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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**

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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.

## 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

Quality Grade	Quality Grade Factor
AAA	360%
AA	240%
A	160%
B	120%
C	100%
D	80%
E	40%

### 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 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.

### 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**

<b>GRADE</b>	<b>FACTOR</b>
AAA	360%
AAA-1	330%
AA +2	300%
AA +1	270%
AA	240%
AA -1	220%
A+2	200%
A+1	180%
A	160%

<b>GRADE</b>	<b>FACTOR</b>
A-1	150%
B+2	140%
B+1	130%
B	120%
B-1	115%
C+2	110%
C+1	105%
C	100%
C-1	95%

<b>GRADE</b>	<b>FACTOR</b>
D+2	90%
D+1	85%
D	80%
D-1	70%
E+2	60%
E+1	50%
E	40%
E-1	30%

### **Quality Grade Specification Tables**

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*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”)

	“AAA” Grade	“AA” Grade	“A” Grade	“B” Grade	“C” Grade	“D” Grade	“E” Grade
<b>Foundation</b>	10” or 12” reinforced poured concrete; 10” or 12” concrete blk	10” or 12” reinforced poured concrete; 10” or 12” concrete blk	8” poured concrete or 8” concrete block	8” poured concrete or 8” concrete block	8” poured concrete or 8” concrete block	8” concrete block	8” concrete block or concrete block piers
<b>Slab on Grade</b>	6” reinforced concrete slab on sand or gravel base	6” reinforced concrete slab on sand or gravel base	4” concrete slab on gravel base	4” concrete slab on gravel base	4” concrete slab on gravel base	4” concrete slab on gravel base	4” concrete slab on gravel base
<b>Structural Floors</b>	Wood or steel joists and sub floor sized & spaced to support additional interior components; foamed concrete surfacing	Wood or steel joists and sub floor sized & spaced to support additional interior components; may include foamed concrete surfacing	¾” plywood sub floor on 2”x8” or 2”x10” wood joists or wood I-joist	¾” plywood sub floor on 2”x8” or 2”x10” wood joists or wood I-joist	¾” plywood sub floor on 2”x8” or 2”x10” wood joists or wood I-joist	¾” plywood on 2”x8” wood joists	½” or ¾” plywood on 2”x8” wood joists
<b>EXTERIOR WALLS</b>							
<b>Framing</b>	2”x6” or 2”x8” studs 16” o.c. with partial or total steel frame to allow for long spans in larger rooms	2”x6” or 2”x8” studs 16” o.c. with partial steel frame to allow for long spans in larger rooms	2” x 6” or 2”x4” studs 16” o.c. with insulation board	2” x 6” or 2”x4” studs 16” o.c. with insulation board	2” x 6” or 2”x4” studs 16” o.c. with insulation board	2” x 4” studs 24” o.c.	2” x 4” studs 24” o.c.
<b>Frame Sdg.</b>	Wood shakes or cedar/steel/vinyl lap siding or stucco on lath	Wood shakes or cedar/steel/vinyl lap siding or stucco on lath	Wood shakes or cedar/steel/vinyl lap siding or stucco on lath	Wood shakes or cedar/steel/vinyl lap siding	Composite, alum., plywood, or vinyl siding	Composite, alum., plywood siding or textured plywood	Composite lap siding or textured plywood
<b>Masonry Sdg.</b>	Very finest select brick, cut stone, marble, granite or equal	Select brick, cut stone, marble, granite or equal	Brick or stone veneer	Brick or stone veneer	Brick or stone veneer	No masonry veneer	No masonry veneer
<b>Doors</b>	Solid core wood or insulated steel doors, sidelights; transoms very finest quality hardware	Solid core wood or insulated steel doors, sidelights, high quality hardware	Solid core wood or insulated steel doors, sidelights, high quality hardware	Solid core wood or insulated steel doors, sidelights	Solid core wood or insulated steel doors, sidelights	Wood or steel doors	Wood doors
<b>Windows</b>	Very finest quality casement or double hung, energy efficient windows	High quality casement or double hung, energy efficient windows	Casement or double hung wood or vinyl clad with energy efficient glass	Casement or double hung wood or vinyl clad with energy efficient glass	Double hung wood or vinyl	Wood, aluminum, or vinyl	Wood, aluminum, or vinyl
<b>EXTERIOR WALLS (CONTINUED)</b>							
<b>Other</b>	Custom trim and ornamentation above doors and windows, roofline, and on other exterior surfaces	Custom trim and ornamentation above doors and windows	---	---	---	---	---

