



DENTON CENTRAL APPRAISAL DISTRICT

2025 Commercial Appraisal Manual

Updated April 2025

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OVERVIEW

APPRAISAL MANUAL IN GENERAL

This appraisal manual is a general guide to basic grouping and classing of properties as they apply to the cost approach. It can be used in conjunction with the sales approach by using other adjustments such as the market area factors. It can also be used in the income approach as a basis for basic grouping which can be further delineated with Income classing & grouping.

Denton CAD references Marshall & Swift for items such as quality of construction, descriptions, cost schedules, & other features.

The classifications are based on quality of materials and workmanship. The classifications are based on Denton County typical specifications for construction in this area and climate.

The specifications stated for each class allow for variations of materials, not only between classifications, but within each class. The proper materials should be selected within each class of construction. A building may have materials which fit into several classifications, but the quality of the materials and the workmanship will determine the proper class. Special care must be taken to select the proper class and then to select the proper materials in that class. Some classes overlap between residential & commercial categories due to construction style or type.

CONSTRUCTION CLASSES

- A Fireproof Steel Frame
- B Reinforced Concrete Frame
- C Masonry Bearing Walls
- D Wood or Steel Stud Framed
- S Metal Frame and Walls

QUALITY CODES

(Quality of Materials & Workmanship)

- LOW Low Comm
- AVG Average Comm
- GOOD Good Comm
- EXCELLENT Excellent Comm

COMMERCIAL

CLASSES & DESCRIPTIONS

(In electronic format, the [blue](#) hyperlink in the "Description (M&S)" will take you to the website)

Pricing Model (M&S)	Description (M&S)	Class A	Class B	Class C	Class D	Class S
300	APARTMENTS (HIGH RISE AND WRAP STYLE. 4+)	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	A, G
352	APARTMENTS (LOW RISE)	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	A, G
573	ARCADE BUILDINGS			L, A, G	L, A, G	L, A
576	ATRIUMS/VESTIBULES	L, A, G, E	L, A, G, E	L, A, G		
302	AUDITORIUMS	A, G, E	A, G, E	L, A, G, E	L, A, G	L, A
326	AUTOMOBILE - STORAGE GARAGE	A	A	A	A	A
455	AUTOMOTIVE - DEALERSHIPS, COMPLETE	A	A	L, A, G, E	L, A, G, E	L, A, G
526	AUTOMOTIVE - SERVICE GARAGE SHED			L, A, G		L, A, G
528*	AUTOMOTIVE - SERVICE REPAIR GARAGE	A	A	L, A, G, E	L, A, G	L, A, G
303*	AUTOMOTIVE - SHOWROOM	A	A	L, A, G, E	L, A, G, E	L, A, G
410	AUTOMOTIVE CENTER			L, A, G	A, G	L, A
304	BANK - BRANCH	L, A, G	L, A, G	L, A, G, E	L, A, G, E	L, A, G
443	BANK - CENTRAL	A, G	A, G	A, G, E	A, G, E	A, G
578	BANK - MINI	A, G	A, G	L, A, G, E	L, A, G, E	A, G
442	BAR/TAVERN	A	A	L, A, G	L, A, G	L, A
384	BARBER SHOPS/BEAUTY SALONS			A, G	A, G	A, G
306	BOWLING CENTER			L, A, G, E	L, A, G	L, A, G
582	BRANCH POST OFFICE	A	A	L, A, G	L, A, G	A
436	CAR WASH - AUTOMATIC			L, A, G, E	L, A, G, E	L, A, G, E
435	CAR WASH - DRIVE-THRU			L, A, G	L, A, G	L, A, G
434	CAR WASH - SELF SERVE			L, A, G	L, A, G	L, A, G

508	CARWASH CANOPY			L, A, G, E	L, A, G, E	L, A, G, E
309	CHURCH	A, G, E	A, G, E	L, A, G, E	L, A, G, E	L, A, G
173	CHURCH - EDUCATIONAL WINGS	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
516	CHURCH - FELLOWSHIP HALL	A, G	A, G	L, A, G, E	L, A, G	L, A, G
310	CITY CLUB	A, G	A, G	A, G		
356	CLASSROOM	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G
311	CLUBHOUSE			L, A, G, E	L, A, G, E	L, A, G, E
441	COCKTAIL LOUNGES	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
447	COLD STORAGE FACILITY	A, G	A, G	L, A, G, E	L, A	L, A, G, E
514	COMMUNITY RECREATION CENTERS	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
419	CONVENIENCE STORE	A	A	L, A, G, E	L, A, G, E	L, A, G, E
531	CONVENIENCE STORE - MINI-MART			L, A, G, E	L, A, G	L, A, G, E
482	CONVENTION CENTER	L, A, G	L, A, G	L, A, G, E	L, A, G, E	L
314	COUNTRY CLUB			L, A, G, E	L, A, G, E	L, A
497	DATA CENTER/COMPUTER CENTER	L, A, G, E	L, A, G, E	L, A, G	L, A	A
426	DAY CARE CENTERS	A	A	L, A, G, E	L, A, G, E	L, A
318	DEPARTMENT STORE	A, G, E	A, G, E	A, G, E		
575	DINING ATRIUM/PLAYROOM			L, A, G	L, A, G	L, A, G, E
321	DORMITORY	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	A
511	DRUG STORE	A	A	L, A, G, E	L, A, G, E	L
499	DRY CLEANER/LAUNDRY			A, G	A, G	A
486	FIELDHOUSE	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
427	FIRE STATION (VOLUNTEER)	L, A	L, A	L, A, G	L, A, G	L, A, G

