

2026
COMMERCIAL
SCHEDULES

Table Legend

COLUMN "C"

1ST LETTER EQUALS COLUMN "A"

2ND LETTER EQUALS COLUMN "B"

3RD LETTER INDICATES CONSTRUCTION QUALITY (P=POOR, A=AVERAGE, G=GOOD & E=EXCELLENT)

4TH LETTER INDICATES CONSTRUCTION MATERIAL (C=CONCRETE, F=FRAME & S=STEEL)

Cost Tables

Category	Building Type	Class	Base	5,000	10,000	20,000	9,999,999
Entertainment	Country Club	ECEF	334	\$259.18	\$233.27	\$209.94	\$188.95
Entertainment	Country Club	ECGF	250	\$194.00	\$174.60	\$157.14	\$141.31
Entertainment	Country Club	ECAF	189	\$146.66	\$132.00	\$118.80	\$106.92
Entertainment	Country Club	ECPF	139	\$107.86	\$97.08	\$87.37	\$78.63
Entertainment	Country Club	ECES	323	\$245.48	\$220.93	\$198.84	\$178.95
Entertainment	Country Club	ECGS	239	\$181.64	\$163.48	\$147.13	\$132.42
Entertainment	Country Club	ECAS	178	\$135.28	\$121.75	\$109.58	\$98.62
Entertainment	Country Club	ECPS	130	\$98.80	\$88.92	\$80.03	\$72.03

Category	Building Type	Class	Base	2,000	4,000	10,000	20,000	9,999,999
Residential	Funeral Home	QFEC	291	\$228.14	\$205.33	\$184.80	\$166.32	\$149.69
Residential	Funeral Home	QFGC	214	\$167.78	\$151.00	\$135.30	\$122.31	\$110.08
Residential	Funeral Home	QFAC	159	\$124.66	\$112.19	\$100.97	\$90.87	\$81.79
Residential	Funeral Home	QFPC	115	\$90.16	\$81.14	\$73.03	\$65.73	\$59.16
Residential	Funeral Home	QFEF	283	\$219.61	\$197.65	\$177.89	\$160.10	\$144.08
Residential	Funeral Home	QFGF	206	\$159.86	\$143.87	\$129.48	\$116.54	\$104.96
Residential	Funeral Home	QFAF	151	\$117.18	\$105.46	\$94.91	\$85.42	\$76.88
Residential	Funeral Home	QFPF	105	\$83.81	\$75.43	\$67.89	\$61.10	\$54.99
Residential	Funeral Home	QFES	275	\$209.92	\$188.08	\$169.25	\$152.36	\$137.12
Residential	Funeral Home	QFGS	198	\$150.48	\$135.43	\$121.89	\$109.70	\$98.73
Residential	Funeral Home	QFAS	143	\$108.68	\$97.81	\$88.03	\$79.23	\$71.31
Residential	Funeral Home	QFPS	101	\$76.76	\$69.08	\$62.18	\$55.96	\$50.36

Category	Building Type	Class	Base	5,000	10,000	20,000	9,999,999
Service	Motel	SHEC	237	\$187.70	\$168.93	\$152.04	\$136.84
Service	Motel	SHGC	176	\$139.39	\$125.45	\$112.91	\$101.62
Service	Motel	SHAC	128	\$101.38	\$91.24	\$82.11	\$73.90
Service	Motel	SHPC	79	\$62.57	\$56.31	\$50.68	\$45.61
Service	Motel	SHEF	233	\$184.54	\$166.08	\$149.47	\$134.53
Service	Motel	SHGF	172	\$136.22	\$122.60	\$110.34	\$99.31
Service	Motel	SHAF	125	\$99.00	\$89.10	\$80.19	\$72.17
Service	Motel	SHPF	77	\$60.98	\$54.89	\$49.40	\$44.46
Service	Motel	SHES	230	\$180.32	\$162.29	\$146.06	\$131.45
Service	Motel	SHGS	169	\$132.50	\$119.25	\$107.32	\$96.73
Service	Motel	SHAS	122	\$95.65	\$86.08	\$77.47	\$69.73
Service	Motel	SHPS	74	\$58.02	\$52.21	\$46.99	\$42.29

Category	Building Type	Class	Base	5,000	10,000	20,000	9,999,999
Service	Apartment	SAEC	198	\$156.82	\$141.13	\$127.02	\$114.32
Service	Apartment	SAGC	147	\$116.42	\$104.78	\$94.30	\$84.87
Service	Apartment	SAAC	109	\$86.33	\$77.70	\$69.93	\$62.93
Service	Apartment	SAPC	80.5	\$63.76	\$57.38	\$51.64	\$46.48
Service	Apartment	SAEF	193	\$152.86	\$137.57	\$123.81	\$111.43
Service	Apartment	SAGF	142	\$112.46	\$101.22	\$90.10	\$81.99
Service	Apartment	SAAF	104	\$82.37	\$74.13	\$66.72	\$60.75
Service	Apartment	SAPF	76.5	\$60.59	\$54.53	\$49.08	\$44.17
Service	Apartment	SAES	189	\$148.18	\$133.36	\$120.02	\$108.02
Service	Apartment	SAGS	138	\$108.19	\$97.37	\$87.64	\$78.87
Service	Apartment	SAAS	102	\$79.97	\$71.97	\$64.77	\$58.30
Service	Apartment	SAPS	72.5	\$56.84	\$51.16	\$46.04	\$41.44

