Schedule of Values Durham County 2019

GENERAL RESIDENTIAL PRICING SCHEDULES

QUALITY GRADE OR CLASS

The quality grade of materials and workmanship is the one most significant variable to be considered in estimating the replacement cost of a structure. Two buildings may be built from the same general plan, each offering exactly the same facilities and with the same specific features, but with widely different cost due entirely to the quality of materials and workmanship used in their construction. For instance, the cost of a dwelling constructed of high quality materials and with the best of workmanship throughout can be more than twice that of one built from the same floor plan but with inferior materials and workmanship prevailing.

The following schedule has been developed to distinguish between variations in cost. This schedule represents the full range of conventional dwelling construction. The basic specifications for each grade, as to type of facilities furnished is relatively constant; that is, each has a specific type of heating system, two bathrooms, kitchen unit, and other typical living facilities, but with variable quality of materials and workmanship prevailing.

The basic grade represents cost of construction using average quality materials, with average workmanship. The majority of dwellings erected fall within one class above and one class below the base grade of C. The layman or professional appraiser can readily distinguish between these classes. The three classes of grade of quality for this group of dwelling have been established as follows:

Grade B	Good	Quality 125%
Grade C	Average	Quality 100%
Grade D	Fair	Quality 85%

In order to justify variation in cost, maintain uniformity and retain complete control throughout the cost range, we have established these base grades. The pricing spread of 20% ± between each grade is based upon the use of better grade materials and higher quality workmanship from C Grade to B Grade. B Grade dwellings are found to have better individual features and interior finish, which reflects approximately 25% higher costs than C Grade. Likewise, the D Grade dwelling would be constructed of approximately 15% less quality than C Grade, due to the type of materials used and workmanship. Consequently, better quality of construction or construction of cheaper quality can be comparatively observed.

To cover the entire range of dwelling construction, three additional classes of dwellings above the three base grade dwellings must be considered along with one grade dwelling below the base three grades.

The three base grades above are:

"A"	Excellent Quality	155%
"XX"	Superior Quality	250%
"XXX"	Ultimate Quality	350%

The A, XX and XXX Grade dwelling incorporates the best quality of materials and workmanship. Construction costs of XXX Grade dwellings usually run 350% and higher than the cost of C Grade dwellings. The prestige type and the mansion, or country estate-type homes are usually in this class. The XX Grade dwellings having exceptional architectural style and design are generally the custom- built homes and are 250% better in overall construction than the C Grade dwellings. The A Grade dwellings having outstanding architectural style and design are generally the custom-built homes and are 55% better in overall construction than the C Grade dwellings.

The dwelling of the cheapest quality construction built of low-grade materials and is the E Grade quality.

These seven (7) established base graded or classes of quality will cover the entire range of dwelling construction, from the cheapest to the finest in quality.

USE OF GRADE FACTORS

The grading method is based on C Grade as standards of quality and design. Quality adjustments are established by means of grade factor multipliers. Since not all dwellings are constructed to fall into one of the precise grade levels with no adjustments, it becomes necessary to further refine our grading system. It is not unusual for conventional houses to be built incorporating qualities that fall above or below these established grades. If the house that is being appraised does not fall exactly on a specific grade, but should be classified within that grade, the use of Grade Factor Symbols (+ or -) will accomplish this adjustment in the Grade XX, A, B, C, D and E Classes.

For a grading increase in the XX Grade category, a plus factor can be used, which will result in each factor being higher than the last.

A Sample Would Be - A dwelling with outstanding architectural style and design, constructed with the finest quality materials and workmanship throughout. Superior quality interior, finish with extensive built-in features. Deluxe heating system and high-grade lighting and plumbing fixtures may be graded A+. The A+ Grade places this house in the Superior Quality range. The + part of the A+ Grade places this house one level above the A Grade category. Grade A+ has a multiplier of 165%. Thus, once you have priced this house to the base level of C, a multiplier of 165% would be applied to adjust the C Grade base level up to the A+ Grade level you desired.

The same approach would apply should you have a house constructed with a very cheap grade of materials, usually culls and seconds, and very poor- quality workmanship resulting from unskilled, inexperienced, do-it-yourself type labor. Minimal code, low-grade mechanical features and fixtures may be graded E. The E Grade places this house in the Cheap Quality range. Grade E has a multiplier of 55%; once you have priced this house to the base level of "C", a multiplier of 55% would be applied to adjust the C Grade base level down to the E Grade level you desired.

NOTE: The quality factor ultimately selected is to represent a composite judgment of the overall Quality Grade. Generally, the quality of materials and workmanship is fairly consistent throughout the construction of a specific building; however, since this is not always the case, it is frequently necessary to weigh the quality of each major component in order to arrive at the proper overall Quality Grade. Equal consideration must also be given to any additions which are constructed of materials and workmanship inconsistent with the quality of the main building.

The appraiser must use extreme caution not to confuse Quality and Condition when establishing grades for older houses in which a deteriorated condition may have a noticeable effect on their appearance. Grades should be established on original built-in quality as new dwellings, and not be influenced by physical condition. Proper grading must reflect replacement cost of new buildings. Bear in mind a house will always retain its initial grade of construction, regardless of its present deteriorated condition.

XXX Quality Dwellings

These dwellings are constructed of the finest quality materials and workmanship, exhibiting unique and elaborate architecturally styling and treatment, and having all the features typically characteristic of mansion-type homes.

BASE SPECIFICATIONS

FOUNDATION: Brick or reinforced concrete foundation walls on concrete footings with interior piers.

EXTERIOR WALLS: Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of high quality and constructed with much detail and workmanship. Ample insulation and numerous openings for windows and doors are typical.

ROOF: Slate, tile, cedar shake, or architectural asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

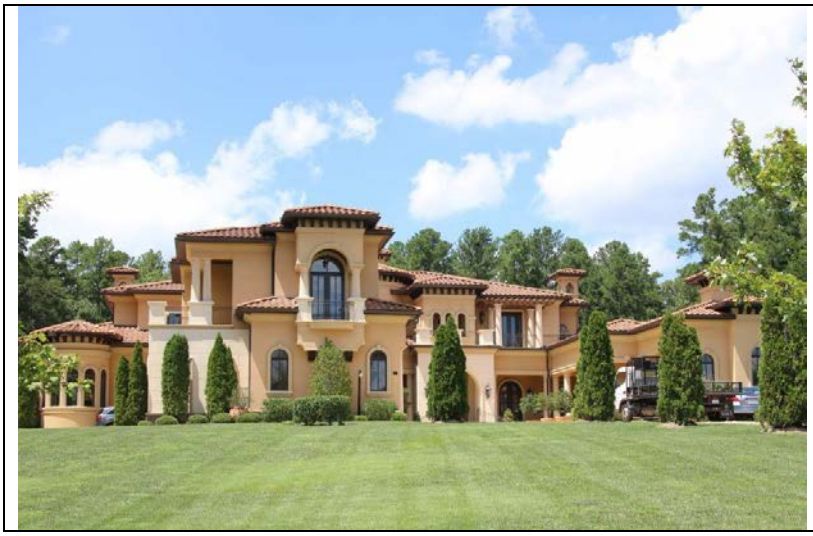
INTERIOR FINISH: The interior of these homes is of the highest custom design and construction with much attention given to fine detail and master craftsmanship.

FLOORS: Heavy construction utilizing wood or steel joists and sub floor with the best quality combination of hardwoods, ceramic tile, terrazzo, marble or granite tile, vinyl, or luxurious carpeting.

PLUMBING: A combination of high quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

ELECTICAL: Good quality wiring, maximum electrical outlets and expensive light fixtures.

	Grade XXX

XX Quality Dwellings

These homes are architecturally designed; and custom built by contractors who specialize in good quality construction. Extensive detail is given to ornamentation with the use of good grade materials and skilled craftsmanship. Homes of this quality are located in affluent areas that will enhance and benefit the home the most.

BASE SPECIFICATIONS

FOUNDATION: Brick or reinforced concrete foundation walls on concrete footings with interior piers.

EXTERIOR WALLS: Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of high quality and constructed with much detail and workmanship. Ample insulation and numerous openings for windows and doors are typical.

ROOF: Slate, tile, cedar shake, or architectural asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

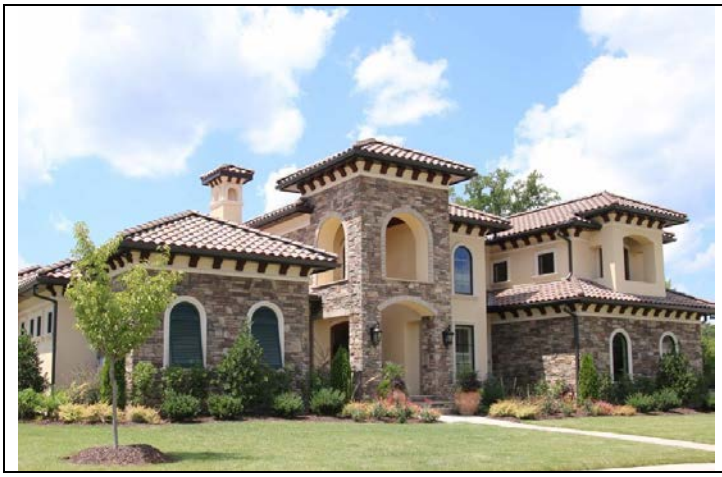
INTERIOR FINISH: The interior of these homes is of the highest custom design and construction with much attention given to fine detail and master craftsmanship.

FLOORS: Heavy construction utilizing wood or steel joists and sub floor with the best quality combination of hardwoods, ceramic tile, terrazzo, marble or granite tile, vinyl, or luxurious carpeting.

PLUMBING: A combination of high quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

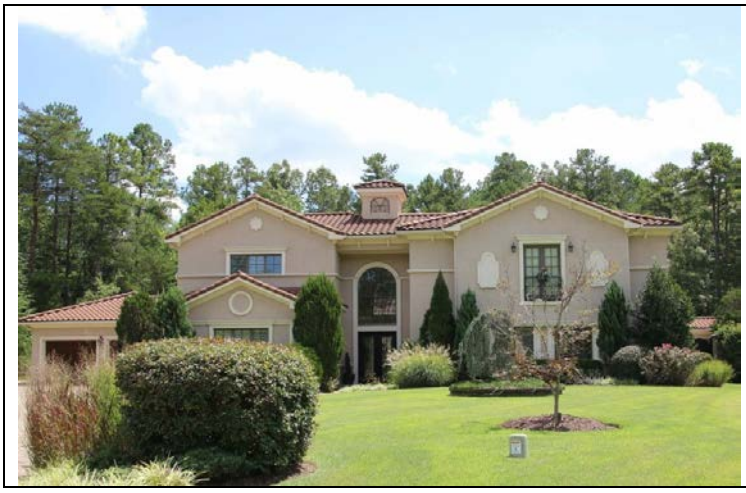
CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

ELECTICAL: Good quality wiring, maximum electrical outlets and expensive light fixtures.