483	FITNESS CENTER	A, G	A, G	A, G, E	A, G	A, G
532	FLORIST SHOP	A	A	L, A, G, E	L, A, G, E	L
465	FOOD BOOTH - PREFABRICATED					L, A, G
423	GARAGE - MINI-LUBE			L, A, G	L, A, G	L, A
327	GOVERNMENTAL BUILDING	A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	L, A
135	GREENHOUSE - HOOP				L	L, A, G
538	GUEST COTTAGE			L, A, G, E	L, A, G, E	
358	GYMNASIUM (ELEM AND SECONDARY SCHOOL)	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
329	HANGAR - MAINTENANCE & OFFICE			L, A, G, E	L, A	L, A, G, E
328	HANGAR - STORAGE			L, A, G, E	L, A	L, A, G, E
409	HANGAR - T			A		L, A
418	HEALTH CLUB			L, A, G	L, A, G	L, A
331	HOSPITAL	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G	L
594	HOTEL - FULL SERVICE	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	
595	HOTEL - LIMITED SERVICE	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G	A
416	INDOOR TENNIS CLUB			L, A, G	L, A, G	L, A, G
392	INDUSTRIAL - ENGINEERING	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E
453	INDUSTRIAL - FLEX BUILDING (BIZ PARK/MULTI TENANT FLEX)			L, A, G	L, A	L, A, G
495	INDUSTRIAL - HEAVY MANUFACTURING	L, A, G, E	L, A, G, E	L, A, G	L, A	L, A, G
494	INDUSTRIAL - LIGHT MANUFACTURING	L, A	L, A	L, A, G	L, A, G	L, A, G
335	JAIL - CORRECTIONAL FACILITY	A, G, E	A, G, E	L, A, G, E	A, G, E	A
489	JAIL - POLICE STATION	L, A, G, E	L, A, G, E	L, A, G, E	A, G, E	
490	KENNEL			L, A, G, E	L, A, G, E	L, A, G
336	LAUNDROMAT			A	A	A

337	LIBRARY - PUBLIC	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
186	LIGHT COMM - MFG UTILITY BLDG					L, A, G
471	LIGHT COMM - UTILITY BLDG			A, G	L, A, G	L, A, G
113	LOADING SHEDS				L, A, G	L
338	LOFT (LARGE FLEX)	L, A, G, E	L, A, G, E	L, A, G	L, A	A
581	MAIN POST OFFICE	A, G	A, G	A, G, E	A, G	A
340	MARKET	A	A	L, A, G, E	L, A, G, E	L, A, G
586	MARKET - ROADSIDE			A, G, E	L, A, G, E	L, A, G, E
597	MIXED USE - RETAIL W/OFFICE			L, A, G	L, A, G	
459	MIXED USE - RETAIL W/RESIDENTIAL UNITS			L, A, G	L, A, G	
342	MORTUARIES/FUNERAL HOMES	A, G	A, G	L, A, G, E	L, A, G, E	L, A
343	MOTEL			L, A, G, E	L, A, G, E	A
588	MOTEL - EXTENDED STAY			L, A, G, E	L, A, G, E	
544	MOTEL - OFFICE/APARTMENT			L, A, G, E	L, A, G, E	A
444	OFFICE - DENTAL/CLINIC	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G
341	OFFICE - MEDICAL	L, A, G	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G
344	OFFICE BUILDING	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G
431	OUTPATIENT SURGICAL CENTER	A, G	A, G	L, A, G, E	L, A, G, E	L, A
388	PARKING - UNDERGROUND STRUCTURE					
577	PARKING LEVELS	L, A, G, E	L, A, G, E	L, A, G		
345	PARKING STRUCTURE	A, G	L, A, G			L
174	PAVILION			L, A, G, E	L, A, G, E	L, A
375	PHYSICAL EDUCATION BUILDINGS	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
598	PORTABLE/RELOCATABLE CLASSROOMS				L, A, G, E	

530	RESTAURANT - CAFETERIA	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G
349	RESTAURANT - FAST FOOD	A, G	A, G	L, A, G, E	L, A, G, E	L, A, G, E
350	RESTAURANT - TABLE SERVICE	A, G, E	A, G, E	L, A, G, E	L, A, G, E	L, A, G
432	RESTROOM BUILDING	A	A	L, A, G	L, A, G	L
319	RETAIL - DISCOUNT STORE	A	A	L, A, G	L, A, G	L, A, G
412	RETAIL - NBHD AND STRIP CENTER			L, A, G	L, A, G	L, A
414	RETAIL - REGIONAL SHOPPING CENTERS	G, E	G, E	A, G, E	A, G, E	A
353	RETAIL STORES	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G, E	L, A, G
365	SCHOOL - ELEMENTARY SCHOOL (ENTIRE)	A, G, E	A, G, E	L, A, G, E	L, A, G, E	L, A, G
484	SCHOOL - HIGH SCHOOL (ENTIRE)	A, G, E	A, G, E	L, A, G, E	L, A, G, E	L, A, G
366	SCHOOL - MIDDLE (JUNIOR HIGH) - ENTIRE	A, G, E	A, G, E	L, A, G, E	L, A, G, E	L, A, G
157	SCHOOL - STORAGE/MAINT BLDG			A, G	A, G	A, G
589	SENIOR - ASSISTED LIVING (LOW RISE)			A, G, E	A, G, E	A, G
313	SENIOR - CONVALESCENT/NURSING HOME	A, G	A, G	L, A, G, E	L, A, G, E	L, A
330	SENIOR - HOME FOR THE ELDERLY (MID TO HIGH RISE)	L, A, G	L, A, G	L, A, G	L, A, G	A, G
451	SENIOR - INDEPEDENT LIVING/APTS (LOW RISE)			A, G, E	L, A, G, E	G
710	SENIOR - RETIREMENT COMMUNITY			L, A, G	L, A, G	A
408	SERVICE STATION (OLD STYLE W/BAYS)			L, A, G, E	L, A, G	
472	SHED - EQUIPMENT (3 WALLS)			A, G	A, G	A, G
479	SHED - FARM UTILITY STORAGE (3 WALLS, OPEN FRONT)			L	L, A, G	L
468	SHED - MATERIAL STORAGE (OPEN/UNSECURED STORAGE)			L, A	L, A	L, A
554	SHED - OFFICE STRUCTURE			A, G	L, A, G	L, A
456	SHED - TOOL			G	L, A, G	
529	SNACK BAR			L, A, G, E	L, A, G, E	L, A
378	STABLE			L, A, G	L, A, G	L, A, G