Category	Building Type	Class	Base	2,000	4,000	6,000	8,000	10,000	9,999,999
Merchandise	Bar/Tavern	MBEC	209	\$167.20	\$150.48	\$135.43	\$121.89	\$109.70	\$98.73
Merchandise	Bar/Tavern	MBGC	187	\$149.60	\$134.64	\$121.18	\$109.06	\$98.15	\$88.34
Merchandise	Bar/Tavern	MBAC	143	\$114.40	\$102.96	\$92.26	\$83.40	\$75.06	\$67.55
Merchandise	Bar/Tavern	MBPC	110	\$88.00	\$79.20	\$71.28	\$64.15	\$57.74	\$51.96
Merchandise	Bar/Tavern	MBEF	198	\$156.82	\$141.13	\$127.02	\$114.32	\$102.98	\$92.00
Merchandise	Bar/Tavern	MBGF	175	\$138.60	\$124.74	\$112.27	\$101.04	\$90.94	\$81.84
Merchandise	Bar/Tavern	MBAF	134	\$106.13	\$95.52	\$85.96	\$77.37	\$69.63	\$62.67
Merchandise	Bar/Tavern	MBPF	103	\$81.58	\$73.42	\$66.08	\$59.47	\$53.52	\$48.17
Merchandise	Bar/Tavern	MBES	201	\$152.76	\$137.48	\$123.74	\$111.36	\$100.23	\$90.20
Merchandise	Bar/Tavern	MBGS	175	\$133.00	\$119.70	\$107.73	\$96.96	\$87.26	\$78.54
Merchandise	Bar/Tavern	MBAS	134	\$101.84	\$91.66	\$82.49	\$74.24	\$66.82	\$60.14
Merchandise	Bar/Tavern	MBPS	101	\$76.76	\$69.08	\$62.18	\$55.96	\$50.36	\$45.33

Category	Building Type	Class	Base	1,000	2,000	4,000	9,999,999
Entertainment	Restaurant	EREC	379	\$303.20	\$272.88	\$245.59	\$221.03
Entertainment	Restaurant	ERGC	229	\$183.20	\$164.88	\$148.39	\$133.55
Entertainment	Restaurant	ERAC	178	\$142.40	\$128.16	\$115.34	\$103.81
Entertainment	Restaurant	ERPC	129	\$103.20	\$92.88	\$83.59	\$75.23
Entertainment	Restaurant	EREF	364	\$288.29	\$259.46	\$233.51	\$210.16
Entertainment	Restaurant	ERGF	214	\$169.49	\$152.54	\$137.29	\$123.56
Entertainment	Restaurant	ERAF	165	\$130.68	\$117.61	\$105.85	\$95.27
Entertainment	Restaurant	ERPF	117	\$92.66	\$83.40	\$75.06	\$67.55
Entertainment	Restaurant	ERES	366	\$278.16	\$250.34	\$225.31	\$202.78
Entertainment	Restaurant	ERGS	216	\$164.16	\$147.74	\$132.97	\$119.67
Entertainment	Restaurant	ERAS	162	\$123.12	\$110.81	\$99.73	\$89.75
Entertainment	Restaurant	ERPS	112	\$85.12	\$76.61	\$68.95	\$62.05

Category	Building Type	Class	Base	1,000	2,000	4,000	9,999,999
Entertainment	Fast Food Restaurant	EFEC	416	\$332.80	\$299.52	\$269.57	\$242.61
Entertainment	Fast Food Restaurant	EFGC	246	\$196.80	\$177.12	\$159.41	\$143.47
Entertainment	Fast Food Restaurant	EFAC	191	\$152.80	\$137.52	\$123.77	\$111.39
Entertainment	Fast Food Restaurant	EFPC	138	\$110.40	\$99.36	\$89.42	\$80.48
Entertainment	Fast Food Restaurant	EFEF	399	\$316.01	\$284.41	\$255.97	\$230.37
Entertainment	Fast Food Restaurant	EFGF	230	\$182.16	\$163.94	\$147.55	\$132.79
Entertainment	Fast Food Restaurant	EFAF	176	\$139.39	\$125.45	\$112.91	\$101.62
Entertainment	Fast Food Restaurant	EPFP	125	\$99.00	\$89.10	\$80.19	\$72.17
Entertainment	Fast Food Restaurant	EFES	321	\$243.96	\$219.56	\$197.60	\$177.84
Entertainment	Fast Food Restaurant	EFGS	233	\$177.08	\$159.37	\$143.43	\$129.09
Entertainment	Fast Food Restaurant	EFAS	174	\$132.24	\$119.02	\$107.11	\$96.40
Entertainment	Fast Food Restaurant	EFPS	121	\$91.96	\$82.76	\$74.49	\$67.04

Category	Building Type	Class	Base	5,000	10,000	20,000	9,999,999
Entertainment	Banquet Hall	EHEC	290	\$232.00	\$208.80	\$187.92	\$169.13
Entertainment	Banquet Hall	EHGC	209	\$167.20	\$150.48	\$135.43	\$121.89
Entertainment	Banquet Hall	EHAC	151	\$120.80	\$108.72	\$97.85	\$88.06
Entertainment	Banquet Hall	EHPC	106	\$84.80	\$76.32	\$68.69	\$61.82
Entertainment	Banquet Hall	EHEF	277	\$219.38	\$197.45	\$177.70	\$159.93
Entertainment	Banquet Hall	EHGF	197	\$156.02	\$140.42	\$126.38	\$113.74
Entertainment	Banquet Hall	EHAF	141	\$111.67	\$100.50	\$90.45	\$81.41
Entertainment	Banquet Hall	EHPF	97.5	\$77.22	\$69.50	\$62.55	\$56.29
Entertainment	Banquet Hall	EHGS	193	\$146.68	\$132.01	\$118.81	\$106.93
Entertainment	Banquet Hall	EHAS	138	\$104.88	\$94.39	\$84.95	\$76.46
Entertainment	Banquet Hall	EHPS	94.5	\$71.82	\$64.64	\$58.17	\$52.36

