

Area Assignments

Thursday, July 20, 2023 1:25 PM

1	Lance	UP, Lakewood, Fircrest, Steilacoom, Dupont									
2	Micah	South Tacoma, East Tacoma, Nally Valley									
3	Jeanne-Marie	Gig Harbor, Long Branch									
4	Jennifer	N. Tacoma, Waterfront, 6th Ave									
5	Brent	Sumner, Edgewood, Downtown Puyallup, Milton, Bonney Lake									
6	Jeanne-Marie	Buckley, Carbanodo, Mt. Rainier									
7	Jamey	Downtown Tacoma and Tacoma Mall									
8	Justin	Port of Tacoma, Fife, Frederickson									
9	Eric	South Hill, Mt. Highway, Canyon Road, Frederickson									

Reconvene Boards

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What are the reasons for granting a reconvening request?

Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when one of the following conditions exists:

Reconvening Code

01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.

02 The assessor submits an affidavit to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30 of the year following the assessment year.

03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, of the assessment year and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year.

04 The taxpayer or the assessor requests the board reconvene to hear an appeal with respect to property or value that was omitted from the assessment rolls. No request shall be accepted for any period more than three years preceding the year in which the omission is discovered.

05 The assessor or taxpayer requests the board reconvene and the following conditions apply:

- A. Real property within the county is revalued on an annual basis.
- B. A timely appeal was pending before the BOE when the property was revalued for a intervening year and the assessed value did not change.
- C. No appeal was filed for the intervening year.
- D. The reconvening request is filed within 30 days of the Board's decision.

The Department of Revenue may reconvene boards of equalization for up to three years if one of the following conditions exists:

06 The board of equalization requests an extension of the annual regularly convened session to enable the board to complete its annual equalization duties.

07 The assessor or taxpayer requests a reconvening and makes a prima facie showing that the property was overvalued by 100 percent. The Department of Revenue's preferred criteria for determining 100 percent overvaluation are:

- A. Market value determinations as contained in orders from county boards of equalization or the State Board of Tax Appeals.
- B. Stipulated market value agreements between taxpayers and assessors.
- C. Market-based evidence of market value, i.e., an arm's-length transaction with a market value appraisal of the subject property.

A complete copy of WAC 458-14-127 (Reconvened Boards) is available from the Board of Equalization or on line at <http://apps.leg.wa.gov/WAC/default.aspx?cite=458-14-127>

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

REV 64 0048 (2/16/12)

Manifest Error Time Frame and Reasons

Thursday, July 20, 2023 1:33 PM

Manifest Error Time Frame Qualifier

RCW 84.69.030 provides that a taxpayer must seek a refund within three years of the date the tax was due.									
RCW 84.48.065 indicates the treasurer may correct the tax roll for three years prior to discovery of a manifest error.									
DOR 6/1/12 Interpretation - the current year's tax roll may be corrected as well as the three prior year's...									
If this results in the assessor changing the four prior year's assessment roll, that is okay.									
Tax Year	2020	2021	2022	2023					
1st Half - April 30									
2nd Half - October 31									
Assessment Year	2019	2020	2021	2022					

WAC 458-14-005 defines a manifest error correction as follows: "Manifest error" means an error in listing or assessment, which does not involve a revaluation of property, including the following:

N:\APPRAISAL\COMMON\Policy and Procedures\Current\Res\R_PI General Instructions_2020 Cycle Only.docx Page 10 of 12

- a. An error in the legal description
- b. A clerical or posting error
- c. Double assessments
- d. Misapplication of statistical data
- e. Incorrect characteristic data
- f. Incorrect placement of improvements
- g. Erroneous measurements
- h. The assessment of property exempted by law from taxation
- i. The failure to deduct the exemption allowed by law to the head of a family
- j. Any other error, which can be corrected by reference to the records and valuation methods applied to similarly situated properties, without exercising appraisal judgment.

RCW: 84.48.065

RCW 84.48.065 Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.

(1)(a) The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property that do not involve a revaluation of property, except in the case that a taxpayer produces proof that an authorized land use authority has made a definitive change in the property's land use designation. In such a case, correction of the assessment or tax rolls may be made notwithstanding the fact that the action involves a revaluation of property. Manifest errors that do not involve a revaluation of property include the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family. When the county assessor cancels or corrects an assessment, the assessor must send a notice to the taxpayer in accordance with RCW 84.40.045, advising the taxpayer that the action has been taken and notifying the

taxpayer of the right to appeal the cancellation or correction to the county board of equalization, in accordance with RCW 84.40.038. When the county assessor or treasurer cancels or corrects an assessment, a record of the action must be prepared, setting forth therein the facts relating to the error. The record must also set forth by legal description all property belonging exclusively to the state, any county, or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes. (b) Except as otherwise provided in this subsection (1)

(b), no manifest error cancellation or correction, including a cancellation or correction made due to a definitive change of land use designation, may be made for any period more than three years preceding the year in which the error is discovered. However, a manifest error cancellation or correction may be made for a period more than three years preceding the year in which the error is discovered if authorized by the county legislative authority and the manifest error cancellation or correction would result in a refund or reduction of taxes for a property owner.

(2)(a) In the case of a definitive change of land use designation, an assessor must make corrections that involve a revaluation of property to the assessment roll when:

(i) The assessor and taxpayer have signed an agreement as to the true and fair value of the taxpayer's property setting forth in the agreement the valuation information upon which the agreement is based; and

(ii) The assessment roll has previously been certified in accordance with RCW 84.40.320.

(b) In all other cases, an assessor must make corrections that involve a revaluation of property to the assessment roll when:

(i) The assessor and taxpayer have signed an agreement as to the true and fair value of the taxpayer's property setting forth in the agreement the valuation information upon which the agreement is based; and

(ii) The following conditions are met:

(A) The assessment roll has previously been certified in accordance with RCW 84.40.320;

(B) The taxpayer has timely filed a petition with the county board of equalization pursuant to RCW 84.40.038 for the current assessment year; RCW (10/5/2022 1:21 PM) [1]

(C) The county board of equalization has not yet held a hearing on the merits of the taxpayer's petition.

(3) The assessor must issue a supplementary roll or rolls including such cancellations and corrections, and the assessment and levy have the same force and effect as if made in the first instance, and the county treasurer must proceed to collect the taxes due on the rolls as modified. [2015 c 174 § 2; 2001 c 187 § 23; 1997 c 3 § 110 (Referendum Bill No. 47, approved November 4, 1997); 1996 c 296 § 1; 1992 c 206 § 12; 1989 c 378 § 14; 1988 c 222 § 25.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020. Application—Severability—

Part headings not law—Referral to electorate—1997 c 3: See notes following RCW

84.40.030. Effective date—1992 c 206: See note following RCW 82.04.170.

Manifest Error Examples:

Category	Comment
	Note - ME comments are meant to clearly document the error for the taxpayer and auditor in easy to understand language. Think of how the reader would respond if they

	were unaware of the issue. As much as possible keep the comment brief, but describe the change including enough details such as SF, BltAs, to document the correction clearly. In your account notes you should include enough detail to undo the change if you needed to.
General email comment	In response to your question about 2018 assessed value and corresponding 2019 tax, we have a threshold for retroactive value changes in our office. Our valuations are an estimate based on an imperfect market and as such have a margin of error. Although we strive for the best uniformity we can achieve, our industry allows a 10% margin of error for residential properties. In your case when we changed the land size it only results in an overall value change of a little over 1%. In these cases we correct the error from this assessment year forward.
group size/CU	(B) Due to a clerical error, this parcel was missing the required group size adjustment. Assessment now reflects the correct market value.
Nbhd Econ	(B) Due to a clerical error the positive neighborhood adjustment applied to all buildings in the plats of Brookfield Farms was inadvertently omitted from this parcel when the home was picked up at 100% complete. The positive adjustment was applied to correct the 2015 market value of the property.
Nbhd Econ	(B) Due to a clerical error the 10% positive neighborhood building adjustment to the plat of "The Chateaus at Park Place" was incorrectly entered as a negative adjustment. The revised value is a result of the correction of this error.
Double Assessed	(C) The upper floor area had been double assessed. It was included in the total living area and finished attic area. The the finished attic area was removed from the record. The building type had also been entered as 1 story when it should have been 1 1/2 story.
Double Assessed	(C) The 426 square foot attached garage was double assessed. The duplicate has been removed from the record.
Double Assessed	(E) The original detached garage and carport were not removed from the record when the new detached garage was added.
Incorrect BltAs	(E) The house was incorrectly identified as a one story. The record was corrected to identify it as a two story.
Incorrect Imp	(E) The wood deck had inadvertently been assessed as a solar room. The size of it was also corrected from 350 to 284 square feet, and the size of the metal roof was corrected from 350 to 288 square feet.
Incorrect SF	(E) Due to a correction to the building sketch, the living are square footage was corrected from 2,168 to 1,828 .
Non existent Imp	(E) Removed 939 square feet of finished attic area erroneously included in the appraisal record.
Land Size	(E) The land size was corrected from 2,117 to 920 sf.
Incorrect lot	(F) For the July 31, 201? new construction assessment, the incorrect house and/or lot value was assessed on this parcel. The new value reflects the correct property characteristics as of that date.

BOE/BTA

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Local BOE's

Add'l info and ATR Response 21 Business Days
WAC 458-14-066 (3)

State BTA

ATR response or any other documents 10 business days
WAC 456-09-335

Requests to go formal

20 days from date of BTA notification of Acceptance of appeal
WAC 456-09-010 (2) (a)

OpenText Instructions

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Modify the Index Next to the file you want to modify is a little tiny arrow, click on it and go to properties, categories and then ATR General

To Delete a saved search: Go to Personal, then Search Templates. Click on down arrow next to your names search, then delete, then OK.

OpenText Search Form Set Up a. An error in the legal description

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Open Text Search Form Set Up

The system should default to a generic Admin-Default form the first time using the Advanced Search function.



Open Text has the ability to search documents for Words within the document. This function will not work on TIFF files (scanned or migrated from Stellent).

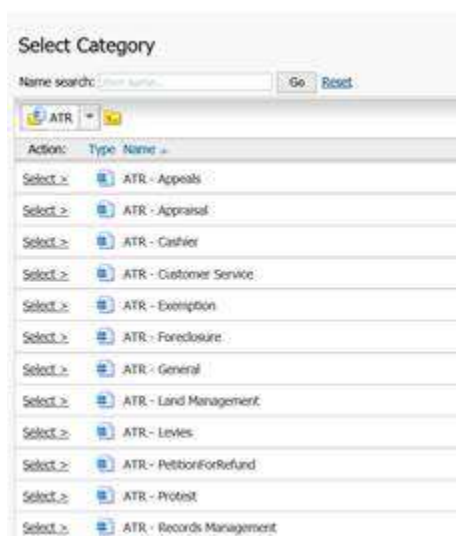
Setting up a Search Form for the Advanced Search feature

If the system doesn't automatically go to the Advanced Search screen, go to Tools and then Search

1. In the Add to Search Form box located on the left-hand side, click on **Categories**
2. Select the ATR category



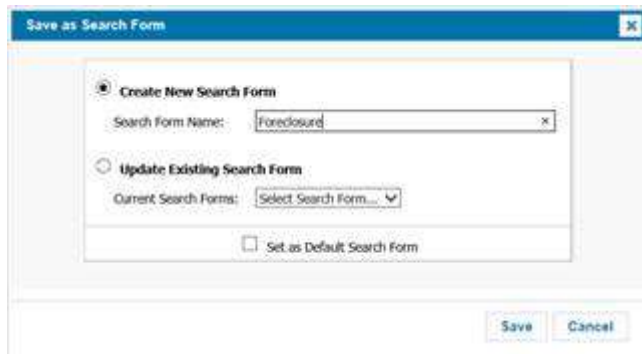
3. Next choose the category name by clicking on Select



4. Add another Category to your Search Form by repeating the first 3 steps.
 The ATR – General category contains indexes that are common to most documents, parcel #, tax year, taxpayer name, etc. and will search all documents within ATR. It is advised to choose the ATR – General category and the Category relating to your department for your default search form.
 This example uses the Full Text, ATR-General and Foreclosure categories.

5. Save this form as your default by clicking the Save as Search Form button in the Save Options box on the bottom left of the screen.

A box will appear for you to either create a new form or update an existing search form. Choose the appropriate functions and name your form.



To make this your default form click the box next to Set as Default Search Form.

When your default search form has been set up you will be able to quickly access the Advanced Search by clicking on Tools and Search in the top ribbon of the Content Server.



You may set up as many Search Forms as needed but only choose one to be the default. To switch to different forms choose the down arrow in the Use this Search Form box.



Deleting a Template

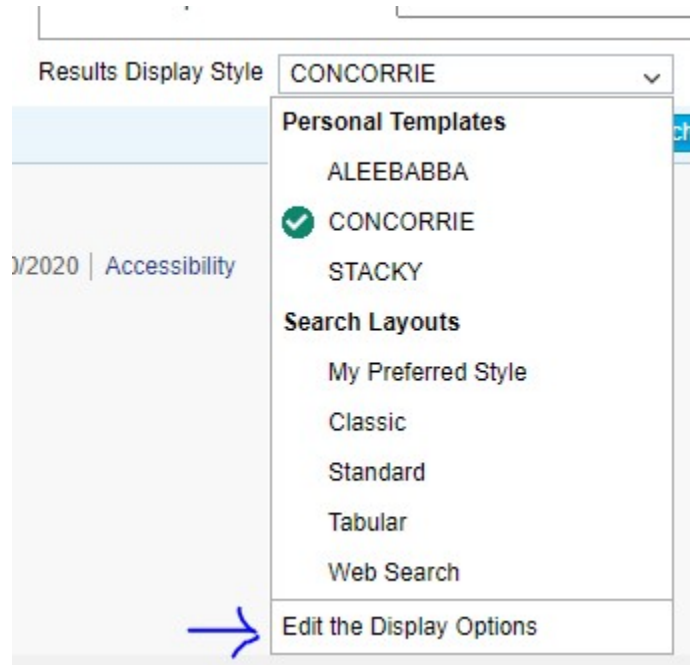
1. Click on the down arrow of Personal tab
2. Click on Search Templates
3. Click on the function arrow and delete the template you no longer need.

OpenText Search Results Display Options

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SEARCH RESULTS DISPLAY OPTIONS IN OPEN TEXT

In Open Text, click on **Tools** at the top of the page and then click **Search**. At the bottom of your search form click the down arrow next to **Results Display Style**:



Click **Edit the Display Options**

For a clean results display, where it shows **Results Page Layout: Style: Select a style for the search results page**, choose **Tabular** from the dropdown box:



In the middle of the screen, you can change the **Number of Results** from the dropdown selection box with numbers ranging from 10 to 100.

You can choose to **Show Summaries/Descriptions** from the next dropdown. You can also choose to **Show Key Phrases** and **Show Full Path in Location**.

The search results example shown at the end of this document, is set up like this:

Number of Results:	100 ▼
Show Summaries/Descriptions:	<input type="checkbox"/> Summaries Preferred ▼
Show Key Phrases:	<input type="checkbox"/>
Show Full Path in Location:	<input type="checkbox"/>

Choosing not to check any of the boxes, only changing the **Number of Results**

The next area **Result Fields Displayed** has an **Available** box and a **Displayed** box. The choices for the **Displayed** box are entirely up to you depending on how you use Open Text and what you want to see in your search results. The results displayed in the example at the end of this document are set up like this:

To move a selection from the **Available** box to the **Displayed** box, just highlight the selection in the Available box and click the right yellow arrow and you will now see it in the **Displayed** area. When you are finished making your selections, you can change the order if you want, by selecting an item in the **Displayed** box and then clicking the yellow up and down arrows to the right of the box.

There are also **Custom Filters** that can be used. These have not been used enough to give any tips or suggestions at this time.

Now click the **Save Search Results** button at the bottom of the screen. If this is the first time you have created a New Search Results Template, then you would choose the first selection. If you have already saved a template and just changed or added something to it, then you would

choose the 2nd option:

Save Search Results Template

☒ **Create New Search Results Template**

Search Results Template Name:

☐ **Update Existing Search Results Template**

Current Search Results Templates:

Save **Cancel**

You need to name your template something you will remember especially if you have multiple templates saved. Then click **Save**.

MIME Type	Location	ATR - General Parcel Number	ATR - General Doc Type	ATR - General Year	Name	ATR - General Remarks	ATR - Appraisal TI Number	Date	Creation Date
Commercial	0321361039	Drawings	2009	Drawings_0321361039_2009_20090615_15320639.TIF				05/15/2019	06/25/2018
Commercial	0321361039	Permits	2013	Permits_0321361039_2013_20130912_17918604.pdf				05/15/2019	06/25/2018
Commercial	0321361039	Environmental	2014	Environmental_0321361039_2014_20140114_18025991.pdf				05/15/2019	06/25/2018
Commercial	0321361039	Drawings	2014	Drawings_0321361039_2014_20140929_1804067.pdf	NEW MACHINE SHED W.			05/15/2019	06/25/2018
Commercial	0321361039	Drawings	2014	Drawings_0321361039_2014_20141217_18382249.pdf	PLANS FOR JESSE EN...			05/15/2019	06/25/2018
Commercial	0321361039	Permits	2014	Permits_0321361039_2014_20141217_18382250.pdf	APP FOR JESSE ENGIN...			05/15/2019	06/25/2018
Commercial	0321361039	General Correspondence	2011	General Correspondence_0321361039_2011_20110712_19201126.pdf	Page 2 About Jesse Eng...			05/15/2019	06/25/2018
Commercial	0321361039	Misc	2011	General Correspondence - 0321361039 - 2011 (208538)	About Jesse Engineering			11/14/2019	07/17/2019

Your displayed search results will look something like this:

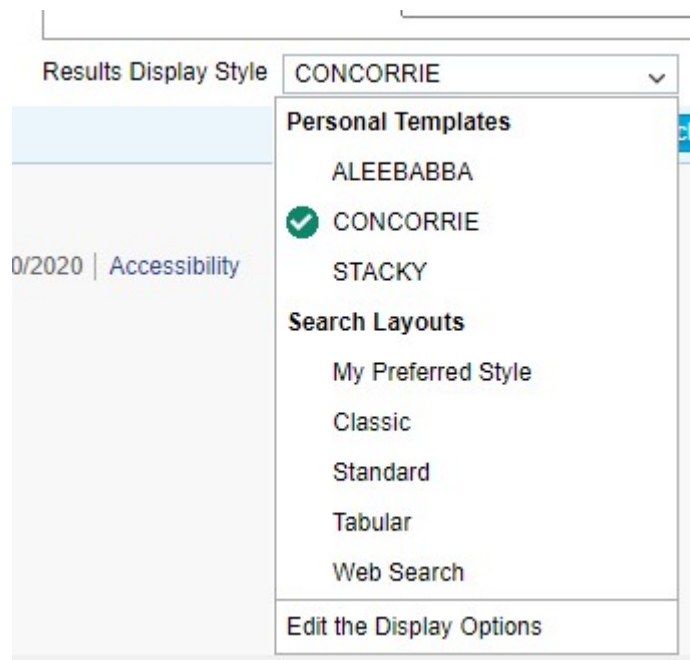
I have a different template for **Appeals** that looks like this:

MIME Type	Location	ATR - Appeals AppealType	ATR - Appeals AppealNumber	ATR - General Parcel Number	ATR - General Doc Type	ATR - General Year	ATR - Appeals AccountType	Name	ATR - Appeals CaseNumber
Appeal	BOE VALUATION	20200052	0122104020	ATR Response	2020	Residential	ATR Response - 0122104020 - 20200052 - BOE VALUATION (262005)		
Appeal	BOE VALUATION	20200052	0122104020	Stipulation	2020	Residential	Stipulation - 0122104020 - 20200052 - BOE VALUATION (204453)		
BOE	BOE Valuation	20200052	0122104020	Petition	2020	Residential	Petition - 0122104020 - 20200052 - 2020 (1295)		

And one for **Segregations/Land Management**:

WME Type	Location	ATR - Land Management Seq Number	ATR - General Parcel Number	ATR - General Doc Type	Name	ATR - General Received Date	Author
Completed		2020-0043	• 0121255005 • 0121255006	Lot Combination	2020-0043 ▾	07/03/2019	Admin
	2020-0043	2020-0043	• 0121255005 • 0121255006	Lot Combination	McDonaldComb_808735.pdf ▾	07/03/2019	Admin
	2020-0043	2020-0043	• 0121255005 • 0121255006	Lot Combination	Review Email808735.pdf ▾	07/03/2019	Admin
	2020-0043	2020-0043	• 0121255005 • 0121255006	Lot Combination	Review_Lot_Combo_Docs_808735.pdf ▾	07/03/2019	Admin
	2020-0043	2020-0043	• 0121255005 • 0121255006	Lot Combination	20190730447.pdf ▾	07/03/2019	Admin

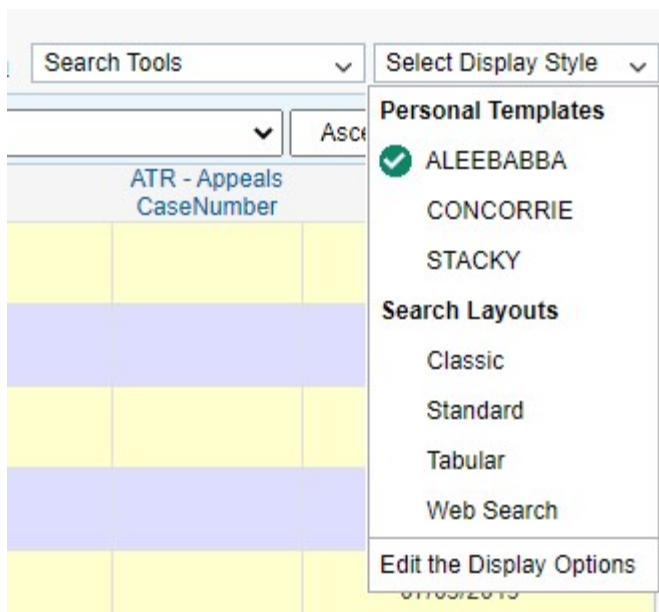
When you have multiple templates set up, you can change them on the **Search** screen (Tools - Search) at the bottom of the page where it says **Results Display Style**:



just choose the one you want to use under **Personal Templates**.

You can also change them after you do a **Search**.

In the **Search Results** screen way over to the top right of the page it says **Select Display Style**:



Under

Personal Templates, pick the one you want to use in your search results

RealWare Instructions

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Link to Batching Procedure

[Batching Procedures V5.pdf](#)

Link to Import List instructions which can be helpful when batching

[Import list to RealWare.docx](#)

LAND/SUMMARY SCREEN V5 Training

1. Splash Screen = Major/Minor



2. Splash Screen = Icons



This screen shows that parcel 0420254093 has a sale, notes and a building permit.



3. F1

Some of the data in the F1 tab has not been updated for V5, but there is some information that can help you

- About Icons <http://v5helprw.coloradocustomware.com/rwhelp/Content/About/Basics/about-icons.htm#Toolbar>
- About Shortcut Keys <http://v5helprw.coloradocustomware.com/rwhelp/>

4. Parcel look up- is located on the right side of the screen.



You need to be careful when adding the parcel number in the lookup. If you incorrectly input a parcel number that does not exist RW will ask if you would like to create one you should click no when you receive this pop up, however if you inadvertently created a new parcel account, clicking Disgard Changes



will remove the account. You should click no when you receive this pop up.

Default Approach	EX / SA	Assigned To	TCA	Economic Area	MH Space	Acct Date Created	Tax District
Cost		UnAssigned	695	1		02/09/2017	PIERCE

GIS Location

Add

Land Attributes

Description	Adjustment	Attribute To
MARGINAL 50 PCT	0.85	Multiplicativ
TOPO STEEP	1.00	Multiplicativ
LAND ADJ	1.55	Multiplicativ
TERRITORIAL 5 AVG+	1.35	Multiplicativ

Lookup

Year 2018

Direct

Account # 042030405051

Detail

Results

- View History** To open the view history function, you will be using the Lookup tab located on the right side of the screen. Change the Year to Date and then select the appropriate Date to view.

Lookup

Year 2018

Direct

Account # 7865000580

Lookup

Date 01/23/2018

Direct

Account # 7865000580

6. Real - Account





Real

Imp Only, Nbhd, Account Flags = Land Flags

Land

Details, Abstracts, Attributes

Legal – RTSQ, Legal description

Parcels – Parent, Child, Sibling Parcels

User Options -Entering appraiser initials and inspection date for CTRL – I.

2018

0519297013 - 2018 x 0318133033 - 2018

Account #	Parcel #	Business Name	City	Acct Status	Account Type	Value Area
0519297013	0519297013		ORTING	Active	Residential	PI3

Property Addresses

Order #	Street #	Pre Dir	Street Name	Street Type	Post Dir	Unit	Property City	Imp #
1	320		BOWLIN AV	NE			PIERCE COUNTY	

Ownership

Type: Owner (1 item)

Name 1	COVEY NICKIE J
Address 1	77 LEES WAY

Real Land Legal Parcels

Land Details

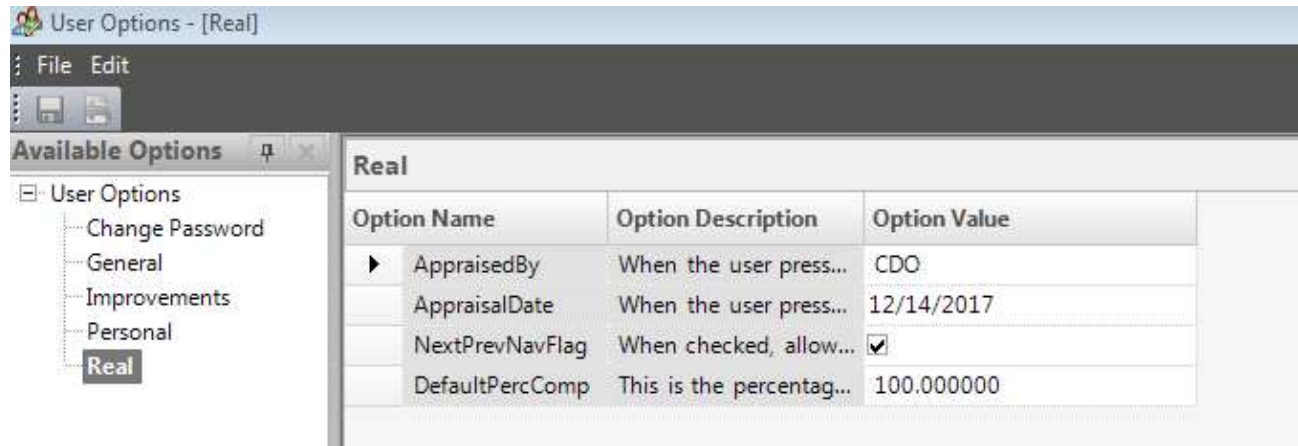
Land Net SF	61,855	Net Acres	1.4199	Vacant	<input checked="" type="checkbox"/>	Default LEA	050105
Land Gross SF	61,855	Gross Acres	1.4199	Platted	<input type="checkbox"/>	Zoning Code	RS
Net FF	0	Gross FF	0	Depth	0	Parking Spaces	
Easement SF	0	Land Excess SF	0	Flood Fringe		Flood Way	
Appraiser	LPP	Appraisal Date	03/08/2017	Cert Code	7	Traffic Count	

To enter your appraiser initials, click the “User Option” icon

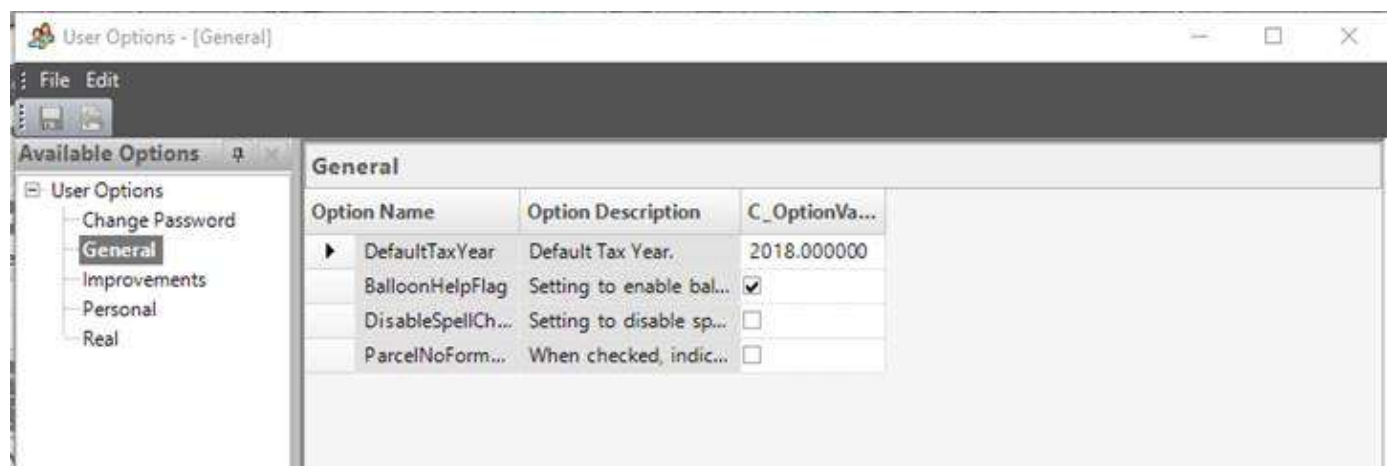


and open “User Option” and click “Real”. If you leave the Appraisal Date blank, it will default to the current

date.



When you need to set your default year, click “**General**” and then add the default year.



IMPROVEMENTS

You must click the improvement screen in order to open the data for the building.



Real – Improvements



Calculations : Shows which approach the building is on. This should be the same as the default approach on the account summary screen.

A screenshot of the 'Calculations' window in the software. The window has a title bar '0420127016 - 2020' and a tabbed interface with 'Approach Summary', 'Cost', 'Market', 'Income', and 'Reconciled'. The 'Approach Summary' tab is active, showing four radio button options: 'Cost' (selected), 'Market', 'Income', and 'Reconciled'. Each option has a corresponding data entry section. The 'Cost' section shows: Dol/SF (\$ 113.48), Dollar/SF (\$ 113.48), Land Value (\$ 2,291,796.14), Imp Actual Value (\$ 6,060,362), Cost Last Calc Date (9/1/2020), and Method (RCNLD). The 'Market' section shows: Dol/SF (\$ 0.00), Dollar/SF (\$ 40.19), Land Value (\$ 2,291,796.14), Imp Actual Value (\$ 0), Market Last Calc Date, and Method (Override). The 'Income' section shows: Dol/SF (\$ 40.19), Dol./Value By (\$ 103,090.91), Land Value (\$ 2,291,796.14), Imp Actual Value (\$ 8,945,112), Income Last Calc Date (9/1/2020), and Method (Override). The 'Reconciled' section shows: Dol/SF (\$ 0.), Dol./Value By (\$ 0.), Land Value (\$ 2,291,796.14), Imp Actual Value (\$ 0), Date, and Method.

This is where you would put a cost override value on the building, where applicable.

0420127016 - 2020 x

Calculations

Approach Summary Cost Market Income Reconciled

Cost Values Calculation Details

☒ Replacement Cost

Dol/SF	\$ 113.48		
RCN	\$ 6,122,868		
Phys Depr	\$ 62,506	Phys Depr %	RCNLD
RCN Add Ons	\$ 127,738	1.00%	\$ 6,060,362

☐ External Cost

Imp \$ / SF	\$ 40.19		
Imp \$ / ValueBy	\$ 113.48		
Dol/SF	\$ 0.	External Cost Value	\$ 0
Dol /Value By	\$ 113.48		
Land Value	\$ 2,291,796.14		
Imp Value	\$ 2,291,796		

☐ Override Cost

Cost Override \$/SF	\$ 130.16	Cost Override RCNLD	\$ 7,422,218
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Market override value goes in this box, where applicable.

0420127016 - 2020 x

Calculations

Approach Summary Cost Market Income Reconciled

Market Values Calculation Detail

Dol/SF	\$ 40.19	Regression Value	\$ 2,291,796.14
Dol /Value By	\$ 40.19		
Land Value	\$ 2,291,796.14		
Imp Value	0.00		

☐ Regression Override Value

Imp \$ / SF	\$ 0.00		
Imp \$ / ValueBy	\$ 0.		
Dol/SF	\$ 40.19	Regression Override Value	\$ 2,291,796.14
Dol /Value By	\$ 40.19		
Land Value	\$ 2,291,796.14		
Imp Value	0.00		

☒ Override Value

Imp \$ / SF	\$ -		
Imp \$ / ValueBy	\$ -		
Dol/SF	\$ -	Market Override Value	\$ 2,291,796.14
Dol /Value By	\$ -		
Land Value	\$ 2,291,796.14		
Market Override	0.00		

This is where you would put the income override value, where applicable.