470	STORAGE - EQUIP SHOP (PERSONAL SHOPS/STORAGE)			A, G	A, G	A, G
523	STORAGE - GOLF CART BUILDING			G, E	A, G, E	A, G
421	STORAGE - GRAIN			G	G	G
133	STORAGE SHED - PREFAB (TUFF SHEDS/SMALL STORAGE)				L, A, G, E	L, A, G, E
446	SUPERMARKET	A, G	A, G	L, A, G, E	A, G, E	L, A, G
380	THEATER - CINEMA	A, G	A, G	L, A, G, E	L, A, G	L, A, G
379	THEATER - LIVE STAGE	A, G, E	A, G, E	L, A, G, E	L, A, G	L, A
580	TRUCK STOP			A, G, E	A, G, E	A, G
320	URGENT CARE CLINICS	A, G	A, G	A, G	A, G	A
381	VETERINARY HOSPITALS	A	A	L, A, G, E	L, A, G, E	L, A
458	WAREHOUSE - DISCOUNT STORE			L, A, G	L, A, G	L, A, G
407	WAREHOUSE - DISTRIBUTION	A, G	A, G	L, A, G, E	A, G	L, A, G, E
533	WAREHOUSE - FOOD STORE			L, A, G	L, A, G	L, A, G
584	WAREHOUSE - MEGA			L, A, G		L, A, G
720	WAREHOUSE - MEGA DISCOUNT STORE			L, A, G		L, A
386	WAREHOUSE - MINI/SELF STORAGE			L, A, G	L, A, G	L, A, G
534	WAREHOUSE - SHOWROOM STORE			L, A, G	L, A, G	L, A, G
406	WAREHOUSE - STORAGE	L, A, G	L, A, G	L, A, G, E	L, A, G	L, A, G, E
127	WINERY SHOP			L, A, G, E	L, A, G, E	L, A

COMMERCIAL IMPROVEMENT DETAIL TYPES

Type Code (C = Commercial)	Description	Note
C-ADD	ATTACHED ADDITION	
C-BAF	BASEMENT - FINISHED	
C-BAL	BALCONY	
C-BAU	BASEMENT - UNFINISHED	
C-CAN	ATTACHED CANOPY	AWNING, COVERED PATIO, DRIVE THRU
C-DCN*	DETACHED CANOPY	CAR WASH CANOPY. PRICING MODEL 508. BUILD AS SEPARATE IMP
C-DIN	RESTAURANT PATIO DINING	
C-GAR	GARAGE	
C-LCA	LEASING, CLUBHOUSE, AMENITY CENTER	APARTMENT LEASING OFFICE, HOA/AMENITY CENTER
C-MA	MAIN AREA	
C-MA2	SECOND FLOOR	
C-MA3	THIRD FLOOR	
C-MA4	FOURTH FLOOR	
C-MA5	FIFTH FLOOR	
C-MA6	SIXTH FLOOR	
C-MA7	SEVENTH FLOOR	
C-MA8+	EIGHTH FLOOR +	
C-OUT*	OUTBUILDINGS	SHEDS PRICING MODEL 133. BUILD AS SEPARATE IMP
C-PRK*	PARKING STRUCTURE	PRICING MODELS 345, 388, 577. BUILD AS SEPARATE IMP
C-STG	STORAGE	UNFINISHED SPACE IN BLDG. ATTIC, STORAGE, ETC

COMMERCIAL SECONDARY IMPROVEMENTS

Pricing Model	TP Class	Description	Quality	Type Code (Imp Detail)	Note
CSI	C04	4 FT CHAIN LINK FENCE	NONE	C-FEN	LINEAR FEET
CSI	C06	6 FT CHAIN LINK FENCE	NONE	C-FEN	LINEAR FEET
CSI	C08	8 FT CHAIN LINK FENCE	NONE	C-FEN	LINEAR FEET
CSI	C10	10 FT CHAIN LINK FENCE	NONE	C-FEN	LINEAR FEET
CSI	C12	12 FT CHAIN LINK FENCE	NONE	C-FEN	LINEAR FEET
CSI	IRN	IRON FENCE	NONE	C-FEN	SQ FT. LENGTH/HEIGHT
CSI	MASN	MASONRY FENCE	NONE	C-FEN	SQ FT. LENGTH/HEIGHT
CSI	WOD	WOOD FENCE	NONE	C-FEN	LINEAR FEET
CSI	GOLF	GOLF COURSE	L, A, G, E	C-GOLF	AREA = # OF HOLES
CSI	MHP	MH & RV SPACES	L, A, G, E	C-MA	ENTER # OF SPACES AS AREA SF
CSI	PAV	PAVING	L, A, G, E	C-PAV	ALL. CONCRETE & ASPH
CSI	RAIL	RAILROAD SPURS	NONE	C-RAIL	
CSI	BOAT	BOAT SLIPS	U,C	C-SLIP	# OF SPACES. UNCOVERED/COVERED
CSI	CSP	COMM SWIMMING POOL	NONE	C-SWP	SQUARE FEET
CSI	TEN	TENNIS COURT	A, G, E	C-TEN	SQUARE FEET

