

Burger Queen Fast Food Restaurant  
Back of Property Record Card

Paving = \$2.81 X 95% (C-1) = \$2.67 (Base Rate)  
 \$2.67 X 88% (L/M) \$2.35 (Adj. Rate)  
 \$2.35 X 12,000 = \$28,200

Note: Because the restaurant is in "Good" condition the actual age of 30 years is adjusted to an effective age from table F-2 of 22 yrs. The depreciation for 22 years is 70%.

[illegible]