Category	Building Type	Class	Base	10,000	20,000	40,000	60,000	80,000	9,999,999
Merchandise	Supermarket	MGEC	177	\$141.60	\$127.44	\$114.70	\$103.23	\$92.90	\$83.61
Merchandise	Supermarket	MGGC	149	\$119.20	\$107.28	\$96.55	\$86.90	\$78.21	\$70.39
Merchandise	Supermarket	MGAC	121	\$96.80	\$87.12	\$78.41	\$70.57	\$63.51	\$57.16
Merchandise	Supermarket	MGPC	102	\$81.60	\$73.44	\$66.10	\$59.49	\$53.54	\$48.18
Merchandise	Supermarket	MGES	166	\$126.16	\$113.54	\$102.19	\$91.97	\$82.77	\$74.50
Merchandise	Supermarket	MGGs	139	\$105.64	\$95.08	\$85.57	\$77.01	\$69.31	\$62.38
Merchandise	Supermarket	MGAS	111	\$84.36	\$75.92	\$68.33	\$61.50	\$55.35	\$49.81
Merchandise	Supermarket	MGPS	92	\$69.92	\$62.93	\$56.64	\$50.97	\$45.87	\$41.29

Category	Building Type	Class	Base	2,000	4,000	6,000	8,000	10,000	9,999,999
Merchandise	Convenience Store	MCEC	186	\$148.80	\$133.92	\$120.53	\$108.48	\$97.63	\$87.86
Merchandise	Convenience Store	MGCC	156	\$124.80	\$112.32	\$101.09	\$90.98	\$81.88	\$73.69
Merchandise	Convenience Store	MCAC	125	\$100.00	\$90.00	\$81.00	\$72.90	\$65.61	\$59.05
Merchandise	Convenience Store	MCPC	101	\$80.80	\$72.72	\$65.45	\$58.90	\$53.01	\$47.71
Merchandise	Convenience Store	MCEF	176	\$139.39	\$125.45	\$112.91	\$101.62	\$91.41	\$82.31
Merchandise	Convenience Store	MCGF	147	\$116.42	\$104.78	\$94.30	\$84.87	\$76.39	\$68.75
Merchandise	Convenience Store	MCAF	117	\$92.66	\$83.39	\$75.05	\$67.55	\$60.80	\$54.72
Merchandise	Convenience Store	MCPFF	94	\$74.45	\$67.00	\$60.30	\$54.27	\$48.85	\$43.96
Merchandise	Convenience Store	MCES	179	\$136.04	\$122.44	\$110.19	\$99.17	\$89.25	\$80.33
Merchandise	Convenience Store	MCGS	148	\$112.48	\$101.23	\$91.11	\$81.99	\$73.80	\$66.42
Merchandise	Convenience Store	MCAS	117	\$88.92	\$80.03	\$72.03	\$64.82	\$58.34	\$52.51
Merchandise	Convenience Store	MCPS	92.5	\$70.30	\$63.27	\$56.94	\$51.25	\$46.12	\$41.51

Category	Building Type	Class	Base	2,000	4,000	6,000	8,000	10,000	20,000	9,999,999
Merchandise	Laundry/Laundromat	MLGC	156	\$124.80	\$112.32	\$101.09	\$90.98	\$81.88	\$73.69	\$66.32
Merchandise	Laundry/Laundromat	MLAC	119	\$95.20	\$85.68	\$77.11	\$69.40	\$62.46	\$56.21	\$50.59
Merchandise	Laundry/Laundromat	MLPC	112.5	\$90.00	\$81.00	\$72.90	\$65.61	\$59.05	\$53.14	\$47.83
Merchandise	Laundry/Laundromat	MLGF	145	\$114.84	\$103.36	\$93.02	\$83.72	\$75.35	\$67.81	\$61.03
Merchandise	Laundry/Laundromat	MLAF	109	\$86.33	\$77.70	\$69.93	\$62.93	\$56.64	\$50.98	\$45.88
Merchandise	Laundry/Laundromat	MLPF	102.5	\$81.18	\$73.06	\$65.76	\$59.18	\$53.26	\$47.94	\$43.14
Merchandise	Laundry/Laundromat	MLGS	139	\$105.64	\$95.08	\$85.57	\$77.01	\$69.31	\$62.38	\$56.14
Merchandise	Laundry/Laundromat	MLAS	103	\$78.28	\$70.45	\$63.41	\$57.07	\$51.36	\$46.22	\$41.60
Merchandise	Laundry/Laundromat	MLPS	96.5	\$73.34	\$66.01	\$59.41	\$53.46	\$48.12	\$43.31	\$38.98

Category	Building Type	Class	Base	2,000	4,000	6,000	8,000	10,000	20,000	50,000	100,000	9,999,999
Merchandise	Retail Store	MREC	208	\$166.40	\$149.76	\$134.78	\$121.31	\$109.18	\$98.26	\$88.43	\$79.59	\$71.63
Merchandise	Retail Store	MRGC	154	\$123.20	\$110.88	\$99.79	\$89.81	\$80.83	\$72.75	\$65.47	\$58.93	\$53.04
Merchandise	Retail Store	MRAC	117	\$93.60	\$84.24	\$75.82	\$68.23	\$61.41	\$55.27	\$49.74	\$44.77	\$40.29
Merchandise	Retail Store	MRPC	84	\$67.20	\$60.48	\$54.43	\$48.99	\$44.09	\$39.68	\$35.71	\$32.14	\$28.93
Merchandise	Retail Store	MREF	198	\$156.82	\$141.13	\$127.02	\$114.32	\$102.89	\$92.60	\$83.34	\$75.00	\$67.50
Merchandise	Retail Store	MRGF	145	\$114.84	\$103.36	\$93.02	\$83.72	\$75.35	\$67.81	\$61.03	\$54.93	\$49.43
Merchandise	Retail Store	MRAF	110	\$87.12	\$78.41	\$70.57	\$63.51	\$57.16	\$51.44	\$46.30	\$41.67	\$37.50
Merchandise	Retail Store	MRPF	78.5	\$62.17	\$55.95	\$50.36	\$45.32	\$40.79	\$36.71	\$33.04	\$29.74	\$26.77
Merchandise	Retail Store	MRES	199	\$151.24	\$136.12	\$122.50	\$110.25	\$99.23	\$89.31	\$80.38	\$72.34	\$65.10
Merchandise	Retail Store	MRGS	146	\$110.96	\$99.86	\$89.88	\$80.89	\$72.80	\$65.52	\$58.97	\$53.07	\$47.76
Merchandise	Retail Store	MRAS	108	\$82.08	\$73.87	\$66.48	\$59.84	\$53.85	\$48.47	\$43.62	\$39.26	\$35.33
Merchandise	Retail Store	MRPS	76	\$57.76	\$51.98	\$46.79	\$42.11	\$37.90	\$34.11	\$30.70	\$27.63	\$24.86