PROPERTY USE CODES

property_use_cd	property_use_desc
AA001	NOT APPLICABLE
AA002	EXEMPT - COMMON AREA - REFERENCE
AA003	UTILITY OR J CODE
FL001	FLEX DISTRIBUTION
FL005	FLEX MANUFACTURING
FL015	FLEX CONDO
FL020	FLEX WAREHOUSE
FL025	U.S. POST OFFICE
HC001	ASSISTED LIVING
HC005	CLINIC
HC010	CONTINUING CARE RETIREMENT COMMUNITY
HC015	HOSPITAL
HC020	INDEPENDENT LIVING
HC025	REHABILITATION CENTER
HC030	SKILLED NURSING FACILITY
HC035	SURGERY CENTER - OUTPATIENT
HS001	HOTEL - LS
HS002	HOTEL - BUDGET
HS005	HOTEL - FS
HS015	HOTEL - SUITES EXTENDED STAY
HS020	HOTEL CONVENTION
HS025	HOTEL RESORT
HS030	HOTEL CASINO
MF001	APARTMENTS
MF002	SMALL APARTMENTS
MF003	BUILD TO RENT SF
MF005	APARTMENTS - STUDENT HOUSING
MF006	APARTMENTS - EFFICIENCIES
MF007	APARTMENTS - FRAT HOUSE
MF010	APARTMENTS - SENIOR
MF015	APARTMENTS - SUBSIDISED
MF016	APARTMENTS & RETAIL
MF020	MOBILE HOME PARK
MF021	RV PARK

MF025	PLEX (2 - 7 UNITS)
OF001	CONDO
OF002	CONVERTED HOUSE
OF005	CORPORATE CAMPUS
OF010	MEDICAL
OF015	MULTI TENANT
OF020	OFFICE
OF025	CORPORATE OFFICE
OF030	DAY CARE CENTER
OF035	VETERINARIAN/KENNEL
RE001	AUTO DEALERSHIP
RE002	AUTO SALES (USED)
RE005	AUTO REPAIR
RE006	AUTO OIL & LUBE CENTER
RE010	BANK
RE015	BAR
RE020	CAR WASH
RE025	CONVENIENCE STORE
RE030	DAY CARE CENTER
RE035	DRUG STORE
RE040	FAST FOOD
RE045	FUNERAL HOME
RE050	GARDEN CENTER
RE055	GENERAL FREESTANDING
RE060	PARKING GARAGE
RE065	PARKING LOT
RE070	RESTAURANT
RE075	SERVICE STATION
RE080	STOREFRONT RETAIL / OFFICE
RE085	STOREFRONT HIST. DTWN
RE090	SUPERMARKET
RE095	TRUCK STOP
RE100	VETERINARIAN / KENNEL
SC001	COMMUNITY CENTER
SC005	DEPARTMENT STORE
SC010	DISCOUNT STORE
SC015	LIFESTYLE CENTER

SC020	NEIGHBORHOOD CENTER
SC025	OUTLET CENTER
SC030	POWER CENTER
SC035	REGIONAL MALL
SC040	SPECIALTY / ENTERTAINMENT
SC045	STRIP CENTER
SC050	SUPER REGIONAL MALL
SC055	TOWN CENTER
SC060	NET LEASE
SE001	AMUSEMENT PARK
SE005	BASEBALL FIELD
SE010	BOWLING ALLEY
SE015	CASINO
SE020	GOLF COURSE
SE025	GOLF DRIVING RANGE
SE030	HEALTH CLUB
SE035	HORSE STABLES
SE036	INDOOR SPORTS FACILITY
SE040	MOVIE THEATER
SE045	RACE TRACK
SE050	SKATING RINK
SE055	SWIMMING POOL
SE060	THEATER / CONCERT HALL
SP001	CEMETERY/ MAUSOLEUM
SP005	LODGE / MEETING HALL
SP010	MARINA
SP011	BOAT SLIPS
SP015	MOVIE / RADIO / TV STUDIO
SP020	EVENT CENTER
SP030	PRIVATE SCHOOL
SP035	FUNERAL HOME
SP040	PARKING GARAGE
SP045	PARKING LOT
WH001	AIRPLANE HANGAR
WH005	AUTO SALVAGE FACILITY
WH010	CEMENT PLANT
WH015	DISTRIBUTION

WH020	FOOD PROCESSING
WH025	IND. MANUFACTURING
WH030	RAILWAY YARD
WH035	REFRIGERATION
WH040	SELF STORAGE
WH050	TRUCK TERMINAL
WH055	UTILITY SUB STATION
WH060	WAREHOUSE

