

Content

Glossary2

A.....2

B.....5

C.....6

D.....9

E.....12

F13

G15

H16

I.....17

J.....18

K18

L18

M.....21

N.....22

O23

P23

Q26

R.....26

S27

T.....29

U.....31

V.....32

W.....32

Z.....33

Miscellaneous Information.....34

Abbreviations 35

Illustrations 40

Glossary

The real estate appraisal terms and definitions in this glossary apply throughout the *Real Property Assessment Guidelines*.

abatement	(1) An official reduction or elimination of one's assessed valuation after completion of the original assessment. (2) An official reduction or elimination of one's tax liability after completion of the tax roll.
acre	A land measure equal to 43,560 square feet, or 160 square rods.
acreage	Unsubdivided land that is customarily measured in terms of acres rather than front feet or square feet.
actual age	The number of years elapsed since the original construction up to the effective valuation date. Also referred to as historical age or chronological age. <i>See also</i> effective age.
ad valorem tax	A tax based on the value of the property.
addition	An extension or increase in the floor area or height of a building, room, or structure. Term is also used to denote a subdivision.
adjustments	Modifications in the reported value of a variable, such as sale price. <i>For example</i> , adjustments can be used to estimate market value in the sales comparison approach by modifications for difference between comparable and subject properties.
aerial photograph	A photograph of a part of the earth's surface taken by an aircraft-supported camera.
affidavit	A written form of an affirmed or sworn statement.
agricultural property	The land and improvements devoted to or best adaptable for the production of crops, fruits, timber, and the raising of livestock.
air circulation, forced	A means of providing space conditioning utilizing movement of air through ducts by mechanical means.
air rights	The right to the use of a certain specified space within the boundaries of a parcel of land and above a specified elevation.
air-conditioning system	An air-conditioning system consists of heat exchangers, blowers, filters, supply exhaust, and return-air systems, and includes any apparatus installed in connection therewith.
alley influence	(1) The effect of accessibility or proximity to a side or rear alley on the value of a lot or parcel. (2) The increment of value resulting from accessibility or proximity to a side or rear alley.
alligating	Many small, hairline type cracks (also known as spider cracks) in concrete, in painted surfaces, or on roll roofing. The condition looks like the scales on the back of an alligator.

Glossary, Abbreviations, Illustrations

amenity	A feature of an improvement that enhances its suitability for its basic use. A fireplace in a single-family residence is an amenity, as is covered parking at an apartment complex. By definition, amenities always increase value.
amortization	A payment plan by which a loan is reduced through monthly payments of principal and interest.
anchor bolt	A bolt used to anchor structural members to concrete or the foundation.
annual percentage rate (APR)	Annual cost of credit over the life of a loan, including interest, service charges, points, loan fees, mortgage insurance, and other terms.
annually assessed mobile home	A mobile home that does not meet either of the following requirements <ul style="list-style-type: none">▪ Permanently attached to a foundation or▪ the owner has surrendered the certificate of title under IC 9-17-6-15.1
apartment hotel	A building designed for non-transient residential use. It is divided into dwelling units similar to an apartment house, but has such hotel accommodations as room furnishings, lounges, public dining room, and maid service.
apartment house	A multiple family residence containing three or more non-transient residential living units, and generally containing a number of common facilities and services.
appeal	A process in which a property owner contests an assessment either informally or formally.
appraisal	An estimate, usually in written form, of the value of a specifically described property as of a specified date. It may be used synonymously with valuation or appraised value.
appraisal schedule	Any standardized schedule or table used in conjunction with a revaluation program, such as a replacement cost pricing schedule, depreciation table, or land depth table.
appraised value	The estimate of the value of a property before application of any fractional assessment ratio, partial exemption, or other adjustments.
appraiser	A person who estimates value or possesses the expertise to execute or direct the execution of an appraisal. In IC 6-1.1-31.7, an appraiser is a professional appraiser or appraisal firm that contracts with a jurisdiction under IC 6-1.1-4 and is certified under rules promulgated by the Department of Local Government Finance.
appreciation	Increase in value of a property, in terms of money, from causes other than additions and betterments. <i>For example</i> , a farm may appreciate if a shopping center is built nearby, and property of any sort may appreciate as a result of inflation.

Glossary, Abbreviations, Illustrations

appurtenance	Any addition to a property that becomes a part of that property. Generally, an appurtenance differs from a fixture in that a fixture was once considered personal property.
area wells	Corrugated metal or concrete barrier walls installed around a basement window to hold back the earth.
arm's-length transaction	(1) A sale between a willing buyer and a willing seller that are unrelated and are not acting under duress, abnormal pressure or undue influence. (2) A sale between two unrelated parties, both seeking to maximize their positions from the transaction.
asphalt shingle	The most common type of roof shingle in this country, made by impregnating mats of fiberglass or organic felt materials such as rags, paper, and wood pulp, with asphalt and covering one surface with mineral granules.
assessed value	An amount equal to 100% of the true tax value of property. Also referred to as assessed valuation.
assessing	The act of valuing a property for the purpose of establishing a tax base.
assessment	The value of taxable property to which the tax rate is to be applied in order to compute the amount of taxes. It may be used synonymously with assessed value, taxable value, true tax value, and tax base.
assessment date	January 1 for all tangible property.
assessment notice	A written notification to a property owner of the assessed value of certain properties described in the notice. It is mandated by law to be given to each property owner following a revaluation of the property. Also referred to as Form 11.
assessment period	The period of time during which the assessment of all properties within a given assessment district must be completed. It is also the period between tax lien dates.
assessment roll	The official listing of all properties within a given taxing jurisdiction by ownership, description, and location showing the corresponding assessed value for each. Also referred to as tax list, tax book, tax duplicate, and tax roll.
assessor	The administrator charged with the assessment of property for ad valorem taxes.
assumption	Allows a buyer to assume responsibility for an existing loan instead of getting a new loan.
attached dwelling	A multiple family dwelling in which the dwelling units are separated vertically by means of a common or party wall.
attached garage	A garage that is part of the main structure.
attic	An unfinished or finished portion of a building lying between the highest finished story and the roof, and wholly within the roof framing.

Glossary, Abbreviations, Illustrations

attic access	An opening that is placed in the dry-walled ceiling of a home providing access to the attic.
attic space ventilation	Any means of removing hot or stale air from an attic space such as ridge vents, powered or gravity turbines, gable vents, and so forth, in conjunction with eave or soffit vents.
backfill	Loose earth placed outside foundation walls for filling and grading.
balloon	A loan that has a series of monthly payments with the remaining balance due in a large lump sum payment at the end.
balloon-framed wall	Framed walls (generally over 10' tall) that run the entire vertical length from the floor sill plate to the roof. This is done to eliminate the need for a gable end truss.
balusters	Vertical members in a railing used between a top rail and a bottom rail or the stair treads. Sometimes referred to as "pickets" or "spindles".
balustrade	The rail, posts, and vertical balusters along the edge of a stairway or elevated walkway.
base or baseboard	A trim board placed against the wall around the room next to the floor.
base price	A value or unit rate established for a certain specified model, and subject to adjustments to account for variations between that particular model and the subject property under appraisal.
base shoe	Molding used next to the floor on the interior base board. Sometimes referred to as a "carpet strip".
basement	A building story that is wholly or partially below the grade level with either no window openings or a minimum number of small window openings within the perimeter walls.
basement window inserts	The window frame and glass unit that is installed in the window buck.
bay	One of the following: <ul style="list-style-type: none">■ a horizontal area division of a building usually defined as the space between columns or division walls■ an internal recess formed by a wall projecting beyond its general line.
bay window	A window, or group of continuous windows, projecting from the main wall of a building.

