Appendix A

Real Property Assessment Guidelines

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This appendix describes the concept of construction quality grade as it pertains to assessing:

- residential dwellings
- residential and agricultural yard improvements

This appendix discusses how construction quality is a necessary determinant of cost new and how it is used in the valuation process through the assignment of grade factors. Guidelines are included for determining the quality grade of improvements. This appendix also describes the types of materials, design features, and workmanship characteristic of each quality grade. Pictures of graded improvements are provided to help the assessing official determine the grade of actual improvements.
Understanding the Concept of Construction Quality

Construction quality is a central concept in the approaches used to value dwelling units and residential and agricultural yard improvements. The quality of the material and workmanship used in constructing an improvement, together with its design elements, will influence its cost new.

Construction quality, and the resultant quality grade assigned, is a composite characteristic. It describes the cumulative effects of workmanship, the costliness of materials, and the individuality of design used in constructing an improvement.

Although the construction quality of individual components of an improvement may vary, the overall construction quality tends to be consistent for the entire residence. This is true because a builder will normally install components that tend to be of consistent quality and that will compliment each other.

Workmanship quality can easily be observed in an inspection of the property. Good quality workmanship is evidenced by plumb vertical surfaces, level horizontal surfaces, perfectly mitered trim joints, smooth interior surfaces on walls and ceilings, properly located and installed mechanical systems, and an overall pride in workmanship.

Material quality is also easily observable during an inspection of the property. Primary indicators of material quality are type and spacing of framing members, type and grade of interior and exterior finishing materials, type and grade of plumbing and electrical fixtures, and type and grade of mechanical systems.

Design is also an indicator of quality of construction. Improvements using simple or standard floor plans, little or no exterior decorative millwork, and basic interior trim are indicative of average and low quality improvements. Examples of higher quality designed improvements are those that have custom designed floor plans, higher pitched roofs with more than one roof line, decorative exterior millwork and masonry, and detailed interior design characteristics.

The costs given in this manual are for improvements that demonstrate a construction quality that is typical of the majority of improvements that will be valued.
Appendix A

Residential and Agricultural Grade

Understanding Quality Grades

For each of the types of improvements (dwelling units and residential and agricultural yard improvements), a model has been defined to summarize the elements of construction quality that are typical of the majority of that type improvement. This typical model has been assigned a “C” quality grade for residences. The characteristics of these typical models can be thought of as construction specifications for an improvement that was built with average quality materials and workmanship.

For dwelling units, as well as for residential and agricultural yard improvements, “AAA”, “AA”, “A”, and “B” grade models have been defined to summarize the elements of improvements that use higher quality, hence more costly, building materials and workmanship than the typical model.

For dwelling units, as well as for residential and agricultural yard improvements, “D” and “E” grade models have been defined to summarize the elements of improvements that use lower quality, hence lower cost, building materials and workmanship than the typical model.

When considering quality grade, keep in mind that the grades are relative rankings of the cost of the materials, workmanship, and design used in construction. Quality grade does not indicate an improvement is inferior or superior to an improvement assigned a different grade.

This appendix describes the construction elements for each quality grade for each type of residential and agricultural improvement. It also provides pictures and descriptions of actual improvements to illustrate the various quality grades.

Understanding Quality Grade Factors

The replacement cost of an improvement is calculated by taking the base price of the improvement, adjusting it for various construction elements that add or deduct value, and then multiplying this adjusted cost by a percentage based on the improvement’s grade. This percentage, known as a Quality Grade Factor, adjusts the costs in this manual for variations in construction quality.

The quality grade factor for an improvement assigned a “C” grade is 100% since this was the quality grade assigned the models used to develop the costs published in this manual. In other words, a “C” quality grade has no affect on the costs taken from this manual. The quality grade factors for the other quality grades reflect an increase in costs above those costs given in the tables of this manual for quality grades higher than the typical and a decrease in costs for quality grades lower than the typical, as shown in Table A-1.
### Table A-1. Quality Grade Factors

<table>
<thead>
<tr>
<th>Quality Grade</th>
<th>Quality Grade Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAA</td>
<td>360%</td>
</tr>
<tr>
<td>AA</td>
<td>240%</td>
</tr>
<tr>
<td>A</td>
<td>160%</td>
</tr>
<tr>
<td>B</td>
<td>120%</td>
</tr>
<tr>
<td>C</td>
<td>100%</td>
</tr>
<tr>
<td>D</td>
<td>80%</td>
</tr>
<tr>
<td>E</td>
<td>40%</td>
</tr>
</tbody>
</table>

### Assigning Quality Grades

When trying to determine a quality grade, the assessing official first finds several improvements that are typical for the type of materials, workmanship, and design found in the majority of improvements within the neighborhood. The assessing official then compares the materials, workmanship, and design used in these representative improvements to the construction specifications given in the quality grade classification tables and the pictures of graded improvements in this manual.

