BREVARD COUNTY PROPERTY APPRAISER'S DATA COLLECTION MANUAL

MISSION STATEMENT

The purpose of this manual is to provide direction and guidance to the Field Operations staff of the Brevard County Property Appraiser's office. The accurate collection of data pertaining to all improvements made to residential, agricultural, and commercial properties in Brevard County is crucial in support of all approaches to value. Data should be collected in an analytical manner that truly reflects the building components without prejudice to sales price. This manual will take you step by step through the data collection process and provide definitions and photographic examples of building materials and structures. This manual is a living amendable document that will be updated on a regular basis. This manual is not the absolute on everything and there will be observations in the field that are not covered in this manual. Items not covered in this document should be brought to your supervisor's attention so a rate can be determined and the manual can be updated.

All data collectors are responsible for verifying the information on the field sheet and making any necessary changes to accurately reflect the state of the property at the time of inspection. The data collector is also charged with verifying that there are current photos of the improvements and that there is a computerized drawing of any improvements located on the subject parcel.



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PROPERTY INSPECTIONS

PERMITS

Types of residential, agricultural, and commercial permits include:

1. New construction.
2. Demolition of buildings.
3. Additions/demolitions to existing buildings.

Permits are processed by staff members that have expertise in deciphering county and city permit information and entering the data into the Appraiser's database.

SALES

Properties that have sold within the last six months are inspected to insure that the Appraiser's records are accurate and to aid in the sales qualification process.

PARCEL BY PARCEL REVIEWS

Florida statute 193.023 (2) provides, in pertinent part, the following:

". . . the property appraiser is required to physically inspect the property at least once every 5 years, and may review image technology, as the property appraiser deems necessary, to ensure that the tax roll meets all the requirements of law."

Properties that have not been inspected in the last five (5) years are statutorily required to be checked to record any changes to the property.

REQUEST FOR REVIEW

Requests to have a property reviewed can be made by the owner or a member of the Property Appraiser's staff. These are also referred to as PA-89's or Request for Reviews. PA-89's are initiated and tracked on our CAMA system. The PA-89 process maintains records of changes to property data and values and is a mandatory process during our TRIM (Truth In Millage) period. The Request for Reviews are used to have properties inspected outside of the Trim time frame in which changes in value are not required to be documented.

LOCATING PROPERTY

The first step in the inspection process is to locate the properties to be inspected using the Appraiser's mapping systems. The following methods are available.

1. Property Appraiser's Intranet Mapper.
2. Street Atlas.
3. Appraiser's maps.

All properties are identified by a seven-digit tax I.D. number and a parcel identification number (parcel ID) comprised of the following elements:

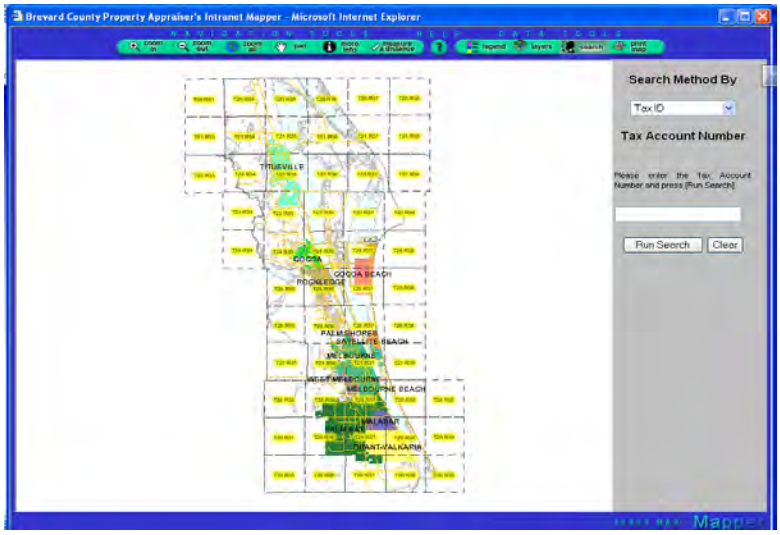
1. Township. (Brevard County is comprised of 11 townships.)
2. Range. (Brevard County covers 7 ranges.)
3. Section. (There are 36 sections in a township. Each section is 1 square mile.
4. Subdivision. (Subdivisions are coded numerically and alphabetically.)
5. Block. (A block is usually comprised of several platted lots within a development.)
6. Lot. (Lots are typically individual building sites within subdivision.)

Properties with a sub code of 00 are not part of a platted subdivision. Subdivisions with an alpha code are located in 2 or more sections.

INTRANET MAPPER

The Appraiser's Intranet Mapper program allows you to access maps by the following identifiers.

1. Tax I.D.
2. Owner Name
3. Property Address.
4. Parcel I.D.
5. Subdivision Name.
6. Plat book and page.
7. Condo Name
8. Condo Number



To access Intranet Mapper complete the following steps.

1. Click on Internet Explorer on your P.C. (the Appraiser's Intranet site is your home page.)
2. Click on Intranet Mapper.

There are several options available from this page. You can view and print the following information.

1. Map
2. Report
3. Scans
4. Photos
5. Foot Prints
6. Field Sheets
7. Taxes
8. Site Plans
9. Pictometry by Year

STREET ATLAS

A street Atlas is a spiral bound map book divided up by Township range and sections within a county. The majority of streets within a section is labeled on these maps and provides for quick and easy driving directions.

APPRAISER'S MAPS

These maps are available from the Appraiser's G.I.S. Department and have the following features.

1. Each map is one section.
2. The scale is 1" = 200'.
3. Each section is divided into quarters.
4. Sub codes and parcel numbers pre-determined by quarter section.
5. The Northeast quarter contains Subdivisions 01-24 and parcels 1-249.
6. The Northwest quarter encompasses Subdivisions 25-49 and parcels 250-499.
7. The Southwest quarter is made up of Subdivisions 50-74 and parcels 500-749.
8. The Southeast quarter houses Subdivisions 75-99 and parcels 750-999.

DATA COLLECTION AND RECORDING IN DUAL ROLL YEARS

Field Operations works in dual roll years from January 1st until cut off on or about June 30th of each year. During this period it is essential to verify the completion date of new construction to ensure the value change is reflected on the correct roll year. If there is permitted or non-permitted construction on a property and there is no final inspection date in the CAMA system, the data collector must make every effort to confirm that the construction was complete prior to the date of assessment, or January 1st of that year. Verification can come from the property owner, builder, Building Official or even a neighbor. The data collector may also use their professional judgment

to estimate that a structure was completed prior to January 1st. This verification information must be written on the notes portion of the field sheet. If there is no source of verification and you are not confident in assuming the improvement was complete prior to January 1st, you should assess the new item on the next roll year. When in doubt, consult your immediate supervisor. Always photograph the structures in question to allow for a desk review with other members of the Field Operations staff.

The following is taken directly from the Florida State Statutes:

192.042 Date of assessment.--All property shall be assessed according to its just value as follows:

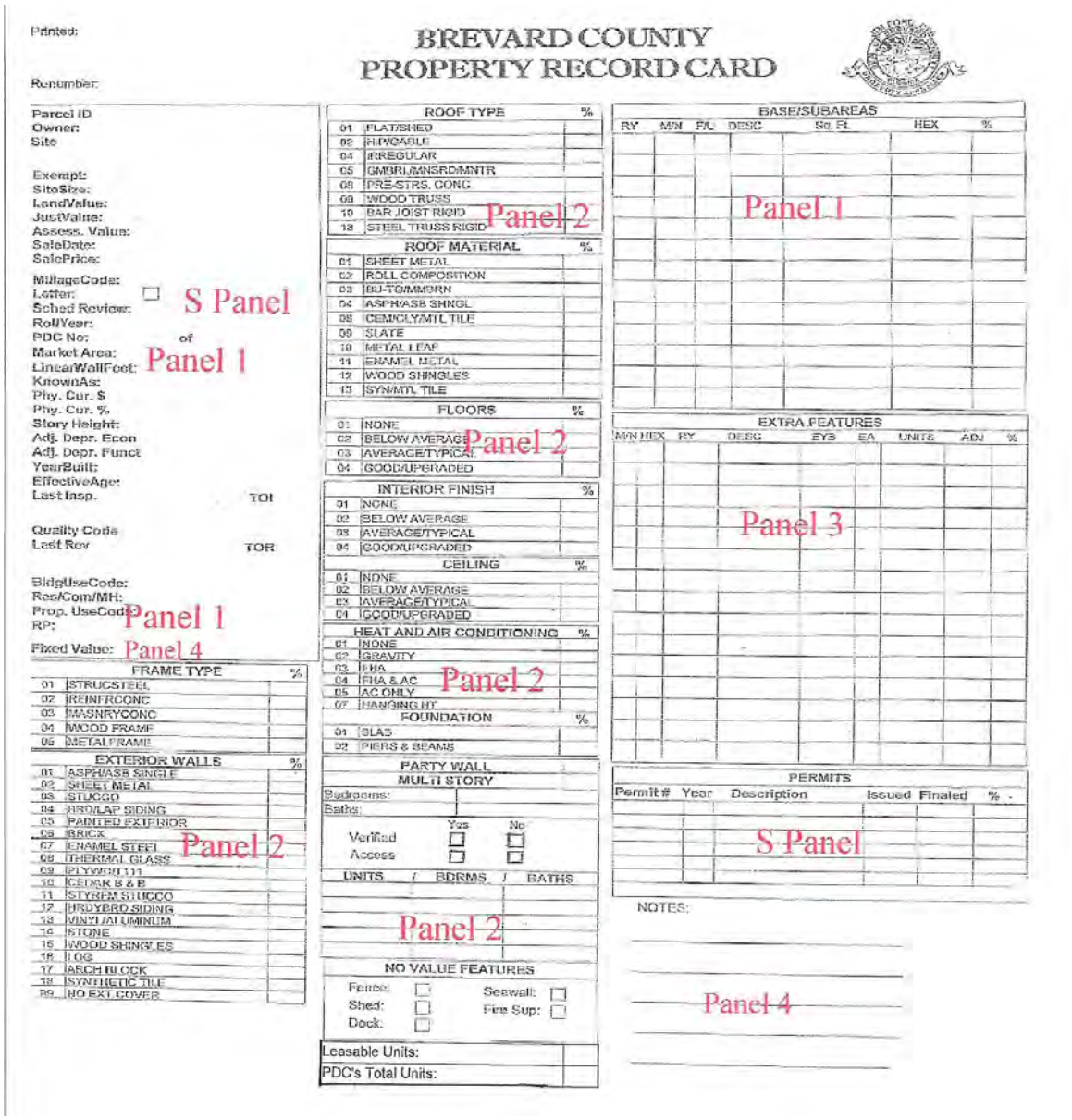
(1) Real property, on January 1 of each year. Improvements or portions not substantially completed on January 1 shall have no value placed thereon. "Substantially completed" shall mean that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

(2) Tangible personal property, on January 1, except construction work in progress shall have no value placed thereon until substantially completed as defined in s. 192.001(11)(d).

The improvements that are assessed on January 1, will be taxed in November of the same year. The taxpayer has until April of the following year to pay the taxes before they are considered to be delinquent.

INSPECTION PROCESS

Once you have located the parcels to be inspected and lined them up in an efficient and logical order, you can begin the inspection process. In order to inspect a property or improvement, make sure you have a copy of the most current field sheet. All areas of the field sheet must be addressed and all areas are required to be filled out completely.



VERIFY THE SITE ADDRESS AND PARCEL ID

The parcel I.D. is located on the top left hand corner of the field sheet. The first two digits represent the township. The second two digits represent the range. The third two digits represent

the section. The fourth two digits represent the section. The next numbers or letters represent the block and the last number(s) listed represents the lot. The site address is located below the owner's name.

PHOTOGRAPH THE FRONT OF THE HOUSE FROM THE ROAD

Try to photograph the house from an angle that gives a view of the entire front of the building. Larger homes may require several photos of each side of the house. Do not take pictures of the property that contain images of children.

IDENTIFY YOURSELF TO THE OWNER

Go immediately to the front door and. Use the script below or something similar:

> *"Hello my name is ---------- and I am here on behalf of the Brevard County Property Appraiser's office. I am updating our records on your property. My information shows that the last time we inspected your property was ----------. I need to access the exterior of the building and verify the building dimensions on file. The whole process should take about ten minutes. Our property records show your house having ---- bedrooms and ---- baths, is that correct? The record also shows you having ---------- walls and ---------- ceilings. Is this accurate? Are there any loose dogs on the property? Thank you very much ".*

Field staff members interact with property owners on a daily basis and must conduct themselves in a professional manner at all times. If the owner denies you access, be polite and leave the property. Make your best estimate of the property from the road. Note that access was denied on the field sheet and place an "N" by access at the bottom of the page. If you encounter an owner that is angry, belligerent, or aggressive, leave the property immediately and document the experience on the notes section of the field sheet.

CHANGE FIELD INSPECTION DATE AND TYPE OF INSPECTION (TOI)

All properties that are inspected must have a new inspection date and type of inspection recorded. The field evaluator needs to record their initials followed by the date that they performed that actual inspection. After recording the date, the type of inspection must be marked. The types of inspection are as follows:

O = Onsite inspection
P = Pictometry inspection
D = Drive-by Inspection
A = Appraiser Review (only used by valuation staff)

OBSERVE THE EFFECTIVE AGE OF THE BUILDING

Effective age is the age the building appears to be as of the date of inspection, not the actual, or chronological age of the building. Effective age measures the accrued depreciation of the structure. Most homes that have an actual age greater than ten years have had some level of maintenance that gives them the appearance of a newer structure. The effective age must be recorded on the property record card. The average structure with normal maintenance should have an effective age that is close to half of its actual age. A structure that has had multiple upgrades and is maintained above average should have an effective age that is close to one third

of its actual age. A structure that is not well maintained or is in disrepair due to a lack of proper maintenance should have an effective age that is close to two thirds of its actual age.

CHANGING THE YEAR BUILT

Any dwelling that has been torn down to the slab with only one or two pre-existing walls remaining shall be given a new year built. The only pre-existing plumbing left should be incased in the slab. This worked should be documented by building permits, building plans or field inspections during the construction process. All parcels that have the year built changed must be reviewed by a manager or higher. The effective age should be lowered to 5 years with the new year built. These requests should be heavily scrutinized and should not be based solely on the owner's verbal account of the construction that has taken place.

OBSERVE THE QUALITY CODE OF THE BUILDING

The quality code (also known as class) of the building must be recorded on the property record card. To help you determine a quality of a building, see the quality adjustment section of this manual for a complete description of each quality.

NOTE ANY DEPRECIATION OR CURABLE OBSOLESCENCE

On the field sheet are four areas that refer to depreciation or obsolescence.

Adjusted depreciation economic (ADE) is any loss in value attributed to influences from outside the property. An example of economic obsolescence could be railroad tracks directly adjacent to the property or a large noisy factory across the street. These external influences are hard to measure and require in-depth research. ADE is expressed as a percentage.

Adjusted depreciation functional (ADF) is a measurement of value lost due the physical characteristics of the structure. These defects are not curable and are usually due to a lack of utility or desirability. ADF is expressed as a percentage.

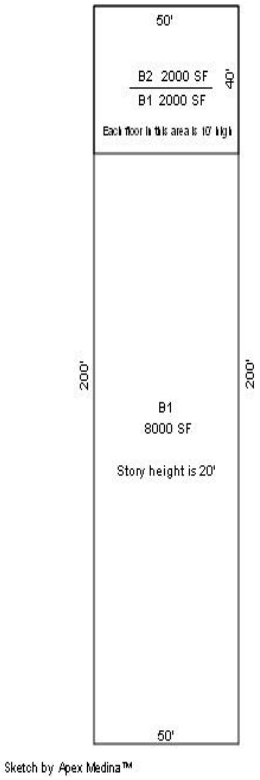
Physical Curable obsolescence is a measurement of value lost due to factors of the improvement. These factors are fixable and may require substantial repair. Many times, these factors are created from a lack of maintenance or influences from natural disasters. Physical curable is expressed as a dollar amount or as a percentage.

FIXED VALUE

Some properties have factors that have taken the value of the improvement(s) to a nominal value. For these properties, the field sheet should be filled out as though the property is still being valued fully. All materials and square footages should be recorded. Once all the information is recorded, the Fixed Value line on the field sheet should have an X place in the spot. A value can be given if able to be determined or the valuation department will assign one. When applying a fixed value to a property, the use code should be portrayed as unlivable or unusable. Notes should be written on the field sheet and also keyed into the Cama system that are descriptive of the reasoning a fixed value is needed and photos showing the problems should be taken.

VERIFY THE STORY HEIGHT AND NUMBER OF STORIES

Story height is determined by measuring from the slab up to the bottom eave of the lowest point of the roof for all types of properties. The number of stories is based on the number of base areas charged at 100%. Basements do not count as a story. Commercial properties may have buildings that contain multi story areas that do not cover the entire span of the improvement. For these properties, see example below.



When this situation occurs, record a B1 and a B2 under base/sub areas as usual on the fieldsheet.

Record the LWF from the B1 only

The story height will be 20'

The Multi Story field will be 2

VERIFY FRAMING and EXTERIOR WALL CONSTRUCTION (SEE DEFINITIONS)

Some homes have more than one exterior wall material. Two story home are not typically CBS construction on both floors, the second floor is usually frame and should be entered on the field sheet with the percentage of each material used listed in the column on the right. You arrive at the percentage by dividing the total linear feet of each material by the gross linear wall feet of the building.

VERIFY THE ROOF TYPE AND MATERIALS (SEE DEFINITIONS)

There can be multiple roof types on one building and there can be more than one kind of roof material used. Try to make your best estimate of the percentages of each type.

VERIFY THE FLOORS, INTERIOR FINISH, AND CEILINGS (SEE DEFINITIONS)

These items are recorded as either none, below average, average / typical, and good / upgraded. The evaluator will make this selection based on what are the common materials used for this type of improvement and the class of the property.

VERIFY HEAT AND AIR CONDITIONING (SEE DEFINITIONS)

Any heating or cooling features of the improvement must be noted. These items are filled in as a percentage of the improvement.

RECORD ALL SITE AMENITIES

Items such as, sheds and docks of no value, fences and seawalls must be recorded on the property record card; however they are not valued on residential properties. Fire suppression is also a no value site amenity.

RECORD BEDROOMS/BATHROOMS

Try to obtain this information from the homeowner at the time of inspection. If unable to obtain, use judgment based on size and shape to record an estimate.

RECORD PARTY WALL

A common wall erected along the parcel boundary between adjoining structures; the respective owners have a common right of use. Used on Townhouses, ½ duplexes, and some commercial properties. Enter the percentage of base area perimeter wall which is party wall with the other building. Enter party wall as % by entering result of the shared linear wall footage divided by the total linear wall footage.

RECORD LEASABLE UNITS

This area will be used to record the actual number of leasable units that can be rented or accounted for in regards to generating income. For instance, an apartment building has a total of 72 units. However, two of the units is lived in by a full time on site manager and a live in maintenance person. Therefore, only 70 units are able to be rented or leased to the public. The 70 would be recorded in the leasable unit box.

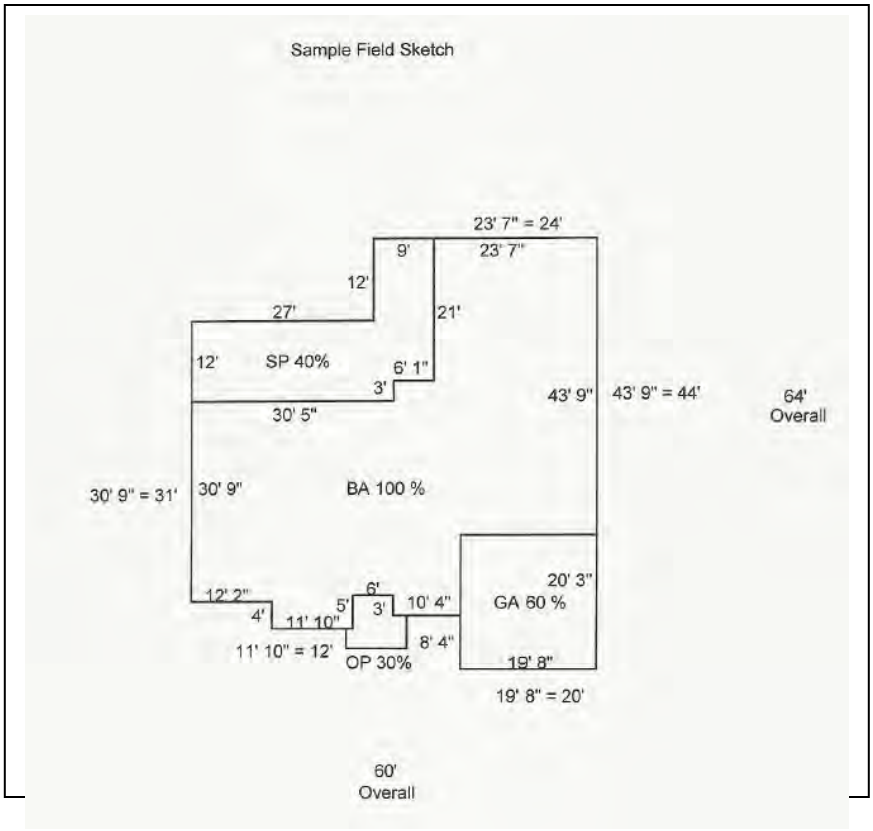
RECORD TOTAL UNITS

This area will be used for recording the total number of units on a PDC. For residential, this number will typically remain 1. For commercial, this number will be the number of usable units within a building. For instance, a single tenant office building would have a 1 filled in the total

units area. However, a mini warehouse that has a total of 60 rentable units would have a 60 recorded in the corresponding area.

MEASURE / VERIFY THE DIMENSIONS

Measure all walls using a measuring device. All measurements with 6 or more additional inches must round up to the next foot. (see the diagram below). The Brevard County Property Appraiser's office uses a method known as ANSI for the rules of measuring. ANSI stands for American National Standards Institute, Inc... ANSI says that the calculation of square footage is made by using exterior dimensions. The finished square footage of each level is the sum of the finished areas on that level measured at floor level to the exterior finished surface of the outside walls. The amount of "living area" and "other area" in dwellings is based upon exterior measurements.



RECORD LINEAR WALL FOOTAGE (LWF)

The linear wall footage is the total distance around the base area of the house using all the exterior walls that are considered base area. If the house is multiple stories, the exterior walls from the floors are added together to create a total linear wall footage. On houses that have second floors that have open area or cathedral entrances, the linear wall footage is calculated by using the exterior wall measurements. Do not subtract the cathedral area from the LWF.

TO CHECK LINEAR WALL FOOTAGE FOR CORRECTNESS

In order to verify that the linear wall footage on a property meets the minimum footage in order to cover the area, the following formula can be utilized. The answer yielded provides the minimum number allowable for the LWF to be recorded on the property.

1) Find the square footage of the improvement.
2) Take the square root of the square footage measurement.
3) Take the answer and multiply by 4.
4) This number is the minimum LWF applicable to the property.

Example:
A 1600 square foot improvement would have a minimum LWF of 160 feet as shown below:
Square footage is 1600
Square Root of 1600 is 40
40 multiplied by 4 = 160.

RECORD ALL SUB AREAS AND THEIR APPROPRIATE CODES AS WELL AS MAKING NOTE IF THEY ARE FINISHED OR UNFINISHED.

Finished sub areas have finished walls and ceilings. Unfinished sub areas have exposed beams in the ceiling and have exposed stud wall interiors or plain block interior walls.

MEASURE AND RECORD CORRECT CODES TO ALL EXTRA FEATURES.

All extra features have a five letter description with the last letter in each description signifying the quality of construction. The qualities are L for low, A for average, G for good and E for excellent.

RECORD CORRECT CODES OF N, U, D, OR C, WHEN CHANGING AREAS OR EXTRA FEATURES.

When making any changes to sub area or extra features, a code must be written on the field sheet. This code allows for the proper amount of value to be placed against the action taken. The codes available for use and a brief description of each are as follows:

CODE DEFINITIONS

N – New. Construction event has occurred during previous year and is being added to the current tax roll.

D – Demolition. Partial or whole. A construction event has occurred removing all or part of an improvement or a measurement error has occurred that removes all or part of an improvement.

U – Unassessed. This is an improvement that has escaped taxation and has a year built of two or more years prior to current roll year. This can be either from a construction event or measurement error that increases all or part of an improvement. Reminder that when adding a extra feature or other improvements they should have some effective age applied.

C – Conversion or Change. Used when no size change is made. This code is used when converting from a subarea to extra feature or vise versa. This code should be used when

converting from one PDC to another with no size changes or when removing from one parcel to another with no size changes. Any change of judgment concerning the quality of an extra feature would require this code.

T = Transfer – **Used only in the keying process** when moving an improvement from one parcel to a different parcel. The field staff will not use this code to perform this action. The proper procedure to move an improvement from one parcel to another would be to use a C on the original parcel and a C on the new parcel where the improvement will be located unless square footages are changing. Then , a combination of D and U would be appropriate.

SPECIAL RULES

1. If there is an allocation change, meaning subtracting from one item and adding to another then you must use D and U's. If an allocation change is being made from Homestead portion of an improvement to Non-Homestead portion or vice versa you must use a D or U.

2. NO LETTER CODE – Changes from unfinished to finished or vice versa on a subarea or changes to the effective age of an extra feature does not require a letter code.

PHOTOGRAPH THE BACK OF THE HOUSE AND ANY OTHER BUILDINGS THAT ADD VALUE.

The more photos the better. Multiple photos of a house make it easier to review from the office. Photos are very helpful when discussing the property with the owner via telephone.

VERIFY THE PROPERTY AND BUILDING USE CODES FOR CORRECTNESS.

Verify that the use codes for both the property and the building are accurate. Also determine the code for commercial (C), residential (R), or mobile home (M). For information of use codes, see the section title Use Codes. The stas code of the property (C, R, and M) will be determined by the building use code. The market area is determined by the property use code.

VERIFY THE PROPERTY HAS NOT BEEN DAMAGED BY A NATURAL DISASTER OR CALAMITY.

Upon your inspection, If the improvement is given a use code of unlivable or unsuitable for occupancy, good notes must be made on the field sheet as to why it is in the condition. If it is found to have been damaged due to a natural disaster or calamity, please place one of the following codes on the top right of the field sheet with a note that this letter is to be keyed into the flag field of Cama. Use the corresponding letters:

Code	Description
C	**Chinese Drywall**
H	**Hurricane Damaged Properties That Are Still In Disrepair**
I	**Hurricane Damaged Properties That Have Been Repaired**
F	**Fire or Flood Damaged Properties**
T	**Tornado or Tropical Storm Damaged Properties**
O	**Owner Has Made Personal Choice To Demolish Structure. No Damage From Natural Causes. Therefore, Exempt From 110% Rule**
X	**Put On By Mark Johns. Do Not Change Without Mark's Approval**

UPLOADING PHOTOS

All photos taken must be uploaded into the Appraiser's database in the following steps.

VIA USB CABLE

1. Connect camera to computer using an USB cable.
2. Turn camera on.
3. Click on Internet Explorer.
4. Click on photo page.
5. Click on login and enter the appropriate information.
6. Click on upload photos.
7. Click on add and navigate to where the files are currently stored.
8. Select the photos desired and click upload.
9. A screen will be displayed showing all of the photos selected with boxes to enter corresponding information.
10. Enter the Tax I.D. number in the first box and a PDC number in the second box if needed. When all the boxes are filled, click on submit at the bottom. A detailed report will be displayed showing what photos were written to the server.

NOTE: If a homeowner requests that photos are not to be taken of their property, we will not take any photos. Even though it has been proven in court that no one owns the rights to the view of their property, we will respect the wishes of the homeowner on this matter. Put notes on your field sheet stating the owners request in the area where it will be keyed and printed on future field sheets. We will resume taking photos of the property if the property is sold to a new homeowner.

DRAWINGS

All property cards inspected need to be redrawn on the Apex software program. The Apex files are now managed through a web interface. File names are restricted to a 7-digit renumber ONLY, no dashes or underscores are permitted in the file name. There can be only one Apex drawing for any given renumber. Any multi-PDC drawings must be created as an Apex multi-page drawing.

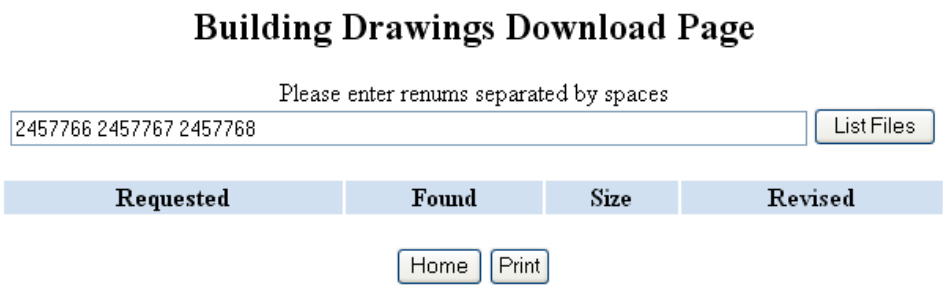
TO RETRIEVE A DRAWING FOR EDITING

Access this intranet site and then store it in your favorites:

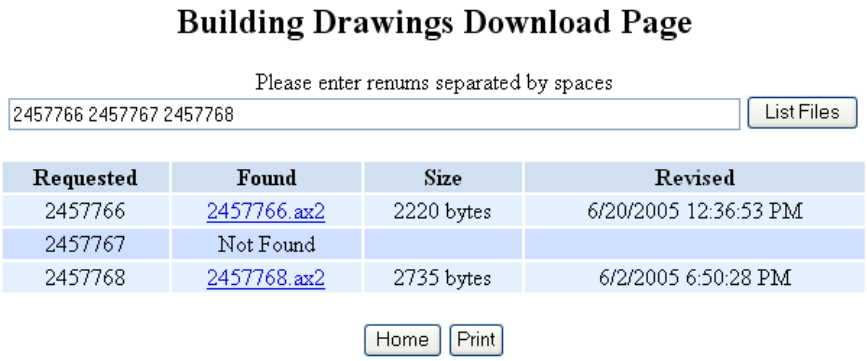
http://field1/building/drawings/asp/dwg_home.asp

Building Drawings Page
Get Apex drawings for editing
Return revised/new Apex drawings
Print Drawing Images

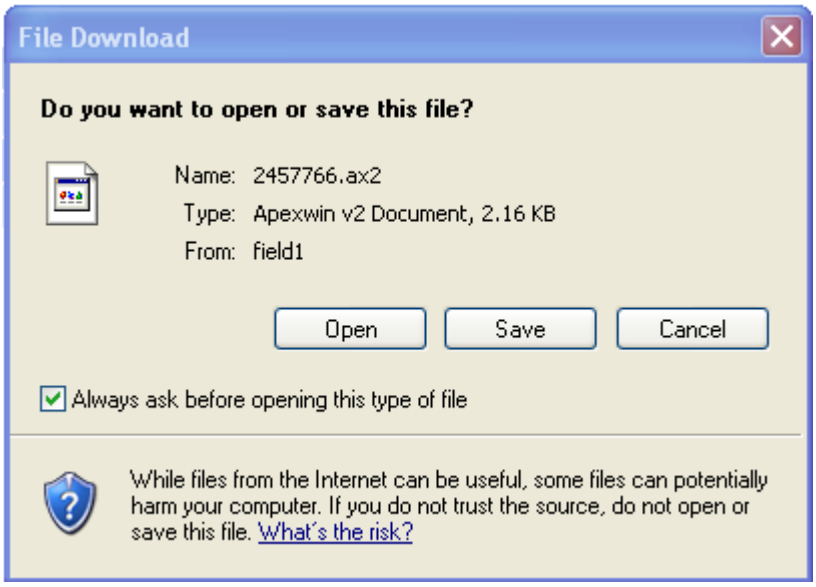
To retrieve an existing drawing, click on **Get Apex drawings for editing**:



In the text input field you can enter a single renumber or enter multiple numbers separated by spaces. When you are done entering the numbers, click on the **List Files** button. You will be presented a short report on the success or failure of your request(s).