Glossary, Abbreviations, Illustrations

beam	<p>A horizontal member of wood, reinforced concrete, steel, or other material used to span the space between posts, columns, girders, or over an opening in a wall.</p> <ul style="list-style-type: none">■ Continuous beam—a beam that has more than two points of support■ Cantilevered beam—a beam that is supported at only one end and is restrained against excessive rotation.■ Simple beam—a beam that is freely supported at both ends, theoretically with no restraint.
bearing wall	<p>A wall designed primarily to withstand vertical pressure in addition to its own weight.</p>
blighted area	<p>A declining area characterized by marked structural deterioration or environmental deficiencies, or both.</p>
breaker panel	<p>The electrical box that distributes electric power entering the home to each branch circuit (each plug and switch) and composed of circuit breakers.</p>
brick construction	<p>A type of construction in which the exterior walls are bearing walls made of solid brick or brick and tile masonry.</p>
brick veneer construction	<p>A type of construction in which the exterior walls are one layer brick curtain walls backed by a wood frame.</p>
bridging	<p>The structural member used to give lateral support to the weak plane of a truss, joist, or purlin. It provides sufficient stability to support the design loads, sag channels, or sag rods.</p>
British Thermal Unit (BTU)	<p>A unit of heat required to raise one pound of water one degree Fahrenheit.</p>
building	<p>Any structure partially or wholly above ground that is designed to afford shelter to persons, animals, or goods.</p>
built-up roof	<p>A roofing composed of three to five layers of asphalt felt laminated with coal tar, pitch, or asphalt. The top is finished with crushed slag or gravel. Generally used on flat or low-pitched roofs.</p>
bungalow	<p>A low house, with a broad front porch, having either no upper floor or upper rooms set in the roof, typically with dormer windows.</p>
bus company	<p>A company, other than a street railway company, that is principally engaged in the business of transporting persons for hire by bus on regularly scheduled routes in or through two or more jurisdictions of this state.</p>
cadastral map	<p>A scale map displaying property ownership boundaries and showing the dimensions of each parcel with related information such as parcel identifiers, survey lines, and easements. Annotations on recent sale prices and land values are sometimes added.</p>

Glossary, Abbreviations, Illustrations

capitalization rate	Any rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value.
casing	Wood-trim molding installed around a door or window opening.
caulking	(1) A flexible material used to seal a gap between two surfaces (i.e. between pieces of siding or the corners in tub walls). (2) To fill a joint with mastic or asphalt plastic cement to prevent leaks.
ceiling joist	One of a series of parallel framing members used to support ceiling loads and supported in turn by larger beams, girders, or bearing walls. Also referred to as "roof joists".
central business district	The center of the city where the primary commercial, governmental, and recreational activities are concentrated.
central system	Includes property used for heating, air conditioning, ventilation, sanitation, fixed fire protection, lighting, plumbing, or drinking water.
CFM (cubic feet per minute)	A rating that expresses the amount of air a blower or fan can move. The volume of air (measured in cubic feet) that can pass through an opening in one minute.
chair rail	Interior-trim material installed about 3-4' up the wall, horizontally.
chase	A framed enclosed space around a flue pipe or a channel in a wall, or through a ceiling for something to lie in or pass through.
chattel	Tangible personal property.
chronological age	The number of years elapsed since an original structure was built. Also referred to as "actual age" or "historical age".
coefficient of dispersion	The average deviation of a group of numbers from the median expressed as a percentage of the median.
coefficient of variation	A standard statistical measure of the relative dispersion of the sample data about the mean of the data; the standard deviation expressed as a percentage of the mean.
cold air return	The ductwork (and related grills) that carries room air back to the furnace for re-heating.
collar	Performed flange placed over a vent pipe to seal the roofing above the vent pipe opening. Also referred to as a "vent sleeve".
column	A structurally-isolated vertical member that is at least eight to ten times as long as its least lateral dimension and that is designed to carry loads.
combustion air	The duct work installed to bring fresh, outside air to the furnace and/or hot water heater. Normally, two (2) separate supplies of air are brought in: (1) high; and (2) low.
combustion chamber	The part of a boiler, furnace, or woodstove where the burn occurs. Normally, lined with firebrick or molded or sprayed insulation.

Glossary, Abbreviations, Illustrations

common area	(1) Residential property improvements on real property on which a building that includes two (2) or more dwelling units, a mobile home, or a manufactured home is located, including all roads, swimming pools, tennis courts, basketball courts, playgrounds, carports, garages, other parking areas, gazebos, decks, and patios. (2) The land and all appurtenances to the land used in connection with a building or structure described in (1), including land that is outside the footprint of the building, mobile home, manufactured home, or improvement.
common wall	A wall owned by one party, but jointly used by two parties, one or both of whom is entitled to such use under the provisions of a lease or deed.
component part-in-place method	The application of the unit-in-place method to unit groupings or construction components.
compression web	A member of a truss system which connects the bottom and top chords and which provides downward support.
compressor	A mechanical device that pressurizes a gas in order to turn it into a liquid, thereby allowing heat to be removed or added. A compressor is the main component of conventional heat pumps and air conditioners. In an air conditioning system, the compressor normally sits outside and has a large fan to remove heat.
computer-assisted mass appraisal (CAMA)	A system of appraising property (usually only certain types of real property) that incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the appraiser in estimating value.
condensing unit	The outdoor component of a cooling system. Also includes a compressor and condensing coil designed to give off heat.
condition	A judgment of the depreciation of an improvement. NOTE: This is a difficult area of comparison because although the condition of the subject is known, it is difficult to know the condition of the comparable. Differences in condition may justify variances in selling prices of similar assets. An investigation of the condition of the comparables should be done, if possible. <i>See also</i> percent condition.
conditioned air	Air treated to control its temperature, relative humidity, or quality.
conduit	A tube, pipe, or small artificial tunnel used to enclose wires or pipes or to convey water or other fluids.
construction year	The year of the original construction for a structure.
coping	A special capping at the top of a wall, serving principally as a watershed.
cornice	A projecting element at the top of a wall, serving principally as a decoration or as part of the coping.