**Note:** The assessing official should emphasize the quality of materials and workmanship used in the construction of the improvement when conducting this analysis and place less reliance on the pictures of graded improvements shown in this manual. Photographs alone cannot be used to determine construction quality grade since the front elevation may not truly represent the overall construction quality of both the interior and exterior of the improvement.

The assessing official selects the quality grade that the representative improvements most closely resemble. This then becomes the base quality grade to be used as a starting point in determining the actual quality grade for each improvement within that neighborhood.

A second method of establishing the base quality grade for a neighborhood is to compare the actual construction costs of the improvements in the neighborhood, trended to December 31, 2018, to the construction costs given in this manual. If the trended actual costs match the costs in the table of this manual, then the base quality grade for the neighborhood is “C”. If they are higher or lower than the costs in the tables of this manual, then the base quality grade for the neighborhood would be something other than a quality grade of “C”. In this case, the base quality grade would be determined by dividing the trended actual costs by the costs determined from the manual. The result of this calculation should be compared to the quality grade factors.
Appendix A

Residential and Agricultural Grade

grade factors in Table A-1 and Table A-2 to determine the corresponding quality grade.

The majority of dwelling units have a quality grade that falls between the “D” and “B” classifications, clustering heavily around the “C” classification. Neighborhoods tend to have improvements with the same or similar quality of construction, thus narrowing the range of base grades applicable to a particular neighborhood.

When assigning quality grades to individual improvements within the neighborhood, the assessing official starts with the assumption that the subject improvement will have the same quality grade as the base quality grade established for the neighborhood.

Assigning Intermediate Quality Grades

Some improvements in the neighborhood may have construction characteristics that deviate from the base quality grade specifications. To assign a quality grade to these properties, the assessing official must weigh the components that deviate from the base quality grade selected for the neighborhood to determine whether an intermediate quality grade, or an entirely higher or lower full quality grade, is appropriate. The assessing official should steer away from using intermediate quality grades if at all possible. Most improvements will be designed and constructed using materials, workmanship, and design that are typical for the base quality grade assigned to their neighborhood without the need to assign intermediate quality grades. Thus, the assessing official must use careful judgment when assigning any quality grade that varies from the base quality grade for the neighborhood.

The following guidelines apply when assigning intermediate quality grades:

- “+ 2” indicates a quality grade that falls halfway between two full quality grades (AA, A, B, C, D, E). The quality grade factor for this intermediate quality grade is halfway between the percentages for the two full quality grades immediately above and below it.
  - For example, a quality grade of “C + 2” indicates that the overall construction quality is halfway between “C” and “B”. It would have a quality grade factor of 110% meaning the assessing official has determined that the construction quality of the improvement has caused its cost new to be 10% higher than those given in the cost schedules in this manual.

- “+ 1” indicates a quality grade slightly higher than the full quality grade immediately below it. The quality grade factor for this intermediate quality grade is one quarter of the interval between the percentages for the two full quality grades immediately above and below it.
  - For example, a grade of “C + 1” indicates that the overall construction quality is one quarter of the way between “C” and “B”. It would have a quality grade factor of 105% (one quarter of the way between 100% and
120%). This means the assessing official has determined that the construction quality of the improvement has caused its cost new to be 5% higher than those costs given in the schedules in this manual.

- “+1” indicates a quality grade slightly lower than the full quality grade immediately above it. The quality grade factor for this intermediate quality grade is one quarter of the interval between the percentages for the two full quality grades immediately above and below it.
  - For example, a grade of “C-1” indicates that the overall construction quality is one quarter of the way between “C” and “D”. It would have a quality grade factor of 95% (one quarter of the way between 100% and 80%). This means the assessing official has determined that the construction quality of the improvement has caused its cost new to be 5% lower than those costs given in the schedules in this manual.

- “E-1” is the only intermediate quality grade below “E”. It represents a reduction of ten percentage points from the “E” quality grade factor.

- Intermediate quality grades above “A” are indicated by “+1” through “+8”. Each number between “+1” and “+4” represents an increase of twenty percentage points between it and the next lowest intermediate grade designation. Each number between “+5” and “+8” represents an increase of thirty percentage points between it and the next lowest intermediate grade designation.

