Appendix E  Commercial and Industrial Grade

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Understanding the Concept of Construction Quality

Construction quality is a central concept in the approaches used to value commercial and industrial improvements. The quality of the material and workmanship used in constructing an improvement, together with its design elements, will influence its cost.

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 structure.

Workmanship quality can easily be observed in an inspection of the property. Good quality workmanship is evidenced by plumb vertical surfaces, level horizontal surfaces, 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. Although most commercial and industrial structures are designed primarily for utility and not for looks, in some occupancies (e.g. office buildings) the importance of appearance and amenities is equal to the importance of pure utility. The fenestration and ornamentation plus the overall layout and design of the building should be considered in determining quality grade.

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 commercial and industrial 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. 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 and has average design characteristics.

A “B” Grade model and an “A” Grade model have been defined to summarize the elements of improvements that use higher quality, hence more costly, building materials and workmanship than the typical model. A “D” Grade model and an
“E” Grade model 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 commercial and industrial 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 these were the quality grades 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 E-1.

<table>
<thead>
<tr>
<th>Quality Grade</th>
<th>Quality Grade Factor</th>
</tr>
</thead>
<tbody>
<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 grade, the assessor compares the materials and workmanship used in the subject structure to the construction specifications given in the grade classification tables and the pictures of graded structures. The assessor should emphasize the quality of materials and workmanship used in the construction of the structure when conducting this analysis and place less reliance on the pictures of graded structures. The assessor selects the grade that the subject structure most closely resembles. Most commercial and industrial structures fall between the “D” and “B” Grade classifications, clustering heavily around the “C” Grade classification.

However, some structures may have construction characteristics that fall into more than one grade classification. To assign a grade to these properties that deviate, the assessor must weigh the components that deviate from the grade selected for the subject property to determine whether an intermediate grade level is appropriate. The assessor should steer away from using intermediate grades if at all possible. Most structures will be designed and constructed using materials and workmanship that are typical for a specific grade without the need to assign intermediate grades. Thus, the assessor must use careful judgment when assigning the grade for a structure.

Example: The assessor has determined that the primary grade for a commercial bank is “C”. However, the bank has marble floors throughout the lobby and public areas that account for 50% of the total floor area. Since the “C” Grade model allows for floor finishes of 75% carpet and 25% terrazzo, the assessor decides to assign this structure an intermediate grade, higher than the “C” base grade, but lower than “B”.

Assigning Intermediate Quality Grades

Some improvements may have construction characteristics that deviate from the base quality grade specifications. To assign a quality grade to these structures, the assessor must weigh the components that deviate from the base quality grade selected for the subject to determine whether an intermediate quality grade, or an entirely higher or lower full quality grade, is appropriate. The assessor 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 the subject without the need to assign intermediate quality grades. Thus, the assessor must use careful judgment when assigning any quality grade that varies from the base quality grade.

The following guidelines apply when assigning an 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 assessor 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 assessor 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 assessor 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.

**Note:** Levels below E and above A do not apply to special use commercial properties
Grade Factor Percentages

Table E-2 shows the quality grade factors as percentages for the full and intermediate quality grades.

<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>
<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 E-3 provides a list of the typical construction materials and design elements found in each full construction quality grade. This table is designed to assist the local assessing official in determining the appropriate quality grade to assign to commercial and industrial structures in his/her jurisdiction.

These descriptions are not detailed construction specifications of any particular structure. They are intentionally general to emphasize the most prominent elements of all structures within a given quality grade. Because a structure does not have a particular element listed in the table, does not mean it cannot fit into the respective quality grade. Likewise, if a structure 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 structure.
## Table E-3. Grade Classifications for Commercial and Industrial Structures