Category	Building Type	Class	Base	10,000	20,000	50,000	80,000	120,000	200,000	9,999,999
Merchandise	Shopping Center	MSEC	152	\$121.60	\$109.44	\$98.50	\$88.65	\$79.78	\$71.80	\$64.62
Merchandise	Shopping Center	MSGC	127	\$101.60	\$91.44	\$82.30	\$74.07	\$66.66	\$59.99	\$53.94
Merchandise	Shopping Center	MSAC	100	\$80.00	\$72.00	\$64.80	\$58.32	\$52.49	\$47.24	\$42.52
Merchandise	Shopping Center	MSPC	80	\$64.00	\$57.60	\$51.84	\$46.66	\$41.99	\$37.79	\$34.01
Merchandise	Shopping Center	MSEF	143	\$113.26	\$101.93	\$91.74	\$82.56	\$74.31	\$66.88	\$60.19
Merchandise	Shopping Center	MSGF	119	\$94.25	\$84.82	\$76.34	\$68.71	\$61.84	\$55.65	\$50.09
Merchandise	Shopping Center	MSAF	93	\$73.66	\$66.29	\$59.66	\$53.70	\$48.43	\$43.49	\$39.01
Merchandise	Shopping Center	MSPF	74	\$58.61	\$52.75	\$47.47	\$42.73	\$38.45	\$34.61	\$31.11
Merchandise	Shopping Center	MSES	140	\$106.40	\$95.76	\$86.18	\$77.57	\$69.81	\$62.83	\$56.55
Merchandise	Shopping Center	MSGS	116	\$88.16	\$79.34	\$71.41	\$64.27	\$57.84	\$52.06	\$46.85
Merchandise	Shopping Center	MSAS	91	\$69.16	\$62.24	\$56.02	\$50.42	\$45.38	\$40.84	\$36.75
Merchandise	Shopping Center	MSPS	72.5	\$55.10	\$49.59	\$44.63	\$40.17	\$36.15	\$32.54	\$29.28

Category	Building Type	Class	Base	5,000	10,000	20,000	40,000	9,999,999
Industrial	Office/WHSE/Shop	IOGC	102	\$80.78	\$72.71	\$65.44	\$58.89	\$53.00
Industrial	Office/WHSE/Shop	IOAC	72	\$57.02	\$51.32	\$46.19	\$41.57	\$37.41
Industrial	Office/WHSE/Shop	IOPC	51	\$40.39	\$36.35	\$32.72	\$29.45	\$26.50
Industrial	Office/WHSE/Shop	IOAF	66.5	\$52.67	\$47.40	\$42.66	\$38.39	\$34.56
Industrial	Office/WHSE/Shop	IOPF	46.5	\$36.83	\$33.15	\$29.83	\$26.65	\$24.16
Industrial	Office/WHSE/Shop	IOGS	96.5	\$76.43	\$68.79	\$61.91	\$55.72	\$50.14
Industrial	Office/WHSE/Shop	IOAS	67	\$53.06	\$47.76	\$42.98	\$38.68	\$34.82
Industrial	Office/WHSE/Shop	IOPS	46.25	\$36.63	\$32.97	\$29.67	\$26.70	\$24.03

Category	Building Type	Class	Base	20,000	50,000	100,000	200,000	9,999,999
Industrial	Industrial MFG	IMEC	163	\$129.10	\$116.19	\$104.57	\$94.11	\$84.70
Industrial	Industrial MFG	IMGC	100	\$79.20	\$71.28	\$64.15	\$57.74	\$51.96
Industrial	Industrial MFG	IMAC	72	\$57.02	\$51.32	\$46.19	\$41.57	\$37.41
Industrial	Industrial MFG	IMPC	52.5	\$41.58	\$37.42	\$33.68	\$30.31	\$27.28
Industrial	Industrial MFG	IMGF	92	\$72.86	\$65.69	\$59.02	\$53.12	\$47.88
Industrial	Industrial MFG	IMAF	65.5	\$51.84	\$46.69	\$42.02	\$37.82	\$34.07
Industrial	Industrial MFG	IMPF	47	\$37.22	\$33.50	\$30.15	\$27.14	\$24.45
Industrial	Industrial MFG	IMES	151.5	\$119.99	\$107.99	\$97.19	\$87.47	\$78.72
Industrial	Industrial MFG	IMGS	93	\$73.66	\$66.29	\$59.57	\$53.69	\$48.37
Industrial	Industrial MFG	IMAS	66	\$52.27	\$47.04	\$42.34	\$38.11	\$34.30
Industrial	Industrial Heavy MFG	IMPS	46.75	\$37.03	\$33.32	\$29.99	\$26.99	\$24.29