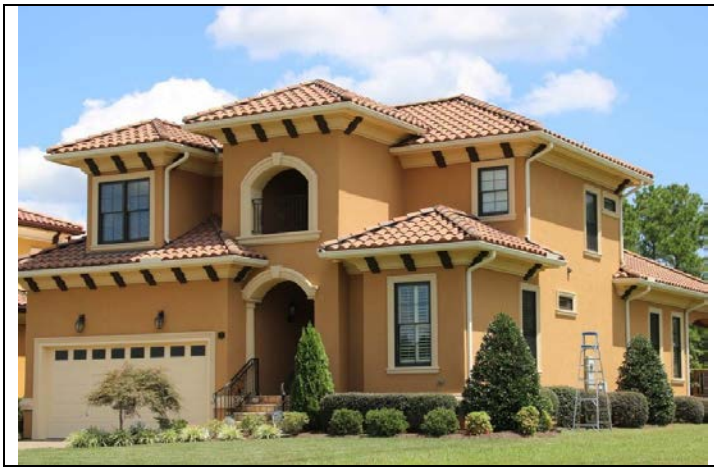


Grade XX+

Grade XX+

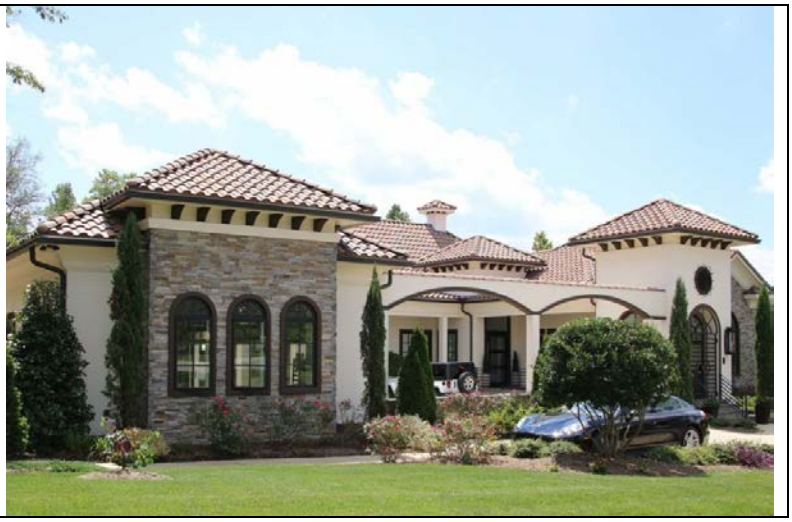


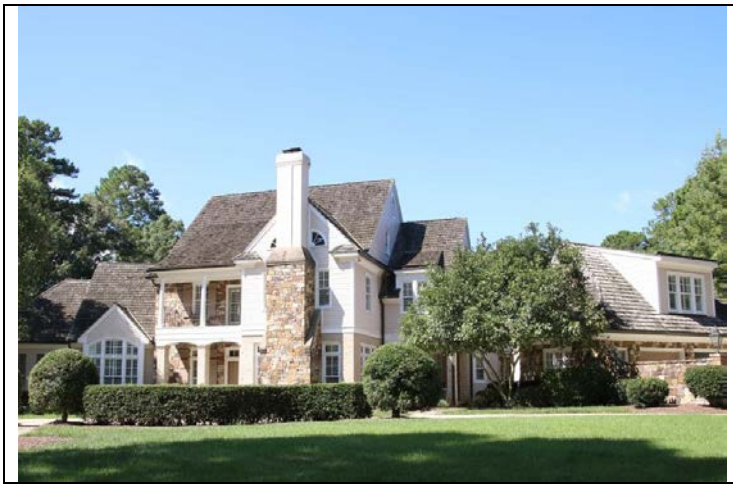
Grade XX+



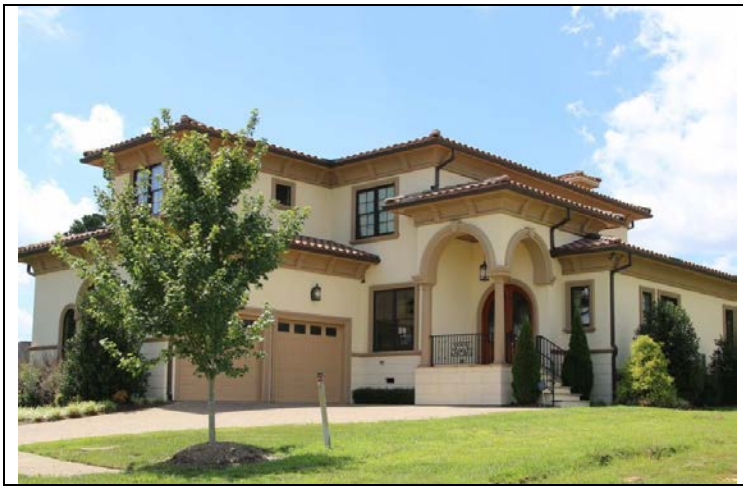
Grade XX

Grade XX



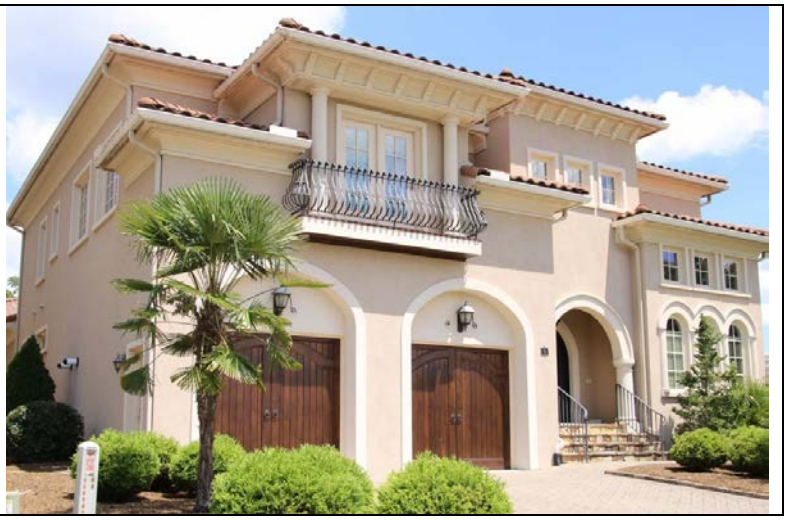


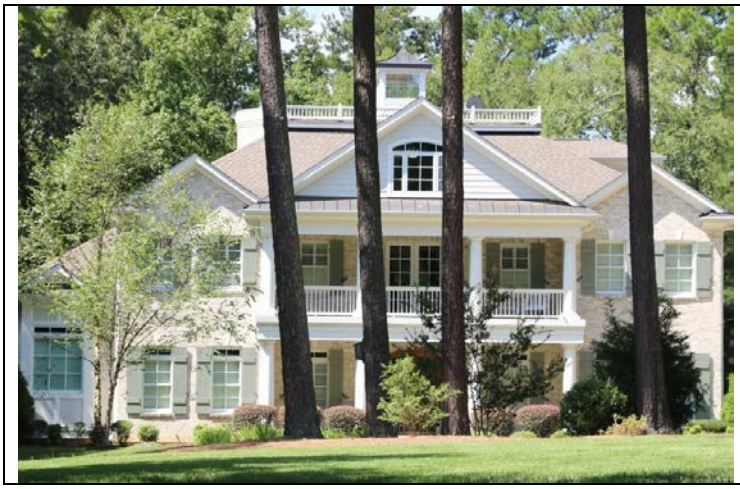
Grade XX



Grade XX-

Grade XX-





Grade XX-

A Quality Dwellings

These homes are architecturally designed; and custom built by contractors who specialize in good quality construction. Extensive detail is given to ornamentation with the use of good grade materials and skilled craftsmanship. Homes of this type are located in areas that are specifically developed for this level of quality.

BASE SPECIFICATIONS

FOUNDATION: Brick or reinforced concrete foundation walls on concrete footings with interior piers.

EXTERIOR WALLS: Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of good quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

ROOF: Slate, tile, cedar shake, or architecture asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

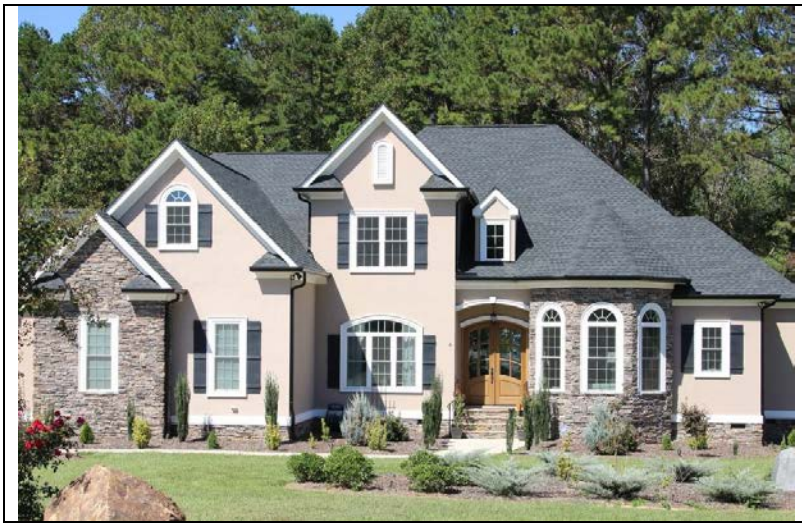
INTERIOR FINISH: The interior of these homes is of good design and good construction with much attention given to detail and good quality craftsmanship.

FLOORS: Heavy construction utilizing wood or steel joists and sub floor with a good quality combination of hardwoods, ceramic tile, marble or granite tile, vinyl, or good quality carpeting.

PLUMBING: A combination of good quality fixtures, good quality materials, and skilled workmanship. Considered typically and adequate for the type of construction, generally exceeding a total of twelve fixtures.

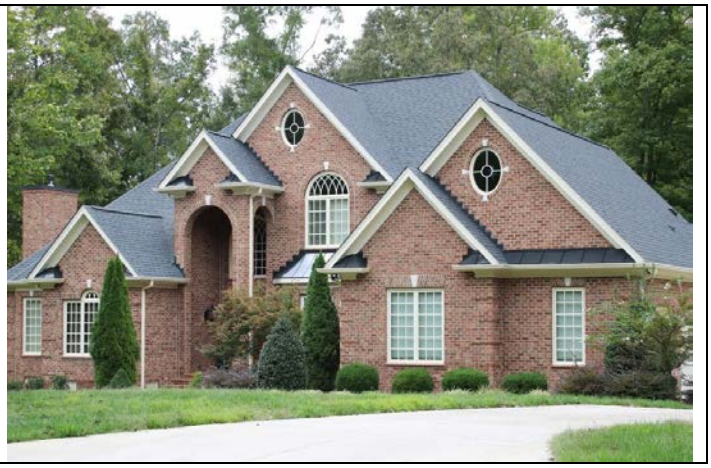
CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

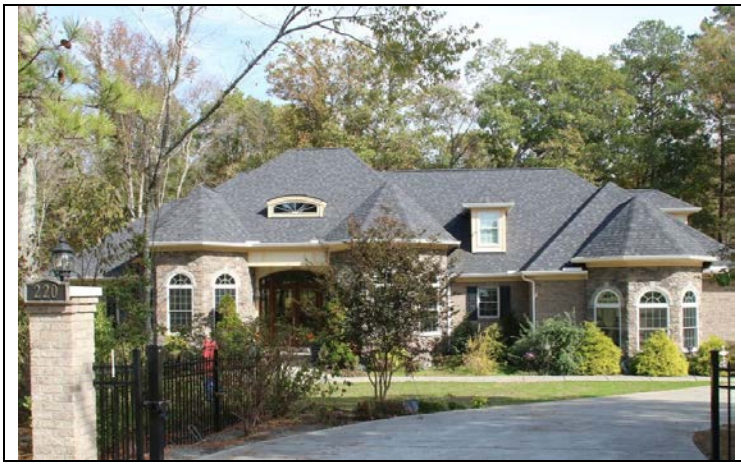
ELECTICAL: Good quality wiring, maximum electrical outlets and expensive light fixtures.



Grade A+

Grade A+

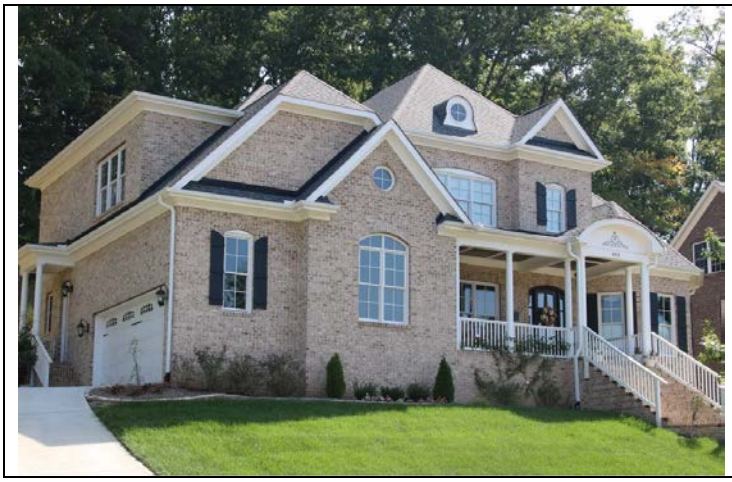




Grade A+

Grade A

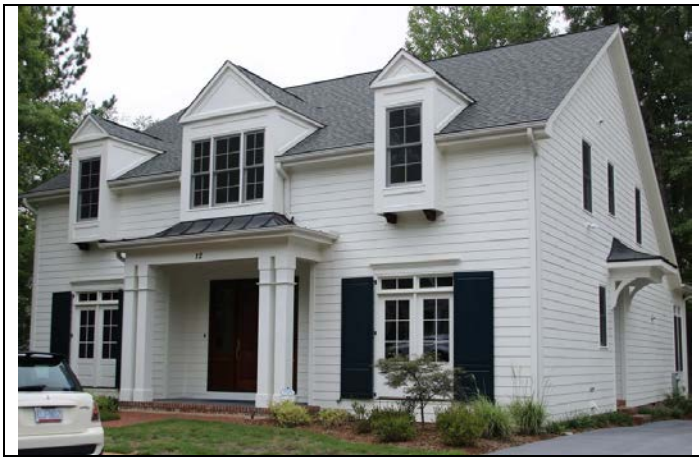
Grade A



Grade A

Grade A-

Grade A-



Grade A-

B Quality Dwellings

These homes are architecturally designed and built by contractors who specialize in good quality construction. Much detail is given to ornamentation with the use of good grade materials and skilled workmanship. Custom built homes normally fall into this classification.