Glossary, Abbreviations, Illustrations

cost approach	One of the three approaches to valuation by which an indication of the value of a property is arrived at by estimating the value of the land, the replacement cost new of the improvement, and the amount of depreciation to the improvement. The estimated land value is added to the estimated depreciated value of the improvements to arrive at the estimated property value.
cottage	A one-story or two-story dwelling unit of small size and humble character.
counterfort	A foundation wall section that strengthens (and generally is perpendicular to) a long section of a foundation wall.
county executive	Refers to the <ul style="list-style-type: none">■ board of commissioners, for a county not having a consolidated city■ mayor of the consolidated city, for a county having a consolidated city.
course	A uniform horizontal layer of brick, stone, terra cotta, shingles, or some other structural material, extending continuously around a building or along a wall.
court	An open space bordered on two or more sides by the walls of a single building, or two or more buildings, and by a lot line or a yard on any side not so bordered.
crawl space	A shallow space below the living quarters of a house, normally enclosed by the foundation wall and having a dirt floor.
cricket	A second roof built on top of the primary roof to increase the slope of the roof or valley. A saddle-shaped, peaked construction connecting a sloping roof with a chimney. Designed to encourage water drainage away from the chimney joint.
crown molding	A molding used on cornice or wherever an interior angle is to be covered, especially at the roof and wall corner.
cubic content	The cubic volume of a building within the outer surface of the exterior walls and roof, and the upper surface of the lowest floor.
culvert	Round, corrugated drain pipe (normally 15" or 18" in diameter) that is installed beneath a driveway and parallel to and near the street.
curb roof	A roof in that the pitch of the upper part of a sloping side is less than the pitch of the lower part.
curtain wall	A nonbearing wall which is supported by columns, beams, or other structural members. The primary function is to enclose space.
damper	A metal "door" placed within the fireplace chimney. Normally closed when the fireplace is not in use.

Glossary, Abbreviations, Illustrations

de-humidistat	A device which controls the humidity levels in the home by communicating with the thermostat to change the temperature. A de-humidistat is beneficial for people who take long term vacations.
dead load	The weight of all permanent construction, including walls, floors, roofs, ceilings, stairways, and fixed service equipment, plus the net effect of pre-stressing.
decay	One of the three basic types of fungi that attack wood. Hard to determine in the early stages. It becomes very visible in the later stages. The wood might be brownish and crumbly or white and spongy in the advanced stage of the process.
deck	An exterior floor system supported on at least two opposing sides by an adjoining structure and/or posts, piers, or other independent supports.
deduction	Situation where a taxpayer is permitted to subtract a fixed dollar amount from the assessed value of his or her property.
deed	<p>A written instrument that conveys an interest in real property. The following is a description of three types.</p> <ul style="list-style-type: none">■ A quit claim deed conveys the described interest without warranty of title.■ A trust deed conveys the described interest to a trustee.■ A warranty deed conveys the described interest with the provisions that the freehold is guaranteed by the grantor, his or her heirs, or successors.
depreciation	<p>Loss in value from all causes. It can be further classified as follows:</p> <ul style="list-style-type: none">■ physical, the loss of value caused by physical deterioration■ functional obsolescence, the loss of value from an internal inutility■ external obsolescence, the loss of value from an externality
depreciation allowance	A loss of value expressed in terms of a percentage of cost new.
depreciation date	January 1, 2019.
depth factor	A multiplier applied to a unit land value to adjust the value of a particular lot to account for the depth of the lot.
depth table	A multiplier to a unit land value to adjust the value of a particular lot to account for the depth of the lot as compared to the standard lot.
design factor	A factor or multiplier applied to a computed replacement cost as an adjustment to account for cost variations attributable to the particular design of the subject property which were not accounted for in the particular pricing schedule used.
detached garage	A garage built as a separate building or structure, and not part of the main structure.

Glossary, Abbreviations, Illustrations

deterioration	An impairment of structural condition evidenced by the wear and tear caused by physical use and the action of the elements. Also referred to as physical depreciation.
developer discount	Discount to encourage developers to buy farmland, subdivide it into lots, and resell the lots.
distributable property	<p>Property owned or used by a public utility company that is not locally assessed real property or locally assessed personal property. Distributable property is that property used to furnish the public utility service.</p> <p>The right-of-way of a public utility company is distributable property. It may consist of the public utility company's transportation system, production plant, transmission system, and/or distribution system. The Department of Local Government Finance distributes to the appropriate taxing districts the assessed value of the public utility company's distributable property.</p>
doorjamb, interior	The surrounding case into which and out of which a door closes and opens. It consists of two upright pieces, called side jambs, and a horizontal head jamb. These three (3) jambs have the "door stop" installed on them.
dormer	<p>One of the following:</p> <ul style="list-style-type: none">■ A relatively small structure projecting from a sloping roof.■ A window set upright in the face of such a structure.
double dwelling	A two-family dwelling in which the dwelling units are separated by means of a common or party wall.
double joists	Two joists nailed, glued, or otherwise bonded together and used to support a heavy load.
downspout	A pipe, usually of metal, for carrying rainwater down from the roof's horizontal gutters.
drywall	Interior wall construction consisting of plasterboard, wood paneling, or plywood nailed directly to the studs without application of plaster.
duplex dwelling	A two-family dwelling in which the two dwelling units are on separate floors and usually a private street entrance for each.
dwarf partition	A partition that ends short of the ceiling.
dwelling	Any building or portion of a building designed or occupied in whole or in part as a place of residence.
dwelling unit	Any room or group of rooms designed as the living quarters of one family or household, equipped with cooking and toilet facilities, and having an independent entrance from a public hall or from the outside.

Glossary, Abbreviations, Illustrations

easement	A formal contract which allows a party to use another party's property for a specific purpose. <i>For example</i> , a sewer easement might allow one party to run a sewer line through a neighbor's property.
easement by necessity	Arises when an owner divides his or her property, sells part of it, and the purchaser cannot get to the part he or she bought without crossing the seller's property. The purchaser acquires an easement over the seller's property.
eaves	The portion of a sloping roof that projects beyond the outside walls of a building.
economic life	The life expectancy of a property during which it can be expected to be profitably utilized.
economic obsolescence (or external obsolescence)	(1) A cause of depreciation that is a loss in value as a result of impairment in utility and desirability caused by factors outside the property's boundaries. (2) Loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property. <i>For example</i> , a buggy-whip factory, to the extent that it could not be used economically for anything else, suffered substantial economic obsolescence when automobiles replaced horse-drawn buggies.
effective age	The typical age of a structure equivalent to the one in question with respect to its utility and condition, as of the appraisal date. Knowing the effective age of an old, rehabilitated structure or a building with substantial deferred maintenance is generally more important in establishing value than knowing the chronological age. <i>See also</i> actual age.
effective assessment date	The date as of which the value estimate is applicable. In this publication, the effective assessment date is January 1st.
effective depth	The depth, expressed in feet, upon which the selection of the depth factor is based.
effective frontage	The amount of frontage, expressed in linear feet, to which the unit land value is applied. The methods for determining effective frontage are described in Chapter 2, Book 1.
effective valuation date	In reference to a revaluation program, the date as of which the value estimate applies. In this publication, the effective valuation date is January 1st.
elevation	A drawing representing a projection of any one of the vertical sides or vertical cross sections of a building or of any other object.
encroachment	(1) The displacement of an existing use by another use. (2) The unauthorized trespassing of an improvement on the domain of another person's land.
encumbrance	Any limitation that affects property rights and value.