0420127016 - 2020 x

Calculations

Approach Summary Cost Market Income Reconciled

Income Values Calculation Detail

0420127016 - 2020

Calculations

Approach Summary Cost Market **Income** Reconciled

Summary Direct Cap and Override Gross Rent/Income and Override Mortgage Equity External Income Value

Select Income Method and its Total Value

☐ Direct Cap

5,199,296	PGI	2,354,400	Add Inc	0
	EGI	1,247,832	VacColLoss	1,106,568
	NOI	561,524	Expenses	686,308

☐ Direct Cap Override

11,236,909	PGI	3,139,200	Add Inc	0
	EGI	2,197,440	VacColLoss	941,760
	NOI	988,848	Expenses	1,208,592

☐ Model

	PGI		Add Inc	
	EGI		VacColLoss	
	NOI		Expenses	

☐ Model Override

	PGI		Add Inc	
	EGI		VacColLoss	
	NOI		Expenses	

☐ External Income Value

2,291,796

☐ GRM

0

☐ GRM Override

0

☐ GIM

0

☐ GIM Override

0

☐ Mortgage Equity

☒ Manual Override

11,236,909

Income approach screen

0420127016 - 2020

Calculations

Approach Summary Cost Market **Income** Reconciled

Summary Direct Cap and Override Gross Rent/Income and Override Mortgage Equity External Income Value

Abstract Code: 1400, Occ Code: 871, Income Value By: Units, Occ %: 100.0000

Built As Values

SF	Units	Rooms	Other
37025.00	109.00	0.00	0.00

Direct Cap Value Per

SF	Units	Rooms	Other
81.18	47669.94	0.00	0.00

Direct Cap Override Value Per

SF	Units	Rooms	Other
197.06	100000.00	0.00	0.00

Direct Cap Values

Add Inc	0	PGI	2,354,400
VacColLoss	1,106,568	EGI	1,247,832
Expenses	686,308	NOI	561,524
Add Inc Lump	0	Total Values	5,199,296

Direct Cap Override Values

Add Inc	0	PGI	3,139,200
VacColLoss	941,760	EGI	2,197,440
Expenses	1,208,592	NOI	988,848
Add Inc Lump	0	Total Values	11,236,909

DC Model No: 2123, Model Name: E71N00K000

	Mass Value	Adjustments	Override Value
Rental Rate	1,800.0000	800.0000	2,600.0000
Add Inc	0	0.0000	0
VacColLoss	47.0000	-17.0000	30.0000
Expenses	55.0000	0.0000	55.0000
Cap Rate	70.8000	-2.0000	68.8000

Floor Override

Floor Override Floor Number	Floor Override Rental Rate	Floor Override SF

Expenses

Expense Type	Expense Value	Override Value	Expense Sub Type	Presentation Type	Expense Percent	DCPOverrideExpensePercent

Hospitality Revenue

Revenue Type	Revenue Value	Override Value	Revenue Sub Type	Presentation Type	Revenue Percent	Override Percent

Reconcile screen is a great place to get your improvement values to move to Market Override, where applicable.

0420127016 - 2020									
Calculations									
Approach Summary Cost Market Income Reconciled									
Reconciled Values									
Imp #	Approach	% Land	Land Value	Cost Imp Value	Market Imp Value	Income Imp Value	Reconcile Imp Value	Appraisal Date	Total Reconciled Value
1	Cost	100%	\$2,291,796.14	\$6,060,362	\$0	\$8,943,113	\$0	06/17/2008	\$0
*									

Improvements

Improvements											
Improvement: 1.00											
Imp #	1	Quality	Average Plus	Perimeter	744	Functional Obs % (-)	0.00%	Design Adj % (+)	0.00%	Cost Value By	SF
Property Type	Commercial	Condition	Average	Landscaping Cost (+)	0	Economic Obs % (-)	0.00%	Exterior Adj % (+)	0.00%	Market Value By	SF
% Land	100%	Imps SF	57,021	Owner Occupied	<input type="checkbox"/>	Other Adj % (-)	0.00%	Interior Adj % (+)	0.00%	Income Value By	Units
% Complete	90%	Net SF	57,021	MH Decal #		Amateur Adj % (-)	0.00%	Unit Type			

Occupancy

Occupancy					
Occ Code	Σ	Occ Code Desc	Abstract Code	Occ %	Tax District
871		Hotel Full Service	1600	100.00%	PIERCE
*					

BuiltAs/Units/Floors

Built As / Units / Floors									
Built As									
Built As Description	Hotels - Limited Serv...	Built As SF	57,021	Class Code	Wood Frame	Built As Year Built	2019		
Built As Code	1332	Built As Story Height	10	HVAC Type	Heat Pump Ind...	Year Remodeled	0	Adj Year Built	2019
Built As Total Unit Count	109	Built As Stories	4.00	Sprinkler SF	57,021	Remodel %	0.00%	Physical Age	1
						Blt As Order #	2		

Details – This is where we pick up basement, mezzanine, etc.

Details					
General					
Detail Calculation Type	Detail Type	Detail Description	Units	\$/Unit	RCN
ResidentialBasement	Basement	Basmt Conc 8 ft	936	\$25.78	\$24,131
ResidentialBasement	Basement	Fair Finish	416	\$22.05	\$9,172
Plumbing	Fixture	Bath 3 Fixture	2	\$0.00	\$0
Appliance	Appliance	Allowance	1	\$3,700.75	\$3,701
Appliance	Appliance	Fireplace Double	1	\$5,344.80	\$5,345
ResidentialBasement	Basement	Outside Entrance	1	\$1,506.50	\$1,507
Plumbing	Fixture	Allowance	1	\$0.00	\$0
Plumbing	Fixture	Bath 2 Fixture	1	\$0.00	\$0
Residential	Garage	Basement Single	1	\$2,194.25	\$2,194
Residential	Garage	Basement Single	1	\$2,194.25	\$2,194
Plumbing	Rough In	Laundry Facility	1	\$0.00	\$0

General						User Defined	
Detail Calculation Type	Detail Type	Detail Description	Units	\$/Unit	RCN	Detail Description	Units
ResidentialBasement	Basement	Basmt Conc 8 ft	936	\$25.78	\$24,133		
ResidentialBasement	Basement	Fair Finish	416	\$22.05	\$9,172		
Plumbing	Fixture	Bath 3 Fixture	2	\$0.00	\$0		
Appliance	Appliance	Allowance	1	\$3,700.75	\$3,701		
Appliance	Appliance	Fireplace Double	1	\$5,344.80	\$5,345		
ResidentialBasement	Basement	Outside Entrance	1	\$1,506.50	\$1,507		
Plumbing	Fixture	Allowance	1	\$0.00	\$0		
Plumbing	Fixture	Bath 2 Fixture	1	\$0.00	\$0		
Residential	Garage	Basement Single	1	\$2,194.25	\$2,194		
Residential	Garage	Basement Single	1	\$2,194.25	\$2,194		
Plumbing	Rough In	Laundry Facility	1	\$0.00	\$0		

- It is best to click on “detail Calc type” to sort and put the fields together. This makes it easier to read.

Add Ons

Add On Filter Type	Add On...	Detail Description	Units	\$/Unit	RCN	Year Built	De	Override Life Exp	Physic...	Depr %	Physical...	RCNLD	Cost Imp Detail Override	Override RCNLD
Commercial	4805	Asphalt (AV)	44,200	\$2.89	\$127,738	2019	0	25	1	2.00%	\$2,555	\$125,183		\$0

To add an override value, you must click the “Cost Imp Detail Override” box. Once the box has a checkmark, you can put your override value in the gray box labeled “Override RCNLD”.

Adding a Building

Step 1: Update initials by clicking into the land details and using control I. Then changed the land abstract code and remove the appropriate land attributes from the record and then calculate and save. Your LEA will be located on the Land Detail tab, which you will need in order to add your Neighborhood information in **Step 2**.

RealLandLegalParcels

Land Details

Land Net SF	92,783	Net Acres	2.1300	Vacant	<input type="checkbox"/> Default LEA	4054	
Land Gross SF	92,783	Gross Acres	2.1300	Platted	<input checked="" type="checkbox"/> Zoning Code	SUM - IC	
Net FF	0	Gross FF	0	Depth	0 LAU	0	
Easement SF	0	Land Excess SF	0	Flood Fringe	0 Flood Way	0	
Appraiser	FBN	Appraisal Date	09/08/2020	Cert Code	1	Parking Spaces	0

Land Abstracts

Land Type	Abstract C...	Abstract Description	LEA	Valu...	Value Mea...	Land Net...	Net Acres	Front...	Land Value	Attribute...	Actual \$	\$/Mra...
Commercial	1600L	HOTELS/MOTELS	4054	MRA	Square Feet	92,783	2.1300	0	\$1,027,342.72	1.7160	\$1,762,920.11	\$19.00
*												

Land Attributes

Filter Type	Va	Attribute	Description	A	Attribute Total Type
LEA-4054	MRA	C AMENITIES	VISIBILITY GO...	1.00	Multiplicative Factor
LEA-4054	MRA	C USE	4 COMMERCL...	1.30	Multiplicative Factor
LEA-4054	MRA	C MA 5 NORTH	504 N SUMNER	1.10	Multiplicative Factor
Commercial		C ECONOMIC	INFLUENCE	1.20	Multiplicative Factor
*					

Step 2: Then go to the Real tab and add the appropriate Property Type and Neighborhood extension (LEA).

Account Information				Neighborhood Information			
Imp Only	<input type="checkbox"/>	Hide Pho		Property Type	NBHD	NBHD Ext	NBHD Adj
				Commercial	504	871	1.0000

Step 3: Calculate land NCI

- A.) Write down the land value prior to making changes to the land attributes. Once the changes to the land attributes are made, calculate and save. Now you can determine your land NCI.

Market Land: \$62,111 Cost: \$0 Market: \$0 In

- B.) You can also calculate the land and then access the Audit Log on the minor screen. Open the Land abstract tab and expand the 1st row. The 1st row are changes made in 2018 and the 2nd row are changes made in 2017. There will be the unimproved value and the improved value.

Land Type	Abstract Code	Net Acres	Land Net SF	Front Ft	Sites/Units/Tons	S/Measure	Land Value	Override	Total \$ Override	Actual \$	Class
Residential	1101L	1.4199	61,855	0	1.000000	\$ 1.71	\$108,079.82		\$ 0.00	\$105,918.22	
Residential	1101L	1.4199	61,855	0	1.000000	\$ 1.71	\$108,079.82		\$ 0.00	\$105,918.22	
Residential	9100L	1.4199	61,855	0	1.000000	\$ 1.00	\$108,079.82		\$ 0.00	\$61,771.51	
Residential	9100L	1.4199	61,855	0	1.000000	\$ 0.00	\$108,079.82		\$ 0.00	\$68,631.00	
Residential	9100L	1.4199	61,855	0	1.000000	\$ 0.00	\$196,497.08		\$ 0.00	\$2,771.00	
Residential	9100L	1.4199	61,855	0	1.000000	\$ 0.00	\$196,497.08		\$ 0.00	\$46,432.00	
Residential	9100L	1.4199	61,855	0	1.000000	\$ 0.00	\$196,497.08		\$ 0.00	\$2,152.54	

Step 4 : Entering the land NCI

Enter the land NCI by clicking on the NCI icon



. Click “select all” or check the box and then manually enter your Land NCI dollar amount and click ok.

NC Save	Abstract Code	Abstract Description	Class	Sub Class	Abstract Adj Code	Tax District	NC Actual Value	NC Total Actual Value
<input checked="" type="checkbox"/>	1101L	SINGLE FAMILY DWEL...				PIERCE	\$ 99,622.05	\$ 25,000.00

If there was previous land New Construction on the account it will look like this:

0020122006 - 2019

New Construction

NC Save	Abstract Code	Abstract Description	Class	Sub Class	Abstract Adj Code	Tax District	NC Actual Value	NC Total Actual Value
<input checked="" type="checkbox"/>	9100L	VACANT LAND UNDE...				PIERCE	\$ 0.00	\$ 54,000.00
<input type="checkbox"/>	1101L	SINGLE FAMILY DWEL...				PIERCE	\$ 122,142.42	\$ 0.00

Select All Unselect All OK Cancel

From the example above, the \$54,000 will need to be included in your additional land new construction collection and moved to the 1101L Abstract Code line. Check the box for the 1101L Abstract Code and uncheck the 9100L line. The total land new construction for the year should now be in the 1101L line and should be the only one checked. Click Ok.

If you go back into the Land New Construction window, the 9100L line will no longer be there.

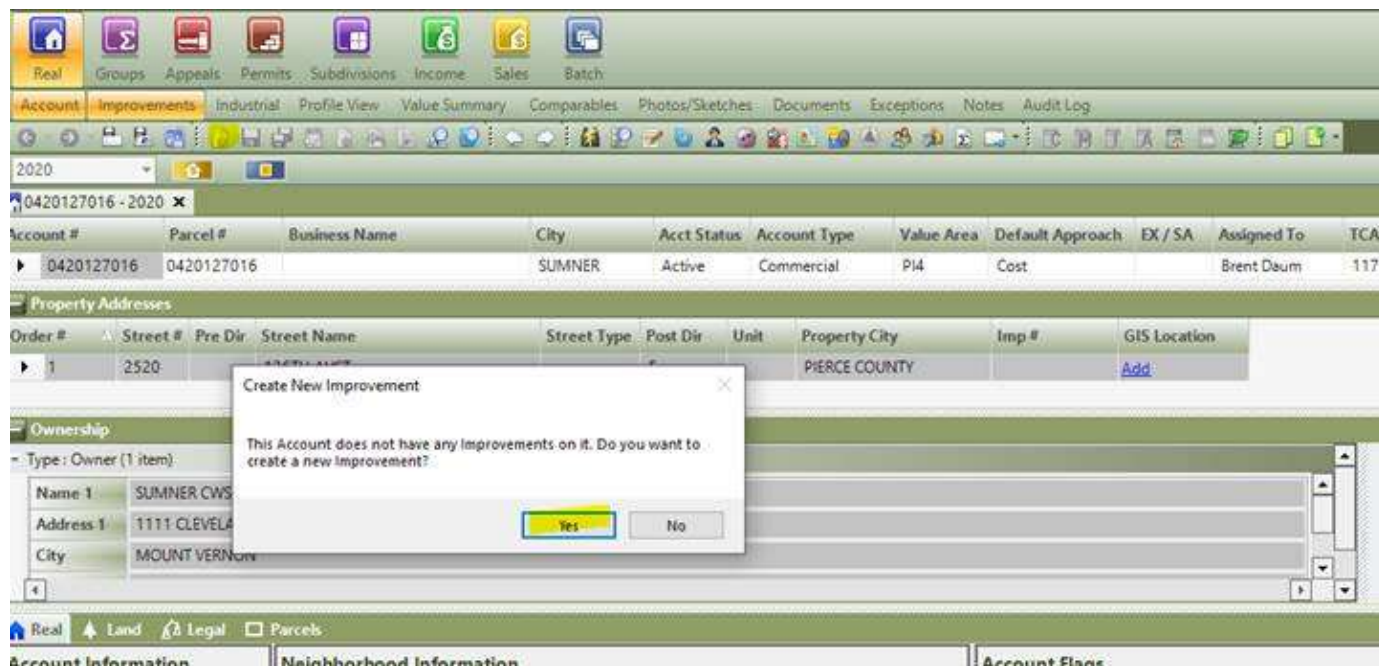
0020122006 - 2019

New Construction

NC Save	Abstract Code	Abstract Description	Class	Sub Class	Abstract Adj Code	Tax District	NC Actual Value	NC Total Actual Value
<input checked="" type="checkbox"/>	1101L	SINGLE FAMILY DWEL...				PIERCE	\$ 122,142.42	\$ 62,000.00

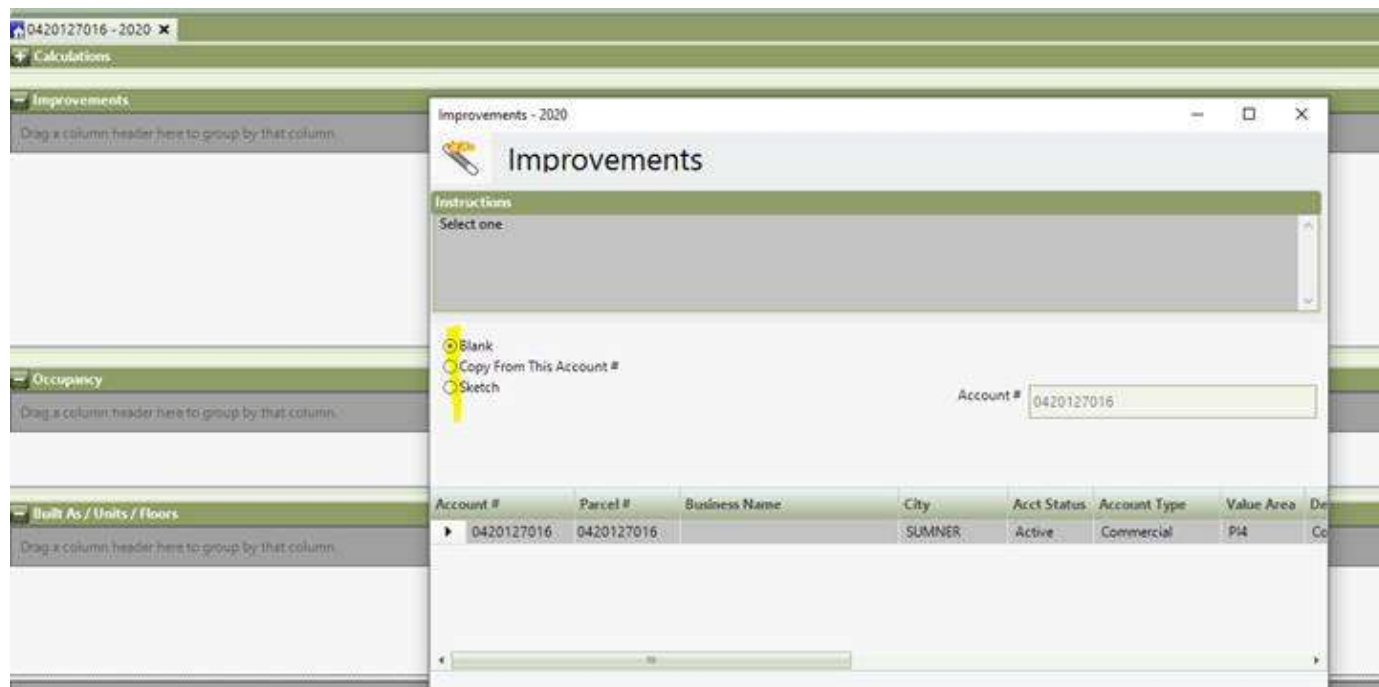
Select All Unselect All OK Cancel

Step 6: Adding a new building: When adding a new building on a vacant parcel, click the improvement tab. The message below will pop up. Click yes.



If a building already exists and you want to create an additional building, you must be in the **Improvements** tab. Click the “New” Icon that is highlighted above.

Step 7: Choose one of the three options for adding an improvement to the record. **At this time, do not click on cancel or X out of this screen. It will kick you out of your account.**



Step 8: Building up an Improvement- Start in the improvement screen, and work down. Fill in the fields that have the exclamation points first and save. You can then fill in the rest of the fields.

04/2012/2016 - 2020

Calculations

Improvements

Improvement: 1

Imp #	1	Quality		Functional Obs % (-)	0.00%	Exterior Adj % (-)	0.00%	Appraisal Date	09/08/2020	MH Serial #		Cost Value By	SF
Property Type		Condition		Economic Obs % (-)	0.00%	Interior Adj % (-)	0.00%	Appraiser	FBP	MH Total Length		Market Value By	SF
Imp Description		% Land	100%	Other Adj % (-)	0.00%	Condition Adj % (-)	0.00%	Owner Occupied	<input type="checkbox"/>	MH Title #		Income Value By	SF
Imps SF	0	% Complete	100%	Design Adj % (-)	0.00%	Landscaping Cost (-)	0	Total Finished SF	0	MH Tag #			
Net SF	0	Condo SF	0					Total Unfinished SF	0	MH Decal #			
Unit Type		Condo Imp %	0.00%										

Occupancy

Occ Code Desc Abstract Code Occ % Tax District

100.00% PERCT

Built As / Units / Floors

Built As

Built As Order # External Cost Value MH External Make MH External Model

Built As Code

Built As Description

Class Code

On Call

04/2012/2016 - 2020

Calculations

Improvements

Improvement: 1

Imp #	1	Quality	Average Plus	Perimeter	784	Functional Obs % (-)	0.00%	Design Adj % (-)	0.00%	Cost Value By	SF
Property Type	Commercial	Condition	Average	Landscaping Cost (-)	0	Economic Obs % (-)	0.00%	Exterior Adj % (-)	0.00%	Market Value By	SF
% Land	100%	Imps SF	57,021	Owner Occupied	<input type="checkbox"/>	Other Adj % (-)	0.00%	Interior Adj % (-)	0.00%	Income Value By	SF
% Complete	100%	Net SF	57,021	MH Decal #		Condition Adj % (-)	0.00%	Unit Type		Unit Imp Value	

Occupancy

Occ Code Desc Abstract Code Occ % Tax District

871 Hotel Full Service 1600 100.00% PERCT

Built As / Units / Floors

Built As

Built As Description	Hotels - Limited Service	Built As SF	57,021	Class Code	Wood Frame	Built As Year Built	2019	External Cost Value	
Built As Code	1332	Built As Story Height	10	HVAC Type	Heat Pump Individual Unit	Year Remodeled		Adj Year Built	2019
Built As Total Walk Count	109	Built As Stories	4.00	Sprinkler SF	57,021	Remodel %	0.00%	Physical Age	1

Units

Unit Type Built As Unit Count

Floors

Floor Description Built As Floor SF Story Height

Step 9: Collecting NCI for a new building. Go to the “New Construction” icon and it will open the window below. Click “Select All” and this will bring the NCI value in. In this case this is a new building and the entire building value is pulled in.

If you are adding NCI for an addition or remodel you would manually add the value in the “Total Remodel Value” section. To see previous values of the improvements, click on Audit Log, Improvements Value, expand the 1st line and then click the improvement number.

Step 10: Notes

	01/01/2009	CNV	parcels due to the flood potential and also the soil is eroding from those parcels.	<input checked="" type="checkbox"/>	LCUTLER	10/29/2008
*	01/24/2018	DCOOK	LCP 10/28/2008 (Entered) The site is a vacant residential parcel with a possible mountain view if some trees and shrubs are cleared on neighboring sites.	<input type="checkbox"/>		
			The note does not show unless you save it or expand this field. Test, test.	<input type="checkbox"/>		

Click on the crosshairs to expand the note field before you start typing. This way you will be able to view the whole note as you are writing it. You will not be able to have your notes open while viewing any of the other tabs as you could for V4.

To delete a building : You must be in the improvement screen and in the building number that you want to delete. Hit the delete tab



and this will delete the building.

GROUP ACCOUNTS

Step 1. Click the Group account icon in the majors, then click the “New” Icon to create a new group account.



Step 2. You add the group type, group name and the accounts that are to be grouped. You need to select a primary account and then click “Set Primary Account as Group Owner” before you can move to the other tabs.

04/01/2019 - 2020 1000 - 2020

Group Account / Primary Owner

Group Account

Group Account #: 1000

Group Type: Group

Group Name: GROUP

Comments: Conversion Group

[Set Primary Account as Group Owner](#)

Primary Account Owner

Name 1: DRAKE JOHN M & LINDA K TTEE ET AL

Address 1: 12537 237TH WAY NE

City: REDMOND

State: WA

Zip Code: 98053-5618

Group Account List / Photo

[Add Accounts Using List Builder](#)

Group Account List

Account #	Parcel #	Primary Ac...	Location	Acct St...	Business Name
2034260040	2034260040	<input checked="" type="checkbox"/>	420 N M ST, PIERCE COUNTY	Active	MICHELLE APARTMENTS
2034260050	2034260050	<input type="checkbox"/>	420 N M ST, PIERCE COUNTY	Active	MICHELLE APARTMENTS
2034260060	2034260060	<input type="checkbox"/>	420 N M ST, PIERCE COUNTY	Active	MICHELLE APARTMENTS

Value summary screen will give you the gross sf of the entire group:

04/01/2019 - 2020 1000 - 2020

Account Information

Account #	Parcel #	Business Name	Account Type	Default...	Acct Status	Assigned To	Value Area	Economic Area	Acct Date Created	Tax District
2034260040	2034260040	MICHELLE APARTMENTS	Commercial	Income	Active	Janey Effert	PIS	1		PIERCE
2034260050	2034260050	MICHELLE APARTMENTS	Commercial	Market	Active	Janey Effert	PIS	1		PIERCE
2034260060	2034260060	MICHELLE APARTMENTS	Commercial	Income	Active	Janey Effert	PIS	1		PIERCE

Abstract Values

Tax Year	Actual Value	Assessed Value	NC Value Change	NC Value Chang...	Total Acres	Total Land SF	Improvement Value	Land Value	Imp Count
2020	\$ 237,200	\$ 237,200	\$ 0	\$ 0	0.2912	12,668	\$ 0	\$ 237,200	0
2019	\$ 1,208,100	\$ 1,208,100	\$ 0	\$ 0	0.2912	12,668	\$ 670,800	\$ 237,200	2
2018	\$ 1,208,100	\$ 1,208,100	\$ 0	\$ 0	0.2912	12,668	\$ 670,800	\$ 237,200	1
2017	\$ 874,300	\$ 874,300	\$ 0	\$ 0	0.2912	12,668	\$ 702,300	\$ 172,000	1
2016	\$ 750,100	\$ 750,100	\$ 0	\$ 0	0.2912	12,668	\$ 578,100	\$ 172,000	1
2015	\$ 648,600	\$ 648,600	\$ 0	\$ 0	0.2912	12,668	\$ 474,600	\$ 172,000	1
2014	\$ 608,200	\$ 608,200	\$ 0	\$ 0	0.2912	12,668	\$ 438,200	\$ 172,000	1
2013	\$ 633,500	\$ 633,500	\$ 0	\$ 0	0.2912	12,668	\$ 461,500	\$ 172,000	1
2012	\$ 633,500	\$ 633,500	\$ 0	\$ 0	0.2912	12,668	\$ 461,500	\$ 172,000	1
2011	\$ 789,100	\$ 789,100	\$ 0	\$ 0	0.2912	12,668	\$ 510,200	\$ 278,800	1
2010	\$ 833,400	\$ 833,400	\$ 0	\$ 0	0.2912	12,668	\$ 340,400	\$ 292,800	1
2009	\$ 928,800	\$ 928,800	\$ 0	\$ 0	0.2912	12,668	\$ 636,500	\$ 292,800	1
2008	\$ 962,300	\$ 962,300	\$ 0	\$ 0	0.2912	12,668	\$ 683,400	\$ 278,800	1

Improvement Screen

You can see all the permits in the group. You can also change all the Nbhd and Ext in the group:

Real

Groups

Appeals

Permits

Subdivisions

Income

Sales

Batch

Account

Improvements

Value Summary

Adjustments

Land Detail

Notes

Audit Log

0420127016 - 2020

1000 - 2020 * X

▶ 2034260050	2	Storage Warehouse	406	Masonry	100,000			20
2034260050	1	Multiple - Residential	352	Wood Frame	8,660	0	0.00	8

Neighborhood

Property Type	NBHD	Account #	NBHD Ext	NBHD Adj
Commercial	405	2034260040	0	1.0000
Commercial	405	2034260050	304	1.0000
Commercial	405	2034260060	304	1.0000
*				

Value Override/Multiple Account Imps/Permits

Override Value

Permits

Account #	Local Permit #	Permit #	Permit Type	Permit Reason	Permit Reason Detail
-----------	----------------	----------	-------------	---------------	----------------------

RealWare: Groups

Do you want to set the other records in this group w same Property Type to this value?

Yes

Property Type	NBHD	Account #
Commercial	405	2034260040
Commercial	405	2034260050
Commercial	405	2034260060
*		

Account	Improvements	Value Summary	Adjustments	Land Detail	Notes	Audit Log
0420127016 - 2020	1000 - 2020 * x					
2034260050	2	Storage Warehouse	406	Masonry	100,000	20
2034260050	1	Multiple - Residential	352	Wood Frame	8,660	8

Neighborhood

Value Override/Multiple Account Imps/Permits

Change the Nbhd and the ext by changing one of the nbhd/ext, it will ask if you would like to set all the others to the same value. Select Yes, and all will change. Then save the changes.

Neighborhood				
Property Type	NBHD	Account #	NBHD Ext	NBHD Adj
Commercial	405	2034260040	740	1.0000
Commercial	405	2034260050	740	1.0000
Commercial	405	2034260060	740	1.0000
*				

From the land detail tab, you can change the land attributes to match the primary account and calculate the land and save. You will need to go into the account and refresh the account in order for the changes to recalculate. You can change assigned to, PI year default LEA, Land abstracts and multiple other items on this tab.

04/2012/2016 - 2020

1000 - 2020

Account

Account #	Parcel #	Acct St...	Account...	Value A...	TC	Business Name	City	MH Space	Assigned To	Economic Area	Tax E
2034260040	2034260040	Active	Commercial	PIS	005	MICHELLE APARTMENTS	TACOMA		Jamey Effert	1	PIERCE
2034260050	2034260050	Active	Commercial	PIS	005	MICHELLE APARTMENTS	TACOMA		Jamey Effert	1	PIERCE
2034260060	2034260060	Active	Commercial	PIS	005	MICHELLE APARTMENTS	TACOMA		Jamey Effert	1	PIERCE

Land Totals / LEA

Land Totals

Gross Units: 3.000000

Gross FF: 300

LAU: 0

Gross Acres: 0.8739

LEA

Account #	Default LEA
2034260040	2045
2034260050	2045
2034260060	2045

Land

Account #	LEA	Land Ty...	Acti...	Abstract Description	Abstract C...	Value Me...	Valu...	Net Acres	Land Net SF	Fron...	Sites/Units/Tons	\$/Measure
2034260040	2045	Commercial		MULTI FAM APTS 5 UNIT...	1305L	Square Feet	MRA	0.1456	6,344	100	1.000000	\$ 18.70
2034260050	2045	Commercial		MULTI FAM APTS 5 UNIT...	1305L	Square Feet	MRA	0.0728	3,172	100	1.000000	\$ 18.70
2034260060	2045	Commercial		MULTI FAM APTS 5 UNIT...	1305L	Square Feet	MRA	0.0728	3,172	100	1.000000	\$ 18.70

Land Attribute

Account #	Filter Type	Value By	Attribute	Description	Adj...	Attribute Total Type
2034260060	LEA-2045	MRA	C MA 4 TACOMA N	405 STADIUM-HILL T...	1.00	Multiplicative Factor
2034260060	LEA-2045	MRA	C USE	6 RESIDENTIAL	0.60	Multiplicative Factor
2034260060	Commercial		C ECONOMIC	INFLUENCE	1.20	Multiplicative Factor
2034260050	LEA-2045	MRA	C USE	6 RESIDENTIAL	0.60	Multiplicative Factor
2034260050	LEA-2045	MRA	C MA 4 TACOMA N	405 STADIUM-HILL T...	1.00	Multiplicative Factor
2034260050	Commercial		C ECONOMIC	INFLUENCE	1.20	Multiplicative Factor
2034260040	LEA-2045	MRA	C MA 4 TACOMA N	405 STADIUM-HILL T...	1.00	Multiplicative Factor

5 Urgent

Messages

Permit #	Status	Assigned To
261908	Complete	Unassigned

To inactive the permit, you uncheck the “Permit Active” box and change the permit status to complete. When the permit is inactive it will show up as Active False in the Lookup when you hover over the permit number.

SALES VALIDATION

The sale is located in the lookup, similar to the permits. If you hover over the sale it will give you the date of the sale, but will not let you know if the sale has been confirmed and validated. The most recent sale should be at the bottom of the sales list.

To add your initials to the sales screen you must first check the confirmed box, then your initials will automatically be added.

Sale #	Date	Status
4429017	04/11/2017	Confirmed

The profile view is a quick place to see if the sale has been validated or not. Open up the Profile View tab and select the sales tab. If it is confirmed there will be a check mark in the box. FYI... you will need to drag the sales window up to be able to see all the available sales.

Account Improvements Industrial **Profile View** Value Summary Comparables Photos/Sketches Documents Exceptions Notes Audit Log

Market Land: \$92,560 Cost: \$614,349

809694724 - 2018 102917 - 2018 7001710020 - 2018

Account Information

Account # 7001710020 Parcel # 7001710020 Acct Status A

Account Type Residential Assigned To Rhonda Aida Tax District PIER...

Appraisal Type Cost

Ownership (1 of 1)

Name 1 NELSON AARON E & KRISTI R

Address 1 21514 29TH ST E

Address 2

City LAKE TAPPS State WA Zip Code 983915623

Province Country Postal Code

Primary Situs Address

Street Name 21514 29TH ST E

City LAKE TAPPS Zip Code 98391-5623

Business Name Imp #

Valuation

	Land
Cost	92600.00
Market	92600.00
Income	92600.00
Reconcile	92600.00

Alternate Values

	Land	Imps	Total
EPV Actual	92600.00	521700.00	614300.00
Adj Actual	92600.00	521700.00	614300.00
Assessed	92600.00	521700.00	614300.00
Adj Assessed	92600.00	521700.00	614300.00

Final Values

	Land	Imps	Total
Actual	92600.00	521700.00	614300.00
Adj Actual	92600.00	521700.00	614300.00
Assessed	92600.00	521700.00	614300.00
Adj Assessed	92600.00	521700.00	614300.00

Property Photos

No photo available.