BASE SPECIFICATIONS

FOUNDATION: Brick or reinforced concrete foundation walls on concrete footings with interior piers.

EXTERIOR WALLS: Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be of good quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

ROOF: Slate, tile, cedar shake, or architecture asphalt shingles on quality sheathing with well braced rafters having various slopes and ridges.

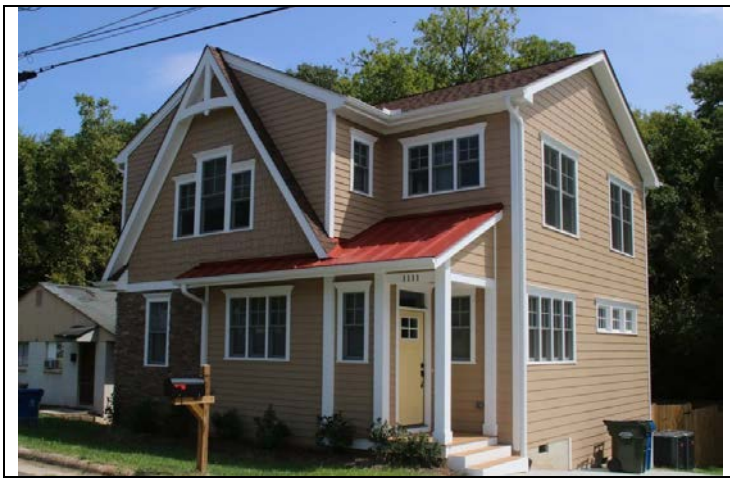
INTERIOR FINISH: The interior of these homes is of good design and good construction and good quality workmanship.

FLOORS: Moderate construction utilizing wood or steel joists and sub floor with a good combination of hardwoods, ceramic tile, vinyl, or good quality carpeting.

PLUMBING: A combination of quality fixtures, quality materials, and skilled workmanship. Considered typically and adequate for this type of construction, generally having at least eight fixtures.

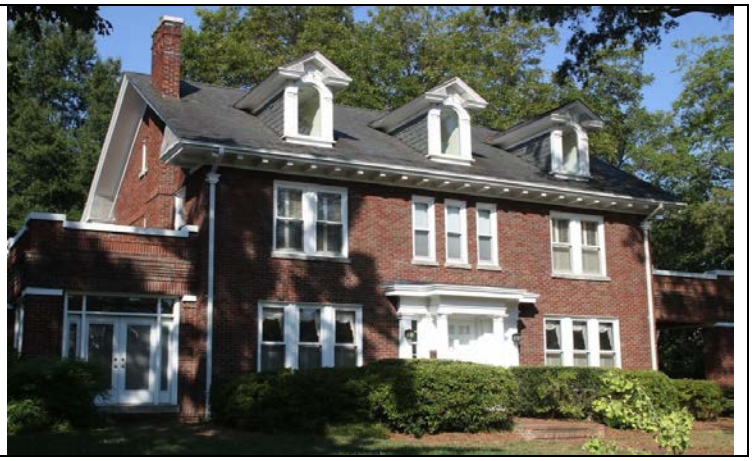
CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded from base pricing.

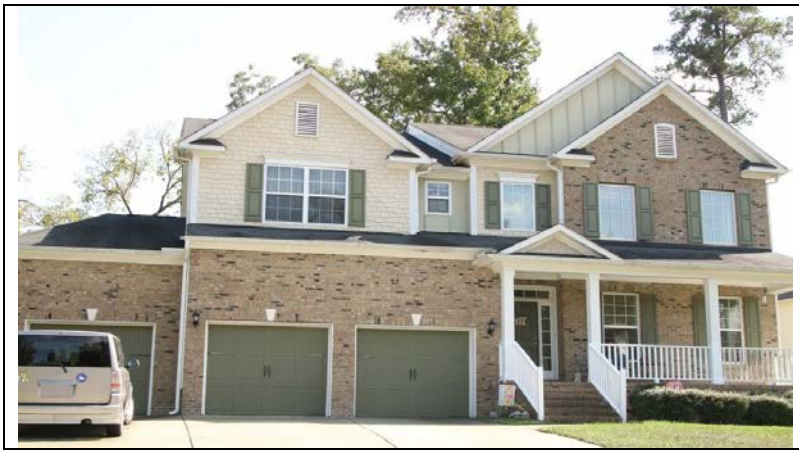
ELECTICAL: Good quality wiring, maximum electrical outlets and good light fixtures.



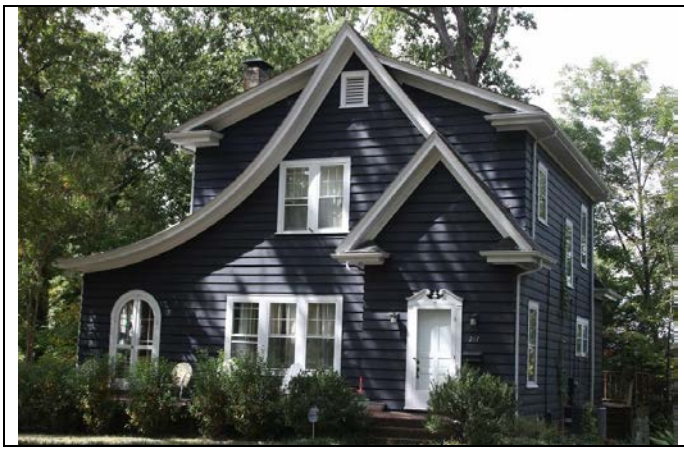
Grade B+

Grade B+





Grade B+



Grade B

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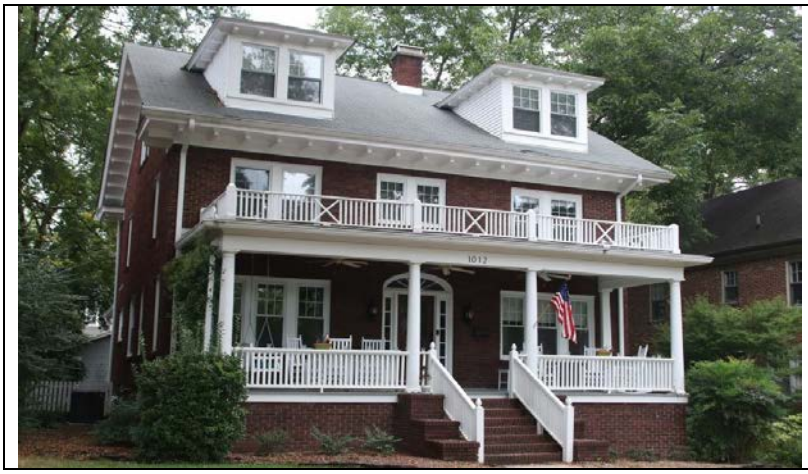
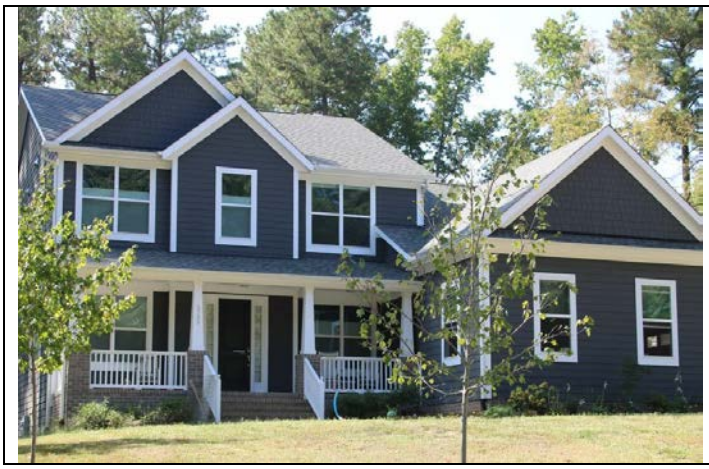
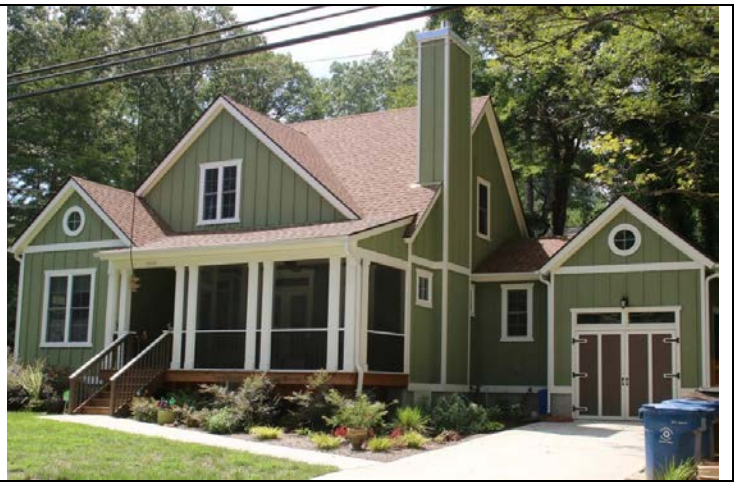


Grade B



Grade B-

Grade B-



Grade B-

C Quality Dwellings

These homes are designed and built by contractors who specialize in average quality construction. Adequate detail is given to ornamentation with the use of average grade materials and typical workmanship. Homes of this type are located in areas that are specifically developed for this level of quality. These homes represent the prevalent quality.

BASE SPECIFICATIONS

FOUNDATION: Brick or reinforced concrete foundation walls on concrete footings with interior piers.

EXTERIOR WALLS: Stone, brick veneer, stucco, log, or frame siding. All exterior walls will be average quality and constructed with detail and workmanship. Ample insulation and adequate openings for windows and doors is typical.

ROOF: Tile, cedar shake, or asphalt shingles on average quality sheathing with frame trusses and having typical slopes.

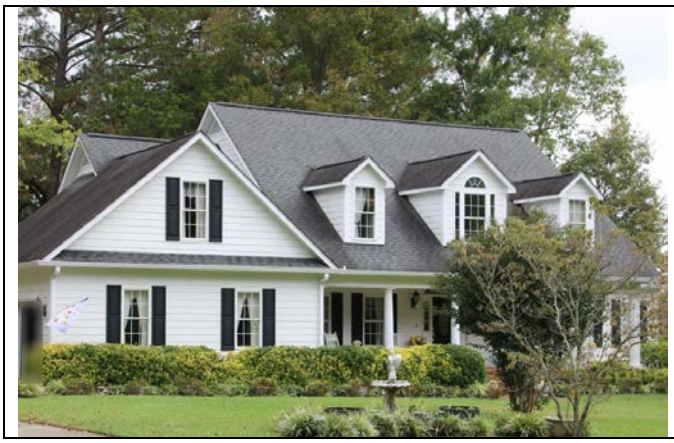
INTERIOR FINISH: The interior of these homes is of average design and average construction with attention given to detail and average quality workmanship.

FLOORS: Moderate construction utilizing wood or steel joists and sub floor with an average combination of hardwoods, ceramic tile, vinyl, or average quality carpeting.

PLUMBING: A combination of average quality fixtures, average quality materials, and workmanship. Considered typically and adequate for the type of construction, generally not exceeding a total of twelve fixtures.