WALL HEIGHT

Wall Height	Description	Sec 11	Sec 12	Sec 13	Sec 14	Sec 15	Sec 16
		Apartments, Hotels	Dwellings, Multiples, Motels	Commercials, Stores	Industrials, Garages, Warehouses	Office, Medical, Public	Churches, Theaters, Auditoriums
7 FT	7 FT	X					
8 FT	8 FT	X		X	X	X	X
9 FT	9 FT	X	X	X		X	
10 FT	10 FT	X	3%	X	X	X	X
11 FT	11 FT	X	3%	X		X	
12 FT	12 FT	X	3%	X	X	X	X
13 FT	13 FT	X	3%	X		X	
14 FT	14 FT	X	3%	X	X	X	X
15 FT	15 FT	X	3%	X		X	
16 FT	16 FT	X	3%	X	X	X	X
17 FT	17 FT	X	3%				
18 FT	18 FT	X	3%	X	X	X	X
19 FT	19 FT	X	3%				
20 FT	20 FT	X	3%	X	X	X	X
22 FT	22 FT	X		X	X		X
24 FT	24 FT	X		X	X	X	X
26 FT	26 FT			X	X		X
28 FT	28 FT			X	X	X	X
30 FT	30 FT			X	X		X
32 FT	32 FT			X		X	
34 FT	34 FT			X			X
35 FT	35 FT				X		
36 FT	36 FT					X	
38 FT	38 FT						X
40 FT	40 FT				X		
42 FT	42 FT						X
45 FT	45 FT				X		

46 FT	46 FT						X
50 FT	50 FT				X		X
54 FT	54 FT						X
55 FT	55 FT				X		
58 FT	58 FT						X
60 FT	60 FT				X		
62 FT	62 FT						X
66 FT	66 FT						X
70 FT	70 FT				X		X
74 FT	74 FT						X
78 FT	78 FT						X
80 FT	80 FT				X		
82 FT	82 FT						X
86 FT	86 FT						X
90 FT	90 FT				X		X
100 FT	100 FT				X		X
110 FT	110 FT				X		X
120 FT	120 FT				X		X

COMMERCIAL PROPERTY DEPRECIATION

Physical depreciation - General wear of the structure. Use the depreciation tables provided for physical depreciation.

Functional obsolescence - General lack of utility or desirability. This type of depreciation can vary in type and should be left to the discretion of the Department Supervisor.

Economic obsolescence - General loss of value due to causes outside the property. This type of depreciation can vary in type and should be left to the discretion of the Department Supervisor.

yAxisValue	C - 20 Year Life	C - 25 Year Life	C - 30 Year Life	C - 35 Year Life	C - 40 Year Life	C - 45 Year Life	C - 50 Year Life	C - 55 Year Life	C - 60 Year Life
1	97	98	98	99	99	99	100	100	100
2	93	95	97	98	98	99	99	99	99
3	90	93	95	96	97	98	99	99	99
4	86	90	93	95	96	97	98	99	99
5	82	87	91	94	95	96	97	98	99
6	78	84	89	92	94	96	97	98	98
7	74	81	86	90	93	95	96	97	98
8	70	78	84	89	92	94	95	97	98
9	65	75	82	87	90	93	95	96	97
10	60	71	79	85	89	92	94	96	97
11	55	68	76	83	87	91	93	95	96
12	50	64	74	81	86	90	92	94	96
13	45	60	71	78	84	88	91	94	95
14	40	56	68	76	82	87	90	93	95
15	35	52	65	74	80	86	89	92	94
16	31	48	61	72	78	84	88	91	93
17	27	44	58	69	76	82	87	90	93
18	24	40	54	66	74	81	86	89	92
19	22	36	51	64	72	79	84	88	91
20	21	32	47	61	70	77	83	87	91
21	20	29	43	58	68	75	82	86	90
22		27	40	55	65	73	80	85	89
23		25	37	52	63	71	79	84	88
24		23	34	48	60	69	77	83	87
25		21	31	45	57	67	75	81	86
26		20	28	42	54	65	73	80	85

27			25	39	51	63	72	79	84
28			23	36	48	60	70	77	83
29			22	32	46	58	68	76	82
30			21	28	43	55	66	74	80
32			20	25	38	50	62	70	78
34				23	32	45	57	66	75
36				21	27	39	52	62	72
38				20	23	33	47	58	68
40					21	28	41	54	65
42					20	25	35	49	61
44						23	30	44	57
46						22	26	40	52
48						21	23	36	47
50						20	21	32	42
55							20	25	33
60								22	26
65								20	22
70									20
999	20	20	20	20	20	20		22	20
999999999 9							20		

MARKET AREA CODES & FACTORS

marketAreaYear	marketArea	improvementPct	landPct
2025	AA001HS	100	100
2025	AA01%	100	100
2025	AA01G01	100	100
2025	AA01LAND	100	100
2025	AA01PAVING	100	100
2025	C02	100	100
2025	C03	100	100
2025	ESMT	100	100
2025	EX11.11CNY	125	100
2025	EX11.11CTY	125	100
2025	EX11.11FWD	125	100
2025	EX11.11ISD	125	100
2025	EX11.11STT	125	100
2025	EX11.11UNV	125	100
2025	EX11.12FED	125	100
2025	EX11.17CEM	100	100
2025	EX11.18	125	100
2025	EX11.181	100	100
2025	EX11.184ML	125	100
2025	EX11.19YSM	125	100
2025	EX11.20REL	100	100
2025	EX11.20REO	125	100
2025	EX11.21	125	100
2025	EX11.23	125	100
2025	EX11.231ED	125	100
2025	EX11.23MIS	100	100
2025	EX11.27	100	100
2025	EX11.30WTR	100	100
2025	EX11.31PC	100	100