Category	Building Type	Class	Base	2,000	4,000	8,000	9,999,999
Public	Post Office	AMEC	305	\$241.56	\$217.40	\$195.66	\$176.10
Public	Post Office	AMGC	226	\$178.99	\$161.09	\$144.98	\$130.49
Public	Post Office	AMAC	168	\$133.06	\$119.75	\$107.78	\$97.00
Public	Post Office	AMPC	120	\$95.04	\$85.54	\$76.98	\$69.28
Public	Post Office	AMEF	293	\$232.06	\$208.85	\$187.97	\$169.17
Public	Post Office	AMGF	218	\$172.66	\$155.39	\$139.85	\$125.87
Public	Post Office	AMAF	163	\$129.10	\$116.19	\$104.57	\$94.13
Public	Post Office	AMPF	117	\$92.66	\$83.40	\$75.06	\$67.55
Public	Post Office	AMAS	162	\$128.30	\$115.47	\$103.93	\$93.53

Category	Building Type	Class	Base	5,000	10,000	20,000	40,000	60,000	80,000	9,999,999
Service	Shop/Warehouse	SGEC	134	\$106.13	\$95.52	\$85.96	\$77.37	\$69.63	\$62.67	\$56.40
Service	Shop/Warehouse	SGGC	86.5	\$68.51	\$61.66	\$55.49	\$49.94	\$44.95	\$40.45	\$36.41
Service	Shop/Warehouse	SGAC	61	\$48.31	\$43.48	\$39.13	\$35.22	\$31.70	\$28.53	\$25.67
Service	Shop/Warehouse	SGPC	43	\$34.06	\$30.65	\$27.59	\$24.83	\$22.34	\$20.11	\$18.10
Service	Shop/Warehouse	SGGF	78	\$61.78	\$55.60	\$50.04	\$45.03	\$41.35	\$36.48	\$32.83
Service	Shop/Warehouse	SGAF	54.5	\$43.16	\$38.85	\$34.96	\$31.47	\$28.32	\$25.49	\$22.94
Service	Shop/Warehouse	SGPF	38.75	\$30.69	\$27.62	\$24.86	\$22.37	\$20.14	\$18.12	\$16.31
Service	Shop/Warehouse	SGES	125	\$99.00	\$89.10	\$80.19	\$72.17	\$64.95	\$58.46	\$52.34
Service	Shop/Warehouse	SGGS	79.5	\$62.96	\$56.67	\$51.00	\$45.90	\$41.31	\$37.18	\$33.29
Service	Shop/Warehouse	SGAS	55.5	\$43.96	\$39.56	\$35.60	\$32.04	\$28.84	\$25.96	\$23.36
Service	Shop/Warehouse	SGPS	38.75	\$30.69	\$27.62	\$24.86	\$22.37	\$20.14	\$18.12	\$16.31

Category	Building Type	Class	Base	3,000	6,000	12,000	24,000	9,999,999
Industrial	Mini-Warehouse	IWGC	68.5	\$54.25	\$48.83	\$43.94	\$39.55	\$35.59
Industrial	Mini-Warehouse	IWAC	51	\$40.39	\$36.35	\$32.72	\$29.45	\$26.50
Industrial	Mini-Warehouse	IWPC	38.25	\$30.29	\$27.26	\$24.54	\$22.08	\$19.88
Industrial	Mini-Warehouse	IWGS	63.5	\$50.29	\$45.26	\$40.74	\$36.66	\$33.00
Industrial	Mini-Warehouse	IWAS	47.5	\$37.62	\$33.86	\$30.47	\$27.42	\$24.68
Industrial	Mini-Warehouse	IWPS	26.25	\$20.79	\$18.71	\$16.84	\$15.16	\$13.64

Category	Building Type	Class	Base	5,000	7,500	10,000	9,999,999
Industrial	Hangar	IHEC	128	\$101.38	\$91.24	\$82.11	\$73.90
Industrial	Hangar	IHGC	89	\$70.49	\$63.44	\$57.10	\$51.39
Industrial	Hangar	IHAC	59.5	\$47.12	\$42.41	\$38.17	\$34.35
Industrial	Hangar	IHLC	41	\$32.47	\$29.22	\$26.30	\$23.67
Industrial	Hangar	IHES	119	\$94.25	\$84.82	\$76.34	\$68.71
Industrial	Hangar	IHGS	81.5	\$64.55	\$58.09	\$52.28	\$47.06
Industrial	Hangar	IHAS	53	\$41.98	\$37.78	\$34.00	\$30.60
Industrial	Hangar	IHLS	35.5	\$28.12	\$25.30	\$22.77	\$20.50
Industrial	Hangar	IHPS	26	\$20.59	\$18.53	\$16.68	\$15.01

Category	Building Type	Class	Base	2,000	4,000	8,000	16,000	9,999,999
Service	Auto Service Center	SSGC	131	\$103.75	\$93.38	\$84.04	\$75.64	\$68.07
Service	Auto Service Center	SSAC	105	\$83.16	\$74.84	\$67.36	\$60.62	\$54.56
Service	Auto Service Center	SSPC	84.5	\$66.92	\$60.23	\$54.21	\$48.79	\$43.91
Service	Auto Service Center	SSGF	122	\$96.62	\$86.96	\$78.27	\$70.44	\$63.40
Service	Auto Service Center	SSAF	98	\$77.62	\$69.85	\$62.87	\$56.58	\$50.92
Service	Auto Service Center	SSPF	73	\$57.82	\$52.03	\$46.83	\$42.15	\$37.93
Service	Auto Service Center	SSAS	97.5	\$77.22	\$69.50	\$62.55	\$56.29	\$50.66
Service	Auto Service Center	SSPS	78	\$61.78	\$55.60	\$50.04	\$45.03	\$40.53

