

COMPUTER ASSISTED COSTING MODEL

Computer Assisted Mass Appraisal (CAMA) is an automation technique to assist in the valuation of real property. The Maryland Assessment Manual is used as a guide in developing current building costs. The manual is based upon 2000 construction costs.

A property valued by Computer Assisted Mass Appraisal will be computed based on the following square foot formula using perimeter cost, square foot cost, and constant cost for the particular structure type.

Formula for primary house type (Area 1) is:

$$\begin{aligned} & \text{Constant Rate} \\ & \text{plus} \\ & \text{Square Foot Rate times Square Feet in Section 1} \\ & \text{plus} \\ & \text{Perimeter Rate for Construction times Section 1 Perimeter} \\ & \text{divided by} \\ & \text{the Area of Section 1} \\ & \text{equals} \\ & \text{the Square Foot Rate for Section 1} \end{aligned}$$

If a dwelling has additional areas of different construction types, the following square foot formula will be used. The Formula for Area 2 and above is.

$$\begin{aligned} & \text{Constant Rate} \\ & \text{plus} \\ & \text{Square Foot Rate times Total Dwelling Foundation Square Feet} \\ & \text{plus} \\ & \text{Perimeter Rate for Construction times Total Dwelling Perimeter} \\ & \text{divided by} \\ & \text{Total Dwelling Foundation Square Foot Area} \\ & \text{equals} \\ & \text{the Square Foot Rate for the Section} \\ & \text{times} \\ & \text{the Square Footage of the Section} \\ & \text{equals} \\ & \text{the Cost for the Section} \end{aligned}$$

The following is a hypothetical property valuation record:

**STATE DEPARTMENT OF ASSESSMENTS AND TAXATION
RESIDENTIAL WORKSHEET - REASSESSMENT YEAR 2006**

1 PROPERTY ADMINISTRATIVE DATA

Account No.	430256007	Dwelling No:	1	Grade	4
Map/Par/Sec/B1/L	0301/2552/A//120	MVI/Model No	56	Condition	Average
		Camaset	2.01	Occupancy	N
				DwellingType	Standard Unit
District/Card Seq	9/02550-000-00-00	Camasubset	3	Curtilage	0
Owner's Name	Doe, John			Land Use	Residential
Address	10 Sun Street			Valued By	2891
	Anywhere 31698			Year Built	1980
				Foundation Area	936
				Enclosed Area	1608
				Sec.1 Perimeter	104
				Total Perimeter	148

2 DWELLING COST CALCULATION

SEC.	STORY	TYPE	Length	Width	SQUARE FEET	RATE	COST
1	2 Story With Basement	Siding	24	28	672	196.33	131,931
2	1 Story No Basement	Siding	22	12	264	107.24	28,311

3 SUBTOTAL: DWELLING SQUARE FOOT COST

160,240

4 OTHER CHARGES

ITEM	Length	Width	SIZE/UNITS	RATE	COST
Roof - Composition Shingle					
Heat - Heat Pump					
Baths (over allowance)			1	3,547.00	3,547
Club Room			200	26.76	5,352
AC - Combined System			1,608	2.17	3,489
Half Baths			1	1,636.00	1,636
Fireplace - 1 Story Brick			1	4,611.00	4,611
Porch - 1 Story Open	10	6	60	35.15	2,109
Concrete Patio	12	10	120	2.81	337
Frame Garage	22	22	484	30.31	14,670

5 SUBTOTAL: OTHER CHARGES

35,750

6 TOTAL DWELLING BASE COST

195,990

Cost Index		X	1.28
ReplacementCost New (RCN)			250,860
Less Depreciation	10%		-25,080
Subtotal:RCN Less Depreciation			225,780
MarketValue Index			1.00