2025	EX23.18	100	100
2025	EX23.93	100	100
2025	EXPPV	100	100
2025	FL00G01	100	100
2025	FL01G01D	100	100
2025	FL020G01B	100	100
2025	FL025G01	100	100
2025	FL15S02FS	100	100
2025	FL15S05LGT	150	100
2025	FL15S09PO	185	100
2025	FL15S09PP	135	100
2025	FL15S10BB	100	100
2025	FL15S10BC	100	100
2025	FL15S10RL	100	100
2025	FL15S11GT	265	100
2025	FL15S11JIP	100	100
2025	FL15S11UG	185	100
2025	FL20G01A	100	100
2025	FL20G01C	100	100
2025	G01	100	100
2025	HC01G01A	130	100
2025	HC01G01B	130	100
2025	HC01G01C	100	100
2025	HC05G01C	125	100
2025	HC05G01E	100	100
2025	HC10G01	115	100
2025	HC15G01	100	100
2025	HC20G01	110	100
2025	HC25G01	150	100
2025	HC25G01O	100	100
2025	HC30G01A	150	100
2025	HC30G01B	100	100

2025	HC30G01C	100	100
2025	HC35G01	115	100
2025	HS01G01LS	100	100
2025	HS02G01B	100	100
2025	HS05G01FS	100	100
2025	HS15G01ES	100	100
2025	HS20G01C	100	100
2025	HS25G01R	100	100
2025	MF01G01A1	100	100
2025	MF01G01A2	100	100
2025	MF01G01A3	100	100
2025	MF01G01B11	100	100
2025	MF01G01B12	100	100
2025	MF01G01B13	100	100
2025	MF01G01B14	100	100
2025	MF01G01B21	100	100
2025	MF01G01B22	100	100
2025	MF01G01B23	100	100
2025	MF01G01B24	100	100
2025	MF01G01C1	100	100
2025	MF01G01C2	100	100
2025	MF01G01C3	100	100
2025	MF01G01C4	100	100
2025	MF01G01CO	100	100
2025	MF020G01A	100	100
2025	MF020G01B	100	100
2025	MF020G01C	100	100
2025	MF021G01A	100	100
2025	MF021G01B	100	100
2025	MF021G01C	100	100
2025	MF025PP	100	100
2025	MF02G01A1	100	100

2025	MF02G01A2	100	100
2025	MF02G01A3	100	100
2025	MF02G01A4	100	100
2025	MF02G01A5	100	100
2025	MF02G01B11	100	100
2025	MF02G01B12	100	100
2025	MF02G01B13	100	100
2025	MF02G01B14	100	100
2025	MF02G01B15	100	100
2025	MF02G01B21	100	100
2025	MF02G01B22	100	100
2025	MF02G01B23	100	100
2025	MF02G01B24	100	100
2025	MF02G01B25	100	100
2025	MF02G01C1	100	100
2025	MF02G01C2	100	100
2025	MF02G01C3	100	100
2025	MF02G01C4	100	100
2025	MF02G01C5	100	100
2025	MF02S05A1	100	100
2025	MF02S05B1	100	100
2025	MF02S05B1N	100	100
2025	MF02S05B2N	100	100
2025	MF02S05B2S	100	100
2025	MF02S05C1S	100	100
2025	MF02S05C1U	100	100
2025	MF02S09B2	100	100
2025	MF02S09C1	100	100
2025	MF02S14A1	100	100
2025	MF02S14B1	100	100
2025	MF02S14B2	100	100
2025	MF02S14C1	100	100

2025	MF03G01A	100	100
2025	MF03G01B	100	100
2025	MF05G01A1	100	100
2025	MF05G01C1	100	100
2025	MF06A1U	100	100
2025	MF06A2U	100	100
2025	MF06B1U	100	100
2025	MF06B2U	100	100
2025	MF06B3U	100	100
2025	MF06B4U	100	100
2025	MF06C1U	100	100
2025	MF06C2U	100	100
2025	MF06C3U	100	100
2025	MF06C4U	100	100
2025	MF06S05A1U	100	100
2025	MF06S09C1	100	100
2025	MF07G01	100	100
2025	MF10G01A	100	100
2025	MF15G01A1	100	100
2025	MF15G01A2	100	100
2025	MF15G01A3	100	100
2025	MF15G01B1	100	100
2025	MF15G01B2	100	100
2025	MF15G01C1	100	100
2025	MF15G01C2	100	100
2025	MF15USDA	100	100
2025	MF16G01A1	100	100
2025	MF20G01P	100	100
2025	MF25A1S05	100	100
2025	MF25A2S05	100	100
2025	MF25A3S05	100	100
2025	MF25A4S05	100	100

2025	MF25AA001	100	100
2025	MF25B1S05	100	100
2025	MF25B2S05	100	100
2025	MF25B3S05	100	100
2025	MF25B4S05	100	100
2025	MF25B5S05	100	100
2025	MF25C1S05	100	100
2025	MF25C3S05	100	100
2025	MF25C4S05	100	100
2025	MF25C5S05	100	100
2025	MF25S05B1	100	100
2025	MF25S05B3W	100	100
2025	MF25S05C1	100	100
2025	MF25S05H	100	100
2025	MF25S11H	100	100
2025	MF25S14H	100	100
2025	NEW COMM	150	100
2025	OF01A1Q1	100	100
2025	OF01A1Q2	120	100
2025	OF01A1Q3	109	100
2025	OF01A2Q1	100	100
2025	OF01A2Q2	115	100
2025	OF01A2Q3	100	100
2025	OF01B1Q1	100	100
2025	OF01B1Q2	104	100
2025	OF01B1Q3	100	100
2025	OF01B1Q4	100	100
2025	OF01B2Q2	100	100
2025	OF01B2Q3	100	100
2025	OF01C1Q1	115	100
2025	OF01C1Q2	115	100
2025	OF025G01A	100	100