Glossary, Abbreviations, Illustrations

environmental deficiency	A neighborhood condition such as adverse land uses, congestion, and poorly designed streets, operating to cause economical obsolescence and, when coupled with excessive structural deterioration, blight.
equalization	A mass appraisal or reappraisal of all property within a given taxing jurisdiction with the goal of equalizing values in order to assure that each taxpayer is bearing only the fair share of the tax load. It may be used synonymously with revaluation program.
equalized values	Assessed values after they have all been multiplied by common factors during equalization.
equity	The tax load is distributed fairly or equitably. It is the opposite of inequity, which refers to an unfair or unequitable distribution of the tax burden. Inequity is a natural product of changing economic conditions and can be effectively cured only by periodical equalization programs.
escheat	The right to have property revert to the state for nonpayment of taxes or when there are no legal heirs of someone who dies without leaving a will.
estate in fee simple	An inheritable, possessory interest in land that may endure until the extinction of all lineal and collateral heirs of the first owner and that may be freely conveyed by its owner; the largest possible estate in land.
excessive frontage	An amount of frontage that is greater than the established front footage standard for a particular geographic area. The value adjustment for excessive footage is expressed as a negative influence factor.
exemption	A situation where a certain type of property, or the property of a certain kind of taxpayer, is not taxable under IC 6-1.1.
expando (or tip-out)	A designed room exterior that is transported as part of the home and, when expanded, or tipped out, creates an extension to a specific room.
facade	(1) The face of a building. (2) The main exterior face of an improvement.
fascia	A flat board, band, or face located at the outer edge of the cornice. Wood or other trim used to cover the ends of the exposed rafters at the edge of the roof.
fee simple title	Fee simple title indicates ownership that is absolute and subject to no limitation other than eminent domain, police power, escheat, and taxation.
fiberboard	A type of building board used for insulation, made of reduced fibrous material such as wood, cane, or other vegetable fibers.
field crew	The total professional staff assigned to a specific appraisal project, including listers, reviewers, staff appraisers, and clerical and administrative supporting personnel.

Glossary, Abbreviations, Illustrations

finger joint	A manufacturing process of interlocking two shorter pieces of wood end to end to create a longer piece of dimensional lumber or molding. Often used in jambs and casings and are normally painted (instead of stained).
fire resistant construction	Fire resistant structural floor and roof components consisting of formed concrete on steel framing or light concrete, metal deck, flexicore, gypsum, or similar materials on open steel joists and supported by load bearing walls of steel framing.
firebrick	Brick made to withstand a high temperature that is used for lining chimneys, incinerators, fireplaces, and other similar locales.
fireproof building	A building in which all parts carrying loads or resisting stresses and all exterior and interior walls, floors, and staircases are made of incombustible materials and in which all metallic structural members are encased in materials, that remain rigid at the highest probable temperature during a fire, or are amply insulated from the extreme temperature of a fire.
fireproof steel construction	Framed construction with fireproof structural floor and roof components consisting of either formed or precast concrete, supported by fireproof structural steel framing. The fireproofing may be masonry, poured concrete, plaster, sprayed asbestos, or any similar material yielding a similar fire resistance rating.
firewall	A wall of fire resisting material erected between two parts of a building to prevent the spread of fire from one part to the other.
flashing	Sheet metal or other impervious materials used in roof construction to prevent water seepage between joints, such as around chimneys, dormers, roof hips, and roof valleys. <i>See also</i> step flashing.
flat	One of the following: <ul style="list-style-type: none">■ any one floor of a building two or more stories high, each floor of which constitutes a single dwelling unit and has a private street entrance.■ the building containing two or more floors.
flat roof	A roof that is flat or sloped only enough to provide proper drainage.
floating	The next-to-last stage in concrete work, when you smooth off the job and bring water to the surface by using a hand float or bull float.
floating wall	A non-bearing wall built on a concrete floor. It is constructed so that the bottom two (2) plates can compress or pull apart if the concrete floor moves up or down. Normally built on basements and garage slabs.
footing	A spreading base to a wall, column, or other supporting member, which serves to widen the ground area to which structural loads are transmitted.
'Form 11'	<i>See</i> assessment notice.

Glossary, Abbreviations, Illustrations

foundation	The structural members below grade level, or below the first tier of beams above grade level, which transmit the load of a superstructure to the ground.
foundation vent	An opening that permits the entry and circulation of air within the enclosed foundation.
framing	The structural steel or wood members (columns, rafters, girts, purlins, brace rods, and so forth) that go together to make up the skeleton of a structure ready for covering to be applied.
front foot	A strip of land one (1) foot wide that fronts on a desirable feature, such as a road or lake, and extends for the entire depth of the parcel.
frontage	The extent of a parcel of land along a street, road, river, or other traffic artery on which the parcel is said to face.
frost line	The deepest level below grade to which frost penetrates in a geographical area.
functional obsolescence	Obsolescence caused by factors inherent in the property itself.
functional utility	The composite effect of a property's usefulness and desirability upon its marketability.
furring strips	Thin wood, brick or metal applied to joists, studs or wall to form a level surface (as for attaching wallboard) or airspace.
gable	One of the following: <ul style="list-style-type: none">■ The triangular portion of a wall between the slopes of a double sloping roof.■ The whole of the wall containing a triangular portion as described under this subdivision.■ A portion of a building extending from the remainder of the building and covered with a gable roof.
gable roof	A double-sloped roof whose cross section is in the shape of the inverted letter V.
gambrel roof	A curbed gable roof.
geographic information system (GIS)	(1) A database management system used to store, retrieve, manipulate, analyze, and display spatial information. (2) One type of computerized mapping system capable of integrating spatial data (land information) and attribute data among different layers on a base map.
geothermal heating and cooling system	A heating and cooling system that uses the natural temperature of the earth to generate heating and cooling.
girder	A large or principal beam used to support concentrated loads at isolated points along its length. Girders usually support the beams and structure above.

Glossary, Abbreviations, Illustrations

girt	Heavy timber framed into corner posts as support for the structure.
grade	The classification of an improvement based on certain construction specifications, design and quality of materials and workmanship.
grade factor	A factor or multiplier applied to a base grade level for the purpose of interpolating between grades or establishing an intermediate grade.
grantee	A person to whom property is transferred and property rights are granted by deed, trust instrument, or other similar documents.
grantor	A person who transfers property or grants property rights by deed, trust instrument, or other similar documents.
gross area	The total floor area of a building measured from the exterior of the walls.
gross income multiplier (GIM)	A capitalization technique that uses the ratio between the sale price of a property and its potential gross income or its effective gross income. Once calculated for several similar assets, a GIM may be multiplied against the income of a property to obtain an estimate of value.
gross rent multiplier (GRM)	(1) The factor by which gross rent is multiplied in order to obtain an estimate of value. (2) The ratio between sale price and potential gross income or effective gross income. By convention, the gross rent multiplier is typically the term used when developing the relationship based on monthly rent.
ground lease	A document entitling the lessee certain specified rights relating to the use of the land.
ground story	The first story lying wholly above the ground level.
hardware	All of the metal fittings that go into the home when it is near completion. <i>For example</i> , door knobs, towel bars, handrail brackets, closet rods, house numbers, door closers, etc.
header	One of the following: <ul style="list-style-type: none">■ a structural member that is laid perpendicularly to a parallel series of similar members and against which the parallel members abut.■ a brick or other piece of masonry that is laid in a wall with its longest dimension extending along the thickness of the wall.
hearth	The floor of a fireplace or the area directly in front of the fireplace. It can be raised or flat as in a stepped hearth or a marble hearth.
heat meter	An electrical municipal inspection of the electric meter breaker panel box.
heat pump	A compression cycle system used to supply heat to a temperature-controlled space, which can also remove heat from the same source.
hip	A sloping line along which two roof surfaces meet to form an external angle of more than 180 degrees.