Category	Building Type	Class	Base	2,000	4,000	6,000	8,000	10,000	20,000	50,000	9,999,999
Professional	Office	POEC	317	\$251.06	\$225.96	\$203.36	\$183.03	\$164.72	\$148.25	\$133.43	\$120.08
Professional	Office	POGC	221	\$175.03	\$157.53	\$141.78	\$127.60	\$114.84	\$103.35	\$93.02	\$83.32
Professional	Office	POAC	157	\$124.34	\$111.91	\$100.72	\$90.65	\$81.58	\$73.42	\$66.08	\$59.47
Professional	Office	POPC	106	\$83.95	\$75.56	\$68.00	\$61.20	\$55.08	\$49.57	\$44.62	\$40.15
Professional	Office	POEF	302	\$246.43	\$221.79	\$199.61	\$179.65	\$161.66	\$145.52	\$130.96	\$117.87
Professional	Office	POGF	210	\$171.36	\$154.22	\$138.80	\$124.92	\$112.43	\$101.19	\$91.07	\$81.00
Professional	Office	POAF	149	\$121.58	\$109.43	\$98.48	\$88.63	\$79.77	\$71.79	\$64.58	\$58.04
Professional	Office	POPF	99.5	\$81.19	\$73.07	\$65.77	\$59.19	\$53.27	\$47.94	\$43.15	\$38.74
Professional	Office	POES	295	\$231.28	\$208.15	\$187.34	\$168.60	\$151.74	\$136.57	\$122.91	\$110.62
Professional	Office	POGS	203	\$159.15	\$143.24	\$128.91	\$116.02	\$104.42	\$93.98	\$84.58	\$76.12
Professional	Office	POAS	140	\$109.76	\$98.78	\$88.91	\$80.02	\$72.01	\$64.81	\$58.33	\$52.50
Professional	Office	POPS	94.5	\$74.09	\$66.68	\$60.01	\$54.01	\$48.61	\$43.75	\$39.37	\$35.44

Category	Building Type	Class	Base	2,000	4,000	6,000	8,000	10,000	20,000	9,999,999
Professional	Bank	PBEC	448	\$354.82	\$319.33	\$287.40	\$258.66	\$232.79	\$209.52	\$188.56
Professional	Bank	PBGC	326	\$258.19	\$232.37	\$209.14	\$188.22	\$169.40	\$152.46	\$137.21
Professional	Bank	PBAC	236	\$186.91	\$168.22	\$151.40	\$136.26	\$122.63	\$110.37	\$99.33
Professional	Bank	PBPC	177	\$140.18	\$126.17	\$113.55	\$102.19	\$91.97	\$82.78	\$74.50
Professional	Bank	PBEF	423	\$345.17	\$310.65	\$279.52	\$251.63	\$226.40	\$203.08	\$183.44
Professional	Bank	PBGF	308	\$251.33	\$226.20	\$203.58	\$183.22	\$164.90	\$148.41	\$133.57
Professional	Bank	PBAF	223	\$181.97	\$163.77	\$147.39	\$132.65	\$119.39	\$107.45	\$96.71
Professional	Bank	PBPF	168	\$137.09	\$123.38	\$111.49	\$100.34	\$89.80	\$80.95	\$72.91
Professional	Bank	PBES	403	\$315.95	\$284.36	\$255.92	\$230.33	\$207.30	\$186.57	\$167.91
Professional	Bank	PBGS	288	\$225.79	\$203.21	\$182.89	\$164.60	\$148.14	\$133.33	\$120.00
Professional	Bank	PBAS	218	\$170.91	\$153.82	\$138.44	\$124.59	\$112.14	\$100.92	\$90.83
Professional	Bank	PBPS	167	\$130.93	\$117.84	\$106.05	\$95.45	\$85.90	\$77.31	\$69.58

Category	Building Type	Class	Base	2,000	4,000	6,000	8,000	10,000	20,000	9,999,999
Professional	Medical Clinic	PMEC	344	\$272.45	\$245.20	\$220.68	\$198.61	\$178.75	\$160.88	\$144.79
Professional	Medical Clinic	PMGC	261	\$206.71	\$186.04	\$167.44	\$150.69	\$135.62	\$122.06	\$109.86
Professional	Medical Clinic	PMAC	198	\$156.82	\$141.13	\$127.02	\$114.32	\$102.89	\$92.60	\$83.34
Professional	Medical Clinic	PMPC	150	\$118.80	\$106.92	\$96.23	\$86.61	\$77.94	\$70.15	\$63.14
Professional	Medical Clinic	PMEF	314	\$256.22	\$230.60	\$207.54	\$186.79	\$168.11	\$151.30	\$136.27
Professional	Medical Clinic	PMGF	249	\$203.18	\$182.87	\$164.58	\$148.12	\$133.31	\$119.98	\$107.98
Professional	Medical Clinic	PMAF	189	\$154.22	\$138.80	\$124.92	\$112.43	\$101.19	\$91.07	\$81.96
Professional	Medical Clinic	PMPF	144	\$117.50	\$105.75	\$95.18	\$85.66	\$77.09	\$69.38	\$62.45
Professional	Medical Clinic	PMES	307	\$240.69	\$216.62	\$194.96	\$175.46	\$157.92	\$142.12	\$127.91
Professional	Medical Clinic	PMGS	242	\$189.73	\$170.76	\$153.68	\$138.31	\$124.48	\$112.03	\$100.83
Professional	Medical Clinic	PMAS	177	\$138.77	\$124.89	\$112.40	\$101.16	\$91.05	\$81.94	\$73.75
Professional	Medical Clinic	PMPS	135	\$105.84	\$95.26	\$85.73	\$77.16	\$69.44	\$62.50	\$56.25