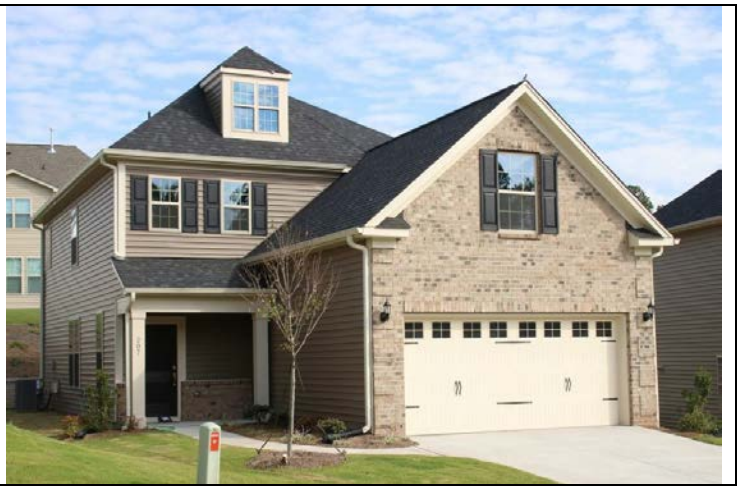
CLIMATE CONTROL: A heating system equal to forced air with ample capacity and insulated ductwork throughout. Air conditioning is included as a part of the specifications; however, this item is considered an add-on item and is excluded

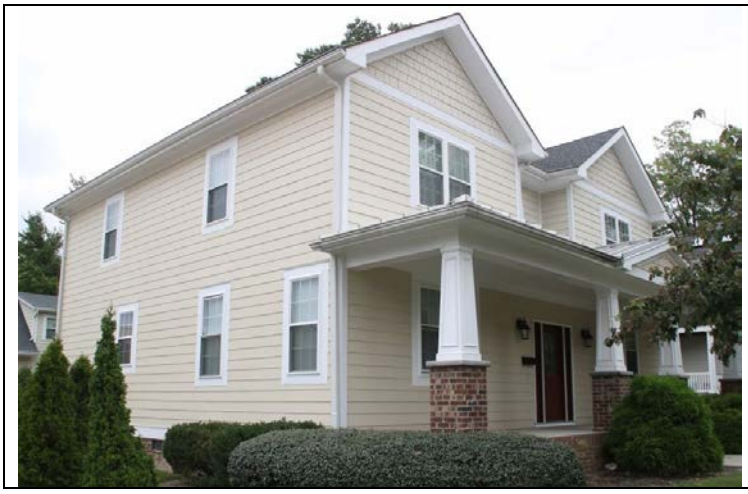
ELECTICAL: Average quality wiring, adequate electrical outlets and average light fixtures from base pricing.



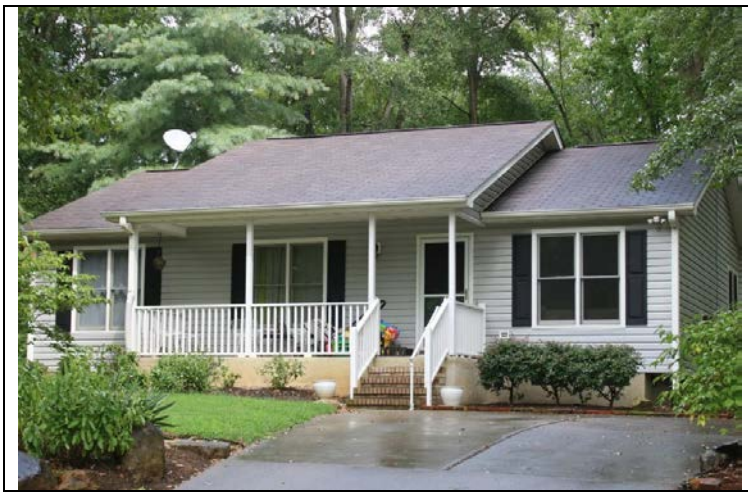
Grade C+

Grade C+



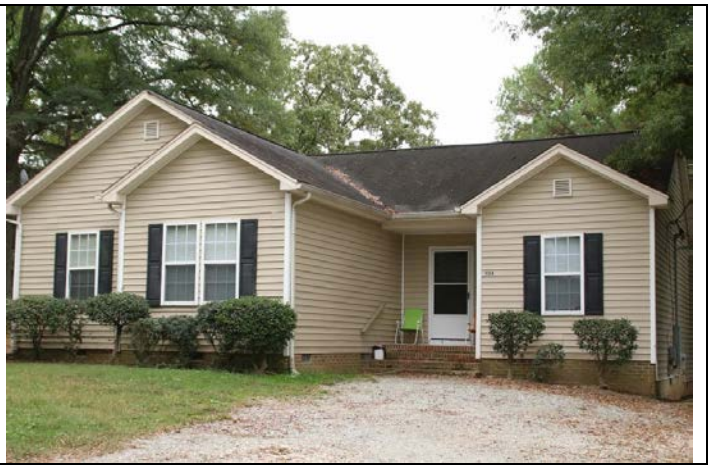


Grade C+



Grade C

Grade C



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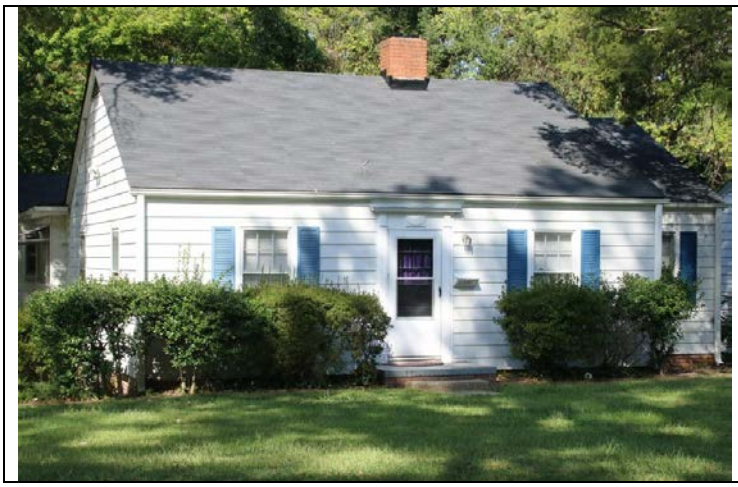
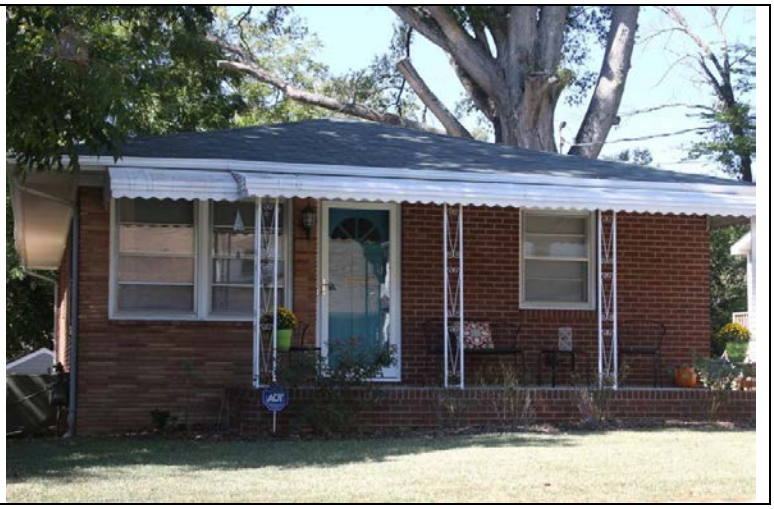
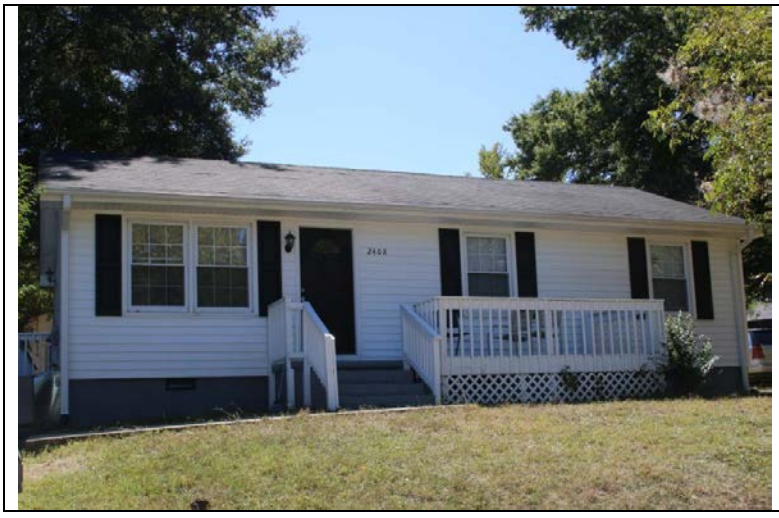


Grade C-

Grade C-





Grade C-

D Quality Dwellings

These homes are usually built of fair quality materials with expense-saving construction. Economy built homes would normally fall into this classification.

BASE SPECIFICATIONS

FOUNDATION: Brick or concrete block walls on concrete footings.

EXTERIOR WALLS: Stone, brick veneer, stucco, log, or frame siding. All exterior walls are average quality or less and constructed with minimal detail and workmanship. Insulation is minimal and openings for windows and doors are typical.

ROOF: Light weight asphalt shingles on adequate sheathing and frame trusses with minimal slope.

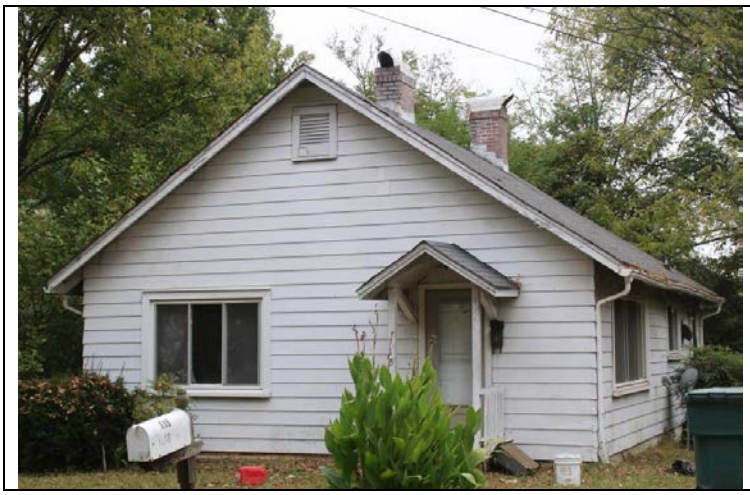
INTERIOR FINISH: The interior of these homes is below average design and construction with limited attention given to detail and quality workmanship.

FLOORS: Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low- quality carpeting.

PLUMBING: A combination of fair quality fixtures and typical quality materials and workmanship. Considered typical and adequate for this type of construction, normally has eight fixtures or less.

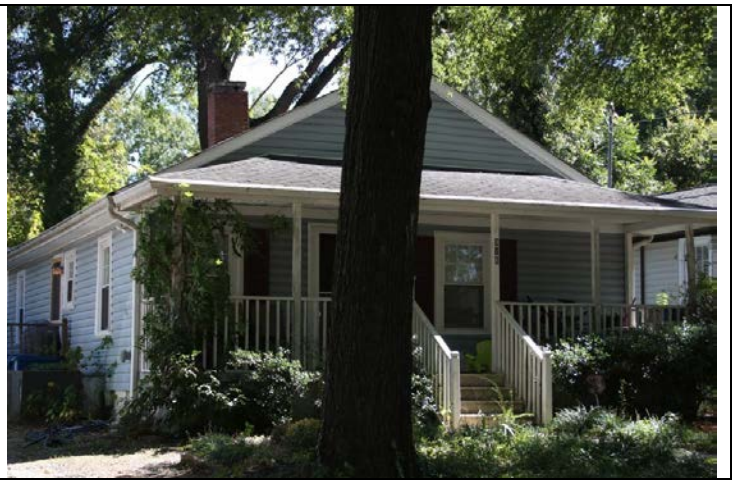
CLIMATE CONTROL: A heating system equal to forced air with minimal capacity and ductwork throughout. Air conditioning is not a part of the specifications. This item is excluded from base pricing and should be added if applicable.

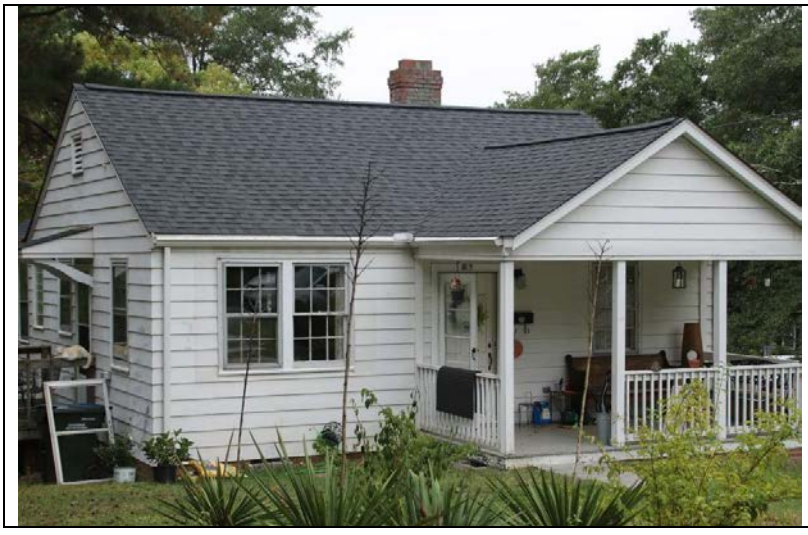
ELECTICAL: Adequate quality wiring, minimal electrical outlets and low- cost light fixtures.