Glossary, Abbreviations, Illustrations

hip rafter	A rafter placed in an inclined position to support the edges of two sloping roof surfaces that meet to form an external angle of less than one hundred eighty degrees.
hip roof	One of the following: <ul style="list-style-type: none">■ any roof having one or more hips.■ usually a roof with four sloping sides meeting along four hips or along four hips and a ridge.
homesite	A land area of one (1) acre per residential site on a parcel containing one (1) or more acres. If a developed residential site is less than one (1) acre, the homesite is the entire land area.
horizontal costs	Costs included for the components of the structure that are horizontal in nature and are directly linked to the square footage of the floor area in the building. These costs include, but are not limited to floor slabs, gypsum, structural floors, roof covering, floor covering, ceiling covering, roof structure, any insulation or extras that can be directly attributed to the square footage of the structure.
hotel	A building designed for transient or semitransient residential use. It is divided into furnished single rooms and suites, and has such accommodations as lounges, public dining rooms, and maid service.
HUD code	The federal adopted standards of construction as outlined in the Federal Manufactured Home Construction and Safety Standards Act of 1974, effective June 15, 1976.
i-beam	Rolled steel beam or built-up beam of an I-section.
improved land	Land developed with a water well/septic system or water hook-up/sewage disposal hook-up, and landscaping, walkways and residential driveway.
improved land value	The cost of vacant land plus the depreciated cost of installing water and sewage disposal systems landscaping, walkways and residential driveway.
improvement	Anything done to raw land with the intention of increasing its value. A structure erected on the property constitutes on very common type of improvement, although other actions, such as those taken to improve drainage, are also improvements.
improvements (other than buildings)	A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, that add value to land. <i>For example</i> , fences, retaining walls, sidewalks, pavements, gutters, and tunnels.
income capitalization	The process of dividing a property's net annual income by a capitalization rate in order to arrive at an estimated value.

Glossary, Abbreviations, Illustrations

industrial park	A subdivision designed and developed to accommodate specific types of industry.
industrial property	Land, improvements, or machinery, or all three, used or adaptable for use in the production of goods. It also includes supporting auxiliary facilities.
influence factor	A multiplier that is applied to the value of land to account for characteristics of a particular parcel of land that are peculiar to that parcel. The factor may be positive or negative and is expressed as a percentage.
institutional property	Land and improvements used in conjunction with providing public services and generally owned and operated by the government or other nonprofit organizations, such as hospitals, schools, or prisons.
jamb	The side and head lining of a doorway, window, or other opening. Includes studs as well as the frame and trim.
joint	The location between the touching surfaces of two (2) members or components joined and held together by nails, glue, cement, mortar, or other means.
joint tenancy	A form of ownership in which the tenants own a property equally. If one tenant dies, the other automatically inherits the entire property.
joist	One of a series of small parallel beams laid on edge and used to support floor and ceiling loads. It is usually supported by larger beams and girders. They may be wood, steel, or concrete.
knee brace	Diagonal member placed across the inside angle of framework to stiffen the frame.
lally column	Concrete-filled cylindrical steel structural column.
land classification	The classification of land based upon its capabilities for use.
land contract	A purchase allowing the grantee possession of the property and the grantor retaining the deed to the property until the terms of the contract are met.
land use restrictions	Legal restrictions regulating the use of the land.
land value maps	Maps used in conjunction with mass appraising. It is drawn to a small scale and shows comparative unit land values on a block by block basis.
landscaping	Natural features such as lawns, shrubs, and trees added to a plot of ground or modified in such a way as to make it more attractive.
lath	A building material of narrow wood, metal, gypsum, or insulating board that is fastened to the frame of a building to act as a base for plaster, shingles, or tiles.

Glossary, Abbreviations, Illustrations

lean-to roof	One of the following: <ul style="list-style-type: none">■ a roof having a single sloping side that is supported at the upper edge by the wall of an attached building or of a larger and higher portion of the same building.■ any roof with a single slope.
lease, lessee, or lessor	A written contract by which one party (lessor) gives to another party (lessee) the possession and use of a specified property for a specified time, and under specific terms and conditions.
leasehold	A property held under the terms of a lease.
leasehold improvements	Additions, renovations, and similar improvements made to a leased property by the lessee.
legal description	A description of real property by government survey, metes and bounds, or lot numbers of a recorded plat.
let-in braces	The diagonal braces notched into the studs of a wood framed house.
lien	An encumbrance that usually makes real or personal property the security for payment of a debt or discharge of an obligation.
light, heat, or power company	A company that is engaged in the business of furnishing light, heat, or power by electricity, gas, or steam. Light, heat, and power companies include investor-owned electric and steam heat companies, rural electric membership corporations, or natural gas distribution companies.
lintel	A beam over a wall opening, such as a door or windows, designed to carry the load of the wall over the opening. Horizontal steel member spanning an opening to support the load above.
lister	A field inspector whose principal duty is to collect and record property data.
live load	Any load on a structure other than a dead load, including the weight of persons occupying the building and freestanding objects.

Glossary, Abbreviations, Illustrations

locally assessed personal property (utilities)

Tangible personal property owned or used by a public utility company, excluding a railroad company, that is not used as part of the company's production plant, transmission system, or distribution system. Locally assessed personal property is reported on the appropriate form by the public utility company to the assessing official of the jurisdiction where the property is located.

In general, locally assessed personal property consists of the following:

- automotive and other mobile equipment, other than that of a bus company or railroad company
- office furniture and fixtures
- maintenance equipment not used as part of the production, transmission, or distribution system including general plant related items such as stores, tools, shops, and garage equipment
- inventory of materials held for use in production and property held for sale in the ordinary course of trade or business
- other tangible personal property that is not used as a part of the public utility company's production plant, transmission system, or distribution system.

locally assessed real property (utilities)

Real property owned or used by a public utility company that is assessed by the assessing official of the jurisdiction where it is located. Real property includes both land and improvements. The rights-of-way of a public utility company are not locally assessed real property. Of the land and improvements owned by a railroad company, only the right-of-way land and buildings leased to commercial tenants, the land adjoining the right-of-way devoted to industrial parks, any abandoned right-of-way, and other railroad land and buildings used for purposes other than railroad operations are locally assessed real property.

location multiplier

An adjustment to replacement or reproduction cost (new or historic cost) to reflect local costs.

loft

One of the following:

- An unpartitioned or relatively unpartitioned upper story of a building designed for storage, wholesaling, or light manufacturing.
- An area of a residential dwelling which is characterized as a finished platform-type area overlooking the first floor.

loft building

A building having three or more stories with few or no interior bearing walls and designed for storage, wholesaling, or light industrial purposes.

louver or louvre

A ventilator containing slats that are placed lengthwise across the ventilator opening, each slat being slanted in such a manner as to overlap the next lower slat and to permit ventilation but exclude rain, snow, light, insects, or other living creatures.

lumens

Unit of measure for total light output. The amount of light falling on a surface of one square foot.