## Appendix A

## Residential and Agricultural Grade

	“AAA” Grade	“AA” Grade	“A” Grade	“B” Grade	“C” Grade	“D” Grade	“E” Grade
<b>ROOF</b>							
<b>Design</b>	Custom design with many ridges and valleys with a pitch up to 6:12	Custom design with many ridges and valleys with a pitch up to 6:12	Multi-gable, hip & high pitch	Gable, hipped, or gambrel; moderate to high pitch	Gable, hipped, or gambrel; moderate pitch	Gable; moderate to low pitch	Gable; moderate to low pitch
<b>Framing</b>	Heavy wood rafters or custom trusses	Heavy wood rafters or custom trusses	Rafters or trusses	Rafters or trusses	Rafters or trusses	2"x4" trusses	2"x4" trusses
<b>Sheathing</b>	¾" or thicker plywood or boards	¾" or thicker plywood or boards	7/16" or thicker plywood or boards	7/16" or thicker plywood or boards	7/16" or thicker plywood or composition board	7/16" plywood or comp. board	Composition board
<b>Cover</b>	Wood shake, slate, or clay tile	Wood shake, slate, or clay tile	Wood shake or fiberglass shingles	Fiberglass or cedar shingles	Fiberglass or composition shingles	Fiberglass or composition shingles	Fiberglass or composition shingles
<b>Soffits</b>	Wide overhangs up to 3'	Wide overhangs up to 3'	12"-24" overhangs	12"-24" overhangs	12"-24" overhangs	12" or less overhang	No overhangs
<b>Flashing</b>	Copper	Copper or galvanized	Copper, galv., or aluminum	Copper, galv., or aluminum	Aluminum	Aluminum	Aluminum
<b>Gutters</b>	Designed and constructed to be an integral part of residence	5" or 6" wood, steel, or alum made as an integral part of roofline	5" or greater wood, steel, or alum.	5" or greater steel or aluminum	Aluminum or plastic	Aluminum or plastic	Aluminum or no gutters
<b>INTERIOR FINISH</b>							
<b>Flooring</b>	Very finest quality or custom carpet and resilient cover, hardwood, terrazzo, ceramic, marble, granite	Best quality or custom carpet and resilient cover, hardwood, terrazzo, ceramic, marble, granite	Marble, ceramic tile hardwood, high-grade carpet and resilient flooring	Ceramic tile, good-grade vinyl, hardwood, good-grade carpet	Builders grade carpet and vinyl	Builders grade carpet and vinyl	Low grade carpet or vinyl
<b>Wall Covering</b>	Decorative drywall or plaster w/paint and/or very finest grade cover and/or hardwood panels	Decorative drywall or plaster w/paint and/or best grade cover and/or hardwood paneling	Drywall or plaster w/paint and/or high grade cover	Drywall or plaster w/paint and/or good grade cover	Drywall with paint	Drywall with paint	Inexpensive painted or textured drywall, printed hardboard
<b>Doors</b>	Very finest quality raised-panel solid hardwood w/finest quality hardware	Best quality raised-panel solid hardwood w/best quality hardware	Six panel or solid core doors; stained or painted w/high quality hardware	Six panel wood or composition doors, stained or painted w/good quality hardware	Six panel or slab wood or composition doors, stained or painted, average quality hardware	Hollow core wood doors; stained or painted	Hollow core wood doors; stained or painted
<b>Trim</b>	Decorative hardwood with extensive use throughout; installed w/excellent workmanship	Decorative hardwood with extensive use throughout; installed w/excellent workmanship	Oak, poplar, or pine 3-1/2"+ baseboard, 2-1/2"+ casing, crown molding, chair rail, wainscoting	Oak, poplar, or pine 3-1/2"+ baseboard, 2-1/2"+ casing, crown molding, chair rail, wainscoting	Pine 3-1/2" baseboard, 2-1/2" casing	Ranch base and casing	Ranch base and casing