To retrieve the files, click on the underlined file name.



You can choose to either open or save the file. If have made any changes to the drawing, verify that all applicable areas have been completed and save the drawing. The next process will be to upload the new or revised drawing to the server.

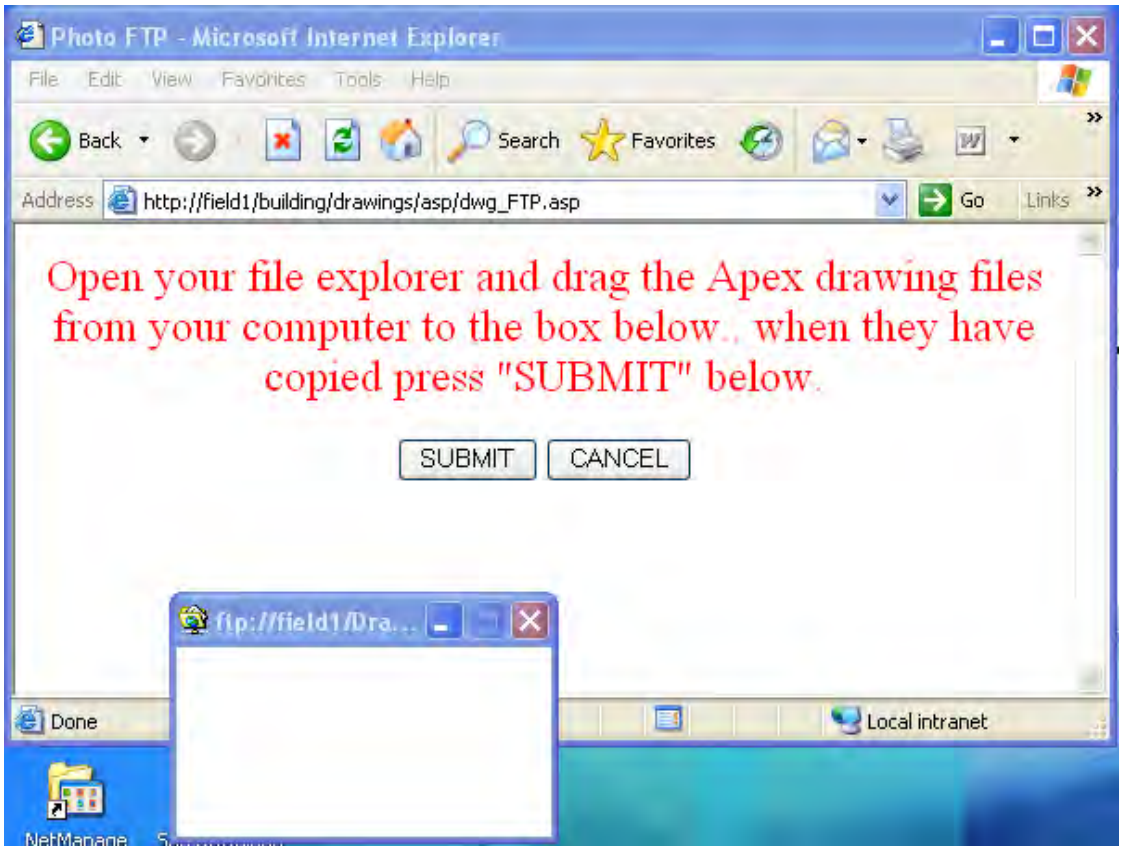
TO PUT A NEW/UPDATED DRAWING BACK ON THE SERVER

Essentially, what you will be doing is copying a file from your PC to the server. The program will check to insure that our naming conventions have been complied with. If an original copy exists on the server, it will be archived and replaced with your new updates. You will then be presented a report relating to the status of your upload. Once you review the report and are satisfied that there were no errors and all of you files were successfully copied to the server, it is highly recommended that you delete the copy that exists in your working directory on your local machine.

After editing or creating a new Apex file, use the **Return Revised/New Apex Drawings** from the Building Drawing home Page option to place your file on the server.

Building Drawings Page

Get Apex drawings for editing
Return revised/new Apex drawings
Print Drawing Images



Locate the files that need to be uploaded to the server. Select the file or files that you wish to upload.



Then Drag and drop them into the FTP box on your screen. Once they are copied into the FTP box, click on the **SUBMIT** button. Pay particular attention to the Status field, it will report **Added, Updated, or Rejected**. If a file is rejected, you will need to resolve the issue before the file can be successfully transferred to the server.

Building Drawings Upload Summary

File Name	Size	Revised	Status
2000424.ax2	1618 bytes	6/27/2005 12:11:05 PM	Updated
2316783.ax2	1706 bytes	6/27/2005 12:11:06 PM	Updated
23sdffd.axf		** Not a number **	Rejected
2403998.axf	1412 bytes	6/27/2005 12:11:06 PM	Updated

Home Print

You have the option to print this report and keep for your records, or you can select the **Home** button to return the Building Drawings Home Page.

Any errors listed above the file list (see sample below) should be reported to Brian Rasche.

Use Code Descriptions

The Brevard County Property Appraiser's office uses codes to define the current use of a property. The use codes are made up of four digits. The first two digits of the code are handed down to our office from the Department of Revenue. These two digits represent categories or stratums in which parcels will be grouped. The codes run from 0 to 99. The second set of digits represents a subcategory of the first. The Department of Revenue gives the Property Appraiser's Office the ability to create subcategories that can be used to further define the property use.

There are two types of use codes; they are property and building use. Each parcel can contain up to two use codes. If the property is vacant, there will be a property use code only and if there is any type of improvement on the property, there will be a property and building use code assigned to the parcel.

The building use code is used to describe the type of building that is on the parcel. When determining the building use code, identify the intended use of the building. If a building is being used for something that is not the highest and best use, the building may not reflect the correct use. The property use code is used to describe the property as a whole. There may be one or more buildings on a piece of property. There are several use codes that can only be used as a property use. These properties will be noted throughout the document.

It is very important to try and apply the correct use codes to a property. Several other agencies within Brevard County use our data in determining non-ad valorem taxes and assessments. Some of these charges are directly related to the coding that is placed on an individual improvement or parcel by our office personnel. These taxes and/or assessments will be charged to the taxpayer and will be reflected on the yearly tax bill. For example, the following departments use our information to assess fees related to the tax bills. The fees are based on several different categories of information.

Solid waste assessments are based on the number of units and the building use.

Fire assessments are based according to use code and square footage

Storm water assessments are based on impervious area

The following list will show which Property Appraiser's Office department is responsible for the use code. The second part of the document will describe the use codes and how they are used.

The following list represents all of the use codes currently being used by the Brevard County Property Appraiser's Office and what department is responsible for picking up any improvements on the parcels. (As of 7-5-2011)

Residential

0007 - VACANT RESIDENTIAL LAND - MULTI FAMILY PLATTED
0008 - VACANT MULTI-FAMILY UNPLATTED LESS THAN 5 ACRES
0009 - VACANT SINGLE FAMILY UNPLATTED LESS THAN 5 ACRES
0010 - VACANT RESIDENTIAL LAND - SINGLE FAMILY PLATTED
0033 - VACANT RESIDENTIAL COMMON AREA
0110 - SINGLE FAMILY RESIDENCE
0113 – SINGLE FAMILY MODULAR
0121 - 1/2 DUPLEX USED AS SFR
0132 - RESIDENTIAL RELATED AMENITIES
0133 - IMPROVED RESIDENTIAL COMMON AREA
0135 – TOWNHOUSE
0164 – RESIDENTIAL IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
0815 - HOUSE AND IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
0817 - HOUSE AND MOBILE HOME
0819 - TWO RESIDENTIAL UNITS - NOT ATTACHED
0820 – DUPLEX
0830 – TRIPLEX
0834 - TWO OR MORE TOWNHOUSES
0839 - THREE OR FOUR LIVING UNITS - NOT ATTACHED
0840 – QUADRUPLEX
5110 - CROPLAND - SOIL CAPABILITY CLASS I WITH RESIDENCE
5210 - CROPLAND - SOIL CAPABILITY CLASS II WITH RESIDENCE
5310 - CROPLAND - SOIL CAPABILITY CLASS III WITH RESIDENCE

5410 - TIMBERLAND-SLASHPINE INDEX 90 & ABOVE WITH IMPROVEMENTS
5510 - TIMBERLAND-SLASH PINE INDEX 80 TO 89 WITH IMPROVEMENTS
5610 - TIMBERLAND-SLASH PINE INDEX 70 TO 79 WITH IMPROVEMENTS
5710 - TIMBERLAND-SLASH PINE INDEX 60 TO 69 WITH IMPROVEMENTS
5810 - TIMBERLAND-SLASH PINE INDEX 50 TO 59 WITH IMPROVEMENTS
5910 - TIMBERLAND-NOT CLASSIFIED BY SITE INDEX WITH IMPROVEMENTS
6010 - GRAZING LAND - SOIL CAPABILITY CLASS I WITH RESIDENCE (NO LONGER USED, NOW 6110)
6110 - GRAZING LAND - SOIL CAPABILITY CLASS II WITH RESIDENCE
6210 - GRAZING LAND - SOIL CAPABILITY CLASS III WITH RESIDENCE
6310 - GRAZING LAND - SOIL CAPABILITY CLASS IV WITH RESIDENCE
6410 - GRAZING LAND-SOIL CAPABILITY CLASS V WITH RESIDENCE
6510 - GRAZING LAND-SOIL CAPABILITY CLASS VI WITH RESIDENCE
6610 - ORCHARD GROVES-ALL GROVES WITH RESIDENCE
6640 - ORCHARD GROVES-PART GROVE AND PART NOT PLANTED WITH RESIDENCE
6660 - COMBINATION -PART ORCHARD GROVES AND PART PASTURE LAND-VACANT
6680 – COMBINATION - PART ORCHARD GROVES AND PART PASTURE LAND WITH RESIDENCE
6691 - MIXED TROPICAL FRUITS WITH RESIDENCE
6810 - DAIRIES-WITH RESIDENCE
6910 - NURSERYS-WITH RESIDENCE
9908 - VACANT RESIDENTIAL LAND MULTI-FAMILY UNPLATTED GREATER THAN 5 ACRES
9909 - VACANT RESIDENTIAL LAND-SINGLE FAMILY UNPLATTED GREATER THAN 5 ACRES
9920 - VACANT AGRICULTURAL ZONED LAND (NOT IN USE)

Mobile Home

0020 – VACANT MOBILE HOME SITE – PLATTED
0021 - VACANT MOBILE HOME SITE – UNPLATTED
0212 - MANUFACTURED HOUSING-SINGLE
0213 - MANUFACTURED HOUSING-DOUBLE
0214 – MANUFACTURED HOUSING – TRIPLE
0232 - RESIDENTIAL RELATED AMMENITY ON MANUFACTURED HOME SITE
0237 - MANUFACTURED HOUSING RENTAL LOT W / IMPROVEMENTS (WITH MANUFACTURED HOME)
0238 - MANUFACTURED HOUSING RENTAL LOT WITH IMPROVEMENTS (NO MANUFACTURED HOME)
0239 - MANUFACTURED HOUSING RENTAL LOT WITHOUT IMPROVEMENTS (WITH MANUFACTURED HOME)
0264 - MANUFACTURED HOME NOT SUITABLE FOR OCCUPANCY
0818 - TWO OR THREE MOBILE HOMES, NOT A PARK
0837 - TWO OR MORE MANUFACTURED HOUSING RENTAL LOTS (WITH MANUFACTURED HOME (S)
0838 - TWO OR MORE MANUFACTURED HOUSING RENTAL LOTS (WITHOUT MANUFACTURED HOME (S)
2890 - MANUF. HOUSING PARK - 4 TO 9 SPACES RENTALS
2891 - MANUF. HOUSING PARK - 10 TO 25 SPACES RENTALS
2892 - MANUF. HOUSING PARK - 26 TO 50 SPACES RENTALS
2893 - MANUF. HOUSING PARK - 51 TO 100 SPACES RENTALS
2894 - MANUF. HOUSING PARK - 101 TO 150 SPACES RENTALS
2895 - MANUF. HOUSING PARK - 151 TO 200 SPACES RENTALS
2896 - MANUF. HOUSING PARK - 201 & MORE SPACES RENTALS

Condo/Co-Op

0040 - CONDOMINIUM UNIT - VACANT LAND
0041 - CONDOMINIUM UNIT WITH UTILITIES
0050 - CO-OP VACANT LAND
0051 - CO-OP VACANT WITH UTILITIES
0414 - CONDOMINIUM UNIT
0421 - TIME-SHARE CONDO
0422 - CONDOMINIUM - MANUFACTURED HOME PARK
0430 - CONDOMINIUM - RESIDENTIAL UNIT USED IN CONJUNCTION WITH ANOTHER UNIT
0433 - IMPROVED CONDOMINIUM COMMON AREA
0437 - CONDO MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS (WITH MANUFACTURED HOME)
0438 - CONDOMINIUM - IMPROVED WITH NO MANUFACTURED HOME
0441- CONDOMINIUM UNIT WITH SITE IMPROVEMENTS
0464 - CONDOMINIUM NOT SUITABLE FOR OCCUPANCY
0465 - CONDOMINIUM - MISCELLANEOUS (NOT COVERED BY OTHER CODES)
0514 – COOPERATIVE
0522 – CO-OP MANUFACTURED HOME – IMPROVED
0537 - CO-OP MANUFACTURED HOUSING RENTAL LOT W / IMPROVEMENTS (WITH MANUFACTURED HOME)
0538 - CO-OP IMPROVED (WITHOUT MANUFACTURED HOME)
0541- CO-OP WITH SITE IMPROVEMENTS -
0564 - CO-OP NOT SUITABLE FOR OCCUPANCY
1104 - CONDOMINIUM – STORE
1204 - COMMERCIAL SHELL BLDG (CONDO)
1704 - CONDOMINIUM OFFICE UNIT
2104 - CONDOMINIUM-RESTAURANT

9990 - NON TAXABLE CONDOMINIUM COMMON AREA

Agricultural

5100 - CROPLAND - SOIL CAPABILITY CLASS I VACANT
5200 - CROPLAND - SOIL CAPABILITY CLASS II VACANT
5300 - CROPLAND - SOIL CAPABILITY CLASS III VACANT
5400 - TIMBERLAND-SLASHPINE INDEX 90 AND ABOVE VACANT
5500 - TIMBERLAND-SLASH PINE INDEX 80 TO 89 VACANT
5600 - TIMBERLAND-SLASH PINE INDEX 70 TO 79 VACANT
5700 - TIMBERLAND-SLASH PINE INDEX 60 TO 69 VACANT
5800 - TIMBERLAND-SLASH PINE INDEX 50 TO 59 VACANT
5900 - TIMBERLAND-NOT CLASSIFIED BY SITE INDEX TO PINES VACANT
6000 - GRAZING LAND - SOIL CAPABILITY CLASS I VACANT (NO LONGER USED, NOW 6100)
6100 - GRAZING LAND - SOIL CAPABILITY CLASS II VACANT
6200 - GRAZING LAND - SOIL CAPABILITY CLASS III VACANT
6300 - GRAZING LAND - SOIL CAPABILITY CLASS IV VACANT
6400 - GRAZING LAND-SOIL CAPABILITY CLASS V VACANT
6500 - GRAZING LAND-SOIL CAPABILITY CLASS VI VACANT
6600 - ORCHARD GROVES-ALL GROVES VACANT
6630 - ORCHARD GROVES-PART GROVE AND PART NOT PLANTED VACANT
6660 - COMBINATION -PART ORCHARD GROVES AND PART PASTURE LAND-VACANT
6690 - MIXED TROPICAL FRUITS VACANT
6820 - FEED LOTS VACANT
6900 - NURSERYS-VACANT

Commercial/Multi-Family

0351 - GARDEN APARTMENTS - 1 STORY - 10 TO 49 UNITS
0352 - GARDEN APARTMENTS - 1 STORY - 50 UNITS AND UP
0353 - LOW RISE APARTMENTS- 10 TO 49 UNITS- 2 OR 3 STORIES
0354 - LOW RISE APARTMENTS- 50 UNITS AND UP- 2 OR 3 STORIES
0355 - HIGH RISE APARTMENTS- 4 STORIES AND UP
0356 - TOWNHOUSE APARTMENTS
0616 - RETIREMENT HOME
0700 - MIGRANT CAMPS, BOARDING HOMES, ETC
0719 – BED AND BREAKFAST
0850 - MULTIPLE LIVING UNITS (5 TO 9 UNITS)
0859 - MULTIPLE LIVING UNITS (5 TO 9 UNITS) - NOT ATTACHED
0864 – MULTI-FAMILY IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
1000 - VACANT COMMERCIAL LAND
1033 - VACANT COMMERCIAL COMMON AREA
1100 - RETAIL STORE - 1 UNIT
1105 - RETAIL DRUGSTORE - NOT ATTACHED
1110 - RETAIL STORE - MULTIPLE UNITS
1115 – RETAIL TIRE STORE
1125 - CONVENIENCE STORE
1130 - CONVENIENCE STORE WITH GAS PUMP
1138 - RETAIL- SHELL BUILDING
1150 - WAREHOUSE DISCOUNT STORE
1210 - MIXED USE- COMMERCIAL PROPERTY
1222 - COMMERCIAL RELATED AMENITIES
1233 - IMPROVED COMMERCIAL COMMON AREA
1238 - COMMERICAL SHELL BLDG (OTHER)
1264 - COMMERCIAL IMPROVEMENT NOT SUITABLE FOR OCCUPANCY
1300 - DEPARTMENT STORE
1400 – SUPERMARKET
1500 - REGIONAL SHOPPING MALL
1600 - SHOPPING COMPLEX - COMMUNITY/ NEIGHBORHOOD
1700 - OFFICE BUILDING- SINGLE TENANT - 1 STORY
1710 - OFFICE BUILDING- MULTI TENANT - 1 STORY
1738 - OFFICE - SHELL BUILDING
1800 - OFFICE BUILDING- SINGLE TENANT- 2 OR MORE STORIES
1810 - OFFICE BUILDING- MULTI TENANT- 2 OR MORE STORIES
1900 - PROFESSIONAL BUILDING- SINGLE TENANT- 1 STORY
1910 - PROFESSIONAL BUILDING- MULTI TENANT- 1 STORY
1920 - PROFESSIONAL BUILDING- SINGLE TENTANT- 2 OR MORE STORIES
1930 - PROFESSIONAL BUILDING- MULTI TENANT- 2 OR MORE STORIES
1940 – PROFESSIONAL / OFFICE COMPLEX
1950 - DAY CARE CENTER
1960 - RADIO OR TV STATION
2000 – AIRPORTS - PRIVATE
2010 – AIRPORTS - COMMERCIAL

2015 – MARINAS
2100 - RESTAURANT / CAFETERIA
2110 - FAST FOOD RESTAURANT
2300 - FINANCIAL INSTITUTION
2310 - FINANCIAL INSTITUTION - BRANCH FACILITY
2400 - INSURANCE CO. – OFFICE
2500 - SERVICE SHOP, RADIO & T.V. REPAIR, REFRIGERATION SERVICE, PAINT SHOP, ELEC REPAIR, LAUNDRIES EXCLUDING AUTOMOTIVE
2600 - SERVICE STATION
2700 - DEALERSHIP SALES / SERVICE CENTER
2710 - GARAGE / AUTO-BODY /AUTO PAINT SHOP
2715 - MINI – LUBE SERVICE SPECIALIST
2720 - CAR WASH
2730 - USED AUTOMOBILE SALES
2740 - VEHICLE SALES/NEW OR USED
2800 - PARKING LOT – COMMERCIAL
2810 - PARKING LOT – PATRON
2900 - WHOLESALE OUTLET
2910 - PRODUCE HOUSE
3000 – FLORIST
3010 – GREENHOUSE
3020 - NURSERY (NON-AGRIC. CLASSIFICATION)
3030 - HORSE STABLES
3040 - DOG KENNEL
3100 - THEATRE (DRIVE-IN)
3120 - STADIUM (NOT ENCLOSED)
3200 - AUDITORIUM (ENCLOSED)
3210 - THEATRE (ENCLOSED)
3220 - RECREATION HALL
3230 - FITNESS CENTER
3300 - NIGHT CLUBS, COCKTAIL LOUNGES, BARS
3400 - BOWLING ALLEYS, SKATING RINKS, AND POOL HALLS
3430 - ARENA (ENCLOSED)
3440 - ARENA (OPEN AIR) WITH SUPPORTING FACILITIES
3450 - FLEA MARKET
3500 - TOURIST ATTRACTION
3510 - PERMANENT EXHIBIT
3600 - CAMP (OTHER THAN FOR MOBILE HOMES)
3610 - CAMPGROUND (TRAILERS, CAMPERS & TENTS)
3693 - LABOR CAMP
3700 - RACE TRACK / WAGERING ATTRACTION
3710 – CORRECTIONAL FACILITY
3720 – POSTAL FACILITY
3800 - GOLF COURSE
3810 - DRIVING RANGE
3820 - COUNTRY CLUB / SUPPORT FACILITIES
3900 - MOTOR INN
3910 - LIMITED SERVICE HOTEL
3920 - FULL SERVICE HOTEL
3930 - EXTENDED STAY OR SUITE HOTEL
3940 - LUXURY HOTEL/RESORT
3950 - CONVENTION HOTEL/RESORT
4000 - VACANT INDUSTRIAL LAND
4100 - LIGHT MANUFACTURING, SMALL EQUIPT. MFG. PLANTS, SM.MACHINE SHOPS, INSTRUMENT MFG., PRINTING PLANTS
4200 - HEAVY INDUSTRIAL, HEAVY EQUIPMENT MFG., LARGE MACHINE SHOPS, FOUNDRIES, STEEL FAB.PLANTS, AUTO & AIRCRAFT PLANTS
4300 - LUMBER YARD, SAWMILL, PLANING MILL
4400 - PACKING PLANT, FRUIT & VEGETABLE PACKING PLANT, MEAT PACKING PLANT
4500 - CANNERIES, FRUIT & VEGETABLE, BOTTLERS & BREWERS DISTILLERIES, WINERIES
4600 - OTHER FOOD PROCESSING, CANDY FACTORIES, BAKERIES, POTATO CHIP FACTORIES
4700 - MINERAL PROCESSING, PHOSPHATE PROCESSING REFINERY, CLAY PLANT, ROCK & GRAVEL PLANT
4710 - CONCRETE / ASPHALT PLANT
4800 - WAREHOUSING, DISTRIBUTION_TERMINAL, TRUCKING TERMINAL, VAN & STORAGE WAREHOUSING
4804 - CONDOMINIUM – WAREHOUSING
4810 - MINI-WAREHOUSING
4830 - WAREHOUSE - FLEX SPACE
4900 - OPEN STORAGE, NEW AND USED BUILDING SUPPLIES, JUNK YARDS, AUTO WRECKING, FUEL STORAGE, EQUIPMENT AND MATERIAL STORAGE
5120 - CROPLAND - SOIL CAPABILITY CLASS I WITH BUILDINGS OTHER THAN RESIDENCE

5220 - CROPLAND - SOIL CAPABILITY CLASS II WITH BUILDINGS OTHER THAN RESIDENCE
5320 - CROPLAND - SOIL CAPABILITY CLASS III WITH BUILDINGS OTHER THAN RESIDENCE
6020 - GRAZING LAND - SOIL CAPABILITY CLASS I WITH BUILDINGS OTHER THAN RESIDENCE (NO LONGER USED, NOW 6120)
6120 - GRAZING LAND - SOIL CAPABILITY CLASS II WITH BUILDINGS OTHER THAN RESIDENCE
6220 - GRAZING LAND - SOIL CAPABILITY CLASS III WITH BUILDINGS OTHER THAN RESIDENCE
6320 - GRAZING LAND - SOIL CAPABILITY CLASS IV WITH BUILDINGS OTHER THAN RESIDENCE
6420 - GRAZING LAND-SOIL CAPABILITY CLASS V WITH BUILDINGS OTHER THAN RESIDENCE
6520 - SOIL CAPABILITY CLASS VI WITH BUILDINGS OTHER THAN RESIDENCE
6620 - ORCHARD GROVES-ALL GROVES WITH BUILDINGS OTHER THAN RESIDENCE
6650 - ORCHARD GROVES-PART GROVE AND PART NOT PLANTED WITH BUILDINGS OTHER THAN RESIDENCE
6670 – COMBINATION - PART ORCHARD GROVES AND PART PASTURE LAND WITH BUILDINGS OTHER THAN RESIDENCE
6692 - MIXED TROPICAL FRUITS WITH BUILDING OTHER THAN RESIDENCE
6700 - POULTRY FARMS
6710 - RABBIT FARMS
6720 - TROPICAL FISH FARMS
6730 - BEES (HONEY) FARMS
6800 - DAIRIES-WITH BUILDINGS OTHER THAN RESIDENCE
6810 - DAIRIES-WITH RESIDENCE
6920 - NURSERYS-WITH BUILDINGS OTHER THAN RESIDENCE
7000 - VACANT LAND – INSTITUTIONAL
7100 – CHURCH
7200 - SCHOOL – PRIVATE
7210 - SCHOOL – PRIVATE - CHURCH OWNED
7211 - CHURCH OWNED EDUCATIONAL BUILDING
7220 - COLLEGE – PRIVATE
7230 - FRATERNITY OR SORORITY HOME
7300 - HOSPITAL - GENERAL-PRIVATELY OWNED
7310 – CLINIC
7400 - HOME FOR THE AGED
7500 - ASSISTED CARE LIVING FACILITY
7510 - CHILDRENS HOME
7600 – MORTUARY
7610 – CEMETERY
7620 – CREMATORIUM
7700 - CLUBS, LODGES, AND UNION HALLS
7800 – GYMNASIUM
7810 - FIRE STATION
7820 - LIBRARY
7841 - CONVALESCENT HOME (NURSING HOME)
8000 - MILITARY- VACANT LAND
8010 - SCHOOL – PUBLIC - VACANT PARCELS
8020 - COUNTY OWNED LAND - VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8030 - BREVARD COUNTY- AGENCIES OTHER THAN BOARD OF COUNTY COMMISSIONERS, VACANT
8040 - HOUSING AUTHORITY – VACANT
8050 - CANAVERAL PORT AUTHORITY – VACANT
8060 - STATE OWNED LAND - VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8070 - FEDERAL OWNED LAND - VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8080 - MUNICIPAL OWNED LAND - VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8090 - MELBOURNE AIRPORT AUTHORITY - VACANT
8110 – MILITARY - IMPROVED LAND
8200 - FOREST, PARKS, RECREATIONAL AREAS
8300 - SCHOOL – PUBLIC - IMPROVED PARCELS
8400 – COLLEGE
8500 – HOSPITAL
8610 - COUNTY OWNED LAND - IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8620 - UTILITY DIVISION PROPERTIES
8640 - BREVARD COUNTY- AGENCIES OTHER THAN BOARD OF COUNTY COMMISSIONERS, IMPROVED
8660 - HOUSING AUTHORITY – IMPROVED
8680 - CANAVERAL PORT AUTHORITY – IMPROVED
8710 - STATE OWNED LAND - IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8810 - FEDERAL OWNED LAND - IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8910 - MUNICIPAL OWNED LAND - IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE)
8930 - MELBOURNE AIRPORT AUTHORITY - IMPROVED
9000 - LEASED COUNTY/CITY PROPERTY - VACANT
9010 - LEASED COUNTY/CITY PROPERTY - IMPROVED
9100 - UTILITY- GAS COMPANIES - IMPROVED
9105 - LOCALLY ASSESSED RAILROAD PROPERTY
9110 – UTILITY - GAS COMPANIES - VACANT

9120 – UTILITY - ELECTRIC CO'S. IMPROVED
9130 – UTILITY - ELECTRIC CO'S. VACANT
9140 – UTILITY - TEL & TEL - IMPROVED
9150 – UTILITY - TEL & TEL - VACANT
9170 - WATER & SEWER SERVICE
9180 - PIPE LINE
9190 – CANAL
9300 - SUBSURFACE RIGHTS VACANT
9400 - RIGHT OF WAY STREET, ROAD, ETC – PUBLIC
9410 – RIGHT OF WAY STREET, ROAD, ETC. - PRIVATE
9465 - IMPROVEMENT NOT SUITABLE TO ANY OTHER CODE
9499 - ASSESSMENT ARREARS
9500 - RIVERS AND LAKES
9510 - SUBMERGED LANDS
9600 - WASTE LAND
9610 - MARSH VACANT
9620 - SAND DUNE VACANT
9630 – SWAMP
9700 - RECREATIONAL OR PARK LANDS VACANT
9800 - CENTRALLY ASSESSED
9900 - ALL ACREAGE - OTHER THAN GOVERNMENT OWNED AND NOT ZONED AGRICULTURAL-VACANT AND NOT COVERED BY ANOTHER CODE
9910 - VACANT SITE APPROVED FOR CELLULAR TOWER
9930 - VACANT SITE APPROVED FOR BILLBOARD

The following list represents all of the use codes currently being used by the Brevard County Property Appraiser's Office and a general description of the use code.

0007 - VACANT RESIDENTIAL LAND - MULTI FAMILY PLATTED - A platted lot that is zoned for multi family structures, but is currently vacant. The legal description of this land will include a subdivision code in place of a 00 designation.