**Example:** The assessing official has determined that the base quality grade for a neighborhood is “C”. A dwelling within that neighborhood has a roof that has a higher than normal pitch and is composed of two distinct rooflines. The dwelling’s roof overhangs are wider than most dwellings in the neighborhood. There is also a four-foot offset at one corner of the dwelling that prevents it from being a simple rectangular shape like most of the dwellings in the neighborhood. The assessing official decides to assign this improvement an intermediate quality grade, higher than the “C” base quality grade but lower than “B”, and places a “C+2” quality grade on the dwelling. In doing so, the assessing official has determined that the design features of the subject residence make its cost new 10% higher than the costs given in the manual. (The quality grade factor percentage for a quality grade of “C+2” is 110% as shown in *Table A-2*, below.)

**Note:** An intermediate grade can be assigned to all other types of agricultural and residential improvements.

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**Grade Factor Percentages**

*Table A-2* shows the quality grade factors as percentages for the full and intermediate quality grades for improvements other than mobile and manufactured homes.
### Table A-2. Quality Grade Factors for Dwelling Units

<table>
<thead>
<tr>
<th>GRADE</th>
<th>FACTOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAA</td>
<td>360%</td>
</tr>
<tr>
<td>AAA−1</td>
<td>330%</td>
</tr>
<tr>
<td>AA +2</td>
<td>300%</td>
</tr>
<tr>
<td>AA +1</td>
<td>270%</td>
</tr>
<tr>
<td>AA</td>
<td>240%</td>
</tr>
<tr>
<td>AA -1</td>
<td>220%</td>
</tr>
<tr>
<td>A+2</td>
<td>200%</td>
</tr>
<tr>
<td>A+1</td>
<td>180%</td>
</tr>
<tr>
<td>A</td>
<td>160%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GRADE</th>
<th>FACTOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>A-1</td>
<td>150%</td>
</tr>
<tr>
<td>B+2</td>
<td>140%</td>
</tr>
<tr>
<td>B+1</td>
<td>130%</td>
</tr>
<tr>
<td>B</td>
<td>120%</td>
</tr>
<tr>
<td>B-1</td>
<td>115%</td>
</tr>
<tr>
<td>C+2</td>
<td>110%</td>
</tr>
<tr>
<td>C+1</td>
<td>105%</td>
</tr>
<tr>
<td>C</td>
<td>100%</td>
</tr>
<tr>
<td>C-1</td>
<td>95%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GRADE</th>
<th>FACTOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>D+2</td>
<td>90%</td>
</tr>
<tr>
<td>D+1</td>
<td>85%</td>
</tr>
<tr>
<td>D</td>
<td>80%</td>
</tr>
<tr>
<td>D-1</td>
<td>70%</td>
</tr>
<tr>
<td>E+2</td>
<td>60%</td>
</tr>
<tr>
<td>E+1</td>
<td>50%</td>
</tr>
<tr>
<td>E</td>
<td>40%</td>
</tr>
<tr>
<td>E-1</td>
<td>30%</td>
</tr>
</tbody>
</table>
Quality Grade Specification Tables

Table A-3 provides a list of the typical construction materials and design elements found in dwelling units of each full construction quality grade. This table is designed to assist the local assessing official in determining the appropriate quality grade to assign to dwelling units in his/her jurisdiction.

These descriptions are not detailed construction specifications of any particular dwelling unit. They are intentionally general to emphasize the most prominent elements of all dwelling units within a given quality grade. Because a dwelling unit does not have a particular element listed in the table, does not mean it cannot fit into the respective quality grade. Likewise, if a dwelling unit has something more than is listed in a particular quality grade, it does not necessarily mean it fits into a higher quality grade.

As stated earlier in this discussion of construction quality; although the construction quality of individual components of an improvement may vary, the overall construction quality tends to be consistent for the entire residence.
Table A-3. Quality Grade Specifications for Dwelling Units (Grades “AAA” through “E”)