Category	Building Type	Class	Base	20,000	30,000	40,000	9,999,999
Professional	Hospital	PHEC	540	\$427.68	\$384.91	\$346.42	\$311.78
Professional	Hospital	PHGC	403	\$319.18	\$287.26	\$258.53	\$232.68
Professional	Hospital	PHAC	303	\$239.98	\$215.98	\$194.38	\$174.94
Professional	Hospital	PHEF	519	\$423.50	\$381.15	\$343.04	\$308.73
Professional	Hospital	PHGF	382	\$311.71	\$280.54	\$252.49	\$227.24
Professional	Hospital	PHAF	289	\$235.82	\$212.24	\$191.02	\$171.92
Professional	Hospital	PHES	516	\$404.54	\$364.09	\$327.68	\$294.91
Professional	Hospital	PHGS	379	\$297.14	\$267.42	\$240.68	\$216.61
Professional	Hospital	PHAS	286	\$224.22	\$201.80	\$181.62	\$163.46

Category	Building Type	Class	Base	4,000	6,000	8,000	10,000	20,000	9,999,999
Professional	Nursing Home	PCEF	351	\$277.99	\$250.19	\$225.17	\$202.66	\$182.39	\$164.15
Professional	Nursing Home	PCGF	266	\$210.67	\$189.60	\$170.64	\$153.58	\$138.22	\$124.40
Professional	Nursing Home	PCAF	200	\$158.40	\$142.56	\$128.30	\$115.47	\$103.93	\$93.53
Professional	Nursing Home	PCPF	154	\$121.97	\$109.77	\$98.79	\$88.91	\$80.02	\$72.02
Professional	Nursing Home	PCES	321	\$251.66	\$226.50	\$203.85	\$183.46	\$165.12	\$148.61
Professional	Nursing Home	PCGS	252	\$197.57	\$177.81	\$160.03	\$144.03	\$129.62	\$116.66
Professional	Nursing Home	PCAS	189	\$148.18	\$133.36	\$120.02	\$108.02	\$97.22	\$87.50
Professional	Nursing Home	PCPS	145	\$113.68	\$102.31	\$92.08	\$82.87	\$74.59	\$67.13

Category	Building Type	Class	Base	10,000	9,999,999
Public	Church	ACEC	340	\$266.56	\$239.90
Public	Church	ACGC	254	\$199.14	\$179.22
Public	Church	ACAC	182	\$142.69	\$128.42
Public	Church	ACPC	130	\$101.92	\$91.73
Public	Church	ACEF	321	\$259.37	\$233.43
Public	Church	ACGF	241	\$194.73	\$175.26
Public	Church	ACAF	174	\$140.59	\$126.53
Public	Church	ACPF	125	\$101.00	\$90.90
Public	Church	ACES	310	\$240.56	\$216.50
Public	Church	ACGS	230	\$178.48	\$160.63
Public	Church	ACAS	168	\$130.37	\$117.33
Public	Church	ACPS	122	\$94.67	\$85.20

Category	Building Type	Class	Base	10,000	20,000	9,999,999
Entertainment	Movie Theaters	ETEC	306	\$239.90	\$215.91	\$194.32
Entertainment	Movie Theaters	ETGC	207	\$162.29	\$146.06	\$131.45
Entertainment	Movie Theaters	ETAC	146	\$114.46	\$103.02	\$92.72
Entertainment	Movie Theaters	ETPC	97.5	\$76.44	\$68.80	\$61.92
Entertainment	Movie Theaters	ETES	295	\$228.92	\$206.03	\$185.43
Entertainment	Movie Theaters	ETGS	196	\$152.10	\$136.89	\$123.20
Entertainment	Movie Theaters	ETAS	137	\$106.31	\$95.68	\$86.11
Entertainment	Movie Theaters	ETPS	89.5	\$69.45	\$62.51	\$56.26

Category	Building Type	Class	Base	5,000	10,000	15,000	9,999,999
Public	Fraternal Building	AOAC	171	\$134.06	\$120.66	\$108.59	\$97.73
Public	Fraternal Building	AOPC	123	\$96.43	\$86.79	\$78.11	\$70.30
Public	Fraternal Building	AOAF	163	\$131.70	\$118.53	\$106.68	\$96.01
Public	Fraternal Building	AOPF	116	\$93.73	\$84.36	\$75.92	\$68.33
Public	Fraternal Building	AOAS	159	\$123.38	\$111.05	\$99.94	\$89.95
Public	Fraternal Building	AOPS	114	\$88.46	\$79.62	\$71.66	\$64.49

Category	Building Type	Class	Base	10,000	20,000	9,999,999	ADD/ICE
Entertainment	Skating Rink-Roller	ESGC	169	\$132.50	\$119.25	\$107.32	\$25.00
Entertainment	Skating Rink-Roller	ESAC	125	\$98.00	\$88.20	\$79.38	\$20.00
Entertainment	Skating Rink-Roller	ESPC	86	\$67.42	\$60.68	\$54.61	\$20.00
Entertainment	Skating Rink-Roller	ESGF	162	\$130.90	\$117.81	\$106.03	\$25.00
Entertainment	Skating Rink-Roller	ESAF	118	\$95.34	\$85.81	\$77.23	\$20.00
Entertainment	Skating Rink-Roller	ESPF	80.5	\$65.04	\$58.54	\$52.69	\$20.00
Entertainment	Skating Rink-Roller	ESGS	160	\$124.16	\$111.74	\$100.57	\$25.00
Entertainment	Skating Rink-Roller	ESAS	115	\$89.24	\$80.32	\$72.28	\$20.00
Entertainment	Skating Rink-Roller	ESPS	77.5	\$60.14	\$54.13	\$48.71	\$20.00