7 DWELLING VALUE

225,780

RESIDENTIAL WORKSHEET (continued)**8 ACCESSORY STRUCTURES**

TYPE (YEAR BUILT)	GRADE	LENGTH	WIDTH	SIZE/UNITS	RATE	DEPR	COST
None							0

9 TOTAL ACCESSORY STRUCTURES VALUE

0

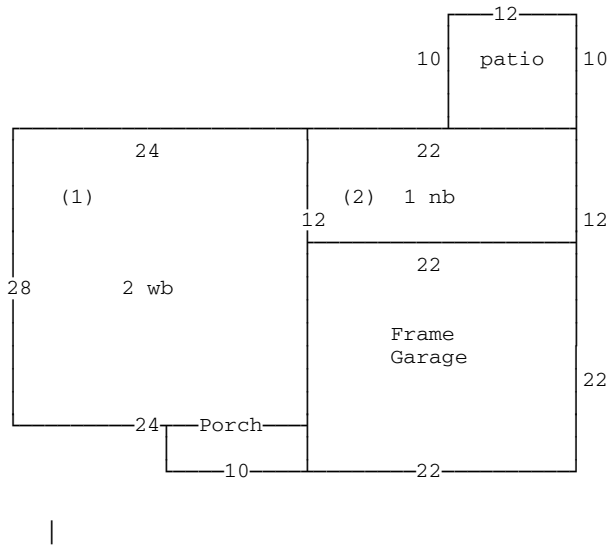
11 LAND VALUATION

Land Type	Land 1	SIZE Square Feet	RATE	ADJUSTMENT	COST
Primary		5,000	10.00		50,000
Secondary		2,000	1.00		2,000
Tertiary		8,000	0.25		2,000
Excess		0			
Total Land Size		15,000			

12. TOTAL LAND VALUE 54,000

13. TOTAL PROPERTY VALUE 279,780

14. REMARKS



EXAMPLE

SQUARE FOOT RATE CALCULATION VIA FORMULA

Reference Section 2 of the preceding property worksheet. Note that Section 1 of the Dwelling is a 2 story with basement frame (siding) building of 672 square feet and that Section 2 of the Dwelling is a 1 story no basement frame (siding) section of 264 square feet.

In the Administrative data area of the worksheet, one may note that the structure is a grade 4 quality of construction, that the perimeter of section one is 104 lineal feet, that the total perimeter is 148 lineal feet and that the total foundation square footage is 936 square feet.

The following calculation of the square foot rates would occur using the above information and the square foot

rates tables and other charge rate table for grade 4 residences:

Section 1 - 2 story with basement grade 4 frame structure

Building Constant Rate	\$30,095.00
Square Foot Rate of \$104.73 times Square Foot Size for Section 1 of 672 Square Feet equals	\$70,378.56
Frame (siding) Perimeter Rate of \$302.48 times Perimeter of Section 1 of 104 Lineal Feet equals	\$31,457.92
Total of All Square Foot Rate Components for Section 1	\$131,931.48
Foundation Square Feet of Section 1	672
Square Foot Rate for Section 1 is Total Square Foot Rate Components Divided by the Foundation Square Feet (\$131,931.48) 672 square feet) equals	\$196.33

This Square Foot rate appears in the rate column in Section 2 of the preceding property worksheet for Section 1.

The Base Building Value for Section 1 of the Dwelling in Section 2 of the worksheet is:

Sec.	Story	Type	Square Feet	Rate	Cost
1	2 Story with Basement	Siding	672	196.33	\$131,933

SQUARE FOOT RATE CALCULATION VIA FORMULA

Section 2 - 1 story, no basement grade 4 frame structure

Building Constant Rate	\$24,061.00
Square Foot Rate of \$55.66 times Square Foot Size for total Foundation of 936 Square Feet equals	\$52,097.76
Frame Perimeter Rate of \$163.66 times Total Perimeter of 148 Lineal Feet equals	\$24,221.68
Total of All Square Foot Rate	

Components for Section 2 \$100,380.44

Total Foundation Square Feet 936

Square Foot Rate for Section 2
 is Total Square Foot Rate Components
 Divided by the Total Foundation Square Feet
 (\$100,380.44) 936 square feet) equals \$107.24

This Square Foot rate appears in the rate column in Section 2 of the preceding property worksheet for Section 2. This rate is multiplied by the actual square footage of Section 2 to produce the base building value for Section 2.