<table>
<thead>
<tr>
<th></th>
<th>“AAA” Grade</th>
<th>“AA” Grade</th>
<th>“A” Grade</th>
<th>“B” Grade</th>
<th>“C” Grade</th>
<th>“D” Grade</th>
<th>“E” Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Foundation</strong></td>
<td>10” or 12” reinforced poured concrete; 10” or 12” concrete block</td>
<td>10” or 12” reinforced poured concrete or 8” concrete block</td>
<td>8” poured concrete or 8” concrete block</td>
<td>8” poured concrete or 8” concrete block</td>
<td>8” concrete block</td>
<td>8” concrete block or concrete block piers</td>
<td></td>
</tr>
<tr>
<td><strong>Slab on Grade</strong></td>
<td>6” reinforced concrete slab on sand or gravel base</td>
<td>6” reinforced concrete slab on sand or gravel base</td>
<td>4” concrete slab on gravel base</td>
<td>4” concrete slab on gravel base</td>
<td>4” concrete slab on gravel base</td>
<td>4” concrete slab on gravel base</td>
<td>4” concrete slab on gravel base</td>
</tr>
<tr>
<td><strong>Structural Floors</strong></td>
<td>Wood or steel joists and sub floor sized &amp; spaced to support additional interior components; may include foamed concrete surfacing</td>
<td>Wood or steel joists and sub floor sized &amp; spaced to support additional interior components; may include foamed concrete surfacing</td>
<td>¾” plywood sub floor on 2”x8” or 2”x10” wood joists or wood I-joist</td>
<td>¾” plywood sub floor on 2”x8” or 2”x10” wood joists or wood I-joist</td>
<td>¾” plywood sub floor on 2”x8” or 2”x10” wood joists or wood I-joist</td>
<td>¾” plywood on 2”x8” wood joists</td>
<td></td>
</tr>
<tr>
<td><strong>Exterior Walls</strong></td>
<td>2”x6” or 2”x8” studs 16” o.c. with partial or total steel frame to allow for long spans in larger rooms</td>
<td>2”x6” or 2”x8” studs 16” o.c. with partial steel frame to allow for long spans in larger rooms</td>
<td>2” x 6” or 2”x4” studs 16” o.c. with insulation board</td>
<td>2” x 6” or 2”x4” studs 16” o.c. with insulation board</td>
<td>2” x 6” or 2”x4” studs 16” o.c. with insulation board</td>
<td>2” x 4” studs 24” o.c.</td>
<td>2” x 4” studs 24” o.c.</td>
</tr>
<tr>
<td><strong>Framing</strong></td>
<td>Wood shakes or cedar/steel/vinyl lap siding or stucco on lath</td>
<td>Wood shakes or cedar/steel/vinyl lap siding or stucco on lath</td>
<td>Wood shakes or cedar/steel/vinyl lap siding or stucco on lath</td>
<td>Wood shakes or cedar/steel/vinyl lap siding or stucco on lath</td>
<td>Composite, alum., plywood, or vinyl siding</td>
<td>Composite, alum., plywood siding or textured plywood</td>
<td>Composite lap siding or textured plywood</td>
</tr>
<tr>
<td><strong>Frame Sdg.</strong></td>
<td>Very finest select brick, cut stone, marble, granite or equal</td>
<td>Select brick, cut stone, marble, granite or equal</td>
<td>Brick or stone veneer</td>
<td>Brick or stone veneer</td>
<td>Brick or stone veneer</td>
<td>No masonry veneer</td>
<td>No masonry veneer</td>
</tr>
<tr>
<td><strong>Masonry Sdg.</strong></td>
<td>Solid core wood or insulated steel doors, sidelights; transoms very finest quality hardware</td>
<td>Solid core wood or insulated steel doors, sidelights, high quality hardware</td>
<td>Casement or double hung wood or vinyl clad with energy efficient glass</td>
<td>Casement or double hung wood or vinyl clad with energy efficient glass</td>
<td>Double hung wood or vinyl</td>
<td>Wood, aluminum, or vinyl</td>
<td>Wood, aluminum, or vinyl</td>
</tr>
<tr>
<td><strong>Doors</strong></td>
<td>Very finest quality casement or double hung, energy efficient windows</td>
<td>High quality casement or double hung, energy efficient windows</td>
<td>Casement or double hung wood or vinyl clad with energy efficient glass</td>
<td>Casement or double hung wood or vinyl clad with energy efficient glass</td>
<td>Double hung wood or vinyl</td>
<td>Wood, aluminum, or vinyl</td>
<td>Wood, aluminum, or vinyl</td>
</tr>
<tr>
<td><strong>Windows</strong></td>
<td>Custom trim and ornamentation above doors and windows, roofline, and on other exterior surfaces</td>
<td>Custom trim and ornamentation above doors and windows</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Exterior Walls (continued)</strong></td>
<td>Custom trim and ornamentation above doors and windows</td>
<td>Custom trim and ornamentation above doors and windows</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