# Appendix A

# Residential and Agricultural Grade

	“AAA” Grade	“AA” Grade	“A” Grade	“B” Grade	“C” Grade	“D” Grade	“E” Grade
<b>INTERIOR FINISH (CONTINUED)</b>							
<b>Cabinets</b>	Very finest quality wood, resin, or baked enamel finish w/finest quality hardware; counter top of best quality plastics, ceramic, granite, or marble	Best quality wood, resin, or baked enamel finish w/best quality hardware; counter top of best quality plastics, ceramic, granite, or marble	High quality wood & hardware; counter top of laminate plastic, ceramic, or cultured marble	Good quality wood & hardware; counter top of laminated plastic or ceramic	Standard grade box cabinets w/standard hardware; counter top of laminated plastic	Standard grade box cabinets w/standard hardware; counter top of laminated plastic	Standard grade box cabinets w/standard hardware; counter top of laminated plastic
<b>Built-ins</b>	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	Bookcases, shelves, mantles, cabinets, desks, kitchen island, pantry, entertainment centers, wet bar, walk-in closets; custom ceiling designs	Bookcases, mantles, entertainment centers, china cabinets	Bookcases and mantles	Mantles	---	---
<b>Stairways</b>	Very finest hardwood including handrail system; may be carpeted; may be curved	Oak, poplar, or other finish grade lumber including handrail system; may be carpeted; may be curved	Oak, poplar, or other finish grade lumber including handrail system; may be carpeted; may be curved	Oak, poplar, or other finish grade lumber including handrail system; may be carpeted	Oak, poplar, or other finish grade lumber including handrail system; may be carpeted	Pine; painted, stained or carpeted	Pine; painted, stained or carpeted
<b>Bath Finish</b>	Very finest quality ceramic tile, plastic laminates or marble	Best quality ceramic tile, plastic laminates or marble	High quality ceramic tile or marble	Good quality ceramic tiled bath	Ave. quality ceramic tile or fiberglass tub enclosure	Fiberglass tub enclosure	No finish over drywall in bath
<b>Service</b>	200 amp	200 amp	200 amp	100 or 200 amp	100 amp	60 or 100 amp	60 amp
<b>Wiring</b>	Conduit	Conduit	Romex cable	Romex cable	Romex cable	Romex cable	Romex cable
<b>Outlets</b>	Abundant outlets that are well-positioned	Abundant outlets that are well-positioned	Abundant outlets	Abundant outlets	Adequate outlets	Adequate outlets	Few outlets
<b>Fixtures</b>	Very finest quality; custom light treatments; High value chandeliers throughout	Best quality; under counter and cabinetry lighting High value chandelier	High grade fixtures	Good grade fixtures	Average grade fixtures	Average or inexpensive fixtures	Inexpensive fixtures
<b>HEATING</b>							
<b>Equipment</b>	Large capacity central forced air or steam; may include more than one heating plant; insulated ductwork or piping	Large capacity central forced air or steam; may include more than one heating plant; insulated ductwork or piping	Central forced air or steam	Central forced air or steam	Central forced air	Central forced air	Central forced air or space heaters