Category	Building Type	Class	Base	10,000	20,000	9,999,999
Entertainment	Bowling Alley	EBPS	74	\$58.02	\$52.21	\$46.99

Category	Building Type	Class	Base	2,000	4,000	10,000	9,999,999
Public	Public Building/School	APEC	308	\$241.47	\$217.32	\$195.59	\$176.03
Public	Public Building/School	APAC	196	\$153.66	\$138.30	\$124.47	\$112.02
Public	Public Building/School	APPC	157	\$123.09	\$110.78	\$99.70	\$89.73
Public	Public Building/School	APEF	303	\$235.13	\$211.62	\$190.45	\$171.41
Public	Public Building/School	APAF	190	\$147.44	\$132.70	\$119.43	\$107.48
Public	Public Building/School	APPF	151	\$117.18	\$105.46	\$94.91	\$85.42
Public	Public Building/School	APES	298	\$231.25	\$208.12	\$187.31	\$168.58
Public	Public Building/School	APAS	185	\$143.56	\$129.20	\$116.28	\$104.66
Public	Public Building/School	APPS	146	\$113.30	\$101.97	\$91.77	\$82.59

Category	Building Type	Class	Base	Per Space
Service	RV Park Excellent	SHEX	\$23,500.00	\$18,612
Service	RV Park Good	SHGD	\$16,500.00	\$13,068
Service	RV Park Average	SHAV	\$11,800.00	\$9,346
Service	RV Park Poor	SHPR	\$7,050.00	\$5,584
	RV Park Poor	grade location, base material, minimal utilities, no landscaping		
	RV Park Average	grade location, base material, all utilities, some landscaping		
	RV Park Good	grade location, paving material, all utilities, grass, some landscaping, some public facilities		
	RV Park Excellent	grade location, paving material, all utilities, grass, more landscaping, good public facilities		
Depreciation based on quality, usage and perceived age				

Category	Building Type	Class	Base	50	75	100	9,999,999
Service	Fuel Kiosk	SBEF		\$700.00	\$606.00	\$514.00	\$393.00
Service	Fuel Kiosk	SBGF		\$700.00	\$606.00	\$514.00	\$393.00
Service	Fuel Kiosk	SBAF		\$418.00	\$324.00	\$276.00	\$243.00
Service	Fuel Kiosk	SBPF		\$228.00	\$190.00	\$174.00	\$150.00
Service	Fuel Kiosk	SBES		\$724.00	\$630.00	\$530.00	\$409.00
Service	Fuel Kiosk	SBGS		\$724.00	\$630.00	\$530.00	\$409.00
Service	Fuel Kiosk	SBAS		\$442.00	\$348.00	\$292.00	\$259.00
Service	Fuel Kiosk	SBPS		\$252.00	\$214.00	\$190.00	\$166.00

Category	Building Type	Class	Base	1,000	2,000	5,000	9,999,999
Service	Canopy	ST	30.5	\$24.16	\$21.74	\$19.57	\$17.61
Service	Canopy	STLT	39.5	\$31.28	\$28.16	\$25.34	\$22.81
Service	Canopy	WD	27	\$21.38	\$19.25	\$17.32	\$15.59
Service	Canopy	WDLT	34	\$26.93	\$24.24	\$21.81	\$19.63

Category	Building Type	Class	Base	9,999,999
Service	Car Wash / Self-Serve	SWEC	\$167.00	\$132.26
Service	Car Wash / Self-Serve	SWGK	\$134.00	\$106.13
Service	Car Wash / Self-Serve	SWAC	\$103.00	\$81.58
Service	Car Wash / Self-Serve	SWPC	\$82.50	\$65.34
Service	Car Wash / Self-Serve	SWES	\$163.00	\$129.10
Service	Car Wash / Self-Serve	SWGS	\$130.00	\$102.96
Service	Car Wash / Self-Serve	SWAS	\$98.00	\$77.62
Service	Car Wash / Self-Serve	SWPS	\$75.50	\$59.80

Extras

		state multiplier		Base	1,000	3,000	9,999,999
concrete	CONC	0.8	6"	11.34	8.89	\$8.00	\$7.20
concrete	CONC		4"	9.91	7.77	\$6.99	\$6.29
concrete	CONC		3"	9.19	7.2	\$6.48	\$5.84

				Base	1,000	3,000	9,999,999
asphalt	ASPH		6"	7.86	6.16	\$5.55	\$4.99
asphalt	ASPH		4"	6.34	4.97	\$4.47	\$4.03
asphalt	ASPH		3"	5.58	4.39	\$3.94	\$3.54
asphalt	ASPH		2"	4.82	3.78	\$3.40	\$3.06

				Base	1,000	3,000	9,999,999
fence			6'	27.75	21.76	\$19.58	\$17.62
fence			8'	36.25	28.42	\$25.58	\$23.02
fence			wrought iron	102.25	80.16	\$72.15	\$64.93

				Base	9,999,999
loading dock			LDK1	18.5	14.65
loading dock			LDK2	22.5	17.82
loading dock			LDK3	27.5	21.78
loading dock			LDK4	33.5	26.53

Base

10' Pole Mtd Incandescent/Fluorescent	LITE	PR10	1304
15' Pole Mtd Incandescent/Fluorescent	LITE	PR15	1724
20' Pole Mtd Incandescent/Fluorescent	LITE	PR20	2144
10' Pole Mtd Metal Halide/Mercury Vapor	LITE	AV10	1864
15' Pole Mtd Metal Halide/Mercury Vapor	LITE	AV15	2284
20' Pole Mtd Metal Halide/Mercury Vapor	LITE	AV20	2704
10' Pole Mtd High Pressure Sodium	LITE	GD10	2040
15' Pole Mtd High Pressure Sodium	LITE	GD15	2460
20' Pole Mtd High Pressure Sodium	LITE	GD20	2880