Sketch

No sketch available.

Land Improvements Legal Sales Ownership

Reception #	Grantor	Grantee	Date of Recording	Sale Date	Sale Price	Adj Sale Price	Time Adj Sale Price	S/SF or Acce	Deed Type	Confirmed	Reason to Exclude	Confirmed Method
4055764	MCCLELLAN H...	ARCHER ROG...	09/07/2004	09/07/2004	\$ 474,950	\$ 474,950	\$ 474,950	\$ 149.00	SWD	✓		Appraiser
4036749C	QUIET WATER...	D MOORE & C...	03/26/2004	03/26/2004	\$ 4,265,000	\$ 4,265,000	\$ 4,265,000	\$ 213,250.00	SWD	✓	MultiParcel Sale on...	Appraiser
4129417	ARCHER ROG...	NILSON AAR...	06/09/2006	06/09/2006	\$ 580,000	\$ 580,000	\$ 580,000	\$ 182.00	SWD	✓		

In order to update a sale, you must go back to the Account Tab and select the Update Sales Inventory.



highlighted icon above from the Real Account field. This will open up to the screen below. If there are multiple sales, you must select the sale you want to update.

Account Improvements Industrial **Profile View** Value Summary Comparables Photos/Sketches Documents Exceptions Notes Audit Log

Market Land: \$125,874 Cost: \$718,438 Market \$0 Income \$0

7001720170 - 2018 0118352031 - 2018 4429017

Account # 0118352031 Reception # 4429017 Sale Date 04/11/2017 Sale Price \$ 540,000 Deed Type SWD Inventory Effective Date 01/25/2018 Valid ✓ Confirmed ✓ Grantor BRECHER EDWARD T & LA... Grantee SILVAS OSBE J & KORYTA CHAD C & MIC...

Index # 0118352031 0982473 11/01/1998 \$ 303,950 SWD 03/17/2003 ✓ ✓ HRVATIN JOHN B & SHARO... MCGLOTHLIN JEROLD G & LAURIE J

0118352031 4263932 01/07/2012 \$ 345,000 SPWD 03/07/2012 ✓ ✓ HSBC BANK USA N A TTEE BRECHER EDWARD T & LAURA A

0118352031 4275687 12/22/2011 \$ 588,973 TRD 12/22/2011 ✓ ✓ NORTHWEST TRUSTEE SERV... HSBC BANK USA N A TTEE

SPSS Inventory Override Flag

Update Inventory and Lock Account Update Inventory Only Close

Monday, July 24, 2023 10:56 AM



(DOC TYPE)	DESCRIPTION	VALID/INVALID	
ADMD	Administrative Deed	Invalid	
BLA	Boundary Line Agreement	Invalid	
BOS	Bill of Sale	VALID	
BS	Bargain & Sale Deed	Invalid	
DECFR	Declaration of Forfeiture	Invalid	
DETR	Deed of Trust	Invalid	
DIVDE	Divorce Decree	Invalid	
EASE	Easement	Invalid	
FIDUC	Fiduciary Deed	Invalid	4/14/13
GOVD	Governors Deed	Invalid	
JDGMT	Judgement	Invalid	
LIA	Local Improvement Assessment	Invalid	
LIEU	In Lieu of Foreclosure	Invalid	
MHETN	Mobile Home Excise Affidavit	VALID	
MHTE	Mobile Home Title Elimination	Invalid	
MP	Moving Permit	Invalid	
MT	Mobile Home Title Transfer	Invalid	
OTH	Other	Invalid	
PACD	Purchaser Assignment of Contract	Invalid	
PRD	Personal Representative Deed	Invalid	
QCD	Quit Claim Deed	Invalid	
RC	Real Estate Contract	VALID	
SACD	Seller Assignment of Contract	Invalid	
SELRP	Seller's Report	Invalid	
SHCS	Sheriff Certificate of Sale	Invalid	
SHD	Sheriff Deed	Invalid	
SPWD	Special Warranty Deed	Invalid	
SWD	Statutory Warranty Deed	VALID	
TAXD	Tax (Treasurer's) Deed	Invalid	
TDD	Transfer on Death Deed	Invalid	New 8-20-14
TMBR	Sale of Timber Only	Invalid	
TRD	Trustee Deed (Foreclosure)	Invalid	
USMD	US Marshall Deed	Invalid	
WD	Warranty Deed	VALID	

SALES VALIDATION CODES (REASON TO EXCLUDE)	VALID / INVALID	PRESCREENING COMMENTS - Note: Sales coded as Valid use Sales Validation Code as a sale description.				
Assump of Debt	Invalid	If obvious from ETN.				
Auction Sale	VALID	If obvious from ETN. Sale description.				
Boundary Line Agreement	Invalid	BLA's that transfer by a document other than BLA.				
Com and Res sold together	VALID	Commercial and Residential Property Account Types sold together on same ETN. Sale description.				
Correction to Deed	Invalid	Corrections that transfer by valid Transfer Types.	This was removed per Janet would not be used.			
CU Open Space & Ag RCW 84.34	VALID	Land Abstract Codes 9400 & 8300 only. Sale description.				
Deed in fulfillment	Invalid	If obvious from ETN.	Current Segregation not apprsd	26	Invalid	Must be removed by the segregator when the segregation is complete.
Design Forest Land RCW 84.33	VALID	Land Abstract Code 8800 only. Sale description. Current Use sales are invalid for State Ratio.				
Easement or R/W	Invalid	Easements that transfer by a document other than EASE.				
Estate sale	Invalid	If obvious from ETN. Estate Sales are invalid for State Ratio reports.				
Exchange of Property	Invalid	If obvious from ETN.				
Exempt for taxain Gov nonprof	Invalid	Grantor or Grantee is exempt entity (non profit, government, etc.).				
Family different last names	Invalid	If obvious from ETN. Document mentions relationship i.e. "mother to son"				
Family same last names	Invalid	Same last names on ETN.				
Family Trust	Invalid	Family trust to family member or family member to family trust.				
Forced Sale Trans in Lieu Fci	Invalid	If obvious from ETN. Imminent foreclosure, condemnation, liquidation.				
Foreclosure Sale	VALID	Grantor is a financial institution or mortgage company. Sale description. Federal National Mortgage, Fannie Mae, Hud, etc. If "VALID" Deed type code sale as VALID , if "INVALID" deed type code sale as INVALID .				
Friends Not listed on market	Invalid	If obvious from ETN.				
Gift love & affection deed	Invalid	Gift Sales that transfer by valid Transfer Types.				
Life Estate	Invalid	Life Estates are invalid for State Ratio reports.				
Living Trust	VALID	Grantor or Grantee are Living Trust. Invalid for state ratio. Sale description.				
MH & Land Sep ETN	VALID	MH & Land sold at same time on sep ETNs. Sale description.				
MH Acct Type included in sale	VALID	Mobile Home Account Type sold together on the same ETN with any other Account Type. Sale Description.				
MultiParcel Sale one time only	Invalid	Invalid for Residential Only. Sale of 2 or more parcels on one ETN that would likely never sell that way again, i.e. developer buys 3 lots to build on. Do not forward ETN's to Stat Dept.				
NC&I not picked up	Invalid	When ETNs are coded Property Type (land with new building), code the sale as Improved and add this Reason to Exclude.				
No real property	Invalid	Sale includes no real property, i.e. timber only, mineral rights.				
Partial interest	Invalid	Partial interest conveyed.				
Previously Negotiate Price	Invalid	If obvious from ETN.				
Purchaser Assign of Contract	Invalid	Assignments that transfer other than PACD.				
Receiver or trustee bankruptcy	Invalid	If obvious from ETN.				
Relocation Service	Invalid / VALID	Sale description. If Relocation Service is grantee, sale is prescreened as Invalid with Exclude Reason as a sale description. If Relocation Service is grantor, sale is prescreened as Valid with Exclude Reason as a sale description.				
Rent with option to buy	Invalid	If obvious from ETN.				
Seg Partial Conveyance Complete	Invalid	Segregation completed for partial conveyance of property, i.e. boundary line revision.				
Seller Assignment of Contract	Invalid	Assignments that transfer other than SACD.				
Short Sale	VALID	If obvious from ETN. Sale description. Grantor or grantee provides subsidized housing at below market. Examples include NW Housing Dev, ML King Housing Dev Assn, Homeownership Cntr of Tac, etc. If this is new construction choose NC&I not picked up instead.				
Subsidized Housing	Invalid					
Tax Exchange 1031	VALID	Exchange service is grantor or grantee. Sale description.				
Trade Exchange Bt same parties	Invalid	Grantor and Grantee are both the same, or signed as both on the ETN, or share same address.				
Transfer within a corporation	Invalid	Transfers within a corporation by its affiliates or subsidiaries.				

Sales History/Validation Codes

Thursday, July 20, 2023 1:28 PM

Sales Validation instructions from Policy and Procedure
[Sales History - Sales Validation - Reason to Exclude.doc](#)

Sales Exclude Reason Matrix from Policy and Procedure
[Sales Exclude Reasons - State Code Valid Invalid.pdf](#)



Sales Exclude Reasons - State Code Valid Invalid

Per WAC 458-53-080 only the following Doc Types are valid for State Ratio reporting: WD (Warranty Deed), SWD (Statutory Warranty Deed), RC (Real Estate Contract), and MHETN (Mobile Home Excise Tax Number) if located on land owned by owner of mobile home. For ATR purposes - BOS (Bill of Sale) is coded Valid. BS (Bargain & Sale) and SPWD (Special Warranty) deed may be recoded as Valid if the appraiser determines the sale meets the criteria of a fair market transaction. State Ratio Report code invalidates these Doc Types in the DOR code column.

Note: Sales History Comments are entered into the RW Finance Information field - They should be kept brief and to the point.

Reason to Exclude	State Code	Valid/Invalid	Valid/Invalid2	SH Comments Required	Do Not Remove Exclude Reason	Description
Air Rights only UC9770 Vac Lnd Assump of Debt	27	Invalid				For Commercial Use.
	27	Invalid				Assumption of seller's loan.
Auction Sale	27	VALID			Do Not Remove Exclude Reason	Prescreened as Valid with Exclude Reason as a sale description on sales where developer/owner contracted with auction house to sell new homes or lots in plats after sitting on the market for a lengthy period of time. Invalidate and document only if you have verified sale does not represent *market value.
Bldg removed after sale	27	Invalid				Use when buildings that are on site and assessed at the time of sale are removed after the sale. Note: If sale was valid as land sale, add "Valid" in Valid/Invalid2 and "Valid Land Sale" in Reason to Exclude2. This alerts Stat Team that Sale History land characteristics are correct for modeling.
Book value	27	Invalid				For Commercial Use.
Boundary Line Agreement	27	Invalid				Used to Invalidate BLA's that transfer by a document type other than BLA.
Bulk Sale	27	Invalid				Typically for non-contiguous parcels that sell together where the contributory price of each parcel is not clearly defined, i.e. (5) 7-11 stores sell together.
Change in Highest/best use	27	Invalid		YES		Changes in use not related to rezoning. When use restrictions are either imposed or removed after the sale, resulting in a diminished or increased *market value. i.e. bldg. restrictions, bldg. moratoriums, utility moratoriums, etc. (Replaces Gov't/ Bldg Restrictions.)
Com and Res sold together		VALID		YES - Mismatch Account Types only add "Multi Account type OK"	Do Not Remove Exclude Reason - Unless all Account Types Match	Prescreened as Valid with Exclude Reason as a sale description. Com & Res Property Account Types sold together on same ETN. Used to identify Accounts missing from Account specific sales reports. After review, if there are still multiple account types enter note in sales comment "Multi Account type OK". Remove Exclude Reason if all account types are changed to the same type.
Concessions not incl in price	27	Invalid		YES		Price reduced by more than 5% due to concessions for unpaid utility assessments, association dues, etc. (Does not include concessions due to condition or functional obsolescence.) (Replaces Utility Assess not included.)
Contaminated property	27	Invalid		YES		Buyer was unaware of contamination or no indemnification was granted at time of sale.
Correction to Deed	12	Invalid				Used to Invalidate deed corrections that transfer by SWD, RC or WD.
Current Segregation not apprsd	26	Invalid				Must be removed by the segregator when the segregation is complete.
CU Open Space & Ag RCW 84.34	24	VALID			Do Not Remove Exclude Reason	Land Abstract Codes 9400 & 8300 only, prescreened as Valid with Exclude Reason as a sale description. Invalidate & add sale comments only if sale does not represent *market value. Invalid for State Ratio.
Deed in fulfillment	17	Invalid				Only deeds in fulfillment of a contract on current transactions are valid sales.
Desig Forest Land RCW 84.33	19	VALID			Do Not Remove Exclude Reason	Land Abstract Code 8800 is prescreened as Valid with Exclude Reason as a sale description. Invalidate and add sale comments only if sale does not represent *market value. Invalid for State Ratio.
Easement or R/W	16	Invalid				Used to Invalidate for easements or R/Ws that transfer as SWD, RC or WD.
Enterprise value	27	Invalid		YES		Sale included exempt Intangible Personal Property. Document phone number, who you verified with & list the Intangible PP in Sale History Comments.
Estate sale	3	Invalid				Transfer of property from the estate of a deceased owner. Estate Sales are Invalid for State Ratio and Revaluation Reports. Grantor Name on ETN typically includes language like: Deceased, Estate of, Personal Representative -- also check deed for estate of.
Exchange of Property	27	Invalid				Exchange of Title. One property for another.
Exempt for tax at Gov nonprof	7	Invalid				Grantor or Grantee is exempt entity (non profit, government, etc.). Also eminent domain sales.
Family different last names	27	Invalid		YES - See Description		Sale History Comments Required. Document how buyer & seller are related (aunt, cousin, mom). Example: Father to daughter.
Family same last names	1	Invalid				Grantor and Grantee have same last names on ETN
Family Trust	27	Invalid				Family trust to family member or family member to family trust. Assumes parties are related.
Forced Sale Trans in Lieu Frcd	15	Invalid				Sale price was less than *market value due to threat of impending foreclosure.
Foreclosure Sale	27	VALID Invalid			Do Not Remove Exclude Reason	This Reason to Exclude is initially used as a prescreening code when the grantor is a financial institution, mortgage company, Fannie Mae, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Secretary of Housing & Urban Development or Secretary of Veterans Affairs and the grantee is a private party. Valid deed types may be recoded as Invalid if the appraiser determines the sale price does not represent *market value.
Friends Not listed on market	27	Invalid				Sale price was less than typical *market value due to consideration of friendship.
Future Develop	27	Invalid		YES		Sale price is greater than typical because of plans for future development. Check Rascal - Links - Pals Permit Look Up.
Gift love & affection deed	10	Invalid				Gift sales that transfer as SWD, WD or RC.
						Use to Invalidate the sale after picking up NC&I added to the property by the new

Future Develop	27	Invalid		YES		Sale price is greater than typical because of plans for future development. Check Rascal - Links - Pals Permit Look Up.
Gift love & affection deed	10	Invalid				Gift sales that transfer as SWD, WD or RC.
Improved after sale	18	Invalid	Valid	YES - If ratio is less than 100% after adding NC&I - See Description		Use to Invalidate the sale after picking up NC&I added to the property by the new owner. Does not apply to improvements made prior to the sale. NC&I amount should exceed 5% of the sale price. If NC&I amount is < 5% of sale price, document the NC&I and \$ amount in the sales history comments. "Improved after sale" where ratio is <100%, requires SH Comments to explain why the assessed value is still below the sales price. NC&I examples: 1) Additions, remodels or buildings constructed after the sale on Improved sales. 2) New buildings added to Vacant land sales. Note: If land sale was valid, add "Valid" in Valid/Invalid2 and "Valid Land Sale" in Reason to Exclude2. This alerts Stat Team that Sale History land characteristics are correct for modeling.
Improvement on Leased Land	27	Invalid				Improvement only accounts selling with land leasehold interest, i.e. Salmon Beach & Personal Property Cabins. Not for use with Manufactured/Mobile homes.
Inc PP not on ETN	27	Invalid		YES		Personal Property must exceed 5% of the sale price. Must add PP description in SH Comments.
Lease Assign Leasehold	23	Invalid				Sale of lease or leaseback. For Commercial use.
Life Estate	27	Invalid		YES - If not clearly stated on ETN or Deed		An estate in real property that ends at death (Life Tenant). Invalid for State Ratio and Revaluation Reports.
Living Trust	27	VALID			Do Not Remove Exclude Reason	Prescreened as Valid with Exclude Reason as a sale description if Grantor or Grantee are Living Trust. Invalid for state ratio.
MH & Land Sep ETN	27	VALID		YES - If value allocation is unreasonable	Do Not Remove Exclude Reason	Prescreened as Valid if obvious from ETNs with Exclude Reason used as a sale description. Invalidate and document only if allocation of values on ETNs are unreasonable, i.e. Mobile price \$100,000, Land price \$10,000.
MH Acct Type included in sale		VALID			Do Not Remove Exclude Reason unless Title is Eliminated	Mobile Home Account Type sold together on the same ETN with any other Account Type. Sale Description. Remove if the home is title eliminated and moved to the Residential Account Type.
MH relocated by purchaser	27	Invalid				Mobile Home Account Type Only. Sale price reflects diminished value due to cost of relocating the mobile home.
Misc-Documentation Required	27	Invalid		YES		Use only if there is no other Reason to Exclude to describe why the sale is Invalid. Must add reason for invalidation in SH Comments.
MultiParcel Sale one time only	27	Invalid				For Residential Only. Sale of 2 or more parcels on one ETN that would likely never sell together again, i.e. developer buys 10 lots which will never sell together again.
NC&I not picked up		Invalid				Appraisers need to remove Exclude Reason and change to Valid after picking up NC&I. Failure to pick up NC&I is not a reason to exclude a sale from State Ratio.
No real property	27	Invalid				Sale includes no real property, i.e. timber only, mineral rights.
Non Profit Taxable	27	Invalid				Non Profit Organization is grantor or grantee and property is not exempt from taxation. Invalidate only if sale does not represent "market value". I.e. land trusts, nature conservatories.
Partial interest	14	Invalid				Partial interest conveyed.
Plat approval prior to recrdng	27	Invalid		YES		Sale price includes approval for a new plat prior to sale recording (check with segs).
Plotage	21	Invalid				Larger unit is being assembled & adjoining property sells for significantly different price than similar properties.
Previously Negotiate Price	27	Invalid		YES		Previously negotiated sale price but not recorded. Include date negotiated & terms in comments. Use only if you have verified sale does not represent "market value" for time period of recording.
Purchaser Assign of Contract	11	Invalid				Used to Invalidate assignments that transfer other than PACD. Sale of purchaser's interest of existing Real Estate contract.
Receiver or trustee bankruptcy	4	Invalid				Grantee is the receiver or trustee of a bankruptcy.
Relocation Service	27	VALID			Do Not Remove Exclude Reason	If Relocation Service is grantee, sale is prescreened as Invalid with Exclude Reason as a sale description. If Relocation Service is grantor, sale is prescreened as with Valid with Exclude Reason as a sale description. Invalidate and add sale comments only if sale does not represent "market value". Invalid for State Ratio.

ETN Land Use Codes

Monday, July 24, 2023

10:58 AM

residential

11	Household, single family units
12	Household, 2-4 units
13	Household, multiunits (5 or more)
14	Residential condominiums
15	Mobile home parks or courts
16	Hotels/motels
17	Institutional lodging
18	All other residential not elsewhere coded
19	Vacation and cabin

manufacturing

21	Food and kindred products
22	Textile mill products
23	Apparel and other finished products made from fabrics, leather, and similar materials
24	Lumber and wood products (except furniture)
25	Furniture and fixtures
26	Paper and allied products
27	Printing and publishing
28	Chemicals
29	Petroleum refining and related industries
30	Rubber and miscellaneous plastic products
31	Leather and leather products
32	Stone, clay and glass products
33	Primary metal industries
34	Fabricated metal products
35	Professional scientific, and controlling instruments; photographic and optical goods; watches and clocks-manufacturing
36	Not presently assigned
37	Not presently assigned
38	Not presently assigned
39	Miscellaneous manufacturing

transportation, communication, and utilities

41	Railroad/transit transportation
42	Motor vehicle transportation
43	Aircraft transportation
44	Marine craft transportation
45	Highway and street right of way
46	Automobile parking

47	Communication
48	Utilities
49	Other transportation, communication, and utilities not classified elsewhere
trade	
50	Condominiums - Other than residential condominiums
51	Wholesale trade
52	Retail trade - Building materials, hardware, and farm equipment
53	Retail trade - General merchandise
54	Retail trade - Food
55	Retail trade - Automotive, marine craft, aircraft, and accessories
56	Retail trade - Apparel and accessories
57	Retail trade - Furniture, home furnishings and equipment
58	Retail trade - Eating and drinking
59	Other retail trade
services	
61	Finance, insurance, and real estate services
62	Personal services
63	Business services
64	Repair services
65	Professional services
66	Contract construction services
67	Governmental services
68	Educational services
69	Miscellaneous services
cultural, entertainment and recreational	
71	Cultural activities and nature exhibitions
72	Public assembly
73	Amusements
74	Recreational activities
75	Resorts and group camps
76	Parks
77	Not presently assigned
78	Not presently assigned
79	Other cultural, entertainment, and recreational
resource production and extraction	
81	Agriculture (not classified under current use law)
82	Agriculture related activities
83	Agriculture classified under current use chapter 84.34 RCW
84	Fishing activities and related services
85	Mining activities and related services
86	Cannabis grow operations
87	Not presently assigned
88	Designated forest land under chapter 84.33 RCW

89	Other resource production
undeveloped land and water areas	
91	Undeveloped land
92	Noncommercial forest
93	Water areas
94	Open space land classified under chapter 84.34 RCW
95	Timberland classified under chapter 84.34 RCW
96	Not presently assigned
97	Not presently assigned
98	Not presently assigned
99	Other undeveloped land

From <<https://apps.leg.wa.gov/wac/default.aspx?cite=458-53-030>>

Account Flags

Thursday, July 20, 2023 1:29 PM

Pierce County Assessor-Treasurer Appraisal Policy and Procedures



Title: Account Flags		Effective Date:
Origin Date: March 17, 2003	Revision Date: September 14, 2021	Procedure No: RealWare V5

Purpose:

To document and define RealWare Account Flags.

Business Rule:

1. Refer to the policies for direction on when to apply or delete Account Flags.
Example: For the Land Flag "LAND NC&I" refer to the Land New Construction policy.
2. Account Flags are only used to flag and search, they do not affect value.
3. The Stat Team is responsible for adding New Account Flag categories to the tlkpFlagType table. If you want a new Account Flag category see your supervisor for approval. They will submit the request to the Stat Team supervisor.

Responsibility:

Appraisal and Administrative staff are responsible for adding and removing Account Flags per related policies.

Procedure:

<u>Flag</u>	<u>Description</u>
-------------	--------------------

201_PI	Physical Inspection – 201_ Cycle
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201_VAL REV	Review 201_ Value During Reval
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3YR EXMPT	3 Yr Exempt Active
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Property has an active 3 Year Exemption for Residential improvements.

ADU Accessory Dwelling Unit on Site (site built only).

BOE 200_ County Appeal on File

Identifies Board of Equalization Appeal by value year

BTA 200_ State Appeal on File

Identifies State Board Appeal by value year

COM TO RES Commercial Account to Residential

Used to identify Commercial accounts requiring revaluation as Residential property.

COMMTOWER Communications Tower on Site

A state assessed communication tower is located on site.

CONDO APT Condominium Managed as an Apartment Project

CONTAM Contaminated Property Not Modeled

Used to identify contaminated properties, whether or not remediation has occurred. This flag allows appraisers to identify contaminated property sales.

CURRENTUSE Current Use Parcel

Property is in the Current Use Program

DEED RST CMN Deed restricted commonly owned parcel – AV in owner's parcels.

Used to identify commonly owned parcels such as greenbelts, roads or parks with deed restrictions, plat dedications, recorded covenants and restrictions, zoning or a combination of these, where the total effect so burdens and restricts the use that it becomes a servient estate, causing the value to be absorbed by or transferred to the individual benefiting owner's lots.

DELETE PEND Account Deletion Pending Payment of Taxes

Used to identify Imp Only accounts with no current value that can't be deleted because of taxes owed. Flag keeps account from appearing in the Rascal Quality Control Errors.

DEMO COST Zero Imp Value – Demo Cost Deducted from Land

Used to identify accounts where the cost to demo a building has been deducted from the land value.

DESTROYED Destroyed Property

Used to identify accounts with a pending Destroyed Property application on file. Removed after DP is worked.

FLOOD CMZ Flood Channel Migration Zone Restrictions – Unincorporated
Pierce

Used to identify those areas of unincorporated Pierce County, where there is a high probability of the river moving, usually within five years. The time period for this migration to happen varies by river.

FLOOD DFF Flood Deep and or Fast Flowing Restrictions – Unincorporated
Pierce

Used to identify those areas of unincorporated Pierce County where floodwaters are deeper than 3 feet or moving faster than 3 feet per second.

FLOOD ZONE Flood Zone Restrictions – FEMA

Used to identify FEMA Regulatory Floodway, as mapped on the Flood Insurance Rate Maps

HISTORIC Historic Property

Used to identify property (land or buildings) identified on a national, state or local register, possibly subject to building restrictions.

HISTORIC EX Historic Property Exemption - Equal to Actual Cost of Rehab - up
to 10 Years

Property listed on a local or national register of historic places that receives a special valuation by subtracting, for up to 10 years, the actual cost of rehabilitation pursuant to RCW 84.26.020.

LAND NC&I Land New Construction

Used in FieldWare to identify accounts where Land New Construction needs to be calculated when checked into RealWare. Remove after Land NC&I is entered.

LOW INCOME Low Income Housing

Housing that is Deed restricted under section 42 and/or 515 of the US Department of Agriculture.

MULTI FAM EX Multi Family Exemption - 8 or 10 Years for New Construction or Rehab

Property is in an 8 or 12 year program that provides tax relief for investment in multi-family housing (4 units or more), located within designated urban centers.

MULTI TCA Group account with 2 or more taxing districts – Commercial only.

Used to identify commercial group accounts with parcels that include two or more taxing districts.

NCI IN OFF MH, WD, Gar, Car, Shed Added In Office

Used to identify accounts where new construction was added in office per permit information and permit data needs to be verified during inspection.

NET SF ADJ Net Land SF adjusted to include usable area in tract

Used to identify office condos where only the buildings were included in the SF size. The parking lots which contribute to value were all called out as tracts.

NOV STOP NOV stopped for BOE determination or other reason

Used to identify accounts where NOV's should not be generated due to a BOE determination or other reason.

OVERRIDE Temporary override value required - remove in future year

Used to identify accounts with a temporary Cost or Land Override value for the current year, where the override was applied to avoid triggering a value change notice. This Flag is not to be used between January 1 and the May 31 closure of the rolls. This Flag will exclude the account from the current year error report from the months of June to December, for the following errors. "Unauthorized Approach, Override or Override Value" or "Unauthorized Land Override Flag or Total Value". Remove when override is removed.

PART EXMPT Partially Exempt Parcel

Used to identify accounts with exempt and taxable portions.

PHOTO ONLY Photo Only – No Apex Sketch

PR 201 _ Perm Review 201_

Used to identify accounts without building permits, needing inspection due to missing or previously undiscovered new

construction.

PRE PLAT Pre Plat Land Attributes with Land Override Value

Used to identify pending segs where parent parcel has land override to retain actual value because Land Attributes have been altered to fit the child parcels.

REC USE Recreational Use

Property can be utilized for recreational use only.

RES TO COM Residential Account to Commercial

Used to identify Residential accounts requiring revaluation as Commercial or Industrial property. Removed after completion.

REVIEW Review on File

SEG CBSS Seg - Tax Purposes Only - Cannot Be Sold Separately

SEG CTPO Seg - Combined For Tax Purposes Only

SEG DC Seg – Description Change Only. Remove after the DC is worked.

SEG MERGE Seg Merge

Used to identify segregated accounts not yet valued in the current assessment year. Removed after the seg is worked.

TRND EXCLD Exclude sale from Trend Report – Flag for use in sales inventory only

TRND EX TVAL Exclude an account from receiving a trend to the total value.
Note: A TRND EX TVAL account flag does not prevent land from trending. If you want both land and total value excluded from the trend, apply both account flags.

TRND EX LAND To exclude land from trending, apply the TRND EX LAND flag on the account and;

- a. Move the land value to override and;
- b. Apply the land override flag. All accounts having a TRND EX LAND account flag must be on override.
- c. Note: Accounts having a land override value will trend at the same rate as land valued on a model.

WET-BUFFER This is needed in cases where the parcel did not exist or was improperly valued in the prior tax year.

Wetland or Wetland Buffer Area

Used to identify accounts with recorded wetlands

WFSUBMERG Submerged area deducted from Gross SF

Identifies accounts where the underwater area has been deducted from Gross SF and stored in the Flood Fringe field, so those fields can be summed to show the actual parcel size in Ascend.

DataComp

Wednesday, July 26, 2023 1:40 PM

Adding sales to data comp from ETN_Receipt Numbers docx

Wednesday, July 26, 2023 7:40 AM



Adding sales to data comp from ETN_Receipt Numbersdocx


Appraiser gives you ETN/Receipt Numbers:

ETNs for DataComp



Jennifer Trueman

To Brandee Fish

 You replied to this message on 1/13/2021 9:39 AM.

Good morning Brandee,

Can you please add the following ETNs to DataComp as land sales?

4547518

4519065

4514259

4497058

4494070

4437078

4346877

4339945

Thank you!

In this case, Jennifer has asked for these all to be added to the data base as land sales, we can enter them all at once in sales profiler. You can type, or cut and paste the ETN's in. I tend to cut and paste to minimize typos.