0008 - VACANT MULTI-FAMILY UNPLATTED LESS THAN 5 ACRES – An unplatted parcel of land that is zoned for multi family structures, but is currently vacant. The legal description of this land will include a 00 designation in the parcel identifier rather that a subdivision code.

0009 - VACANT SINGLE FAMILY UNPLATTED LESS THAN 5 ACRES – An unplatted parcel of land that is zoned for single family structures but is currently vacant. The legal description of this land will include a 00 designation in the parcel identifier rather that a subdivision code.

0010 - VACANT RESIDENTIAL LAND - SINGLE FAMILY PLATTED - A platted lot that is zoned for single family structures, but is currently vacant. The legal description of this land will include a subdivision code in place of a 00 designation.

0020 – VACANT MOBILE HOME SITE – PLATTED - A platted lot that is zoned for single family mobile home structures, but is currently vacant. The legal description of this land will include a subdivision code in place of a 00 designation.

0021 - VACANT MOBILE HOME SITE – UNPLATTED – An unplatted parcel of land that is zoned for single family mobile home structures, but is currently vacant. The legal description of this land will not include a subdivision code. Instead, this parcel will have a 00 parcel number description.

0033 - VACANT RESIDENTIAL COMMON AREA – A vacant piece of land that is used by a common group of individuals. The property may be titled to the homeowners association or the developer of the surrounding properties. These parcels are usually found in subdivisions. Property will have a $0 market value by law.

0040 - CONDOMINIUM UNIT - VACANT LAND - Used when a declaration of condominium has been filed, but the units are not complete as of the first of the year. This use code will remain until the unit is completed for its intended purpose.

0041 - CONDOMINIUM UNIT WITH UTILITIES - It is used when a declaration of condominium has been filed for a manufactured home to be placed on the lot. This use code will change to 0422 once a home has been added. The bldg. use code will be either 0212 or 0213 depending upon the home. These are identified as 9000 series condominiums and require a PDC to add improvements to the lots/land values.

0050 - CO-OP VACANT LAND - is used when a declaration has been filed, but the units are not complete as of the first of the year. This use code will remain until the unit is completed for its intended purpose. This use code must be reviewed on an annual basis to insure their status for each year – vacant or improved

0051 - CO-OP VACANT WITH UTILITIES - It is used when a declaration has been filed for a manufactured home to be placed on the lot. This use code will change to 0422 once a home has been added. The bldg. use code will be either 0212 or 0213 depending upon the home. These are identified as 9000 series condominiums and require a PDC to add improvements to the lots/land values. This use code must be reviewed on an annual basis to insure their status for each year – vacant or improved

0110 - SINGLE FAMILY RESIDENCE - This is an improvement that is designed to house a family or members of a group. It does not necessarily mean that there is only one family living in the structure. It is not based on the number of persons living within. By far the most common form of housing in North America is the single family detached home. The home can range from a small bungalow style to a sprawling mansion. The most important distinguishing factors that determine a single family dwelling are that it sits on its own piece of land (which is sold with the home) and it is not attached to anyone else's residence. Subject to neighborhood and subdivision regulations and municipality or county ordinances, you can do with it as you wish.

0113 – SINGLE FAMILY MODULAR - Modular homes are built in sections in a factory setting, indoors, where they are not subjected to adverse weather conditions. The sections move through the factory, with the company's quality control department checking them after every step. Finished modules are covered for protection and then transported to the home site. They are placed on a pre-made foundation, joined, and completed by the local builder.

0121 - 1/2 DUPLEX USED AS SFR - This is one half of two attached residences that are individually owned. The property is built to house two families or groups of people on two separately owned pieces of property adjacent to one another. Typically, different individuals own the adjacent properties. The structure will contain a party wall between them that will be assessed to the parcels.

0132 - RESIDENTIAL RELATED AMENITIES – Improvements on a parcel of land that are used for the common good of the property. These improvements are not dwellings. The improvement types will vary from parcel to parcel, however this code is normally found on a residential property where there is no base areas, only extra features.

0133 - IMPROVED RESIDENTIAL COMMON AREA - This is a piece of property that can serve several purposes. Typical uses are parks or clubhouses. These are typically found in newer subdivisions or housing authorities. The homeowner's association typically owns the property. If there is an improvement on the property, it is field inspected and documented in all the same ways that any residential or commercial property is. Property will have a $0 market value by law.

0135 – TOWNHOUSE - Townhouse is a single-family dwelling constructed in a series or group of attached units with property lines separating each unit. It can be a single or multi story living unit with one or more units located on either side but not on top of each other. A townhouse will be comprised of three or more units that are attached and owned by separate individuals. Usually each townhouse will have its own private entry. The structure will contain a party wall between them that will be assessed to the parcels.

0164 – RESIDENTIAL IMPROVEMENT NOT SUITABLE FOR OCCUPANCY – This code is used for parcels that contain structures that can not be lived in or used. This usually arises from deterioration of the property or some sort of disaster that has taken place on the subject building. An example of this could be a partially collapsed roof or fire damage to a structure. The building is usually given a fixed value until repairs are made or the property is demolished. See the following paragraphs for further explanation of proper use and coding. A comment needs to be keyed online showing why the improvement is carrying this use code. A renovation does not make an improvement a 0164. They only become 0164's through disasters or natural events.

<u>RESIDENTIAL</u>

The following is the proper use for a single family home not suitable for occupancy. The building use should be recorded and keyed as "0164". The property use

should also be recorded and keyed as “0164”. Additionally, record and key a schedule review for December of the respective year.

COMMERCIAL

Income producing properties such as duplexes, triplexes, and quadraplexes, with one PDC and the building is non habitable, the property use and building use shall both be recorded as “0864”. Additionally, record and key a schedule review for December of the respective year.

On commercial parcels with multiple PDC’s, the building use on a non habitable building should be recorded and keyed as “1264” on the PDC of the respective building. The property use shall depend on the predominate use of the multiple PDC’s. Additionally, record and key a schedule review for December of the respective year.

0212 - MANUFACTURED HOUSING-SINGLE - A single-family dwelling built on a permanent chassis designed for long-term residential occupancy. The improvement is considered one section and usually ranges from 8 to 14 feet wide. It contains complete electrical, plumbing and sanitary facilities designed to be installed in a permanent or semi-permanent manner with or without a permanent foundation. The dwelling is capable of being drawn over public highways as a unit or in sections by special permit. “Mobile or manufactured home" does not include a recreational travel trailer.

0213 - MANUFACTURED HOUSING-DOUBLE - A single-family dwelling built on a permanent chassis designed for long-term residential occupancy. The improvement is made up of two sections that usually total 16 to 28 feet wide. It contains complete electrical, plumbing and sanitary facilities designed to be installed in a permanent or semi-permanent manner with or without a permanent foundation. The dwelling is capable of being drawn over public highways as a unit or in sections by special permit. “Mobile or manufactured home" does not include a recreational travel trailer.

0214 – MANUFACTURED HOUSING – TRIPLE – A single-family dwelling built on a permanent chassis designed for long-term residential occupancy. The improvement is made up of three sections that usually total 24 to 42 feet wide. It contains complete electrical, plumbing and sanitary facilities designed to be installed in a permanent or semi-permanent manner with or without a permanent foundation. The dwelling is capable of being drawn over public highways as a unit or in sections by special permit. "Mobile or manufactured home" does not include a recreational travel trailer.

0232 – RESIDENTIAL RELATED AMMENITY ON MANUFACTURED HOME SITE – Improvements on a parcel of land that are used for the common good of the property. The improvement types will vary from parcel to parcel, however this code is found on a residential property zoned for a manufactured home. An example of use is a park or recreational facility. This type of improvement is considered Real Property and should be assessed on the field sheet.

0237 - MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS (WITH MANUFACTURED HOME) – A piece of land that is rented to an individual for the purpose of putting a privately owned manufactured home on. The manufactured home owner will be different than the owner of the land. There may also be extra features located on the parcel that will need to be assessed. The mobile home will be assessed thru a tag purchased in the Tax Collector's office. The attachments and other amenities on the parcel will be assessed based on their use. If the attachments and amenities are attached to the mobile home and would be removed when the mobile home is removed, the feature will be noted on the field sheet in a notes area. The type of amenity and square footage should be noted. The amenity will not be assessed in the sub area and extra feature section. If the improvement would remain on the parcel after the mobile home is removed, typically a detached structure, the improvement will be assessed as Real Property and will be located in the sub area or extra feature section of the field sheet.

0238 - MANUFACTURED HOUSING RENTAL LOT WITH IMPROVEMENTS (NO MANUFACTURED HOME) - A piece of land that is rented to an individual for the purpose of putting privately owned amenities on it. These extra features located on the parcel will need to be assessed based on their use. The amenities will be assessed as Real Property.

0239 - MANUFACTURED HOUSING RENTAL LOT WITHOUT IMPROVEMENTS (WITH MANUFACTURED HOME) - A piece of land that is rented to an individual for the purpose of putting a privately owned manufactured home or amenities on. The land is designated to be rented and only has a mobile home and no other improvements located on the parcel.

0264 - MANUFACTURED HOME NOT SUITABLE FOR OCCUPANCY – This code is used for parcels that contain structures that can not be lived in or used. This usually arises from deterioration of the property or some sort of disaster that has taken place on the subject building. An example of this could be a partially collapsed roof or fire damage to a structure. The building is usually given a fixed value until repairs are made or the property is demolished. A comment needs to be keyed online showing why the improvement is carrying this use code. A renovation does not make an improvement a 0264. They only become 0264's through disasters or natural events.

0351 - GARDEN APARTMENTS - 1 STORY - 10 TO 49 UNITS – An apartment is a self contained housing unit that occupies only part of a building. It is a room or suite of rooms designed as a residence and generally located in a building or several buildings occupied by more than one household. These units have kitchens, bathrooms, and sleeping areas. The buildings can be either one story or multiple stories. The number of bedrooms may vary per unit, but all units contain these standard areas. Some apartment complexes contain amenities such as laundry rooms, pools, and other recreational facilities. Some of the newer apartments or apartment complexes are offering use of

recreational rooms, internet rooms, party facilities, movie theaters, and garages to their tenants.

0352 - GARDEN APARTMENTS - 1 STORY - 50 UNITS AND UP - An apartment is a self contained housing unit that occupies only part of a building. It is a room or suite of rooms designed as a residence and generally located in a building or several buildings occupied by more than one household. These units have kitchens, bathrooms, and sleeping areas. The buildings can be either one story or multiple stories. The number of bedrooms may vary per unit, but all units contain these standard areas. Some apartment complexes contain amenities such as laundry rooms, pools, and other recreational facilities. Some of the newer apartments or apartment complexes are offering use of recreational rooms, internet rooms, party facilities, movie theaters, and garages to their tenants.

0353 - LOW RISE APARTMENTS- 10 TO 49 UNITS- 2 OR 3 STORIES - An apartment is a self contained housing unit that occupies only part of a building. It is a room or suite of rooms designed as a residence and generally located in a building or several buildings occupied by more than one household. These units have kitchens, bathrooms, and sleeping areas. The buildings can be either one story or multiple stories. The number of bedrooms may vary per unit, but all units contain these standard areas. Some apartment complexes contain amenities such as laundry rooms, pools, and other recreational facilities. Some of the newer apartments or apartment complexes are offering use of recreational rooms, internet rooms, party facilities, movie theaters, and garages to their tenants.

0354 - LOW RISE APARTMENTS- 50 UNITS AND UP- 2 OR 3 STORIES - An apartment is a self contained housing unit that occupies only part of a building. It is a room or suite of rooms designed as a residence and generally located in a building or several buildings occupied by more than one household. These units have kitchens, bathrooms, and sleeping areas. The buildings can be either one story or multiple stories. The number of bedrooms may vary per unit, but all units contain these standard areas. Some apartment complexes contain amenities such as laundry rooms, pools, and other recreational facilities. Some of the newer apartments or apartment complexes are offering use of recreational rooms, internet rooms, party facilities, movie theaters, and garages to their tenants.

0355 - HIGH RISE APARTMENTS- 4 STORIES AND UP - An apartment is a self contained housing unit that occupies only part of a building. It is a room or suite of rooms designed as a residence and generally located in a building or several buildings occupied by more than one household. These units have kitchens, bathrooms, and sleeping areas. The buildings can be either one story or multiple stories. The number of bedrooms may vary per unit, but all units contain these standard areas. Some apartment complexes contain amenities such as laundry rooms, pools, and other recreational

facilities. Some of the newer apartments or apartment complexes are offering use of recreational rooms, internet rooms, party facilities, movie theaters, and garages to their tenants.

0356 - TOWNHOUSE APARTMENTS – A townhouse apartment is a self contained housing unit that occupies only part of a building. Townhouse apartments are usually row type buildings with several units attached. These units are two or more stories. These units have kitchens, bathrooms, and sleeping areas. The number of bedrooms may vary per unit, but all units contain these standard areas. Some apartment complexes contain amenities such as laundry rooms, pools, and other recreational facilities. Some of the newer apartments or apartment complexes are offering use of recreational rooms, internet rooms, party facilities, movie theaters, and garages to their tenants.

0414 - CONDOMINIUM UNIT – This code is used for residential condominium unit(s) that are improved or completed. No PDC is used – therefore, I would have to say the building use and property uses are one in the same. Exception: At the Great Outdoors, where custom single-family homes of a multitude of sizes and designs are built, a PDC is used, with a building use code of a 0110 used so it can draw from the residential rate for the class assigned. The property use remains 0414 and these are placed under the 9000 series condominiums so a PDC can be completed.

0421 - TIME-SHARE CONDO - Used for Timeshare properties. Once a unit has been declared a timeshare either by declaration or by the recording of the deed for the first week that sold, this unit must be placed on the timeshare file. At this time, the unit will be broken down into 52 weeks - each week will fall within a 10 seasonal code range for valuation - determined by sales. It is then removed from the regular condominium file by making that parcel inactive. It is placed on a parcel for the timeshare complex. NOTE: Only one parcel ID is given for each timeshare project regardless of the number of units it has. Values are drawn from the timeshare file for each unit to this single parcel for valuation reporting, and only one tax bill is created. An annual report is sent to each managing identity that gives a weekly breakdown of each unit value and percentage of value to be used for each week.

0422 - CONDOMINIUM - MANUFACTURED HOME PARK - This property use code is for Condominium mobile home parks; and will fall under the 9000 series condo files. Therefore, it requires a PDC to add any improvements to the established lot/land values. The bldg. use code will be either a 0212 or 0213, and rate pulled from the residential files for what ever class is assigned to the M/H. Vacant use code can be 0040 or 0041 depending on status at the first of the year.

0430 - CONDOMINIUM - RESIDENTIAL UNIT USED IN CONJUNCTION WITH ANOTHER UNIT - This use code is given to one of the two units, when two

units in a condo are being used as one, and association will not amend declaration to make it one unit. It will be "T" coded if the owner has HEX on the other unit ("T" locks in homestead caps). This use code can be used in both regular condominiums and 9000 series condominiums. No PDC is required; therefore, no bldg. use code is required.

0433 - IMPROVED CONDOMINIUM COMMON AREA - Use code to identify common areas not included in condominium declaration – For example, docks on long term submerged land leases. Property will have a $0 market value by law.

0437 - CONDO MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS (WITH MANUFACTURED HOME) - This use code is given when a mobile home park condo association rents a lot to an individual who owns the M/H. The M/H is not assessed but requires a current M/H sticker. All amenities, i.e., carports, utility rooms, screen porches, etc., are assessed to the lot. The bldg. use code again will be 0212 or 0213, which ever applies. Percentages for amenities are standard, and class is determined for M/H. The association is responsible for the taxes on these amenities, and most often, collects from renter.

0438 - CONDOMINIUM - IMPROVED WITH NO MANUFACTURED HOME - We use this use code for both property and bldg. use codes because it has been assigned its own rate factor- slightly higher than 0212 or 0213. On this property, there will be no manufactured home. Improvements are all free standing with four walls instead of the normal three walls when attached to a M/H. If these free standing improvements have the required items; bathroom with commode and bathing facility, and a kitchen with a sink and some sort of cooking device, and inspected by our office, then they can file HEX on these properties. This code is used in the 9000 series of condominiums and requires a PDC to add improvement value to lot/land values. Percentages are standard for most improvements since it has its own rate.

0441- CONDOMINIUM UNIT WITH SITE IMPROVEMENTS – This code is used for residential condominium unit improved or completed with extra features on the parcel. The site improvements could vary in number and type from parcel to parcel.

0464 - CONDOMINIUM NOT SUITABLE FOR OCCUPANCY - This code is used for parcels that contain structures that can not be lived in or used. This usually arises from deterioration of the property or some sort of disaster that has taken place on the subject building. An example of this could be a partially collapsed roof or fire damage to a structure. The building is usually given a fixed value until repairs are made or the property is demolished. A comment needs to be keyed online showing why the improvement is carrying this use code. A renovation does not make an improvement a 0464. They only become 0464's through disasters or natural events.

0465 - CONDOMINIUM - MISCELLANEOUS (NOT COVERED BY OTHER CODES) - Used to cover parcels such as Hotels, Garages, Docks, that has a declaration field. Values are determined from the market, and no PDC is required. Therefore, bldg. use and property use would b the same.

0514 – COOPERATIVE - A legal mechanism for ownership of housing where residents either own shares reflecting their equity in the co-operative's real estate, or have membership and occupancy rights in a not-for-profit co-operative. The residents underwrite their housing through paying subscriptions or rent. Values are determined from the market and no PDC is required. Unbuilt would carry the 0050 use code until complete.

0522 – CO-OP MANUFACTURED HOME – IMPROVED - This use codes is the same as 0422 except it applies to manufactured home cooperative parks. It is under the 9000 series condo files and requires a PDC to add improvement values to the lot/land values. Vacant use code will be 0050 or 0051 depending on status at the end of the year: 0050 being declared a coop but as raw land only (no utilities), 0051 if the lots have normal utilities, i.e., roads, water, sewer, electric, etc. Values for lots are determined by market /sales listings. Rates are determined from class, and percentages are standard. Bldg. use codes will be either 0212 or 0213 and are derived from the residential file.

0537 - CO-OP MANUFACTURED HOUSING RENTAL LOT W/IMPROVEMENTS (WITH MANUFACTURED HOME) - This use codes is the same as 0437 except it applies to manufactured home cooperative parks. It is under the 9000 series condo files and requires a PDC to add improvement values to the lot/land values. Vacant use code will be 0050 or 0051 depending on status at the end of the year: 0050 being declared a coop but as raw land only (no utilities), 0051 if the lots have normal utilities, i.e., roads, water, sewer, electric, etc. Values for lots are determined by market /sales listings. Rates are determined from class, and percentages are standard. Bldg. use codes will be either 0212 or 0213 and are derived from the residential file.

0538 - CO-OP IMPROVED (WITHOUT MANUFACTURED HOME) - This use codes is the same as 0438 except it applies to manufactured home cooperative parks. It is under the 9000 series condo files and requires a PDC to add improvement values to the lot/land values. Vacant use code will be 0050 or 0051 depending on status at the end of the year: 0050 being declared a coop but as raw land only (no utilities), 0051 if the lots have normal utilities, i.e., roads, water, sewer, electric, etc. Values for lots are determined by market /sales listings. Rates are determined from class, and percentages are standard. Bldg. use codes will be either 0212 or 0213 and are derived from the residential file.

0541- CO-OP WITH SITE IMPROVEMENTS – This is used for a parcel that is known as a co-op and has improvements such as a RV poured site pad.

0564 - CO-OP NOT SUITABLE FOR OCCUPANCY - This code is used for parcels that contain structures that can not be lived in or used. This usually arises from deterioration of the property or some sort of disaster that has taken place on the subject building. An example of this could be a partially collapsed roof or fire damage to a structure. The building is usually given a fixed value until repairs are made or the property is demolished. A comment needs to be keyed online showing why the improvement is carrying this use code. A renovation does not make an improvement a 0564. They only become 0564's through disasters or natural events.

0616 - RETIREMENT HOME - A retirement home is a place of shared residence intended for the elderly. The usual pattern is that each person or couple in the home has an apartment-style room or suite of rooms. Additional facilities are provided within the building. Often this includes facilities for meals, gathering, recreation, and some form of health or hospice care. The level of facilities offered varies. A place in a retirement home can be paid for on a rental basis, like an apartment, or can be bought in perpetuity on the same basis as a condominium

0700 - MIGRANT CAMPS, BOARDING HOMES, ETC – A migrant camp or boarding home is a public or privately owned facility, which provides lodging, meals and/or other services for a fee. Boarding homes usually house three or more residents. Residents of these structures must be able to manage their own physical activities. Many of these structures occasionally or habitually are used as a place of residence for traveling to and from other locations for seasonal employment

0719 – BED AND BREAKFAST - A bed and breakfast, often referred to as a B&B, is a lodging facility typically operated out of a large single family residence where guests can be accommodated at night in private bedrooms (which may or may not be equipped with private baths) and where breakfast is served in the morning. The staff often consists of the house's owner(s) and members of their family who live there.

0815 - HOUSE AND IMPROVEMENT NOT SUITABLE FOR OCCUPANCY - This code is used for parcels that contain structures that can not be lived in or used for the intended purpose. This usually arises from deterioration of the property or some sort of disaster that has taken place on the subject building. An example of this could be a partially collapsed roof or fire damage to a structure. The building or improvement is usually given a fixed value until repairs are made or the improvement is demolished. An 0815 is used when one of the structures of an 0819 code has fallen into disrepair or been damaged while the other is still habitable.

0817 - HOUSE AND MOBILE HOME – A parcel of land that contains both a single family residence and a mobile home. The mobile home can be of any width. The two structures are usually not attached.

0818 - TWO OR THREE MOBILE HOMES, NOT A PARK – A parcel of land that contains two or three mobile homes. The homes can be of any width. The homes will be separate standing structures. One situation that may arise is one mobile home may be real property and the others may be tangible personal property. The real property mobile home will be assessed as a PDC with its corresponding building use code such as 0212 or 0213 and the property use will reflect multiple mobile homes on the property.

0819 - TWO RESIDENTIAL UNITS - NOT ATTACHED – A parcel of land that contains two separate improvements that are used to house a family or members of a group. It does not necessarily mean that there is only one family living in the structure.

It simply is used to describe the typical home. It is not based on the number of persons living within. By far the most common form of housing in North America is the single family detached home. The home can range from a small bungalow style to a sprawling mansion. The most important distinguishing factors that determine a single family dwelling are that it sits on its own piece of land (which is sold with the home) and it is not attached to anyone else's residence. Subject to neighborhood and subdivision regulations and municipality or county ordinances, you can do with it as you wish.

0820 – DUPLEX - A configuration where a single structure has exactly two individual units. The units are all owned by the same owner. Many times, one of the units is rented out for income purposes. If the owner lives on the property and files for homestead, only the area the owner is occupying is eligible for the exemption. These improvements will carry a market area of 50, 51, or 52 and will have a code of C. However, they will use all the same codes as residential houses for their building materials. Extra features such as paving and fencing are not assessed on this use code.

0830 – TRIPLEX - A configuration where a single structure has exactly three individual units. The units are all owned by the same owner. Many times, one or more of the units are rented out for income purposes. If the owner lives on the property and files for homestead, only the area the owner is occupying is eligible for the exemption. These improvements will carry a market area of 50, 51, or 52 and will have a code of C. However, they will use all the same codes as residential houses for their building materials. Extra features such as paving and fencing are not assessed on this use code.

0834 - TWO OR MORE TOWNHOUSES – ***Not to be used as a building use code -*** A parcel that has two townhouses located it. The townhouses will be owned by the same individual. The units will need to be recorded on separate PDC's with each building card containing a 0135 building use code. The 0834 would be the property use code.

0837 - TWO OR MORE MANUFACTURED HOUSING RENTAL LOTS (WITH MANUFACTURED HOME(S) – A parcel that contains multiple manufactured houses. The houses can be of different sizes, types, and qualities. The houses and land will be owned by different individuals.

0838 - TWO OR MORE MANUFACTURED HOUSING RENTAL LOTS (WITHOUT MANUFACTURED HOME(S)) - A parcel that contains areas for the placement of future manufactured houses. The future improvements can be of different sizes and types. The houses and land will be owned by different individuals.

0839 - THREE OR FOUR LIVING UNITS - NOT ATTACHED – This code is used for multiple living structures that are located on the same parcel. The structures are all separate livable areas. However, the units do not all have to be separated. The types of structures can be different in size and structure but will be single family living areas. An

example of this is when a duplex and a single family residence are found on the same parcel.

0840 – QUADRUPLEX - A configuration where a single structure has exactly four individual units. The units are all owned by the same owner. Many times, one or more of the units are rented out for income purposes. If the owner lives on the property and files for homestead, only the area the owner is occupying is eligible for the exemption. These improvements will carry a market area of 50, 51, or 52 and will have a code of C. However, they will use all the same codes as residential houses for their building materials. Extra features such as paving and fencing are not assessed on this use code.

0850 - MULTIPLE LIVING UNITS (5 TO 9 UNITS) - A configuration where a parcel has between 5 and 9 living units. The units are all owned by the same owner. Many times, one or more of the units are rented out for income purposes. If the owner lives on the property and files for homestead, only the area the owner is occupying is eligible for the exemption. Extra features such as paving and fencing are not assessed on this use code.

0859 - MULTIPLE LIVING UNITS (5 TO 9 UNITS)-NOT ATTACHED - ***Not to be used as a building use code -*** A configuration where a parcel has between 5 and 9 living units. The units can be all individual or they may be found in small groupings. For example, a parcel may have a duplex and a triplex on the property. The units are all owned by the same owner. Many times, one or more of the units are rented out for income purposes. If the owner lives on the property and files for homestead, only the area the owner is occupying is eligible for the exemption. Extra features such as paving and fencing is not assessed on this use code.

0864 – MULTI-FAMILY IMPROVEMENT NOT SUITABLE FOR OCCUPANCY - This code is used for parcels that contain structures that can not be lived in or used. This usually arises from deterioration of the property or some sort of disaster that has taken place on the subject building. An example of this could be a partially collapsed roof or fire damage to a structure. The building is usually given a fixed value until repairs are made or the property is demolished. See the following paragraphs for further explanation of proper use and coding. A comment needs to be keyed online showing why the improvement is carrying this use code. A renovation does not make an improvement a 0864. They only become 0864's through disasters or natural events.
Extra features such as paving and fencing are not assessed on this use code.

RESIDENTIAL

The following is the proper use for a single family home not suitable for occupancy. The building use should be recorded and keyed as "0164". The property use should also be recorded and keyed as "0164". Additionally, record and key a schedule review for December of the respective year.

COMMERCIAL

Income producing properties such as duplexes, triplexes, and quadraplexes, with one PDC and the building is non habitable, the property use and building use shall both be recorded as "0864". Additionally, record and key a schedule review for December of the respective year.

On commercial parcels with multiple PDC's, the building use on a non habitable building should be recorded and keyed as "1264" on the PDC of the respective building. The property use shall depend on the predominate use of the multiple PDC's. Additionally, record and key a schedule review for December of the respective year.

1000 - VACANT COMMERCIAL LAND – Land that is designated for future commercial usage. The land is currently vacant but can be developed with proper zoning and permitting.

1033 - VACANT COMMERCIAL COMMON AREA - A portion of land that is designated for commercial use that can be used by one or more tenants. This area is shared by all of the tenants that are on the property and no one person has complete control of these designated areas.

1100 - RETAIL STORE- 1 UNIT - A unit which can be of any size, has its own independent secured doorway or shutter, and has adequate water proofing. Water and electricity is usually present. These improvements are used for the selling of products and/or services.

1104 - CONDOMINIUM – STORE - This use code is primarily used for identification. No PDC is required, as values are determined from the market. These codes are placed on the condo file for use identification and can be changed at will, i.e.; a timeshare project may have 400 timeshare units, a restaurant, two offices, and a store. The two offices could become a store or another restaurant or bar. Each improvement is identified for what it is being used for.

1105 - RETAIL DRUGSTORE - NOT ATTACHED - A unit which can be of any size, has its own independent secured doorway or shutter, and has adequate water proofing. Water and electricity is usually present. These improvements are used for the selling of products and/or services. These stores typically sell a variety of household products along with medications and medical supplies. Walgreens and CVS stores are an example of this use code.

1110 - RETAIL STORE - MULTIPLE UNITS - A combination of at least 2 units which can be of any size. These units each have their own independent secured doorway or shutter, and have adequate water proofing. Water and electricity is usually present. These improvements are used for the selling of products and/or services.

1125 - CONVENIENCE STORE - Small centrally located store featuring ease of access, late-night hours, and a limited line of merchandise designed for the convenience shopper. Convenience stores charge above-average prices compared to large supermarkets that generate large-volume sales. They are often located alongside busy roadways.

1130 - CONVENIENCE STORE WITH GAS PUMP - Small centrally located store featuring ease of access, late-night hours, and a limited line of merchandise designed for the convenience shopper. These outlets also sell various grades of gasoline to help support their income. Convenience stores charge above-average prices compared to large supermarkets that generate large-volume sales. They are often located alongside busy roadways. A convenience store that has retail store(s) units attached, the building will be divided into two PDC's. The building use codes will be 1130 and either 100 or 1110. The property use code will be a 1210. Party wall should be calculated. If the convenience store has a car wash attached, divide the parcel into two PDC's and code the buildings accordingly as 1130 and 2720. The property use will be a 1130. Convenience stores such as the ones found at Walmart and BJ's where the minimal square foot building is constructed under the canopy, and is for walk up use only and patrons cannot enter or conduct business inside, will be considered a Class 1 quality.

1138 – RETAIL - SHELL BUILDING – A building that has been designed for retail sales that has been constructed but is not finished on the inside. From the outside, the building will appear to be completed and ready for use. However, on the inside, the building will not have electric service and will not have a/c or other building materials in place. The building has been constructed and is waiting for a tenant or issues to be resolved before being finished out.

1150 - WAREHOUSE DISCOUNT STORE - This category includes establishments primarily engaged in the retail sale of a variety of merchandise in discounted and popular price ranges. Sales can vary from items found in large quantities to single items. Sales usually are made on a cash-and-carry basis, with the open-selling method of display and customer selection of merchandise. These stores may not carry a complete line of merchandise. Some of these stores do not offer a delivery service for the purchased merchandise.

1204 - COMMERCIAL SHELL BLDG (CONDO) - This use code is used when a building is complete except for the interior. A temporary PDC is used to work value leaving out missing items, i.e., floors, ceilings, etc. PDC is deleted after value is established. This value is added to the land value and placed on the condo file and assigned this code. This code is monitored each year for completion by ordering the PMC036PT report, which also covers all 0040 use codes as well. Once the unit is completed, value is determined form market of like properties or sales within the complex. Since these are mostly professional types use condos, the use code used when completing the temporary PDC is from the Commercial Dept.'s 1900 thru 1940 area.