Real Property Assessment Guideline
## Appendix A

### Residential and Agricultural Grade

<table>
<thead>
<tr>
<th></th>
<th>“AAA” Grade</th>
<th>“AA” Grade</th>
<th>“A” Grade</th>
<th>“B” Grade</th>
<th>“C” Grade</th>
<th>“D” Grade</th>
<th>“E” Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ROOF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Design</strong></td>
<td>Custom design with many ridges and valleys with a pitch up to 6:12</td>
<td>Custom design with many ridges and valleys with a pitch up to 6:12</td>
<td>Multi-gable, hip &amp; high pitch</td>
<td>Gable, hipped, or gambrel; moderate to high pitch</td>
<td>Gable, hipped, or gambrel; moderate pitch</td>
<td>Gable; moderate to low pitch</td>
<td>Gable; moderate to low pitch</td>
</tr>
<tr>
<td><strong>Framing</strong></td>
<td>Heavy wood rafters or custom trusses</td>
<td>Heavy wood rafters or custom trusses</td>
<td>Rafters or trusses</td>
<td>Rafters or trusses</td>
<td>Rafters or trusses</td>
<td>2”x4” trusses</td>
<td>2”x4” trusses</td>
</tr>
<tr>
<td><strong>Sheathing</strong></td>
<td>3/8” or thicker plywood or boards</td>
<td>3/8” or thicker plywood or boards</td>
<td>7/16” or thicker plywood or boards</td>
<td>7/16” or thicker plywood or boards</td>
<td>7/16” or thicker plywood or composition board</td>
<td>7/16” plywood or comp. board</td>
<td>Composition board</td>
</tr>
<tr>
<td><strong>Cover</strong></td>
<td>Wood shake, slate, or clay tile</td>
<td>Wood shake, slate, or clay tile</td>
<td>Wood shake or fiberglass shingles</td>
<td>Fiberglass or cedar shingles</td>
<td>Fiberglass or composition shingles</td>
<td>Fiberglass or composition shingles</td>
<td>Fiberglass or composition shingles</td>
</tr>
<tr>
<td><strong>Soffits</strong></td>
<td>Wide overhangs up to 3’</td>
<td>Wide overhangs up to 3’</td>
<td>12”-24” overhangs</td>
<td>12”-24” overhangs</td>
<td>12”-24” overhangs</td>
<td>12” or less overhang</td>
<td>No overhangs</td>
</tr>
<tr>
<td><strong>Flashing</strong></td>
<td>Copper</td>
<td>Copper or galvanized</td>
<td>Copper, galv., or aluminum</td>
<td>Aluminum</td>
<td>Aluminum</td>
<td>Aluminum</td>
<td>Aluminum</td>
</tr>
<tr>
<td><strong>Gutters</strong></td>
<td>Designed and constructed to be an integral part of residence</td>
<td>5” or greater wood, steel, or aluminum</td>
<td>5” or greater steel or aluminum</td>
<td>Aluminum or plastic</td>
<td>Aluminum or plastic</td>
<td>Aluminum or no gutters</td>
<td>Aluminm or no gutters</td>
</tr>
<tr>
<td><strong>INTERIOR FINISH</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Flooring</strong></td>
<td>Very finest quality or custom carpet and resilient cover, hardwood, terrazzo, ceramic, marble, granite</td>
<td>Best quality or custom carpet and resilient cover, hardwood, terrazzo, ceramic, marble, granite</td>
<td>Marble, ceramic tile hardwood, high-grade carpet and resilient flooring</td>
<td>Ceramic tile, good-grade vinyl, hardwood, good-grade carpet</td>
<td>Builders grade carpet and vinyl</td>
<td>Builders grade carpet and vinyl</td>
<td>Low grade carpet or vinyl</td>
</tr>
<tr>
<td><strong>Wall Covering</strong></td>
<td>Decorative drywall or plaster w/paint and/or very finest grade cover and/or hardwood panels</td>
<td>Decorative drywall or plaster w/paint and/or very finest grade cover and/or hardwood paneling</td>
<td>Drywall or plaster w/paint and/or high grade cover</td>
<td>Drywall or plaster w/paint and/or good grade cover</td>
<td>Drywall with paint</td>
<td>Drywall with paint</td>
<td>Inexpensive painted or textured drywall, printed hardboard</td>
</tr>
<tr>
<td><strong>Doors</strong></td>
<td>Very finest quality raised-panel solid hardwood w/fine quality hardware</td>
<td>Best quality raised-panel solid hardwood w/best quality hardware</td>
<td>Six panel or solid core doors; stained or painted w/high quality hardware</td>
<td>Six panel wood or composition doors, stained or painted w/high quality hardware</td>
<td>Six panel or slab wood or composition doors, stained or painted, average quality hardware</td>
<td>Hollow core wood doors, stained or painted</td>
<td>Hollow core wood doors, stained or painted</td>
</tr>
<tr>
<td><strong>Trim</strong></td>
<td>Decorative hardwood with extensive use throughout; installed w/excellent workmanship</td>
<td>Decorative hardwood with extensive use throughout; installed w/excellent workmanship</td>
<td>Oak, poplar, or pine 3-1/2”+ baseboard, 2-1/2”+ casing, crown molding, chair rail, wainscoting</td>
<td>Oak, poplar, or pine 3-1/2”+ baseboard, 2-1/2”+ casing, crown molding, chair rail, wainscoting</td>
<td>Pine 3-1/2” baseboard, 2-1/2” casing</td>
<td>Ranch base and casing</td>
<td>Ranch base and casing</td>
</tr>
</tbody>
</table>
### Interior Finish (continued)