The Base Building Value for Section 2 of the Dwelling in Section 2 of the worksheet is:

Sec.	Story	Type	Square Feet	Rate	Cost
2	1 Story No Basement	Siding	264	85.80	\$22,650

Other Charges for deviations not included in square foot cost rates are itemized in Section 4 of the preceding worksheet. These are computed using the other charge rate for grade 4 structures from the other charge rate table. A summary of these are listed below:

4. Other Charges				
ITEM	SIZE/UNITS	RATE	COST	
Roof - Composition Shingle				
Heat - Heat Pump				
Baths (over allowance)	1	3,547.00		3,547
Club Room	200	26.76		5,352
A/C - Combined System	1,608	2.17		3,489
Half Baths	1	1,636.00		1,636
Fireplace - 1 Story Brick	1	4,611.00		4,611
Porch - 1 Story Open	60	35.15		2,109
Concrete Patio	120	2.81		337
Frame Garage	484	30.31		14,670
5. SUBTOTAL: OTHER CHARGES				35,750

SQUARE FOOT RATE CALCULATION VIA FORMULA

The Cost tables that follow are for manually developing square foot cost rates. Following the Square Foot Cost Tables are Other Charge Cost Tables which are used for valuing items not included in the Square Foot Rates.

The Square Foot Rate for Section 2 of the residential worksheet is multiplied by the applicable size to produce a current cost for Section 2. The sum of the costs for all sections and the total of all Other Charges is the total current replacement cost new of the dwelling. In subsequent valuations of the property via Computer Assisted Mass Appraisal the 2000 building costs will be indexed to produce a current cost of construction.

Note: Square foot rate formula deviations are made in the following areas:

Split level homes are computed on total area and perimeter for all sections.

Townhouses have a perimeter adjustment for common walls.

Split Foyer rates are developed by multiplying the one story with basement rate times 1.17.
The adjustment is for exposed wall area and finished areas including stairways.

CONSTRUCTION COSTS INDICES AREAS



CONSTRUCTION COST INDEX RESIDENTIAL January, 2007

<u>Area</u>	<u>Index</u>
I	1.32
II	1.28
III	1.23
IV	1.29
V	1.18
VI	1.17
VII	1.05
VIII	1.17
IX	1.28

CAMA RESIDENTIAL COST GRADES

Grade 1 - The lowest cost dwelling unit providing minimal shelter. It is generally built without plans using economy materials and it may meet minimum building codes. Construction is usually performed by the owner or people with limited skills. The service equipment will be inexpensive or non-existent. Older dwellings in this class may have numerous add-ons which may not complement the main structure. This is low quality construction and is the lowest quality grade (Low Cost).

Grade 2 - Dwellings in this grade are of plan design, using basic working plans, with little or no ornamentation meeting minimum building codes. Low cost dwelling is a characteristic of this grade. Workmanship and materials are low grade and service equipment is minimal. This is low quality economy construction and is the next to lowest quality grade (Economy).

Grade 3 - Dwellings in this grade will usually meet minimum local building codes. Standard plans are used and there is some exterior ornamentation. Workmanship and materials are acceptable and service equipment consists of stock type items. These residences are typically mass produced with overall quality being slightly below average (Fair).

Grade 4 - Dwellings in this grade will usually meet and may exceed current local building codes. Modified standard plans are used, with some exterior ornamentation and interior refinements. Materials and service equipment are of standard grade and construction is supervised. These dwellings are mass produced and are encountered more often than residences of other quality grades (Average).

Grade 5 - Dwellings in this grade generally include individual designed mass- produced homes in better subdivisions. These homes are built from designer plans, using skilled craftsman and standard to good materials throughout. There is exterior ornamentation and interiors are well finished (Good).

Grade 6 - Dwellings in this grade generally include those designed for individual homeowners using good quality materials throughout. The construction is supervised by a competent builder. These homes may be built in better than average developments. In the construction of this grade of homes there is more emphasis on detail of both exterior and interior refinements (Very Good).