Zoom: 100%

Sale Data:
 Date Range: From: 05/01/2017 To: 11/4/2020
 Receipt(s): 346877, 4339945 (8 Receipts)

Document Type:
 <All>
 ADMD - Administrative Deed
 BLA - Boundary Line Agreement
 BOS - Bill of Sale
 BS - Bargain & Sale Deed
 DECFR - Declaration of Forfeiture
☐ Valid (BOS,MHETN,RC,SWD,WD)
☐ Include BS and SPWD
☐ Only Confirmed Sales
☐ Only Unconfirmed Sales
☒ Confirmed & Unconfirmed Sales
 Ratio Range: From: 0.25 To: 1.75
 Sale Price Range: From: To:
☒ Account Range: ☐ Parcel Range:
 From: To:
 Plat:

Account Type:
 <All>
 Com Condo
 Com Leasehold
 Com Multi Unit
 Commercial
☐ Res Acct Types ☒ Com Acct Types

Property Type:
 <All>
 Commercial
 Condo
 Duplex
 Industrial
 Mobile Home

Land:
 Abst Code:
 <All>
 1101L - SINGLE FAMILY DWELLIN
 1152L - MOBILE/MFG HOME
 1154L - MH SR/DISABLED EXEMP
 1155L - MH TITLE ELIM
 1197L - COMM LND WITH SFR

Improvement:
 Built As:
 <All>
 0 - Permit Value
 1 - 1 Story
 4 - Split Entry
 5 - 1 1/2 Story Fin
 7 - Split Level

Occupancy:
 <All>
 95 - Residential Tennis Court
 97 - Boat House
 98 - Boat House Commercial
 99 - Detached Garage
 100 - Single Family Residential

Quality:
 <All>
 Low
 Low Plus
 Fair
 Fair Plus
 Average

Condition:
 <All>
 Good
 Average
 Fair
 Poor
 Very Poor

Year Built Range:
 From: To:

Commercial Areas:
 Mkt Area: <All>
 1
 2
 3
 4
 5
 City: <All>
 AUBURN
 BONNEY LAKE
 BUCKLEY
 CARBONADO
 DUPONT
 Zoning: <All>
 AUB - LIGHT COMMERCIAL DISTRICT
 AUB - CENTRAL BUSINESS DISTRICT
 AUB - HEAVY COMMERCIAL DISTRICT
 AUB - NEIGHBORHOOD SHOPPING DISTRICT
 AUB - DOWNTOWN URBAN CENTER

Residential Areas:
 App Area: <All>
 01
 02
 03
 04
 05
 LEA: <All>
 010201
 010202
 010203
 010205
 010208
 MAG: <All>
 000001
 010201
 010202
 010203
 010205

Approach:
 <All>
 Cost
 Income
 Market
 Reconciled

Account Flag:
 <All>
 021 PI
 021 VAL REV
 3R EXMPT
 DU
 PEX

Only Vacant Sales
☐ Only Improved Sales
☒ Improved & Vacant Sales
☐ Sale Includes Waterfront Attribute
☐ Sale Includes View Attribute

Acres Range:
 From: To:

Include Deleted Accounts; Include Invalid Sales; Sort by RCNLD; PREV=2020 AV, CURR=2021 (Wrkg) AV

Options:
 Include: ☒ Deleted Accounts ☒ Invalid Sales
 Sort Multiple-Account Sales by: ☒ RCNLD ☐ Time of Sale AV

Columns Options Defaults Profile
 SQL Sale QC Stats Close

RealWare Version 5 Sales Profiler

Zoom: 100%

Sale Data:
 Date Range: From: 05/01/2017 To: 11/4/2020
 Receipt(s): 346877, 4339945 (8 Receipts)

Document Type:
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 ADMD - Administrative Deed
 BLA - Boundary Line Agreement
 BOS - Bill of Sale
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☐ Valid (BOS,MHETN,RC,SWD,WD)
☐ Include BS and SPWD
☐ Only Confirmed Sales
☐ Only Unconfirmed Sales
☒ Confirmed & Unconfirmed Sales
 Ratio Range: From: 0.25 To: 1.75
 Sale Price Range: From: To:
☒ Account Range: ☐ Parcel Range:
 From: To:
 Plat:

Account Type:
 <All>
 Com Condo
 Com Leasehold
 Com Multi Unit
 Commercial
☐ Res Acct Types ☒ Com Acct Types

Property Type:
 <All>
 Commercial
 Condo
 Duplex
 Industrial
 Mobile Home

Land:
 Abst Code:
 <All>
 1101L - SINGLE FAMILY DWELLIN
 1152L - MOBILE/MFG HOME
 1154L - MH SR/DISABLED EXEMP
 1155L - MH TITLE ELIM
 1197L - COMM LND WITH SFR

Improvement:
 Built As:
 <All>
 0 - Permit Value
 1 - 1 Story
 4 - Split Entry
 5 - 1 1/2 Story Fin
 7 - Split Level

Occupancy:
 <All>
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 97 - Boat House
 98 - Boat House Commercial
 99 - Detached Garage
 100 - Single Family Residential

Quality:
 <All>
 Low
 Low Plus
 Fair
 Fair Plus
 Average

Condition:
 <All>
 Good
 Average
 Fair
 Poor
 Very Poor

Year Built Range:
 From: To:

Commercial Areas:
 Mkt Area: <All>
 1
 2
 3
 4
 5
 City: <All>
 AUBURN
 BONNEY LAKE
 BUCKLEY
 CARBONADO
 DUPONT
 Zoning: <All>
 AUB - LIGHT COMMERCIAL DISTRICT
 AUB - CENTRAL BUSINESS DISTRICT
 AUB - HEAVY COMMERCIAL DISTRICT
 AUB - NEIGHBORHOOD SHOPPING DISTRICT
 AUB - DOWNTOWN URBAN CENTER

Residential Areas:
 App Area: <All>
 01
 02
 03
 04
 05
 LEA: <All>
 010201
 010202
 010203
 010205
 010208
 MAG: <All>
 000001
 010201
 010202
 010203
 010205

Approach:
 <All>
 Cost
 Income
 Market
 Reconciled

Account Flag:
 <All>
 021 PI
 021 VAL REV
 3R EXMPT
 ADU
 APEX

Only Vacant Sales
☐ Only Improved Sales
☒ Improved & Vacant Sales
☐ Sale Includes Waterfront Attribute
☐ Sale Includes View Attribute

Acres Range:
 From: To:

Include Deleted Accounts; Include Invalid Sales; Sort by RCNLD; PREV=2020 AV, CURR=2021 (Wrkg) AV

Options:
 Include: ☒ Deleted Accounts ☒ Invalid Sales
 Sort Multiple-Account Sales by: ☒ RCNLD ☐ Time of Sale AV

Columns Options Defaults Profile
 SQL Sale QC Stats Close

Preparing Worksheet

Click OK, then click close on bottom right of screen.

You will then have a spreadsheet with the sales, I always like to make sure I have the correct number of sales.

RealWare Version 5 Sales Profiler

Zoom: 100%

Sale Data:
Date Range:
From: 05/01/2017
To: 11/4/2020
Receipt(s): 346877, 4339945
8 Receipts

Document Type:
<All>
ADMD - Administrative Deed
BLA - Boundary Line Agreement
BOS - Bill of Sale
BS - Bargain & Sale Deed
DECLFR - Declaration of Forfeiture
☐ Valid (BOS,MHETN,RC,SWD,WD)
☐ Include BS and SPWD
☐ Only Confirmed Sales
☐ Only Unconfirmed Sales
☒ Confirmed & Unconfirmed Sales
Ratio Range:
From: 0.25 To: 1.75
Sale Price Range:
From: To:
Account Range: ☐ Parcel Range:
From: To:
Plat:

Account Type:
<All>
Com Condo
Com Leasehold
Com Multi Unit
Commercial
☐ Res Acct Types ☒ Com Acct Types

Property Type:
<All>
Commercial
Condo
Duplex
Industrial
Mobile Home

Land:
Abst Code:
<All>
1101L - SINGLE FAMILY DWELLIN
1152L - MOBILE/MFG HOME
1154L - MH SR/DISABLED EXEMP
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Residential Areas:
App Area: <All>
01
02
03
04
05
LEA: <All>
010201
010202
010203
010205
010208
MAG: <All>
000001
010201
010202
010203
010205

Approach:
<All>
Cost
Income
Market
Reconciled

Land Type:
<All>
Agricultural
C Multiple Unit
Com Condo
Commercial
Industrial

Occupancy:
<All>
95 - Residential Tennis Court
97 - Boat House
98 - Boat House Commercial
99 - Detached Garage
100 - Single Family Residential

Commercial Areas:
Mkt Area: <All>
1
2
3
4
5
Nbhd: <All>
101
102
103
104
105
City: <All>
AUBURN
BONNEY LAKE
BUCKLEY
CARBONADO
DUPONT
Zoning: <All>
AUB - LIGHT COMMERCIAL DISTRICT
AUB - CENTRAL BUSINESS DISTRICT
AUB - HEAVY COMMERCIAL DISTRICT
AUB - NEIGHBORHOOD SHOPPING DISTRICT
AUB - DOWNTOWN URBAN CENTER

Account Flag:
<All>
2021 PI
2021 VAL REV
3YR EXMPT
ADU
APEX
☐ Only Vacant Sales
☐ Only Improved Sales
☒ Improved & Vacant Sales
☐ Sale Includes Waterfront Attribute
☐ Sale Includes View Attribute
Acres Range:
From: To:

Quality:
<All>
Low
Low Plus
Fair
Fair Plus
Average
Condition:
<All>
Good
Average
Fair
Poor
Very Poor
Year Built Range:
From: To:

Sales Profiler Result
Sale data for 12 accounts has been consolidated into 8 sale record(s) and posted to the worksheet titled 'RWS5P_Sales_1'. Your query required 1 second to complete.

Include Deleted Accounts; Include Invalid Sales; Sort by RCNLD; PREV=2020 AV, CURR=2021 (Wrkg) AV
Options:
Include: ☒ Deleted Accounts ☒ Invalid Sales
Sort Multiple-Account Sales by: ☒ RCNLD ☐ Time of Sale AV

Data is Ready!

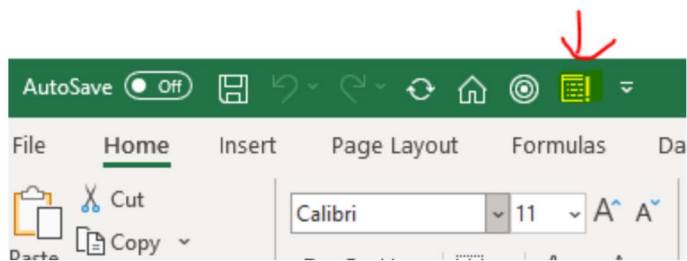
Columns Options Defaults Profile
SQL Sale QC Stats Close

Worksheet with the sales

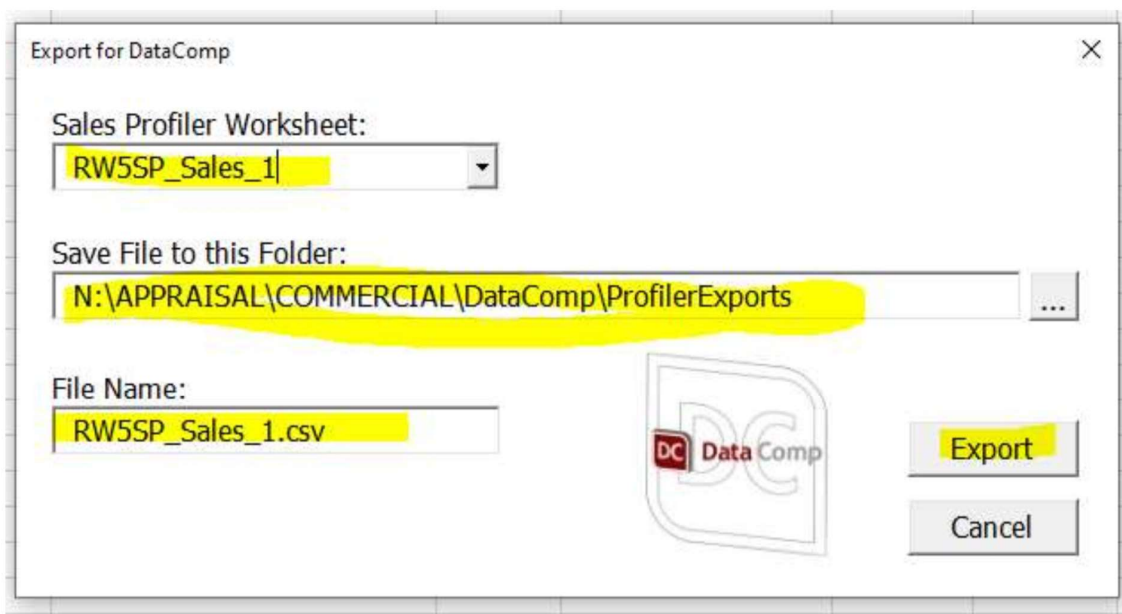
AutoSave Book7 - Excel Brandee Fish

ACCTNO	PARCELNO	GRIPACT	ASSIGNEDTO	BUSNAME	STREETNO	ADDRESS	CITY	VALUEAREA	LEA	NBHD	NBHDXT	CERTCODE	ZONING	ACCTTYPE	BLTASID	BLTASOCC
0219122027	0219122027		Lance Cutler		11445	PACIFIC HWY	LAKEWOOD	P14	2014			Observed	LWD - TOC	Commercial		
0420215012	0420215012	827303602	Justin Williams		301	VALLEY AV	PUYALLUP	P16	2086			In Office	PUY - ML	Industrial		
0520301015	0520301015	2848	Brent Daum	RIVERSIDE FORD	6710	166TH AV	PIS	2055				In Office	PC - CC	Commercial		
4495401263	4495401263		Brent Daum		2006	136TH	SUMNER	P14	2054					Industrial		
0219122168	0219122168		Lance Cutler		11329	PACIFIC HWY	LAKEWOOD	P14	2014			Observed	TOC	Commercial		
5000700061, 5000700071, 5000700081	5000700061, 5000700071, 5000700081	1730	Lance Cutler	MT TAHOMA SQUARE PHASE ONE	9505	TACOMA WY	LAKEWOOD	P14	2014			Observed	LWD - C2	Industrial, Commercial		
0420123071, 0420123072, 0420123073	0420123071, 0420123072, 0420123073	843506454	Brent Daum		XXX	SR 167 HWY	SUMNER	P14	2054			Entered	SUM - IC	Commercial		
4495401361	4495401361		Brent Daum		13607	24TH ST	SUMNER	P14	2054	504		0 Entered	SUM - IC	Commercial	124	Addon Only Com

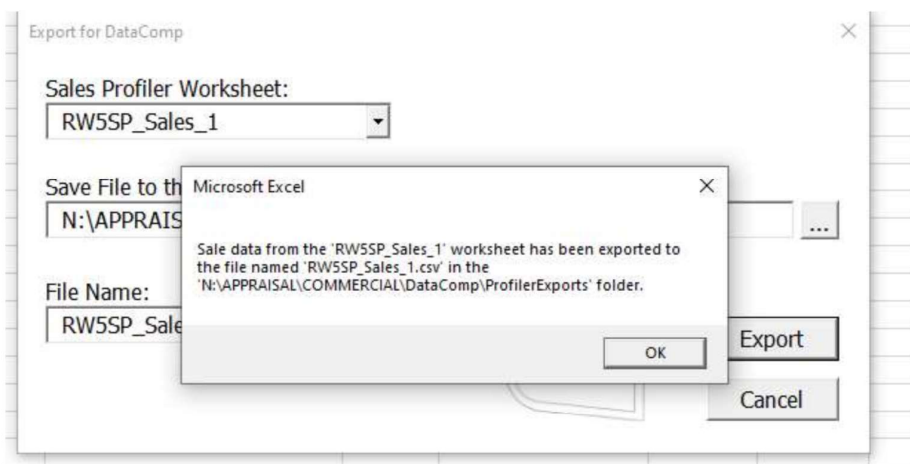
Next step is to convert the list to a CSV file. All you have to do to do this is click the highlighted macro button on the top of the screen that looks like a book:



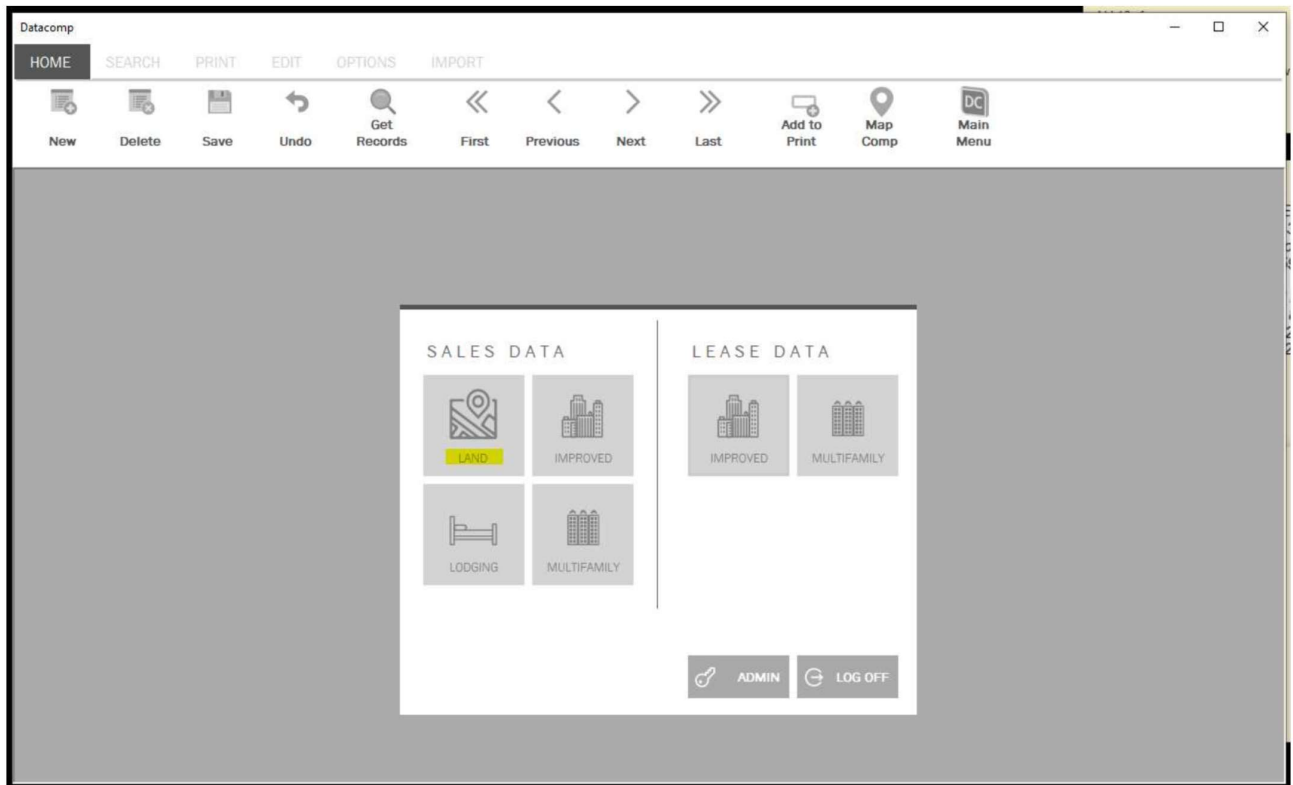
The following “Export for DataComp” will pop up, it automatically names and places the CSV file where it needs to go in the file directory. Click Export



You will see this pop up next, just click OK



Next step is to go into the module you are adding the sales to. In this case we are adding them to land.



The opened DataComp module looks like this:

HOME

SEARCH

PRINT

EDIT

OPTIONS

IMPORT

New

Delete

Save

Undo

Get Records

First

Previous

Next

Last

Add Print

Map

Comp

Menu

Land Sales

No 3

2625 S Tacoma Way LAKEWOOD Pierce County WA

August 26, 2019

\$2,100,000

2,280

\$22.80

\$882,361

\$

Commercial

3309 Pacific Hwy E FIFE Pierce County WA

March 08, 2019

\$1,200,000

923

\$29.85

\$1,300,104

\$

Commercial

3204 Auburn Way N Auburn King County WA

July 02, 2018

\$1,035,000

764

\$31.10

\$1,354,889

\$

Commercial

3914 Pacific Highway FIFE Pierce County WA

January 04, 2016

\$3,800,000

4,121

\$20.92

\$991,142

\$

Commercial

301 Valley Ave NW PUYALLUP Pierce County WA

January 24, 2014

\$1,444,494

2,137

\$14.25

\$620,706

\$

Commercial

3410 Pacific Hwy E FIFE Pierce County WA

June 05, 2019

\$3,600,000

3,760

\$21.98

\$957,444

\$

Commercial

350 Valley Ave NE PUYALLUP Pierce County WA

February 05, 2014

\$1,150,000

2,510

\$16.72

\$728,273

\$

Commercial

2022 Valley Ave NW PUYALLUP Pierce County WA

January 21, 2014

\$9,050,000

18,230

\$11.52

\$501,920

\$

Industrial Commercial

4001 Pacific Highway East FIFE Pierce County WA Fife

January 09, 2019

\$818,700

744

\$25.27

\$1,100,697

\$

Commercial

14910 Meridian St E PUYALLUP Pierce County WA Puyallup 98375

May 23, 2019

\$1,000,000

940

\$24.42

\$1,063,840

\$30,303

Multi-family

207 Meridian Ave E PUYALLUP Pierce County WA 98371

June 21, 2017

\$8,200,000

16,435

\$11.45

\$498,935

\$28,472

Commercial

306 27th Ave MILTON/ EDGEWOOD Pierce County WA 98534

February 22, 2018

\$575,000

1,957

\$6.75

\$293,837

\$23,958

Multi-family

1913 MARINE View RD TACOMA Pierce County WA

November 05, 2016

\$2,250,000

6,570

\$7.86

\$342,466

\$

Industrial

17612 52ND AV FREDERICKSON Pierce County WA

August 15, 2017

\$540,000

1,850

\$4.11

\$76,947

\$

Industrial

5210 199th St E FREDERICKSON Pierce County WA

November 17, 2017

\$4,200,000

19,115

\$5.04

\$219,720

\$

Industrial

4414 176TH ST FREDERICKSON Pierce County WA

April 25, 2018

\$1,400,000

4,870

\$6.60

\$287,474

\$

Industrial

20209 34TH FREDERICKSON Pierce County WA

August 30, 2018

\$8,559,844

25,450

\$7.72

\$336,340

\$

Industrial

18707 50TH AV FREDERICKSON Pierce County WA

November 01, 2018

\$1,450,000

5,000

\$6.66

\$290,000

\$

Industrial

20003 30TH AV FREDERICKSON Pierce County WA

November 05, 2018

\$825,000

2,400

\$5.98

\$260,417

\$

Industrial

20077 30TH AV FREDERICKSON Pierce County WA

November 06, 2018

\$550,000

810

\$5.00

\$901,660

\$

Industrial

19922 38TH AV FREDERICKSON Pierce County WA

November 06, 2018

\$43,938,952

203,413

\$4.96

\$216,000

\$

Industrial

XXX 38TH AV FREDERICKSON Pierce County WA

December 10, 2018

\$8,525,420

39,520

\$4.95

\$215,724

\$

Industrial

6113 176TH ST E PUYALLUP FREDERICKSON Pierce County WA

December 26, 2018

\$750,000

5,000

\$3.44

\$150,000

\$

Mobile Home, Industrial

17317 64TH AV FREDERICKSON Pierce County WA

April 03, 2019

\$1,283,000

5,080

\$5.80

\$252,559

\$

Industrial

20419 30TH AV FREDERICKSON Pierce County WA

April 30, 2019

\$1,500,000

4,780

\$7.20

\$313,808

\$

Industrial

5008 180TH ST FREDERICKSON Pierce County WA

May 13, 2019

\$450,000

1,837

\$5.62

\$245,025

\$

Industrial

3501 208TH ST TACOMA Pierce County WA

January 12, 2020

\$12,149,000

36,967

\$326.61

\$386,556

\$

Industrial

9613 120TH FREDERICKSON Pierce County WA

January 14, 2020

\$2,993,113

5,367

\$12.55

\$548,590

\$

Industrial

4417 192ND FREDERICKSON Pierce County WA

September 04, 2020

\$12,200,235

18,670

\$15.00

\$653,467

\$

Industrial

5210 196TH ST E FREDERICKSON Pierce County WA

February 21, 2020

\$6,650,000

19,115

\$7.99

\$347,800

\$

Industrial

7519 GRANGE ST LAKEWOOD

February 02, 2020

\$298,500

496

\$13.82

\$601,975

\$

Commercial

XXX 50TH ST TACOMA Pierce County WA

November 24, 2020

\$411,203

4,320

\$2.19

\$95,196

\$

Commercial/Commercial

3722 PACIFIC AV TACOMA Pierce County WA

December 07, 2020

\$200,000

204

\$22.47

\$978,876

\$

Commercial/Commercial

2503 PACIFIC AV TACOMA Pierce County WA

November 23, 2020

\$560,000

326

\$1,722.71

\$386,556

\$

Commercial

2301 2307 TACOMA AV TACOMA Pierce County WA TACOMA

December 11, 2020

\$875,000

354

\$56.82

\$2,475,000

\$

Commercial

1754 FAWCETT AV TACOMA Pierce County WA

November 14, 2020

\$878,200

309

\$43.02

\$1,873,988

\$

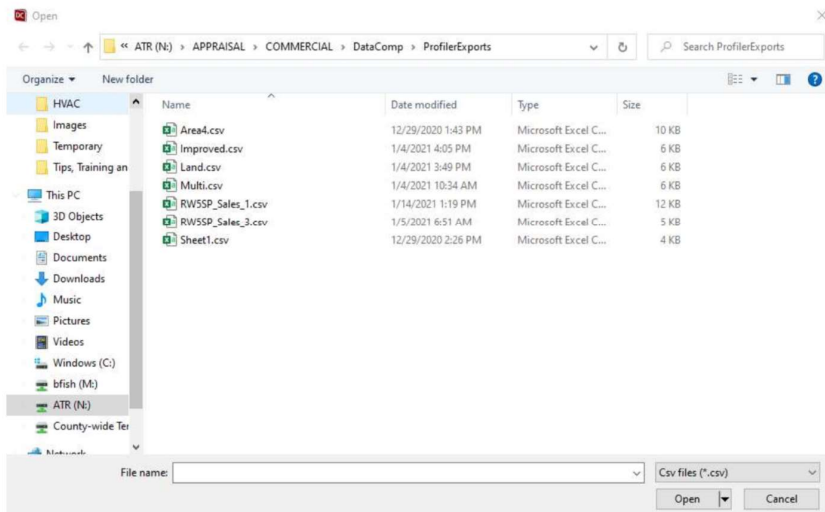
Commercial

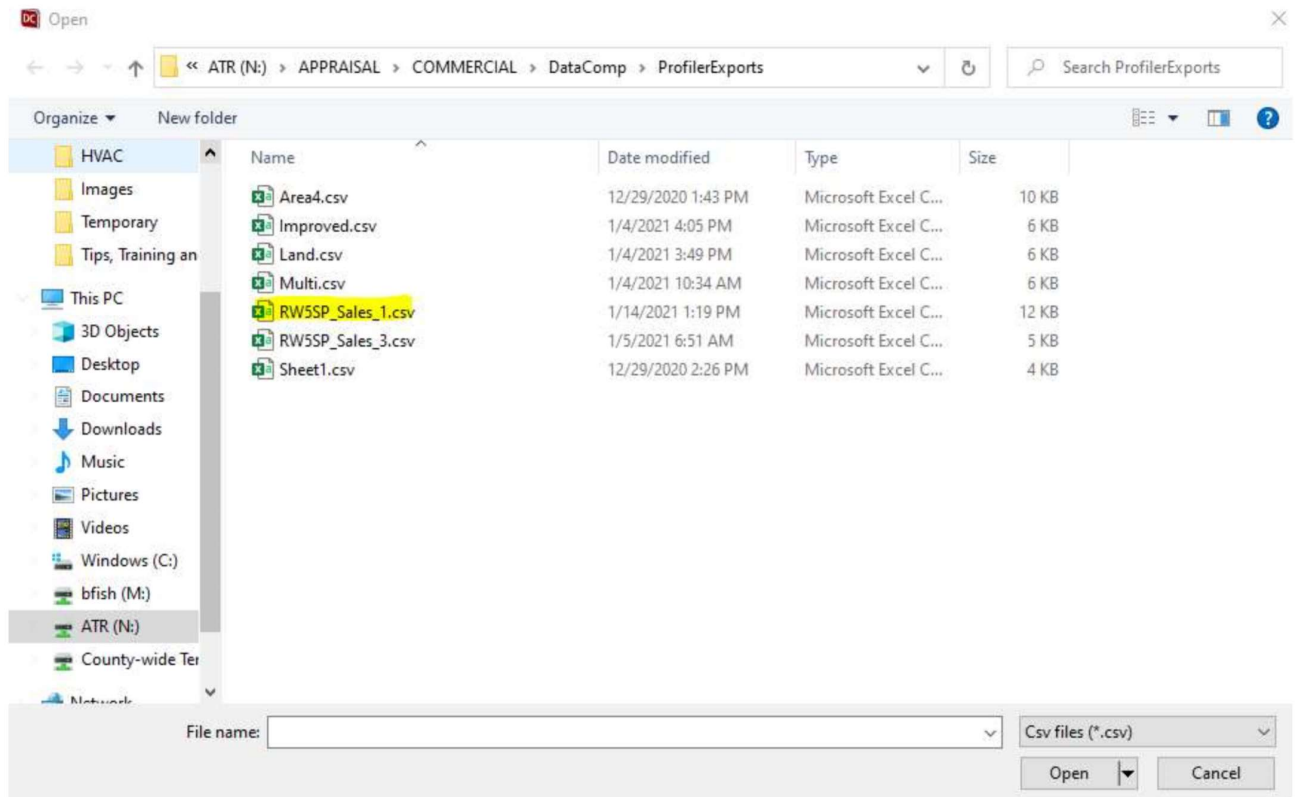
Click Import: Select Import Filter. In this case use Land_Import.xfl then click import.

<div> HOME SEARCH PRINT EDIT OPTIONS IMPORT </div>								
<div> <div>Select Import Filter:</div> <div> <div>Land_import.xfl</div> <div>Import</div> <div>Filters</div> </div> </div>								
<div>Land Sales</div> <div>No 3</div> <div> </div> <div>List View</div> <div>Property Data</div> <div>Sales Data</div> <div>Land Data</div>	Rec.	Location	Sale Date	Sale Price	Gross Land Size	Price/SF	Price/AC	Price
	3	9505 S Tacoma Way, LAKEWOOD, Pierce County, WA	August 26, 2019	\$2,100,000	2.380	\$20.26	\$882,351	\$
	4	3309 Pacific Hwy E, FIFE, Pierce County, WA	March 08, 2019	\$1,200,000	.923	\$29.85	\$1,300,104	\$
	5	3204 Auburn Way N, Auburn, King County, WA	July 02, 2018	\$1,035,000	.764	\$31.10	\$1,354,889	\$
	6	3914 Pacific Highway, FIFE, Pierce County, WA	January 04, 2016	\$3,800,000	4.171	\$20.92	\$911,142	\$
	7	301 Valley Ave NW, PUYALLUP, Pierce County, WA	August 24, 2014	\$1,444,494	2.327	\$14.25	\$620,706	\$
	8	3410 Pacific Hwy E, FIFE, Pierce County, WA	June 05, 2019	\$3,600,000	3.760	\$21.98	\$957,444	\$
	9	300 Valley Ave NE, PUYALLUP, Pierce County, WA	February 05, 2014	\$1,100,000	1.510	\$16.72	\$728,273	\$
	10	202 Valley Ave NW, PUYALLUP, Pierce County, WA	January 21, 2014	\$9,150,000	18.230	\$11.52	\$501,920	\$
	11	4001 Pacific Highway East, FIFE, Pierce County, WA Fife	January 09, 2019	\$818,700	.744	\$25.27	\$1,100,697	\$
	12	14910 Meridian St. E, PUYALLUP, Pierce County, WA Puyallup, 98375	May 23, 2019	\$1,000,000	.940	\$24.42	\$1,063,840	\$30,3
	13	207 Meridian Ave E, PUYALLUP, Pierce County, WA 98371	June 21, 2017	\$8,200,000	16.435	\$11.45	\$498,935	\$28,4
	14	306 27th Ave, MILTON/EDGEWOOD, Pierce County, WA 98354	February 22, 2018	\$575,000	1.957	\$6.75	\$293,837	\$23,9
	15	1913 MARINE VIEW DR, TACOMA, Pierce County, WA	November 05, 2020	\$2,250,000	6.570	\$7.86	\$342,466	\$
	16	17812 52ND AV, FREDERICKSON, Pierce County, WA	August 15, 2017	\$510,000	2.850	\$4.11	\$178,947	\$

ber 05, 2020	\$2,250,000	6.570	\$7.86
: 15,			\$4.11
ber			\$5.04
5, 20			\$6.60
: 30,			\$7.72
ber			\$6.66
ber			\$5.98
ber 06, 2018	\$550,000	.610	\$20.70
ber 06 2018	\$43 938 952	203 413	\$4 96

Click the elipses (...)





Once you select the sales CSV and import DataComp will Add the sales. Next I like to go through the sales, review the information and compare with RW. If they are improved parcels, I would add the improvements. I will step through the generic process now.