<table>
<thead>
<tr>
<th></th>
<th>“AAA” Grade</th>
<th>“AA” Grade</th>
<th>“A” Grade</th>
<th>“B” Grade</th>
<th>“C” Grade</th>
<th>“D” Grade</th>
<th>“E” Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cabinets</td>
<td>Very finest quality wood, resin, or baked enamel finish w/ finest quality hardware; counter top of best quality plastics, ceramic, granite, or marble</td>
<td>Best quality wood, resin, or baked enamel finish w/ best quality hardware; counter top of best quality plastics, ceramic, granite, or marble</td>
<td>High quality wood &amp; hardware; counter top of laminate plastic, ceramic, or cultured marble</td>
<td>Good quality wood &amp; hardware; counter top of laminated plastic or ceramic</td>
<td>Standard grade box cabinets w/standard hardware; counter top of laminated plastic</td>
<td>Standard grade box cabinets w/standard hardware; counter top of laminated plastic</td>
<td>Standard grade box cabinets w/standard hardware; counter top of laminated plastic</td>
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<tr>
<td>Built-ins</td>
<td>Bookcases, shelves, mantles, cabinets, desks, kitchen island, pantry, entertainment centers, wet bar, walk-in closets with built-in features, exercise room, large linen closets; vaulted or custom ceilings</td>
<td>Bookcases, shelves, mantles, cabinets, desks, kitchen island, pantry, entertainment centers, wet bar, walk-in closets; custom ceiling designs</td>
<td>Bookcases and mantles</td>
<td>Mantles</td>
<td>---</td>
<td>---</td>
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<tr>
<td>Stairways</td>
<td>Very finest hardwood including handrail system; may be carpeted; may be curved</td>
<td>Oak, poplar, or other finish grade lumber including handrail system; may be carpeted; may be curved</td>
<td>Oak, poplar, or other finish grade lumber including handrail system; may be carpeted; may be curved</td>
<td>Oak, poplar, or other finish grade lumber including handrail system; may be carpeted</td>
<td>Oak, poplar, or other finish grade lumber including handrail system; may be carpeted</td>
<td>Pine; painted, stained or carpeted</td>
<td>Pine; painted, stained or carpeted</td>
</tr>
<tr>
<td>Bath Finish</td>
<td>Very finest quality ceramic tile, plastic laminates or marble</td>
<td>Best quality ceramic tile, plastic laminates or marble</td>
<td>High quality ceramic tile or marble</td>
<td>Good quality ceramic tiled bath</td>
<td>Ave. quality ceramic tile or fiberglass tub enclosure</td>
<td>Fiberglass tub enclosure</td>
<td>No finish over drywall in bath</td>
</tr>
<tr>
<td>Service</td>
<td>200 amp</td>
<td>200 amp</td>
<td>200 amp</td>
<td>100 or 200 amp</td>
<td>100 amp</td>
<td>60 or 100 amp</td>
<td>60 amp</td>
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<tr>
<td>Wiring</td>
<td>Conduit</td>
<td>Conduit</td>
<td>Conduit</td>
<td>Romex cable</td>
<td>Romex cable</td>
<td>Romex cable</td>
<td>Romex cable</td>
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<td>Outlets</td>
<td>Abundant outlets that are well-positioned</td>
<td>Abundant outlets that are well-positioned</td>
<td>Abundant outlets</td>
<td>Adequate outlets</td>
<td>Adequate outlets</td>
<td>Few outlets</td>
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<tr>
<td>Fixtures</td>
<td>Very finest quality; custom light treatments; High value chandeliers throughout</td>
<td>Best quality; under counter and cabinetry lighting High value chandelier</td>
<td>High grade fixtures</td>
<td>Good grade fixtures</td>
<td>Average grade fixtures</td>
<td>Average or inexpensive fixtures</td>
<td>Inexpensive fixtures</td>
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<tr>
<td>Heating</td>
<td>Large capacity central forced air or steam; may include more than one heating plant; insulated ductwork or piping</td>
<td>Large capacity central forced air or steam; may include more than one heating plant; insulated ductwork or piping</td>
<td>Central forced air or steam</td>
<td>Central forced air or steam</td>
<td>Central forced air</td>
<td>Central forced air</td>
<td>Central forced air or space heaters</td>
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<td><strong>HEATING (CONTINUED)</strong></td>