1210 - MIXED USE- COMMERCIAL PROPERTY – This code is to be used when a property has different types of uses taking place on it and there is not one majority use that stands out. This code will mostly be associated with a property use. Only when the buildings cannot be divided and different uses are taking place, will the code function as a building use code. If this code is being used on a property with multiple PDC's, the individual buildings will carry separate use codes that will be descriptive of their use. The property use will then be a 1210 to show the diversity of the parcel. An example of using a 1210 as both a building and property use code would be if the improvement is two stories and has retail stores on B1 and apartments on B2. Make sure to note the amount of residential units and commercial units separately on the field sheet.

1222 - COMMERCIAL RELATED AMENITIES – This code is to be used when the parcel does not have any base areas assessed on it, but has extra features that need to be valued. There is not a minimum number of extra features required to use this code**.**

1233 - IMPROVED COMMERCIAL COMMON AREA - This code is to be used when there are extra feature amenities needing to be valued that are used by individuals from multiple other parcels. For example: There are 5 office buildings located in a circle being assessed on separate parcels. In between these buildings, there is a parking lot, light poles, decorative fountain, and concrete walls and fences for use by the surrounding properties. The extra features would be assessed as a 1222 building use code and a 1233 property use code.

1238 - COMMERICAL SHELL BLDG (OTHER) - A building that has been constructed but is not finished on the inside. From the outside, the building will appear to be completed and ready for use. However, on the inside, the building will not have electric service and will not have a/c or other building materials in place. The building has been constructed and is waiting for a tenant or other issues to be resolved before being finished out.

1264 - COMMERCIAL IMPROVEMENT NOT SUITABLE FOR OCCUPANCY – This code is used for parcels that contain structures that can not be lived in or used. This usually arises from deterioration of the property or some sort of disaster that has taken place on the subject building. An example of this could be a partially collapsed roof or fire damage to a structure. The building is usually given a fixed value until repairs are made or the property is demolished. See the following paragraphs for further explanation of proper use and coding. A comment needs to be keyed online showing why the

improvement is carrying this use code. A renovation does not make an improvement a 1264. They only become 1264's through disasters or natural events.

RESIDENTIAL

The following is the proper use for a single family home not suitable for occupancy. The building use should be recorded and keyed as "0164". The property use should also be recorded and keyed as "0164". Additionally, record and key a schedule review for December of the respective year.

COMMERCIAL

Income producing properties such as duplexes, triplexes, and quadraplexes, with one PDC and the building is non habitable, the property use and building use shall both be recorded as "0864". Additionally, record and key a schedule review for December of the respective year.

On commercial parcels with multiple PDC's, the building use on a non habitable building should be recorded and keyed as "1264" on the PDC of the respective building. The property use shall depend on the predominate use of the multiple PDC's. Additionally, record and key a schedule review for December of the respective year.

1300 - DEPARTMENT STORE - Large retail store having a wide variety of merchandise organized into customer-based departments. A department store usually sells dry goods, household items, clothing apparel and accessories, furniture, furnishings, appliances, radios, and televisions. In addition to departments for the various categories of goods, there are departmental divisions to handle, for example, merchandising, advertising, service, accounting, and financial strategy.

1400 – SUPERMARKET - A self-service food store with grocery, meat, and produce departments. The store may sell a wide variety of goods including food and alcohol (where permitted), medicine, clothes, and other household products that are consumed regularly. It is often part of a chain that owns or controls (sometimes by franchise) other supermarkets located in the same area or other towns. The chains themselves are often supplied from the distribution centers of a larger business.

1500 - REGIONAL SHOPPING MALL - A regional mall is a shopping mall which is designed to service a larger area than a conventional shopping mall. As such, it is typically larger, and offers a wider selection of stores. There will typically be several major tenants within the confines of the property. Given its wider service area, these malls tend to have higher-end stores that need a larger area in order for their services to be profitable. Regional malls are also found as tourist attractions in vacation areas. These improvements are typically located on a main highway or road.

1600 - SHOPPING COMPLEX - COMMUNITY/ NEIGHBORHOOD – Large shopping center with one or two anchor tenants that serve the community. These centers will also typically contain a small number of shops and stores. The strip stores will be recorded on their own PDC's with the major anchor tenants being recorded on their own.

1700 - OFFICE BUILDING- SINGLE TENANT- 1 STORY – A one story building that has only one company working within it. An office is a place in which business, clerical, or professional activities are conducted. The primary purpose of an office building is to provide a workplace and working environment primarily for employees of the organization. These workers usually occupy set areas within the office building, and usually are provided with desks, PC's and other equipment they may need within these areas. An office building will typically be divided into sections for different departments. An office building will typically have a reception area, one or several meeting rooms, singular or open-plan offices, as well as several restroom facilities. Many office buildings also have kitchen facilities and a staff room, where workers can have lunch or take a short break. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1704 - CONDOMINIUM OFFICE UNIT - This use code is primarily used for identification. No PDC is required, as values are determined from the market. These codes are placed on the condo file for use identification and can be changed at will

1710 - OFFICE BUILDING- MULTI TENANT- 1 STORY - A one story building that has one or more companies working within it. An office is a place in which business, clerical, or professional activities are conducted. The primary purpose of an office building is to provide a workplace and working environment primarily for employees of the organization. These workers usually occupy set areas within the office building, and usually are provided with desks, PC's and other equipment they may need within these areas. An office building will typically be divided into sections for different departments. An office building will typically have a reception area, one or several meeting rooms, singular or open-plan offices, as well as several restroom facilities. Many office buildings also have kitchen facilities and a staff room, where workers can have lunch or take a short break. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1738 - OFFICE- SHELL BUILDING - A building that has been designed for office space that has been constructed but is not finished on the inside. From the outside, the building will appear to be completed and ready for use. However, on the inside, the building will not have electric service and will not have a/c or other building materials in place. The building has been constructed and is waiting for a tenant or other issues to be resolved before being finished out.

A permitted improved building that is discovered to be a shell building with no CO or Final should not go on the tax roll. An example is a permit for a retail or office building was pulled and upon inspection, a shell building is discovered. The building would not be put on the tax roll.

If a building is permitted as and built as a shell building with a final or CO, it will be put on as a shell building and the materials adjusted accordingly. No other adjustment is necessary as the base rate for the shell building is considerably lower than the finished building rate.

If you have a building that is partially built out with CO and final dates, it should be put on the tax roll with the appropriate use code. The interior materials should be allocated as to what is finished and what is not. An additional step would be to estimate a physical curable of an additional 25% for the remaining portion. You cannot put this in as PC 25%, you have to calculate an actual PC dollar amount. To do this, take the base rate for the use code x 25% x the square footage amount of unfinished area. This will give you the amount of physical curable to be applied to the field sheet. Round this off to the nearest $5,000 or more.

Any time one of these situations comes up, the field staff has been advised to communicate with the appraisal staff so that we make sure we have the improvement valued properly.

1800 - OFFICE BUILDING- SINGLE TENANT- 2 OR MORE STORIES - A multi story building that has one company working within it. An office is a place in which business, clerical, or professional activities are conducted. The primary purpose of an office building is to provide a workplace and working environment primarily for employees of the organization. These workers usually occupy set areas within the office building, and usually are provided with desks, PC's and other equipment they may need within these areas. An office building will typically be divided into sections for different departments. An office building will typically have a reception area, one or several meeting rooms, singular or open-plan offices, as well as several restroom facilities. Many office buildings also have kitchen facilities and a staff room, where workers can have lunch or take a short break. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1810 - OFFICE BUILDING- MULTI TENANT- 2 OR MORE STORIES - A multi story building that has two or more companies working within it. An office is a place in which business, clerical, or professional activities are conducted. The primary purpose of an office building is to provide a workplace and working environment primarily for employees of the organization. These workers usually occupy set areas within the office building, and usually are provided with desks, PC's and other equipment they may need within these areas. An office building will typically be divided into sections for different departments. An office building will typically have a reception area, one or several meeting rooms, singular or open-plan offices, as well as several restroom facilities. Many office buildings also have kitchen facilities and a staff room, where workers can

have lunch or take a short break. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1900 - PROFESSIONAL BUILDING- SINGLE TENANT- 1 STORY – This code is to be used on buildings that are used primarily for medical or dental use. The use code takes into account the increased number of materials needed to partition these buildings into smaller rooms. The code also takes into account the increased number of fixtures found throughout the building and any materials constructed within the walls for the use of X-ray equipment. The building will have only one primary office and will be only one story. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1910 - PROFESSIONAL BUILDING- MULTI TENANT- 1 STORY - This code is to be used on buildings that are used primarily for medical or dental use. The use code takes into account the increased number of materials needed to partition these buildings into smaller rooms. The code also takes into account the increased number of fixtures found throughout the building and any materials constructed within the walls for the use of X-ray equipment. The building will have several different businesses and will be only one story. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1920 - PROFESSIONAL BUILDING- SINGLE TENTANT- 2 OR MORE STORIES - This code is to be used on buildings that are used primarily for medical or dental use. The use code takes into account the increased number of materials needed to partition these buildings into smaller rooms. The code also takes into account the increased number of fixtures found throughout the building and any materials constructed within the walls for the use of X-ray equipment. The building will have only one primary office and will be located on two or more stories. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1930 - PROFESSIONAL BUILDING- MULTI TENANT- 2 OR MORE STORIES - This code is to be used on buildings that are used primarily for medical or dental use. The use code takes into account the increased number of materials needed to partition these buildings into smaller rooms. The code also takes into account the increased number of fixtures found throughout the building and any materials constructed within the walls for the use of X-ray equipment. The building will have several different businesses and will be located on two or more stories. Some office buildings may have a garage that is used to park a vehicle in, not for just storage purposes. These areas will need to be broken out as the appropriate garage sub code.

1940 - PROFESSIONAL/OFFICE COMPLEX - ***Not to be used as a building use code*** **–** This code will be used as a property use only. This code will be used on parcels

where there are several buildings. When being used on a property with multiple PDC's, the individual buildings will carry separate use codes that will be descriptive of their use. The property use will then be a 1940 to show the diversity of the parcel.

1950 - DAY CARE CENTER - A facility for the supervision of children during the hours that their parents are away. The age levels of children supervised will vary. Facilities often offer educational learning, playground equipment, and field trips.

1960 - RADIO OR TV STATION – A radio station is a broadcasting facility that traditionally broadcasts through the air as radio waves from a transmitter to an antenna and a thus to a receiving device. Stations can be linked in radio networks to broadcast common programming, either in syndication or simulcast or both. Today, stations also broadcast via cable FM, local wire networks, satellite and the Internet. A television station is a type of broadcast station that broadcasts both audio and video to television receivers in a particular area. This signal is transmitted via cable or satellite receivers to consumers.

2000 - AIRPORTS – PRIVATE - A tract of leveled land where aircraft can take off and land, usually equipped with hard-surfaced landing strips, a small control tower or office, hangars, and refueling facilities. These airports are normally used for smaller planes that are privately owned and housed on the airport property. These airports do not offer the amenities needed to support large, commercial airlines.

2010 - AIRPORTS – COMMERCIAL – A tract of leveled land where aircraft can take off and land, usually equipped with hard-surfaced landing strips, a control tower, hangars, aircraft maintenance and refueling facilities, and accommodations for passengers and cargo. A taxiway and a runway are usually connected at each end and at several intermediate points. Besides the hangars (buildings for housing and servicing aircraft), airports are usually provided with office and terminal buildings which house administrative, traffic control, communication, and weather observation personnel.

2015 – MARINAS - ***Not to be used as a building use code*** **-** These establishments rent boat slips and store boats, and generally perform a range of other services including cleaning and incidental boat repair. They frequently sell food, fuel, fishing supplies, and may sell boats.

2100 - RESTAURANT / CAFETERIA - A restaurant is an establishment that serves prepared food and beverages to be consumed on the premises or to go by paying customers. The term covers a multiplicity of venues and a diversity of styles of cuisine. Restaurants range from unpretentious lunching or dining places catering to people working nearby, with food served in simple settings at low prices, to expensive establishments serving refined food and wines in a formal setting. A cafeteria is a type of food service location in which there is no table service, whether a restaurant or within an institution such as a large office building or school. Instead, there are food serving counters/stalls, either in a line or allowing arbitrary walking paths, and customers take food they require as they walk along, placing them on a tray, and pay at the check-out.

For some food items, there may be the system that while at the counter, one orders it and it is served by personnel behind the counter.

2104 - CONDOMINIUM-RESTAURANT - This use code is primarily used for identification. No PDC is required, as values are determined from the market. These codes are placed on the condo file for use identification and can be changed at will.

2110 - FAST FOOD RESTAURANT - A restaurant characterized both by food which is supplied quickly after ordering, and by minimal service. The food in these restaurants is often cooked in bulk in advance and kept hot, or reheated to order. Many fast-food restaurants are part of restaurant chains or franchise operations, which ship standardized foodstuffs to each restaurant from central locations. Fast-food outlets are take-away or take out providers, often with a "drive-thru" service which allows customers to order and pick up food from their cars; but most also have a seating area in which customers can eat the food on the premises.

2300 - FINANCIAL INSTITUTION - Institution that collects funds from the public to place in financial assets such as stocks, bonds, money market instruments, bank deposits, or loans. Depository institutions (banks, savings and loan associations, savings banks, and credit unions) pay interest on deposits and invest the deposit money mostly in loans. These facilities house some corporate offices and offer many different services to their customers.

2310 - FINANCIAL INSTITUTION - BRANCH FACILITY - Institution that collects funds from the public to place in financial assets such as stocks, bonds, money market instruments, bank deposits, or loans. These facilities are usually smaller in nature and normally do not contain any corporate offices. The facilities offer the consumers the same services as a financial institution.

2400 - INSURANCE CO. – OFFICE - A one story building that is being used as a headquarters for an insurance company. An office is a place in which business, clerical, or professional activities are conducted. The primary purpose of an office building is to provide a workplace and working environment primarily for employees of the organization. An office building will typically be divided into sections for different departments. An office building will typically have a reception area, one or several meeting rooms, singular or open-plan offices, as well as several restroom facilities. Many office buildings also have kitchen facilities and a staff room, where workers can have lunch or take a short break.

2500 - SERVICE SHOP, RADIO & T.V. REPAIR, REFRIGERATION SERVICE, PAINT SHOP, ELEC REPAIR, LAUNDRIES EXCLUDING AUTOMOTIVE – A facility where light repair work is performed on items. These buildings will usually be divided in two distinct areas. One area will be an office used for normal operational business details such as billing and customer service. The other area of the building will be a workshop area where the service work is performed. There is little if any heavy

equipment found in these facilities. Most work will be performed with light tools and machines.

2600 - SERVICE STATION - A retail establishment in which motor vehicles are refueled, serviced, and sometimes repaired. These facilities may have multiple bays for servicing customer vehicles. Most of these facilities will have lifts for raising the vehicles over head.

2700 - DEALERSHIP SALES / SERVICE CENTER – A business that sells new cars, used cars, or both. It provides maintenance services for cars, stocks and sells spare parts, and processes warranty claims. Some facilities will have paint and body repair facilities located on the grounds. The dealership may have several buildings on site that are being used for different functions. The dealerships may also have a building that has a showroom to display their vehicles with management offices and sales person offices nearby. If the showroom is attached to the work and repair garage, it is to be assessed as one PDC.

2710 - GARAGE / AUTO-BODY /AUTO PAINT SHOP – A facility that is designed to work on vehicles that are in need of repair. The facility may be a full service facility that offers a wide range of services or there may be one specialty service offered. Most of these facilities will have lifts for raising the vehicles to a level appropriate for the services performed.

2720 - CAR WASH - A place or business equipped for washing cars and other motor vehicles. The facilities may have multiple bays. Most car washes offer both self serve bays and automatic machine washed bays. Many car washes also offer areas where a vehicle can be prepped or vacuumed prior to the wash and detailing. The exterior wall code will be recorded as the materials that can be seen on the end of the bays and any offices at 100%. Record the linear wall footage of the entire building.

2730 - USED AUTOMOBILE SALES – Automobile business that sells used cars. These lots usually do not have showrooms and may have minimal garage and service areas.

2740 - VEHICLE SALES/NEW OR USED - Business that sells new or used recreational vehicles (boats, wave runners, motor homes, campers, RV's, motorcycles, etc.) These lots usually have showrooms and may have minimal garage and service areas.

2800 - PARKING LOT – COMMERCIAL - A cleared area that is more or less level and is intended for parking vehicles for a fee. This fee can be based on an hourly rate or may offer extended stay parking for a flat rate. Usually, the term refers to a dedicated area that has been provided with a durable or semi-durable surface. The usual parking lot is paved with asphalt, concrete, gravel, or pavers. However, a parking lot can be a vacant piece of land with only compacted dirt covering. Parking lots have certain characteristics

that set them apart from roadways in terms of their engineering and operating requirements. The first is that they often cover large contiguous areas with impermeable paving surface. This means that virtually all of the rain (minus evaporation) that falls becomes runoff. The parking lot must be built to effectively channel and collect that runoff.

2810 - PARKING LOT – PATRON - A cleared area that is more or less level and is intended for parking vehicles. There are no fees associated with this style lot. Usually, the term refers to a dedicated area that has been provided with a durable or semi-durable surface. The usual parking lot is paved with asphalt, concrete, gravel, or pavers. A parking lot can be a vacant piece of land with only compacted dirt covering. Parking lots have certain characteristics that set them apart from roadways in terms of their engineering and operating requirements. The first is that they often cover large contiguous areas with impermeable paving surface. This means that virtually all of the rain (minus evaporation) that falls becomes runoff. The parking lot must be built to effectively channel and collect that runoff.

2890 - MANUF. HOUSING PARK - 4 TO 9 SPACES RENTALS – *Not to be used as a building use code* – A subdivision of plots designed for the placement of manufactured houses. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses.

2891 - MANUF. HOUSING PARK - 10 TO 25 SPACES RENTALS - *Not to be used as a building use code -* A subdivision of plots designed for the placement of manufactured houses. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses.

2892 - MANUF. HOUSING PARK - 26 TO 50 SPACES RENTALS - *Not to be used as a building use code -* A subdivision of plots designed for the placement of manufactured houses. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses.

2893 - MANUF. HOUSING PARK - 51 TO 100 SPACES RENTALS - *Not to be used as a building use code -* A subdivision of plots designed for the placement of manufactured houses. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses.

2894 - MANUF. HOUSING PARK - 101 TO 150 SPACES RENTALS - *Not to be used as a building use code -* A subdivision of plots designed for the placement of

manufactured houses. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses.

2895 - MANUF. HOUSING PARK - 151 TO 200 SPACES RENTALS - ***Not to be used as a building use code -*** A subdivision of plots designed for the placement of manufactured houses. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses.

2896 - MANUF. HOUSING PARK - 201 & MORE SPACES RENTALS - ***Not to be used as a building use code -*** A subdivision of plots designed for the placement of manufactured houses. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses.

2900 - WHOLESALE OUTLET – A facility used for the sale of products at wholesale prices to the public. The products will be sold to consumers at a discount price with the consumer arranging for the pick-up of the goods. These facilities can sell a variety of products such as seafood or furniture.

2910 - PRODUCE HOUSE – A facility that is used for the purpose of selling produce (fruits and vegetables) of different types to the public. These structures may be open air facilities, enclosed areas, or a combination of the two. The purpose of these facilities is the retail sale of fresh goods to the public.

3000 – FLORIST - This category covers establishments primarily engaged in the retail sale of cut flowers and growing plants. Some of these establishments are engaged in the retail sale of seeds, bulbs, and nursery stock. Many of these establishments offer delivery services.

3010 – GREENHOUSE - Building designed for the protection of tender or out-of-season plants against excessive cold or heat and used for growing plants in regulated temperatures, humidity, and ventilation. Usually a glass- or plastic-enclosed structure with a framing of aluminum galvanized steel, or such woods as redwood, cedar, or cypress. The structure is used for the production of fruits, vegetables, flowers, and any other plants requiring special temperature conditions. It is heated partly by the sun and partly by artificial means. This controlled environment can be adapted to the needs of particular plants. A greenhouse can range from a small room carrying a few plants over the winter, to an immense heated glass building called a hothouse or conservatory, covering acres of ground and used for forcing the growth of fruits or flowers out of season. Greenhouses have long been used for holding plants over cold seasons and for growing tropical plants and less hardy fruits

3020 - NURSERY (NON-AGRIC. CLASSIFICATION) – *Not to be used as a building use code -* This code describes a business that sells bushes, flowers, plants, and trees to the public. Other items may be sold at these parcels that are necessary for the care and maintenance of these items.

3030 - HORSE STABLES – A building in which livestock, usually horses, are kept. It most commonly means a building that is divided into separate stalls for individual animals. The improvement may also have grooming and tack rooms.

3040 - DOG KENNEL - A building or collection of buildings on a property in which dogs are housed, maintained, and bred. These kennels will board a dog for a fee while the owners are away.

3100 - THEATRE (DRIVE-IN) - A form of cinema structure consisting of a large screen, a projection booth, a concession stand and a large parking area for automobiles. The screen can be as simple as a wall that is painted white, or it can be a complex steel truss structure with a complex finish. Within this enclosed area, customers can view features from the privacy and comfort of their cars. Some drive-in theaters offer children's playgrounds between the screen and the first row of cars. Concrete patios for lawn chairs were available at some drive-in theaters.

3120 - STADIUM (NOT ENCLOSED) - A structure, or venue, for outdoor sports, concerts or other events, consisting of a field or stage partly or completely surrounded by a structure designed to allow spectators to stand or sit and view the event. These facilities will usually have restrooms, announcement booths, and food vendors on the premises.

3200 - AUDITORIUM (ENCLOSED) – Performance space where the audience is located in order to hear and watch performances. Floor levels in a large auditorium may include stalls, private boxes, dress circle, balcony or upper circle, and gallery. A sloping floor and converging walls allow for a clear view of the stage and improve acoustics. The walls and ceilings of contemporary auditoriums usually conceal light, sound, and air-conditioning equipment.

3210 - THEATRE (ENCLOSED) - Building, structure, or space in which the presentation of plays, films, or other dramatic performances take place. In its broadest sense, theater can be defined as including everything connected with dramatic art—the play itself, the stage with its scenery and lighting, makeup, costumes, acting, and actors. The structure may also consist of a room with tiers of seats used for lectures or demonstrations.

3220 - RECREATION HALL – An improvement that is used for recreational facilities such as entertainment, meetings and parties. Recreation halls are becoming common in residential neighborhoods and offer use of the facilities and pool in exchange for the payment of homeowner’s association fees. Recreation halls may have a kitchen, office, weight rooms, and movie theatres.

3230 - FITNESS CENTER – A physical fitness facility with varied exercise and conditioning areas. May contain areas such as snack bars, massage, steam room and sauna facilities, lockers, and shower rooms. Larger centers may also have sports courts, running tracks, and pools.

3300 - NIGHT CLUBS, COCKTAIL LOUNGES, BARS - An establishment that stays open late at night and provides food, drink, entertainment, and music for dancing. These facilities are normally age restricted.

3400 - BOWLING ALLEYS, SKATING RINKS, AND POOL HALLS – Facilities that offer recreational activities to the community for a fee. These facilities will normally offer rental equipment so that individuals can participate in the sporting event. Most of these facilities will contain a small concession stand area while some will even offer an alcoholic beverage area. Many of these businesses will also include a small area that can be used for retail sales of equipment that is specific to the individual sport.

3430 - ARENA (ENCLOSED) - An enclosed area, often circular or oval-shaped, designed to showcase theater, musical performances, or sporting events. It is composed of a large open space surrounded on most or all sides by tiered seating for spectators. The key feature of an arena is that the event space is located at the lowest point, allowing for maximum visibility. Usually, an arena is designed to accommodate a fairly large number of spectators.

3440 - ARENA (OPEN AIR) WITH SUPPORTING FACILITIES – An open air facility, often circular or oval-shaped, designed to showcase theater, musical performances, or sporting events. It is composed of a large open space surrounded on most or all sides by tiered seating for spectators. The key feature of an arena is that the event space is located at the lowest point, allowing for maximum visibility. Usually, an arena is designed to accommodate a fairly large number of spectators.

3450 - FLEA MARKET - A place where vendors come to sell their goods. The goods are usually inexpensive and range in quality depending on several factors which might include; urban or rural location of the flea market, part of the country that you are in, or popularity and size of the flea market. The flea market can be outside, indoors, or a combination of the two.

3500 - TOURIST ATTRACTION - A place of interest where tourists, foreign and domestic, normally visit. Some examples include famous historical places, monuments, zoos, museums and art galleries, botanical gardens, buildings and structures (e.g., castles, libraries, former prisons, skyscrapers, bridges), national parks and forests, theme parks and carnivals. Owners and marketers of attractions usually advertise tourist attractions on billboards along the side of highways and roadways, especially in remote areas. Also,

many tourist attractions have free promotional brochures and flyers in information centers, fast food restaurants, hotel and motel rooms or lobbies, and rest areas.

3510 - PERMANENT EXHIBIT – This code describes an improvement that is used to denote any permanent establishment, administered in the general interest of the community, for the purpose of preserving, studying, and enhancing public knowledge. These interests may include but are not limited to: artistic, historical, scientific and technological collections.

3600 - CAMP (OTHER THAN FOR MOBILE HOMES) - *Not to be used as a building use code* – An area designated for use by occupants that are participating in a specific or multiple recreational activities. These camps may contain shelters or cottages that can be used for cover from the environment. Activities such as hiking, hunting, fishing, or scouting may take place in such areas. Some of these areas may be rather primitive and may lack any modern day conveniences. Other camps may provide amenities such as cooking areas, covered gathering areas, boat docks and ramps, and personal hygiene facilities.

3610 - CAMPGROUND (TRAILERS, CAMPERS & TENTS) - *Not to be used as a building use code* - Recreational activity in which participants live outdoors, often in the woods, usually using tents, trailers, or motor homes. Some of these campgrounds may be rather primitive and may lack any modern day conveniences. Other campgrounds may provide amenities such as cooking areas, covered gathering areas, boat docks and ramps, and personal hygiene facilities.

3693 - LABOR CAMP - *Not to be used as a building use code* – This is representative of a parcel that is used for the detention of individuals where persons are engaged in forced labor. There are very few accommodations offered in these camps. These facilities can be used for convicted criminals and probationary persons. Work may be done on a continuous basis as punishment or as a community service for lesser crimes.

3700 - RACE TRACK / WAGERING ATTRACTION – A facility that is used for the purpose of racing or gambling. The racing can be done by horses, dogs, or vehicles. These facilities are usually found bordering a track that is circular or oval in shape. The buildings may offer areas in which to place bets on other events or to access a nationwide wagering system. Some of the facilities will offer an area specific to the playing of cards. These facilities will have amenities such as retail stores for purchasing wagering merchandise and accessories, concession stands or restaurant areas. Depending on the size of the facility, grandstands and press box areas may be offered.

3710 – CORRECTIONAL FACILITY – Institution for the confinement of people convicted of crimes. Prisons are administered by state, provincial, or national governments and house inmates for relatively long terms. They thus differ from jails,

which usually are under local jurisdictions and house inmates serving short sentences. Special penal institutions are provided for juveniles, the sick, and the criminally insane.

3720 – POSTAL FACILITY - A post office is a facility where the public can purchase postage stamps for mailing correspondence or merchandise, and also drop off or pick up packages or other special-delivery items. Post offices also rent post-office boxes to people and businesses that prefer not to have mail delivered to their home or office. The back rooms of a post office are where mail is processed for final delivery. Mail may also be processed in other post offices that are not open to the general public.

3800 - GOLF COURSE - ***Not to be used as a building use code*** **–** An area of land designated for the playing of golf. These areas of land will be open in nature and contain areas of grass, trees, sand, and water. The course will usually have several small buildings located on site. These buildings will serve as bathrooms, pump houses, and storage buildings. Larger golf courses may have support facilities such as cart rentals, retail sales, and restaurants. Golf courses can vary greatly in size and complexity. On larger, more complex courses, many sand bunkers, water hazards, and elevated greens will be found

3810 - DRIVING RANGE - ***Not to be used as a building use code -*** A golf practice facility that is included at most golf courses; driving ranges also commonly operate as stand alone businesses away from golf courses. Typically a driving range will consist of a large, open field with teeing ground at one end. Golfers line up side-by-side, hitting golf balls out into the field. The landing area may be, literally, an empty field; or it may include target greens and yardage markers. Most ranges sell buckets of balls of varying sizes and prices. Many driving ranges also have practice putting greens and may have areas for chipping, pitching and bunker practice.

3820 - COUNTRY CLUB / SUPPORT FACILITIES – Specialized clubhouses designed mainly for entertainment, and normally contain no sleeping areas. The facility may include a ballroom, bar, banquet or dining area, and pro shop.

3900 - MOTOR INN – A building designed with multiple units that can be rented on a nightly basis. The units may contain small kitchen facilities. There is usually not a full scale office on the property. Many times, the office will be the property caretaker's living unit. These properties usually provide drive up parking directly in front of the unit being inhabited. In many cases, the caretaker will provide office support while performing cleaning and maintenance issues.

3910 - LIMITED SERVICE HOTEL - A building designed with multiple sleeping units and a lobby. The sleeping units do not contain full kitchen facilities. The hotel typically will not have space designed for large meeting groups or formal dining.

3920 - FULL SERVICE HOTEL – A building designed with multiple sleeping units and a lobby. The sleeping units do not contain full kitchen facilities. The hotel

typically will be of a larger size and will have meeting, ballroom, banquet, and dining rooms along with a lounge.

3930 - EXTENDED STAY OR SUITE HOTEL - A building designed with multiple sleeping units and a lobby. Typically, these units will be reserved for periods of greater than one night. The sleeping units do not contain full kitchen facilities. However, the units typically will posses a microwave, sink, and small refrigeration / freezer unit for minimal preparation of food. The hotel typically will be of a larger size and will have meeting, ballroom, banquet, and dining rooms along with a lounge.

3940 - LUXURY HOTEL/RESORT – A facility that usually offers higher rate service to the patrons. These hotels and resorts offer curbside baggage service, room service and special services for the clients. The buildings house larger numbers of rooms for patrons to reserve. The rooms and lobby usually contain higher end decorations. The recreational facilities may include but are not limited to pools, spas, tennis, shuffleboard, and beach amenities depending on location. The restaurant on site normally offers meals that are higher in cost and has more attention paid to its preparation. These facilities are usually reserved on a multiple night or extended stay time period.