Glossary, Abbreviations, Illustrations

mansard roof	A special type of curb roof in which the pitch of the upper part of each of the four equally sloping sides is small and the pitch of the lower part is great. A series of dormers project from the lower part of the roof.
mantel	The shelf above a fireplace opening. Also used in referring to the decorative trim around a fireplace opening.
manufactured home	A dwelling unit that was designed and built in a factory, and bears a seal certifying that it was built in compliance with the Federal Manufactured Home Construction and Safety Standards Act of 1974. A mobile home built on or after June 15, 1976, may be referred to as a manufactured home.
manufactured room addition	An addition to the home that is factory assembled and transported to the site in a similar fashion as the factory assembled home. The manufactured room addition is designed to be an integral part of the home.
Market value in use	<i>See</i> use value.
marquise	A flat roof-like structure that shelters a doorway. It has no floor beneath it and is usually supported wholly from the walls or the building.
masonry	Stone, brick, concrete, hollow-tile, concrete block, or other similar building units or materials. Normally bonded together with mortar to form a wall.
mass appraisal	Appraisal of property on a wholesale scale, such as an entire community, generally for ad valorem tax purposes, using standardized appraisal techniques and procedures to effect uniform equitable valuations within a minimum of detail, within a limited time period, and at limited cost.
mat foundation	Continuous reinforced concrete foundation constructed under the entire building as a unit.
Member Appraisal Institute (M.A.I.)	A professional designation conferred by the American Institute of Real Estate Appraisers upon qualifying real estate appraisers.
mezzanine	A low story formed by placing a floor between what would ordinarily be the floor and ceiling of a high story. The mezzanine floor frequently has a smaller area than other floors and is usually between the first and second stories.
mill construction	A type of construction in which the exterior walls are masonry, load bearing walls in which the structural members are of heavy timbers. It is further characterized by an open design and by other safeguards against fire hazards. Sometimes this is referred to as slow burning construction.
millwork	All of the wooden portions of a building, whether frame construction or otherwise, that are customarily purchased in finished form from a planing mill, such as doors, windows, trim, and balusters.

Glossary, Abbreviations, Illustrations

mineral rights	The right to extract subterranean deposits such as oil, gas, coal, and minerals, as specified in the grant.
minimum rental	That portion of the rent in a percentage lease that is fixed.
mobile home	A transportable, factory assembled home of at least 35 feet in length, intended for year round occupancy, and transportable on its own chassis. A factory assembled home built before June 15, 1976, that uses the transportation undercarriage as an essential construction component of the structure is referred to as a mobile home.
model method	A method of computing the replacement cost of an improvement by applying the cost of a specified model and adjusting the cost to account for specified variations between the subject improvement and the model.
modernization	The corrective action taken to update a property so that it conforms with current standards.
modular home	A transportable, factory assembled home that is built to meet local and state building code requirements for industrialized housing. A panelized or prefabricated home, which consists of site-assembled factory-built components, is an example of a modular home. A modular home is assessed under Schedule A.
molding	A wood strip having an engraved, decorative surface.
monitor roof	A type of gable roof, commonly found on industrial buildings, having a small raised portion along the ridge with openings for the admission of light and air.
mortgage	A legal document by which the owner of a property (mortgagor) pledges the property to a creditor (mortgagee) as security for the payment of a debt.
mudsill	Bottom horizontal member of an exterior wall frame which rests on top of a foundation. Also referred to as a "sill plate" or "sole plate".
mullion	Vertical member forming a division between adjoining windows.
multiple family dwelling	A building designed as a place of residence for more than two families or households.
neighborhood	A geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic and social trends, and housing characteristics.
neighborhood trend	Three stages in the life cycle of a neighborhood. The stages are the <ul style="list-style-type: none">■ improving stage characterized by development and growth■ static stage characterized by a leveling off of values■ declining stage characterized by infestation and decay.

Glossary, Abbreviations, Illustrations

net lease	A lease under which the lessee assumes to pay all applicable operating expenses related to the cost of ownership. It is also referred to as “net net”, or “net net net lease”.
net sales	Gross sales less returns and allowances.
net sales area	The actual floor area used for merchandising, excluding storage rooms, utility, and equipment rooms.
non-bearing wall	A wall supporting no load other than its own weight.
nonconforming use	A use which, because of modified or new zoning ordinances, no longer conforms to current use regulations, but which is nevertheless upheld to be legal so long as certain conditions are adhered to.
observed depreciation	Loss in value that is discernible through physical observation by comparing the subject property with a comparable property either new or capable of rendering maximum utility.
obsolescence	A diminishing of a property’s desirability and usefulness brought about by either functional inadequacies or super-adequacies inherent in the property itself, or adverse economic factors external to the property. <i>See also</i> depreciation.
one story	A building having no finished story above the ground story.
one-half story	<ul style="list-style-type: none">■ For buildings with a mansard or gambrel roof, a finished portion of a building that lies above the wall plate or cornice and that has a usable floor area substantially smaller than that of the next lower story.■ For all other buildings, a finished portion of a building that is above one or more full stories, that is wholly or partly within the roof frame, and that has one or more exterior walls substantially lower than the full height of the story.
over-assessed	A condition wherein a property is assessed proportionately higher than comparable properties.
overhang	A finished portion of a building that extends beyond the foundation line of a one story structure or beyond the exterior walls of the ground story in the case of a multistory structure.
parapet	The portion of the vertical wall of a structure that extends above the roofline at the intersection of the wall and roof.
parcel	A piece of land with same ownership.
partition wall	An interior bearing or nonbearing wall which separates portions of a story.