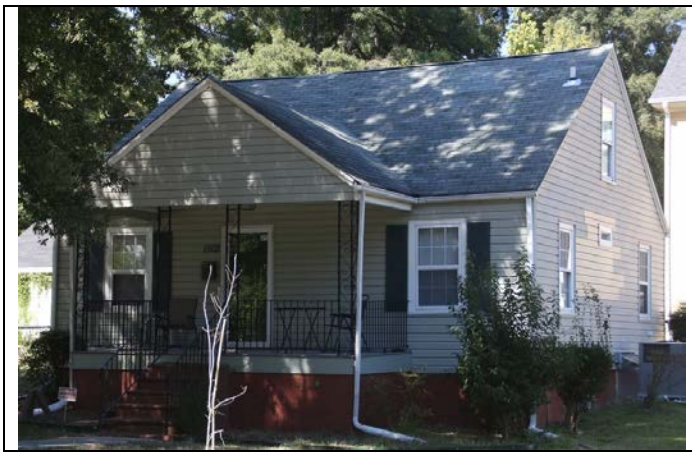
Grade D+

Grade D+



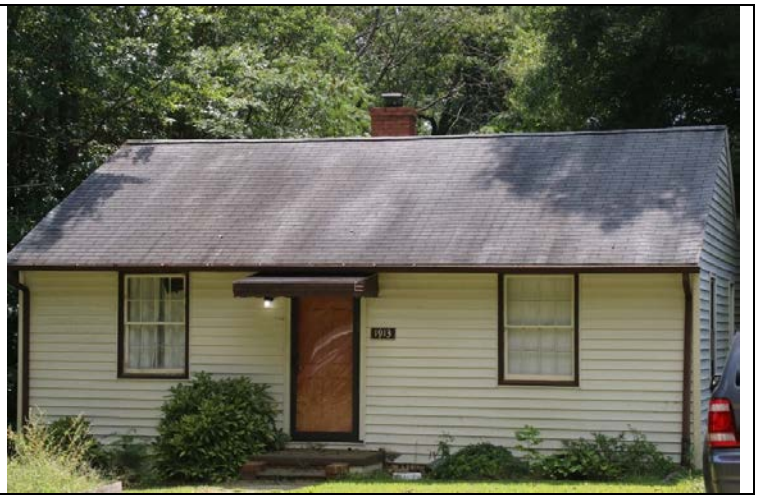


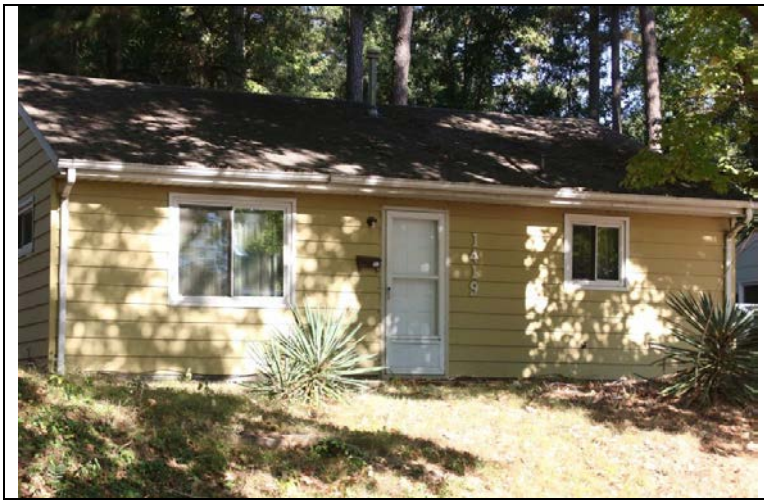
Grade D+



Grade D

Grade D





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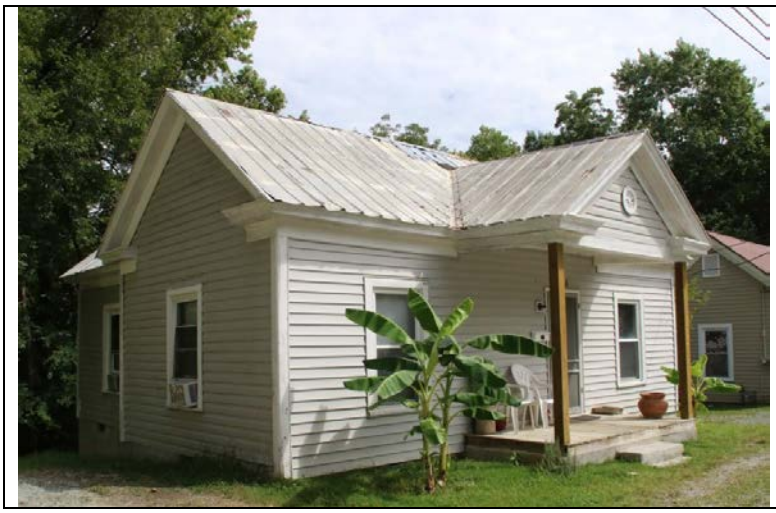

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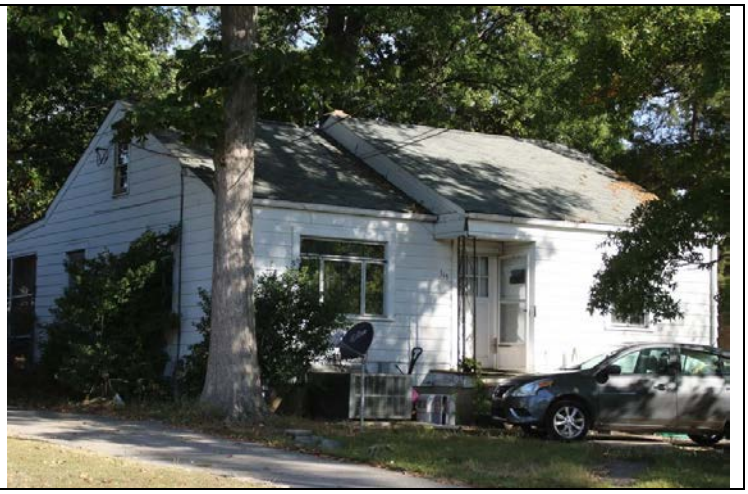
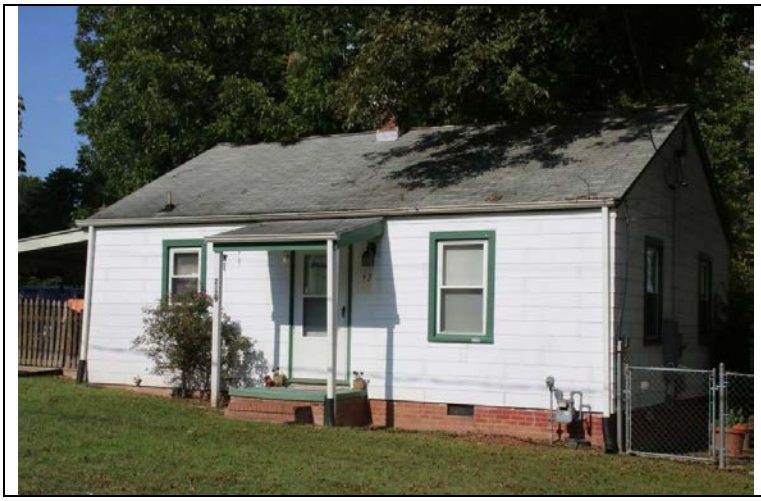
Grade D-





Grade D-

E Quality Dwellings

These homes are constructed of low quality materials and usually designed not to exceed minimal building code. Little detail is given to interior or exterior finish. They are usually built for functional use only. Homes of this type are not specifically located within housing developments but may be built as in-fill housing.

BASE SPECIFICATIONS

FOUNDATION: Brick or concrete block foundation walls on concrete footings, piers, or concrete slab.

EXTERIOR WALLS: Stone, brick veneer, stucco, log, frame siding, or concrete block. All walls are cheaply constructed with minimal detail and workmanship. Little or no insulation and minimal windows and doors are typical.

ROOF: Light weight asphalt shingles, roll roofing, or metal on plywood sheathing and frame trusses with minimal slope.

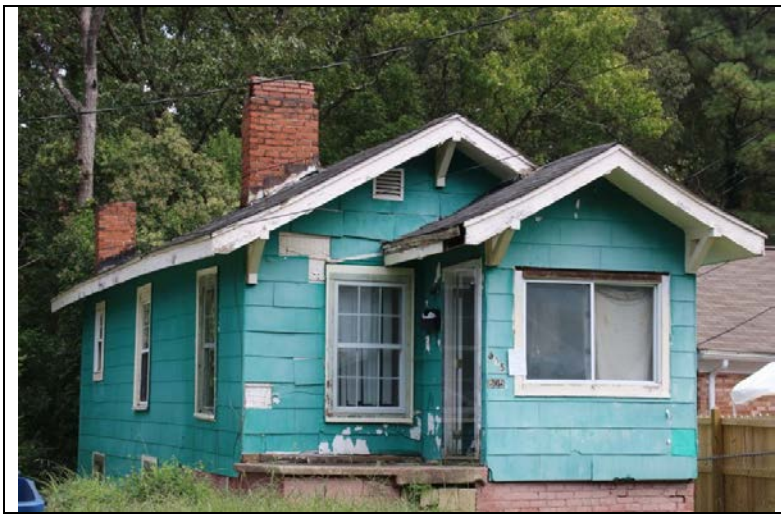
INTERIOR FINISH: The interior of these homes is of fair design and construction with low cost materials. Little attention is given to detail and quality workmanship.

FLOORS: Low cost construction utilizing wood or steel joists and sub floor with some hardwoods, vinyl, and/or low -quality carpeting.

PLUMBING: A combination of fair quality fixtures, typical quality materials, and workmanship. Considered adequate for the type of construction. Generally, not have more than a total of five fixtures.

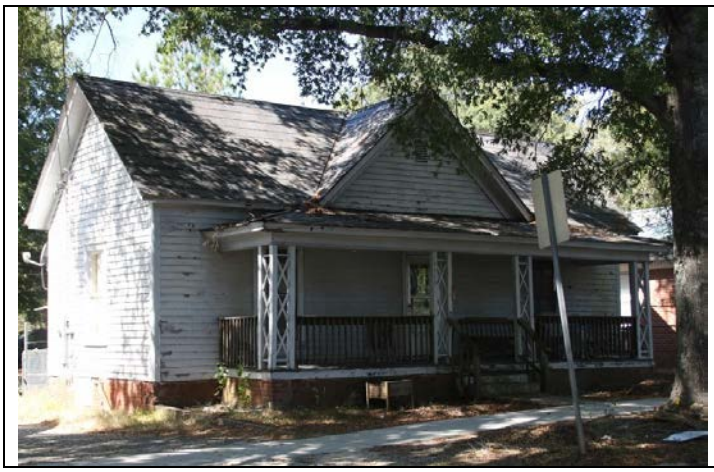
CLIMATE CONTROL: A heating system equal to forced air with minimal capacity and ductwork throughout. Air conditioning is not a part of the specifications. This item is excluded from base pricing and should be added if applicable.

ELECTICAL: Minimal quality wiring, limited electrical outlets and inexpensive lighting.