<table>
<thead>
<tr>
<th>General</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>Design, craftsmanship, attention to detail, appointments, finishes, and materials of the highest quality</td>
<td>Architecturally attractive</td>
<td>Custom built of the best quality materials and workmanship</td>
<td>Architecturally attractive</td>
<td>Custom built of superior materials and workmanship</td>
<td>Architecturally attractive</td>
<td>Moderately attractive</td>
<td>Devoid of any architectural detail</td>
</tr>
<tr>
<td>General</td>
<td>Devoid of any architectural detail</td>
<td>Constructed with average quality materials and workmanship</td>
<td>Devoid of any architectural detail</td>
<td>Constructed at the lowest possible cost but meets minimum codes</td>
<td>Devoid of any architectural detail</td>
<td>Constructed with below standard materials, usually seconds, and poor workmanship</td>
<td></td>
</tr>
<tr>
<td>Interior finish</td>
<td>Very finest quality</td>
<td>Best quality</td>
<td>High quality</td>
<td>Good quality</td>
<td>Average quality</td>
<td>Moderate Quality</td>
<td>Unfinished</td>
</tr>
<tr>
<td>Built-in features</td>
<td>Extensive and of best quality</td>
<td>A few extras of high quality</td>
<td>Only those necessary for the type of occupancy</td>
<td>Only those necessary for the type of occupancy</td>
<td>Minimal</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Lighting and plumbing</td>
<td>Very finest quality and well designed layouts</td>
<td>Best quality</td>
<td>High quality</td>
<td>Good quality</td>
<td>Standard quality</td>
<td>Moderate quality</td>
<td>Minimal of low quality</td>
</tr>
<tr>
<td>Climate control system</td>
<td>Large capacity</td>
<td>Large capacity</td>
<td>Adequate capacity</td>
<td>Adequate capacity</td>
<td>Standard quality</td>
<td>Moderate quality heating</td>
<td>Low quality or none</td>
</tr>
<tr>
<td>Design</td>
<td>Architecturally designed by a well known architect; one-of-a-kind structure</td>
<td>Architecturally designed</td>
<td>Extensive architectural treatments</td>
<td>Architecturally designed</td>
<td>Contractor designed</td>
<td>Owner or contractor designed</td>
<td>Built from stock plans</td>
</tr>
<tr>
<td>Design</td>
<td>Extensive architectural treatments</td>
<td>Moderate architectural treatment</td>
<td>Minimal architectural treatment</td>
<td>Built from stock plans</td>
<td>Unskilled, inexperienced, do-it-yourself construction</td>
<td>Deficient in finishes</td>
<td></td>
</tr>
</tbody>
</table>
Photographs of Graded Commercial and Industrial Structures

The following photographs illustrate the grade classifications for general commercial and industrial structures. These photographs are provided to help the assessor determine the grade of actual 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, design, and quality of workmanship of the subject structure.

Grade C Country Club

Grade B Country Club

Grade C Row Type Residential Schedule A

Grade C GCR Apt. Building or Res. Schedule A (depending on design)
Appendix E

Commercial and Industrial Grade

Grade C Row-Type: Individual unit ownership- Residential
Schedule A
  Single structure ownership- GCR Apt. Building

Grade D Row Type: Individual unit ownership- Residential
Schedule A
  Single structure ownership- GCR Apt. Building

Grade A Apartment Building
Grade A Apartment Building

Grade C Apartment Building
Grade C Apartment Building

Grade B Apartment Building
Appendix E  Commercial and Industrial Grade

Grade C Apartment Building

Grade C Apartment Building

Grade B Apartment Building

Grade B Auto Service
Grade B Auto Service

Grade B Auto Service

Grade C Auto Service
Grade C Small Car Sales

Grade C Auto Sales Office

Grade C Auto Showroom

Grade C Showroom and Sales
Appendix E

Commercial and Industrial Grade

Grade C Bowling Alley

Grade D Bowling Alley

Grade C Bowling Alley

Grade C Car Wash (Auto)

Grade C Car Wash (Do- it-yourself)
Appendix E

Commercial and Industrial Grade

Grade C Car Wash (Auto)

Grade C Convenience Store

Grade C Convenience Store
Grade B Department Store

Grade B Department Store

Grade B Department Store
Grade B Department Store
Appendix E
Commercial and Industrial Grade