Glossary, Abbreviations, Illustrations

party wall	<p>A wall held in common ownership between two structures. When calculating the linear feet of perimeter walls for a structure with a party wall, calculate the length of the perimeter wall as follows:</p> <ul style="list-style-type: none">■ For a party wall with an unfinished interior surface, apply fifty percent of the length of the party wall to the perimeter calculation.■ For a party wall with a finished interior surface, apply 60% of the length of the party wall to the perimeter calculation.
percent condition	<p>The difference between observed physical depreciation, expressed as a percentage of original or reproduction cost, and 100 percent.</p>
percent of cost	<p>A technique of valuation by establishing the ratio of the sale price to the cost new of an asset at the time of sale. With sufficient data, similar property can be analyzed statistically and relationships developed between age, selling price, and cost; it is logical then to estimate value by determining the current cost of the subject and applying the appropriate percentage.</p>
percent good	<p>An estimate of the value of a property, expressed as a percentage of its replacement cost, after depreciation of all kinds has been deducted.</p>
percentage lease	<p>A type of lease in which the rental is stipulated to be a percentage of the tenant's gross or net sales, whichever is specified.</p>
perimeter-to-area ratio	<p>The perimeter-to-area-ratio is calculated as follows: Perimeter area ratio = $(LF \div SF) \times 100 = \underline{\hspace{1cm}}$ (round to nearest whole number) Where: LF = building's total linear footage SF = building's total square footage</p>
permanent parcel number	<p>An identification number that is assigned to a parcel of land to identify that parcel from any other parcel within a given taxing jurisdiction.</p>
personal property	<p>Property that is not permanently affixed to and a part of the real estate, and further defined by state statute and rule.</p>
pier	<p>One of the following:</p> <ul style="list-style-type: none">■ A thick, solid mass of masonry that is fully or partially isolated from a structural standpoint and that is designed to transmit vertical loads to the earth.■ A structure projecting from land into water for use in loading and unloading vessels.
pilaster	<p>A flat faced pillar projecting somewhat from, but engaged in, the wall of a building and used for decorative purposes or to help support truss and girder loads, or both.</p>
pile	<p>A heavy timber, metallic, or masonry pillar forced into the earth to form a foundation member.</p>

Glossary, Abbreviations, Illustrations

pipeline company	A company that is engaged in the business of transporting or transmitting any gas or fluid (except water) through pipes.
pitch	The slope of any structural member, such as a roof or rafter, usually expressed as a simple fraction representing the rise per lateral foot.
plan	A drawing representing a projection of any of the floors or horizontal cross sections of a building or of the horizontal plane of any other object or area.
platform framing	System of wood frame house construction using wood studs one-story high finished with a platform consisting of the underflooring for the next story.
precast concrete	Reinforced concrete structural members manufactured to specific specifications at one location and transported to the construction site.
pressure relief valve (PRV)	A device mounted on a hot water heater or boiler which is designed to release any high stream pressure in the tank to prevent tank explosions.
primary commercial or industrial land	The primary building or plant site. The following are examples of primary land <ul style="list-style-type: none">■ land located under buildings■ regularly used parking areas■ roadways■ regularly used yard storage■ necessary support land.
property class	A division of like properties generally defined by statute and generally based upon present use.
property inspection	A physical inspection of a property for the purpose of collecting or reviewing property data.
Property Record Card	A document specially designated to record and process specified property data. It may serve as a source document, a processing form, or a permanent property record.
Property Tax Assessment Board Of Appeals	The county board established under IC 6-1.1-28 and charged with the responsibility of reviewing assessments under IC 6-1.1-13 to assure that properties are assessed at a uniform level.
public utility company	A company that is subject to taxation under IC 6-1.1-8.
public utility property	Property devoted to the production of commodities or services for public consumption under the control of government agencies such as the Indiana Utility Regulatory Commission.
purlin	A beam running along the underside of a sloping roof surface and at right angles to the rafters, used to support the common rafters, and usually supported in turn by larger structural members, such as trusses or girders. It usually runs the along the length of a building.

Glossary, Abbreviations, Illustrations

pyramid roof	A hip roof having four sloping triangular sides, usually of equal pitch, meeting together at the peak.
quoin	Corner blocks of masonry, stone, or brick set at the corner of a structure in blocks forming a decorative pattern.
radiant heat	Heating system in which warm or hot surfaces are used to radiate heat into the space to be conditioned.
rafter	A structural member placed, as a rule, in a sloping position and used as the supporting element for the structural material forming the plane of the roof.
railroad company	A company that owns or operates a: <ul style="list-style-type: none">■ steam or electric railroad■ suburban or interurban railroad■ switching or terminal railroad■ railroad station, track, or bridge■ facility that is part of a railroad system.
ramp	An inclined plane connecting two different floor levels and used in lieu of steps.
real estate	The physical land and appurtenances affixed to it.
real property	Any one of the following: <ul style="list-style-type: none">■ land located within this state.■ a building or fixture situated on land located within this state.■ an appurtenance to land located within this state.■ an estate in land located within this state, or an estate, right, or privilege in mines located on the land or minerals, including, but not limited to, oil and gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land■ a riverboat on which lawful gaming is authorized and licensed under IC 4-33.
real property mobile home	A mobile home that meets one of the following requirements: <ul style="list-style-type: none">■ permanently attached to a foundation or■ the owner has surrendered the certificate of title under IC 9-17-6-15.1.
reassessment	The revaluation of all properties within a given jurisdiction for the purpose of establishing a new tax base.
reinforced concrete construction	Fireproof structural floor and roof components consisting of either formed or precast concrete, supported by reinforced concrete framing.
replacement cost	The cost of constructing an improvement which offers the same utility as the subject improvement, using modern construction materials and techniques.

Glossary, Abbreviations, Illustrations

reproduction cost	The cost of constructing an exact replica of a subject improvement, using cost schedules designed from a specific time.
reserve for replacements	A reserve established to cover renewal and replacements of fixed assets.
residential property	Vacant or improved land devoted to, or available for use primarily as, a place to live. Residential property is normally construed to mean a structure where less than three families reside in a single structure.
retaining wall	A wall designed primarily to withstand lateral pressures of earth or other filling or backing deposited behind the wall after construction.
ridge	A horizontal line along which the upper edges of two roof surfaces meet to form an external angle of more than 180 degrees.
ridge beam or pole	The highest horizontal member of a roof receiving the upper ends of the rafters.
ridged roof	A roof having one or more ridges.
rise	In general, any vertical distance, such as the rise of a roof, which is the distance between the top of an exterior wall and the peak of the roof, or the rise of a stair, which is the distance from tread to tread.
riser	The upright member of a stair extending from tread to tread.
riverboat	A self-propelled excursion boat located in a county described in IC 4-33-1-1 on which lawful gaming is authorized and licensed under IC 4-33.
roof sheathing or sheeting	The wood panels or sheet material fastened to the roof rafters or trusses on which the shingle or other roof covering is laid.
roof slope	The angle that a roof's surface makes with the horizontal. Usually expressed as a certain rise in 12 inches of run.
row dwelling	Any one of a series of similar single-family, two-family, or multiple-family dwellings having one or more contiguous common or party walls.
saddle	A small second roof built behind the back side of a fireplace chimney to divert water around the chimney. Also, the plate at the bottom of some (usually exterior) door opening. Also referred to as a "threshold".
salvage value	The price one would be justified in paying for an item of property to be removed from the premises and used elsewhere.
sash	The wooden or metal framework in which the glass of a door or window is set.
saw tooth roof	A roof with a series of parallel sloping surfaces interspersed between a series of vertical surfaces that rise from the lower edges of the sloping surfaces and contain windows for the admission of light and air.