# Appendix A

# Residential and Agricultural Grade

	“AAA” Grade	“AA” Grade	“A” Grade	“B” Grade	“C” Grade	“D” Grade	“E” Grade
<b>HEATING (CONTINUED)</b>							
<b>Thermostat</b>	Zoned	Zoned	Zoned	Central	Central	Central	Central
<b>PLUMBING</b>							
<b>Piping</b>	Copper or iron	Copper or iron	Copper or iron	Copper or iron	Copper, iron, or plastic	Plastic	Plastic
<b>Kitchen Fixtures</b>	Very finest quality porcelain or stainless steel; multiple sinks; very finest quality faucets	Best quality porcelain or stainless steel; multiple sinks; best quality faucets	High quality porcelain or stainless steel sink; high quality faucets	Better quality porcelain or stainless steel sink; better quality faucets	Average quality porcelain or stainless steel sink; average quality faucets	Stainless steel sink; average quality faucets	High quality pedestal sink or vanity; high quality faucets
<b>Bathroom Fixtures</b>	Very finest quality tiled shower stall; sunken tub; jacuzzi; bidet, vanities or pedestal sinks	Best quality tiled shower stall; sunken tub; jacuzzi; bidet, vanities or pedestal sinks	High quality pedestal sink or vanity; high quality faucets and fixtures	Good quality pedestal sink or vanity; good quality faucets and fixtures	Average quality vanity; average quality faucets and fixtures	Average quality vanity; average quality faucets and fixtures	Wall hung lavatory; average quality faucets and fixtures
<b>Vanity Tops</b>	Very finest quality marble, ceramic, or equal	Best quality marble, ceramic, or equal	Marble, ceramic, high quality plastic laminates	Cultured marble, ceramic, better quality plastic laminates	Cultured marble, ceramic, average quality plastic laminates	Plastic laminates	---
<b>DESIGN CHARACTERISTICS</b>							
	One-of-a-kind, architecturally designed for an individual; specifies very finest quality workmanship, fenestration, appointments, finishes, and considerable attention to detail	Architecturally designed with attention to detail	Individual custom design with attention to detail	Custom built	Tract type	Tract type	Tract type
	Numerous cuts, angles, and offsets	Numerous cuts, angles, and offsets	Numerous cuts, angles, and offsets	Few cuts, angles, and/or offsets	Rectangular or with minor offsets	Rectangular	Rectangular
	Stresses uniqueness, height and irregularity	Stresses uniqueness, height and irregularity	Stresses height and irregularity	Stresses horizontal & symmetrical	Stresses eye appeal w/standard colors	Meets minimum building code	May not meet minimum bldg. code

**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



Grade AA Residential Dwelling



Grade AA Residential Dwelling



Grade AA Residential Dwelling



Grade AA Residential Dwelling



Grade AA Residential Dwelling



Grade A Residential Dwelling



Grade A Residential Dwelling



Grade A Residential Dwelling



Grade A Residential Dwelling



Grade A Residential Dwelling



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Grade D Residential Dwelling



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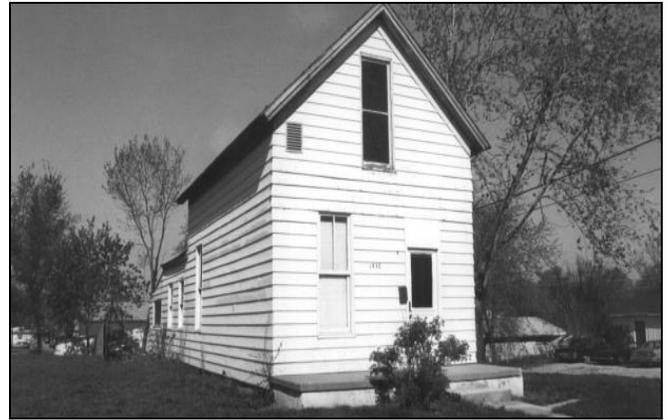
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## Assigning Grades to Residential and Agricultural Yard Structures