Grade C Discount Store

Grade C Discount Store

Grade C Discount Store
Appendix E

Commercial and Industrial Grade

Grade A Funeral Home, Residential Type

Grade A Funeral Home, Designed

Grade B Funeral Home, Residential Type

Grade B Funeral Home, Residential Type
Appendix E

Commercial and Industrial Grade

Grade B Funeral Home

Grade B Industrial Office
Grade C Loft Warehouse

Grade C Loft Warehouse and Distribution
Grade C Loft Factory

Grade C Loft Industrial Facility
Appendix E

Commercial and Industrial Grade

Grade C Industrial Office

Grade C Industrial Facility

Grade C Office and Light Warehouse

Grade C Light Warehouse

Grade C Industrial Facility
Appendix E  Commercial and Industrial Grade

Grade C Light Industrial Facility

Grade C Light Warehouse

Grade C Office and Light Warehouse

Grade C Pre-Engineered Kit Structure
Grade C Medical Office

Grade C Medical Office

Grade C Medical Office
Grade C Medical Office

Grade C Medical Office

Grade B Motel
Grade C Nursing Home
Appendix E

Commercial and Industrial Grade

Grade A Office

Grade A Office

Grade A Office

Grade A Office
Appendix E

Commercial and Industrial Grade

Grade B Office

Grade B Office

Grade B Office

Grade B Office

Grade B Office
Grade B Office

Grade C Office
Appendix E

Commercial and Industrial Grade

Grade C Office

Grade C Office

Grade C Child Care, General Office
Grade C Office

Grade C Parking Garage

Grade C Parking Garage

Grade C Racquet and Handball Court
Appendix E

Commercial and Industrial Grade

Grade C Health Club

Grade D Health Club

Grade B Restaurant
Appendix E

Commercial and Industrial Grade

Grade B Restaurant

Grade C Restaurant

Grade C Restaurant

Grade B Restaurant

Grade C Restaurant
Appendix E

Commercial and Industrial Grade

Grade D Dining/Lounge

Grade D Restaurant
Appendix E

Commercial and Industrial Grade

Grade C General Retail

Grade C General Retail

Grade C Downtown Commercial

Grade C Downtown Commercial
Appendix E

Grade C General Retail

Grade C General Retail

Grade C General Retail
Grade D General Retail

Grade D General Retail

Grade D General Retail

Grade C Roller Rink

Grade B Neighborhood Shopping Center
Appendix E

Commercial and Industrial Grade

Grade C Neighborhood Shopping Center

Grade C Neighborhood Shopping Center

Grade C Regional Shopping Center

Grade C Neighborhood Shopping Center

Grade D Neighborhood Shopping Center

Grade C Cashier Booth (Service Station Schedule)
Appendix E

Commercial and Industrial Grade

Grade C Supermarket

Grade C Supermarket

Grade C Supermarket

Grade C Supermarket
Appendix E  Commercial and Industrial Grade

Grade C Supermarket

Grade A Theater  Grade C Theater

Grade B Theater

Grade B Theater
Grade C Theater

Grade C Truck Terminal

Grade C Truck Terminal
Appendix E  Commercial and Industrial Grade

Grade C Truck Terminal

Grade C Truck Terminal
Assigning Grades to Commercial and Industrial Yard Structures

The Cost Schedules for Commercial and Industrial Yard Structures, provided in Appendix G, reflect the specifications for “C” grade structures.

Determining Grade Factor Percentages for Commercial and Industrial Yard Structures

Table E-4 shows the grade factor percentages for the whole and intermediate grades for commercial and industrial yard structures.

