

EXEMPT SCHEDULE

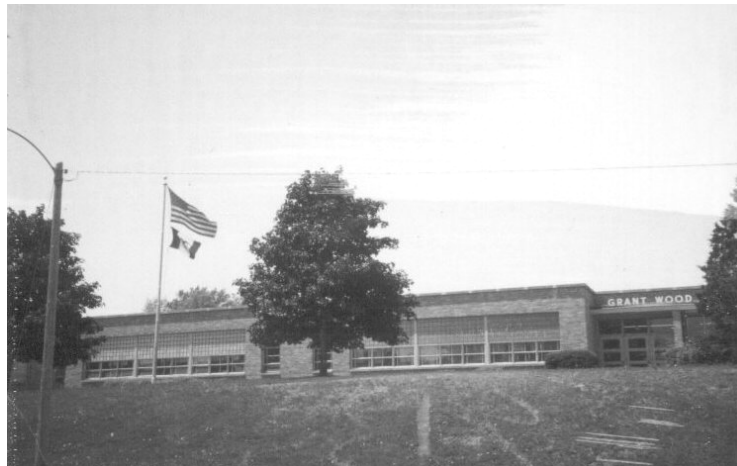
**EXEMPT SCHEDULE
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EXEMPT SCHEDULE

Although the specific buildings found in this section are not normally taxable, the assessor is obligated to place a value on them for reporting purposes. The following schedules have been computed to provide the assessor with a uniform method of arriving at replacement values. Physical depreciation will follow closely to that of commercial properties with heavy weight going to observation.

Due to the lack of sales of these types of structures it becomes unrealistic, if not impossible, to know what is the true market value. Therefore, it becomes necessary to apply functional obsolescence only on the basis of comparison with properties erected for the same purpose (i.e. church against church, school against school, etc.)



CLASSIFICATION NO. 4 - SCHOOL



CLASSIFICATION NO. 3



CLASSIFICATION NO. 5

SPECIFICATIONS - SCHOOLS

Foundation Reinforced concrete.

Basement No basement is base.

Exterior Walls Face brick on cement block or equivalent.

Roof Four ply built-up roofing on metal deck.

Floor First Floor - Concrete on grade with vinyl floor covering.
Upper - Reinforced concrete with vinyl floor covering.

Interior Finish Plaster interior or equivalent. Tile or concrete block partitions.

Heating & Air Conditioning Combination forced air and air conditioning system.

Plumbing Adequate porcelain enamel fixtures.

Tiling Ceramic tile or equivalent rest rooms.

Wiring Pipe conduit wiring with good quality fluorescent fixtures.

Structural Steel framing.

SCHOOLS

There will seldom be more than one classification change in school buildings, therefore; only three classifications have been shown. The Class No. 3 will generally be very ornate exterior trim, terrazzo corridors, etc. The Class No. 5 will generally be of the older wood frame type with few extras. The prices shown are per square foot of floor area.

	<u>3</u>	<u>4</u>	<u>5</u>
Class Room Areas	\$124.00	\$102.00	\$82.00
Gymnasium Areas	149.00	124.00	101.00
Auditorium Areas	157.00	130.00	105.00
Shop Areas	105.00	87.00	68.00

MAIN AREA ADJUSTMENTS

Basement	(+)		\$25.00	P.S.F.	
Basement Finish (Classrooms)	(+)	\$45.00	-	60.00	P.S.F.
No Air Conditioning	(-)		5.60	P.S.F.	
Sprinkler System	(+)		2.50	P.S.F.	

OTHER AREA ADJUSTMENTS

Steps & Raised Stoops	(+)	\$17.00	-	\$32.00	P.S.F.
Canopies	(+)	15.00	-	19.00	P.S.F.



CLASSIFICATION NO. 1 - CHURCH



CLASSIFICATION NO. 2 - CHURCH



CLASSIFICATION NO. 3 - CHURCH



CLASSIFICATION NO. 4 - CHURCH



CLASSIFICATION NO. 5 - CHURCH



CLASSIFICATION NO. 6 - CHURCH

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CHURCHES

Below are listed guidelines to assist the appraiser in determining the proper classification.

