR HOME	D3	\$51.32
0 - 30,000	Office	OFFICE	B1	\$46.46
0 - 30,000	Office	OFFICE	C1	\$23.02
0 - 30,000	Office	OFFICE	C2	\$33.46
0 - 30,000	Office	OFFICE	C3	\$46.40
0 - 30,000	Office	OFFICE	D1	\$35.87
0 - 30,000	Office	OFFICE	D2	\$43.72
0 - 30,000	Office	OFFICE	D3	\$48.00
0 - 30,000	Office	OFFICE	S1	\$34.46
0 - 30,000	Office	OFFICE	S2	\$43.21
0 - 20,000	Restaurant	RESTAURANT	AB1	\$53.80
0 - 20,000	Restaurant	RESTAURANT	C1	\$34.30
0 - 20,000	Restaurant	RESTAURANT	C2	\$47.50
0 - 20,000	Restaurant	RESTAURANT	C3	\$65.09
0 - 20,000	Restaurant	RESTAURANT	D1	\$30.15
0 - 20,000	Restaurant	RESTAURANT	D2	\$42.21
0 - 20,000	Restaurant	RESTAURANT	D3	\$57.13
0 - 20,000	Restaurant	RESTAURANT	S1	\$32.30
0 - 20,000	Restaurant	RESTAURANT	S2	\$40.80
0 - 5,000	Service Garage	SER GAR	C1	\$14.38
0 - 5,000	Service Garage	SER GAR	C2	\$22.20
0 - 5,000	Service Garage	SER GAR	C3	\$29.14
0 - 5,000	Service Garage	SER GAR	D1	\$13.67
0 - 5,000	Service Garage	SER GAR	D2	\$18.26
0 - 5,000	Service Garage	SER GAR	D3	\$25.40
0 - 10,000	Service Garage	SER GAR	S1	\$13.50
0 - 5,000	Service Garage	SER GAR	S2	\$18.32
0 - 5,000	Service Garage	SER GAR	S2	\$30.00
0 - 5,000	Service Garage	SER GAR	S3	\$24.10
0 - 5,000	Service Station	SER STA	CD1	\$21.88
0 - 5,000	Service Station	SER STA	CD2	\$25.55
0 - 5,000	Service Station	SER STA	CD3	\$27.48
0 - 5,000	Service Station	SER STA	F1	\$20.48
0 - 5,000	Service Station	SER STA	S1	\$25.90
0 - 5,000	Service Station	SER STA	S3	\$30.80
0 - 10,000	Shop Commercial	SHOP COMM	C1	\$29.32
0 - 10,000	Shop Commercial	SHOP COMM	D1	\$26.74
0 - 10,000	Shop Commercial	SHOP COMM	S1	\$27.72
0 - 20,000	Stores Retail	STORES RET	B1	\$25.42
0 - 1,000,000	Stores Retail	STORES RET	B2	\$32.98
0 - 20,000	Stores Retail	STORES RET	C1	\$19.67
0 - 200,000	Stores Retail	STORES RET	C2	\$26.88
0 - 200,000	Stores Retail	STORES RET	C3	\$34.60
0 - 20,000	Stores Retail	STORES RET	D1	\$18.21
0 - 8,000,000	Stores Retail	STORES RET	D2	\$24.70
0 - 20,000	Stores Retail	STORES RET	D3	\$31.41
0 - 20,000	Stores Retail	STORES RET	S1	\$20.77
0 - 100,000	Stores Retail	STORES RET	S2	\$28.53
0 - 20,000	Stores Retail	STORES RET	S3	\$32.80

0 - 10,000	Theater	THEATER	B1	\$51.21
0 - 10,000	Theater	THEATER	C1	\$25.89
0 - 10,000	Theater	THEATER	C2	\$36.30
0 - 10,000	Theater	THEATER	C3	\$52.62
0 - 10,000	Theater	THEATER	D1	\$24.00
0 - 10,000	Theater	THEATER	D2	\$34.68
0 - 10,000	Theater	THEATER	D3	\$46.08
0 - 10,000	Theater	THEATER	S1	\$23.80
0 - 10,000	Theater	THEATER	S2	\$34.00
0 - 40,000	Theater	THEATER	S3	\$34.00
0 - 5,000	Veterinary Office HD	VET OFC HD	S1	\$36.80
0 - 5,000	Veterinary Office HD	VET OFC HD	S2	\$45.42
0 - 5,000	Veterinary Office HP	VET OFC HP	C1	\$40.00
0 - 5,000	Veterinary Office HP	VET OFC HP	D1	\$34.89
0 - 5,000	Veterinary Office HP	VET OFC HP	D2	\$44.15
0 - 100,000	Warehouse Storage	WHSE STG	B1	\$19.02
0 - 20,000	Warehouse Storage	WHSE STG	C1	\$10.08
0 - 20,000	Warehouse Storage	WHSE STG	C2	\$13.81
0 - 20,000	Warehouse Storage	WHSE STG	C3	\$18.97
0 - 20,000	Warehouse Storage	WHSE STG	D1	\$8.76
0 - 20,000	Warehouse Storage	WHSE STG	D2	\$11.96
0 - 20,000	Warehouse Storage	WHSE STG	D3	\$16.33
0 - 20,000	Warehouse Storage	WHSE STG	S1	\$8.58
0 - 20,000	Warehouse Storage	WHSE STG	S2	\$12.04