Table E-4. Percentage Multipliers for Commercial and Industrial Yard Structures

<table>
<thead>
<tr>
<th></th>
<th>-1</th>
<th>E</th>
<th>+1</th>
<th>+2</th>
<th>-1</th>
<th>D</th>
<th>+1</th>
<th>+2</th>
<th>-1</th>
<th>C</th>
<th>+1</th>
<th>+2</th>
<th>-1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>30</td>
<td>40</td>
<td>50</td>
<td>60</td>
<td>70</td>
<td>80</td>
<td>85</td>
<td>90</td>
<td>95</td>
<td>100</td>
<td>105</td>
<td>110</td>
<td>115</td>
</tr>
<tr>
<td></td>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>120</td>
<td>130</td>
<td>140</td>
<td>150</td>
<td>160</td>
<td>180</td>
<td>200</td>
<td>220</td>
<td>240</td>
<td>270</td>
<td>300</td>
<td>330</td>
<td>360</td>
</tr>
<tr>
<td></td>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>A</td>
<td></td>
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<td>AA</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>AAA</td>
</tr>
</tbody>
</table>
### Assigning Grades to Special Use Commercial Properties

*Table E-5* summarizes the major differences between the grade classifications for fast food restaurants. *Table E-6* summarizes the major differences between the grade classifications for gasoline service stations.

#### Table E-5. Grade Classifications for Fast Food Restaurants

<table>
<thead>
<tr>
<th>Grade</th>
<th>General</th>
<th>Roof</th>
<th>Roof decking</th>
<th>Exterior walls</th>
<th>Interior finish*</th>
<th>Flooring and Ceiling</th>
</tr>
</thead>
<tbody>
<tr>
<td>“A”</td>
<td>Elaborate architectural styling</td>
<td>A-frame, mansard, or multiple pitch with extensive overhangs</td>
<td>Insulated wood or steel decking and framing with laminated wood frame or steel frame supporting beams and columns, composition on pre-stressed concrete barrel shell, or double “T” roof construction</td>
<td>Decorative stone, wood, ceramic glazed face brick, plate glass, or a combination</td>
<td>High quality Exposed stone, exposed brick, high grade porcelain enamel, or wood paneling</td>
<td>Ceramic or quarry tile flooring</td>
</tr>
<tr>
<td>“B”</td>
<td>Customized architectural styling</td>
<td>Gambrel, gabled, mansard, or flat with generous overhangs</td>
<td>Insulated wood or steel decking and framing or pre-stressed concrete barrel shell roof construction</td>
<td>Face brick, ceramic tile, plate glass, insulated enameled steel, or a combination</td>
<td>Good quality Exposed brick, wood or porcelain enamel paneling, or ceramic tile</td>
<td>Acoustical tile, porcelain enamel, plaster, exposed beam and may be a cathedral ceiling</td>
</tr>
<tr>
<td>“C”</td>
<td>Moderate architectural styling</td>
<td>Asphalt shingles, stone chip, or composition tar and gravel</td>
<td>Insulated wood or steel decking and framing roof construction</td>
<td>Wood siding, baked acrylic paneling, face brick, plate glass, or painted concrete blocks, or a combination</td>
<td>Good quality Wood or baked acrylic paneling, plaster, drywall, partial ceramic tile, or a combination</td>
<td>Ceramic or quarry tile flooring</td>
</tr>
<tr>
<td>“D”</td>
<td>Simple and conventional styling</td>
<td>Flat, shed, or gable with normal overhangs</td>
<td>Insulated wood decking and framing roof construction</td>
<td>Wood siding, painted concrete blocks, minimal plate glass, or combination</td>
<td>Average quality Wood paneling, drywall, or painted concrete block</td>
<td>Quarry tile or vinyl asbestos tile flooring</td>
</tr>
<tr>
<td>“E”</td>
<td>Simple styling</td>
<td>Flat or shed roof with normal overhangs</td>
<td>Wood decking and framing</td>
<td>Wood siding, painted concrete block, minimal plate glass, or a combination</td>
<td>Poor quality Painted concrete block</td>
<td>Asphalt or vinyl asbestos tile flooring</td>
</tr>
</tbody>
</table>