<td><strong>“AAA” Grade</strong></td>
<td><strong>“AA” Grade</strong></td>
<td><strong>“A” Grade</strong></td>
<td><strong>“B” Grade</strong></td>
<td><strong>“C” Grade</strong></td>
<td><strong>“D” Grade</strong></td>
<td><strong>“E” Grade</strong></td>
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<tr>
<td>Thermostat</td>
<td>Zoned</td>
<td>Zoned</td>
<td>Zoned</td>
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<tr>
<th><strong>PLUMBING</strong></th>
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<th><strong>“C” Grade</strong></th>
<th><strong>“D” Grade</strong></th>
<th><strong>“E” Grade</strong></th>
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<tr>
<td>Piping</td>
<td>Copper or iron</td>
<td>Copper or iron</td>
<td>Copper or iron</td>
<td>Copper, iron, or plastic</td>
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<td>Kitchen Fixtures</td>
<td>Very finest quality porcelain or stainless steel; multiple sinks; very finest quality faucets</td>
<td>Best quality porcelain or stainless steel; multiple sinks; best quality faucets</td>
<td>High quality porcelain or stainless steel sink; high quality faucets</td>
<td>Better quality porcelain or stainless steel sink; better quality faucets</td>
<td>Average quality porcelain or stainless steel sink; average quality faucets</td>
<td>Stainless steel sink; average quality faucets</td>
<td>High quality pedestal sink or vanity; high quality faucets</td>
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<tr>
<td>Bathroom Fixtures</td>
<td>Very finest quality tiled shower stall; sunken tub; jacuzzi; bidet, vanities or pedestal sinks</td>
<td>Best quality tiled shower stall; sunken tub; jacuzzi; bidet, vanities or pedestal sinks</td>
<td>High quality pedestal sink or vanity; high quality faucets and fixtures</td>
<td>Good quality pedestal sink or vanity; good quality faucets and fixtures</td>
<td>Average quality vanity; average quality faucets and fixtures</td>
<td>Average quality vanity; average quality faucets and fixtures</td>
<td>Wall hung lavatory; average quality faucets and fixtures</td>
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<tr>
<td>Vanity Tops</td>
<td>Very finest quality marble, ceramic, or equal</td>
<td>Best quality marble, ceramic, or equal</td>
<td>Marble, ceramic, high quality plastic laminates</td>
<td>Cultured marble, ceramic, better quality plastic laminates</td>
<td>Cultured marble, ceramic, average quality plastic laminates</td>
<td>Plastic laminates</td>
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<th><strong>DESIGN CHARACTERISTICS</strong></th>
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<th><strong>“A” Grade</strong></th>
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<th><strong>“C” Grade</strong></th>
<th><strong>“D” Grade</strong></th>
<th><strong>“E” Grade</strong></th>
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</thead>
<tbody>
<tr>
<td>One-of-a-kind, architecturally designed for an individual; specifies very finest quality workmanship, fenestration, appointments, finishes, and considerable attention to detail</td>
<td>Architecturally designed with attention to detail</td>
<td>Individual custom design with attention to detail</td>
<td>Custom built</td>
<td>Tract type</td>
<td>Tract type</td>
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<tr>
<td>Numerous cuts, angles, and offsets</td>
<td>Numerous cuts, angles, and offsets</td>
<td>Numerous cuts, angles, and offsets</td>
<td>Few cuts, angles, and/or offsets</td>
<td>Rectangular or with minor offsets</td>
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<td>Rectangular</td>
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<tr>
<td>Stresses uniqueness, height and irregularity</td>
<td>Stresses uniqueness, height and irregularity</td>
<td>Stresses height and irregularity</td>
<td>Stresses horizontal &amp; symmetrical</td>
<td>Stresses eye appeal w/standard colors</td>
<td>Meets minimum building code</td>
<td>May not meet minimum bldg. code</td>
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Photographs of Graded Dwelling Units