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**

-1	E	+1	+2	-1	D	+1	+2	-1	C	+1	+2	-1
30	40	50	60	70	80	85	90	95	100	105	110	115
	E				D				C			

B	+1	+2	-1	A	+1	+2	-1	AA	+1	+2	-1	AAA
120	130	140	150	160	180	200	220	240	270	300	330	360
B				A				AA				AAA

### 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.*



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



Grade C Flat Barn



Grade C Flat Barn



Grade C Flat Barn



Grade C Flat Barn



Grade C Flat Barn



Grade C Flat Barn



Grade C Flat Barn



Grade D Flat Barn



Grade D Flat Barn



Grade D Flat Barn



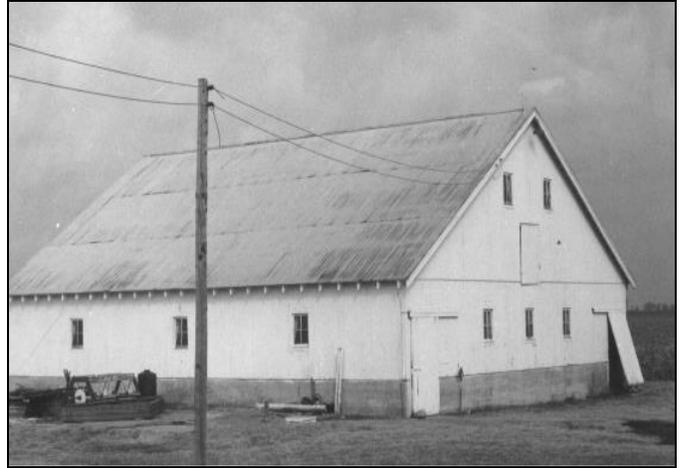
Grade D Flat Barn



Grade D Flat Barn



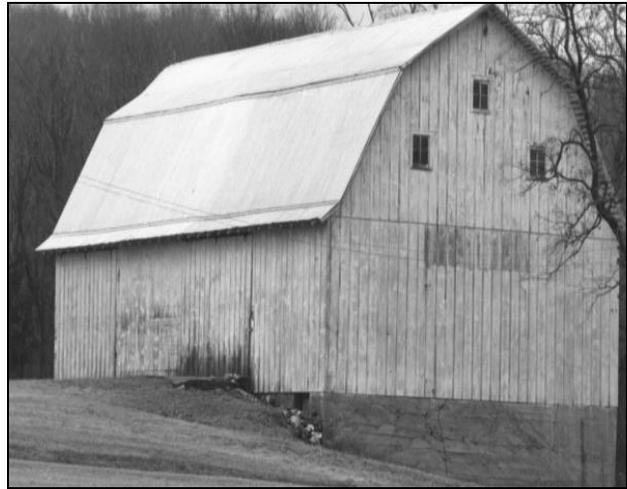
Grade D Flat Barn



Grade D Flat Barn



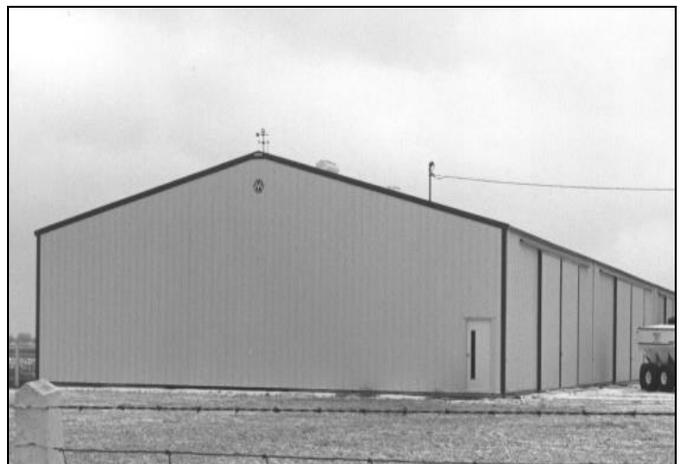
Grade C Bank Barn



Grade C Bank Barn



Grade C Pole Barn



Grade C Pole Barn



Grade C Pole Barn



Grade C Pole Barn



Grade C Pole Barn, One Side Open



Grade C Pole Barn, One Side Open



Grade C Hog Confinement