3950 - CONVENTION HOTEL/RESORT - A place used for business or relaxation and recreation. Generally, a resort is distinguished by a large selection of activities, such as food, drink, lodging, sports, entertainment, and shopping within the facility so that customers have no need to leave the facility once they arrive. Commonly, these facilities are of higher quality than would be expected if one were to stay at a hotel or eat in a town's restaurants. A convention hotel or resort may be used by organizations and businesses that are looking to participate in educational opportunities. Many of these hotels and resorts have large meeting rooms that can be used to host multiple educational training and seminars. These facilities are usually reserved on a multiple night or extended stay time period.

4000 - VACANT INDUSTRIAL LAND – A piece of land that is currently vacant but is designated for future use as commercial. The type of use for the property in the future is going to be of a manufacturing nature. The buildings will be used for the construction or production of larger scale items or quantities.

4100 - LIGHT MANUFACTURING, SMALL EQUIPT. MFG. PLANTS, SM.MACHINE SHOPS, INSTRUMENT MFG., PRINTING PLANTS – These properties are comprised of building(s) that are used for the construction or manufacturing of an item. The properties usually contain machinery that can be dangerous in nature. The products produced can vary in size and complexity. There will usually be offices on the property that will be used to handle the management and distribution of the products. Depending on the items produced, the buildings could be warehouse style with unfinished interiors and concrete floors or the buildings could be finished out completely with clean rooms. Some chemical hazards may exist on this parcel. Many times, these parcels will require head, eye, and hearing protection when visiting the facilities.

4200 - HEAVY INDUSTRIAL, HEAVY EQUIPMENT MFG., LARGE MACHINE SHOPS, FOUNDRIES, STEEL FAB.PLANTS, AUTO & AIRCRAFT PLANTS - These properties are comprised of building(s) that are used for the construction or manufacturing of an item. The properties usually contain machinery that can be dangerous in nature. Typically, these parcels will contain much larger equipment that is used for the production. The operators of the machines are skilled technicians and any misuse of the machines could lead to personal injury up to and including death. The products produced can vary in size and complexity. There will usually be offices on the property that will be used to handle the management and distribution of the products. The raw stock used to produce the products is typically larger in size and weight. Many of these properties will have combustible materials on site and chemical hazards may exist. Many times, these parcels will require head, eye, and hearing protection when visiting the facilities.

4300 - LUMBER YARD, SAWMILL, PLANING MILL – A lumber yard is an establishment that sells lumber and other building materials from a yard. A sawmill is a plant with power-driven machines for sawing logs into rough-squared sections or into planks and boards. A planning mill is a facility used for the smoothing and / or shaping of the surface of wood, metal, or plastic work pieces. These businesses may be equipped with planning, molding, and other machines for finishing processes. Cutting is performed on various large machines. Reciprocating saws, band saws, or circular saws cut the log into various thicknesses as it moves past the saw on a feeder table. The biggest mills are usually located where timber can be brought by river or rail, and mill design is affected by the mode of transportation.

4400 - PACKING PLANT, FRUIT & VEGETABLE PACKING PLANT, MEAT PACKING PLANT – This code describes a facility that is set up for the preparation and packing of goods for distribution. Some of these facilities will offer retail purchasing options to the local community; however its primary function is for the preparation and distribution. These plants have machinery that is specialized for the industry. Many of these machines, coolers and freezers, and items used for the business will be Tangible Personal Property. These facilities will have loading capabilities for trucks and tractor trailers.

4500 - CANNERIES, FRUIT & VEGETABLE, BOTTLERS & BREWERS DISTILLERIES, WINERIES - This code describes a facility that is set up for the preparation and packing of goods for distribution. Some of these facilities will offer retail purchasing options to the local community; however its primary function is for the preparation and distribution. These plants will have machinery that is specialized for the industry. Many of these machines, coolers and freezers, and items used for the business will be Tangible Personal Property. These facilities will have loading capabilities for trucks and tractor trailers.

4600 - OTHER FOOD PROCESSING, CANDY FACTORIES, BAKERIES, POTATO CHIP FACTORIES - This code describes a facility that is set up for the preparation and packing of goods for distribution. Some of these facilities will offer retail purchasing options to the local community; however its primary function is for the preparation and distribution. These plants will have machinery that is specialized for the industry. Many of these machines, coolers and freezers, and items used for the business will be Tangible Personal Property. These facilities will have loading capabilities for trucks and tractor trailers.

4700 - MINERAL PROCESSING, PHOSPHATE PROCESSING REFINERY, CLAY PLANT, ROCK & GRAVEL PLANT – Used to describe a business that searches, digs, and processes dirt or rock for future use. These types of facilities are industrial in nature and will have heavy equipment on the site. Some of these facilities will dig these components out of the earth leaving areas huge areas of trenches or holes. These areas are referred to as quarries. The material is then transported to machines and silos where it is processed or ground up for future use.

4710 - CONCRETE / ASPHALT PLANT – Used to describe a business that manufactures concrete or asphalt. These facilities take raw goods such as sand and rock and through a combination of grinding and mixing, produce the finalized product. Most of these facilities will have the raw materials shipped in by railway. The raw goods are then unloaded into storage areas or silos where the material is stored. The heavy equipment on site will transform the raw goods into a manufactured product. The trucks then usually pull up under a silo or loader where the material is loaded into heavy trucks. The product is then transported to construction and project sites.

4800 - WAREHOUSING, DISTRIBUTION_TERMINAL, TRUCKING TERMINAL, VAN & STORAGE WAREHOUSING - A large storage building with entrance permitting passage of at least storage facilitating vehicles such as a fork lifter, or ideally, entrance of transport vehicles to be loaded. The ceiling heights will vary. These buildings are used for manufacturing or for sales. The building will typically have an area that is commensurate with the quality of the building that will be used for office space. The amount of office space is typically 10 to 15 percent of the total building square footage. A warehouse can be any size and can be made up of many different types of building materials. A warehouse may have multiple units contained within.

4804 - CONDOMINIUM – WAREHOUSING - This use code is primarily used for identification. No PDC is required, as values are determined from the market. These codes are placed on the condo file for use identification and can be changed at will.

4810 - MINI-WAREHOUSING – These structures are warehouses that are subdivided into a mixture of cubicles that can vary in size. The units are designed to be rented for small self storage or commercial storage. Typically, there will be one central office located within the confines of the property. Many mini warehouse facilities have open areas for the storage of vehicles and equipment. These spots are rented for income.

4830 - WAREHOUSE - FLEX SPACE – These structures are warehouses that are subdivided into a number of individual units. These buildings are used for manufacturing or can be used for sales. These buildings usually have decorative fronts with thermal glass windows. Typically, the garage bay doors will be located in the rear of these buildings. These units are larger in size and height than mini warehouses. These units will have an area of built out office space within each individual unit. The amount of office space will typically be around 40 to 50 percent. When identifying interior, ceiling, and floor, the percentages will be based on what is average. There may be insulation that will need to be assessed as an extra feature. The flex warehouses may have a variety of different business within them.

4900 - OPEN STORAGE, NEW AND USED BUILDING SUPPLIES, JUNK YARDS, AUTO WRECKING, FUEL STORAGE, EQUIPMENT AND MATERIAL STORAGE - *Not to be used as a building use code* - This code is used to describe areas that are used for storage in open areas. The items will be stored in open lots or fields. Some businesses such as junk yards will categorize their storage facilities for easier retrieval of parts and pieces. This type of business is generally one in which the consumer will come to the business, obtain the part from the storage fields on their own, and then return to the office to purchase the item. Some facilities offer a call ahead service where they will provide the part upon arrival for an increased fee.

5100 - CROPLAND - SOIL CAPABILITY CLASS I VACANT - *Not to be used as a building use code* - Land planted in row crops. No improvements

5110 - CROPLAND - SOIL CAPABILITY CLASS I WITH RESIDENCE - *Not to be used as a building use code* - Land planted in row crops, but with SFR or MH and possible HEX, home site is generally 1 acre.

5120 - CROPLAND - SOIL CAPABILITY CLASS I WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Land planted in row crops with miscellaneous buildings. (Barns, pole barn, etc.)

5200 - CROPLAND - SOIL CAPABILITY CLASS II VACANT - *Not to be used as a building use code* - Land planted in row crops. No improvements

5210 - CROPLAND - SOIL CAPABILITY CLASS II WITH RESIDENCE - *Not to be used as a building use code* - Land planted in row crops, but with SFR or MH and possible HEX, home site is generally 1 acre.

5220 - CROPLAND - SOIL CAPABILITY CLASS II WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Land planted in row crops with miscellaneous buildings. (Barns, pole barn, etc.)

5300 - CROPLAND - SOIL CAPABILITY CLASS III VACANT - *Not to be used as a building use code* - Land planted in row crops. No improvements

5310 - CROPLAND - SOIL CAPABILITY CLASS III WITH RESIDENCE - *Not to be used as a building use code* - Land planted in row crops, but with SFR or MH and possible HEX, home site is generally 1 acre

5320 - CROPLAND - SOIL CAPABILITY CLASS III WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Land planted in row crops with miscellaneous buildings. (Barns, pole barn, etc.)

5400 - TIMBERLAND-SLASHPINE INDEX 90 AND ABOVE VACANT - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest.

5410 - TIMBERLAND-SLASHPINE INDEX 90 & ABOVE WITH IMPROVEMENTS - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest, but can have SFR, MH, or any miscellaneous building with possible HEX.

5500 - TIMBERLAND-SLASH PINE INDEX 80 TO 89 VACANT - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest.

5510 - TIMBERLAND-SLASH PINE INDEX 80 TO 89 WITH IMPROVEMENTS - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest, but can have SFR, MH, or any miscellaneous building with possible HEX.

5600 - TIMBERLAND-SLASH PINE INDEX 70 TO 79 VACANT - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest.

5610 - TIMBERLAND-SLASH PINE INDEX 70 TO 79 WITH IMPROVEMENTS - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest, but can have SFR, MH, or any miscellaneous building with possible HEX

5700 - TIMBERLAND-SLASH PINE INDEX 60 TO 69 VACANT - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest.

5710 - TIMBERLAND-SLASH PINE INDEX 60 TO 69 WITH IMPROVEMENTS - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest, but can have SFR, MH, or any miscellaneous building with possible HEX.

5800 - TIMBERLAND-SLASH PINE INDEX 50 TO 59 VACANT - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest.

5810 - TIMBERLAND-SLASH PINE INDEX 50 TO 59 WITH IMPROVEMENTS - *Not to be used as a building use code* - Land planted with pine trees in rows on natural pine forest, but can have SFR, MH, or any miscellaneous building with possible HEX.

5900 - TIMBERLAND-NOT CLASSIFIED BY SITE INDEX TO PINES VACANT *Not to be used as a building use code* - Land planted for tree farm. (Not pines)

5910 - TIMBERLAND-NOT CLASSIFIED BY SITE INDEX WITH IMPROVEMENTS - *Not to be used as a building use code* - Land planted for tree farm, but can have SFR, MH or any miscellaneous building with possible HEX.

6000 - GRAZING LAND - SOIL CAPABILITY CLASS I VACANT - *Not to be used as a building use code* - (NO LONGER USED, NOW 6100) Pastureland, rough native, semi-improved, improved, or highly improved with no buildings.

6010 - GRAZING LAND - SOIL CAPABILITY CLASS I WITH RESIDENCE - *Not to be used as a building use code* - (NO LONGER USED, NOW 6110) Pasture land, rough native, semi-improved, improved, or highly-improved, but with SFR or MH with possible HEX and home site is generally one acre.

6020 - GRAZING LAND - SOIL CAPABILITY CLASS I WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - (NO LONGER USED, NOW 6120) Pasture land, rough native, semi-improved, improved, or highly-improved with no buildings, but with any type of miscellaneous building.

6100 - GRAZING LAND - SOIL CAPABILITY CLASS II VACANT - *Not to be used as a building use code* - Pastureland, rough native, semi-improved, improved, or highly improved with no buildings.

6110 - GRAZING LAND - SOIL CAPABILITY CLASS II WITH RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved, but with SFR or MH with possible HEX and home site is generally one acre.

6120 - GRAZING LAND - SOIL CAPABILITY CLASS II WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved with no buildings, but with any type of miscellaneous building.

6200 - GRAZING LAND - SOIL CAPABILITY CLASS III VACANT - *Not to be used as a building use code* - Pastureland, rough native, semi-improved, improved, or highly improved with no buildings.

6210 - GRAZING LAND - SOIL CAPABILITY CLASS III WITH RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved, but with SFR or MH with possible HEX and home site is generally one acre.

6220 - GRAZING LAND - SOIL CAPABILITY CLASS III WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved with no buildings, but with any type of miscellaneous building.

6300 - GRAZING LAND - SOIL CAPABILITY CLASS IV VACANT - *Not to be used as a building use code* - Pastureland, rough native, semi-improved, improved, or highly improved with no buildings.

6310 - GRAZING LAND - SOIL CAPABILITY CLASS IV WITH RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved, but with SFR or MH with possible HEX and home site is generally one acre.

6320 - GRAZING LAND - SOIL CAPABILITY CLASS IV WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved with no buildings, but with any type of miscellaneous building.

6400 - GRAZING LAND-SOIL CAPABILITY CLASS V VACANT - *Not to be used as a building use code* - Pastureland, rough native, semi-improved, improved, or highly improved with no buildings.

6410 - GRAZING LAND-SOIL CAPABILITY CLASS V WITH RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved, but with SFR or MH with possible HEX and home site is generally one acre.

6420 - GRAZING LAND-SOIL CAPABILITY CLASS V WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved with no buildings, but with any type of miscellaneous building.

6500 - GRAZING LAND-SOIL CAPABILITY CLASS VI VACANT - *Not to be used as a building use code* - Pastureland, rough native, semi-improved, improved, or highly improved with no buildings.

6510 - GRAZING LAND-SOIL CAPABILITY CLASS VI WITH RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved, but with SFR or MH with possible HEX and home site is generally one acre.

6520 - SOIL CAPABILITY CLASS VI WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Pasture land, rough native, semi-improved, improved, or highly-improved with no buildings, but with any type of miscellaneous building.

6600 - ORCHARD GROVES-ALL GROVES VACANT - *Not to be used as a building use code* - Land fully planted in citrus

6610 - ORCHARD GROVES-ALL GROVES WITH RESIDENCE - *Not to be used as a building use code* - Land fully planted in citrus but with SFR or MH with possible HEX. Home site is generally .50 acres.

6620 - ORCHARD GROVES-ALL GROVES WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Land fully planted in citrus but with any miscellaneous building.

6630 - ORCHARD GROVES-PART GROVE AND PART NOT PLANTED VACANT - *Not to be used as a building use code* - Land partially planted in citrus and no improvements.

6640 - ORCHARD GROVES-PART GROVE AND PART NOT PLANTED WITH RESIDENCE - *Not to be used as a building use code* - Land partially planted in citrus and no improvements, but with SFR or MH with possible HEX. Home site acreage can vary.

6650 - ORCHARD GROVES-PART GROVE AND PART NOT PLANTED WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Land partially planted in citrus and no improvements, but with any miscellaneous buildings.

6660 - COMBINATION -PART ORCHARD GROVES AND PART PASTURE LAND-VACANT - *Not to be used as a building use code* - Land partially planted in citrus and part pasture with no improvements.

6670 – COMBINATION - PART ORCHARD GROVES AND PART PASTURE LAND WITH BUILDINGS OTHER THAN RESIDENCE - *Not to be used as a building use code* - Land partially planted in citrus and part pasture with no improvements but with any miscellaneous buildings.

6680 – COMBINATION - PART ORCHARD GROVES AND PART PASTURE LAND WITH RESIDENCE - *Not to be used as a building use code* - Land partially planted in citrus and part pasture with no improvements, but with SFR or MH with possible HEX. Home site acreage can vary.

6690 - MIXED TROPICAL FRUITS VACANT - *Not to be used as a building use code* - Any type of special crop (Mango, avocado, etc.) with no improvements.

6691 - MIXED TROPICAL FRUITS WITH RESIDENCE - *Not to be used as a building use code* - Any type of special crop with SFR or MH with possible HEX. Home site is generally .50 acres.

6692 - MIXED TROPICAL FRUITS WITH BUILDING OTHER THAN RESIDENCE - *Not to be used as a building use code* - Any type of special crop with miscellaneous buildings.

6700 - POULTRY FARMS - ***Not to be used as a building use code*** **-** Can have SFR, MH, or miscellaneous buildings and possible HEX. Home site acreage can vary.

6710 - RABBIT FARMS - ***Not to be used as a building use code*** **-** Can have SFR, MH, or miscellaneous buildings and possible HEX. Home site acreage can vary.

6720 - TROPICAL FISH FARMS - ***Not to be used as a building use code*** **-** Can have SFR, MH, or miscellaneous buildings and possible HEX. Home site acreage can vary.

6730 - BEES (HONEY) FARMS - ***Not to be used as a building use code*** **-** Can have SFR, MH, or miscellaneous buildings and possible HEX. Home site acreage can vary.

6800 - DAIRIES-WITH BUILDINGS OTHER THAN RESIDENCE - ***Not to be used as a building use code*** **-** Any type of miscellaneous building and pasture land. (None in Brevard County)

6810 - DAIRIES-WITH RESIDENCE - ***Not to be used as a building use code*** **-** SFR, MH, and Miscellaneous buildings with pastureland. (None in Brevard County)

6820 - FEED LOTS VACANT - ***Not to be used as a building use code*** **-** None in Brevard County

6900 - NURSERYS-VACANT - ***Not to be used as a building use code*** **-** Land used to grow and sell plants with no improvements.

6910 - NURSERYS-WITH RESIDENCE - ***Not to be used as a building use code*** **-** Land used to grow and sell plants with SFR or MH and possible HEX. Home site acreage may vary. May also have miscellaneous buildings.

6920 - NURSERYS-WITH BUILDINGS OTHER THAN RESIDENCE - ***Not to be used as a building use code*** **-** Land used to grow and sell plants with miscellaneous buildings.

7000 - VACANT LAND – INSTITUTIONAL – A piece of land that is currently vacant and that has been designated as an educational property use in the future.

7100 – CHURCH – A code that describes a place of worship and a structure used for the holding of religious services. The denomination of the church does not affect its classification. These facilities can vary in size, type, and structure. The properties may have multiple buildings that are used for various functions.

7200 - SCHOOL –PRIVATE – A school established and controlled privately and supported by endowment and tuition. These schools are not administered by local or national government. These schools retain the right to select their student body and are funded in whole or in part by charging their students tuition rather than with public funds.

7210 - SCHOOL -PRIVATE-CHURCH OWNED - A school established and controlled privately and supported by tuition fees paid by members. These schools are not administered by local or national government. These schools retain the right to select their student body and are funded in whole or in part by charging their students tuition rather than with public funds. The school may qualify for exemption due to the fact that it is owned by a church foundation.

7211 - CHURCH OWNED EDUCATIONAL BUILDING – A building that is owned by a church foundation and is used for the purpose of educating individuals. This education could be to a select group of individuals or it may be used for learning in regards to Bible study or Sunday school.

7220 - COLLEGE –PRIVATE - A school established and controlled privately and supported by endowment and tuition. These schools are not administered by local or national government. These schools retain the right to select their student body and are funded in whole or in part by charging their students tuition rather than with public funds.

7230 - FRATERNITY OR SORORITY HOME - Fraternity houses and sorority house are houses lived in by fraternities and sororities members of each organization to live and work together as a whole. In addition to serving as housing, fraternity and sorority houses often host social gatherings, meetings, and functions that benefit the community. Fraternity and sorority houses are typically owned either by a corporation of alumni, the sponsoring national organization, or the host college. Fraternity and sorority houses range in size from three to twenty bedrooms or more. They can usually be identified by large Greek letters on the front of the house. The larger houses generally have a large meeting room and/or dining room, commercial kitchen and study room. There is usually a lounge of some sort, access to which is often restricted to fully initiated members. Fraternities and sororities will also often maintain a chapter room, to which only members may ever be admitted and even whose existence may be kept secret.

7300 - HOSPITAL -GENERAL-PRIVATELY OWNED - Institution for diagnosing and treating the sick or injured, housing them during treatment, examining patients, and managing childbirth. Outpatients, who can leave after treatment, come in for emergency care or are referred for services not available in a private doctor's office. They may also be general, accepting all types of medical or surgical cases, or special (e.g., children's hospitals, mental hospitals), and limiting service to a single type of patient or illness. However, general hospitals usually also have specialized departments.

7310 – CLINIC – A medical facility that provides health care for ambulatory patients - as opposed to inpatients treated in a hospital. Most clinics are run by one or more general practitioners but there are clinics operated by private corporations, government organizations or hospitals. Some clinics function as a place for people with injuries or illnesses to come and be seen by medical professionals. In these clinics, the injury or illness is not serious enough to warrant a visit to an emergency room. Treatment at these clinics is often much less expensive than it would be at an emergency room. Also, unlike

emergency rooms, these clinics are often not open on a 24 x 7 x 365 basis. These clinics often have access to diagnostic equipment such as X-ray machines, especially if the clinic is part of a larger facility. Doctors at such clinics can often refer patients to specialists if the need arises.

7400 - HOME FOR THE AGED – A building that is used for the care of older community members. These members are not in complete need of requiring full time around the clock assistance. The members are capable of making decisions and functioning, however they do need assistance with some aspects of life. The home has staff members on hand to assist the individuals. The tasks will include providing meals, laundry support, and assistance with general health and well being.

7500 - ASSISTED CARE LIVING FACILITY – A building consisting of studio, one or two bedroom suites with limited kitchens. Typically these properties have common dining area, lounges, craft and game rooms, beauty parlors, and therapy rooms. Workers are on hand at all times to assist in the daily activities and care for the individuals in the facility.

7510 - CHILDRENS HOME - A building used for the care of children on a full-time or temporary basis by persons other than their own parents. Also known as boarding-home care, foster care is intended to offer a supportive family environment to children whose natural parents cannot raise them because of the parents' physical or mental illness, the child's behavioral difficulties, or problems within the family environment. The child's parents may retain their parental rights, and the child may ultimately return home.

7600 – MORTUARY - A mortuary, also known as a funeral home, is a place where the deceased are prepared for funeral services, and the family gathers for the wake. This facility is also where the dead are prepared for burial or cremation. The mortuary will make arrangements with families of the recently deceased. Families can arrange a service according to what the deceased wanted and what the family desires. The funeral home will take care of all the necessary paperwork and permits, and usually take care of other details - such as making arrangements with the cemetery and providing obituaries to the news media.

7610 – CEMETERY - Areas that are set aside by public authority or private persons for the burial of the dead. A public cemetery is open for use by the community at large while a private cemetery is used only by a small segment of a community or by a family. A cemetery includes not only the actual grave sites but also surrounding areas such as avenues, walks, and grounds. Cemeteries are not governed by laws that apply to real property or corporations due to their inherently different nature. Most states have established laws that specifically apply to cemeteries.

7620 – CREMATORIUM - A building or furnace for burning dead bodies. The bodies are placed into the crematorium and turned into ash through the use of extreme fire and heat.

7700 - CLUBS, LODGES, AND UNION HALLS – A structure used for an organization comprised of people who voluntarily meet on a regular basis for a mutual purpose. The club can include any kind of group that has members who meet for a social, literary, or political purpose. Various types of clubs exist. An incorporated members' club is composed of a group of individuals who each contribute to the club's funds, which are used to pay the expenses of conducting the society. An unincorporated proprietary club is one whose proprietor owns the property and funds and conducts the club to attempt to make a profit. The members are entitled to use the premises and property in exchange for the payment of entrance fees or subscriptions as any additional rights and privileges provided in their bylaws or charter papers.

7800 – GYMNASIUM - A building or room with equipment for doing exercises and playing games. Different sports and physical activities can take place within the structure. Gymnasiums can range from one room area with an area for training to multi-use facilities, offering a range of sporting and physical activities, alongside such things as massages, and other things usually attributed to a health spa.

7810 - FIRE STATION - A fire station is a building or other area set aside for storage of firefighting apparatus (fire engines and related vehicles), personal protective equipment, hoses, extinguishers, and other firefighting equipment. The building will have dormitory living facilities and work areas such as meeting rooms, workshop, or laundry. The bays for the engines will be considered base areas and the building materials recorded appropriately.

7841 - CONVALESCENT HOME (NURSING HOME) - Facility for care (usually long-term) of patients who are not sick enough to need hospital care but are not able to remain at home. Most residents are elderly or ill and have chronic irreversible and disabling disorders. Many homes have a more active role in health care, helping patients prepare to live at home or with a family member when possible. They help conserve expensive hospital facilities for the acutely ill and improve the prospects of the chronically disabled.

8000 - MILITARY-VACANT LAND - A piece of land that is currently vacant and that has been designated as having a military use in the future.

8010 - SCHOOL -PUBLIC-VACANT PARCELS - A piece of land that is currently vacant and that has been designated as having a public school use in the future.

8020 - COUNTY OWNED LAND-VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE) - Any parcel that is currently owned by Brevard County but is currently vacant.

8030 - BREVARD COUNTY-AGENCIES OTHER THAN BOARD OF COUNTY COMMISSIONERS, VACANT - Any parcel of land that is currently owned by an agency within Brevard County government that is currently vacant but has future governmental use buildings designated for the property in the future.

8040 - HOUSING AUTHORITY –VACANT – Any parcel that is currently owned by the Housing Authority but is currently vacant.

8050 - CANAVERAL PORT AUTHORITY – VACANT - Any parcel that is currently owned by the Canaveral Port Authority but is currently vacant.

8060 - STATE OWNED LAND-VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE) - Any parcel that is currently owned by the State of Florida but is currently vacant.

8070 - FEDERAL OWNED LAND-VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE) - Any parcel that is currently owned by the Federal Government but is currently vacant.

8080 - MUNICIPAL OWNED LAND-VACANT (THAT DOES NOT QUALIFY IN ANOTHER CODE) - Any parcel that is currently owned by a municipality but is currently vacant.

8090 - MELBOURNE AIRPORT AUTHORITY-VACANT - Any parcel that is currently owned by the Melbourne Airport Authority but is currently vacant.

8110 - MILITARY-IMPROVED LAND - ***Not to be used as a building use code*** **- A** code used to describe a piece of land that is currently owned by a military organization that contains structures used for military storage and maneuvers.

8200 - FOREST, PARKS, RECREATIONAL AREAS - A piece of land that is vacant or imroved and that has been designated as having a forest, park, or recreational area use.

8300 - SCHOOL -PUBLIC-IMPROVED PARCELS - A school is an administrative unit dedicated to and designed to teach skills and knowledge to students. A school is organized to efficiently deliver sequential instruction from one or more teachers. In most cases, but not always, a school is housed in one or more buildings. Also, multiple subjects may be taught in one building. The schools will be considered public schools meaning that any child may attend them. They are funded through the use of tax dollars. There are different types of schools that can exist to meet the needs of the community.

8400 – COLLEGE – An institution that is made up of one or multiple buildings that are used for the education of high school graduates. The college will offer diverse learning in a variety of subjects. Upon successful completion, the attendee will receive a degree in a specified field. The college may offer many different levels of vocational training to students.

8500 – HOSPITAL - Institution for diagnosing and treating the sick or injured, housing them during treatment, examining patients, and managing childbirth. Outpatients, who can leave after treatment, come in for emergency care or are referred for services not available in a private doctor's office. Hospitals may be public (government-owned) or private (profit-making or not-for-profit); in most nations except the U.S., most are public. They may also be general, accepting all types of medical or surgical cases, or special (e.g., children's hospitals, mental hospitals), limiting service to a single type of patient or illness. However, general hospitals usually also have specialized departments.

8610 - COUNTY OWNED LAND-IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE) - ***Not to be used as a building use code*** **-** A parcel that is currently owned by Brevard County and has improvements located on it. The buildings will each have a building use code that describes the improvements and the 8610 code will be used to describe the overall use of the property.

8620 - UTILITY DIVISION PROPERTIES – ***Not to be used as a building use code*** **-** A property that is designated for use by a utility company. The company may use the parcel as a storage yard or may have buildings on the parcel. The buildings or amenities will each have a building use code that describes the improvements and the 8620 code will be used to describe the overall use of the property.

8640 - BREVARD COUNTY-AGENCIES OTHER THAN BOARD OF COUNTY COMMISSIONERS, IMPROVED - ***Not to be used as a building use code*** **–** Any parcel of land that is currently owned by an agency within Brevard County government and has buildings or improvements located on the parcel.

8660 - HOUSING AUTHORITY –IMPROVED - ***Not to be used as a building use code*** **–** A parcel that is currently owned by the Housing Authority and has improvements located on it. The buildings will each have a building use code that describes the improvements and the 8660 code will be used to describe the overall use of the property.

8680 - CANAVERAL PORT AUTHORITY – IMPROVED - ***Not to be used as a building use code*** **-** A parcel that is currently owned by the Canaveral Port Authority and has improvements located on it. The buildings will each have a building use code that describes the improvements and the 8680 code will be used to describe the overall use of the property.

8710 - STATE OWNED LAND-IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE) - ***Not to be used as a building use code*** **-** A parcel that is currently owned by the State of Florida and has improvements located on it. The buildings will each have a building use code that describes the improvements and the 8710 code will be used to describe the overall use of the property.

8810 - FEDERAL OWNED LAND-IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE) - ***Not to be used as a building use code*** **-** A parcel that is currently

owned by the Federal Government and has improvements located on it. The buildings will each have a building use code that describes the improvements and the 8810 code will be used to describe the overall use of the property.

8910 - MUNICIPAL OWNED LAND-IMPROVED (THAT DOES NOT QUALIFY IN ANOTHER CODE) - ***Not to be used as a building use code*** **-** A parcel that is currently owned by a municipality and has improvements located on it. The buildings will each have a building use code that describes the improvements and the 8910 code will be used to describe the overall use of the property.

8930 - MELBOURNE AIRPORT AUTHORITY-IMPROVED - ***Not to be used as a building use code*** **-** A parcel that is currently owned by the Melbourne Airport Authority and has improvements located on it. The buildings will each have a building use code that describes the improvements and the 8930 code will be used to describe the overall use of the property.

9000 - LEASED COUNTY/CITY PROPERTY-VACANT - Any parcel that is currently owned by Brevard County or a municipality that is leased to other businesses or corporations but is currently vacant.

9010 - LEASED COUNTY/CITY PROPERTY-IMPROVED - ***Not to be used as a building use code*** **-** Any parcel that is currently owned by Brevard County or a municipality that is leased to other businesses or corporations for a usage fee of the parcel. The parcel may have buildings or other amenities located on the property.

9100 - UTILITY-GAS COMPANIES-IMPROVED - ***Not to be used as a building use code*** **–** A parcel of land owned by a private gas company that has improvements located on the property. The improvements can be structural or they may be tanks and valves for the dispersing of the company's product.