2025	OF025G01B	100	100
2025	OF025G01C	100	100
2025	OF02C02B	115	100
2025	OF02S05B1	110	100
2025	OF02S05B2	115	100
2025	OF02S05B3	110	100
2025	OF02S05M	110	100
2025	OF02S05S	110	100
2025	OF02S09B1	110	100
2025	OF02S09B2	110	100
2025	OF02S11	120	100
2025	OF02S14	110	100
2025	OF030G01A	110	100
2025	OF030G01B	110	100
2025	OF030G01C	110	100
2025	OF035G01	105	100
2025	OF035G01K	105	100
2025	OF035G01L	105	100
2025	OF05G01	106	100
2025	OF15G01A1	100	100
2025	OF15G01A2	100	100
2025	OF15G01A3	100	100
2025	OF15G01B1	100	100
2025	OF15G01B2	100	100
2025	OF15G01B3	100	100
2025	OF15G01C1	100	100
2025	OF15G01C2	100	100
2025	OFA1C02	115	100
2025	OFA1C03	100	100
2025	OFA1C07	103	100
2025	OFA1C07F	101	100
2025	OFA1C16	80	100

2025	OFA1S05	100	100
2025	OFA1S09	100	100
2025	OFA1S10	100	100
2025	OFA1S11	100	100
2025	OFA1S14	100	100
2025	OFA2C07	105	100
2025	OFA2C07C	115	100
2025	OFA2C07W	131	100
2025	OFA2C08	100	100
2025	OFA2S05	102	100
2025	OFA2S05P	100	100
2025	OFA2S05PW	125	100
2025	OFA2S09	100	100
2025	OFA2S091	150	100
2025	OFA2S10	100	100
2025	OFA3S09	175	100
2025	OFB1C03	100	100
2025	OFB1C2	100	100
2025	OFB1S05	100	100
2025	OFB1S05S	100	100
2025	OFB1S09	100	100
2025	OFB1S09OT	120	100
2025	OFB1S11	100	100
2025	OFB1S14	115	100
2025	OFB2C07	120	100
2025	OFB2C07A	100	100
2025	OFB2C07F	120	100
2025	OFB2C07T	100	100
2025	OFB2C08	100	100
2025	OFB2S05	100	100
2025	OFB2S09	100	100
2025	OFB2S09F	100	100

2025	OFB4S09	100	100
2025	OFBS10	100	100
2025	OFC1C02	100	100
2025	OFC1C03	100	100
2025	OFC1S05	100	100
2025	OFC1S09	100	100
2025	OFC1S11	100	100
2025	OFC1S14	100	100
2025	OFC2C08	100	100
2025	OFC2S05	100	100
2025	OFC2S09	100	100
2025	OFC3S05	100	100
2025	OFC3S09	100	100
2025	OFC4S05	100	100
2025	OFM1C02	100	100
2025	OFM1S05	100	100
2025	OFM1S09	100	100
2025	OFM2S05	100	100
2025	OFM3S05	100	100
2025	OFS08	100	100
2025	OFS09	120	100
2025	RE01G01AA	100	100
2025	RE01G01AB	100	100
2025	RE01G01AC	100	100
2025	RE01G01SP	100	100
2025	RE02G01	100	100
2025	RE055G01	100	100
2025	RE05AA01	104	100
2025	RE05AS05	100	100
2025	RE05AS09	102	100
2025	RE05AS10	102	100
2025	RE05AS11	102	100

2025	RE05BS05	102	100
2025	RE05BS09	103	100
2025	RE05CS05	100	100
2025	RE05CS09	103	100
2025	RE05G01A	150	100
2025	RE05G01B	150	100
2025	RE05G01C	150	100
2025	RE06G01	150	100
2025	RE10AA001	100	100
2025	RE10G01	100	100
2025	RE10G01B	100	100
2025	RE10G01BL	100	100
2025	RE10G01D	100	100
2025	RE10G01R	100	100
2025	RE20C01SS	120	100
2025	RE20G01SS	120	100
2025	RE20G01TL	120	100
2025	RE20GO1T	120	100
2025	RE25AA001	100	100
2025	RE25G01	100	100
2025	RE25G01G1	100	100
2025	RE25G01G2	100	100
2025	RE25G01G3	100	100
2025	RE25G01G4	100	100
2025	RE25G01G5	100	100
2025	RE25G01K	100	100
2025	RE30A1G01	103	100
2025	RE30AC02	103	100
2025	RE30AC03	103	100
2025	RE30AS05	103	100
2025	RE30AS09	103	100
2025	RE30AS10	103	100

2025	RE30BC02	103	100
2025	RE30BC03	103	100
2025	RE30BS05	103	100
2025	RE30BS051	103	100
2025	RE30BS09	103	100
2025	RE30BS091	103	100
2025	RE30BS11	103	100
2025	RE30BS14	103	100
2025	RE30BS141	103	100
2025	RE30G01	100	100
2025	RE30S11C	100	100
2025	RE35G01	100	100
2025	RE40AA01	100	100
2025	RE40C02	100	100
2025	RE40C03	100	100
2025	RE40G01S	100	100
2025	RE40OT	100	100
2025	RE40S05	100	100
2025	RE40S08	100	100
2025	RE40S09	100	100
2025	RE40S10	100	100
2025	RE40S11	100	100
2025	RE40S14	100	100
2025	RE45G01	100	100
2025	RE50G01	100	100
2025	RE55G01	100	100
2025	RE55G01A	100	100
2025	RE55G01D	100	100
2025	RE55G01DC	100	100
2025	RE55G01H	100	100
2025	RE55G01L	100	100
2025	RE55S05A	100	100