Grade E+

Grade E+



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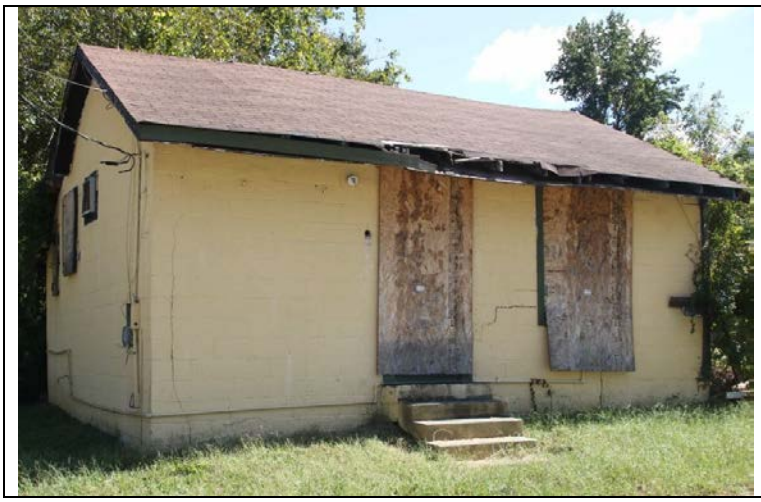
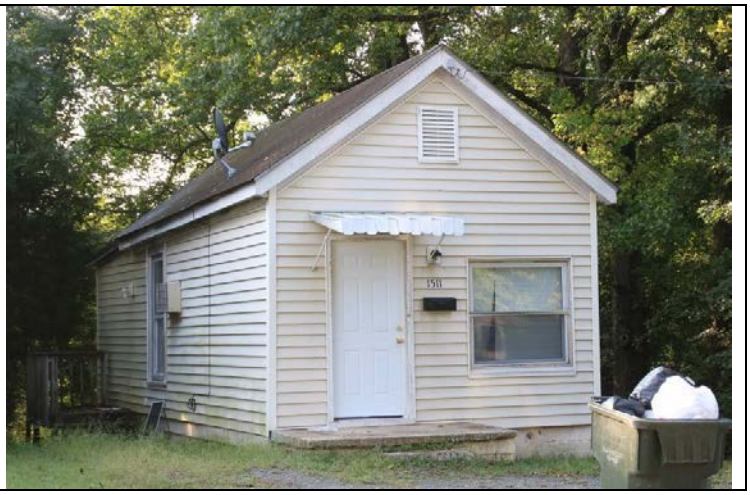
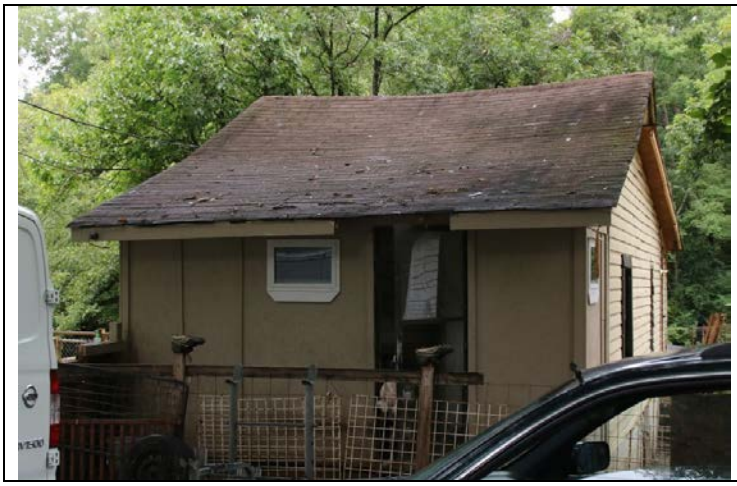
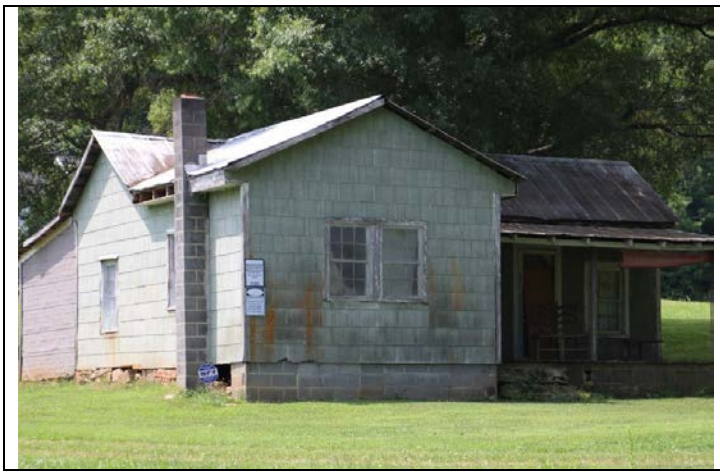
	Grade E

Grade E	

	Grade E

	Grade E-

MANUFACTURED HOUSING

General

Manufactured housing can be single-wide mobile homes, double-wide mobile homes, multi-sectional homes, or modular homes. Non-modular structures are designed with a steel undercarriage and wheel assemblies for transporting to the site: Note most modular homes have wood joist rather than a steel undercarriage. For mass appraisal purposes, both wood joist and steel undercarriage homes that are classified as modular are considered to be like stick-built homes.

As of June 15, 1976, all manufactured homes built, after that time, must meet or exceed Federal Standards outlined in Title VI, Housing and Community Development Act of 1974. These standards (building codes) are administered by United States Department of Housing and Urban Development (HUD). The HUD code, unlike conventional building codes, requires manufactured homes to be constructed on permanent chassis. Manufactured homes that are not consider modular homes must have a red/silver certification (HUD certification) on the exterior of each transportable section when transported from the factory.

Modular homes are constructed on the same state, local and regional building codes (conventional building codes) as site- built homes which exceed the HUD code and have a "State of North Carolina Modular Construction Validating Stamp" on the interior of the home. For mass appraisal purposes all factory constructed homes are to be classified as either manufactured (single-wide, double-wide, etc.) or modular.

MODULAR HOME CLASSIFICATION STANDARDS

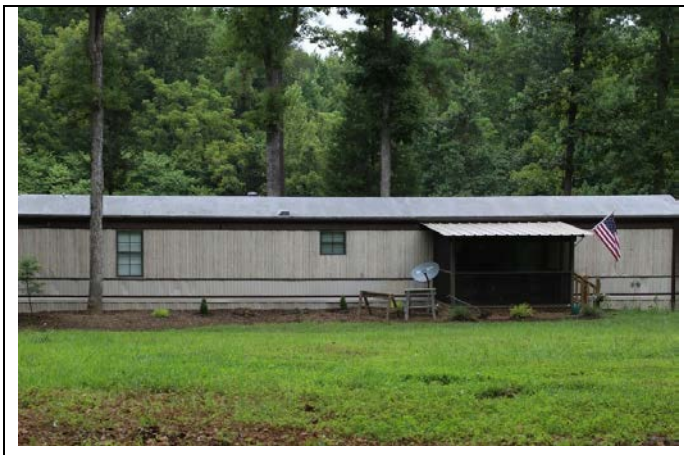
All homes constructed in a factory may be considered a manufactured home, but only those that meet or exceed the North Carolina State Residential Building Code may be considered modular homes. North Carolina General Statute 105-164.3(21b) defines modular home as "a factory-built structure that is designed to be used as a dwelling, is manufactured in accordance with the specifications for modular homes under the North Carolina State Residential Building Code (NCSRBC), and bears a seal or label issued by the Department of Insurance pursuant to G.S. 143-139.1". Also, in addition to NCSRBC, modular homes may be required to be constructed to local and/or regional building codes. North Carolina addresses the construction and definition of modular homes under the North Carolina State Building Code Volume VIII – Modular Construction Regulations. The quality of modular homes is considered to be the same as site- built homes per memorandum from the North Carolina Department of Insurance (see memorandum, page 383). For mass appraisal purposes structures that are considered modular must meet current general statute requirements. Note: All homes classified as modular will be considered as real property, even if on someone else's land.

MANUFACTURED HOME CLASSIFICATION STANDARDS

All manufactured homes not meeting the requirements of a modular home are to be considered using the term “manufactured home” for mass appraisal purposes. N.C.G.S. 105-273(13), in defining real property, provides for the inclusion of manufactured homes. Also, N.C.G.S. 105-316.7 defines mobile home and manufactured home.

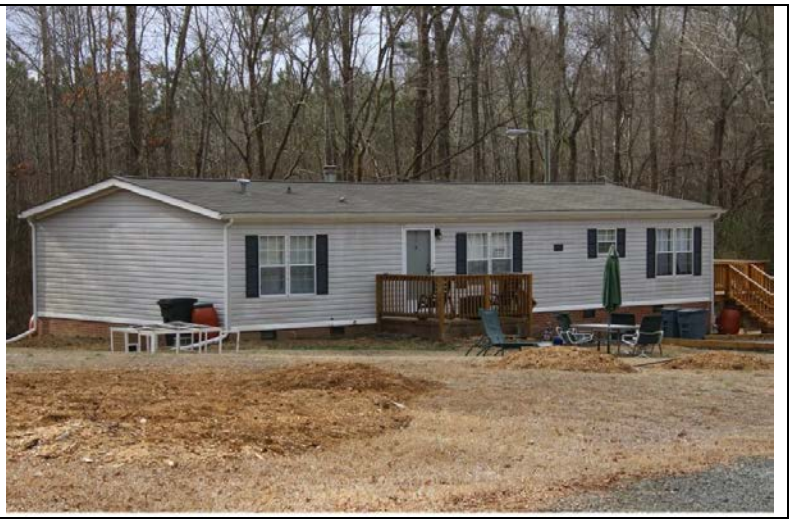
Any manufactured home will be considered *real property* and will be valued in accordance with the schedule of values if the owner of the land and the owner of the home placed upon the land are the same, having the towing hitch and axle assembly removed and placed upon a permanent foundation as required by the Durham County Building Department.

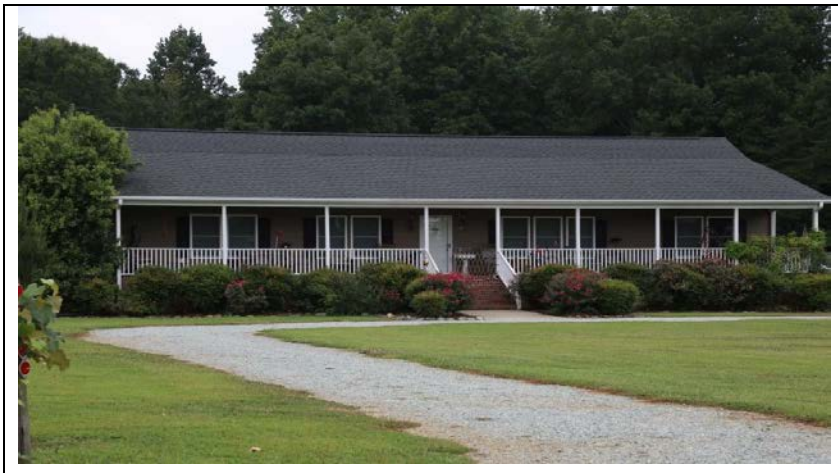
If the owner of the manufactured home does not own the land it occupies, the home will be considered a *personal property* item. If the manufactured home is considered a *personal* item, it will be noted within the miscellaneous items section of the property record card.



MANSW
Single-Sect
Manufactured
Home

MANUF
Multi-Sect
Manufactured
Home





MA MODUL
Modular
Home

RESIDETIAL COST SCHEDULES

The Cost Approach to value lends itself best to property valuation for tax purposes for two principle reasons.

1) Appraisals for Ad Valorem purposes require separate land value estimates.

2) The Cost Approach can be applied to all classes of property.

The use of one approach to the exclusion of others is contrary to the appraisal process. The approach outlined in this manual includes cost schedules which have been developed and are supported through analysis and incorporation of economic factors indicated by all three approaches to value; Cost, Income and Market.

The following cost schedules are based on a model residence constructed using typical components, average quality workmanship and materials, consisting of one thousand (1000) square feet, two full baths, central heating system and crawl space.