The following photographs illustrate the grade classifications for dwelling units. These photographs are provided to help the assessing official determine the grade of actual dwelling units.

**Important:** These photographs are only an indication of grade and not a determination of the actual grade of the improvement shown. The grade determination must be based on individual inspection of the type of materials, quality of workmanship, and design of the subject improvement.

Grade AA Residential Dwelling

Grade AA Residential Dwelling

Grade AA Residential Dwelling

Grade AA Residential Dwelling
Appendix A

Residential and Agricultural Grade

Grade AA Residential Dwelling

Grade AA Residential Dwelling

Grade AA Residential Dwelling

Grade AA Residential Dwelling

Grade AA Residential Dwelling

Grade A Residential Dwelling
Appendix A

Residential and Agricultural Grade

Grade A Residential Dwelling

Grade A Residential Dwelling

Grade A Residential Dwelling

Grade A Residential Dwelling

Grade A Residential Dwelling

Grade A Residential Dwelling
Grade B Residential Dwelling

Grade B Residential Dwelling

Grade B Residential Dwelling

Grade B Residential Dwelling

Grade B Residential Dwelling

Grade B Residential Dwelling
Grade B Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling
Appendix A

Residential and Agricultural Grade

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling
Appendix A

Residential and Agricultural Grade Real Property Assessment Guidelines

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling
Grade C Geodesic Residential Dwelling

Grade C Geodesic Residential Dwelling

Grade C Geodesic Residential Dwelling

Grade C Log Home Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling
Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling

Grade C Residential Dwelling
Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling
Appendix A

Residential and Agricultural Grade

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling
Appendix A

Residential and Agricultural Grade

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling

Grade D Residential Dwelling
Appendix A

Residential and Agricultural Grade Real Property Assessment Guidelines

Grade E Residential Dwelling

Grade E Residential Dwelling

Grade E Residential Dwelling

Grade E Residential Dwelling

Grade E Residential Dwelling

Grade E Residential Dwelling

Grade E Residential Dwelling

Grade E Residential Dwelling
Assigning Grades to Residential and Agricultural Yard Structures

The Cost Schedules for Residential and Agricultural Yard Structures, provided at the end of Appendix C, reflect the specifications for “C” grade structures.

Determining Grade Factor Percentages

Table A-4 shows the grade factor percentages for the whole and intermediate grades for residential and agricultural yard structures.

Table A-4. Percentage Multipliers for Residential and Agricultural Yard Structure Grades

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Photographs of Graded Residential and Agricultural Yard Structures

The following photographs illustrate the grade classifications for residential and agricultural yard structures. These photographs are provided to help the assessing official determine the grade of actual residential and agricultural yard structures.

Important: These photographs are only an indication of grade and not a determination of the actual grade of the structure shown. The grade determination must be based on individual inspection of the type of materials and quality of workmanship of the subject parcel.
Appendix A

Residential and Agricultural Grade

Grade C Detached Garage with Shed-type Carport

Grade C Detached Garage

Grade C Detached Garage

Grade C Detached Garage (Pole Type Construction)

Grade D Detached Garage

Grade E Detached Garage

Grade E Detached Garage

Grade E Detached Garage
Appendix A
Residential and Agricultural Grade

Grade C Flat Barn
Grade D Flat Barn
Grade D Flat Barn
Grade D Flat Barn
Grade D Flat Barn
Grade D Flat Barn
Grade D Flat Barn
Grade D Flat Barn

Real Property Assessment Guidelines
Appendix A

Residential and Agricultural Grade

Grade C Pole Barn

Grade C Pole Barn

Grade C Pole Barn, One Side Open

Grade C Pole Barn, One Side Open
Appendix A

Residential and Agricultural Grade

Grade C Hog Confinement

Hog Confinement

Hog Confinement

Hog Confinement

Grade C Confinement

Grade C Confinement

Grade C Confinement

Grade C Confinement
Appendix A

Residential and Agricultural Grade

Grade C Confinement

Grade C Quonset

Grade C Quonset

Grade C Quonset

Grade D Implement Shed

Grade D Corn Crib, Drive-thru Type
Slurry Tank

**Barn Condition Rating**

- **Good Condition**
  - Foundation-Solid
  - Structure-Sound
  - Walls-Solid
  - Roof-Solid

- **Average Condition**
  - Foundation-Solid
  - Structure-Sound
  - Walls-Sound
  - Roof-Sound

- **Fair Condition**
  - Foundation-Cracked
  - Structure-Stable
  - Walls-Intact
  - Roof-Stable

- **Poor Condition**
  - Foundation-Severely Cracked
  - Structure-Weakened
  - Walls-Loose
  - Roof-Fairly stable
Appendix A
Residential and Agricultural Grade

Poor Condition
Foundation-Uneven & Severely Cracked
Structure-Unstable Walls-Extremely loose
Roof-Unstable

Very Poor Condition
Foundation-Crumbled
Structure-Rotted or Missing
Walls-Limited to lone
Roof-Collapsing