Class 1: Granite, quality stone or high quality brick walls with special stained glass windows. Many special architectural features and ornate interior. Fireproofed reinforced concrete framing, floors and roof.

Class 2: Fine masonry walls with stained glass windows, good architectural design, ornate interior. Reinforced concrete or steel framing, reinforced concrete or high quality wood floors and roof.

Class 3: Stone or brick walls with some stained glass windows. Interior is good quality with few extras. Steel framing, concrete or wood floors and roof.

Class 4: Face brick, stone trim, stucco, good windows, good interior, steel or wood framing, wood floors and roof.

Class 5: Brick, block or wood siding, simple stained glass windows, interior has little ornamental detail. Light steel or wood framing, wood floors and roof.

Class 6: Stucco or wood siding, few stained glass windows, simple interior. Wood framing, wood floors and roof.

Due to the great variation in roof height it becomes necessary to price churches on a cubic content basis. The cubic foot rates shown may also be used for additions such as classrooms.

To arrive at the square foot rate, multiply wall height plus 1/2 distance from eave to peak (do not include basement) by the cubic foot rate shown. Adjustments are then made on a square foot basis.

<u>Classification</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Rate/Cu. Ft.	\$12.20	\$10.00	\$8.20	\$6.70	\$5.40	\$4.30

MAIN AREA ADJUSTMENTS

Basement	(+)		\$15.60	-	\$25.00	P.S.F.
Basement Finish (Kitchen & dining type)	(+)		19.00	-	26.00	P.S.F.
Basement Finish (Classroom type)	(+)		32.00	-	45.00	P.S.F.

OTHER AREA ADJUSTMENTS

Steps & Raised Stoops	(+)		\$17.00	-	\$32.00	P.S.F.
Canopies	(+)		17.00	-	22.00	P.S.F.

HOSPITALS



EXCELLENT



GOOD



AVERAGE



AVERAGE



BELOW AVERAGE

HOSPITALS

GRADE

TYPE OF CONSTRUCTION

<u>Excellent</u>	Granite, brick, metal and glass, stone trim, fireproofed reinforced concrete framing, floors and roof. Excellent mechanical equipment.
<u>Good</u>	Brick, metal and glass, stone trim, fireproofed reinforced concrete or steel framing, floors and roof. Very good mechanical equipment.
<u>Average</u>	Brick, concrete block, steel framing, concrete or wood floors and roof. Good mechanical equipment.
<u>Below Average</u>	Brick/block, concrete block, stucco, steel or wood framing, wood floors and roof. Average mechanical equipment.

P.S.F. OF FLOOR AREA

<u>Excellent</u>	<u>Good</u>	<u>Average</u>	<u>Below Average</u>
\$280.00	\$230.00	\$200.00	\$155.00

MAIN AREA ADJUSTMENTS

Basement	(+)	\$30.00 - \$50.00	P.S.F.
Basement Finish	(+)	38.00 - 70.00	P.S.F.
No Air Conditioning	(-)	7.20 - 10.00	P.S.F.
Sprinkler System	(+)	2.50 - 3.25	P.S.F.

OTHER AREA ADJUSTMENTS

Canopies	(+)	\$19.00 - \$23.00	P.S.F.
Portico	(+)	21.00 - 30.00	P.S.F.

LIBRARIES



EXCELLENT



GOOD



AVERAGE



AVERAGE



BELOW AVERAGE

LIBRARIES

GRADE

TYPE OF CONSTRUCTION

<u>Excellent</u>	Face brick, reinforced concrete, stone, metal and glass walls. Fireproofed reinforced concrete or heavy steel framing. Concrete floors and roof. Special architectural design, high quality lighting and wiring.
<u>Good</u>	Face brick, reinforced concrete, metal and glass or stone walls. Steel framing, concrete or wood floors and roof. Good architectural design, quality lighting.
<u>Average</u>	Brick, ornamental block or limestone walls, steel or heavy wood framing. Reinforced concrete or wood floors and wood roof. Good interior finish and good lighting.
<u>Below Average</u>	Concrete block or good stucco walls. Wood framing, wood floors and roof. Minimum detail and average lighting.