Grade 7 - Dwellings in this grade are designed for individual homeowners and are characterized by excellent quality materials throughout and supervised by a competent builder and with architectural supervision. Workmanship, interior finishes and appointments, and exterior ornamentation are high quality. While unique in design and quality these costs are not the highest cost quality grade (Excellent)

Grade 8 - Dwellings in this grade are of luxury quality. They are designed for individual owners using excellent quality materials with construction supervised by an architect. These homes are built from detailed architectural plans and written specifications by a custom builder using the best grade materials throughout. In the construction of this grade residence, there is major emphasis on detail of both exterior and interior refinements performed by craftsman. This is the next to highest quality grade before individual quality adjustments (Luxury).

CAMA RESIDENTIAL COST GRADES

Grade 9 - Dwellings in this grade are the highest luxury quality. They are designed for individual owners using exclusive quality materials with construction supervised by an architect. These homes are built from detailed architectural plans and written specifications by custom builders using the best grade materials throughout. In the construction of this grade residence, there is major emphasis on detail of both exterior and interior appointments performed by craftsman. These dwellings are characterized by extraordinary materials and workmanship. In order to allow for the great variations in cost that can occur when building with extraordinary materials and workmanship, an additional charge can be added in Section 4 AOther charges@. This charge is only used for grade 9 dwellings and is labeled AUpgrades@. The amount used should reflect any additional construction cost needed in constructing the dwelling that is not included in the base Grade 9 rates (Luxury +).

MOBILE HOMES

Item	Code	Grade 1	Grade 2	Grade 3	Grade 4
Section 1 Rate		25.11	28.35	45.36	51.84
Section 2 and Above Rate		21.87	25.11	42.12	48.60
Extra Bath	82	1290	1290	1290	1290
1/2 Bath	83	806	806	806	806
Air Conditioning	81	2419	2419	2419	2419

FEATURE RATES

FIELD	Category Name	Cat. #	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
ROOF COVER	Comp. Shingle	29	0	0	0	0	0	0	0	0	0