I go to the first new entry: In this case its record 43

Select Import Filter:										
Land_import.xfl										
Import Filters										
Land Sales	Rec	Location	Sale Date	Sale Price	Gross Land Size	Price/SF	Price/AC	Price/Unit	Prop Type	
No 43	13	207 Meridian Ave E,PUYALLUP,Pierce County,WA 98371	June 21, 2017	\$8,200,000	16.435	\$11.45	\$498,935	\$28,472	Commercial,	
	14	306 27th Ave,MILTON/EDGEWOOD ,Pierce County,WA 98354	February 22, 2018	\$575,000	1.957	\$6.75	\$293,837	\$23,958	Multi-family,	
	15	1913 MARINE VIEW DR,TACOMA,Pierce County,WA	November 05, 2020	\$2,250,000	6.570	\$7.86	\$342,466	\$	Industrial,	
	16	17812 52ND AV,FREDERICKSON ,Pierce County,	August 15, 2017	\$510,000	2.850	\$4.11	\$178,947	\$	Industrial,	
	17	5210 196th St E,FREDERICKSON ,Pierce County,WA	November 17, 2017	\$4,200,000	19.115	\$5.04	\$219,720	\$	Industrial,	
	18	4414 176TH ST,FREDERICKSON ,Pierce County,WA	April 25, 2018	\$1,400,000	4.870	\$6.60	\$287,474	\$	Industrial,	
	19	20209 34TH,FREDERICKSON ,Pierce County,WA	August 30, 2018	\$8,559,844	25.450	\$7.72	\$336,340	\$	Industrial,	
List View	20	18707 50TH AV,FREDERICKSON ,Pierce County,WA	November 01, 2018	\$1,450,000	5.000	\$6.66	\$290,000	\$	Industrial,	
Property Data	21	20003 30TH AV,FREDERICKSON ,Pierce County,WA	November 05, 2018	\$625,000	2.400	\$5.98	\$260,417	\$	Industrial,	
Sales Data	22	20007 30TH AV,FREDERICKSON ,Pierce County,WA	November 06, 2018	\$550,000	.610	\$20.70	\$901,660	\$	Industrial,	
Land Data	23	19922 38TH AV,FREDERICKSON ,Pierce County,WA	November 06, 2018	\$43,938,952	203.413	\$4.96	\$216,009	\$	Industrial,	
Remarks	24	XXX 38TH AV,FREDERICKSON ,Pierce County,WA	December 10, 2018	\$8,525,420	39.520	\$4.95	\$215,724	\$	Industrial,	
Summary	25	6113 176TH ST E PUYALLUP ,FREDERICKSON ,Pierce County,WA	December 26, 2018	\$750,000	5.000	\$3.44	\$150,000	\$	Mobile Home, Industrial,	
Images	26	17317 64TH AV,FREDERICKSON ,Pierce County,WA	April 03, 2019	\$1,283,000	5.080	\$5.80	\$252,559	\$	Industrial,	
Custom	27	20419 30TH AV,FREDERICKSON ,Pierce County,WA	April 30, 2019	\$1,500,000	4.780	\$7.20	\$313,808	\$	Industrial,	
	28	5008 180TH ST,FREDERICKSON ,Pierce County,WA	May 13, 2019	\$450,000	1.837	\$5.62	\$245,025	\$	Industrial,	
	29	3501 208TH ST,FREDERICKSON ,Pierce County,WA	July 22, 2019	\$12,134,639	36.927	\$7.54	\$328,616	\$	Industrial,	
	30	3651 200TH,FREDERICKSON ,Pierce County,WA	January 14, 2020	\$2,933,113	5.367	\$12.55	\$546,509	\$	Industrial,	
	32	4417 192ND,FREDERICKSON ,Pierce County,WA	September 04, 2020	\$12,200,235	18.670	\$15.00	\$653,467	\$	Industrial,	
	33	5210 196TH ST E,FREDERICKSON ,Pierce County,WA	February 21, 2020	\$6,650,000	19.115	\$7.99	\$347,890	\$	Industrial,	
	34	7519 GRANGE ST,LAKEWOOD,	December 02, 2020	\$298,500	.496	\$13.82	\$601,975	\$	Commercial,	
	35	XXX 50TH ST,TACOMA,Pierce County,WA	November 24, 2020	\$411,203	4.320	\$2.19	\$95,196	\$	Commercial,Commercial	
	36	3722 PACIFIC AV,TACOMA,Pierce County,WA	December 07, 2020	\$200,000	.204	\$22.47	\$978,876	\$	Commercial,Commercial	
	37	2502 PACIFIC AV,TACOMA,Pierce County,WA	November 23, 2020	\$560,000	.325	\$39.55	\$1,722,712	\$	Commercial,	
	38	2301-2307 TACOMA AV,TACOMA,Pierce County,WA TACOMA ,	December 11, 2020	\$875,000	.354	\$56.82	\$2,475,000	\$	Commercial,	
	39	1754 FAWCETT AV,TACOMA,Pierce County,WA	November 14, 2020	\$578,200	.309	\$43.02	\$1,873,988	\$	Commercial,	
	40	128 WASHINGTON AV,EATONVILLE,Pierce County,WA	November 26, 2018	\$195,000	.443	\$10.10	\$439,841	\$	Commercial,Commercial	
	41	13102 SR 162,ORTING,Pierce County,WA	March 27, 2020	\$935,000	5.040	\$4.26	\$185,516	\$	Industrial,	
	42	SR 410 ,BUCKLEY,Pierce County,WA Buckley ,	January 05, 2020	\$994,000	2.688	\$8.49	\$369,827	\$	Industrial,	
	43	11445 PACIFIC HWY,LAKEWOOD,	May 19, 2014	\$1,150,000	2.320	\$11.38	\$495,711	\$	Commercial,	
	44	301 VALLEY AV,PUYALLUP,	August 14, 2014	\$1,444,494	2.327	\$14.25	\$620,727	\$	Industrial,	
	45	6710 166TH AV,	June 30, 2017	\$936,000	1.401	\$15.34	\$668,237	\$	Commercial,	
	46	2006 136TH,SUMNER,	March 27, 2019	\$5,783,559	10.130	\$13.11	\$570,934	\$	Industrial,	
	47	11329 PACIFIC HWY,LAKEWOOD,	April 23, 2019	\$1,600,000	2.348	\$15.64	\$681,460	\$	Commercial,	
	48	9505 TACOMA WY,LAKEWOOD,	August 26, 2019	\$2,100,000	2.379	\$20.26	\$882,538	\$	Industrial, Commercial,	
	49	XXX SR 167 HWY,SUMNER,	December 20, 2019	\$7,688,180	13.410	\$13.16	\$573,317	\$	Commercial,	
	50	13607 24TH ST,SUMNER,	November 16, 2020	\$6,400,000	10.018	\$14.67	\$638,850	\$	Commercial,	
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Land Attributes

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Pierce County Assessor-Treasurer Appraisal Policy and Procedures



Title: Land Attributes - Commercial		Effective Date: March 17, 2003
Origin Date: March 17, 2003	Revision Date: January 2nd, 2021	Procedure No:

Purpose:

To develop a consistent method of capturing Land Attributes.

Business Rule:

Land Attributes are selected from drop-down menus on the Land Screen. If you would like to add a new Land Attribute, put your request in writing to your supervisor for approval. The Supervisor will forward the approved request to the IT Manager.

Land Attributes with the General Definition of Base such as Power Installed, Water Installed, Sewer Installed will never appear in RealWare as they are typical for most properties in Pierce County. Land Attributes are collected for atypical (out of the ordinary) conditions only, such as Amenities, Functional and Economic issues. Although RealWare will allow you to add the same Land Attribute twice, no attribute should ever appear twice in the Land Attribute Table.

Responsibility:

Appraisers are responsible for verifying and collecting the land attributes of all properties they inspect.

Description:

Land Attributes Commercial

All Land Attribute names have a prefix indicating the type or property it applies to. C = Commercial or R = Residential. Outdated X land attributes used with the Res Com Condo account type should be replaced with C – Commercial or R – Residential.

Adjust

Blended Rate Property has multiple zoning designations requiring blending of two land models.

Amenities

Corner No Base

Corner Site has frontage on 2 sides, or is a Com Condo corner unit (added 8-16-10).

Corner Signaled Site has frontage on 2 sides and is signaled.

Pad Site No Base

Pad Site Site for retail use such as fast food or gas station, typically located within a shopping center on a high visibility perimeter.

Pad Site Interior Site for retail use such as fast food or gas station, typically located within a shopping center as a stand alone interior low visibility site.

View No Base

View Avg View is easily seen and may be partially obstructed. Scope of view is usually moderate in depth and breadth.

View Good View is clearly seen and may be minimally obstructed. Scope of view is usually broad and deep.

View Lim View is distant or mostly obstructed. Scope of view is generally narrow or shallow.

Pedestrian Corridor A corridor or sidewalk designated by the City of Tacoma to limit vehicle dependency and enhance pedestrian use. This designation is intended to encourage pedestrian traffic.

Visibility Avg. Base- Visibility is typical.

Visibility Good Visibility is good i.e. exposure which enhances marketability. Properties typically located along freeways (i.e. I-5, Hwy 512, Hwy 167)

Visibility Poor Visibility is hindered in some manner causing negative impact on marketability.

Economic

Influence No Base- No economic influences noted.

Influence Economic factor applied by appraiser to adjust the model value to the market value, considering all internal and external forces. Comment required if adj. is beyond normal feathering of effective rates on PI.

Condo Base Adj Market adjustment to base Com Condo LEA's 5011 to 5096. (These LEA's are flat rate land models with a base value of \$60,000. Appraiser's can adjust the base value using the Condo Base Adj and the Condo Floor Adj if applicable. The LEA's are typically applied to the Com Condo Account type.)

Condo Floor Adj Economic factor applied by appraiser to adjust the model value for the condo floor level. Added 8-16-10.

East Town Economic factor applied to properties located in East Town Bonney Lake, LEA 2066.

LAU The LAU land attribute is applied to the Multi Unit Land Model only. This attribute is being discontinued each PI year starting in PI1 for 2020. As of PI1 (2020) the LAU is now a field to be populated on the land screen during physical inspection. Once all accounts have been populated in the LAU field, the LAU land attributes can be inactivated.

Functional

Flood Way Property is located in a Designated Flood Way (includes CMZ & DFF unincorporated Pierce County). Note Required

Easement Note Required

Note: Marginal adjustments apply to properties having functional conditions that reduce the net usable area of the site and warrant an adjustment to value. Marginal area includes wetland/floodway area, topography, setbacks, easements and storm retention areas.

Marginal No Base

Marginal 10 Pct 5 - 14% of the site is unusable

Marginal 20 Pct 15 - 24% of the site is unusable

Marginal 30 Pct 25 - 34% of the site is unusable

Marginal 40 Pct 35 - 44% of the site is unusable

Functional – Continued

Marginal 50 Pct 45 - 54% of the site is unusable

Marginal 60 Pct 55 - 64% of the site is unusable

Marginal 70 Pct 65 - 74% of the site is unusable

Marginal 80 Pct 75 - 84% of the site is unusable

Marginal 90 Pct 85 - 94% of the site is unusable

Marginal 100 Pct 95 – 100% of the site is unusable

Shape No Base- Shape does not hinder or improve utility of site.

Shape Negative Shape creates diminished utility i.e. narrow frontage.

Shape Positive Shape creates additional utility i.e. a lot of frontage (not corner).

Soil Contam No Base

Soil Contam - Comment Comment required.

Market Area

C MA 1 West 101 Univ Place-Fircrest

102 Oakbrook

103 Lakewood-Hwy 512 I-5

104 S Tac-PacHwy-Tillicum

105 Lakewood-Bridgeport
106 Dupont-Steilacoom

C MA 2 Tacoma S 201 East Tacoma
202 Pacific Ave
203 I-5 Corridor
204 S Tacoma Way
205 Nalley Valley
206 Orchard to BNSF

C MA 3 Peninsula 301 Harborview Dr
303 Hwy 16 to Purdy
305 Purdy-Peninsula

C MA 4 Tacoma N 401 Waterfront & Old Town
402 S Tac Wy-Sprague
403 Pearl Corridor
404 6th Ave & North
405 Stadium-Hill Top
406 S of 6th Ave-Hwy 16

C MA 5 North 501 Edgewood-Milton

Market Area – continued

502 Pioneer-Valley Ave
503 Puyallup-Downtown

504 N Sumner
505 Sumner-Downtown
506 Bonney Lake-Tapps

C MA 6 East 602 Eatonville-Roy-McKen
604 Orting-Ohop-Bethell
606 Buckley-S Prairie

C MA 7 CBD 701 Wright Park-Helens
702 Downtown Core
703 UW-Hillside
704 Brewery District
705 Theas-Freighthouse

C MA 8 Port 801 Thea Foss-Puy River-Frederickson
8F1 Frederickson Industrial
802 Port-Blair-Hylebos
803 Hylebos-54th Ave
804 N I-5 Corridor - Fife
805 S I-5 – Fife Industrial
806 Freeman Rd Ind, Fife Heights, NE Tac

C MA 9 Central 901 Midland-Summit
902 512 Corridor
903 Pac Ave-Frederickson
904 Meridian to 152nd
905 Meridian-S of 152nd
906 Canyon-Pacific-174th

Site Development

Level Base- Site requires minimal or no fill.

Above Grade Above street. Site requires removal of material.

Low Site requires fill.

Topo Steep slope.

Streets

Access Average Base- Access is not hindered or substantially good.

Access Good Access is good i.e. turn lanes, stop light, multiple entry points etc.

Access Poor Access is hindered in some manner causing negative impact on marketability.

Sixth Avenue Sixth Avenue Tacoma Business Corridor.

Traffic Typical Base

Traffic Busy Typically 4 lanes or more with traffic volume greater than 20,000 per day.

Traffic Low Typically less than 4 lanes with traffic volume less than 20,000 per day.

Use

1 High Density High density -"0" lot line or hi rise zoning.

2 Low Density Low density use (strip commercial, typical commercial or multi family.

3 Buffer Between Com/Res Buffer between commercial and residential.

4 Commercial/Industrial Commercial/Industrial mix use.

5 Industrial Industrial use.

6 Residential Residential use.

7 Spot Commercial Spot commercial use (spot commercial zoning not homogeneous to area).

8 Recreational Land Recreational use.

9 Tideland Typically identified as tideland in legal description.

9 Tideland Developed Developed Tidelands

10 Restricted Restricted Use

Utilities

Power Installed Base

Power Available Power available to site.

Power No Power not available to site.

Sewer Installed Base

Septic Installed Septic installed on site.

Sewer Available Sewer available to site. (*Permit Ready)

Sewer/Septic No Perc Site will not perk for septic system.

Sewer/Septic No Sewer or septic not installed or available.

Water Installed Base

Water Available Water available to site.

Water No Water not available to site.

*Permit Ready: Sewer developed and available to site without additional costs above what is typical for hookup.

Zoning

Tac C1 Tacoma C1 Commercial zoning

Tac C2 Tacoma C2 Commercial zoning

Tac DCC Tacoma Downtown Commercial Core

Tac DMU Downtown Mixed-Use

Tac HMX Hospital-Medical Mixed-Use

Tac DR Tacoma Downtown Residential

Tac M1 Light Industrial

Tac M2 Heavy Industrial

Tac NCX Tacoma Neighborhood Commercial Mixed Use

Tac RCX Residential Commercial Mixed Use

Tac R1 to R5 Tacoma Single & Multiple Family Dwelling

Tac S1 to S8 Shoreline Tacoma Shoreline

Tac UCX-TD Tacoma Urban Center Mixed-Use

Tac WR Warehouse/Residential

AC1-AC2 Air Corridor

GIG HARBOR WC Waterfront Commercial

GIG HARBOR WM Waterfront Millville

GIG HARBOR WR Waterfront Residential

RUSTON COM Commercial

RUSTON MPD Master Planned Development

Abstract Codes

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Abstract Code Descriptions

ABSTRACT (USE) CODE ▾	ABSTRACT DESCRIPTION ▾	IMP or LAI ▾	STATE EQUIV ABST COD ▾			
1101	SINGLE FAMILY DWELLING	I/L	0011			
1152	MOBILE/MFG HOME	I/L	0011			
1154	MH SR/DISABLED EXEMPT ADMIN COMBO	I/L	0011			
1155	MH TITLE ELIM	I/L	0011			
1197	COMM LND WITH SFR	I/L	0011			
1202	DUPLEX 2 UNITS	I/L	0012			
1203	TRIPLEX 3 UNITS	I/L	0012			
1204	FOURPLEX 4 UNITS	I/L	0012			
1300	RM BOARDING HOUSE	I/L	0013			
1305	MULTI FAM APTS 5 UNITS OR MORE	I/L	0013			
1306	MULTI FAM HIGH RISE 5 UNITS OR MORE	I/L	0013			
1307	SUBSIDIZED UNITS 5 OR MORE	I/L	0013			
1308	SUBSIDIZED HIGH RISE 5 OR MORE	I/L	0013			
1401	SFR CONDO	I/L	0014			
1402	DUPLEX CONDO	I/L	0014			
1403	TRIPLEX CONDO	I/L	0014			
1404	FOURPLEX OR MORE CONDO	I/L	0014			
1405	APT/CONDO 3 STOR OR LESS	I/L	0014			
1410	APT CONDO HIGH RISE	I/L	0014			
1440	MH PARK CONDO	I/L	0014			
1500	MH PARK	I/L	0015			
1600	HOTELS/MOTELS	I/L	0016			
1700	INSTITUTIONAL LODGING	I/L	0017			
1800	OTHER RESIDENTIAL	I/L	0018			
1840	RETIREMENT HOME	I/L	0018			
1850	CONVENTS	I/L	0018			
1860	OTHER GROUP QTRS	I/L	0018			
2100	FOOD MFG	I/L	0021			
2200	TEXTILE MILL MFG	I/L	0022			
2300	APPAREL & FINISH MFG	I/L	0023			
2400	LUMBER & WOOD MFG	I/L	0024			
2500	FURNITURE MFG	I/L	0025			
2600	PAPER PROD MFG	I/L	0026			
2700	PRINTING PUBLISHING	I/L	0027			
2800	CHEMICAL MFG	I/L	0028			
2900	PETRO INDUSTRIES	I/L	0029			
3000	RUBBER PLASTIC PROD	I	0030			
3100	LEATHER MFG	I/L	0031			
3200	STONE/CLAY/GLASS MFG	I/L	0032			
3300	PRIM METAL INDUSTRIES	I/L	0033			
3400	FAB METAL PRODUCTS	I/L	0034			
3500	SCI INSTR PHOTO OPTICAL WATCH MFG	I/L	0035			
3900	MISC MFG	I/L	0039			
4100	TRANSIT RR RIGHT OF WAY	I/L	0041			
4111	OP PROP RR RIGHT OF WAY	I/L	0041			
4112	RR EQUIP MAINT	I/L	0041			
4113	RR PASSENGER TERMINALS	I/L	0041			
4200	VEHICLE TRANSPORTATION	I/L	0042			
4300	AIRCRAFT TRANSPORTATION	I/L	0043			
4400	MARINE CRAFT TRANSPORTATION	I/L	0044			
4500	STREET RIGHT OF WAY	I/L	0045			
4600	AUTO PARKING	I/L	0046			
4700	COMMUNICATION	I/L	0047			
4800	UTILITIES	I/L	0048			
4830	DRAINFLDS CATCH BASINS	I/L	0048			
4836	WELL SITES	I/L	0048			
4900	OTHER TRANS UTILITIES	I/L	0049			
5020	OFFICE CONDO	I/L	0050			
5030	DET GARAGE CONDO	I/L	0050			
5050	MARINA SLIP CONDOS	I/L	0050			
5060	WAREHOUSE CONDO	I/L	0050			
5100	WHOLESALE TRADE	I/L	0051			
5200	BLDG MTRL FARM EQUIP RETAIL	I/L	0052			
5300	GEN MERCHANDISE RETAIL TRADE	I/L	0053			
5320	DISCOUNT STORES	I/L	0053			
5350	BIG BOX POWER CTR	I/L	0053			
5360	NGB COMMUNITY SC	I/L	0053			
5390	REGIONAL SC	I/L	0053			
5390	OLDER BUSINESS DIST	I/L	0053			
5400	FOOD RETAIL TRADE	I/L	0054			
5410	CONVEN STORE MAY HAVE GAS	I/L	0054			
5430	SPECIALTY FOOD MKTS	I/L	0054			
5500	AUTO WRECKING RETAIL	I/L	0055			
5505	MH SALES RETAIL	I/L	0055			
5510	RV SALES RETAIL	I/L	0055			
5515	AUTO DLR NEW AND USED RETAIL	I/L	0055			
5520	USED CAR LOTS ONLY RETAIL	I/L	0055			
5525	AUTO ACCESSORIES RETAIL	I/L	0055			
5530	GAS STATION SERV GAR	I/L	0055			
5540	GAS STATION MINI MART	I/L	0055			
5550	FUELING STATIONS	I/L	0055			
5560	GAS STATION CASHIER BOOTH	I/L	0055			
5570	GAS STATION VAC NO PUMPS	I/L	0055			
5600	APPAREL ACCSSRS RETAIL	I/L	0056			
5700	RETAIL HOME FURNISHINGS	I/L	0057			
5800	RESTAURANT	I/L	0058			
5805	FAST FOOD	I/L	0058			
5815	ESPRESSO SHOP	I/L	0058			
5820	TAVERNS	I/L	0058			
5822	ENTERTAINMENT BARS	I/L	0058			
5825	SPORTS BAR REST LARGER TAV	I/L	0058			
5900	OTHER RETAIL TRADE	I/L	0059			
5999	RETAIL STAND ALONE	I/L	0059			
6100	OFF INSURANCE REAL ESTATE FINANCE	I/L	0061			
6110	BANKS	I/L	0061			
6120	CREDIT UNIONS	I/L	0061			
6199	MISC OFFICE SPACE	I/L	0061			
6200	PERSONAL SERVICES	I/L	0062			
6210	LNDRY & DRY CLEANING SERV	I/L	0062			
6231	SALONS SPAS BARBER SHOPS	I/L	0062			
6241	FUNERAL CREMATORY SERV	I/L	0062			
6242	CEMETERIES	I/L	0062			
6300	BUSINESS SERVICES	I/L	0063			
6310	GEN WAREHOUSING STORAGE	I/L	0063			
6373	REFRIG WAREHOUSE	I/L	0063			
6380	MINI WAREHOUSING	I/L	0063			
6390	RENTAL EQUIP AUTO TRUCK	I/L	0063			
6400	REPAIR SERVICES	I/L	0064			
6410	AUTO REPAIR SERVICES	I/L	0064			

Cost/Market Extension Descriptions

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Cost-Market Extension Descriptions

EXT	Cost Extensions		EXT	Market Extensions			
0	Other		338	338-Loft Industrial			
98	Boat House		720	720-Parking Garage			
304	Banks		760	760-Restaurant			
331	Hospital		770	770-Retail Stand Alone			
710	New Auto Dealer		773	773-Strip/Flex			
725	Parking Surface Lot		820	820-Office Class C			
730	Auto Related		821	821-Office Class B			
740	Misc Services		822	822-Office Class A			
761	Fast Food		830	830-Medical			
771	771-Regional Mall		850	850-Apt Low Rise up to 19 Units			
772	772-Power Center		851	851-Apt Low Rise 20 to 99 Units			
774	C-Store w/Gas		852	852-Apt Low Rise 100 Units Plus			
775	Big Box		861	861-Apartment High Rise			
800	800-Ski Lifts		862	862-Condo Low Rise			
805	805-Salvage Yard		863	863-Condo High Rise			
810	810-Stadiums		864	864-Condo Apartment Low Rise			
890	Geriatric Services		865	865-Condo Apartment High Rise			
913	Transit Warehouse		870	870-Motel			
915	Cold Storage Warehouse		871	871-Hotel Full Service			
920	Heavy Industrial (Approach = Cost)		880	880-MH Park			
925	Trended Investment (Cost or Reconcile)		881	881-RV Park			
951	Utilities		910	910-Gen Warehouse 20,000 SF Plus			
953	Marine Hangar		911	911-Gen Warehouse up to 19,999 SF			
954	Religious Service		912	912-Mega Warehouse			
955	Education		914	914-Warehouse Flex			
956	Recreational		920	920-Heavy Industrial (Approach = Income)			
957	Government		925	Trended Investment (Approach = Income)			
958	Outbuilding		930	930-Light Industrial			
959	Agricultural		940	940-Mini Storage			
			941	941-Mini Storage Condo			
			952	952-Airplane Hangar			
			960	960-Marina			

Occupancy Matrix

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NBHD EXT/OCCUPANCY	TRE ND APP ROA CH	#	BUILTAS CODE DESC	#	ABSTRACT CODE DESC
* Indicates Income Model Available					
304 Bank	Cost	304	Bank	6110	BANKS
331 Hospital	Cost	331	Hospital	6510	HOSPITAL
710 New Auto Dealer	Cost	410	Automotive Center	5525	AUTO ACCESSORIES RETAIL
		227	Complete Auto Dealership	5515	AUTO DLR NEW AND USED RETAIL
		213	Light Industrial Shell Buildings	6410	AUTO REPAIR SERV
		344	Office Building	5200	BLDG MTRL FARM EQUIP RETAIL
		599	Relocatable Office	6310	GEN WAREHOUSING STORAGE
		353	Retail Store	6390	RENTAL EQUIP AUTO TRUCK
		325	Service Garage	5510	RV SALES RETAIL
		303	Showroom	5520	USED CAR LOTS ONLY RETAIL
		326	Storage Garage	5100	WHOLESALE TRADE
		406	Storage Warehouse		
		534	Warehouse Showroom Store		
720 Parking Garage *	Market	124	Addon Only Comm	4600	AUTO PARKING
		345	Parking Structure	5500	AUTO WRECKING RETAIL
		326	Storage Garage	5200	BLDG MTRL FARM EQUIP RETAIL
				6600	CONTRACTOR SERVICES
				5505	MH SALES RETAIL
				5510	RV SALES RETAIL
				5520	USED CAR LOTS ONLY RETAIL
725 Parking Surface Lot *	Cost	124	Addon Only Comm	4600	AUTO PARKING
730 Auto Related *	Cost	410	Automotive Center	6410	AUTO REPAIR SERV
		436	Car Wash - Automatic	6412	CAR WASH
		435	Car Wash - Drive thru	5550	FUELING STATIONS
		434	Car Wash - Self Service	5560	GAS STATION CASHIER BOOTH
		423	Mini Lube Garage	5540	GAS STATION MINI MART
		325	Service Garage	5530	GAS STATION SERV GAR
		408	Service Station	5570	GAS STATION VAC NO PUMPS
		303	Showroom	6420	MINI LUBE SERVICE
				5520	USED CAR LOTS ONLY RETAIL

740 Misc Services	Cost	302	Auditorium	6242	CEMETERIES
		226	Bath Houses	7100	CULTURAL ACTIVITIES
		311	Clubhouse	6241	FUNERAL CREMATORY SERV
		426	Day Care Center	6900	MISC SERVICES
		483	Fitness Center	7210	MOTION PICTURE THEATERS
		416	Indoor Tennis Club	6860	NURSERY SCHOOLS
		228	Kennel	5900	OTHER RETAIL TRADE
		342	Mortuary	6400	REPAIR SERVICES
		432	Restroom Building/Concessions		
		403	Shower Building		
		380	Theatre - Motion		
		379	Theatre - Stage		
760 Restaurant *	Market	442	Bar/Tavern	5822	ENTERTAINMENT BARS
		515	Casinos	5815	ESPRESSO SHOP
		310	City Club	1600	HOTELS/MOTELS
		441	Cocktail Lounge	5360	NGB COMMUNITY SC
		575	Dining Atriums	5800	RESTAURANT
		412	Neighborhood Shopping Center	5380	REGIONAL SC
		350	Restaurant	5825	SPORTS BAR REST LARGER TAV
		530	Restaurants - Cafeterias	5820	TAVERNS
		529	Snack Bar	6830	UNIVERSITY/COLLEGES
		580	Truck Stop Restaurant		
761 Fast Food	Cost	349	Fast Food Restaurant	5805	FAST FOOD
				5360	NGB COMMUNITY SC
				5380	REGIONAL SC
770 Retail Stand Alone *	Market	573	Arcade	5600	APPAREL ACCSSRS RETAIL
		304	Bank (Use for pad sites only)	5525	AUTO ACCESSORIES RETAIL
		384	Barber/Beauty Shop	6110	BANKS (Use for pad sites only)
		515	Casinos	5200	BLDG MTRL FARM EQUIP RETAIL
		413	Community Shopping Center	5410	CONVEN STORE MAY HAVE GAS (NO GAS)
		419	Convenience Store	6120	CREDIT UNIONS (Use for pad sites only)
		318	Department Store	5320	DISCOUNT STORES
		319	Discount Store	5400	FOOD RETAILTRADE
		305	Drive-up Mini Banks	5700	RETAIL HOME FURNISHINGS
		1319	Drug Store	5300	GEN MERCHANDISE RETAIL TRADE
		483	Fitness Center	8150	HORTICULTURAL SPECIALTIES
		336	Laundromat	6210	LNDRY & DRY CLEANING SERV
		1499	Laundry/Dry Cleaning	5360	NGB COMMUNITY SC
		340	Market	5390	OLDER BUSINESS DIST

		1460	Mixed Retail w/ Office Units	5900	OTHER RETAIL TRADE
		1459	Mixed Retail w/ Res Units	6200	PERSONAL SERVICES
		412	Neighborhood Shopping Center	6390	RENTAL EQUIP AUTO TRUCK
		353	Retail Store	6400	REPAIR SERVICES
		586	Roadside Markets	5999	RETAIL STAND ALONE
		446	SuperMarket	6231	SALONS SPAS BARBER SHOPS
				5430	SPECIALTY FOOD MKTS
771 Regional Mall (Extension Only)	Recon		All 700 Series BltAs/OccCodes		ALL RETAIL ABSTRACT CODES
		1318	Mall Anchor (Dept. Store)	5380	REGIONAL SC
		1513	Regional Discount Shopping Center		
		414	Regional Shopping Center		
772 Power Center (Extension Only)	Recon	All	All 700 Series BltAs/OccCodes		ALL RETAIL ABSTRACT CODES
773 Strip/Flex *	Market	573	Arcade	5350	BIG BOX POWER CTR
		304	Bank	5300	GEN MERCHANDISE RETAIL TRADE
		384	Barber/Beauty Shop	5360	NGB COMMUNITY SC
		515	Casinos	5380	REGIONAL SC
		413	Community Shopping Center		
		419	Convenience Store		
		319	Discount Store		
		1319	Drug Store		
		483	Fitness Center		
		336	Laundromat		
		1499	Laundry/Dry Cleaning		
		340	Market		
		1460	Mixed Retail w/ Office Units		
		1459	Mixed Retail w/ Res Units		
		412	Neighborhood Shopping Center		
		1513	Regional Discount Shopping Center		
		414	Regional Shopping Center		
		353	Retail Store		
		446	SuperMarket		
774 C-Store w/Gas	Cost	436	Car Wash - Automatic	5350	BIG BOX POWER CTR
		435	Car Wash - Drive thru	6412	CAR WASH
		434	Car Wash - Self Service	5815	ESPRESSO SHOP
		419	Convenience Store	5540	GAS STATION MINI MART
		349	Fast Food Restaurant	5360	NGB COMMUNITY SC

		349	Fast Food Restaurant		
		167	Fiber Coated Steel Dbl Wall Underground Fuel Tank		
		166	Fiber Coated Steel Sgl Wall Underground Fuel Tank		
		163	Fiberglass Dbl Wall Underground Fuel Tank		
		531	Mini-Mart Convenience Stores		
		325	Service Garage		
		529	Snack Bar		
775 Big Box	Cost	413	Community Shopping Center	5350	BIG BOX POWER CTR
		318	Department Store	5200	BLDG MTRL FARM EQUIP RETAIL
		319	Discount Store	5320	DISCOUNT STORES
		1318	Mall Anchor (Department) Store	5400	FOOD RETAILTRADE
		340	Market	5300	GEN MERCHANDISE RETAIL TRADE
		412	Neighborhood Shopping Center	5360	NGB COMMUNITY SC
		353	Retail Store	5380	REGIONAL SC
		406	Storage Warehouse		
		446	SuperMarket		
		1458	Warehouse Discount Store		
		533	Warehouse Food Store		
		534	Warehouse Showroom Store		
820 Office Class C *	Market	204	Computer Centers	5515	AUTO DLR NEW AND USED RETAIL
		210	Industrial Flex Mall Building	5200	BLDG MTRL FARM EQUIP RETAIL
		211	Industrial Interior Office Space	6300	BUSINESS SERVICES
		212	Laboratories	1197	COMM LND WITH SFR
		341	Medical Offices	4700	COMMUNICATION
		1460	Mixed Retail w/ Office Units	6600	CONTRACTOR SERVICES
		474	Modular Office	6512	DENTAL SERVICES
		344	Office Building	6800	EDUCATIONAL SERVICES
		544	Office-Apartment	5300	GEN MERCHANDISE RETAIL TRADE
		345	Parking Structure	6310	GEN WAREHOUSING STORAGE
		346	Post Office	6700	GOVERNMENTAL SERVICES
		346	Post Office	6511	MEDICAL OFFICES SERVICES
		599	Relocatable Office	6199	MISC OFFICE SPACE
		325	Service Garage	6900	MISC SERVICES
				5360	NGB COMMUNITY SC
				6100	OFF INSURANCE REAL ESTATE FINANCE

				5020	OFFICE CONDO
				5390	OLDER BUSINESS DIST
				6200	PERSONAL SERVICES
				6730	POSTAL SERVICES
				6500	PROFESSIONAL SERVICES
				6910	RELIGIOUS SERVICES
				5510	RV SALES RETAIL
				5520	USED CAR LOTS ONLY RETAIL
				4800	UTILITIES
				5060	WAREHOUSE CONDO
				5100	WHOLESALE TRADE
821 Office Class B *	Market	304	Bank	6110	BANKS
		212	Laboratories	6300	BUSINESS SERVICES
		341	Medical Offices	6120	CREDIT UNIONS
		344	Office Building	6512	DENTAL SERVICES
		345	Parking Structure	6800	EDUCATIONAL SERVICES
		346	Post Office	6700	GOVERNMENTAL SERVICES
				6511	MEDICAL OFFICES SERVICES
				6199	MISC OFFICE SPACE
				6900	MISC SERVICES
				6100	OFF INSURANCE REAL ESTATE FINANCE
				5020	OFFICE CONDO
				6200	PERSONAL SERVICES
				6730	POSTAL SERVICES
				6500	PROFESSIONAL SERVICES
822 Office Class A *	Market	304	Bank	6110	BANKS
		344	Office Building	6300	BUSINESS SERVICES
		345	Parking Structure	6120	CREDIT UNIONS
		346	Post Office	6512	DENTAL SERVICES
				6800	EDUCATIONAL SERVICES
				6700	GOVERNMENTAL SERVICES
				6511	MEDICAL OFFICES SERVICES
				6199	MISC OFFICE SPACE
				6900	MISC SERVICES
				6100	OFF INSURANCE REAL ESTATE FINANCE
				5020	OFFICE CONDO
				5390	OLDER BUSINESS DIST
				6200	PERSONAL SERVICES
				6730	POSTAL SERVICES
				2700	PRINTING PUBLISHING