P.S.F. OF FLOOR AREA

	<u>Excellent</u>	<u>Good</u>	<u>Average</u>	<u>Below Average</u>
First Floor	\$153.00	\$124.00	\$96.00	\$68.00
Uppers	110.00	88.00	70.00	50.00

MAIN AREA ADJUSTMENTS

Basement	(+)	\$15.60	-	\$27.00	P.S.F.
No Air Conditioning First Floor	(-)	5.60	-	7.50	P.S.F.
No Air Conditioning Second Floor	(-)	4.00	-	7.20	P.S.F.
Sprinklers	(+)	2.50	-	3.25	P.S.F.
Basement Finish	(+)	28.00	-	42.00	P.S.F.
Mezzanine	(+)	40.00	-	60.00	P.S.F.
Elevator (See "Analyzed Unit Cost")					

OTHER AREA ADJUSTMENTS

Canopies	(+)	\$19.50	-	\$23.00	P.S.F.
Portico	(+)	21.00	-	30.00	P.S.F.

FRATERNAL BUILDINGS



EXCELLENT



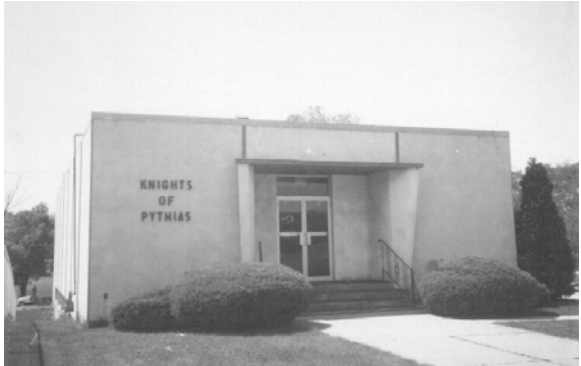
VERY GOOD



GOOD



AVERAGE



BELOW AVERAGE



POOR

FRATERNAL BUILDINGS

GRADE

TYPE OF CONSTRUCTION

<u>Excellent</u>	Marble, granite, brick, stone trim, fireproofed reinforced concrete framing, floor and roof. Excellent finish and detail. Very good lighting and sound system.
<u>Very Good</u>	Brick, concrete or metal and glass, steel framing, concrete floors and roof. Good finish and detail. Good lighting and sound system.
<u>Good</u>	Brick, concrete block or good stucco, steel framing, wood floors, metal or wood roof. Less detail. Adequate lighting and plumbing.
<u>Average</u>	Brick, concrete block, wood framing, wood floors and roof. Minimal interior finish and few partitions. Adequate lighting and plumbing.
<u>Below Average</u>	Stucco, concrete block or wood siding, wood framing, concrete on grade or wood floors, wood roof. Few partitions. Minimum lighting and plumbing.
<u>Poor</u>	Low cost stucco or wood, wood framing, concrete on grade. Few partitions. Minimum lighting and plumbing.

	<u>First Floor</u>	<u>Uppers</u>	
Excellent	\$245.00	\$180.00	P.S.F.
Very Good	191.00	126.00	P.S.F.
Good	121.00	73.00	P.S.F.
Average	101.00	56.00	P.S.F.
Below Average	82.00	51.00	P.S.F.
Poor	73.00	47.00	P.S.F.

MAIN AREA ADJUSTMENTS

No Basement	(-)	\$15.60	-	\$27.00	P.S.F.
No Air Conditioning - First Floor	(-)	5.60	-	7.20	P.S.F.
No Air Conditioning - Uppers	(-)	4.00	-	7.20	P.S.F.
Basement Finish	(+)	19.50	-	39.00	P.S.F.
Elevator (See "Analyzed Unit Cost")					

OTHER AREA ADJUSTMENTS

Canopies	(+)	\$19.00	-	\$23.00	P.S.F.
Portico	(+)	21.00	-	30.00	P.S.F.