9105 - LOCALLY ASSESSED RAILROAD PROPERTY – A parcel that is owned by a railroad company. The parcel may have buildings, track, switching stations, or other amenities related to the industry placed on it.

9110 - UTILITY-GAS COMPANIES-VACANT - A parcel of land owned by a private gas company that is currently vacant.

9120 - UTILITY-ELECTRIC CO'S. IMPROVED - ***Not to be used as a building use code*** **-** A parcel of land owned by a private electric utility company that has improvements located on the property. The improvements may be diverse in size and nature. On many of these parcels, there will be storage tanks for fuel and water that are necessary for the operation of the plant. The overall property use will be coded as a 9120, however each building will be identified with its own use code depicting its individual use.

9130 - UTILITY-ELECTRIC CO'S. VACANT - A parcel of land owned by a private electric utility company that is currently vacant.

9140 - UTILITY-TEL & TEL-IMPROVED - ***Not to be used as a building use code*** **-** A parcel of land owned by a private telephone or television company that has improvements located on the property. The improvements may be diverse in size and nature. The overall property use will be coded as a 9140, however each building will be identified with its own use code depicting its individual use.

9150 - UTILITY-TEL & TEL-VACANT - A parcel of land owned by a private telephone or television company that is currently vacant.

9170 - WATER & SEWER SERVICE - This describes the overall use of a property that is used for water or sewer service. The parcel may contain buildings, tanks, valves, and control rooms necessary for the operation of the facility. The overall property use will be coded as a 9170, however each building or amenity will be identified with its own use code depicting its individual use.

9180 - PIPE LINE - A line of piping and the associated pumps, valves, and equipment necessary for the transportation of a fluid. Major uses of pipelines are for the transportation of petroleum, water (including sewage), chemicals, and gases such as natural gas, steam, and compressed air. Pipelines must be leak proof and must permit the application of whatever pressure is required to force conveyed substances through the lines. Pipe is made of a variety of materials and in diameters from a fraction of an inch up to 30 ft. Principal materials are steel, wrought and cast iron, concrete, aluminum, copper, brass, and cement,

9190 – CANAL – An artificial waterway constructed for navigation or for the movement of water. The digging of canals for irrigation dates back to the beginnings of agriculture. Canals are also used to provide municipal and industrial water supplies and drainage. The drainage of lands can be done by the proper use of canals. Canals can be used for flood control by diverting water from threatened areas into storage basins or to other outlets.

9300 - SUBSURFACE RIGHTS VACANT – This is a parcel that is descriptive of land that has uses below the surface. The primary uses are for the mining and recover of minerals that are below the surface of the land.

9400 - RIGHT OF WAY STREET, ROAD, ETC – PUBLIC – These are areas that are designated for the use of other agencies in the repair and maintenance of parcels. An example of these would be county and city easements and utility company access areas. This code can also be descriptive of a road that is used for public transportation but maintained by a certain individual or group.

9410 – RIGHT OF WAY STREET, ROAD, ETC. – PRIVATE - These are areas that are designated for the use of other agencies in the repair and maintenance of parcels. An example of these would be county and city easements and utility company access areas. This code can also be descriptive of a road that is used for private transportation but maintained by a certain individual or group.

9465 - IMPROVEMENT NOT SUITABLE TO ANY OTHER CODE - ***Not to be used as a building use code*** **–** This code is designated for a parcel that has uses that are just not able to be described through the coding of any other use code. This is a generic code for use and quality, descriptive comments should be recorded on the field sheet for recording into the cama system so that others may understand the nature of this parcel.

9499 - ASSESSMENT ARREARS – This is a code given to a property that is being assessed for back taxes. This situation can arise when improvements are not picked up when built, but found sometime at a later date. A new RE number is created to show the arrears taxes due. The regular assessment of the parcel will stay on the master parcel.

9500 - RIVERS AND LAKES - - ***Not to be used as a building use code*** **–** A parcel of land that is completely comprised of a river or lake. The parcel may be owned and maintained by a private individual or a corporation.

9510 - SUBMERGED LANDS - - ***Not to be used as a building use code*** **–** This is a parcel that is created for the use of describing a parcel of land that is submerged or accessible for use by other means. The floor of the river under a marina would be an example of this use if the owner of the marina and the owner of the underwater property are different.

9600 - WASTE LAND - - ***Not to be used as a building use code*** **-** A parcel of land that has been subject to factors that affect it value. An example of this is an area that was once a borrow pit, an old land fill, or a piece of land that has had environmental damage such as the saturation of chemicals.

9610 - MARSH VACANT - - ***Not to be used as a building use code*** **-** Freshwater or marine wetland ecosystem characterized by poorly drained mineral soils and by plant life dominated by grasses. Fewer plant species grow in marshes than on well-watered but not waterlogged land; grasses, sedges, and reeds or rushes are most common. Salt marshes are formed on inter-tidal land by seawater flooding and draining, and salt-marsh grasses will not grow on permanently flooded flats.

9620 - SAND DUNE VACANT - - ***Not to be used as a building use code*** **-** Hill, mound, or ridge of windblown sand or other loose material such as clay particles. Dunes are commonly associated with desert regions and seacoasts.

9630 – SWAMP - - ***Not to be used as a building use code*** **–** A shallow body of water in a low-lying, poorly drained depression, usually containing abundant plant growth dominated by trees, such as cypress, and high shrubs. Swamps develop in moist climates, generally in such places as low-lying coastal plains, floodplains of rivers, and old lake basins or in areas where normal drainage has been disrupted.

9700 - RECREATIONAL OR PARK LANDS VACANT - A parcel of land that is currently vacant but has been zoned for future recreational or park land use.

9800 - CENTRALLY ASSESSED – This code describes a parcel that is assessed the same way consistently throughout the entire state. For example, the FEC railway has properties that are mandated and regulated through the state and are assessed equally by each county that has this parcel within its boundaries.

9900 - ALL ACREAGE-OTHER THAN GOVERNMENT OWNED AND NOT ZONED AGRICULTURAL-VACANT AND NOT COVERED BY ANOTHER CODE – This is a very large tract of land that is not covered by a subdivision code and does not have any agricultural use assigned to it. These tracts of land are above average in size.

9908 - VACANT RESIDENTIAL LAND MULTI-FAMILY UNPLATTED GREATER THAN 5 ACRES - A parcel of land that is designated for multi family structures, but is currently vacant. The legal description of this land will include a 00 designation in the parcel identifier rather that a subdivision code.

9909 - VACANT RESIDENTIAL LAND-SINGLE FAMILY UNPLATTED GREATER THAN 5 ACRES - A parcel of land that is designated for single family structures but is currently vacant. The legal description of this land will include a 00 designation in the parcel identifier rather that a subdivision code.

9910 - VACANT SITE APPROVED FOR CELLULAR TOWER – A parcel of land that is currently vacant but has been zoned for future cell tower use and placement.

9920 - VACANT AGRICULTURAL ZONED LAND (NOT IN USE) - A parcel of land that is currently vacant but has been zoned for future agricultural use.

9930 - VACANT SITE APPROVED FOR BILLBOARD - A parcel of land that is currently vacant but has been zoned for future billboard use and placement.

9990 - NON TAXABLE CONDOMINIUM COMMON AREA – A code created that allows for permits and maintenance for condominiums to be assigned to the cama system without affecting individual owners units. This helps to alleviate possible liens and special assessments being placed on incorrect units when general work is being done for the overall benefit of the parcel.

BUILDING MATERIAL CODES

When filling out a new property record card (*aka fieldsheet*) or updating an existing field sheet, apply the following codes.

FRAME TYPE

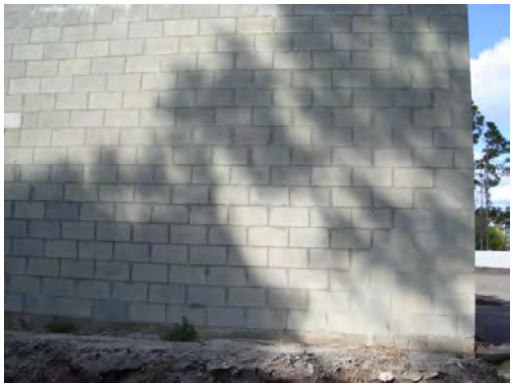
1. Structural Steel – A frame system comprised of steel beams that are usually used in multi story buildings. The beams are able to withstand extreme pressures and weight loads.




2. Reinforced Concrete - A frame system that is comprised of either solid poured walls or concrete block. Formed concrete walls with steel reinforcement or concrete block walls with concrete filled cells and steel reinforcement. Also poured on site and tilted up.




3. Masonry Concrete – A frame system that is comprised of standard masonry concrete block or brick. These items are the same components that can be purchased at a building store.





4. Wood Frame – A frame system that is comprised of wood that is joined at the top and bottom to provide structural support for an improvement.





5. Metal Frame - A frame system that is comprised of metal studs that are joined at the top and bottom to provide structural support for an improvement.



EXTERIOR WALLS

1. **Asphalt / Asbestos Shingle** – Asphalt shingles are a thin asphalt or fiberglass roofing shingle applied over sheathing on the exterior wall. Asbestos shingles are comprised of fiber are usually painted and sometimes have scalloped edges and simulated wood texture.





2. **Sheet Metal** - 28'' Wide panels of galvanized steel or aluminum in varying lengths.



3. **Stucco** - Cement plaster applied over wire mesh affixed to a wall of wood frame construction. or a thin coat of cement plaster applied to the exterior of the concrete block. Stucco is typically colored and has a texture.





4. **Board / Lap Siding** - Clapboards or panels of wood used as exterior siding.



5. **Painted Exterior** - Concrete hollow core blocks with paint.



6. **Brick** - Clay or Shale masonry unit formed into the shape of rectangle and kiln fired. Brick can be on a wall of wood or block construction.





7. **Enamel Steel** - Steel panels with a baked on finish applied to shoots of steel.



8. **Thermal Glass** – Tinted or clear glass panels that are sandwiched together and placed in a metal framing system.





9. Plywood / T 111 - 4’ x 8’ sheets made from layers of veneer bonded by waterproof adhesives.





10. Cedar Board and Batten - Rough cut boards placed vertically with a wood strip covering the joints. This description could also be used for cedar clapboards.



11. Styrofoam Stucco - Polystyrene cellular frame covered with cement stucco.







12. **Hardyboard Siding** – Cement-based siding installed in same fashion clapboard siding.



13. **Vinyl / Aluminum** - exterior siding that comes in the form of both lap and sheet siding with the color impregnated into panels.



11. Stone - individual pieces of rock or stone varying in shape and size affixed to the exterior using mortar as a bonding agent.



15. Wood Shingles - Wood shingles or shakes cut into uniform sizes and applied to a sloped roof in an overlapping pattern.





12. Log - Milled and treated logs cut to length fastened together using spikes and a tongue and a groove locking system. Many log homes are built from kits.



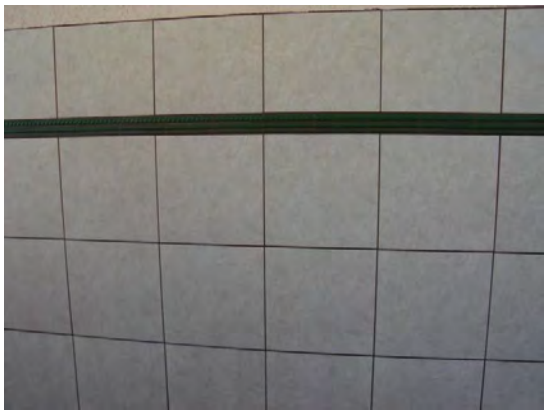
17. Architectural Block – Concrete blocks with a pattern or texture on the exposed side of each unit.







18. Synthetic Tile - Outdoor tile or panels that simulate tile. These panels may be cera or metal.



99. No Exterior Cover – These are buildings that have no walls in certain areas of the improvement or may have walls that are only partial walls. On No walls, the LWF will still be recorded for the entire base area of the building.

ROOF TYPES

1. **Flat Shed - is** either a flat roof or one with a pitch to one direction.





2. **Hip/Gable** - The hip roof is usually pitched in four directions. A gable roof is pitched (pitch is the slope of the roof) in two directions.





4. **Irregular** - Any of a variety of unusual shapes whic
throughout.

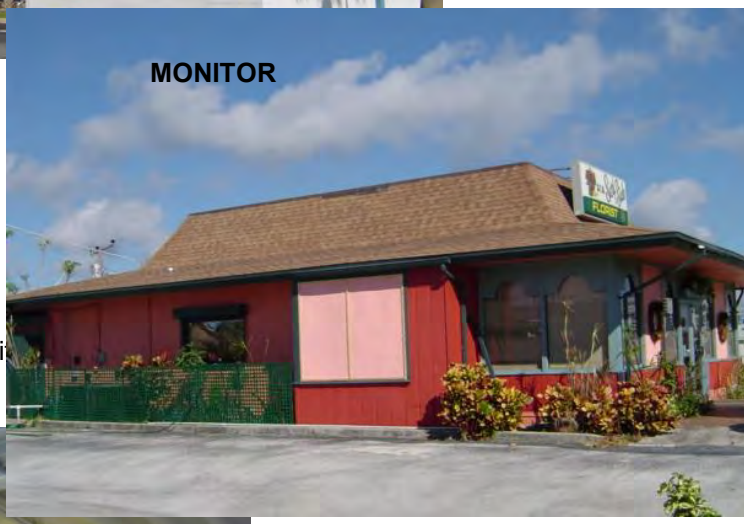




5. **Gambrel/Mansard/Monitor** - Gambrel is a type of roof which has its slope broken by an obtuse angle, so that the lower slope is steeper than the upper slope; a roof with two pitches such as a common barn. Mansard is a type of roof with two slopes on all four sides, the lower slope very steep, the upper slope almost flat. A Monitor roof is a type of framing which includes sections and provides better lighting and ventilation for industrial buildings.







8. **Pre-Stressed Concrete** - Pre-cast concrete uni
structure.



9. **Wood Truss –** Horizontal, triangular or scissor trusses built on site to fit the building.



10. Bar Joist Rigid – Metal units comprised of upper and lower rails supported by diagonal bracing between the bars.





13. Steel Truss Rigid – Steel truss system that is welded or bolted together to support a roof.





ROOF MATERIALS

1. **Sheet Metal** - Aluminum or galvanized product that can be flat, corrugated or v-crimped.





2. **Roll Composition** - Asphalt impregnated on roll felt and imbedded with aggregate on the weather side. Many types are colored and textured to give the same appearance as shingles.



3. **Built-up Tar and Gravel / Membrane** - Mopped tar over composition with gravel embedded. Membrane is usually a thin sheet of impervious material applied to the roof surface. Both materials are used primarily on flat roofs.



4. **Asphalt/Asbestos Shingles**- Roof covering unit made of asphalt or fiberglass cut into stock sizes and arranged in an overlapping pattern on a sloping roof.



6. **Cement / Clay Tile** - either flat or scalloped roof tiles made from terracotta clay or cement with a glaze or the color impregnated into the matrix of the tile.



9. **Slate -** Roofing units made of finely grained metamorphic rock applied to a sloping roof in an overlapping pattern.





10. **Metal Leaf** - A thin layer of copper, gold or silver over a dome type roof.





11. Enamel Metal – Metal sheets or metal shingles with enamel coating.





12. Wood Shingles - units made of wood cut into uniform sizes and arranged in an overlapping pattern. Wood shingles are usually made of cedar or redwood.



13. **Synthetic / Metal Tile -** Either flat or scalloped roof tiles made from enamel metal with a glaze or the color impregnated into the matrix of the metal.

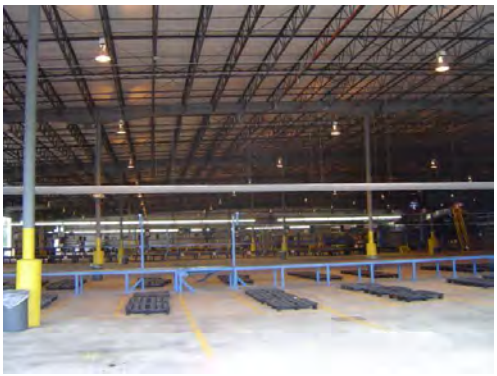


FLOORING

1. **None -** Dirt or earth ground within the improvement. The flooring is based on what are the typical materials used in the quality of the improvement you are assessing.



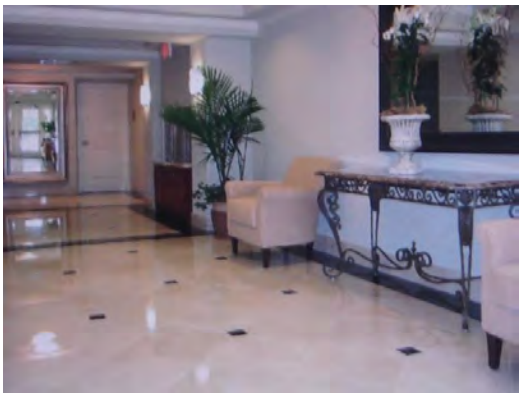

2. **Below Average -** Concrete, plank wood, or all vinyl laminate flooring throughout the improvement. The flooring is based on what are the typical materials used in the quality of the improvement you are assessing.



3. **Average / Typical -** Carpet, Wood, Terrazzo, or Tile throughout the improvement. The flooring is based on what are the typical materials used in the quality of the improvement you are assessing.



4. **Good / Upgraded -** Imported Tiles or Marble throughout the improvement. The flooring is based on what are the typical materials used in the quality of the improvement you are assessing.



INTERIOR FINISH

1. **None** - Exposed studs or block walls. The interior is based on what are the typical materials used in the quality of the improvement you are assessing.



2. **Below Average -** Painted Masonry or Light Grade Paneling. The interior is based on what are the typical materials used in the quality of the improvement you are assessing.

3. **Average / Typical -** Plywood Paneling, Plaster, Metal, or Drywall. The interior is based on what are the typical materials used in the quality of the improvement you are assessing.

4. **Good / Upgraded -** Deco Wall, Tile and Marble. The interior is based on what are the typical materials used in the quality of the improvement you are assessing.

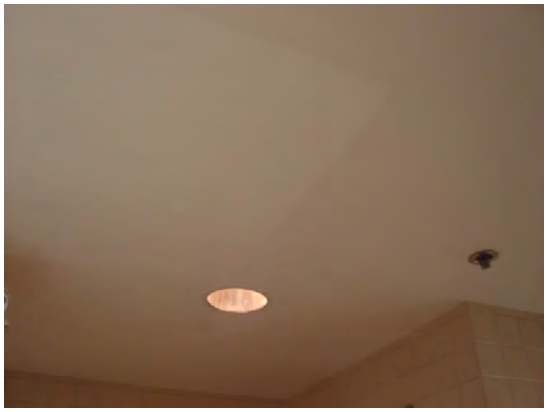


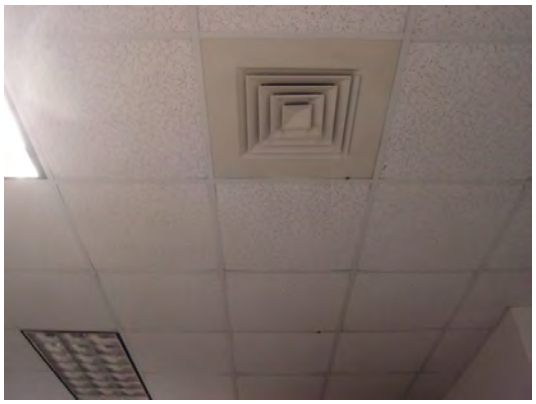
CEILING

1. **None** - Exposed rafters without any finishing elements in place.

2. **Below Average -** Painted Masonry or Light Grade Paneling. The ceiling is based on what are the typical materials used in the quality of the improvement you are assessing.

3. **Average / Typical -** Wood, Plaster, Drywall, or Suspended. The ceiling is based on what are the typical materials used in the quality of the improvement you are assessing.





4. **Good / Upgraded -** Tile, Marble, Or Exotic Woods. The ceiling is based on what are the typical materials used in the quality of the improvement you are assessing.

HEAT AND AIR CONDITIONING

1. **None** - No heat or central air. Also used for window units.

2. **Gravity** - Typically used up north more than Florida. Refers to floor furnace or base board heat.

3. **Forced Heated Air** - Heat forced through ductwork from a central unit.

4. **Forced Heated Air and Air Conditioning** - Heat and Air Conditioning forced through ductwork from a central unit. Commonly referred to as central heat and air.



5. **Air-Conditioning** - Central cooling system with out heat.

7. **Hanging Heat** - Heating units that hang from ceiling on brackets with blowers.

FOUNDATION

1. **Slab** - Concrete poured over metal reinforcement usually encasing water and sewer lines. Footer and slab are one unit.





2. **Pier and Beam** - A series of short columns and beams designed to distribute the weight of a structure. May have stucco or brick skirting around perimeter.



SUBAREAS

DESCRIPTION	FINISHED/UNFINISHED	ABBREVIATION
ATTIC UNFINISHED	U	AT
ATTIC FINISHED	F	AT
BASE AREA	F	B-1-B-99
BALCONY	F	BC
BASEMENT UNFINISHED	U	BM
BASEMENT FINISHED	F	BM
BONUS ROOM	F	BR
CARPORT UNFINISHED	U	CP
CARPORT FINISHED	F	CP
ENCLOSED PORCH UNFIN	U	EP
ENCLOSED PORCH FINISHED	F	EP
GARAGE UNFINISHED	U	GA
GARAGE FINISHED	F	GA
OPEN PORCH UNFINISHED	U	OP
OPEN PORCH FINISHED	F	OP
RV CARPORT UNFINISHED	U	RC
RV CARPORT FINISHED	F	RC
RV GARAGE UNFIN	U	RG
RV GARAGE FIN	F	RG
SCREEN PORCH UNFINISHED	U	SP
SCREEN PORCH FINISHED	F	SP
SUMMER KITCHEN	F	SK
UTILTY ROOM UNFINISHED	U	UT
UTILITY ROOM FINISHED	F	UT

SUBAREA DEFINITIONS

UNFINISHED ATTIC- Can be any floor above B1. Attics have stair or ladder access. Plywood floors with exposed studding and minimal electric outlets and lighting. Should have a ceiling height of 7' or greater.



FINISHED ATTIC- Can be any floor above B1. Attics have stair or ladder access. Interior finished with drywall or paneling has electricity and light fixtures but lacks Ductwork and plumbing. Finished Attics should have a ceiling height of 7' or more. Floors could have carpet or vinyl but are usually unfinished.



BASE AREA- Also called living area. Can be on any floor and has finished interior with central heat and air. Must have adequate electricity to comply with building codes. Floors are usually finished but do not have to be in order to be considered base area. The first level of the improvement with any amount of base area will be known as B1. If an improvement is built on stilts, the dirt area underneath is not to be assessed unless it is concreted.

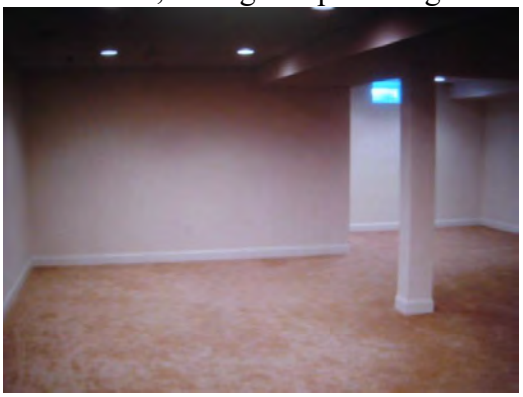
BALCONY - Uncovered extension of any floor above ground level with rails or a wall. Not to be confused with elevated wood decks. Balconies have a concrete floor.



UNFINISHED BASEMENT- Not that common in Florida. Bottom full story partially or completely below the surface grade. Usually has plain concrete walls and floor with exposed beams and plumbing on the underside of the sub floor above. May or may not have exterior access. Has minimal wiring and no plumbing except for possible washer hook up and hot water heater.



FINISHED BASEMENT- A full story partially or fully below surface grade. Finished basements are similar to finished garages or utility rooms and are separated from base area by lack of central air and heat, wiring and plumbing.



FINISHED BONUS ROOM- Finished bonus rooms are similar to finished base area. They have finished interior with central heat and air. These rooms must have adequate

electricity to comply with building codes. Floors are usually finished. These rooms are found within the rafters of a roof and typically have very little or no exterior walls. The linear wall footage of the bonus room is not counted into the total linear wall footage of the property. Only the base area linear wall footages are counted and recorded on the field sheet.



UNFINISHED ENCLOSED PORCHES – Also known as Florida rooms. Usually under the same roof line as the base area but could be of lesser construction, not including aluminum. Aluminum enclosed porches should be valued on extra features. Unfinished enclosed porches lack a ceiling or finished walls. The majority of the exterior wall surface is made up of glass windows in most cases.

FINISHED ENCLOSED PORCHES- Finished enclosed porches are under the same roof as the base area and have some type of ceiling and finished interior walls. The difference between base area and finished enclosed porches is the lack of central heat and air as well as the exterior walls being largely comprised of glass windows. The wiring in an EP is usually of lower grade and would have to replace to meet code as base area.

UNFINISHED GARAGE- Attached and has same roofline as base area. Has plain block or exposed wood stud interior with exposed rafters and usually has some wiring. Has plain concrete floor.



FINISHED GARAGE- Attached and under the same roofline as the base area. Finished garages have drywall ceilings and interior walls with adequate wiring for lights and door openers. Many have plumbing for washers, water heaters and mop sinks. The floors can be plain concrete or even have tile or vinyl.



UNFINISHED RV GARAGE- Same as unfinished garage but built with higher ceiling to allow for the height of a recreational vehicle.

FINISHED RV GARAGE- Same as finished garage with higher ceiling to allow for the height of a recreational vehicle.



UNFINISHED CARPORT- Have the same roofline as base area with roof material equal or less than that of the base area but not including aluminum. Aluminum carports should be valued as extra features. Unfinished carports have no ceiling and are built over a concrete slab.





FINISHED CARPORT- Have the same roofline as the base area with roof material equal to that of the base area. Finished carports have some type of ceiling and are also built over a concrete slab.



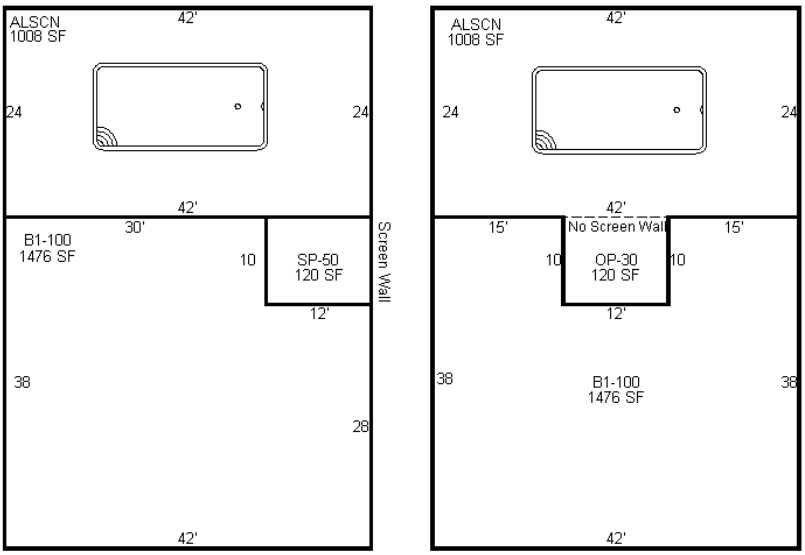
UNFINISHED RV CARPORT- Has the same roofline as base area with roof material equal or less than that of the base area but not including aluminum. Aluminum carports should be valued as extra features. Unfinished carports have no ceiling and are built over a concrete slab. This RV Carport is built with additional height to accommodate a recreational vehicle.

FINISHED RV CARPORT- Has the same roofline as base area with roof material equal or less than that of the base area but not including aluminum. Aluminum carports should be valued as extra features. Finished carports have a ceiling and are built over a concrete slab. This RV Carport is built with additional height to accommodate a recreational vehicle.

UNFINISHED OPEN PORCH- Under the same roofline as the base area and may have up to three walls with no finished ceiling and a concrete floor. Does not include aluminum construction. Aluminum open porches should be valued as extra features.



FINISHED OPEN PORCH- Under the same roofline as the base area with up to three walls and a finished ceiling of wood or drywall. Usually plain concrete floor but could have tile or stone work.





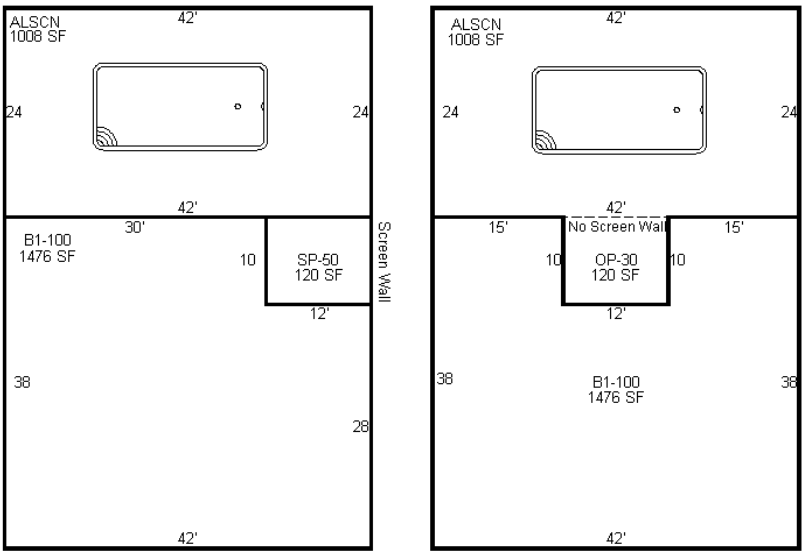
UNFINISHED SCREEN PORCH- Under the same roofline as the base area with equal or lesser quality roof material than that of the base area but not including aluminum. Aluminum screen porches should be valued as extra features. Unfinished screen porches have no finished ceiling and are usually built over a concrete slab. VINYL WINDOWS ARE TREATED AS HAVING NO CONTRIBUTORY VALUE.



FINISHED SCREEN PORCH- Under the same roofline as the base area with same quality roof materials as the base area. Finished screen porches have a ceiling and up to three walls. Many will have knee walls and tile floors. VINYL WINDOWS ARE TREATED AS HAVING NO CONTRIBUTORY VALUE.







FINISHED SUMMER KITCHEN- Under the same roofline as the base area. Summer Kitchens are covered areas designed for outdoor cooking or entertaining. Typically, the three main components would be a refrigerator, wet bar or sink, and either a gas or electric cooking surface.