				6500	PROFESSIONAL SERVICES
830 Medical *	Market	444	Dental Office/ Clinic	6512	DENTAL SERVICES
		320	Dispensary	6511	MEDICAL OFFICES SERVICES
		212	Laboratories	6199	MISC OFFICE SPACE
		341	Medical Offices	5020	OFFICE CONDO
		344	Office Building	6520	VETERINARIAN SERVICES
		431	Surgical Center - Out patient		
		381	Veterinary Hospital		
850 Apt Low Rise up to 19 Units *	Market	223	Guest Cottages	1305	MULTI FAM APTS 5 UNITS OR MORE
		1459	Mixed Retail w/ Res Units	1860	OTHER GROUP QTRS
		1459	Mixed Retail w/ Res Units	1300	RM BOARDING HSE
		352	Multiple - Residential (Primary BuiltAs)	1307	SUBSIDIZED UNITS 5 OR MORE
		544	Office-Apartment		
		221	Rooming Houses		
851 Apt Low Rise 20 to 99 Units *	Market	300	Apartments (Hi-Rise)	1305	MULTI FAM APTS 5 UNITS OR MORE
		311	Clubhouse	1306	MULTI FAM HIGH RISE 5 UNITS OR MORE
		336	Laundromat	1860	OTHER GROUP QTRS
		352	Multiple - Residential (Primary BuiltAs)	1308	SUBSIDIZED HIGH RISE 5 OR MORE
		344	Office Building	1307	SUBSIDIZED UNITS 5 OR MORE
		326	Storage Garage		
852 Apt Low Rise 100 Units Plus *	Market	300	Apartments (Hi-Rise)	1305	MULTI FAM APTS 5 UNITS OR MORE
		311	Clubhouse	1306	MULTI FAM HIGH RISE 5 UNITS OR MORE
		336	Laundromat	1860	OTHER GROUP QTRS
		352	Multiple - Residential (Primary BuiltAs)	1308	SUBSIDIZED HIGH RISE 5 OR MORE
		344	Office Building	1307	SUBSIDIZED UNITS 5 OR MORE
		326	Storage Garage		
861 Apartment High Rise *	Market	300	Apartments (Hi-Rise) (Primary BuiltAs)	1306	MULTI FAM HIGH RISE 5 UNITS OR MORE
		1300	Luxury Apartments Hi-Rise	1308	SUBSIDIZED HIGH RISE 5 OR MORE
		352	Multiple - Residential		
862 Condo Low Rise	Market	1459	Mixed Retail w/ Res Units	1405	APT/CONDO 3 STOR OR LESS
		352	Multiple - Residential (Primary BuiltAs)		
		544	Office-Apartment		
863 Condo High Rise	Market	300	Apartments (Hi-Rise) (Primary	1410	APT CONDO HIGH RISE

			BuiltAs)		
		1300	Luxury Apartments Hi-Rise	1306	MULTI FAM HIGH RISE 5 UNITS OR MORE
		352	Multiple - Residential		
864 Condo Apartment Low Rise *	Market	352	Multiple - Residential (Primary BuiltAs)	1405	APT/CONDO 3 STOR OR LESS
865 Condo Apartment High Rise *	Market	300	Apartments (Hi-Rise) (Primary BuiltAs)	1410	APT CONDO HIGH RISE
		1300	Luxury Apartments Hi-Rise		
870 Motel *	Market	224	Bed And Breakfast Inns	1600	HOTELS/MOTELS
		10	Cabin		
		1343	Extended Stay Motels		
		223	Guest Cottages		
		332	Hotel		
		1332	Hotels - Limited Service		
		343	Motel		
871 Hotel Full Service *	Market	332	Hotel	1600	HOTELS/MOTELS
880 MH Park *	Market	124	Addon Only Comm (Primary BuiltAs)	1500	MH PARK
		311	Clubhouse		
881 RV Park	Market	124	Addon Only Comm (Primary BuiltAs)	1501	RV PARK
890 Geriatric Services	Cost	313	Convlsnt Hosp Nursing Home	6516	NURSING CONVALESCENT HOSPITALS
		424	Group Care Homes	1840	RETIREMENT HOME
		330	Home For the Elderly		
		312	Multiple - Elderly Assisted Living		
		352	Multiple - Residential		
		351	Multiple - Senior Citizens		
		344	Office Building		
		1311	Senior (Clubhouse) Centers		
910 Gen Warehouse 20,000 to 199,999 SF *	Market	447	Cold Storage Warehouse	6600	CONTRACTOR SERVICES
		407	Distribution Warehouse	3400	FAB METAL PRODUCTS
		473	Equipment Building	6310	GEN WAREHOUSING STORAGE
		389	Equipment Storage	6373	REFRIG WAREHOUSE
		210	Industrial Flex Mall Building	5060	WAREHOUSE CONDO
		211	Industrial Interior Office Space	5100	WHOLESALE TRADE
		213	Light Industrial Shell Buildings		
		338	Loft - Industrial		
		339	Lumber Storage - Horizontal		
		390	Lumber Storage - Vertical		
		584	Mega Warehouse		

		344	Office Building		
		958	Outbuilding		
		325	Service Garage		
		303	Showroom		
		391	Storage - Material		
		326	Storage Garage		
		406	Storage Warehouse		
		534	Warehouse Showroom Store		
911 Gen Warehouse up to 19,999 SF *	Market	447	Cold Storage Warehouse	6410	AUTO REPAIR SERV
		407	Distribution Warehouse	6600	CONTRACTOR SERVICES
		473	Equipment Building	6310	GEN WAREHOUSING STORAGE
		389	Equipment Storage	3900	MISC MFG
		211	Industrial Interior Office Space	6373	REFRIG WAREHOUSE
		338	Loft - Industrial	6400	REPAIR SERVICES
		339	Lumber Storage - Horizontal	5060	WAREHOUSE CONDO
		390	Lumber Storage - Vertical	5100	WHOLESALE TRADE
		584	Mega Warehouse		
		958	Outbuilding		
		391	Storage - Material		
		406	Storage Warehouse		
		534	Warehouse Showroom Store		
912 Mega Warehouse 200,000 SF Plus *	Market	584	Mega Warehouse	6310	GEN WAREHOUSING STORAGE
913 Transit Warehouse	Cost	387	Transit Warehouse	6310	GEN WAREHOUSING STORAGE
				5100	WHOLESALE TRADE
915 Cold Storage Warehouse	Cost	447	Cold Storage Warehouse	6373	REFRIG WAREHOUSE
		407	Distribution Warehouse		
		213	Light Industrial Shell Buildings		
338 Loft - Industrial *	Market	338	Loft - Industrial	?	TBD After PI5 Cycle
914 Flex Warehouse	Market	210	Industrial Flex Mall Building	6310	GEN WAREHOUSING STORAGE
				5100	WHOLESALE TRADE
				5060	WAREHOUSE CONDO
920 Heavy Industrial	Cost. Market if approach = Income	201	Bulk Oil	2800	CHEMICAL MFG
		685	Ind Leasehold - Id Imp and	3400	FAB METAL PRODUCTS

			Bldg Imps		
		695	Ind Real - Trended Investment	2100	FOOD MFG
		333	Indust Heavy Manufacturing	3100	LEATHER MFG
		392	Industrial Engineering & Research	2400	LUMBER & WOOD MFG
		440	Turbine Pump	8500	MINING ACTIVITIES
		173	Vertical Bulk Tank	3900	MISC MFG
		172	Vertical Welded Tank	8900	OTHER RESOURCE PROD
				2600	PAPER PROD MFG
				2900	PETRO INDUSTRIES
				3300	PRIM METAL INDUSTRIES
				2700	PRINTING PUBLISHING
				8505	QUARRY SAND ROCK
				3500	SCI INSTR PHOTO OPTICAL WATCH MFG
				3200	STONE/CLAY/GLASS MFG
925 Trended Investment	Reconcile. Market if Approach = Income .	201	Bulk Oil	2800	CHEMICAL MFG
		685	Ind Leasehold - Id Imp and Bldg Imps	3400	FAB METAL PRODUCTS
		695	Ind Real - Trended Investment	2100	FOOD MFG
		333	Indust Heavy Manufacturing	3100	LEATHER MFG
		392	Industrial Engineering & Research	2400	LUMBER & WOOD MFG
		440	Turbine Pump	8500	MINING ACTIVITIES
		173	Vertical Bulk Tank	3900	MISC MFG
		172	Vertical Welded Tank	8900	OTHER RESOURCE PROD
		389	Equipment Storage	2600	PAPER PROD MFG
		334	Indust Lght Manufacturing	2900	PETRO INDUSTRIES
		210	Industrial Flex Mall Building	3300	PRIM METAL INDUSTRIES
		211	Industrial Interior Office Space	2700	PRINTING PUBLISHING
		1471	Light Commercial Utility	8505	QUARRY SAND ROCK
		213	Light Industrial Shell Buildings	3500	SCI INSTR PHOTO OPTICAL WATCH MFG
		329	Maintenance Hanger	3200	STONE/CLAY/GLASS MFG
		1473	Material Shelters		
		325	Service Garage		
		391	Storage - Material		
930 Light Industrial *	Market	389	Equipment Storage	2300	APPAREL & FINISH MFG
		334	Indust Lght Manufacturing	2800	CHEMICAL MFG
		210	Industrial Flex Mall Building	4700	COMMUNICATION

		211	Industrial Interior Office Space	6600	CONTRACTOR SERVICES
		1471	Light Commercial Utility	3400	FAB METAL PRODUCTS
		213	Light Industrial Shell Buildings	2100	FOOD MFG
		329	Maintenance Hanger	2500	FURNITURE MFG
		1473	Material Shelters	2400	LUMBER & WOOD MFG
		325	Service Garage	3900	MISC MFG
		391	Storage - Material	4900	OTHER TRANS UTILITIES
				2600	PAPER PROD MFG
				3300	PRIM METAL INDUSTRIES
				2700	PRINTING PUBLISHING
				3500	SCI INSTR PHOTO OPTICAL WATCH MFG
				3200	STONE/CLAY/GLASS MFG
				4800	UTILITIES
				5060	WAREHOUSE CONDO
				5100	WHOLESALE TRADE
940 Mini Storage *	Market	386	Mini Warehouse	6380	MINI WAREHOUSING
		525	Mini Warehouse Hi-rise		
		344	Office Building		
		544	Office-Apartment		
		326	Storage Garage		
		406	Storage Warehouse		
941 Mini Storage Condo	Market	386	Mini Warehouse	6380	MINI WAREHOUSING
		525	Mini Warehouse Hi-rise		
		344	Office Building		
		544	Office-Apartment		
		326	Storage Garage		
		406	Storage Warehouse		
951 Utilities	Cost	158	Concrete Water Tank	4700	COMMUNICATION
		216	Radio & TV Stations	4900	OTHER TRANS UTILITIES
		219	Telephone Building	4800	UTILITIES
952 Airplane Hangar *	Market	328	Storage Hanger	4300	AIRCRAFT TRANSPORTATION
		409	T-Hanger		
953 Marine Hangar	Cost	124	Addon Only Comm (Marina AddOn)	7430	BOAT HOUSES
		329	Maintenance Hanger		
		98	Boat House Commercial		
954 Religious Service	Cost	302	Auditorium	1850	CONVENTS
		309	Church	6910	RELIGIOUS SERVICES
		516	Fellowship Halls		
		348	Rectory		
955 Education	Cost	372	Academic (College) Libraries	6800	EDUCATIONAL SERVICES
		602	Administration Bldg	6810	ELEM SCHOOLS 1 TO 6

		302	Auditorium	6840	JR COLLEGES
		368	College - Classrooms	6860	NURSERY SCHOOLS
		377	College - Entire	6820	SEC SCHOOLS 7 TO 12
		321	Dormitory Residence Halls	6870	SPECIAL TRAINING SCHOOLS
		360	Elem/Secondary Media Center	6830	UNIVERSITY/COLLEGES
		323	Fraternal Building	6850	VOC TRADE SCHOOLS
		324	Fraternity		
		484	High School		
		371	Lecture Hall Bldg		
		598	Relocatable Classroom		
		599	Relocatable Office		
		432	Restroom Building/Concessions		
		367	School - Arts & Crafts Bldg		
		356	School - Classroom		
		357	School - Commons - Student Activity		
955 Education- Continued	Cost	365	School - Elementary/Secondary		
		355	School - Fine Arts Building		
		358	School - Gymnasium		
		359	School - Lecture Hall		
		361	School - Manual Arts		
		363	School - Physical Education		
		364	School - Science Building		
		487	Vocational Schools		
956 Recreational	Cost	302	Auditorium	7300	AMUSEMENTS
		226	Bath Houses	7410	GOLF COURSES
		306	Bowling Alley	7400	REC ACTIVITIES
		311	Clubhouse	7500	RESORTS CAMPS
		514	Community Recreation Center	7600	PARKS
		314	Country Club		
		516	Fellowship Halls		
		483	Fitness Center		
		523	Golf Cart Storage Bldgs		
		208	Golf Course *CODE		
		670	Grandstand and Bleachers		
		225	Guest Houses		
		222	Lodges		
		220	Recreational Pool Enclosure		
		432	Restroom Building/Concessions		
		405	Skating Rink		
		810	Stadiums		
		218	Stadiums *CODE		

957 Government	Cost	301	Armory	4300	AIRCRAFT TRANSPORTATION
		482	Convention Center	4600	AUTO PARKING
		615	Exempt Bldgs	4700	COMMUNICATION
		427	Fire Station - Volunteer	6720	FIRE STATIONS
		322	Fire Station Staffed	6700	GOVERNMENTAL SERVICES
		327	Government Building	7110	LIBRARIES
		335	Jail	4400	MARINE CRAFT TRANSPORTATION
		337	Library	6750	MILITARY BASES
		583	Mail Processing Facility	4900	OTHER TRANS UTILITIES
		481	Museum	7600	PARKS
		1174	Pavilions	6730	POSTAL SERVICES
		574	Visitor Center	6740	PRISONS
		670	Grandstand and Bleachers	4500	STREET RIGHT OF WAY
		810	Stadiums	4800	UTILITIES
				4200	VEHICLE TRANSPORTATION
				1700	INSTITUTIONAL LODGING
				7100	CULTURAL ACTIVITIES
				7200	OTHER PUB ASSEMBLY
				8400	FISHING ACTIVITIES AND SERVICES
958 Outbuilding	Cost	124	Addon Only Comm		ALL
		1103	Barns-Special Purpose		
		169	Bolted Steel Fuel Tank		
		157	Bolted Steel Water Tank		
		158	Concrete Water Tank		
		389	Equipment Storage		
		430	Farm Utility Building		
		167	Fiber Coated Steel Dbl Wall Underground Fuel Tank		
		166	Fiber Coated Steel Sgl Wall Underground Fuel Tank		
		163	Fiberglass Dbl Wall Underground Fuel Tank		
		162	Fiberglass Sngl Wall Underground Fuel Tank		
		160	Galvanized Steel Tank		
958 Outbuilding	Cost	519	Greenhouse Shade Shelters		
		170	Horizontal Bulk Tank		
		171	Horizontal Plastic Tank		
		560	Lean-tos		
		1471	Light Commercial Utility		
		1473	Material Shelters		
		1468	Material Storage Sheds		
		585	Mechanical Penthouse		
		675	Permanently Installed Scales		
		1133	Prefabricated Storage Shed Buildings		

		148	Scales Truck *CODE		
		401	Shed - Equipment		
		421	Shed - Tool		
		404	Shed - Utility		
		554	Shed Office Structure		
		165	Steel Dbl Wall Underground Fuel Tank		
		164	Steel Sngl Wall Underground Fuel Tank		
		155	Steel Tank High Stress - Above ground		
		154	Steel Tank Low Stress - Above ground		
		391	Storage - Material		
		141	Tanks *CODE		
		161	Towers		
		173	Vertical Bulk Tank		
		172	Vertical Welded Tank		
		175	Welded Pressure		
		156	Welded Steel Water Tank		
		168	Welded Steel Fuel Tank		
		159	Wood Tank		
959 Agricultural	Cost	558	Arch-Rib Quonset Farm Implement	8100	AG NOT CURRENT USE
		557	Arch-Rib Quonset Utility	8200	AG RELATED ACTIVITIES
		563	Bag Fertilizer Storage	8300	CU FARM & AGRI RCW 84.34 CURRENT USE
		397	Barn	9400	CU OPENT SPACE RCW 84.34 CURRENT USE
		1100	Barns (Two-Story)	8140	FARMS NOT CURRENT USE
		1101	Barns (Two-Story) - Special Purpose	8150	HORTICULTURAL SPECIALTIES
		1103	Barns-Special Purpose	8400	SHELLFISH FISHERIES
		157	Bolted Steel Water Tank		
		562	Commodity Storage Shed - Farm		
		158	Concrete Water Tank		
		1105	Confinement Barns		
		395	Corn Crib		
		145	Corrals		
		1450	Cotton Gins		
		315	Creamery		
		316	Dairy Milking Parlor		
		564	Dehydrator Building		
		473	Equipment Building		
		1448	Farm Cold Storage Buildings		
		469	Farm Implement Equip Shed		

		476	Farm Implement-Equip Shop		
		468	Farm Office		
		459	Farm Silo Brick Masonry		
		461	Farm Silo Conc Block		
		420	Farm Silo Conc Stave		
		462	Farm Silo Glass Lined Steel		
		460	Farm Silo Reinforced Conc		
		463	Farm Silo Steel		
		430	Farm Utility Building		
		1124	Farm Utility Lean-Tos		
		478	Farm Utility Loafing Shed		
		479	Farm Utility Storage - Loafing		
		1421	Farm Utility/Grain Storage		
		1469	Free-Stall Barns		
959 Agricultural	Cost	1398	Fruit Packing Barns		
		160	Galvanized Steel Tank		
		422	Grain Bin		
		465	Grain Elevator Average		
		455	Grain Elevator Bolted Steel		
		452	Grain Elevator Conc Annex		
		451	Grain Elevator Concrete		
		456	Grain Elevator Corr Metal		
		467	Grain Elevator Excellent		
		466	Grain Elevator Good		
		449	Grain Elevator Horiz Concrete		
		458	Grain Elevator Horiz Steel		
		457	Grain Elevator Horiz Wood		
		464	Grain Elevator Low		
		453	Grain Elevator Metal Wood		
		454	Grain Elevator Metal Wood Annex		
		433	Grain Handling System		
		144	Grain Hopper		
		519	Greenhouse Shade Shelters		
		471	Hay Loft		
		396	Hog Barn		
		1110	Hog Barns-Farrowing		
		1113	Hog Barns-Finishing		
		1430	Hog Sheds		
		521	Hoop (Arch-Rib/Quonset) Structure		
		428	Horse Arena		

		1132	Individual Livestock Shelters		
		518	Lath Shade Shelter		
		560	Lean-tos		
		1440	Milkhouse		
		1429	Modified Hog Sheds		
		209	Nursery/Greenhouse		
		344	Office Building		
		1125	Poultry Cage Operation-Screened Houses		
		567	Poultry House - Cage		
		1133	Prefabricated Storage Shed Buildings		
		146	Scales Cattle *CODE		
		147	Scales Platform *CODE		
		1123	Seed Processing Storage		
		402	Shed - Cattle		
		401	Shed - Equipment		
		398	Shed - Hay		
		400	Shed - Poultry		
959 Agricultural	Cost	399	Shed - Sheep		
		421	Shed - Tool		
		404	Shed - Utility		
		554	Shed Office Structure		
		1120	Sheep Sheds		
		403	Shower Building		
		378	Stable		
		559	Stables High Value		
		450	Storage - Bulk Fertilizer		
		1119	Turkey Barns		
		480	Vegetable Building		
		156	Welded Steel Water Tank		
		159	Wood Tank		
960 Marina *	Market	124	Addon Only Comm (Marina AddOn)	7420	MARINAS
		1467	Boat Storage Buildings		
		1466	Boat Storage Sheds		
961 Marina Boat Slip Condo	Market	124	Addon Only Comm	5050	MARINA SLIP CONDOS
98 Boat House	Cost	98	Boat House Commercial	7430	BOAT HOUSES

Percent Complete

Monday, July 24, 2023 11:07 AM

Calculable percent complete Excel Link

https://piercecounitywa-my.sharepoint.com/:x/g/personal/micah_roy_piercecounitywa_gov/EcUWP0TbCh5lotl2m4Y-u_AB5CrW1BjsmbIEWCmPCsJT5w?e=HOAU4b

M&S Cost of Avg Shell vs. Avg Interior Finishes										
	Retail	Retail Calc	Retail-C	Retail-D	Office-A	Office-B	Office-C	Office-D	Warehose-C	Warehose-S
Plans/Engineering & supervision	5.5%	5.5%								
Clearing and excavation	3.1%	3.1%								
Foundations	6.5%	6.5%								
Steel frame & decking	11.5%	11.5%								
Carpentry	3.9%	3.9%								
Insulation and waterproofing	1.5%	1.5%								
Masonry	13.6%	13.6%								
Aluminum storefronts	4.0%	4.0%								
Roofing	6.1%	6.1%								
Doors and frames	1.7%	1.7%								
Interior finish: gypsum board	5.7%	5.7%								
Floor cover	2.5%	2.5%								
Painting	0.5%	0.5%								
Acoustic ceilings	1.3%	1.3%								
Plumbing	5.6%	5.6%								
Toilet accessories and partitions	0.3%	0.3%								
Heating and AC	7.7%	7.7%								
Electrical, including fixtures	10.2%	10.2%								
Contractors' overhead and profit	8.8%	8.8%								
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Shell Only*			49.0%	47.0%	62.0%	60.0%	54.0%	52.0%	84.0%	83.0%
Interior**			51.0%	53.0%	38.0%	40.0%	46.0%	48.0%	16.0%	17.0%

[illegible]

MARSHALL & SWIFT

AVERAGE-QUALITY NEIGHBORHOOD SHOPPING CENTER

The percentages listed below indicate typical costs attributable to various components in an average quality and size neighborhood shopping center.

Plans, engineering and supervision	5.5%
Clearing and excavation	3.1%
Foundations	6.5%
Steel frame and decking	11.5%
Carpentry	3.9%
Insulation and waterproofing	1.5%
Masonry	13.6%
Aluminum storefronts	4.0%
Roofing	6.1%
Doors and frames	1.7%
Interior finish: gypsum board	5.7%
Floor cover	2.5%
Painting .....	.5%
Acoustic ceilings	1.3%
Plumbing	5.6%
Toilet accessories and partitions .....	.3%
Heating and air conditioning	7.7%
Electrical, including fixtures	10.2%
Contractors' overhead and profit	<u>8.8%</u>
TOTAL	100.0%

The 8.8% listed for the general contractors' overhead and profit is the percentage of total cost. This is the equivalent of 10.3% of labor, material and subcontracts, excluding plans, engineering and supervision.

COMMERCIAL

AVERAGE-QUALITY MULTIPLE

The following percentages indicate approximate portions of the total cost of Average-quality multiple residences attributable to each component listed, as derived from an analysis of several 10 to 40 unit, one- to three-story, wood-frame buildings. Cost of plans is normally on a flat fee basis and includes simple details with no supervision by architect.

Plans and engineering	1.8%
Plan check and permit	1.2%
Survey .....	.4%
Water meter and temporary facilities .....	.5%
Excavations, forms, concrete and backfill	4.2%
Lightweight concrete	1.0%
Rough carpentry (material)	8.8%
Rough carpentry (labor)	8.6%
Roofing	1.2%
Insulation and weatherstripping	1.7%
Siding, stucco and masonry veneer	6.0%
Plaster and drywall	5.9%
Sash and doors	3.1%
Finish carpentry (material)	1.4%
Finish carpentry (labor)	2.1%
Hardware, rough .....	.3%
Hardware, finish .....	.8%
Cabinets	4.2%
Countertops/tile	2.0%
Floor covering: carpeting	2.4%
resilient .....	.9%
Plumbing and sewer connections	10.0%
Tub enclosures and toilet accessories .....	.3%
Electrical	8.0%
Light fixtures .....	.6%
Built-in appliances	2.9%
Heating	3.7%
Sheet metal .....	.8%
Ornamental iron .....	.7%
Painting	2.2%
Miscellaneous (TV antenna, etc.) .....	.4%
Cleanup .....	.4%
General contractors' overhead and profit	<u>11.5%</u>
TOTAL	100%

The 11.5% listed for the general contractors' overhead and profit is the percentage of the total cost. This is the equivalent of 13.5% of the labor, material and subcontract costs, excluding costs of plans, survey, plan check and permit, and engineering, with a range from 8.6% to 18.5%.

COMMERCIAL

AVERAGE-QUALITY FAST FOOD RESTAURANT

The following percentages indicate the approximate portions of the total cost attributable to each component in a typical fast food restaurant of average size and quality.

Plans, engineering and supervision	2.5%
Permits	1.8%
Survey .....	.7%
Clearing, excavation and fill	2.3%
Concrete .....	.8%
Footings	1.2%
Foundations	2.0%
Slab on grade	1.9%
Masonry	4.3%
Wall insulation .....	.7%
Steel frame and decking	8.4%
Doors, frames and hardware	1.6%
Carpentry	5.5%
Roofing and roof insulation	7.0%
HVAC	10.6%
Electrical, including fixtures	8.6%
Plumbing	6.4%
Sprinkler system .....	.3%
Toilet partitions and equipment .....	.6%
Glass storefront	4.9%
Exterior ornamentation	2.7%
Drywall and partitions	2.3%
Tile, (FRP) and marlite	4.0%
Acoustic ceilings	1.6%
Floor coverings	4.6%
Painting	1.8%
Cleanup and miscellaneous .....	.5%
Tax and freight .....	.5%
Contractors' overhead and profit	<u>9.9%</u>
TOTAL	100.0%

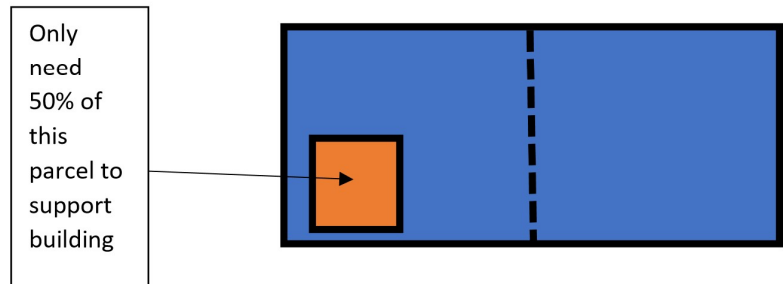
The 9.9% listed for the general contractors' overhead and profit is the percentage of total cost. This is the equivalent of 11.6% of labor, material and subcontracts, excluding plans, engineering, permits and survey.

Land Percentage Examples

Thursday, July 20, 2023 1:29 PM



Sample Land Percentage with RW Calcs



Land Percentage with surplus/excess land on a parcel: (You would expect this number to be under 100%)

You have a building that would require 20,000 SF to support a building on an income approach. The lot is 40,000 SF. (Price /SF =\$5: So you need \$100,000 value of a **\$200,000 value parcel**)

$20,000\text{SF}/40,000\text{SF} = 50\%$ (Or $\$100,000/\$200,000 = 50\%$) This is the land percentage you would use on this parcel, when 50% of the land/value is surplus, and not needed to support your income approach on a building. **Say your income approach totals \$400,000.**

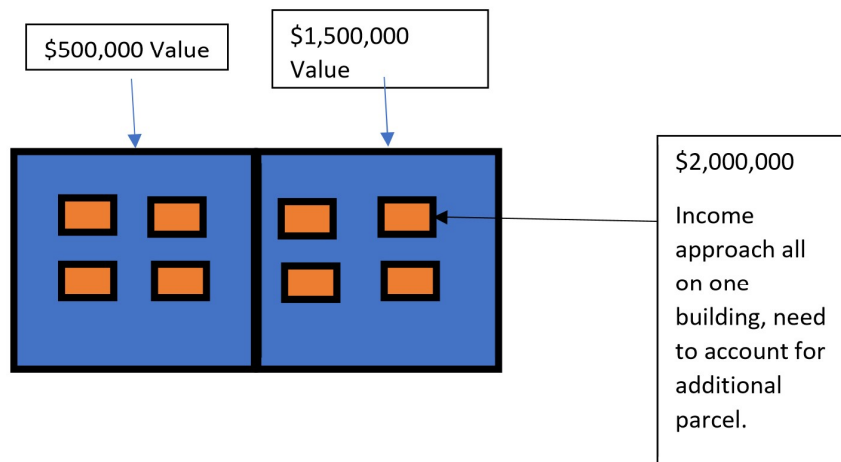
The value would be as follows: RW would multiple (**\$200,000** X 50% = \$100,000). The \$100,000 would be added to your income value as follows:

$$\$400,000 + \$100,000 = \$500,000$$

RealWare Calculation (Behind the scenes):

$$\$400,000 - \text{Land}(\$200,000 \times .50\%) = \$300,000 \text{ (Improvement Value)}$$

$$\text{RealWare Values: } \$200,000(\text{Land}) + \$300,000(\text{Imps}) = \$500,000$$



Need land on additional parcel to support your income approach. (You would expect this number to be over 100%)

You have an apartment complex, that exists over two parcels. You have the income approach built up on one of the parcels but need both to support the income stream.

Parcel #1 has 20,000 SF and a value of \$500,000, Parcel #2 has 20,000 SF and a value of \$500,000

You have an income approach on parcel #1 with an overall value of **\$2,000,000**. If you run that income approach on just parcel one, you will have double assessed the second parcel, therefore it is important to remove the value of the second parcel from the overall value of both:

$\$1,000,000 / \$500,000 = 2$ or 200% If you use 200% for your land percentage, RW will take the land value on the subject property (\$500,000 and multiply is by 200%; = \$1,000,000,) then it deducts the value difference ($\$1,000,000 - \$500,000 = \$500,000$) from the overall income approach. So, the value on the parcel with the improvements would be \$1,500,000 and the value on parcel 2 would be \$500,000. The two together total the **\$2,000,000** of the income approach.

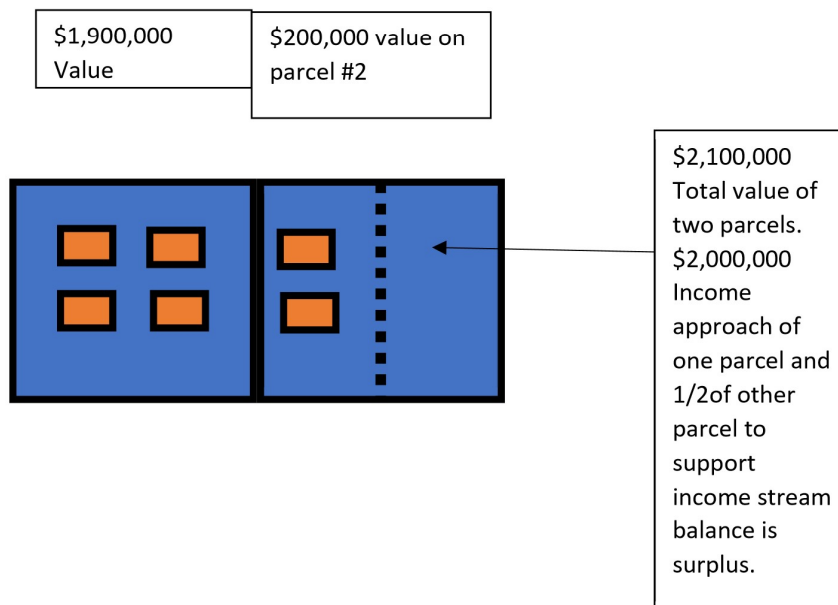
RealWare Calculation Parcel #1:

$\$2,000,000 - \text{Land}(\$500,000 \times 200\%) = \$1,000,000$ (Improvement Value)

RealWare Values Parcel #1: $\$500,000$ (Land) + $\$1,000,000$ Improvement Value) = $\$1,500,000$

Total Income Value Parcel #1 ($\$1,500,000$) + Parcel #2 ($\$500,000$) = $\$2,000,000$

Income approach that includes all of main parcel, half of other parcel in group.



Income approach **includes** all the value of parcel #1 and $\frac{1}{2}$ the value of parcel 2. The **overall value** of the two parcels would be income approach plus $\frac{1}{2}$ value of parcel 2.

Income approach value: \$2,000,000

Land value parcel 1; \$200,000; Land value of parcel 2 \$200,000; both are same size. You need all of parcel 1 and $\frac{1}{2}$ of parcel 2. So you need \$300,000 of value to support the income stream.

Parcel 1 value plus parcel 2 value = \$400,000; you need \$300,000; So Calculate that based on the value of the parcel you have your income approach, in this case \$200,000; and what you need of parcel 2 \$100,000 or \$300,000 total of needed land. Divide that by the value of parcel #1; ($\$300,000/\$200,000$) That gives you 150%. That will take the land from parcel 1 \$200,000 and multiply it by the 150%, or \$100,000 it will subtract the \$100,000 from the income approach on Parcel #1.

Your total value on parcel one would be Income value \$2,000,000 minus the \$100,000 you need on other parcel or \$1.9 million on parcel 1. The value on parcel 2 would be \$200,000 or \$2,100,000 for the group. (The \$2,000,000 income value plus the \$100,000 on the other parcel that you don't need to support the income stream.)