The general pricing procedure is as follows:

1. Determine the Main Area (**MA**) Code by exterior wall type and type of residential building. (Ex. Wood Siding ranch style homes is a MA RESFR)
2. Multiply the base square footage of the first floor by the main area price and by the size factor for the MA code. (Ex. 1500 sq. ft. X $94.00 X .84 = $118,440)
3. For buildings with an upper floor, multiply the square footage of the upper floor by the main area price, then by the size factor for the MA code of the first- floor square footage and by the multiple story adjustment (**ST)** of 85%. (Ex. 1000 sq. ft. X $94.00 X .84 X .85 = $67,116)
4. Apply Cost & Design % factor to the total main area price.
5. Adjustments to the main area are calculated from the norm of the base structure.
    A. Heat type- the standard is central heat. Determine the heat type (Ex. heat pump HS 06) and multiply the square footage by the heat type code rate by the size adjustment for the main area of the first floor square footage. (Ex. 1500 sq. ft. X $3.00 X .84 = $3,780)
    B. Foundation type- the standard is crawl space. Determine the foundation type (Ex. Continuous Slab FN 03) and multiply the square footage by the foundation type code by the size adjustment for the main area of the first- floor square footage. (Ex. 1500 sq. ft. X (-) $3.90 X .84 = (-) $4,914)
    C. Plumbing type-the standard is 1 bath. Determine the number of fixtures from the standard. (Ex. 2½ baths has five extra fixtures PS FIX) Multiply the number of fixtures times the rate. (Ex. 5 X $1,080 = $5,400)
    D. Fireplace type- the standard is no fireplace. Determine the type of fireplace. (Ex. Prefab FP SPR) Multiply the fireplace rate times the number of fireplaces. (Ex. 1 X $2,500 = $2,500)

E. Basement Type- the standard is no basement. Determine the type of basement. (Ex. Basement is finished BA 14) Multiply the square footage by the basement type code by the size adjustment for the main area of the first floor square footage (Ex. 1500 sq. ft. X $37.60 X .84 = $47,376)
F. Elevator type- the standard is no elevator. Determine the type of elevator and number of floors. (Ex. 2 story Hydraulic RE EH2) Multiply the elevator rate times the number of elevators. (Ex. 1 X $10,000 = $10,000)

6. Determine the addition code type (Ex. Porch AC 18) attached to the main structure. Multiply the base rate of the AC code by the size adjustment for that code. (Ex. 80sq. ft. X $28.15 X 1.02 = $2,0)
7. Sub-total all areas of the structure's components.
8. Apply the proper Quality Grade Factor to arrive at the Replacement Cost New. The standard pricing schedule is at a C grade building.
9. Apply the proper depreciation from the C.D.U. Chart. (Ex. A home built in 1975 that physically is in average condition with normal functional use, but is in a desirable neighborhood and the C.D.U. is Good, the depreciation is 70% of the value remaining)
10. If a market adjustment is to be applied, it is applied at this stage.
11. The final value for the building is finished.

All adjustments from base specifications are included in the following schedules

BASE PRICE FOR RESIDENTIAL SCHEDULE MA RESFR SINGLE FAMILY RESIDENCE

WALL HEIGHT	BASE PRICE	BASE SPECIFICATIONS
10	$ 94.00	STORY HEIGHT: FIRST FLOOR AREA FOUNDATION/BASEMENT: CONTINUOUS FOOTING EXTERIOR WALLS: VINYL SIDING OR EQUAL PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS FRAMING: WOOD JOIST
REMARKS/ADDITIONAL FEATURES: ADD FOR FIREPLACES GARAGES/PORCHES/BASEMENT AREAS ADDITIONAL PLUMBING ADD FOR COOLING SYSTEM		FLOOR COVER/FINISH: VINYL/CARPET INTERIOR FINISH: DRYWALL/PANEL HEATING/COOLING: FORCED HOT AIR OR EQUAL PLUMBING: 8 PLUMBING FIXTURES

BASE PRICE FOR RESIDENTIAL SCHEDULE MA MULFR DUPLEX/TRIPLEX

WALL HEIGHT	BASE PRICE	BASE SPECIFICATIONS
10	$ 89.30	STORY HEIGHT: FIRST FLOOR AREA
		FOUNDATION/BASEMENT: CONTINUOUS FOOTING
		EXTERIOR WALLS: VINYL SIDING OR EQUAL
		PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS
		FRAMING: WOOD JOIST
REMARKS/ADDITIONAL FEATURES:		FLOOR COVER/FINISH: VINYL/CARPET
ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM		
		INTERIOR FINISH: DRYWALL/PANEL
		HEATING/COOLING: FORCED HOT AIR
		PLUMBING: 8 PLUMBING FIXTURES

BASE PRICE FOR RESIDENTIAL SCHEDULE MA RCD CONDO/TOWNHOUSE

WALL HEIGHT	BASE PRICE	BASE SPECIFICATIONS
10	$ 94.00	STORY HEIGHT: FIRST FLOOR AREA
		FOUNDATION/BASEMENT: CONTINUOUS FOOTING
		EXTERIOR WALLS: VINYL SIDING OR EQUAL
		PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS
		FRAMING: WOOD JOIST
REMARKS/ADDITIONAL FEATURES:		FLOOR COVER/FINISH: VINYL/CARPET
ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM		
		INTERIOR FINISH: DRYWALL/PANEL
		HEATING/COOLING: FORCED HOT AIR
		PLUMBING: 8 PLUMBING FIXTURES

BASE PRICE FOR RESIDENTIAL SCHEDULE MA MODUL MODULAR HOME

WALL HEIGHT	BASE PRICE	BASE SPECIFICATIONS
10	$ 84.60	STORY HEIGHT: FIRST FLOOR AREA FOUNDATION/BASEMENT: CONTINUOUS FOOTING EXTERIOR WALLS: VINYL SIDING OR EQUAL PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS FRAMING: WOOD JOIST
REMARKS/ADDITIONAL FEATURES: ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM		FLOOR COVER/FINISH: VINYL/CARPET INTERIOR FINISH: DRYWALL/PANEL HEATING/COOLING: FORCED HOT AIR PLUMBING: 8 PLUMBING FIXTURES

BASE PRICE FOR RESIDENTIAL SCHEDULE MA MANUF MANUFACTURED HOME (MULTI SECTION)

WALL HEIGHT	BASE PRICE	BASE SPECIFICATIONS
10	$ 61.10	STORY HEIGHT: FIRST FLOOR AREA FOUNDATION/BASEMENT: CONTINUOUS FOOTING EXTERIOR WALLS: VINYL SIDING OR EQUAL PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS FRAMING: WOOD JOIST
REMARKS/ADDITIONAL FEATURES: ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM		FLOOR COVER/FINISH: VINYL/CARPET INTERIOR FINISH: DRYWALL/PANEL HEATING/COOLING: FORCED HOT AIR PLUMBING: 8 PLUMBING FIXTURES

BASE PRICE FOR RESIDENTIAL SCHEDULE MA MANSW MANUFACTURED HOME (SINGLE SECTION)

WALL HEIGHT	BASE PRICE	BASE SPECIFICATIONS
10	$ 37.60	STORY HEIGHT: FIRST FLOOR AREA FOUNDATION/BASEMENT: CONTINUOUS FOOTING EXTERIOR WALLS: VINYL SIDING OR EQUAL PARTITIONS: ADEQUATE FOR SEPARATION OF ROOMS/STORAGE AREAS FRAMING: WOOD JOIST
REMARKS/ADDITIONAL FEATURES: ADD FOR ATTACHMENTS ADD FOR EXTRA PLUMBING ADD FOR COOLING SYSTEM		FLOOR COVER/FINISH: VINYL/CARPET INTERIOR FINISH: DRYWALL/PANEL HEATING/COOLING: FORCED HOT AIR PLUMBING: 8 PLUMBING FIXTURES

MAIN AREA BASE RATES

MA Code	Description	Rate
FR02	Res Frame 2nd Floor	$79.90
FR02G	Res Frame 2nd Floor Over Garage	$79.90
FR03	Res Frame 3rd Floor	$79.90
MANSW	Manufactured Home Single	$37.60
MANUF	Manufactured Home Multi	$61.10
MF02	Res Mas/Frame	$81.90
MF02G	Res Mas/Frame 2nd Floor Over Garage	$81.90
MF03	Res Mas/Frame 3rd Floor	$81.90
MODUL	Modular Home	$84.60
MS02	Res Mas 2nd Floor	$83.90
MS02G	Res Mas 2nd Floor Over Garage	$83.90
MS03	Res Mas 3rd Floor	$83.90
MULFR	BLT as 2/3 Multi Frame	$89.30
MULMF	BLT as 2/3 Multi Mas/Frame	$91.53
MULMS	BLT as 2/3 Multi Masonry	$93.77
RCD	Res Condo Unit	$94.00
RCD02	Res Condo 2nd Floor	$79.00
RESFR	Res Frame or Equal	$94.00
RESMF	Res Mas/Frame	$96.35
RESMS	Res Mas or Equal	$98.70
TENFR	Townhouse End Unit Frame	$94.00
TENMF	Townhouse End Unit Mas/Frame	$96.35
TENMS	Townhouse End Unit Mas	$98.70
TINFR	Townhouse Interior Unit Frame	$94.00
TINMF	Townhouse Interior Unit Mas/Frame	$96.35
TINMS	Townhouse Interior Unit Mas	$98.70

MAIN AREA BASE RATES

Base Rate Includes Central Heat, One Bath, Crawl Foundation, One Kitchen

HS Code	Heat A/C	SQ. FT. ADJ.
00	No Heat	(-) $3.80
01	Flr/Wall Furnace	(-) $1.75
02	Radiant/Elec/BB	BASE
03	Forced Hot Air	BASE
04	Unit Heat	(-) $1.75
05	Pack. Heat/Cool	(+) $3.00
06	Heat Pump	(+) $3.00
07	Colling w/Duct	(+) $3.00
08	Mobile Home Cooling	(+) $2.00

FN Code	Foundation	SQ. FT. ADJ
01	Earth	(-) $4.65
02	Pier/Post	(-) $4.65
03	Continuous Slab	BASE
04	Perim. Footing	BASE
05	Metal/Vinyl Skirting	(-) $2.05
06	Basement	BASE

RE Code	Elevator	Rate
EC2	Cable 2 Story	$10,000
EC3	Cable 3 Story	$14,500
EH2	Hydraulic 2 Story	$10,000
EH3	Hydraulic 3 Story	$14,500
EH4	Hydraulic 4 Story	$18,500
EPC2	Poly Chain 2 Story	$10,000
EPC3	Poly Chain 3 Story	$10,700

FP Code	Fireplace	Rate
01	None	BASE
MHFP	MH Fireplace	$1,800
SPR	Prefabricated	$2,500
SP2	2 Story Prefabricated	$4,000
S11	1 Story Single	$4,400
S12	1 Story Double	$6,500
S21	2 Story Single	$5,500
S22	2 Story Double	$7,200
WSF	Wood Stove Flue	$1,100

PS Code	Plumbing	Rate
FIX	Per Fixture	$1,080
HOTTB	Residential Hot Tub	$5,211.60
MHFIX	MH Per Fixture	$575
WHRPL	Residential Whirlpool	$9,272.40

BS Code	Basement	SQ. FT. Rate
BG	Basement Garage	$2,400
LL	Lower Living Area	$74.02
10	Unfin Basement	$18.80
12	Recreation Room	$28.20
14	Finished Basement	$70.50

SK Code	Extra Kitchen/Bar	Rate
RK	Kitchen/Bar	$4,800

RSS	Story Height Adjust	85%

MAIN AREA SIZE ADJUSTMENTS

AREA	ADJ.
0001-0299	175.00%
0300-0309	166.50%
0310-0319	164.75%
0320-0329	163.00%
0330-0339	161.25%
0340-0349	159.50%
0350-0359	157.75%
0360-0369	156.00%
0370-0379	154.25%
0380-0389	152.50%
0390-0399	150.75%
0400-0409	149.00%
0410-0419	147.75%
0420-0429	146.50%
0430-0439	145.25%
0440-0449	144.00%
0450-0459	142.75%
0460-0469	141.50%
0470-0479	140.25%
0480-0489	139.00%
0490-0499	137.75%
0500-0509	136.50%
0510-0519	135.25%
0520-0529	134.00%
0530-0539	132.75%
0540-0549	131.50%
0550-0559	130.25%
0560-0569	129.00%
0570-0579	127.75%
0580-0589	126.50%
0590-0599	125.25%
0600-0609	124.00%
0610-0619	122.90%
0620-0629	121.90%
0630-0639	120.90%
0640-0649	119.80%
0650-0659	118.80%
0660-0669	117.80%
0670-0679	116.70%
0680-0689	115.70%
0690-0699	114.70%
0700-0719	113.70%
0720-0739	112.66%
0740-0759	111.62%
0760-0779	110.58%