UNFINISHED UTILITY ROOM- Under the same roofline as the base area. Many times these are primarily laundry rooms with exterior access only and limited electricity and a washer hook up. The interior usually has exposed studs and no ceiling.

FINISHED UTILITY ROOM- Finished utility rooms are under the same roofline as the base area with drywall ceilings and walls and plain concrete or tile floors. Finished utility rooms can be laundry or storage areas with interior access and no ductwork and limited plumbing. Wiring is usually minimal but can be equal to that of the base area.

EXTRA FEATURES

An extra feature is an item that was built separate from the sub area, detached, or to a different level of quality. All extra features are assessed using five digit codes. Each code has a life expectancy associated with it. When filling out the extra features portion of the field sheet, please refer to the following tables for proper coding and depreciation. All extra features on or being added to the field sheet must have an effective age. A year built should be added only when it can be verified, otherwise leave it blank. Extra features should be assessed based on a comparison of the main structure and not just based on materials used for construction.

ALL SCREEN:		**Life**	**Per Sq. Ft.**
ALSCN	1 Story	20	
ALSCM	2 Story plus	20	
ARENA:		**Life**	**Per Sq. Ft.**
ARENL	Low	35	
ARENA	Average	40	
ARENG	Good	40	
AUTO DOCK LEVELERS:		**Life**	**Per Unit**
LVLDK	Edge of Dock	25	
LVLHY	Hydraulic	25	
LVLMC	Mechanical	25	
BATH HOUSE:		**Life**	**Per Sq. Ft.**
BATHL	Low	30	
BATHA	Average	35	
BATHG	Good	40	
BATHE	Excellent	45	
BLEACHERS:		**Life**	**Per Sq. Ft.**
CONCRETE STADIUM TYPE			
BLCHC		40	
GRANDSTAND Type			**Per Sq. Ft.**
BLCHG		35	
PRSBX		35	
BOATHOUSE:		**Life**	**Per Sq. Ft.**
BHSEL	Low	20	
BHSEA	Average	25	
BHSEG	Good	30	
BOAT RAMPS:		**Life**	**Per Unit**
BRMPL	Low	15	
BRMPA	Average	20	
BOAT SLIPS:		**Life**	**Per Unit**
SLIPL	Low	10	
SLIPA	Average	15	

SLIPG	Good	20	
SLIPE	Excellent	20	
BRIDGES:		**Life**	**Per Sq. Ft.**
Concrete/Steel			
BRGPL	Low	15	
BRGPA	Average	20	
BRGPG	Good	25	
Skyway/Enclosed Walkway			
BRGSL	Low	20	
BRGSA	Average	25	
BRGSG	Good	30	
CANOPY:		**Life**	**Per Sq. Ft.**
CNPCL	Low	15	
CNPCA	Average	20	
CNPCG	Good	25	
CANAL LOCKS:		**Life**	**Per Unit**
LOCKS		20	
CARPORT:		**Life**	**Per Sq. Ft.**
CRPTL	Low	20	
CRPTA	Average	25	
CRPTG	Good	30	
CRPTE	Excellent	35	
CLEAN ROOM:		**Life**	**Per Sq. Ft.**
CLNLW	Class 100k to 10k	10	
CLNMD	Class 1000 to 100	10	
CLNHG	Class 100 to 10	10	
DECKING:		**Life**	**Per Sq. Ft.**
PAVST	Pavers	15	
PDECK	Pool Deck	15	
TDECK	Pool Deck, w/ tile	15	
WDECK	Wood Deck	10	
SDECK	Synthetic Deck	15	
DOUBLE ROOF:		**Life**	**Per Sq. Ft.**
DBLRF		20	
DOCK:		**Life**	**Per Sq. Ft.**
DOCKL	Low, Light Pilings	10	
DOCKA	Average Pilings	10	
DOCKG	Good, Synthetic	10	
DOCKE	Excellent	10	
DOCK HOUSE:		**Life**	**Per Sq. Ft.**
DHSEL	Low	15	
DHSEA	Average	15	

DHSEG	Good	20	
DECK/DOCK ROOF:		**Life**	**Per Sq. Ft.**
DRFSH	Shingle	15	
DRFMT	Metal	20	
DRFTL	Tile	35	
DRYER HOOKUP:		**Life**	**Per Unit**
DRYHK		20	
DUCT WORK:		**Life**	**Per Sq. Ft.**
HVACS	Suspend Heater	15	
HVACF	Forced Air	15	
HVACZ	Zoned A.C.	15	
ELEVATORS:		**Life**	**Per Unit**
Residential			
ELVRL	Low	15	
ELVS1	(Per stop over 2 stops)	15	
ELVRA	Average	20	
ELVS2	(Per stop over 2 stops)	20	
ELVRG	Good	25	
ELVS3	(Per stop over 2 stops)	25	
Commercial			
ELCEL	Low Capacity	15	
ELVS4	(Per stop over 2 stops)	15	
ELCEA	Avg Capacity	20	
ELVS5	(Per stop over 2 stops)	20	
ELCEG	Good Capacity	25	
ELVS6	(Per stop over 2 stops)	25	
Hydraulic:			
ELCHL	Low Capacity	15	
ELVS7	(Per stop over 2 stops)	15	
ELCHA	Avg Capacity	20	
ELVS8	(Per stop over 2 stops)	20	
ELCHG	Good Capacity	25	
ELVS9	(Per stop over 2 stops)	25	
Portable Lifts, Motorized Climber.			
ELEWC		20	
ENCLOSED ROOM:		**Life**	**Per Sq. Ft.**
Residential			
ENRML	Low	30	
ENRMA	Average	35	
ENRMG	Good	40	
ENRME	Excellent	45	
ESCALATORS:		**Life**	**Per Unit**
ESCLL	Low	30	

ESCLA	Average	35	
ESCLG	Good	40	
ESCLE	Excellent	45	
FENCE:		**Life**	**Per LF**
Chain Link - p/ LF - with toprail	**(No Top Rail = adjust to .75)**		
FNC04	4'	15	
FNC06	6'	15	
FNC08	8'	15	
FNC10	10'	15	
FNC12	12'	15	
FNCBW	Barb wire - top	15	
Electronic Gate			**Per Unit**
EGATE		15	
Hardy-board / Synthetic			**Per LF**
FNHB4	4'	20	
FNHB5	5'	20	
FNHB6	6'	20	
Iron Fence			**Per Sq. Ft.**
FNIRN		15	
Vinyl Fence / Aluminum			**Per LF**
FNVY4	4'	15	
FNVY5	5'	15	
FNVY6	6'	15	
FNVY8	8'	15	
Wood Fence			**Per LF**
FNWD4	4'	10	
FNWD6	6'	10	
FNWD8	8'	10	
FIREPLACE:		**Life**	**Per Unit**
Residential			
FRPL1	Class 1	65	
FRPL2	Class 2	65	
FRPL3	Class 3	65	
FRPL4	Class 4	65	
FRPL5	Class 5	70	
FRPL6	Class 6	70	
FRPL9	Class 9	70	
FOUNTAIN:		**Life**	**Per Unit**
Residential			
FTNRL	Low	10	
FTNRA	Average	15	
FTNRG	Good	20	
FTNRE	Excellent	25	
Commercial			
FTNCL	Low	10	
FTNCA	Average	15	
FTNCG	Good	20	
FTNCE	Excellent	25	

GANG PLANK:		**Life**	**Per Sq. Ft.**
GPLNK		10	
GARAGE DETACHED:		**Life**	**Per Sq. Ft.**
GRGDL	Low	30	
GRGDA	Average	35	
GRGDG	Good	40	
GRGDE	Excellent	45	
GAZEBO:	**Only Assess for Site Built**	**Life**	**Per Sq. Ft.**
GAZEL	Low	10	
GAZEA	Average	15	
GAZEG	Good	20	
GAZEE	Excellent	25	
GO-CART TRACKS:		**Life**	**Per LF**
GCRTL	Low	15	
GCRTA	Average	15	
GCRTG	Good	15	
GOLF COURSES:		**Life**	**Per Hole**
GLFC1	Class 1:	20	
GLFC2	Class 2:	20	
GLFC3	Class 3:	25	
GLGC4	Class 4:	25	
GLFEX	Executive	20	
GLFP3	Par 3	20	
Driving Range			**Per Station**
DRRNG	Per station	20	
DRRNC	Cov Range	20	
MINIATURE Golf Course:			**Per Hole**
GLFML	Low	15	
GLFMA	Average	20	
GLFMG	Good	20	
GREENHOUSE:		**Life**	**Per Sq. Ft.**
GHSEL	Low	15	
GHSEA	Average	25	
GHSEG	Good	35	
GHSEE	Excellent	40	
HANDBALL/RQTBALL CT:		**Life**	**Per Court**
HBALT	3 Wall	20	
HBALC	Prefabricated	20	
INSULATION:		**Life**	**Per Sq. Ft.**
INSLC	Ceiling Batts	20	
INSLW	Batts or Roll	20	
LIFT STATION:		**Life**	**Per Station**

LIFTS		30	
LIGHT POLES:		**Life**	**Per Unit**
LHTPL	Low	15	
LHTPA	Average	15	
LHTPG	Good	15	
LOADING DOCK / WELL / RAMP:		**Life**	**Per Sq. Ft.**
LOADD	Loading Dock	30	
LOADW	Loading Well	30	
LOADR	Loading Ramp	30	
MAUSOLEUMS:		**Life**	**Per Unit**
CRYPT		60	
NICHE		60	
NATATORIUMS:		**Life**	**Per Sq. Ft.**
NATAL	Low	30	
NATAA	Average	35	
NATAG	Good	40	
NATAE	Excellent	45	
OUTBUILDING: (Also a Mobile Home used as storage)		**Life**	**Per Sq. Ft.**
OBLDL	Low	10	
OBLDA	Average	15	
OBLDG	Good	20	
OBLDE	Excellent	25	
PARK OWNED MOBILE HOMES		**Life**	**Per Unit**
POMHS	Park Owned Mobile Homes	NONE	1 @ for total homes
PARKING GARAGE:		**Life**	**Per Space**
PRKGL	Low	25	
PRKGA	Average	45	
PRKGG	Good	50	
PATIO:		**Life**	**Per Sq. Ft.**
PAVST	Stone Pavers	15	
PATOC	Concrete	15	
PATOT	Concrete w/ Tile	15	
PATIO, COVERED:		**Life**	**Per Sq. Ft.**
CVPTL	Low	15	
CVPTA	Average	15	
CVPTG	Good	15	
CVPTE	Excellent	15	
PAVILION:		**Life**	**Per Sq. Ft.**
PVLNL	Low	25	
PVLNA	Average	30	

PVLNG	Good	35	
PVLNE	Excellent	40	
PAVING:		**Life**	**Per Sq. Ft.**
PAVAS	Asphalt	15	
PAVCO	Concrete	15	
PAVST	Stone/Quarry	15	
POLE BARN:		**Life**	**Per Sq. Ft.**
PBARL	Low	10	
PBARA	Average	15	
PBARG	Good	20	
PBARE	Excellent	25	
POOL: Commercial		**Life**	**Per Sq Ft.**
POLC1	0 to 2000 Sq.Ft.	20	
POLC2	2001 to 4000 Sq.Ft.	20	
POLC3	4001 Sq.Ft. +	20	
POOL: Residential		**Life**	**Per Unit**
Gunite - Size in LF			
POLR1	0 to 70 LF	20	
POLR2	71 to 80 LF	20	
POLR3	81 to 90 LF	20	
POLR4	91 to 100 LF	20	
POLR5	101 to 120 LF	20	
POLR6	121 + LF	20	
Vinyl/Fiberglass lined-size in LF			
POLV1	0 to 70 LF	15	
POLV2	71 to 80 LF	15	
POLV3	81 to 90 LF	15	
POLV4	91 to 100 LF	15	
POLV5	101 to 120 LF	15	
POLV6	121 and greater LF	15	
RAILROAD SPUR:		**Life**	**Per LF**
RRSPR	Railroad Spur	40	
RECREATION ROOM:		**Life**	**Per Sq. Ft.**
RECRL	Low	30	
RECRA	Average	35	
RECRG	Good	40	
RECRE	Excellent	45	
RV CARPORT:		**Life**	**Per Sq. Ft.**
RVCPL	Low	20	
RVCPA	Average	25	
RVCPG	Good	30	
RVCPE	Excellent	35	
RV GARAGE DETACHED:		**Life**	**Per Sq. Ft.**

RVDGL	Low	30	
RVDGA	Average	35	
RVDGG	Good	40	
RVDGE	Excellent	45	
RV HOOKUP:		**Life**	**Per Unit**
SVRHK		15	
RV/MH SPACE:		**Life**	**Per Space**
RVMHM	Minimal	10	
RVMHL	Low	10	
RVMHA	Average	15	
RVMHG	Good	20	
RVMHE	Excellent	25	
SCREEN ENCLOSURE:		**Life**	**Per Sq. Ft.**
SCRNL	Low	15	
SCRNA	Average	15	
SCRNG	Good	20	
SCRNE	Excellent	20	
SEAWALLS:		**Life**	**Per LF**
SEAWW	Wood,	25	
SEAWC	Concrete/precast/metal	35	
SEAWR	Rubble stone	35	
Sheet Piling:			**Per LF**
SEASC	concrete	35	
SEASM	metal	30	
SEASW	wood	35	
SEASY	synthetic	30	
SHED: FOR COMMERCIAL STORAGE		**Life**	**Per Sq. Ft.**
SHEDB	Boat Storage Cover Structure	20	
SHEDL	Lumber Storage Cover Structure	20	
SHUFFLEBOARD:		**Life**	**Per Court**
SHFBR	Residential	20	
SHFBC	Commercial	20	
SKIRTING:		**Life**	**Per LF**
SKRMV	Metal/Vinyl	20	
SKRWD	Wood	25	
SKRSS	Simulated Stone/Brick	30	
SKRCB	Concrete Block	30	
SKRBS	Brick/Stone Veneer	30	
SPA:		**Life**	**Per Unit**
SPARA	With Pool	20	
SPARD	Without Pool	20	
SPACM	Motel/Apartment	20	

SPORTS LIGHTING:		Life	Per Field
SPLHT		20	
STADIUM:		**Life**	**Per Seat**
STDML	Minimum Facilities	30	
STDMA	Minor League	35	
STDMG	Major League, Open	40	
SUMMER KITCHENS:		**Life**	**Per Unit**
SKITL	Low	25	
SKITA	Average	30	
SKITG	Good	35	
SKITE	Excellent	40	
TANKS: FUEL		**Life**	**Per Tank**
Inground, Fiberglass/Metal (If not listed, round down)			
TNK04	4,000 gallons	30	
TNK06	6,000 gallons	30	
TNK08	8,000 gallons	30	
TNK10	10,000 gallons	30	
TNK12	12,000 gallons	30	
TNK15	15,000 gallons	30	
TNK16	16,000 gallons	30	
TNK18	18,000 gallons	30	
TNK20	20,000 thru 24, 999 gallons	30	
TNK25	25,000 gallons & greater	30	
TANKS: WELDED STEEL		**Life**	**Per Tank**
STNK1	0-200,000	35	
STNK2	200,001-1,000,000	35	
STNK3	1,000,001-5,000,000	35	
STNK4	5,000,001 & greater	35	
TENNIS COURT:		**Life**	**Per Court**
TENCL	Clay	20	
TENAS	Asphalt	20	
TENCO	Concrete	20	
	Add for :		
TENFN	Fence (per court)	15	
TENLT	Lighting (per court)	15	
TIKI HUT		**Life**	**Per Sq. Ft.**
TIKIL	With Sand Ground	10	
TIKIA	With Wood Deck / Pavers Ground	10	
TIKIG	With Concrete / Synthetic Deck Ground	10	
TREATMENT PLANT:		**Life**	**Per Gallon**
Wastewater:			

SEWT1	0 to 500,000 GPD	50	
SEWT2	501,000 and larger	50	
Water treatment:			
WATT1	0 to 500,000 GPD	50	
WATT2	501,000 to 1,000,000 GPD	50	
WATT3	1,001,000 and larger GPD	50	
UTILITY ROOM (MOBILE HOMES)		**Life**	**Per Sq. Ft.**
UTILL	Low (Metal / Vinyl)	15	
UTILA	Average (Wood Wall / Shingle Roof)	15	
UTILG	Good (Concrete Block / Shingle Roof)	15	
WALL: Old CBFEN		**Life**	**Per Sq. Ft.**
Block/Brick			
WALCB	Concrete Block	25	
WALBK	Common Brick	25	
WALST	Add for stucco or deco block	25	
WASHER HOOKUP:		**Life**	**Per Unit**
WASHK		20	

Effective Age Table

% Good	Economic Life											
	5	10	15	20	25	30	35	40	45	50	55	60
95	0	1	1	1	1	2	2	2	2	3	3	3
90	1	1	2	2	3	3	4	4	5	5	6	6
85	1	2	2	3	4	5	5	6	7	8	8	9
80	1	2	3	4	5	6	7	8	9	10	11	12
75	1	3	4	5	6	8	9	10	11	13	14	15
70	2	3	5	6	8	9	11	12	14	15	17	18
65	2	4	5	7	9	11	12	14	16	18	19	21
60	2	4	6	8	10	12	14	16	18	20	22	24
55	2	5	7	9	11	14	16	18	20	23	25	27
50	3	5	8	10	13	15	18	20	23	25	28	30
45	3	6	8	11	14	17	19	22	25	28	30	33
40	3	6	9	12	15	18	21	24	27	30	33	36
35	3	7	10	13	16	20	23	26	29	33	36	39
30	4	7	11	14	18	21	25	28	32	35	39	42
25	4	8	11	15	19	23	26	30	34	38	41	45

The formula for calculating the effective age is as follows:
(100 minus Percent Good) / (100 divided by Economic Life) = Effective Age

ALL SCREEN

A screened-enclosure that is comprised of a metal cage or frame with screen panels that cover a pool area or patio. All screens can be one or more stories tall. ALSCN with no roof should be a .50 adjustment.





ARENA

An arena is a circular or oval shaped space (akin to a classical amphitheatre), designed to showcase theater, musical performances, or sporting events. It is comprised of a large open space surrounded by raised, usually tiered, seats or benches for spectators. The key feature of an arena is that the event space is the lowest point, allowing for maximum visibility. Usually, an arena is designed to accommodate a very large number of spectators.

AUTO DOCK LEVELERS

Mechanical device that raises the level of a loading dock to the same height as a truck bed. Levelers can be mechanical or hydraulic.



BATH HOUSE

A detached bathroom usually adjacent to a pool or recreation area. Some bathhouses are built from the same materials as the base area and can contain one or more full baths. Quality determined by materials used as well as plumbing and electricity.



BLEACHERS

Raised stadium seating that can be made from wood, aluminum, fiberglass or concrete in the form of benches or seats with backs.



BOATHOUSE

A building built on the dock that may be used for storage of watercraft and equipment.



BOAT RAMP

A sloped access to the water designed to allow for a trailer and boat to be backed into a body of water. Boat ramps can be made of wood, concrete, rubble or asphalt.







BOAT SLIPS

A space between two docks or piers where a boat can be moored.





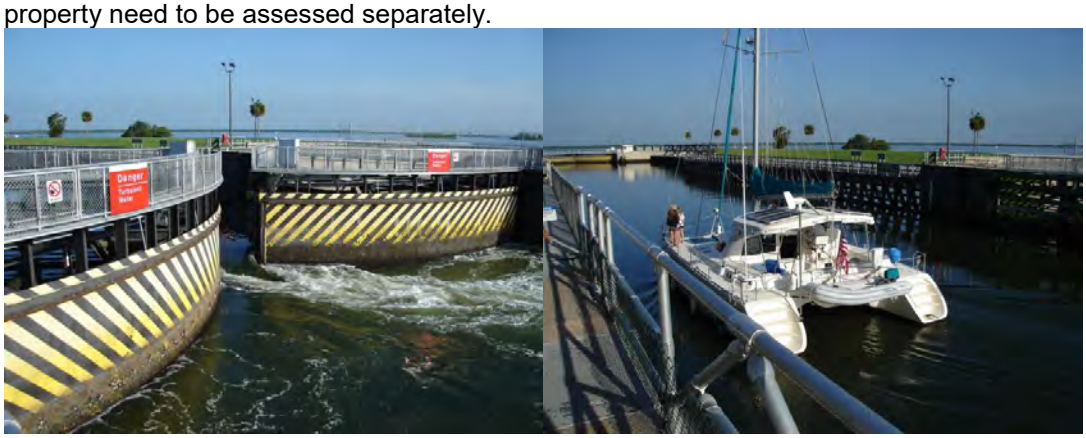
BRIDGE

A wood, steel or concrete structure spanning a body of water, road or low area.



CANAL LOCKS

A lock is a device for raising and lowering boats between stretches of water of different levels on river and canal waterways. The rate for locks includes all of the lock system and the materials used in the canal water way. Any other buildings and ammenities that may be found on the property need to be assessed separately.



CANOPY

Large flat roof or cover designed to protect gas pump areas or bank drive through from the weather. Canopies can be made from wood concrete or steel. The concrete or asphalt covering needs to be assessed separately as the rate does not include the ground covering.





CARPORT

An aluminum or wood cover for automobiles or boats. Both wood and aluminum rates exist with quality determined by the materials and slab. The ground covering is included in the value. The portable metal carports with metal tubular railing are not assessed as real property.





CLEAN ROOM

Rooms designed for keeping the air free of contaminants that can cause defects in microchip technology. Clean rooms completely change the air in the room ten times a minute.



CRYPT

Poured concrete structure comprised of crypts used for the storage of human remains. Some crypts are attached to or surround a chapel. When assessing crypts, the total number of crypts on the property needs to be counted along with the number of vacants.



DECKING

There are separate rates for each type of decking. Pool deck with cool deck, pool deck with tile, wood decking and synthetic decking.







DOUBLE ROOF

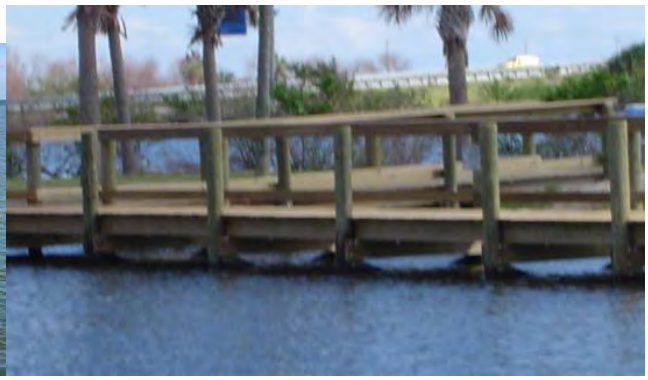
An insulated roof for mobile homes comprised of overlapping foam filled metal panels or a stand alone roof.



DOCK

Elevated platform over water comprised of pilings, cross members and planks or decking. Can be made of wood, metal, concrete or synthetic fiber. Designed to allow boats access to deeper water. Low quality would be primarily wooden residential docks. Average quality would be wood or fiberglass commercial or upscale residential docks. Good quality would be steel or concrete commercial docks.







DOCK HOUSE

Building built on dock designed to be used as storage or accessory building. Dock houses can vary in quality from unfinished shed construction to finished interior comparable to base area of the main building.









DECK/DOCK ROOF

Post or pole supported truss roof built over a deck/dock.









DRYER HOOKUP

Usually used in Laundromats. Includes cost of electrical supply as well as dryer ventilation.



DRIVING RANGE

Rates for covered or uncovered ranges. Valued per station or tee box. Use this rate only on stand alone ranges. Golf course rates take driving ranges into account.



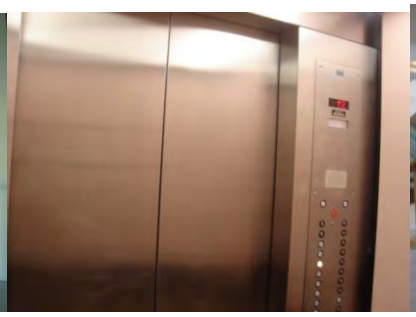
DUCTWORK

Conduit used to carry cooled air to various rooms of a structure. Ductwork comes in various forms. When converting an old ductwork extra feature, use a C as the extra feature code.



ELEVATORS

A car or platform that moves vertically within a shaft. Can be used to move people or materials. Elevators can be electrical or hydraulic. Elevator quality is determined by the lift mechanism as well as the weight limit. There are separate rates for commercial and residential elevators.


ENCLOSED ROOM

An enclosed room with walls of glass, aluminum, wood or masonry construction. An enclosed room will not be part of the main roof line. This is usually an addition built at a later date than the original improvement.






ESCALATORS

An escalator is a continuous moving staircase that is used to move people from one level to another. Quality is determined by height and span as well as width of the stair treads.

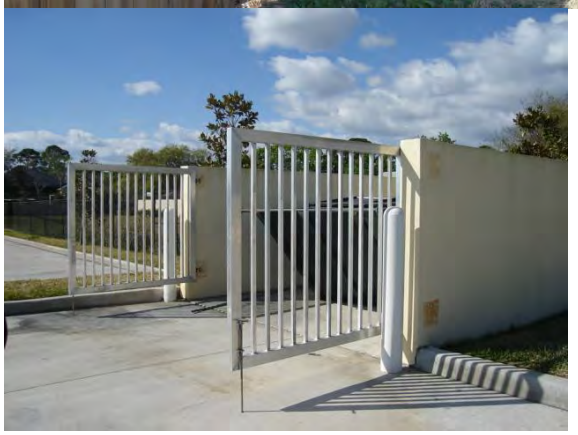


FENCE

Wood, Chain Link, Vinyl, Aluminum, Hardy Board, Synthetic, or Iron construction may surround all or a portion of the property. Fence rates vary based on height and components. Property data for fences are collected as extra features for commercial properties only. Fences are considered site amenities on residential properties.









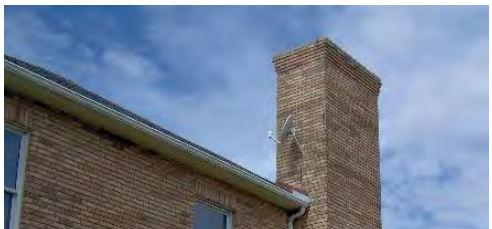






FIREPLACE

A square, rectangular or arched opening usually in a wall at the base of a chimney, lined with stone or masonry, and used for an open fire within a structure. Modernly, a decorative, more than necessary, part of a home. A fireplace that is viewable from two sides with 1 chute is still valued as 1 fireplace. The fireplace effective age should match the house effective age unless it is known to have been built at a different time. Description of the fireplace should be consistent with the class of the house.





FIRE SUPPRESSION

Fire suppression within the building is considered a no value site amenity and is not picked up as an extra feature. It is checked off in the site features category. When converting fire suppression to no value, use a D on the extra feature to remove the value.

FOUNTAIN

Usually comprised of a shallow pool with a pump and filtration system designed to move water and spray water streams and or create waterfalls. Quality is based on amount of lighting and spray design.





GANG PLANK

Portable ramp or platform used to give people and cargo access to a ship. The rate for Gang planks is based on metal average quality per Marshall and swift.



GARAGE DETACHED

Detached building of wood, vinyl, masonry or metal construction designed to house a vehicle. Detached garages must have a garage door. A detached garage may have a second story. If this second story is finished, it should be considered a recreation room. If the second story area is unfinished, it should be considered an out building.









GAZEBO

Detached structure usually built in an octagonal or hexagonal shape with a multi planed roof. Gazebos will only be considered real property is they are site built. A pre-fabricated gazebo brought in on skids is considered tangible personal property.





GO-CART TRACKS

Paved oval or multi oval racecourse designed for Go-carts. Low quality would be a kiddy type course that is flat and small with minimal lights and bumpers. Average quality would have some banking and design as well as lighting and landscaping. Good quality would be elaborate in design with extensive banking and turns. Good quality tracks have adequate lighting and viewing areas.





GOLF COURSES

Any type of course from small par three to championship caliber course with planned unit development surrounding the course. Classed 1-4 based on design and length of holes as well as amenities and surrounding developments. Par three and executive courses have separate rates. The pump houses, small buildings, restrooms, and bridges located on the course are inherent in the value of the price per hole. They should not be picked up as separate PDC's. The large maintenance buildings, support facilities, shops, and restaurants will need to be picked up as PDC's.







GOLF COURSE – MINIATURE

Also known as putt-putt courses. Can range in size from 2,000 square feet to 20,000 square feet in area. 18 holes from minimal flat courses to elaborate multi theme complexes with waterscapes and landscaping.



GREENHOUSE

Wood or metal frame building with glass or plastic panels designed to provide a controlled environment to grow plants, fruits and vegetables.





HANDBALL / RACQUETBALL COURT

Outdoor and indoor courts with three or more walls. Outdoor courts are made of concrete and indoor courts may have wood floors with one or more glass walls. Most have lighting.





INSULATION

Material designed to reduce the effects of heat, cold or sound. Insulation is usually made of fiberglass and comes in batts or rolls.





LIFT STATION

Electric powered pump that helps pump sewage from an area to the main sewer lines.



LIGHT POLES

Wood, concrete, stainless steel or fiberglass poles used for light suspension over parking or recreational areas.




JCPenney





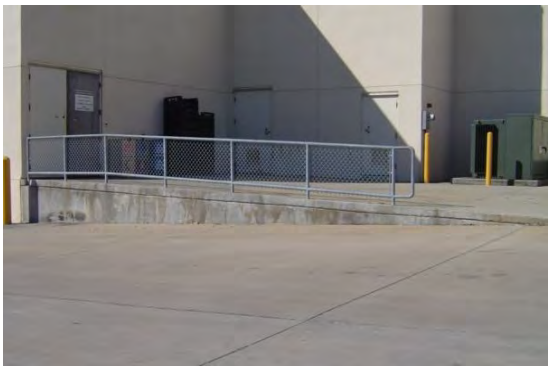
LOADING DOCK

A raised platform next to shipping and receiving entrance built to the same height as a truck bed or railroad car. A loading dock with a roof will be considered an open porch.

LOADING RAMP

A fixed or adjustable inclined surface adjacent to a loading dock that gives access to trucks and train cars for loading and unloading.





LOADING WELLS

Loading wells are poured concrete recesses that allow trucks to back up to loading platform. A loading well with a roof will be considered an open porch.





MAUSOLEUMS

Poured concrete structure comprised of crypts and niches for the storage of human remains. Some mausoleums are attached to or surround a chapel while others are stand alone structures.



NATATORIUMS

Aquatic centers with indoor swimming pool and viewing areas as well as lighting and locker room facilities. Natatoriums can be found on college campuses as well as part of sports complex or fitness center.