Total Income Value – (Land Value x Land%) = Improvement Value.

Parcel #1: \$2,000,000 – (\$200,000 x 150%) = \$1,700,000 Imps Value

Realware Values Parcel #1: Land \$200,000 + Imps \$1,700,000 = \$1,900,000

Realware Values Parcel #2: Land \$200,000

Total Value: Parcel #1 (\$1,900,000) + Parcel #2 (\$200,000) = \$2,100,000

Understanding Cost Approach Calculations RW and Appeal Responses

Thursday, July 20, 2023 1:30 PM



2020 Cost Calcs Com Formulas RealWare & Appeal Respon...

V-5 Cost Calculation for RealWare and Appeals Response

RealWare Calculations

The Base \$/SF, Energy Adj, HVAC Adj, Roof Adj, Foundation Adj, Interior Adj, Floor Adj, and MH Skirt Dol Per include the local multiplier, cost multiplier, stories multiplier, MH tag adjustment and the MH Wall Ad. To find the raw value, divide the value by each of these multipliers.

The Base \$/SF, Energy Adj, HVAC Adj, Roof Adj, Foundation Adj, Interior Adj, Floor Adj, Sprinkler Dol Per, and MH Skirt Dol Per, if applicable, are interpolated in RW. The user may not be able to exactly match these values to the Marshall & Swift manual.

Example: 0119234030 AV Year 2019

Calculation Details Window:

Formula: $\$/SF = \text{Raw Cost (from MS Manual)} * \text{Multi Cost} * \text{Mult Local} * \text{Mult Stories}$

Example: $\$69.03 = \$50.04 * 1.14 * 1.21 * 1.0$

(In this example the \$50.04 is from the 2012 base cost rate brought current to 2019 by the current cost multiplier \$1.14.)

Calculations

Approach Summary Cost Market Income Reconciled

Cost Values Calculation Details

Improvement No.
1.00

Built As Code
584

Built As Description
MEGA WAREHOUSE

NBHD
106

NBHD Ext
912

NBHD Adj
1.0000

BuiltAs Values			
Built As Code		Built As Description	
\$/SF	\$ 69.03	Mega Ware...	
Energy Adj	\$ 0.00	Cost Mult	1.1400
HVAC Adj	\$ 9.96	Local Mult	1.2100
Roof Adj	\$ 0.00	Stories Mult	1.0000
Foundation Adj	\$ 0.00	Story Height Mult	1.3820
Interior Adj \$ (+)	\$ 0.00	Perim/Unit Multiplier	0.8390
Floor Adj	\$ 0.00	Condition Multiplier	1.0000
MH Skirt	\$ 0.00	Sprinkler \$/SF	\$ 0.00
MH Tag Mult	1.0000	Life Exp	45
MH Wall Adj	0	Adj Year Built	2013
		Physical Age	6

1 of 1

V-5 Cost Calculation for RealWare and Appeals Response

Dol/ SF (Units) Replacement Cost Tab:

The dollar per square foot on the Cost tab is found by multiplying the dollar per square foot, the perimeter multiplier and the story height multiplier together, then adding the HVAC adjustment.

Formula: $\$/\text{SF} = (\$/\text{SF from Cost Calculation window} * \text{Mult Perim} * \text{Mult Story Ht}) + \text{HVAC Adj}$

Example: $\$90.00 = (\$69.03 * 1.382 * 0.8390) + \9.96

The image shows two screenshots from the RealWare software. The top screenshot is the 'Replacement Cost' window, which displays the following values:

Dol/SF	\$ 90.00		
RCN	\$ 114,267,903		
Phys Depr	\$ 4,835,073	Phys Depr %	RCNLD
RCN Add Ons	\$ 3,102,845	4.00%	\$ 109,432,830

A blue arrow points from the 'Dol/SF' value of 90.00 to the 'Calculations' window below. The 'Calculations' window has tabs for 'Approach Summary', 'Cost', 'Market', 'Income', and 'Reconciled'. The 'Cost' tab is selected, and the 'Calculation Details' sub-tab is active. It shows the following input fields:

Improvement No.: 1.00
 Built As Code: 584
 Built As Description: MEGA WAREHOUSE
 NBHD: 106
 NBHD Ext: 912
 NBHD Adj: 1.0000

Below these fields is a table titled 'BuiltAs Values' with two columns: 'Built As Code' and 'Built As Description'. The table lists various cost components and their multipliers:

Built As Code	Built As Description	Mega Ware...
\$/SF	Cost Mult	1.1400
Energy Adj	Local Mult	1.2100
HVAC Adj	Stories Mult	1.0000
Roof Adj	Story Height Mult	1.3820
Foundation Adj	Perim/Unit Multiplier	0.8390
Interior Adj \$ (+)	Condition Multiplier	1.0000
Floor Adj	Sprinkler \$/SF	\$ 0.00
MH Skirt	Life Exp	45
MH Tag Mult	Adj Year Built	2013
MH Wall Adj	Physical Age	6

Blue arrows point from the 'HVAC Adj' value of \$9.96 in the 'BuiltAs Values' table to the 'Dol/SF' value in the 'Replacement Cost' window, and from the 'Story Height Mult' value of 1.3820 to the 'Story Height Mult' value in the 'BuiltAs Values' table.

V-5 Cost Calculation for RealWare and Appeals Response

Cost Tab RCN:

The RCN on the Cost tab is found by multiplying the dollar/square foot on the Cost tab and the total building square footage together, and then adding the Basement RCN, the Balcony RCN, the AddOn RCN and the product of the Sprinkler dollar/square foot and the Sprinkler square footage.

HARRIS Provided Formula:

Total Cost RCN = % Complete * ((Imp SF * Total Cost \$/SF) + (Sprinkler SF * Sprinkler Dol Per) + (AddOn RCN + Appliance RCN + Balcony RCN + Basement RCN + Carport RCN + Garage RCN + Det Garage RCN + Mezzanine RCN + Porch RCN + Stairway RCN + Storage RCN + Plumbing Adj Total + Rough In Adj Total + MH Skirt RCN))

Example:

RCN =	(\$/SF * SF)	\$91,449,810	(1,016,109 * \$90.00)
	Bsmnt RCN	0	
	Mezzanine RCN	\$19,715,248	
	Balcony RCN	0	
	AddOn RCN	\$3,102,845	
+	(Sprnk \$/SF * Sprinkler SF)	+	0 (1,016,109 sf * N)
	RCN		\$114,267,903

The screenshot shows the 'Calculations' window in RealWare, specifically the 'Cost' tab. The 'Cost Values' section is active, displaying the following data:

Field	Value
Dol/SF	\$ 90.00
RCN	\$ 114,267,903
Phys Depr	\$ 4,835,073
RCN Add Ons	\$ 3,102,845
Phys Depr %	4.00%
RCNLD	\$ 109,432,830

The 'External Cost' section is also visible, showing:

Field	Value
Imp \$ / SF	\$ 21.60
Imp \$ / ValueBy	\$ 90.00
Dol/SF	\$ 0.
Dol /Value By	\$ 90.00
Land Value	\$ 21,945,804.58
Imp Value	\$ 21,945,804

The 'Override Cost' section is currently empty, with fields for 'Cost Override \$/SF' (0.00) and 'Cost Override RCNLD' (0).

V-5 Cost Calculation for RealWare and Appeals Response

Sprinkler\$/SF:

The sprinkler dollar per square foot is calculated by multiplying the sprinkler cost and the cost and local multiplier together. (In this example, the raw cost is being interpolated based on the value from the Marshall & Swift Manual. 0318021023 - 2020 477,120 SF Warehouse

Formula: Sprnk \$/SF = Raw Cost (From MS Manual) * Multi Cost * Mult Local * Mult Stories

Example: \$2.08 = (\$1.46 * 1.17 * 1.22 * 1.0)

Built As Values		Built As Description	
Built As Code	584	Built As Description	Mega Ware...
S/SF	\$ 46.93	Cost Mult	1.1700
Energy Adj	\$ 0.00	Local Mult	1.2000
HVAC Adj	\$ 0.00	Stories Mult	1.0000
Roof Adj	\$ 0.00	Story Height Mult	1.5150
Foundation Adj	\$ 0.00	Perim/Unit Multiplier	0.8490
Interior Adj \$ (+)	\$ 0.00	Condition Multiplier	1.0000
Floor Adj	\$ 0.00	Sprinkler \$/SF	2.08
MH Skirt	\$ 0.00	Life Exp	45
MH Tag Mult	1.0000	Adj Year Built	2020
MH Wall Adj	0	Physical Age	0

400,000	1.36	1.57	1.82	2.11
600,000	1.26	1.46	1.70	1.97

Building is 477,120 SF Average quality WH: Marshall and Swift June 2012: Our cost will be updated to include the June 2020 Marshall and Swift. Cost multiplier will then represent more current base value.

V-5 Cost Calculation for RealWare and Appeals Response

HVAC Adj:

Example: 0320024106, AV Yr 2018

Raw Cost from MS is the difference between the standard heat and the actual heat \$/sf. The result could produce a positive or negative \$ HVAC Adj. (In this example the standard heat is Individual thru-wall Heat Pump but the actual heat is lower cost Floor Wall Furnace).

The HVAC adjustment is calculated by multiplying together the HVAC raw cost, the cost and local multiplier and the perimeter multiplier. In this example, the HVAC type included with built as is Individual thru-wall Heat Pump (\$3.13/sf*) the actual heat is Floor Wall Furnace at (\$1.52/SF*) is deducted from the Heat Pump cost prior to applying the multipliers.

Formula: HVAC Adj = Raw Cost (from MS Manual) * Multi Cost * Multi Local * Multi Perim * Stories Multiplier * Story Height Mult * Perimeter Mult

Example: -\$2.15 = (\$1.52 - \$3.13) * 1.11 * 1.19 * 1.012 * 1 * 1 (Difference due to rounding)

BuiltAs Values			
Built As Code	343	Built As Description	Motel
\$/SF	\$ 97.19	Cost Mult	1.1100
Energy Adj	\$ 0.00	Local Mult	1.1900
HVAC Adj	\$ -2.16	Stories Mult	1.0000
Roof Adj	\$ 0.00	Story Height Mult	1.0000
Foundation Adj	\$ 0.00	Perim/Unit Multiplier	1.0120
Interior Adj \$ (+)	\$ 0.00	Condition Multiplier	1.0000
Floor Adj	\$ 0.00	Sprinkler \$/SF	\$ 2.92
MH Skirt	\$ 0.00	Life Exp	35
MH Tag Mult	1.0000	Adj Year Built	1995
MH Wall Adj	0	Physical Age	23
Climate	Moderate	Cost MS Section	0

V-5 Cost Calculation for RealWare and Appeals Response

SECTION 12 PAGE 38
August 2010

CALCULATOR METHOD

RESIDENCES AND MOTELS REFINEMENTS

On this page and the next are means of making adjustments to the base costs given in this section in addition to those given on the cost pages. The component parts which are not defined, such as the roof or foundation, are considered to be commensurate with the general quality of the building. If further refinements are required or the construction is unusual, either price entirely, or adjust the base costs by the Segregated Cost System, Section 42, or the Unit-in-Place Cost Sections.

HEATING AND COOLING

These costs are averages of the total installed costs of the entire heating or cooling installation including the prorated share of contractors' overhead and profit and architects' fees. If the heating found in the building being appraised is different from that indicated for the base being used, take the difference between the costs of the two and add to or subtract from the base square foot cost. If a cubic foot cost is used, use one-eighth the difference shown to adjust the base cubic foot cost (one-ninth for Multiples and Motels, one-tenth for Lodges and High-Value Residences). All of the heating costs included in the base costs are those listed under "Moderate Climate". For specific system costs not found below, see Section 42 or 53.

TYPE	HEATING ONLY SQUARE METER COSTS			SQUARE FOOT COSTS		
	Mild	Moderate	Extreme	Mild	Moderate	Extreme
Electric, cable or baseboard . . .	\$21.20	\$31.53	\$46.75	\$1.97	\$2.93	\$4.34
radiant panels	20.11	28.27	39.14	1.87	2.63	3.64
Electric wall heaters (inc. FWA) .	10.87	14.68	20.11	1.01	1.36	1.87
Forced air furnace	23.37	35.88	54.36	2.17	3.33	5.05
Hot water, baseboard/converter .	40.77	61.42	91.87	3.79	5.71	8.53
radiant floor or ceiling	39.68	63.06	100.02	3.69	5.86	9.29
Space heaters, w/fan	8.70	15.22	26.09	.81	1.41	2.42
radiant	11.42	18.48	29.35	1.06	1.72	2.73
Steam (including boiler)	36.96	53.27	76.65	3.43	4.95	7.12
(without boiler)	29.35	44.03	66.32	2.73	4.09	6.16
Wall or floor furnace	12.50	16.31	21.74	1.16	1.52	2.02
Add for wood-burning furnace . .	9.24	13.05	18.48	.86	1.21	1.72

supplemental exterior source, add 55%

HEATING AND COOLING EXCEPT HIGH-VALUE RESIDENCES

Package A.C. (short ductwork) . .	\$38.59	\$60.88	\$95.67	\$3.59	\$5.66	\$8.89
Warm and cool air (zoned)	57.08	83.17	120.68	5.30	7.73	11.21
Hot and chilled water (zoned) . .	94.58	129.37	176.66	8.79	12.02	16.41
Heat pump system	42.40	66.86	105.45	3.94	6.21	9.80
add for ground-loop heat source	13.05	19.57	28.81	1.21	1.82	2.68
Individual thru-wall heat pumps . .	20.11	33.70	57.08	1.87	3.13	5.30
Small individual heat pumps cost \$1,235 to \$1,690 per ton of rated capacity.						

COOLING ONLY

Cooling costs vary greatly but, in general, the following figures will serve as a guide:

Central refrigeration with ducts						
and zone controls	\$39.68	\$57.62	\$84.26	\$3.69	\$5.35	\$7.83
Package refig. (short ductwork) .	28.27	39.68	55.99	2.63	3.69	5.20
Central evaporative (with ducts) .	20.66	26.64	34.79	1.92	2.47	3.23
Package refrigeration	\$1,390 - \$1,785 per ton of rated capacity					
Evaporative coolers	\$180 - \$270 per thousand CFM of rated capacity					

VENTILATION ONLY

Ventilation (blowers & ducts)	\$7.61	\$10.33	\$14.13	\$.71	\$.96	\$1.31
simple exh. fan & air intake only . .	4.35	5.98	8.70	.40	.56	.81
Air-to-air heat exchange system (utilizing heating ducts)	9.24	12.50	17.39	.86	1.16	1.62

EXTERIOR BALCONIES

Balcony cost include the supporting structure, decking and rails. Apply costs to the balcony area.

TYPE	LOW	AVG.	GOOD	EXCL.
Concrete	\$19.42	\$24.78	\$31.43	\$40.11
Steel	18.91	25.29	33.47	44.71
Wood	15.59	20.70	27.34	36.03
Add for ornate finishes, balustrades	16.35	20.18	24.78	30.66

CANOPIES

This is the cantilevered portion of a building that extends over an entrance. The distance when selecting rank.

TYPE	LOW	AVG.	GOOD	EXCL.
Wood frame	\$19.95	\$24.80	\$30.65	\$37.80
light false-mansard	10.00	12.40	15.35	18.90
Steel frame	25.55	32.45	40.90	51.85
light false-mansard	12.80	16.25	20.45	25.95

ELEVATORS

Lump sum cost per apartment type elevator, plus the cost per stop or landing including the ground level. Use the cost per stop for basement stops. For small residential elevators, decrease cost by 60%. See Section 58 for more detailed costs and for inclinator and dumbwaiters.

TYPE	LOW	AVG.	GOOD	EXCL.
Base cost, passenger, two to three stories	\$34,550	\$40,500	\$47,450	\$55,600
add, cost per stop	4,750	5,550	6,550	7,625
Vertical wheelchair lifts, each	8,300	10,700	13,750	17,675

FIREPLACES

Cost per fireplace. For each additional opening using the same chimney, add 30% to 50% (custom, 20% to 40%). Buildings with basements, add 40% (custom, 25%) to extend the foundation to the basement level. Steel with flue is the prefabricated hanging or free-standing type fireplace or stove.

TYPE	LOW	AVG.	GOOD	EXCL.
One-story	\$2,175	\$3,200	\$4,725	\$7,000 up
add per additional story of chimney flue	575	775	1,025	1,400
Steel, with flue	1,150	1,650	2,325	3,275
pellet or corn cob stoves	2,275	2,800	3,500	4,375
add per additional story of chimney stack	260	390	580	875
direct vent	865	1,530	2,520	4,005
Custom or oversized, one-story	8,100	10,575	13,825	18,050 up
masonry heaters, soapstone, etc. . . .	7,475	12,225	19,325	29,950 up
add per additional story of chimney flue	1,525	1,725	2,000	2,275
steel, direct vent	3,325	4,275	5,475	7,000
Add for Heatilator type	325	435	575	775
Add for raised hearth	195	305	465	710
Add for log lighter	100	140	190	260
Mantels, special designs or antique reproductions, add: (See note at bottom of Page 39).				
Cast stone (bonded limestone)	3,750	5,425	7,800	11,225
Custom marble, granite or onyx	6,900	10,850	16,825	25,725
Ornate wood, carved	3,750	4,275	4,775	5,400
Precast plaster	1,950	2,600	3,500	4,725

MARSHALL VALUATION SERVICE

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The data included on this page becomes obsolete after July 2012.

swiftestimator.com - building cost reports online
8/2010

V-5 Cost Calculation for RealWare and Appeals Response

Depreciation:

The Cost tab Imp Depr %, when applicable, includes the condition multiplier. The RW UI displays the Condition Multiplier in the Built As Value grid, but it does not show the Depr % prior to the factor being applied.

HARRIS Provided Formula:

Total Phys Depr = ((Total Cost RCN – Detached Garage RCN – Add On RCN) *Imp Depr % (Includes Condition Multiplier)) + Det Gar Depr + AddOn Depr

Replacement Cost New Less Depreciation:

HARRIS Provided Formula:

RCNLD = Condo Perc * (Nbhd Adj* (Total Cost RCN – Total Phys Depr – Func Obs \$ - Econ Obs \$ - Other Obs \$ + Design Adj \$ + Exterior Adj \$ + Interior Adj \$ + - Amateur Adj \$ + Landscaping \$))

V-5 Cost Calculation for RealWare and Appeals Response

Section 2 Cost Calculations for Appeal Responses

V-5 Cost Calculation for RealWare and Appeals Response

Rascal Appeal Answer Cost Calculations – Single Built As, 1-Bldg

Example: 2020 Parcel # 0519036029: Appeal #202001294

Bldg Value:

\$ Per:

Formula: \$/SF = Raw Cost (from MS Manual) * Multi Cost * Mult Local * Mult Stories * Mult Perim * Mult Story Ht.

$$\mathbf{\$76.94 * 1.14 * 1.22 * 1.00 * 1.2980 * 0.8220 = \$114.17}$$

FYI: (\$107.01 from RW cost screen includes Raw Cost from MS Manual July 2012 * Multi Cost * Mult Local * Mult Stories)

SECTION 13 PAGE 20
May 2012

CALCULATOR METHOD

SUPERMARKETS (446)								
CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
A-B	Good	Brick, metal and glass, heavy frame, decorative front	Plaster, acoustic tile, rubber or vinyl composition, terrazzo, pavers	Good lighting, plumbing for butchers, snack bar, bakery, etc.	Warm and cool air (zoned)	\$1,177.37	\$9.12	\$109.38
	Average	Brick, concrete, metal and glass, small front	Plaster or drywall, acoustic tile, few partitions, vinyl composition	Adequate market lighting and plumbing, some extras	Warm and cool air (zoned)	1,022.04	7.91	94.95
C	Excellent	Individual design, heavy frame, ornamental front	Plaster, good acoustic tile, good terrazzo, rubber tile, carpet	Special lighting, good fixtures and plumbing throughout departments	Warm and cool air (zoned)	1,208.69	9.36	112.29
	Good	Brick, good tilt-up, decorative block, heavy steel or Glulam frame	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbing for butchers, snack bar, bakery, etc.	Warm and cool air (zoned)	1,016.12	7.87	94.40
	Average	Brick, block, tilt-up, Glulam, medium steel, metal and glass front	Plaster or drywall, acoustic tile, some partitions, vinyl composition	Adequate lighting and plumbing, few extra services	Package A.C.	828.18	6.41	76.94
	Low cost	Cheap brick, block, tilt-up, vinyl composition light frame	Painted walls, acoustic tile, minimum chain store	Adequate food store lighting and plumbing	Package A.C.	697.08	5.40	64.76
D	Excellent	Best veneer or siding, highly ornamental front	Plaster, good acoustic tile, good terrazzo, rubber tile, carpet	Special lighting, good fixtures and plumbing throughout departments	Warm and cool air (zoned)	1,121.07	8.68	104.15
	Good	Brick veneer or good siding, good frame and front	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbing for butchers, snack bar, bakery, etc.	Warm and cool air (zoned)	940.67	7.28	87.39
	Average	Good stucco or siding, some trim, metal and glass front	Plaster or drywall, acoustic tile, vinyl composition, some partitions	Adequate market lighting and outlets, small restrooms, few extras	Package A.C.	763.28	5.91	70.91
S	Good	Insulated sandwich panels, good frame and front	Plaster, acoustic tile, rubber or vinyl composition, terrazzo	Good lighting, plumbing for butchers, snack bar, bakery, etc.	Warm and cool air (zoned)	951.86	7.37	88.43
	Average	Sandwich panels, pre-engineered frame, glass front	Plaster or drywall, acoustic tile, few partitions, vinyl composition	Adequate lighting and plumbing, few extra services	Package A.C.	759.83	5.88	70.59
	Low cost	Steel panels, partly finished interior, small front	Painted walls, acoustic tile, vinyl composition, minimum chain store	Adequate food store lighting and plumbing	Package A.C.	628.40	4.87	58.38

NOTES: For warehouse food stores, see Page 29.

BuiltAs Values			
Built As Code	446	Built As Description	SuperMarket
\$/SF	\$ 107.01	Cost Mult	1.1400
Energy Adj	\$ 0.00	Local Mult	1.2200
HVAC Adj	\$ 0.00	Stories Mult	1.0000
Roof Adj	\$ 0.00	Story Height Mult	1.2980
Foundation Adj	\$ 0.00	Perim/Unit Multiplier	0.8220
Interior Adj \$ (+)	\$ 0.00	Condition Multiplier	1.0000
Floor Adj	\$ 0.00	Sprinkler \$/SF	\$ 3.12
MH Skirt	\$ 0.00	Life Exp	40
MH Tag Mult	1.0000	Adj Year Built	2001
MH Wall Adj	0	Physical Age	19

V-5 Cost Calculation for RealWare and Appeals Response

COST DETAIL OF BUILDING 1

Parcel #	0519036029			Occ %	Occupancy Description				
Account #	0519036029			100%	Big Box				
Prop Type	Commercial			Perimeter	1000				
% Complete	100%			Quality	Average				
Building SF	55,347			Class	Masonry				
Design	Yr Blt	Yr Rem	% Rem	Adj Yr Blt	Phy Age	Eff Age	Stories	Story Ht	Sprinkler SF
SuperMarket	2001	0	0%	2001	19		1	26	55,347

Bldg Value:	SF/Units	\$ Per	Base Value	\$6,318,967
SuperMarket	55,347	\$ 114.17	+ HVAC adj	\$0
			+ Sprinkler adj	\$172,683
			+ Energy adj	\$0
			Total Base Bldg Value	\$6,491,650

Base Value: \$Per * SF/Units

$$\text{\$114.17} * 55,347\text{SF} = \text{\$6,318,967}$$

HVAC adj:

Formula: HVAC Adj = Cost Calculation window HVAC Adj * SF
 $\text{\$0.00} * 55,347 = \text{\$0}$

Sprinkler adj:

Formula: Sprinkler adj = Cost Calculation window Sprnk \$/SF * Sprinkler SF
 $\text{\$3.12} * 55,347 = \text{\$172,683}$

Energy Adj:

Total Base Bldg Value:

Formula: Total Base Bldg Value = Base Value + HVAC + Sprinkler + Energy
 $\text{\$6,318,967} + \text{\$172,683} = \text{\$6,491,650}$

Detail Type:

Displays RW Description, Units, \$ Per Unit and total RCN for each Detail Type, then sums under Total Detail Value

Add-On Code:

Displays RW AddOn Code, Description, Units, % Depr, Depr \$ and total RCN for each AddOn, then sums under Total AddOn Value Depr \$ and RCN.

V-5 Cost Calculation for RealWare and Appeals Response

Total Replacement Cost New (RCN) Value:

Formula: Total RCN Value = Total Base Bldg Value + Total Detail Value + Total Add-On Value

$$\text{\$24,106,212} + 0 + \text{\$86,700} = \text{\$24,192,912}$$

Physical Depreciation (Bldg & Detail) + Add-On Depreciation:

Formula: = Total Base Bldg Value RCN + Total Detail Value RCN * Depr % + Total Add On Value Depr \$.

$$((\text{\$24,106,212} + 0) * 6.44\%) + \text{\$25,143} = \text{\$1,577,583}$$

See Pages 18 and 19 to see data from these calculations

V-5 Cost Calculation for RealWare and Appeals Response

Rascal Appeal Answer Cost Calculations – Multiple Built As, 1 Bldg

*See page 17 for this example of the Rascal Appeal Cost Calculations

Bldg Value:

SF/Units:

Divide the SF of each BltAs by the total SF of the Building Record to obtain the BltAs % of total for each BuiltAs

Formula: % of Total SF = BltAs SF / Total BltAs SF

	Parcel #	9810000643
	2020 Appeal #	202001310
	SF Units	% of Ttl SF
Medical Office	83,736	0.77879464
Underground	23,784	0.22120536
Pkg	107,520	1.00

\$ Per:

Multiply the \$/SF from Cost Calculation window for each BltAs times MultStory Ht & Mult Perim to Obtain the Bldg Value \$ Per Value.

9810000643 - 2020

Calculations

Approach Summary Cost Market Income Reconciled

Cost Values Calculation Details

Improvement No.
1.00

Built As Code
341

Built As Description
MEDICAL OFFICES

NBHD
503

NBHD Ext
830

NBHD Adj
1.0000

BuiltAs Values			
Built As Code	341	Built As Description	Medical Offi...
\$/SF	\$ 288.22	Cost Mult	1.1500
Energy Adj	\$ 0.00	Local Mult	1.2200
HVAC Adj	\$ -11.45	Stories Mult	1.0050
Roof Adj	\$ 0.00	Story Height Mult	1.0460
Foundation Adj	\$ 0.00	Perim/Unit Multiplier	0.8970
Interior Adj \$ (+)	\$ 0.00	Condition Multiplier	1.0000
Floor Adj	\$ 0.00	Sprinkler \$/SF	\$ 3.76
MH Skirt	\$ 0.00	Life Exp	50
MH Tag Mult	1.0000	Adj Year Built	2010
MH Wall Adj	0	Physical Age	10

1 of 2

$\$/SF = (\text{Marshall Swift Base } \$/\text{Per} * \text{Cost Mult} * \text{MultLocal} * \text{MultStories})$

V-5 Cost Calculation for RealWare and Appeals Response

Formula: \$ Per Value = \$/SF * MultStory Ht * Mult Perim

Parcel # 9810000643 Appeal #202001310	Base \$/SF	Mult Story Ht	Mult Perim	Bldg Value: \$ Per
Medical Office	\$288.22	1.046	0.897	\$270.4259
Underground Pkg	\$116.93	0.96	0.907	\$101.8133

Combined Total \$ Per:

Divide the Bldg Value Base Value by the Combined Total SF/Units. This value is displayed out to 4 decimals due to rounding that takes place in the background in the RealWare CAMA system.

Formula: Combined Total \$ Per = Base Value / Combined Total SF/Units

Replacement Cost			
DoI/SF	\$	220.42	
RCN	\$	24,192,912	
Phys Depr	\$	1,577,583	Phys Depr %
RCN Add Ons	\$	86,700	RCNLD
			6.44%
			\$ 22,615,329

Combined total from Rascal Response and SF calculation

RCN from RW	\$24,192,912
Less RCN Addons	\$86,700
Result	\$24,106,212
Subtract HVAC	\$1,156,422
Subtract Sprink	(\$406,654)

(As the HVAC was a negative adjustment, this will be a positive adjustment.)

\$24,855,980 \$ 231.1754 (\$24,855,980/107,520)

V-5 Cost Calculation for RealWare and Appeals Response

Base Value:

Due to issues with RW rounding, on Multi BuiltAs Building records only, the Cost Detail of Building response **Bldg Value Base Value** is obtained by backing into the number. This is done in the following manner:

1. Take the RealWare Cost screen **RCN**, and subtract the **RCN Addons** value.
2. With the result subtract the appeal response **Detail Type Total Detail Value RCN** to derive the **Bldg Value Total Base Bldg Value**.
3. Then subtract the appeal response HVAC, Sprinkler and Energy Adj \$ to derive the new **Bldg Value Base Value**.

V-5 Cost Calculation for RealWare and Appeals Response

HVAC adj:

Multiply the HVAC Adj from the Cost Calculation window for each BuiltAs times the BltAs SF/Units it applies to and sum the values together.

Formula: Appeal response HVAC adj = Sum total of (each BltAs record HVAC Adj from the Cost Calculation window * BltAs SF)

	Cost from Calc Detail Screen	SF of Blt As	
HVAC Blt As 1	(\$11.45)	83,736	\$ (958,777)
HVAC Blt As 2	(\$8.31)	23,784	\$ (197,645)
			\$ (1,156,422)

OR

Multiply the HVAC Adj from the Cost Calculation window for each BuiltAs times the % of Total SF. Add the two values together and multiply the result time the Combined Total SF/Units.

Formula: Appeal response HVAC adj = (HVAC Adj from the Cost Calculation window * the % of Total SF of each BltAs) Sum \$ * Combined Total SF/Units

	SF Units	% of Ttl SF	HVAC \$/SF	HVAC %	HVAC Total
Medical Office	83,736	0.77879464	\$10.76	\$8.38	
Underground Pkg	23,784	0.22120536	\$10.76	\$2.38	
Total	107,520	1.00		\$10.76	\$ 1,156,420.61

V-5 Cost Calculation for RealWare and Appeals Response

Sprinkler adj:

Multiply the Sprnk \$/SF *from the Cost Calculation window* for each BuiltAs times the BltAs SF/Units it applies to and sum the values together.

Formula: Appeal response Sprinkler adj = Sum of total (each BltAs record Sprnk \$/SF *from the Cost Calculation window* * BltAs SF/Units)

	Cost from Calc Detail Screen	SF of Blt As		
Sprink Blt As 1	\$3.76	83,736	\$	314,847
Sprink Blt As 2	\$3.86	23,784	\$	91,806
			\$	406,654
			\$3.78	/SF Overall

OR

Multiply the Sprnk \$/SF *from the Cost Calculation window* for each BuiltAs times the % of Total SF/Units. Add the two values together and multiply the result time the Combined Total SF/Units.