	Slate	30	2.48	2.73	2.73	2.73	2.97	2.97	0	0	0
	Tile	31	3.78	4.02	4.02	4.02	4.26	4.26	0	0	0
	Wood Shingle	32	1.61	1.85	1.85	1.85	2.08	0	0	0	0
	Metal	33	0	0	0	0	0	0	0	0	0
	Built-Up	34	0	0	0	0	0	0	0	0	0
	Combination	35	0	0	0	0	0	0	0	0	0
DORMERS	Individual	36	692	692	1096	1096	1410	1410	1886	1886	2353
	Linear Foot	37	241	241	248	248	313	313	378	378	442
HEAT TYPE	Hot Air	40	3.46	0	0	0	0	0	0	0	0
	Hot Water Baseboard	41	4.42	4.42	1.28	1.28	1.52	0	0	0	0
	Heat Pump	42	3.46	0	0	0	0	0	0	0	0
	Hot Water Radiator	43	4.42	4.42	0	0	0	0	0	0	0
	Electric	44	0	0	0	0	0	0	-1.54	-1.54	-2.03
	Solar	45	0	0	0	0	0	0	0	0	0
	Space Heater	46	0	0	0	0	0	0	0	0	0
	None	79	0	0	0	0	0	0	0	0	0
AIR COND.	Combined System	47	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17
	Separate System	48	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1
FULL BATHS		49	2708	2708	3547	3547	4676	4676	5901	5901	6933
HALF BATHS		50	1241	1241	1636	1636	2152	2152	2676	2676	3225
PORCHES	Deck	60	10.23	10.23	13.46	13.46	15.31	15.31	17.73	17.73	17.73
	Deck w/roof	61	21.52	21.52	24.75	24.75	26.6	26.6	29.02	29.02	29.02
	Porch - no roof	62	10.23	10.23	13.46	13.46	15.31	15.31	17.73	17.73	17.73
	1 Story Open	63	28.13	28.13	35.15	35.15	40.31	40.31	45.15	45.15	45.15
	2 Story Open	64	38.37	38.37	48.61	48.61	55.62	55.62	62.88	62.88	62.88
	3 Story Open	65	48.61	48.61	62.07	62.07	69.33	69.33	80.62	80.62	80.62
	Enclosed Porch	66	42.18	42.18	52.72	52.72	60.46	60.46	67.72	67.72	67.72
	Concrete Patio	67	2.48	2.48	2.81	2.81	3.22	3.22	3.62	3.62	3.62
	Conc. Patio w/roof	68	13.77	13.77	14.1	14.1	14.51	14.51	14.91	14.91	14.91
	Brick Patio	69	5.63	5.63	7.57	7.57	9.98	9.98	12.48	12.48	12.48
	Brick Patio w/roof	70	16.92	16.92	18.86	18.86	21.27	21.27	23.77	23.77	23.77
	Stone Patio	71	6.45	6.45	8.37	8.37	10.8	10.8	13.7	13.7	13.7
	Stone Patio w/roof	72	17.73	17.73	19.66	19.66	22.08	22.08	24.98	24.98	24.98
Enclosed Patio	91	31.64	31.64	39.54	39.54	45.35	45.35	50.79	50.79	50.79	
FIREPLACES	1 Story Frame	51	2515	2515	3225	3225	3748	3748	4151	4151	4595
	1 Story Brick	52	3603	3603	4611	4611	5361	5361	5901	5901	6578
	2 Story Frame	53	3078	3078	3708	3708	4305	4305	4868	4868	5160
	2 Story Brick	54	4410	4410	5417	5417	6167	6167	6973	6973	7385
	3 Story Frame	55	3627	3627	4353	4353	4877	4877	5441	5441	5723
	3 Story Brick	56	5216	5216	6223	6223	6973	6973	7780	7780	8191