Hog Confinement



Hog Confinement



Hog Confinement



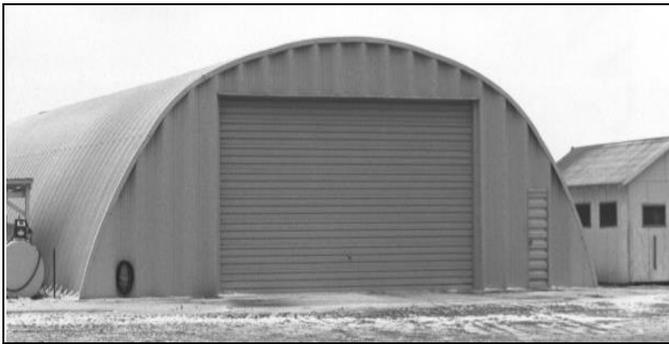
Grade C Confinement



Grade C Confinement



Grade C Confinement



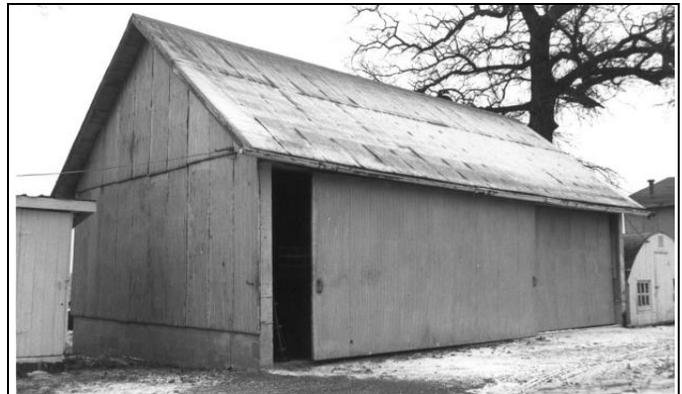
Grade C Quonset



Grade C Quonset



Grade C Quonset



Grade D Implement Shed



Grade D Corn Crib, Drive-thru Type



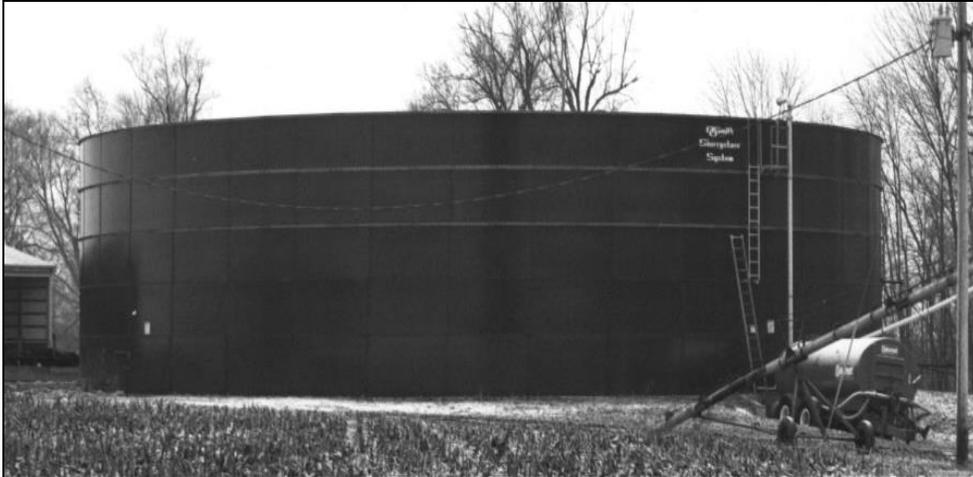
Harvestore Silo



Concrete Stave Silo



Bunker Silo



Slurry Tank

**BARN CONDITION RATING**



**Good Condition**

Foundation-Solid      Walls-Solid  
Structure-Sound      Roof-Solid



**Average Condition**

Foundation-Solid      Walls-Sound  
Structure-Sound      Roof-Sound



**Fair Condition**

Foundation-Cracked      Walls-Intact  
Structure-Stable      Roof-Stable



**Poor Condition**

Foundation-Severely Cracked      Walls-Loose  
Structure-Weakened      Roof-Fairly stable



**Poor Condition**

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



**Very Poor Condition**

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