Formula: Appeal response Sprinkler adj = (Sprnk \$/SF *from the Cost Calculation window* * the % of Total SF of each BltAs) Sum \$ * Combined Total SF/Units

	SF Units	% of Ttl SF	Sprink \$/SF	Sprink %	Sprink Total
Medical Office	83,736	0.77879464	\$3.78	\$2.94	
Underground Pkg	23,784	0.22120536	\$3.78	\$0.84	
Total	107,520	1.00		\$3.78	\$ 406,425.60

V-5 Cost Calculation for RealWare and Appeals Response

COST DETAIL OF BUILDING 1

Parcel #	9810000643	Occ %	Occupancy Description
Account #	9810000643	100%	Medical
Prop Type	Commercial	Perimeter	658
% Complete	100%	Quality	Good
Building SF	107,520	Class	Reinforced Concrete

	Yr Blt	Yr Rem		Adj Yr Blt	Phy Age	Eff Age		Story Ht	Sprinkler SF
Design			% Rem				Stories		
Medical Offices	2010	0	0%	2010	10		4	14	83,736
Underground Parking Garage	2010	0	0%	2010	10		1	12	23,784

Bldg Value:	SF/Units	\$ Per	Base Value	\$24,855,981
Medical Offices	83,736	\$ 270.43	+ HVAC adj	- \$1,156,422
Underground Parking Garage	23,784	\$ 101.82	+ Sprinkler adj	\$406,654
			+ Energy adj	\$0
Combined Total	107,520	\$ 231.1754	Total Base Bldg Value	\$24,106,212

Detail Type	Description	Units	\$ per Unit	RCN
Total Detail Value				\$0

Add-On Code	Code Description	Units	% Depr	Depr \$	RCN
4805	Asphalt (AV)	30,000	29	- \$25,143	\$86,700
Total Add On Value				- \$25,143	\$86,700

Total Replacement Cost New (RCN) Value **\$24,192,912**

Total RCN x % Complete Adj **\$24,192,912**

Depreciation and Other Adjustments			
Physical Depreciation (Bldg & Detail)	6.44%	+ Add-On Depreciation	- \$1,577,583
Design Adjustment	0%		\$0
Exterior Adjustment	0%		\$0
Interior Adjustment	0%		\$0
Amateur Adjustment	0%		\$0
Functional Obsolescence	0%		\$0
Economic Obsolescence	0%		\$0
Other Obsolescence	0%		\$0
Total Depreciation and Adjustments			- \$1,577,583

Replacement Cost New Less Depreciation (RCNLD) **\$22,615,329**

RCNLD x Neighborhood/Use Adj **\$22,615,329**

Total Market Adjusted Cost Value of Building 1 Improvement **\$22,615,329**

V-5 Cost Calculation for RealWare and Appeals Response

Total Replacement Cost New (RCN) Value:

Formula: Total RCN Value = Total Base Bldg Value + Total Detail Value + Total Add-On Value

$$\text{\$24,106,212} + 0 + \text{\$86,700} = \text{\$24,192,912}$$

Bldg Value:	SF/Units	\$ Per	Base Value	\$24,855,981
Medical Offices	83,736	\$ 270.43	+ HVAC adj	- \$1,156,422
Underground Parking Garage	23,784	\$ 101.82	+ Sprinkler adj	\$406,654
Combined Total	107,520	\$ 231.1754	+ Energy adj	\$0
			Total Base Bldg Value	\$24,106,212

Detail Type	Description	Units	\$ per Unit	RCN
Total Detail Value				\$0

Add-On Code	Code Description	Units	% Depr	Depr \$	RCN
4805	Asphalt (AV)	30,000	29	- \$25,143	\$86,700
Total Add On Value				- \$25,143	\$86,700

Total Replacement Cost New (RCN) Value		\$24,192,912
Total RCN x % Complete Adj	1.00	\$24,192,912

V-5 Cost Calculation for RealWare and Appeals Response

Physical Depreciation (Bldg & Detail) + Add-On Depreciation:

Formula: = Total Base Bldg Value RCN + Total Detail Value RCN * Depr % + Total Add On Value Depr \$.

$$((\$24,106,212 + 0) * 6.44\%)+\$25,143 = \$1,577,583$$

Bldg Value:	SF/Units	\$ Per	Base Value	\$24,855,981
Medical Offices	83,736	\$ 270.43	+ HVAC adj	- \$1,156,422
Underground Parking Garage	23,784	\$ 101.82	+ Sprinkler adj	\$406,654
Combined Total	107,520	\$ 231.1754	+ Energy adj	\$0
			Total Base Bldg Value	\$24,106,212

Detail Type	Description	Units	\$ per Unit	RCN
Total Detail Value				\$0

Add-On Code	Code Description	Units	% Depr	Depr \$	RCN
4805	Asphalt (AV)	30,000	29	- \$25,143	\$86,700
Total Add On Value				- \$25,143	\$86,700

Total Replacement Cost New (RCN) Value		\$24,192,912
Total RCN x % Complete Adj	1.00	\$24,192,912

<u>Depreciation and Other Adjustments</u>				
Physical Depreciation (Bldg & Detail)	6.44%	+ Add-On Depreciation		- \$1,577,583
Design Adjustment	0%			\$0
Exterior Adjustment	0%			\$0
Interior Adjustment	0%			\$0



Pierce County Assessor-Treasurer Appraisal Policy and Procedures

Title: Creating Addon Only Commercial Records		Effective Date: March 26, 2007
Origin Date: March 17, 2003	Revision Date:	Procedure No:

Purpose:

To document the process for creating BuiltAs #124 Addon Only Comm building Records.

Business Rule:

This policy applies whenever any Commercial Appraiser creates an Addon Only Comm Building record on Commercial Department Account Types.

1. Addon Only Comm #124 is used when there is no main Blt As on the account.
2. Follow the steps outlined in Procedure to correctly value Addon Only Comm records.
3. Override Life Expectancies (if tabled) may be selected in the Add On detail Life Expectancy dropdown. This directs Add Ons to depreciate using the Override Depreciation tables; otherwise they default to the Out Building 25 -Year Life Expectancy table.
4. Override values are applied when selecting 4700 Misc Improvements, because the default is \$0 per Unit.

Note: Neighborhood adjusters apply to Add Ons in RealWare. Cost and local multipliers do not apply to Add Ons in RealWare. They are included in the base Add On rate when it is developed.

Procedure:

Use the following **required** entries for Addon Only Comm:

Improvement Details

1. Property Type = Use any Property Type **except** Out Building.
2. Occupancy = Occupancy of appraiser's choice or 124 Addon Only Comm.
3. % Cmp = 100.
4. Quality & Condition of highest value Add On.
5. Blt As SF = 1 (always verify that SF = 1. Apex may set it back to 0).
6. Yr Blt = year built of Add On, or if multiple Add Ons the highest valued Add On.

C_Addon Only Com - Built as 124

Monday, July 24, 2023 11:23 AM



C_Addon Only Com - Built As 124

Add Ons Detail

7. Add On Type = Commercial, Industrial, Multi Unit or Residential.
8. Code/Description = Add On selection.
9. Units = 1 or the # of Units or the square footage of the Add On.
10. Life Expectancy = Tabled override Life Expectancy directing Add On to a specific Depr Table.
11. YrBlt = Yr Built of Add On.

Example of how to set up Blt As 124 Addon Only Comm

12. Misc Improvements code 4700 must have the Override box checked and a value entered in the "Over RCNLD".

Example of how to set up an Misc Improvements Addon Only Comm

Commercial AddOn Life Expectancies – Added 2007

ADDON CODE	ADDONDESC	ADDONTYPE	DEPRTABLE	OVERRIDE LIFEEXP
105	Laundry Rm D Cls (Gd)	Multi-unit	tlkpComDepr	50
110	Laundry Rm D Cls (Av)	Multi-unit	tlkpComDepr	50
115	Laundry Rm D Cls (LC)	Multi-unit	tlkpComDepr	45
125	Laundry Rm C Cls (Gd)	Multi-unit	tlkpComDepr	55
130	Laundry Rm C Cls (Av)	Multi-unit	tlkpComDepr	55
135	Laundry Rm C Cls (LC)	Multi-unit	tlkpComDepr	50
205	Apt Storage Bldg (Gd)	Multi-unit	tlkpComDepr	50
210	Apt Storage Bldg (Av)	Multi-unit	tlkpComDepr	50
215	Apt Storage Bldg (LC)	Multi-unit	tlkpComDepr	45
900	Res Bldg Rate Low Q	Commercial	tlkpResDepr	50
905	Res Bldg Rate Fair Q	Commercial	tlkpResDepr	50
910	Res Bldg Rate Avg Q	Commercial	tlkpResDepr	55
915	Res Bldg Rate Good Q	Commercial	tlkpResDepr	60
920	Res Bldg Rate V Good Q	Commercial	tlkpResDepr	60
1100	Garage D Cls GD SF	Commercial	tlkpComDepr	50
1105	Garage D Cls AV SF	Commercial	tlkpComDepr	50
1110	Garage D Cls LC SF	Commercial	tlkpComDepr	45
1115	Garage C Cls GD SF	Commercial	tlkpComDepr	55
1120	Garage C Cls AV SF	Commercial	tlkpComDepr	55
1125	Garage C Cls LC SF	Commercial	tlkpComDepr	50
1605	Misc Bsmt Area (Gd)	Commercial	tlkpResDepr	60
1610	Misc Bsmt Area (Av)	Commercial	tlkpResDepr	55
1615	Misc Bsmt Area (LC)	Commercial	tlkpResDepr	50
2005	Cov Entry (Gd)	Commercial	tlkpResDepr	60
2010	Cov Entry (Av)	Commercial	tlkpResDepr	55
2015	Cov Entry (LC)	Commercial	tlkpResDepr	50
6305	MHPark (GD)	Commercial	tlkpComDepr	35
6310	MHPark (AV)	Commercial	tlkpComDepr	35
6315	MHPark (LC)	Commercial	tlkpComDepr	35
6805	Garage D Cls GD Unit	Commercial	tlkpComDepr	50
6810	Garage D Cls AV Unit	Commercial	tlkpComDepr	50
6815	Garage D Cls LC Unit	Commercial	tlkpComDepr	45
6825	Garage C Cls GD Unit	Commercial	tlkpComDepr	55
6830	Garage C Cls AV Unit	Commercial	tlkpComDepr	55
6835	Garage C Cls LC Unit	Commercial	tlkpComDepr	50

HVAC Description and Base HVAC Filter

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FILTERED BLTAS DESCRIPTIONS_HVACTYPE

Click Edit to use the filter to get to your base HVAC for your building - Descriptions are located below

BLTASCODE	(All)				IMPQUALITY	(All)			
MSCLASSCODE	(All)				BLTASCODE	(All)			
IMPQUALITY	(All)				BLTASDESCRIPTION	(All)			
Row Labels					Row Labels				
Academic (College) Libraries					Complete HVAC				
Heat Pump					Electric				
Hot Chilled Water					Electric Wall				
Package Unit					Evaporative Cooling				
Warm and Cool Air Zone					Floor Wall Furnace				
Administration Bldg					Forced Air				
Heat Pump					Heat Pump				
Hot Chilled Water					Heat Pump Individual Unit				
Package Unit					Hot Chilled Water				
Warm and Cool Air Zone					Hot Water				
Alternative School					None				
Heat Pump					Package Unit				
Package Unit					Space Heater				
Warm and Cool Air Zone					Steam				
Apartments (Hi-Rise)					Ventilation				
Forced Air					Warm and Cool Air Zone				
Heat Pump					Grand Total				
Heat Pump Individual Unit									
Hot Water									
Warm and Cool Air Zone									
Arcade									
Forced Air									
Heat Pump									
Package Unit									
Warm and Cool Air Zone									
Arch-Rib Quonset Farm Implement									
None									
Arch-Rib Quonset Utility									
None									
Arena Shelters									
None									
Armory									
Forced Air									
Package Unit									
Space Heater									
Atriums/Vestibules									
Hot Chilled Water									
None									
Warm and Cool Air Zone									
Auditorium									
Forced Air									
Hot Chilled Water									
Package Unit									
Warm and Cool Air Zone									
Automotive Center									
Space Heater									
Bag Fertilizer Storage									
None									
Bank									
Hot Chilled Water									
Package Unit									
Warm and Cool Air Zone									
Banquet Halls									
Forced Air									
Heat Pump									
Package Unit									
Warm and Cool Air Zone									
Bar/Tavern									
Complete HVAC									
Barber/Beauty Shop									
Floor Wall Furnace									
Package Unit									
Warm and Cool Air Zone									
Barn									
None									
Base (Type Class)									

Package Unit									
Warm and Cool Air Zone									
<input type="checkbox"/> Barn									
None									
<input type="checkbox"/> Barns (Two-Story)									
None									
<input type="checkbox"/> Barns (Two-Story) - Special Purpose									
None									
<input type="checkbox"/> Barns-Special Purpose									
None									
<input type="checkbox"/> Bath Houses									
Electric									
Floor Wall Furnace									
Forced Air									
None									
Package Unit									
<input type="checkbox"/> Bed And Breakfast Inns									
Electric									
Forced Air									
Heat Pump									
Package Unit									
<input type="checkbox"/> Boat House Commercial									
None									
<input type="checkbox"/> Boat Storage Buildings									
None									
<input type="checkbox"/> Boat Storage Sheds									
None									
<input type="checkbox"/> Bowling Alley									

Type of Cooling	M and Swift Definition	Other Description							
Complete HVAC	An abbreviation for heating, ventilating, and air conditioning								
Electric	Electric Heating only								
Electric Wall	Individual electric unit in the wall capable of heating only small areas. When used as supplemental heating to the main heating plant, such as in a bathroom, it might be considered as a built-in appliance. For electric radiant, see Radiant Heat.								
Evaporative Cooling	An air conditioner which cools the air by the effect of water evaporation. Outdoor air is drawn through a moistened filter pad in a cabinet, and the cooled air is then circulated throughout the building. It is used in regions with low humidity.								
Floor Wall Furnace									
Forced Air	A warm air heating system in which circulation of air is effected by a motor-driven fan. Such a system includes air-cleaning devices and the ductwork. Costs include simple single-zoned and multi-zoned ducted systems.								
Heat Pump	A reverse-cycle refrigeration unit which can be used for heating or cooling.								
Heat Pump Individual Unit									
Hot Chilled Water	A zoned heating and cooling system that uses hot or chilled water. The water is generated from a central location and piped to various sections of a building. Each section of the building has fin coils or convectors with fans. These are used to produce warm or cooled air which is then circulated throughout that portion of the building. This system is normally found in Class A and B high-rise buildings where fire barriers must be penetrated from floor to floor.								
Hot Water	The circulation of hot water from a boiler through a system of pipes and radiators or convectors, by either gravity or a circulating pump, allowing the heat to radiate into the room. For hot water radiant, see Radiant Heat.								
None									

	Heat.								
None									
Package Unit	Basically the same as central air (warm and cool air) except for the capacity and amount of ductwork involved. Typically, a package system contains one short duct and thermostat per unit, and it is not uncommon to find a number of individual units servicing one building. A split system is a type of package which has gas-fired, forced-air heating with either gas or electric refrigerated cooling. These are complete, individual, roof-mounted units or ground units each having its own individual compressor and furnace.								
Radiant Heat	A system in which a space is heated by the use of concealed hot water pipe coils or electric resistance wires, normally placed in the floor or ceiling, allowing the heat to radiate into the room								
Space Heater	A complete individual suspended unit heater which uses a fan or blower system to move warm air. Typically found in large, open shop areas.	Typically found in warehouse buildings, shop areas							
Steam	A heating system in which steam is generated using a boiler and piped to radiators throughout the building by its own pressure. Steam without a boiler is a radiator system receiving steam from an external source such as a central steam plant or adjoining building.								
Ventilation	Blowers and ducts								
Warm and Cool Air Zone	Similar to hot and chilled water except that the warm and cooled air is generated at the main plant and distributed to numerous zoned areas throughout the building by a long, complex duct system.								

BLTASCODE	BLTASDESCRIPTION	MSCLASSCODE	IMPQUALITY	LIFEEXPECTANCY	HVACTYPE	MSSECTION			
98	Boat House Commercial	D	Low	35	None	2			
98	Boat House Commercial	D	Low Plus	35	None	2			
98	Boat House Commercial	D	Fair	35	None	2			
98	Boat House Commercial	D	Fair Plus	35	None	2			
98	Boat House Commercial	D	Average	35	None	2			
98	Boat House Commercial	D	Average Plus	35	None	2			
98	Boat House Commercial	D	Good	35	None	2			
98	Boat House Commercial	D	Good Plus	35	None	2			
98	Boat House Commercial	D	Very Good	35	None	2			
98	Boat House Commercial	D	Very Good Plus	35	None	2			
98	Boat House Commercial	D	Excellent	35	None	2			
177	High Rise Row Houses	C	Low	55	Forced Air	110			
177	High Rise Row Houses	C	Low Plus	55	Hot Water	110			
177	High Rise Row Houses	C	Fair	55	Hot Water	110			
177	High Rise Row Houses	C	Fair Plus	55	Hot Water	110			
177	High Rise Row Houses	C	Average	55	Hot Water	110			
177	High Rise Row Houses	C	Average Plus	60	Package Unit	110			
177	High Rise Row Houses	C	Good	60	Package Unit	110			
177	High Rise Row Houses	C	Good Plus	60	Warm and Cool Air Zone	110			
177	High Rise Row Houses	C	Very Good	60	Warm and Cool Air Zone	110			
177	High Rise Row Houses	C	Very Good Plus	60	Warm and Cool Air Zone	110			
177	High Rise Row Houses	C	Excellent	60	Warm and Cool Air Zone	110			
177	High Rise Row Houses	D	Low	50	Forced Air	110			
177	High Rise Row Houses	D	Low Plus	50	Hot Water	110			
177	High Rise Row Houses	D	Fair	50	Hot Water	110			
177	High Rise Row Houses	D	Fair Plus	50	Hot Water	110			
177	High Rise Row Houses	D	Average	50	Hot Water	110			
177	High Rise Row Houses	D	Average Plus	55	Package Unit	110			
177	High Rise Row Houses	D	Good	55	Package Unit	110			
177	High Rise Row Houses	D	Good Plus	55	Warm and Cool Air Zone	110			
177	High Rise Row Houses	D	Very Good	55	Warm and Cool Air Zone	110			
177	High Rise Row Houses	D	Very Good Plus	55	Warm and Cool Air Zone	110			
177	High Rise Row Houses	D	Excellent	55	Warm and Cool Air Zone	110			
180	Feed Handling and Mixing	D	Excellent	20	None	170			
180	Feed Handling and Mixing	D	Very Good Plus	20	None	170			
180	Feed Handling and Mixing	D	Very Good	20	None	170			
180	Feed Handling and Mixing	D	Good Plus	20	None	170			
180	Feed Handling and Mixing	D	Good	20	None	170			
180	Feed Handling and Mixing	D	Average Plus	20	None	170			
180	Feed Handling and Mixing	D	Average	20	None	170			
180	Feed Handling and Mixing	D	Fair Plus	20	None	170			
180	Feed Handling and Mixing	D	Fair	20	None	170			
180	Feed Handling and Mixing	D	Low Plus	20	None	170			
180	Feed Handling and Mixing	D	Low	20	None	170			
180	Feed Handling and Mixing	P	Excellent	20	None	170			
180	Feed Handling and Mixing	P	Very Good Plus	20	None	170			
180	Feed Handling and Mixing	P	Very Good	20	None	170			

180 Feed Handling and Mixing	D	Low Plus	20 None	170		
180 Feed Handling and Mixing	D	Low	20 None	170		
180 Feed Handling and Mixing	P	Excellent	20 None	170		
180 Feed Handling and Mixing	P	Very Good Plus	20 None	170		
180 Feed Handling and Mixing	P	Very Good	20 None	170		
180 Feed Handling and Mixing	P	Good Plus	20 None	170		
180 Feed Handling and Mixing	P	Good	20 None	170		
180 Feed Handling and Mixing	P	Average Plus	20 None	170		
180 Feed Handling and Mixing	P	Average	20 None	170		
180 Feed Handling and Mixing	P	Fair Plus	20 None	170		
180 Feed Handling and Mixing	P	Fair	20 None	170		
180 Feed Handling and Mixing	P	Low Plus	20 None	170		
180 Feed Handling and Mixing	P	Low	20 None	170		
180 Feed Handling and Mixing	S	Excellent	20 None	170		
180 Feed Handling and Mixing	S	Very Good Plus	20 None	170		
180 Feed Handling and Mixing	S	Very Good	20 None	170		
180 Feed Handling and Mixing	S	Good Plus	20 None	170		
180 Feed Handling and Mixing	S	Good	20 None	170		
180 Feed Handling and Mixing	S	Average Plus	20 None	170		
180 Feed Handling and Mixing	S	Average	20 None	170		
180 Feed Handling and Mixing	S	Fair Plus	20 None	170		
180 Feed Handling and Mixing	S	Fair	20 None	170		
180 Feed Handling and Mixing	S	Low Plus	20 None	170		
180 Feed Handling and Mixing	S	Low	20 None	170		
181 Secure Storage Modular Shed Bldgs	C	Average	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Fair Plus	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Fair	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Low Plus	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Low	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Average Plus	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Good Plus	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Good	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Excellent	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Very Good Plus	25 None	170		
181 Secure Storage Modular Shed Bldgs	C	Very Good	25 None	170		
181 Secure Storage Modular Shed Bldgs	S	Low	15 None	170		
181 Secure Storage Modular Shed Bldgs	S	Low Plus	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Fair	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Fair Plus	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Average	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Average Plus	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Excellent	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Very Good Plus	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Very Good	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Good Plus	20 None	170		
181 Secure Storage Modular Shed Bldgs	S	Good	20 None	170		
182 Calving Barns - Sheds	D	Low	15 None	170		
182 Calving Barns - Sheds	D	Low Plus	15 None	170		
182 Calving Barns - Sheds	D	Fair	15 None	170		
182 Calving Barns - Sheds	D	Fair Plus	15 None	170		
182 Calving Barns - Sheds	D	Average	15 None	170		
182 Calving Barns - Sheds	D	Average Plus	20 None	170		

Personal Property

Monday, July 24, 2023 3:34 PM

Personal Property

If there is a permit, that you deem to be a personal property permit.

Change the Priority to Personal Property, initial, date, inactivate and complete the permit.

They use just the priority to review the permits and update their information from that list. The PP team does not go into realware.

If you are out at a property, and you notice a new business, you can see if it is currently listed and associated with the real property by clicking Launch External Apps from the account screen in RW, and selecting Personal Property review. You can add comments on the real parcel, or the personal property parcel, for example, if they are no longer there, or if there is a new business you may want to give them a heads up. If possible please include the business name and phone number. Please do not email PP with these items as they have a specific time of year that they work these, so if we use these two avenues of reporting to them, they will have the information at their fingertips when they start working their permits.

Lease Description Table

Wednesday, July 26, 2023 7:29 AM



Lease Description Table

The Expenses Are Paid By:

	UTILITIES	PROPERTY TAXES	INSURANCE	PROPERTY MAINTENANCE	STRUCTURAL REPAIRS	MANAGEMENT FEE
<input type="radio"/> Gross	Landlord	Landlord	Landlord	Landlord	Landlord	Landlord
Modified <input type="radio"/> Gross	<input type="radio"/> Tenant <input type="radio"/> Landlord	<input type="radio"/> Tenant <input type="radio"/> Landlord	<input type="radio"/> Tenant <input type="radio"/> Landlord	<input type="radio"/> Tenant <input type="radio"/> Landlord	<input type="radio"/> Tenant <input type="radio"/> Landlord	<input type="radio"/> Tenant <input type="radio"/> Landlord
Single <input type="radio"/> Net (a)	Tenant	Tenant	Tenant	Landlord	Landlord	Landlord
Single <input type="radio"/> Net (b)	Tenant	Landlord	Landlord	Landlord	Landlord	Landlord
Double <input type="radio"/> Net	Tenant	Tenant	Tenant	Landlord	Landlord	Landlord
Triple <input type="radio"/> Net	Tenant	Tenant	Tenant	Tenant	Landlord	Landlord
Absolute <input type="radio"/> Net	Tenant	Tenant	Tenant	Tenant	Tenant	Tenant

Junk Drawer

Wednesday, July 26, 2023 1:34 PM

BTA Evidence Rule Changes

Wednesday, August 23, 2023 11:57 AM

Significant Changes

Informal Proceeding Rules ([WAC 456-10](#))

Effective July 17, 2022

This summary does not include all changes.

Limits on Evidence (WAC 456-10-365)

- Submission of evidence is now limited, with some exceptions:

Residential property tax appeals	75 pages
Commercial Property Tax Appeals	125 pages
Excise Tax Appeals	250 pages
All other appeals	75 pages

- The following are not included in the page limits: 1) the actual decision appealed from; and 2) formal appraisals from a licensed appraiser.
- A party may make a motion to submit additional pages (up to 500); however, these motions are discouraged.

Limits on Briefing (WAC 456-10-415)

<ul style="list-style-type: none">Trial briefs,Dispositive motions,Motions for summary judgment, andAny response to these	6,000 words (about 12 pages)
<ul style="list-style-type: none">Motions <i>in Limine</i>	4,500 words (about 9 pages)
<ul style="list-style-type: none">Exceptions,Motions for reconsideration, andAny response to these	3,000 words (about 6 pages)
<ul style="list-style-type: none">Motion to file an over-length brief	1,000 words (about 2 pages)
<ul style="list-style-type: none">Any motion not listed	3,000 words (about 6 pages)
<ul style="list-style-type: none">Response to any motion not listed	1,500 words (about 3 pages)

- Replies are not allowed** absent prior written permission by the Board.

Senior Housing Cost Information

https://piercescountywa-my.sharepoint.com/:x:/g/personal/brandee_fish_piercescountywa_gov/EVAMLI9-PBMpKJ63TeaaMYB-rVg3Yog0ZzMahtxN4DaTw?e=TA8sIU

Extension/Approach	890 - Cost				*851 or 852 - Income
Built As	312	330	313	424	351
Built As Description	Multiple Assisted Living Section 12 Page 1 589 in M and Swift	Homes for the Elderly Section 11, Page 1	Nursing Homes Section 15, Page 1	Group Care Homes Section 11, Page 1	Multiple Residences - Senior Citizen Section 12, Page 1
Cost Notes	*3 or fewer stories, Class C, D and S- No class A or B in this built as *Number of stories is primary difference between 312 and 330 *Elderly assisted living buildings consist of studios, one/two bedroom suites with limited kitchens, common dining areas, lounges, craft and game, beauty parlor and therapy rooms commensurate with quality. *More garden apartment look and feel	*4 or more stories Class C, D, and S *All Class A and B, no matter the #s of stories. *Congregate housing for the elderly consisting of one/two bedroom suites, limited individual or common kitchen, dining, nursing, therapy rooms	*Predominantly 1-Story, lack facilities for surgical care/treatment *Average area per bed = 500 SF, Typical is between 375 and 715 SF/Bed *Single bedroom hospice facilities with individual sitting rooms can run 30% higher.	* Predominantly either converted SFR or MF, some intentionally built as group home. *Congregate Care or special needs or Multi-Family homes.	*3 or fewer stories - Garden Style *Primarily just age-restricted, amenities, if they have them are similar to other garden style apartments *Four or more stories value as High Rise, Apartment or luxury
Elevator	Included for all class and Qlty Rating	Included for all class and Qlty Rating	Only Class A and B include Elevator	NOT included	NOT included
Fireplaces, Balconies, Canopies/Porte Cochere, Appliances, Sprinklers	Not Included in cost Need to add	Not Included in cost Need to add	Canopies, Porte Cochere and Balconies not included	Not Included in cost, need to add as applicable	Not included - need to add, if valuing on cost
Garages or Carports				Not Included in cost, need to add as applicable	Not Included - need to add for cost or income
Average size per quality		**Average size includes common area Low 585 SF Avg 690 SF Good 815 SF High 950 SF			**Average size includes common area Low 630 SF Avg 745 SF Good 880 SF High 1,040 SF
Life Expectancy		5-10 years less than assisted living		5 years less than similar class & quality single family residence	
					*Change to ext 890, and value on cost when part of a larger conglomerate like Frank Tobey Jones (0221232025) or Elisio (0221353059)
https://piercescountywa-my.sharepoint.com/:w:/g/personal/micah_roy_piercescountywa_gov/EYrI5D2tLdFOm7LpRvWczs88GD9wcs95_AKZGg2vgwx9_g?e=JFp8SO					**Verified average size includes common area via email/phone call with Jennifer Trueman with CoreLogic on 09/07/2023
Link for full Senior Housing Document					



BTA or Legal Quotes - Spreadsheet

BTA or Court Case Identifier	Keywords	Appellant	Quote			
85571	Deed Restrictions, Comparable Sales	Costco	Under its comparable sales approach, the Owner relies upon two deed-restricted sales of vacant Costco stores. The Owner also asks the Board to consider pending sales of other Costco stores. The restrictions on the Owner's sales and pending sales of other Costco stores prohibit use similar to the subject, as average, "Class C" discount warehouse stores. Under RCW 84.40.030(3)(a), the Board considers sales of properties similar to the subject to determine the subject's value. Because of the restrictions on these sales, the Board does not find the Owner's sale properties similar to the subject.			
70007	Comparable Sales, Gross Adjustments	Reef Adams LLC	See WAC 458-14-087(4) (requiring the Board of Equalization to assign "[m]ore weight . . . to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics"). In some decisions, the Board has viewed as dissimilar a sale property that requires gross adjustments in excess of 25 percent of the sale price. S			
19-022, 19-023, 20-127, 20-128	Big Box, Dark Store Theory	Lowes	The dark store theory, however, runs headlong into the requirements of valuation that the Board is required to follow. First, an appraiser's conclusion of the market value of a big-box property, like any other property, should and must reflect the actual condition of the property on the date of valuation, including whether the property is occupied or vacant. If the property is occupied, whether by an owner or a tenant, the property should be valued as occupied. If the property is vacant as of the date of valuation, then the market value conclusion should arrive at a value as vacant, usually by allowing for lease-up costs. Second, the fact that a subject property is valued with a lease in place does not automatically mean that a property is not being valued in fee simple. As long as the subject property's lease terms, including rent, are reflective of the market, the value is appropriate. Third, most big-box improvements are in fact not unique, because big-box stores are just that, big boxes. Moreover, the value of a big-box store's improvements is a question to be decided by the market in the future. As such, the Board does not and cannot conclude that the dark store theory is a valid appraisal approach in the context of the appeals that it hears.			
93851	Averaging	Peckler	The Third Edition of Property Assessment Valuation (32) states that, "in selecting the single value estimate, the appraiser must never average results. Rather the process requires the appraiser to review the adjustments made and place the greatest reliance on the most comparable property, or properties." (33) Relevant footnotes: 32 INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS, PROPERTY ASSESSMENT VALUATION 224 (3rd ed. 2010). 33 For the same principle, see also Wray v. Baenen, BTA Docket No. 52052 (1998); Looney v. Dorey, BTA Docket Nos. 51596-97 (1998).			
56856	Averaging		Averaging is not a valid appraisal methodology. In Washington State Board of Tax Appeals Docket number 56856 it is stated: "We find the [Owners'] use of averages inappropriate. Appraisal theory guides us in our determination. "Value can never be calculated by adding up the several estimates arrived at in processing various approaches and taking an average of these estimates. Averages do not lead to a sound conclusion as to value[.]" Edith J. Friedman Encyclopedia of Real Estate Appraising, 182 (3rd ed. 1978)."			
	Total Value		In University Village Ltd. Partners v. King County, 106 Wn App. 321, 23 P.3d 1090 (2001) , the Washington State Court of Appeals identified total property value as the only factor in determining a property's value.			
			WAC 458-12-350 (now: 458-07-030(4)) : "Although a separate valuation is made of land and improvements for assessment purposes, the appraiser shall consider the total value of the property in all appraisals." In University Village Ltd. Partners v. King County, 106 Wn. App. 321, 23 P.3d 1090 (2001), the Washington State Court of Appeals identified total property value as the only factor in determining a property's value.			
			Per the taxpayer petition, the appellant is only appealing the XXX portion of the property's total assessed value. According to state law (RCW 84.40.030), assessors are required to value all taxable property at 100% of its true and fair market value taking into consideration the highest and best use of the property. By state statute, the issue before the Board of Equalization is the total Market Value of the property under appeal, not the separate value of its individual components.			
			It is true a separate value is provided in appeal responses, tax notices, and BOE determinations. The BTA has made numerous decisions regarding the consideration of a total value when under appeal. This is their interpretation of RCW 84.40.030 (3) that states (in part): "In valuing any tract or parcel of real property, the true and fair value of the land exclusive of structures thereon, but the valuation shall not exceed the true and fair value of the total property as it exists". The board has also referred to WAC 458-12-350 (now: 458-07-030(4)) : "Although a separate valuation is made of land and improvements for assessment purposes, the appraiser shall consider the total value of the property in all appraisals."			
	Denied Access		In BTA Docket # 59782-3 (Schmidt v. Avery) the board states (in part): "The Board has no authority or desire to pass judgment on criminal or constitutional law, we follow our own precedent and practice insofar as it relates to the valuation of property. Where property owners refuse to allow the Assessor to inspect their home prior to an appeal hearing, the Board will decline to consider any claims based upon conditions which only the owners know about".			
	Denied Access		In BTA Docket # 62970 (Witherspoon v. Taylor) the board states (in part): "In this case, the owner would not allow the Assessor on his property. Where property owners refuse to allow the Assessor to inspect their home prior to an appeal hearing, the Board will decline to consider any claims based upon conditions which only the owners know about". [1]			
	Denied Access		In BTA Docket # 48205 (Green/Tilley v. Noble) the board states (in part): "If the property owners refuse to allow access to the Assessor to inspect the property, the presumption of correctness accorded the Assessor remains in force".			
	Denied Access		In BTA Docket # 85731 (Mourning v. Kulseth) the board states: "The Assessor was willing to conduct an inspection to address the Owners' issue, but the Owners refused the Assessor access to the subject property. The Board is unable to give substantial weight to the owners' assertion about the subjects view. When property owners refuse to allow an assessor to inspect the subject property for an appeal hearing, the Board will decline to consider any claims based on factors that only the property owners know about. One of the major elements of a fair hearing is the opportunity to respond to the arguments and evidence of the other party. "Although court-type discovery is not required in administrative proceedings, fundamental fairness requires that a party be given the opportunity to know what evidence is offered or			

	Denied Access	When property owners refuse to allow an assessor to inspect the subject property for an appeal hearing, the Board will decline to consider any claims based on factors that only the property owners know about. One of the major elements of a fair hearing is the opportunity to respond to the arguments and evidence of the other party. "Although court-type discovery is not required in administrative proceedings, fundamental fairness requires that a party be given the opportunity to know what evidence is offered or considered and a chance to rebut such evidence." Contrary to the view of the owners, fairness is required to allow both sides a reasonable opportunity to examine and contest the evidence offered by the other side prior to the hearing. In this appeal, the Board relies on the Assessor's view rating of the subject property.			