FEATURE RATES

FIELD	Category Name	Cat. #	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
FIREPLACES CONTINUED	1 Story Same Chimney	57	1290	1290	1531	1531	1773	1773	2015	2015	2257
	2 Story Same Chimney	58	1290	1290	1531	1531	1773	1773	2015	2015	2257
	3 Story Same Chimney	59	1290	1290	1531	1531	1773	1773	2015	2015	2257
	Gas Fireplace - 1 story	84	2515	2515	3225	3225	3748	3748	4151	4151	4595
	Gas Fireplace – 2 story	85	3078	3078	3708	3708	4305	4305	4868	4868	5160
	Gas Fireplace – 3 Story	86	3627	3627	4353	4353	4877	4877	5441	5441	5723
	Direct Vented Gas Fireplace	87	1900	1900	2475	2475	3190	3190	3630	3630	4175
	1 Story Stone	88	4000	4000	5118	5118	5950	5950	6550	6550	7301
	2 Story Stone	89	4895	4895	6013	6013	6845	6845	7740	7740	8197
	3 Story Stone	90	5790	5790	6908	6908	7740	7740	8635	8635	9092
Basement Rooms	Basement Room	27	4998	4998	6772	6772	8062	8062	8868	8868	8868
	Basement Bedroom	28	2096	2096	2902	2902	3225	3225	3708	3708	3708
	Finished Basement	39	20.38	20.38	26.76	26.76	37.72	37.72	43.37	43.37	49.87
TRIM	Brick Trim	20	10.40	10.40	10.96	10.96	11.36	11.36	11.36	11.36	11.36
	Stone Trim	21	10.63	10.63	11.28	11.28	11.76	11.76	11.76	11.76	11.76
ATTACHED GARAGE	Frame	73	20.15	20.15	30.31	30.31	38.7	38.7	42.72	42.72	42.72
	Brick	74	27.41	27.41	40.31	40.31	48.37	48.37	53.21	53.21	53.21
	Stone	75	0	0	45.15	45.15	53.21	53.21	58.05	58.05	58.05
	Built-in	76	-12.92	-12.92	-20.66	-20.66	-29.04	-29.04	-33.07	-33.07	-33.07
	Basement	77	5.63	5.63	7.48	7.48	10.96	10.96	12.48	12.48	12.48
	Carport	78	13.7	13.7	21.76	21.76	25.8	25.8	31.43	31.43	31.43
MISC. FEATURES	Extra Kitchen	1	1886	1886	3305	3305	5845	5845	9771	9771	12093
	Kitchen Sink	2	498	498	628	628	692	692	757	757	757
	Lavatory	3	757	757	942	942	1128	1128	1257	1257	1257
	Water Closet	4	878	878	1128	1128	1321	1321	1442	1442	1442
	Bath Tub	5	1007	1007	1257	1257	1442	1442	1636	1636	1636
	Shower Stall	6	1071	1071	1321	1321	1507	1507	1700	1700	1700
	Laundry Tub	7	442	442	563	563	628	628	692	692	692
	Water Heater	8	692	692	942	942	1071	1071	1128	1128	1128
	Sauna	9	4998	4998	6127	6127	7448	7448	9077	9077	9077
	Whirlpool	10	3143	3143	4087	4087	5030	5030	6158	6158	6158
	Spa - Fiberglass	11	5321	5321	7287	7287	9303	9303	10948	10948	10948
	Spa - Concrete	12	9997	9997	12770	12770	15527	15527	18301	18301	18301
	Hot Tub	13	5135	5135	5643	5643	5908	5908	6401	6401	6401
	Wet Bar	14	886	886	1128	1128	1773	1773	2257	2257	2257
	Storage Over	15	1.28	1.28	1.61	1.61	1.85	1.85	2.17	2.17	2.17
	Room Over	16	30.78	30.78	41.76	41.76	61.58	61.58	75.46	75.46	75.46
	Basement Under	17	9.42	9.42	12.57	12.57	15.71	15.71	24.5	24.5	24.5
	Open Breeze way	18	18.86	18.86	28.28	28.28	47.16	47.16	52.16	52.16	52.16
	Enclosed Breeze way	19	39.26	39.26	58.12	58.12	81.75	81.75	89.56	89.56	89.56
	Loft/Balcony	22	20.38	20.38	25.38	25.38	34.9	34.9	44.01	44.01	44.01
	Walkout Basement	23	1128	1128	1442	1442	1886	1886	2200	2200	2498
	Attached Greenhouse	24	26.43	26.43	33.61	33.61	34.9	34.9	44.01	44.01	54.41
	Attached Storage	25	10.71	10.71	12.57	12.57	14.42	14.42	16.36	16.36	18.21
Cathedral Ceiling	26	9.75	9.75	14.18	14.18	17.16	17.16	21.45	24.67	28.38	
Attic Room	38	25.15	25.15	32.72	32.72	47.16	47.16	70.7	70.7	92.71	
Elevator	92	0	0	0	0	0	15850	17975	20425	23200	
Unfinished Area	93	-26.17	-26.17	-35.50	-35.50	-52.35	-52.35	-64.52	-64.52	-64.52	