NICHE

Poured concrete structure comprised of niches used for the storage of human remains. Some niches are attached to or surround a chapel. When assessing niches, the total number of niches on the property needs to be counted along with the number of vacants.



OUTBUILDING

Detached building used for storage or as a workshop. Only Outbuildings that are site value will be assessed as real property. Mobile Homes used as storage buildings and Quonset Huts will be assessed as an out building.









PARK OWNED MOBILE HOMES

This code is used for mobile home parks, campgrounds, or RV parks that have park owned mobile homes. A park owned mobile home is picked up and documented on the mobile home field sheet and then the data is keyed onto the F6 screen of Cama. Once all the information is updated, the total value is automatically carried over to the extra feature panel of Cama where the number of homes is shown and the total value is displayed. On the field sheet, the extra feature will print out as POMHS with the total number of homes we show as park owned displayed.

PARKING GARAGE

Enclosed parking area that can be multi-story and for commercial or private use. Quality determined by number of stories, lighting, elevators and plumbing.



PATIO

Concrete slab or paving stones arranged to provide a level surface for outdoor furniture and recreation. Patios with tile are assessed at a higher rate.



PATIO COVERED

A patio with a roof covering that is not under the same truss line of the base area. The ground covering is included in the value. On some commercial style properties, covered patios will be constructed that have a dirt floor. These can vary in size and are constructed differently that a pole barn. The area may be used to store materials and equipment for the owner or business. Pick these improvements up as covered patios and change the adjustment factor from 1.0 to .50.





PAVILION

Large covered recreation area with or without restrooms and lighting. Pavilions can be of minimal to elaborate construction. Pavilions are measures on a square foot basis.







PAVING

Asphalt, concrete or paving stones. Paving is considered an impervious area.


ASPHALT


CONCRETE



POLE BARN

Detached building with little or no exterior walls. Typically truss roof built over telephone poles or 4x4 posts. Pole barns can have any number of walls. Low quality would have no walls and a dirt floor. Average quality would have no walls and a concrete floor. Good quality would have some walls and a concrete floor with minimal wiring. Excellent quality would have shingle or metal roofs, walls, flooring, and adequate electricity.





POOL

In ground made of vinyl, fiberglass or gunite. Commercial pools are valued at a square foot rate and residential pools are valued by linear feet of pool.



CONCRETE



FIBERGLASS



COMMERCIAL POOL

RAILROAD SPUR

Extension of railroad track to allow for loading and unloading of cargo.



RECREATION ROOM

Detached structure used as game room or for entertaining guest. Quality is determined by building materials and level of finished interior as well as plumbing.



RV CARPORT

Carport built with additional height to accommodate A recreational vehicle.



RV GARAGE DETACHED

Detached garage built with additional height to accommodate recreational vehicles.



RV HOOK UP

Access point for recreational vehicle to connect to provided utilities.



RV PAD/ MOBILE HOME PARK SPACE

Poured concrete or asphalt slab designed to provide a level surface to place a mobile home or a recreational vehicle with utilities available. Typically mobile home rental parks rent spaces for mobile homes and or park owned homes to tenants.





SCREEN ENCLOSURE
Detached screen porch of any material.





SEAWALLS
A concrete, wood, metal or rubble retaining wall that prevents erosion at the waters edge.





SHED (Residential or Commercial)

Usually prefabricated and set in place, sheds are typically made of wood, metal or vinyl. These are no value site amenities that are checked off on the field sheet. A ted shed building that is being used as an office for a commercial business and is completely finished out inside should be classified as base area with a quality code of 1.





SHED (Commercial)

Structures designed for the covering of boats or lumber. The structures will have storage racks within the covering that will allow for greater storage capacity. For storage facilities with only a roof and no walls, factor down the adjustment to .50. For facilities that have a roof and are only missing one wall, factor down the adjustment to .75.





SHUFFLEBOARD COURT

6 x 52 concrete slab with or without lights and coverings. Value based on residential or commercial use.



SILO

A tube system made up of layers of metal or concrete usually found at agricultural properties, power plants, and cement plants. The power plant silos are used to help rid the plant of heat and gases creating in the making of power. The silos found at concrete plants are used for material storage and material transport. The silos found on large agricultural properties are for the storage of raw materials such as grain and fertilizers. Many of these silos have machinery and conveyor systems within the buildings. These items are considered Tangible Personal Property and are not picked up as extra features.



SKIRTING

Decorative cover between piers used primarily on mobile homes to prevent animals from getting under the building and to hide the plumbing and under carriage. Rate determined by materials used.









SPA

Also called a Jacuzzi or hot tub, a spa can be built with or separate from a pool and must have a heater. The spa must be permanently affixed.



SPORTS LIGHTING



STADIUMS

Enclosure that provides a broad space for sports events and tiers of seats for a large number of spectators. Shapes of stadiums have varied depending on use: Some are rectangular with curved corners; others are elliptical or U-shaped. The building of large stadiums has been greatly facilitated by the use of reinforced concrete, steel, and membrane structures.





SUMMER KITCHENS

A kitchen area in an outdoor living space, usually designed for a more informal and recreational type of dining and entertaining. Outdoor kitchens may consist of a simple barbecue and counter or can be an elaborate space with a grill, smoker, sink, refrigerator, lighting, cabinetry, fireplace and tile or stone countertops. These items are valued as a 1 at per unit feature based on the overall quality of the area.









TANKS

Fiberglass or metal fuel storage tanks or water storage tanks. Rate is determined by capacity.









TELEPHONE RELAY STATION

Small disaster proof buildings that house circuit boards for phone systems. These are currently being assessed as Tangible Personal Property and therefore are not to be picked up as Real Property.



TENNIS COURT

60 x 120 playing surface made of clay, asphalt or concrete that could be surrounded by fence with lighting. Playing surface determines the base rate and fencing and lights are added on.





TIKI HUT

Structures that have either thatch or elephant grass as the roof covering. These improvements are built to withstand severe storms. The price per square foot is based on the ground covering found under the hut. Furniture found under the structures does not constitute a summer kitchen. The furniture found under these huts on a commercial property is tangible personal property.





TREATMENT PLANT

Facility that treats waste water and disposes of the treated water in the form of reclaimed water or run-off. Value based on capacity.





UTILITY ROOM (MOBILE HOME)

A storage building that is built detached from the base area. The room may be constructed of the same materials as the base area. Many times, these are found on mobile homes in the rear of the carport.

WALL

Any masonry freestanding vertical element designed to enclose or separate an area. There are rates for block as well as brick construction.













WASHER HOOK UP

Plumbed outlet for washing machine. Washer hook ups are valued as extra features in commercial.




OCT 13


OCT 13 2004

CLASS / QUALITY CODE FOR SINGLE FAMILY RESIDENCE

CLASSIFICATION

The class of construction of a residence will influence its cost. Because class may vary within a given type of residence, the *Square Foot Method* of valuation provides different levels of class for each different type of residence.

Examination of both materials and workmanship is fundamental when determining the overall class of construction. While the class of materials and workmanship of individual building components may vary, the overall class will tend to be consistent for the entire residence. Furthermore, the class of materials and workmanship will tend to influence each other.

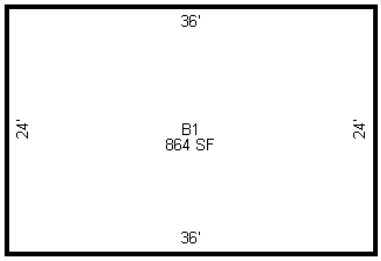
Workmanship is often cosmetic, and its class can be easily observed. Solid and level floor structures, plumb walls, smooth finish on concrete and plastered surfaces, mitered joints in both exterior and interior woodwork, and proper fitting of doors and windows are all indications of better-class workmanship. As with workmanship, the class of materials is usually apparent during inspection of the residence. The grade of wood, floor cover or fixtures, whether standard or custom, is the primary indication of the class of materials.

Design can be another indication of class. Residences of low class utilize stock plans and usually have a simple floor plan. Higher-class residences are often individually designed with considerable attention given to detail.

To further assist the appraiser in determining class, basic descriptions are provided for each different type of residence at each class level. Basic descriptions are not intended to be detailed specifications of a particular residence, but are intentionally general to emphasize the most prominent characteristics of all residences within a given type and class. In the following pages, *grade* and *class* are synonymous with *quality*. Class is the preferred terminology throughout the manual. The Square Foot Method of valuation also provides photographs, which depict both type and class. However, photographs alone cannot be used to determine class, since the front elevation may not truly represent the overall class of both the interior and exterior of the residence.
Size and the number of appointments may also influence class. However, these items do not remain constant over time because consumer needs and housing requirements change. For example, newer homes tend to have more plumbing fixtures and built-in appliances than older homes. When estimating replacement cost, the Square Foot Method will accommodate most variations in size and number of appointments.

CLASS ADJUSTMENT	
1	LOW QUALITY (*old 1 & 2)*
2	FAIR QUALITY (*old 3)*
3	AVERAGE QUALITY (*old 4)*
4	GOOD QUALITY (*old 5*)
5	VERY GOOD QUALITY (*old 6 & 7*)
6	EXCELLENT QUALITY (*old 8*)
9	LUXURY QUALITY

Class 1

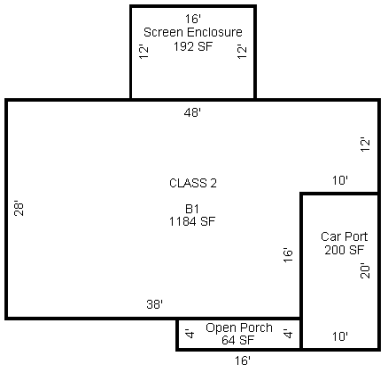


Old
Class 1 & 2



CLASS 1: LOW QUALITY: Residences of Low Quality are of low cost construction and meet minimum building code requirements. Interior and exterior finishes are plain and inexpensive with little or no attention given to detail. Architectural design is concerned with function, not appearance. These homes are typically small, rectangular in shape with a low pitch or flat roof. Typically these homes will be in excess of 20 years old. Usually these homes do not have vehicle storage. Very few, if any of these types of homes are built today.

Class 2

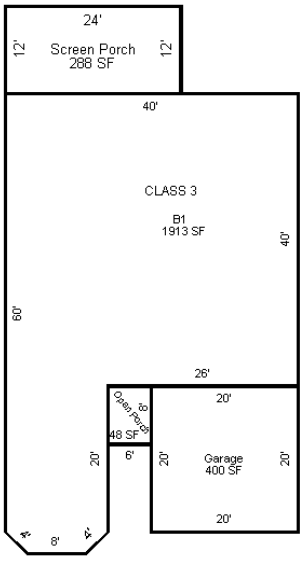


Old Class 3



CLASS 2: FAIR QUALITY: Residences of Fair Quality are frequently mass-produced. You will find these homes are mostly in older residential subdivisions. Although overall quality of materials and workmanship is below average, these houses are not substandard and will meet minimum construction requirements. Interior finish is plain with few refinements. Design is from stock plans, and ornamentation is usually limited to the front elevation. These homes are usually below average in size, rectangular in shape with a minimal pitched roof. These homes usually have a carport, however sometimes have a garage. Only a limited number of these homes are built today, usually for low-income housing.

Class 3



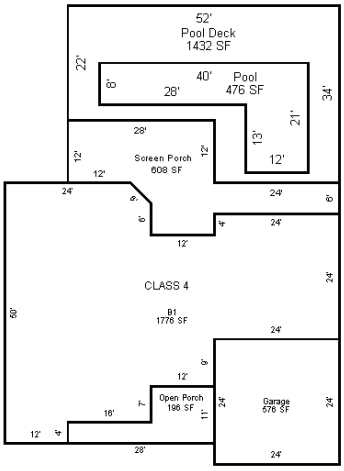


Old Class 4



CLASS 3: AVERAGE QUALITY: Residences of Average Quality will be encountered more frequently than residences of other qualities. They are usually mass-produced and will meet or exceed minimum construction requirements. The quality of materials and workmanship is acceptable, but does not reflect custom craftsmanship. Cabinets, doors, hardware and plumbing are usually stock items. Architectural design will include ample fenestration and some ornamentation on the front elevation. These homes are typically of average size and are either rectangular or possibly L-shaped. These homes usually have some type of vehicle storage, most likely a two-car garage. These homes typically have a 4-5/12 pitched shingle roof with gable ends and can be either one-story or two-story.

Class 4

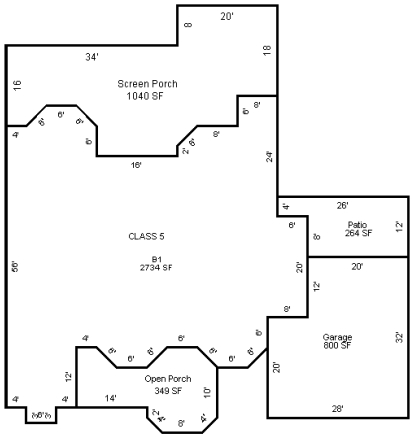


Old Class 5



CLASS 4: GOOD QUALITY: Residences of Good Quality may be mass produced in above average residential developments or built for an individual owner. Good quality-standard materials are used throughout. These homes generally exceed the minimum construction requirements of local building codes. Some attention is given to architectural design in both refinements and detail. Interiors are well finished. Exteriors have good fenestration with ornamental materials and other refinements. These homes are usually more irregular in shape with a higher pitched roof usually of hip design. Wall height will usually exceed the normal eight feet. These homes usually have a two or three-car garage. These homes are becoming more common and are the superior homes of most mass-producing builders.

Class 5

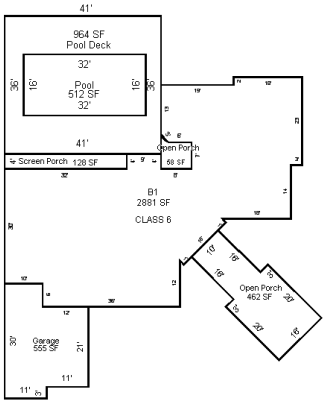


Old Class 6&7

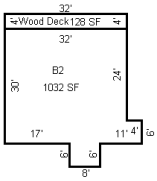


CLASS 5: VERY GOOD QUALITY: Residences at Very Good quality are typical of those built in high quality tracts or developments and are frequently custom designed. Attention has been given to interior refinements and detail. Exteriors have good fenestration with some custom ornamentation. These are typically larger than average homes in size with high pitched (6-9/12) roofs with hip design and some type of tile covering. Wall height will usually be 10 ft. or above and these homes will typically have greater than a two car garage. Custom builders typically build these homes.

Class 6



Old Class 8





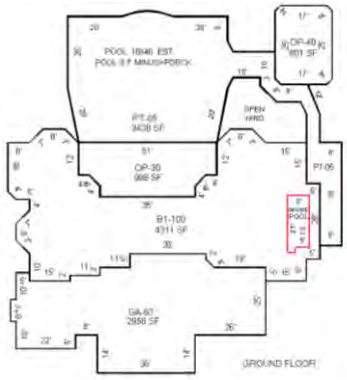






CLASS 6: EXCELLENT QUALITY: Residences of Excellent Quality are usually individual designed and are characterized by the high quality of workmanship, finishes and appointments with considerable attention to detail. These homes are of high quality materials and workmanship and are unique in design. These homes have high-pitched roofs with many cuts and valleys with tile roof covering. These homes typically have many angles with wall heights of at least ten feet. Vehicle storage is typically a three car garage or larger. These are typically large homes that are only built by custom builders, however they do not represent the highest cost in construction.

Class 9



Old
Class 9



CLASS 9: LUXURY QUALITY: Residences of Luxury Quality are custom built homes of the highest quality construction, materials and workmanship. These homes are very unique in design with considerable attention paid to finishes, appointments, and detail. These homes have very high-pitched roofs with many cuts and valleys with tile or superior roof covering. Many of the finishing details will be imported and of the highest quality. These homes will have high ceilings of 10 feet and above. Vehicle storage of three cars or larger is required. Typically these homes can be found with some type of water frontage. These homes represent the highest cost of construction.

EXTERIOR CLASS INDICATORS FOR CLASS 9 HOMES

ROOFS
- Steep pitches 6:12 and above.
- Numerous roof lines and/or types, hips with gables, etc.
- Materials are of high class such as tile, three dimensional high-grade fiberglass shingles, etc.
- Large and/or tiered fascia.
- High-class workmanship and materials for soffit, fascia, and drip-edge.

OPEN PORCHES/ENTRANCE WAYS
- High and/or tiered ceilings.
- Large, ornate poured concrete columns as opposed to stucco on foam or other less expensive construction.
- High grade floor coverings such as granite, marble, or keystone coral. Floors invariably have multiple layers, steps, etc.
- Elaborate, decorative archways, usually multiple arches.

DOORS/WINDOWS
- Large, ornate double doors for entranceway.
- Large, decorative French doors or large high-class sliders opening to pool/patio areas (6 or 8 x 12, 16, etc.), double paned, or treated glass, etc.
- Large and/or arched windows of high class (wood or vinyl casings, double paned, treated glass etc.).
- Large, at least three, garage doors, insulated, highly decorative usually with glass inserts.

DRIVEWAYS
- Materials are decorative, labor intensive, and of high class such as brick, or paving stones as opposed to poured concrete.
- Designs are unique, possibly circling fountains, statues or landscaping.

BALCONIES
- Construction is invariably cantilevered reinforced concrete.
- Railings are comprised of expensive, decorative material such as marble, granite, or copper.

POOLS
- Are always of the highest class, multi-levels/sections, typically with separate spa.
- Most have high priced amenities such as waterfalls, glass block walls, heaters, etc.
- Decking is of high class, labor intensive materials such as paving stones, tile, etc., as opposed to typical cool decking.
- Screen enclosures are typically custom, conforming to the roofline or architecture of the house as opposed to the typical mansard roof.

LANDSCAPING
- Typically lush and extravagant with burms, multi-layers, etc.
- Generally designed by a Landscape Architect.
- Populated with mature exotic palms, such as Canary-Island dates, which can cost thousands of dollars.

BUILDERS
- This information is easily obtainable from the permit or appropriate building department.
- There are a limited number of builders competing in the luxury market.
- D & K Builders, John Jackson, Mililani, Jer-Jef construction, David Cato, comprise a large part of the 100 dollar plus per sq. ft. of base area builders.

CLASS / QUALITY FOR MOBILE HOME

GENERAL

FACTORY-PRODUCED housing are residential structures transported to the building sites. There are three generally recognized categories of FACTORY-PRODUCED housing, each of which has distinguishable characteristics and meet an individual set of criteria. The three categories are MANUFACTURED, MODULAR, and PANELIZED. Because all three types of FACTORY-PRODUCED housing can resemble SITE-BUILT housing, the following guidelines should be considered when estimating replacement cost.

Manufactured homes are residential structures built on a steel undercarriage with necessary wheel assembly to be transported to a permanent or semi-permanent site. The wheel assembly can be removed when placed on a permanent foundation, and the steel undercarriage may remain intact if it is a necessary structural component.

In some instances, the presence of a steel undercarriage as a necessary structural component is the primary distinguishing factor between a higher class MANUFACTURED home and MODULAR home.

Manufactured homes built (in the U.S.) after June 15, 1976, must meet the Federal Manufactured Home Construction and Safety Standards as outlined in Title VI, Housing and Community Development Act of 1974. A HUD seal certifying compliance with these standards must be displayed on each unit. For purposes of estimating replacement cost for those built prior to its enactment, as well as for those built after 1976, this section should be used.

Manufactured homes are generally the only type of factory-produced house to be priced from this section and are referred to as manufactured housing.

Modular housing will meet most local building codes and is subject to standard regional or state building codes for modular construction. Although a modular house can be transported on a steel undercarriage, the undercarriage is generally not a permanent and necessary structural component, and is usually removed when placed on a foundation. Modular housing should be priced from the residential section of this manual.

Panelized or prefabricated houses consist of packaged, factory-built components and are site-assembled. All must conform to local and state or regional building codes for site-built construction. These houses should be priced from the residential section of this manual.

COST DEFINITIONS

Manufactured housing consists of single or multi-wide units, eight feet or greater in width and at least thirty-two feet in length. After being transported on their own wheel chassis to the site, the units are set up as permanent or semi-permanent residences and connected to the necessary utilities. See Mobile Home Extra Features.

The residences are usually described in terms of width and length by title which includes any hitch framework and are priced accordingly (i.e., 12’ x 52’, 24’ x 64’ with a 10’ x 40’ tag, etc.). In calculating actual square footage, do not include the hitch in the overall dimensions. Manufactured houses are categorized into five class levels: Minimum, Below Average, Average, Above Average, and Good. Photographs, basic descriptions, and costs are provided for each of these class levels.

Photographs are intended to illustrate the general characteristics of this type of housing at a given class level (i.e., roof overhang, roof pitch, type and class of materials used, etc.), and are not an indication of typical size, setting or specific manufacturer. Basic descriptions indicate general characteristics of manufactured housing and further describe what is included in the costs at a given class level.

Costs are market prices, including normal delivery and set-up charges on post and piers within 100 miles of the dealer. Although some units are sold furnished, furnishings are not included in the base costs. Local fees, licenses and utility costs are not included and should be added when applicable. Skirting, patio roofs, carports, and other optional items must be priced separately. See Mobile Home Extra Features.

Double-wides, triple-wides, or quads (four-wides) are terms used to describe manufactured houses having two or more sections.

Tip-outs and expanders are extensions of a main section and are priced at 100% of the base area.

CLASS ADJUSTMENT			
1	MINIMUM		
2	BELOW AVERAGE		
3	AVERAGE		
4	ABOVE AVERAGE		
5	GOOD		

Verify we are still using these codes and names. Update following pages with correct names

Class 1 Illustrations





DESCRIPTION OF CLASS 1 (MINIMUM) MANUFACTURED HOMES BREVARD COUNTY, FLORIDA

The Minimum Class manufactured home is generally a structure built to minimum standards. They include the cheapest construction available prior to enactment of federal standards in 1976. The design is usually simple with little or no attention given to detail. In addition to the photographs on the opposite page, the following information will further aid in the description of the building components for class 1 (minimum class).

CLASS 1 (MINIMUM) MANUFACTURED HOMES

RESIDENCE

Foundation
The foundation is typically a metal frame supported by multiple concrete blocks and wooden wedges for leveling purposes.

Floor Cover
The floor cover is normally a low grade of carpet and padding and or sheet vinyl.

Exterior Wall
The exterior finish is typically pre-painted or pre-finished lightweight aluminum with ribbed or corrugated panels. Many will have exposed fasteners.

Interior Walls
The walls are typically low class printed hardboard or pre-finished plywood, approximately 3" thick, 7'0" to 7'6" high.

Interior Finish
Paint grade or vinyl covered particleboard kitchen and bathroom cabinets are typical. The interior doors will be economy grade and have hollow cores with low-cost hardware.

Windows
A low cost aluminum frame window is standard.

Electrical
A minimum number of outlets and low-cost lighting fixtures.

Plumbing
Generally six low priced plumbing fixtures which include any of the following: water heater, washing machine hook up, laundry tray, stall shower, toilet, lavatory, tub, tub with shower over, or kitchen sink.

Heating and Cooling
Heating typically consists of uninsulated straight line forced air ducts. Air conditioning is not normally present.

Ceiling Finish
The ceilings are usually an inexpensive wallboard, drywall, or acoustical tile.

Roof Cover
The typical metal roof is flat or slightly arched with no eaves.

Class 2 Illustrations





DESCRIPTION OF CLASS 2 (BELOW AVERAGE) MANUFACTURED HOMES BREVARD COUNTY, FLORIDA

The Below Average Class manufactured home is designed to meet minimum manufactured home code requirements. The overall class of materials and workmanship is below average. In addition to the photographs on the opposite page, the following information will further aid in the description of the building components for class 2 (below average class).

CLASS 2 (BELOW AVERAGE) MANUFACTURED HOMES

RESIDENCE

Foundation
The foundation is typically a metal frame supported by multiple concrete blocks and wooden wedges for leveling purposes.

Floor Cover
The floor cover is normally a low to average grade of carpet and padding and or sheet vinyl.

Exterior Wall
The home will typically have an exterior of pre-finished aluminum, vinyl or hardboard lap siding with the fasteners generally hidden and limited low cost fenestration.

Interior Walls
The walls are typically low class printed hardboard or prefinished plywood, approximately 3" thick, 7'0" to 7'6" high.

Interior Finish
Paint grade or vinyl covered particleboard kitchen and bathroom cabinets are typical. The interior doors will be economy grade and have hollow cores with low-cost hardware.

Windows
A low cost aluminum frame window is standard.

Electrical
A minimum number of outlets and low-cost lighting fixtures.

Plumbing
Generally six low priced plumbing fixtures which include any of the following: water heater, washing machine hook up, laundry tray, stall shower, toilet, lavatory, tub, tub with shower over, or kitchen sink.

Heating and Cooling
Heating typically consists of uninsulated straight line forced air ducts. Air conditioning is not normally present.

Ceiling Finish
The ceilings are usually an inexpensive wallboard, drywall, or acoustical tile.

Roof Cover
The roofs are typically arched or sloped, and have a low cost galvanized or shingle covering with no eaves.

Class 3 Illustrations





DESCRIPTION OF CLASS 3 (AVERAGE) MANUFACTURED HOMES BREVARD COUNTY, FLORIDA

The Average Class manufactured home is designed to meet or exceed minimum manufactured home current code requirements. The overall class of materials and workmanship is average and of standard grade. In addition to the photographs on the opposite page, the following information will further aid in the description of the building components for class 3 (average class).

CLASS 3 (AVERAGE) MANUFACTURED HOMES

RESIDENCE

Foundation
The foundation is typically a metal frame supported by multiple concrete blocks and wooden wedges for leveling purposes.

Floor Cover
The floor cover is normally an average grade of carpet and padding and or sheet vinyl.

Exterior Wall
The home will typically have will have an exterior of pre-finished aluminum, vinyl or hardboard lap siding with adequate fenestration trims and attractive entrance. Often, the exteriors will have a combination of two textures or two colors.

Interior Walls
The walls are typically average class printed hardboard, drywall, or prefinished plywood, approximately 3” to 4” thick, 7’6” to 8’0” high.

Interior Finish
Pre-finished plywood cabinets with medium-cost laminated plastic or Formica countertops. The interior doors have hollow cores with standard-grade hardware.

Windows
An average class aluminum frame window is standard.

Electrical
An ample number of outlets and average-cost lighting fixtures.

Plumbing
Generally seven low priced plumbing fixtures which include any of the following: water heater, washing machine hook up, laundry tray, stall shower, toilet, lavatory, tub, tub with shower over, or kitchen sink.

Heating and Cooling
Typically the heating is forced air through insulated ducting with provision for air conditioning.

Ceiling Finish
The ceilings are usually an average class wallboard, drywall, or acoustical tile.

Roof Cover
The roofs are typically prefabricated trusses with average grade plywood sheathing with medium weight composition shingles.

Class 4 Illustrations





DESCRIPTION OF CLASS 4 (ABOVE AVERAGE) MANUFACTURED HOMES BREVARD COUNTY, FLORIDA

The Above Average Class manufactured home is designed to meet or exceed minimum manufactured home current code requirements. The overall class of materials and workmanship is above average and of good grade. In addition to the photographs on the opposite page, the following information will further aid in the description of the building components for class 4 (above average class).

CLASS 4 (ABOVE AVERAGE) MANUFACTURED HOMES

RESIDENCE

Foundation
The foundation is typically a metal frame supported by multiple concrete blocks and wooden wedges for leveling purposes.

Floor Cover
The floor cover is normally an above average grade of carpet and padding and or sheet vinyl.

Exterior Wall
The home will typically have will have an exterior of pre-finished aluminum, vinyl or hardboard lap siding with good fenestration trims and attractive entrance. The finish is often in various textures such as horizontal aluminum siding, board and batten, wood grain, etc.

Interior Walls
The walls are typically good class-printed hardboard, drywall, or prefinished plywood, approximately 4” thick, 7’6” to 8’0” high.

Interior Finish
Prefinished plywood cabinets with good class laminated plastic or Formica countertops. The interior doors have hollow cores with good-grade hardware.

Windows
An above average class aluminum frame window is standard.

Electrical
An ample number of outlets and above average-cost lighting fixtures.

Plumbing
Generally nine good class plumbing fixtures which include any of the following: water heater, washing machine hook up, laundry tray, stall shower, toilet, lavatory, tub, tub with shower over, or kitchen sink.

Heating and Cooling
Typically the heating is forced air through insulated ducting with provision for air conditioning.

Ceiling Finish
The ceilings are usually a good class wallboard, drywall, or acoustical tile.

Roof Cover
The roofs are typically prefabricated trusses with average grade plywood sheathing with medium weight composition shingles. The roof slope is typically 3” in 12”, with minimum eave overhang.

Class 5 Illustrations





DESCRIPTION OF CLASS 5 (GOOD) MANUFACTURED HOMES BREVARD COUNTY, FLORIDA

The Good Class manufactured home is designed to meet or exceed minimum manufactured home current code requirements. The overall class of materials and workmanship is of good grade. In addition to the photographs on the opposite page, the following information will further aid in the description of the building components for class 5 (good class).

CLASS 5 (GOOD) MANUFACTURED HOMES

RESIDENCE

Foundation
The foundation is typically a metal frame supported by multiple concrete blocks and wooden wedges for leveling purposes.

Floor Cover
The floor cover is normally a good grade of carpet and or sheet vinyl.

Exterior Wall
The home will typically have will have an exterior of pre-finished aluminum, vinyl or hardboard lap siding with good fenestration trims and attractive entrance. The finish is often in various textures such as horizontal aluminum siding, board and batten, wood grain, etc.

Interior Walls
The walls are typically good class-printed hardboard, drywall, or prefinished plywood, approximately 4” thick, 8’0” high.

Interior Finish
Prefinished plywood cabinets with good class laminated plastic, simulated marble or Formica countertops. The interior doors have hollow cores with good-grade hardware.

Windows
A good class aluminum frame insulated window is standard.

Electrical
An ample number of outlets and good class lighting fixtures.

Plumbing
Generally nine good class plumbing fixtures which include any of the following: water heater, washing machine hook up, laundry tray, stall shower, toilet, lavatory, tub, tub with shower over, or kitchen sink.

Heating and Cooling
Typically the heating is forced air through insulated ducting with provision for air conditioning.

Ceiling Finish
The ceilings are usually a good class drywall, or acoustical tile.

Roof Cover
The roofs are typically prefabricated trusses with average grade plywood sheathing with medium weight composition shingles. The roof slope is typically at least 3” in 12”, sometimes steeper, with ample eave overhang. The roof type is typically gable but may in fact be hip.