AREA	ADJ.
0780-0799	109.54%
0800-0819	108.50%
0820-0839	107.40%
0840-0859	106.30%
0860-0879	105.20%
0880-0899	104.10%
0900-0924	103.00%
0925-0949	102.25%
0950-0974	101.50%
0975-0999	100.75%
1000-1019	100.00%
1020-1039	99.00%
1040-1059	98.00%
1060-1079	97.00%
1080-1099	96.00%
1100-1124	95.00%
1125-1149	94.00%
1150-1174	93.00%
1575-1199	92.00%
1200-1224	91.00%
1225-1249	90.25%
1250-1274	89.50%
1275-1299	88.75%
1300-1349	88.00%
1350-1399	87.00%
1400-1449	86.00%
1450-1499	85.00%
1500-1574	84.00%
1575-1649	83.50%
1650-1724	83.00%
1725-1799	82.00%
1800-1899	81.00%
1900-1999	80.00%
2000-2099	79.00%
2100-2249	78.00%
2250-2399	77.00%
2400-2599	76.50%
2600-2799	76.00%
2800-2999	75.00%
3000-3249	74.00%
3250-3499	73.00%
3500-3999	72.00%
4000-4499	71.50%
4500-4999	70.50%
5000-UP	70.00%

MANUFACTURED SINGLE SECTION MAIN AREA SIZE ADJUSTMENT

AREA	ADJ
0001-0524	110.00%
0525-0549	109.50%
0550-0574	109.00%
0575-0599	108.50%
0600-0624	108.00%
0625-0649	107.50%
0650-0674	107.00%
0675-0699	106.50%
0700-0724	106.00%
0725-0749	105.50%
0750-0774	105.00%
0775-0799	104.50%
0800-0824	104.00%
0825-0849	103.50%
0850-0874	103.00%
0875-0899	102.50%
0900-0924	102.00%
0925-0949	101.50%
0950-0974	101.00%
0975-0999	100.50%
1000-1049	100.00%

AREA	ADJ
1050-1074	99.50%
1075-1099	99.00%
1100-1124	98.50%
1125-1149	98.00%
1150-1174	97.50%
1175-1199	97.00%
1200-1224	96.50%
1225-1249	96.00%
1250-1274	95.50%
1275-1299	95.00%
1300-1324	94.50%
1325-1349	94.00%
1350-1374	93.50%
1375-1399	93.00%
1400-1424	92.50%
1425-1449	92.00%
1450-1474	91.50%
1475-1499	91.00%
1500-1524	90.50%
1525-UP	90.00%

RESIDENTIAL MAIN BUILDING ATTACHMENT CODES

Code	Description	Rate	Size Adj
00	Solar Room	$56.30	A6
01	Overhang	$45.50	A2
01A	Addition	$66.45	A2
03	Bay Window	$59.40	A2
04	Attic Finished	$31.95	A2
08	Attic Unfinished	$13.90	A2
09	Unfinished Upper Level	$12.60	A2
16	Frame Deck	$16.90	A5
16B	Concrete Slab	$5.15	A4
16P	Patio	$11.40	A4
16S	Stoop	$14.90	A4
16T	Terrace/Raised Patio	$17.05	A4
18	Covered Porch	$28.15	A5
18B	Breezeway Open	$28.15	A5
18E	Breezeway Enclosed	$47.15	A6
19	Screen Porch	$31.00	A6
22	Enclosed Porch	$47.15	A6
28	Garage	$30.25	A2
28E	Garage Enclosed	$50.05	A2
28U	Garage Unfinished Bonus Room	$36.30	A2
30	Carport	$18.90	A3
30E	Carport Enclosed	$50.05	A2
32	Storage Utility	$26.75	A1

ATTACHMENT CODE SIZE ADJUSTMENT

A1		
AREA		ADJ
001-150		110
151-200		108
201-250		106
251-300		104
301-350		102
351-600		100
601-650		98
651-700		96
701-750		94
751-800		92
801-UP		90

A2		
AREA		ADJ
001-050		110
051-100		105
101-150		102
151-400		100
401-550		98
551-700		96
701-850		94
851-1000		92
1001-UP		90

A3		
AREA		ADJ
001-150		100
151-200		105
201-250		102
251-400		100
401-600		98
601-700		96
701-800		94
801-900		92
901-UP		90

A4		
AREA		ADJ
001-040		100
041-080		98
081-150		96
151-300		94
301-UP		90

A5		
AREA		ADJ
001-020		110
021-040		106
041-060		104
061-080		102
081-200		100
201-300		98
301-400		96
401-500		94
501-UP		90

A6		
AREA		ADJ
001-020		110
021-040		106
041-060		104
061-080		102
081-200		100
201-300		98
301-400		96
401-500		94
501-UP		90

QUALITY GRADE

QUALITY GRADE	PERCENT
XXX	350%
XX+	300%
XX	250%
XX-	225%
X+	195%
X	185%
X-	175%
A+	165%
A	155%
A-	145%
B+	135%
B	125%
B-	120%
C+	110%
C	100%
C-	95%
D+	90%
D	85%
D-	75%
E+	65%
E	55%
E-	45%

C.D.U. TABLE

YEAR BUILT	EX	VG	GD	AV	FR	PR	VP	UN
2018	0	0	0	0	5	15	40	90
2017	0	0	0	0	5	15	40	90
2016	0	0	0	1	6	16	41	90
2015	0	0	0	1	6	16	41	90
2014	0	0	1	2	7	17	42	90
2013	0	1	1	2	7	17	42	90
2012	0	1	1	3	8	18	42	90
2011	0	1	1	3	8	18	43	90
2010	0	1	2	4	9	19	43	90
2009	0	1	2	4	9	19	44	90
2008	1	1	2	5	10	20	44	90
2007	1	1	2	5	10	20	44	90
2006	1	2	3	6	11	21	45	90
2005	1	2	3	6	11	21	45	90
2004	1	2	3	7	12	22	46	90
2003	1	2	3	7	12	22	46	90
2002	1	2	4	8	13	23	46	90
2001	1	2	4	8	13	23	47	90
2000	1	2	4	9	14	24	47	90
1999	1	3	4	9	14	24	48	90
1998	2	3	5	10	15	25	48	90
1997	2	3	5	10	15	25	48	90
1996	2	3	5	11	16	26	49	90
1995	2	3	5	11	16	26	49	90
1994	2	3	6	12	17	27	50	90
1993	2	3	6	12	17	27	50	90
1992	2	4	6	13	18	28	50	90
1991	2	4	6	13	18	28	51	90
1990	2	4	7	14	19	29	51	90
1989	2	4	7	14	19	29	52	90
1988	3	4	7	15	20	30	52	90
1987	3	4	7	15	20	30	52	90
1986	3	4	8	16	21	31	53	90
1985	3	5	8	16	21	31	53	90
1984	3	5	8	17	22	32	54	90
1983	3	5	8	17	22	32	54	90
1982	3	5	9	18	23	33	54	90
1981	3	5	9	18	23	33	55	90
1980	3	5	9	19	24	34	55	90
1979	3	5	9	19	24	34	56	90
1978	4	6	10	20	25	35	56	90

Schedule of Values Durham County 2019

YEAR BUILT	EX	VG	GD	AV	FR	PR	VP	UN
1977	4	6	10	20	25	35	56	90
1976	4	6	10	21	26	36	57	90
1975	4	6	10	21	26	36	57	90
1974	4	6	11	22	27	37	58	90
1973	4	6	11	22	27	37	58	90
1972	4	6	11	22	28	38	58	90
1971	4	7	11	23	28	38	59	90
1970	4	7	12	23	29	39	59	90
1969	4	7	12	23	29	39	60	90
1968	5	7	12	24	30	40	60	90
1967	5	7	12	24	30	40	60	90
1966	5	7	13	24	31	41	61	90
1965	5	8	13	25	31	41	61	90
1964	5	8	13	25	32	42	62	90
1963	5	8	13	25	32	42	62	90
1962	5	8	14	26	33	43	62	90
1961	5	8	14	26	33	43	63	90
1960	5	8	14	26	34	44	63	90
1959	5	9	14	27	34	44	64	90
1958	6	9	15	27	35	45	64	90
1957	6	9	15	27	35	45	64	90
1956	6	9	15	28	36	46	65	90
1955	6	9	15	28	36	46	65	90
1954	6	9	16	28	37	47	66	90
1953	6	10	16	29	37	47	66	90
1952	6	10	16	29	38	48	66	90
1951	6	10	16	29	38	48	67	90
1950	6	10	17	30	39	49	67	90
1949	6	10	17	30	39	49	68	90
1948	7	10	17	30	40	50	68	90
1947	7	11	17	31	40	50	68	90
1946	7	11	18	31	41	51	69	90
1945	7	11	18	31	41	51	69	90
1944	7	11	18	32	42	52	70	90
1943	7	11	18	32	42	52	70	90
1942	7	11	19	32	43	53	70	90
1941	7	11	19	33	43	53	71	90
1940	7	12	19	33	44	54	71	90
1939	7	12	19	33	44	54	72	90
1938	8	12	20	34	45	55	72	90
1937	8	12	20	34	45	55	72	90
1936	8	12	20	34	46	56	73	90
1935	8	12	20	35	46	56	73	90

Schedule of Values Durham County 2019

YEAR BUILT	EX	VG	GD	AV	FR	PR	VP	UN
1934	8	13	21	35	47	57	74	90
1933	8	13	21	35	47	57	74	90
1932	8	13	21	36	48	58	74	90
1931	8	13	21	36	48	58	75	90
1930	8	13	22	36	49	59	75	90
1929	8	13	22	37	49	59	76	90
1928	9	14	22	37	50	60	76	90
1927	9	14	22	37	50	60	76	90
1926	9	14	23	38	51	61	77	90
1925	9	14	23	38	51	61	77	90
1924	9	14	23	38	52	62	78	90
1923	9	14	23	39	52	62	78	90
1922	9	15	24	39	53	63	78	90
1921	9	15	24	39	53	64	79	90
1920	9	15	24	40	54	65	79	90
1919-Older	10	15	25	40	55	65	80	90

MANUFACTURED SINGLE SECTION C.D.U. TABLE

YEAR BUILT	MEX	MVG	MGD	MAV	MFR	MPR	MVP	MUN
2018	0	0	1	2	5	10	15	95
2017	0	1	3	4	7	12	17	95
2016	0	2	5	6	9	14	19	95
2015	0	3	6	8	11	16	21	95
2014	1	4	7	10	13	18	23	95
2013	2	5	8	11	14	19	24	95
2012	3	6	9	12	15	20	25	95
2011	4	7	10	13	16	21	26	95
2010	5	8	11	14	17	22	27	95
2009	6	9	12	15	18	23	28	95
2008	7	10	13	16	19	24	29	95
2007	8	11	14	17	20	25	30	95
2006	9	12	15	18	21	26	31	95
2005	10	13	16	19	22	27	32	95
2004	11	14	17	20	23	28	33	95
2003	12	15	18	21	24	29	34	95
2002	13	16	19	22	25	30	35	95
2001	14	17	20	23	26	31	36	95
2000	15	18	21	24	27	32	37	95
1999	16	19	22	25	28	33	38	95
1998	17	20	23	26	29	34	39	95
1997	18	21	24	27	30	35	40	95
1996	19	22	25	28	31	36	41	95
1995	20	23	26	29	32	37	42	95
1994	21	24	27	30	33	38	43	95
1993	22	25	28	31	34	39	44	95
1992	23	26	29	32	35	40	45	95
1991	24	27	30	33	36	41	46	95
1990	25	28	31	34	37	42	47	95
1989	26	29	32	35	38	43	48	95
1988	27	30	33	36	39	44	49	95
1987	28	31	34	37	40	45	50	95
1986	29	32	35	38	41	46	51	95
1985	30	33	36	39	42	47	52	95
1984	31	34	37	40	43	48	53	95
1983	32	35	38	41	44	49	54	95
1982	33	36	39	42	45	50	55	95
1981	34	37	40	43	46	51	56	95
1980	35	38	41	44	47	52	57	95
1979	36	39	42	45	48	53	58	95
1978	37	40	43	46	49	54	59	95

Schedule of Values Durham County 2019

YEAR BUILT	MEX	MVG	MGD	MAV	MFR	MPR	MVP	MUN
1977	38	41	44	47	50	55	60	95
1976	39	42	45	48	51	56	61	95
1975	40	43	46	49	52	57	62	95
1974	41	44	47	50	53	58	63	95
1973	42	45	48	51	54	59	64	95
1972	43	46	49	52	55	60	65	95
1971	44	47	50	53	56	61	66	95
1970	45	48	51	54	57	62	67	95
1969	45	49	52	55	58	63	68	95
1968	45	50	53	56	59	64	69	95
1967	45	50	54	57	60	65	70	95
1966	45	50	55	58	61	66	71	95
1965	45	50	55	59	62	67	72	95
1964	45	50	55	60	63	68	73	95
1963	45	50	55	60	64	69	74	95
1962-OLDER	45	50	55	60	65	70	75	95