ACCESSORY STRUCTURE RATES

FIELD	Category Name	Cat. #	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
DETACHED GARAGES	Frame	33	30.63	30.63	38.7	38.7	44.33	44.33	48.77	48.77	53.61
	Frame w/Storage Over	34	32.08	32.08	40.22	40.22	46.18	46.18	50.95	50.95	56.02
	Frame w/Room Over	35	61.42	61.42	82.07	82.07	89.81	89.81	125.85	125.85	138.42
	Brick	36	36.27	36.27	46.76	46.76	53.45	53.45	58.85	58.85	64.73
	Brick w/Storage Over	37	37.72	37.72	48.28	48.28	55.3	55.3	61.42	61.42	67.56
	Brick w/Room Over	38	67.07	67.07	91.17	91.17	100.77	100.77	138.51	138.51	152.37
	Stone	39	0	0	51.6	51.6	59.66	59.66	66.11	66.11	72.71
	Stone w/Storage Over	40	0	0	53.12	53.12	61.51	61.51	68.28	68.28	75.13
	Stone w/Room Over	41	0	0	96.5	96.5	106.98	106.98	145.36	145.36	159.95
	Carport	42	19.75	19.75	24.5	24.5	27.88	27.88	31.92	31.92	35.15
	Room Over	46	30.78	30.78	41.76	41.76	61.58	61.58	75.46	75.46	75.46
	Full Bath	47	2708	2708	3547	3547	4676	4676	5901	5901	6933
	Half Bath	48	1241	1241	1636	1636	2152	2152	2676	2676	3225
	Kitchen	49	1886	1886	3305	3305	5845	5845	9771	9771	12093
FARM BUILDINGS	Pole Shed	21	5.92	5.92	7.62	7.62	8.70	8.70	9.57	9.57	10.53
	Stable	22	8.99	8.99	11.57	11.57	13.22	13.22	14.53	14.53	15.99
	Barn	23	7.19	7.19	9.24	9.24	10.57	10.57	11.63	11.63	12.79
	Dairy Barn	24	17.41	17.41	23.22	23.22	26.83	26.83	29.67	29.67	29.67
	Swine Barn	25	7.13	7.13	10.19	10.19	12.80	12.80	15.31	15.31	15.31
	Milking Parlor	26	18.31	18.31	24.38	24.38	28.38	28.38	31.21	31.21	31.21
	Poultry House	27	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46
	Corn Crib	28	8.43	8.43	8.43	8.43	8.43	8.43	8.43	8.43	8.43
	Corn Bin	29	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
	Silo	30	16.77	16.77	20.96	20.96	31.56	31.56	47.16	47.16	70.74
	Agr. Greenhouse	31	2.84	4.64	7.03	14.50	18.00	21.48	21.48	21.48	21.48
	Tobacco Barn	32	10.57	10.57	10.57	10.57	10.57	10.57	10.57	10.57	10.57
	Grain Tank	43	1.74	1.74	1.63	1.63	1.53	1.53	1.39	1.39	1.29
	Machine Shed	44	9.03	9.03	11.00	11.00	13.69	13.69	17.50	17.50	21.02
Horse Barn	45	16.77	16.77	20.96	20.96	31.56	31.56	47.16	47.16	70.74	
PIERS	4' Wide Pier	10	87.38	87.38	112.46	112.46	128.58	128.58	141.41	141.41	155.43
	5' Wide Pier	11	89.56	89.56	115.21	115.21	131.73	131.73	144.87	144.87	159.31
	6' Wide Pier	12	91.66	91.66	118.02	118.02	134.87	134.87	148.35	148.35	163.17
	8' Wide Pier	13	98.92	98.92	127.31	127.31	145.52	145.52	160.03	160.03	176
	Pier w/Water	14	6.36	6.36	8.21	8.21	9.42	9.42	10.31	10.31	11.28
	Pier w/Electric	15	4.26	4.26	5.47	5.47	6.28	6.28	6.85	6.85	7.48
	Pier w/Water & Electric	16	10.63	10.63	13.7	13.7	15.71	15.71	17.25	17.25	18.86
	Pier Addition	17	3.62	3.62	4.58	4.58	5.31	5.31	5.80	5.80	6.28
	Boat House	18	19.88	19.88	25.6	25.6	29.26	29.26	32.17	32.17	35.4
	Piles	19	218	218	281	281	322	322	353	353	390

ACCESSORY STRUCTURE RATES

FIELD	Category Name	Cat. #	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9
MISC. ACCESSORY STRUCTURES	Vinyl Pool	1	18.41	18.41	23.7	23.7	27.08	27.08	29.78	29.78	32.77
	Concrete Pool	2	30.7	30.7	39.5	39.5	45.15	45.15	49.66	49.66	54.62
	Pool Enclosure	3	14.25	14.25	18.32	18.32	20.96	20.96	23.05	23.05	25.36
	Bathhouse	4	21.92	21.92	28.21	28.21	32.25	32.25	35.47	35.47	39.01
	Tennis Court - Concrete	5	4.06	4.06	5.21	5.21	5.96	5.96	6.56	6.56	7.21
	Tennis Court - Asphalt	6	2.41	2.41	3.08	3.08	3.53	3.53	3.9	3.9	4.28
	Tennis Court Lights	7	3950	3950	5071	5071	5805	5805	6385	6385	7021
	Res. Greenhouse	8	29.02	29.02	36.83	36.83	38.28	38.28	48.21	48.21	59.25
	Gazebo	9	21.52	21.52	24.75	24.75	26.6	26.6	29.02	29.02	29.02
	Shed	20	7.12	7.12	9.17	9.17	10.47	10.47	11.52	11.52	12.66