- **Roof**: A-frame, mansard, or multiple pitch with extensive overhangs
- **Roof decking**: Insulated wood or steel decking and framing with laminated wood frame or steel frame supporting beams and columns, composition on pre-stressed concrete barrel shell, or double “T” roof construction
- **Exterior walls**: Decorative stone, wood, ceramic glazed face brick, plate glass, or a combination
- **Interior finish**: High quality Exposed stone, exposed brick, high grade porcelain enamel, or wood paneling
- **Flooring and Ceiling**: Ceramic or quarry tile flooring, Acoustical tile, porcelain enamel, plaster, exposed beam and may be a cathedral ceiling
<table>
<thead>
<tr>
<th>Lighting and plumbing</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>High quality fixtures and finish in restrooms</td>
<td>Lighting fixtures in dining and serving area are ornamental</td>
<td>Lighting fixtures in dining and serving area are functional, such as recessed fluorescent lights</td>
<td>Lighting fixtures in dining and serving area are functional, such as fluorescent lights</td>
<td>Lighting fixtures in dining and serving area are functional, such as fluorescent lights</td>
<td>Lighting fixtures in dining and serving area are functional, such as fluorescent lights</td>
</tr>
</tbody>
</table>

| Climate control system | Combined heating and air conditioning system | Combined heating and air conditioning system | Forced air heating system | Forced air heating system |

| Design | Unique design with emphasis on the roof and exterior walls | Conventional and attractive design, possibly false roof facade, and parapets | Conventional design | Devoid of any architectural features | Devoid of any architectural features |

| Roof | Double pitch, flat type, or hip style | Double pitch or flat Asphalt shingles or composition tar and gravel | Flat type Composition tar and gravel | Flat or shed Roll roofing material |

| Roof decking | Insulated wood or steel decking and framing | Insulated wood or steel decking and framing | Insulated wood or steel decking and framing | Insulated wood decking and framing |

| Exterior walls | Face brick or enamel brick on masonry back-up, or insulated sandwich type porcelain enameled steel | Part face brick, porcelain enamel facing, or insulated sandwich type porcelain enameled steel | Part acrylic paneling, common brick, or good quality concrete block | Concrete block |

| Interior finish* | Good quality in office and sales areas Ceramic tile on the walls of restrooms | Good quality in office and sales areas Ceramic tile on the walls of restrooms | Limited to a finished ceiling in office and sales area Ceramic tile on walls of restrooms | Unfinished |

**Table E-6. Grade Classifications for Gasoline Service Station**
Determining Grade Factor Percentages for Special Use Properties

Table E-7 shows the grade factor percentages for the whole and intermediate grades for special use properties.

Note: Levels below E and above A do not apply to special use commercial properties.

| Table E-7. Percentage Multipliers for Commercial and Industrial Special Use Properties |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|
| E     | +1 | +2 | -1 | D   | +1 | +2 | -1 | C    | +1 | +2 | -1 |
| 40    | 50 | 60 | 70 | 80  | 85 | 90 | 95 | 100  | 105 | 110 | 115 |
| E     |    |    |    | D   |    |    |    | C    |    |    |    |
| B     | +1 | +2 | -1 | A   |    |    |    |    |    |    |    |
| 120   | 130| 140| 150| 160 |    |    |    |    |    |    |    |
| B     |    |    |    | A   |    |    |    |    |    |    |    |

Photographs of Graded Special Use Properties

The following photographs illustrate the grade classifications for special use properties. These photographs are provided to help the assessor determine the grade of actual 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 B Fast Food

Grade B Fast Food

Grade B Fast Food

Real Property Assessment Guidelines
Appendix E

Commercial and Industrial Grade

Grade B Fast Food

Grade B Fast Food

Grade B Fast Food
Grade B Fast Food

Grade B Fast Food

Grade B Fast Food

Grade B Fast Food
Grade B Fast Food

Grade B Fast Food

Grade C Fast Food
Appendix E

Commercial and Industrial Grade

Grade C Fast Food

Grade C Fast Food

Grade C Fast Food
Appendix E
Commercial and Industrial Grade

Grade C Fast Food

Grade C Fast Food

Grade C Fast Food
Appendix E  Commercial and Industrial Grade

Grade B Service Station

Grade B Service Station

Grade C Cashier Booth/Canopy

Grade C Service Station, Good Grade Canopy

Grade C Service Station
Appendix E Commercial and Industrial Grade

Grade C Public Restroom Building

Grade C Service Station

Grade C Service Station

Grade D Service Station