2025	RE55S05B	100	100
2025	RE55S05C	100	100
2025	RE55S05C1	100	100
2025	RE55S05C2	100	100
2025	RE55S09	100	100
2025	RE70G01	100	100
2025	RE70G01A	100	100
2025	RE70G01B	100	100
2025	RE70G01C	100	100
2025	RE75G01	100	100
2025	RE80G01	100	100
2025	RE85S05	100	100
2025	RE85S09	100	100
2025	RE85S11J	100	100
2025	RE85S11P	100	100
2025	RE85S11R	100	100
2025	RE85S14A	100	100
2025	RE85S14K	100	100
2025	RE85S14P	100	100
2025	RE85S14S	100	100
2025	RE90G0120	100	100
2025	RE90G0180	100	100
2025	RE90G0190	100	100
2025	RE90G01S	100	100
2025	RE95G01	100	100
2025	SC01G01A1	100	100
2025	SC01G01B1	100	100
2025	SC01G01C1	100	100
2025	SC01G01C2	100	100
2025	SC05G01A	100	100
2025	SC05G01B	100	100
2025	SC05G01C	100	100

2025	SC10G011	100	100
2025	SC10G012	100	100
2025	SC10G013A	100	100
2025	SC10G013B	100	100
2025	SC10G013B1	100	100
2025	SC15G01A1	100	100
2025	SC15G01B1	100	100
2025	SC20G01A1	100	100
2025	SC20G01A2	100	100
2025	SC20G01A3	100	100
2025	SC20G01A_A	100	100
2025	SC20G01B1	100	100
2025	SC20G01B1A	100	100
2025	SC20G01B2	100	100
2025	SC20G01B2A	100	100
2025	SC20G01C1	100	100
2025	SC20G01C2	100	100
2025	SC20G01C_A	100	100
2025	SC25G01A	100	100
2025	SC30G01A1	100	100
2025	SC30G01A2	100	100
2025	SC30G01A3	100	100
2025	SC30G01ASM	100	100
2025	SC30G01B1	100	100
2025	SC30G01B2	100	100
2025	SC30G01BSM	100	100
2025	SC30G01CSM	100	100
2025	SC35G01	100	100
2025	SC45G01A1	100	100
2025	SC45G01A2	100	100
2025	SC45G01A3	100	100
2025	SC45G01A4	100	100

2025	SC45G01ACS	100	100
2025	SC45G01AR	100	100
2025	SC45G01B1	100	100
2025	SC45G01B2	100	100
2025	SC45G01B3	100	100
2025	SC45G01BCS	100	100
2025	SC45G01BR	100	100
2025	SC45G01C1	100	100
2025	SC45G01C2	100	100
2025	SC45G01C3	100	100
2025	SC45G01CCS	100	100
2025	SC55G01B	100	100
2025	SC55G01C	100	100
2025	SC60G01A1	100	100
2025	SE055G01	100	100
2025	SE10G01	100	100
2025	SE20G01	100	100
2025	SE30G01	100	100
2025	SE36G01	100	100
2025	SE40G01	100	100
2025	SE50G01	100	100
2025	SP10G01	100	100
2025	SP11G01	100	100
2025	SP20G01	100	100
2025	SP20G01B	100	100
2025	SP20G01CT	100	100
2025	SP20G01LMH	100	100
2025	SP20G01MI	100	100
2025	SP20G01MS	100	100
2025	SP30G01	100	100
2025	WH01G01M	100	100
2025	WH01S05M	100	100

2025	WH01S11NW	120	100
2025	WH01S11TH	285	100
2025	WH05G01	102	100
2025	WH10G01	102	100
2025	WH15A1C02	100	100
2025	WH15A1C05	100	100
2025	WH15A1C07	100	100
2025	WH15A1C12	100	100
2025	WH15A1C36	100	100
2025	WH15B1C02	100	100
2025	WH15BS05	100	100
2025	WH15NEW	100	100
2025	WH25G01	102	100
2025	WH25G01F	102	100
2025	WH35G01	102	100
2025	WH40G01A	100	100
2025	WH40G01B	100	100
2025	WH40G01C	100	100
2025	WH50G01	100	100
2025	WH55G01	100	100
2025	WH55G01L	100	100
2025	WH60C02C	115	100
2025	WH60C02S	115	100
2025	WH60C03C	115	100
2025	WH60C03S	115	100
2025	WH60G01	115	100
2025	WH60S05C	115	100
2025	WH60S05M	115	100
2025	WH60S05S	115	100
2025	WH60S05SL	115	100
2025	WH60S08S	115	100
2025	WH60S09C	115	100

2025	WH60S09M	115	100
2025	WH60S09S	115	100
2025	WH60S10A	115	100
2025	WH60S10M	115	100
2025	WH60S10S	115	100
2025	WH60S11M	115	100
2025	WH60S11S	115	100
2025	WH60S14A	115	100
2025	WH60S14S	115	100
2025	WH65G01	100	100
2025	WH65G01C1	100	100
2025	WH65G01C2	100	100
2025	WH70G01A1	100	100
2025	WH70G01A2	100	100
2025	WH70G01B1	100	100
2025	WH70G01B2	100	100
2025	WH70G01B3	100	100
2025	WH70G01C1	100	100
2025	WH70G01C2	100	100