Glossary, Abbreviations, Illustrations

secondary commercial or industrial land	Land used for purposes that are secondary to the primary use of the land. The following are examples of secondary land: <ul style="list-style-type: none">■ parking areas that are not used regularly■ yard storage that is not used regularly.
secondary recovery method	Includes, but is not limited to, the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion. If the oil is extracted by use of a secondary recovery method, the total assessed value of the interest in the oil equals one-half the assessed value computed under a formula.
sewage company	A company that is engaged in the business of operating a sewage system or a sewage treatment plant.
sheathing	Rough boarding (usually plywood or wafer board) on the outside of a wall or roof over which the siding or shingles are attached.
shed roof	A roof containing only one sloping plane.
sill	One of the following: <ul style="list-style-type: none">■ the lower horizontal part or the threshold of a window or door case■ the lowest horizontal structural member of a frame building upon which the superstructure is supported.
single pitch roof	Any roof with a single slope other than a lean-to roof.
single purpose building	A building designed for a specific purpose and that cannot be used for another purpose without substantial alterations.
site development cost	The cost incurred in the preparation of land for development.
size	The actual exterior wall dimensions of the structure, rounded to the nearest foot.
sleeper	A structure member laid horizontally on the ground or on a masonry base as a support to a floor or other superstructures.
sleeve(s)	Pipe installed under the concrete driveway or sidewalk, and that will be used later to run sprinkler pipe or low voltage wire.
soffit	The underside of any subordinate member of a structure, such as the underface of a roof overhang or canopy.
soil productivity	The capacity of a soil type to produce crops.
soil stack	A plumbing vent pipe that penetrates the roof.
sole plate	The bottom, horizontal framing member of a wall that's attached to the floor sheeting and vertical wall studs.
sound value estimate	An estimate of the depreciated value of an improvement made directly by comparing it to improvements of comparable condition, desirability, and usefulness without first estimating its replacement cost new.

Glossary, Abbreviations, Illustrations

spandrel beam	A wall beam supporting the wall above as well as the floor.
Special-purpose design	An improvement whose design is such that it limits its use to a narrow range of occupancies. Any building designed in such a way that it cannot easily be converted to another use can be considered a <i>special-purpose structure</i> . Although most buildings can be converted to alternative occupancies, conversion of special-purpose structures involves the expenditure of large sums of money and requires design expertise. Examples are steel mills, theaters, auditoriums, and churches.
specifications	A detailed description of the dimensions, materials, quantities, and structural procedures applicable to a projected or completed piece of construction.
standard depth	The lot depth selected by the assessing official as the lot depth norm for a particular area.
steel frame construction	A type of construction in which there is a framework of steel structural members for support of all loads and the resistance of all stresses.
step flashing	The interweaving of flashing with the roofing material and the materials of a vertical wall surface, required any time a vertical wall meets the roofing surface, such as in the case of a dormer, skylight, garage, or chimney.
stick-built room addition	A room addition that is built on site by conventional means. This type of addition is similar to residential type construction.
story	That portion of a building enclosed by a floor, a ceiling, and the exterior walls.
stretcher	A brick or other piece of masonry that is laid lengthwise in a wall.
stringers	Sloping board that supports the treads and risers of a step or stair.
strut	Any structural member that holds two or more other members apart counteracting a pressure that tends to bring them together.
stud	One of a series of small, slender structural members placed vertically and used as the supporting element of an exterior or interior wall.
subfloor	The flooring laid directly on top of the floor joists, but beneath the finish floor.
sublease	A subordinated lease in which the lessee of the original lease is the lessor in the new lease.
tag unit	A single section normally smaller than the original section and manufactured as part of the original mobile home design.
tax bill	An itemized statement showing the amount of taxes owed for certain property and forwardable to the party legally liable for payment.
tax book	<i>See</i> assessment roll.

Glossary, Abbreviations, Illustrations

tax district	A geographic area within which property is taxed by the same taxing units at the same total rate. A taxing unit is an entity that has the power to impose ad valorem property taxes.
tax duplicate	<i>See</i> assessment roll.
tax exemption	Either total or partial freedom from tax liability.
tax levy	The total revenue which is to be realized by the tax.
tax list	<i>See</i> assessment roll.
tax mapping	The creation of accurate representations of property boundary lines at appropriate scales to provide a graphic inventory of parcels for use in accounting, appraising, and assessing. These maps show dimensions and the relative size and location of each tract with respect to other tracts.
tax rate	The rate generally expressed in dollars per hundred which is to be applied against the tax base or assessed value to compute the amount of taxes. The tax rate is derived by dividing the total amount of the tax levy by the total assessed value of the taxing district.
tax roll	<i>See</i> assessment roll.
telephone, telegraph, or cable company	A company that is principally engaged in the business of communicating by electrical transmission. The term telephone, telegraph, or cable company does not include a cable television company.
tenancy by the entirety	A state of tenancy in which the husband and wife are considered as a single person, neither one being free to create interest in the estate without the consent of the other and the survivor acquiring the whole interest upon the death of either.
tenancy in common	A state of tenancy involving two or more persons owning undivided possessory interest that have arisen out of separate and distinct conveyances, any one of the tenants being free to create interest in his or her portion of the estate and the heirs or devisees acquiring the interest of any tenant who may die.
tenement	A building, usually of obsolete nature, designed primarily for non-transient residential use and divided into three or more dwelling units having common stairs, halls, and street entrances, and sometimes common bath and toilet rooms.
terra cotta	A hard-baked pottery molded into decorative tiles or bricks and used particularly for facing and trim on buildings.

Glossary, Abbreviations, Illustrations

terrace	One of the following: <ul style="list-style-type: none">■ an unroofed level area covered with grass or masonry, or both, raised above the surrounding ground level, and having a vertical or sloping front■ a multiple-family dwelling in which the dwelling units are separated vertically by means of common or party walls.
tie	Any structural member that binds together two or more members by counteracting a stress that tends to draw them apart.
tip-out	<i>See</i> Expando.
topography	A detailed description or representation on a map of the natural and artificial features of an area.
trending	Adjusting the values of a variable for the effects of time. Usually used to refer to adjustments of assessments intended to reflect the effects of inflation and deflation and sometimes also, but not necessarily, the effects of changes in the demand for micro-locational goods and services.
trending factor	A figure representing the increase in cost or selling price over a period of time. Trending accounts for the relative difference in the value of a dollar between two (2) periods.
trim	One of the following: <ul style="list-style-type: none">■ the wooden portions of a plastered room, such as the doors, windows, wainscoting, and molding, or the corresponding portions of a room in a finish other than plaster■ the contrasting elements on the exterior of a building that serve no structural purpose, but are intended to enhance its appearance.■ the hardware of a house, such as locks, hinges, or doorknobs.
truss	A structure made up of three or more members, with each member designed to carry basically a tension or a compression force. The entire structure in turn acts as a beam.
underassessed	A property that is assessed proportionately lower than comparable properties.
unfinished interior	The interior walls of a structure that contain no type of finish to the surface. The studding, surface insulation, and exterior sheathing are visible from inside the structure.
uniformity	As applied to assessing, a condition where all properties are assessed by the same standard of value.
unimproved land	Vacant land that does not have a well, septic system, water hook-up, sewage disposal hook-up, landscaping, or walkways and residential driveway.
unit cost or price	The price or cost of one item of a quantity of similar items.

Glossary, Abbreviations, Illustrations

unusable undeveloped commercial and industrial land	Vacant land that is unusable for commercial or industrial development.
usable undeveloped commercial and industrial land	Vacant land that is held for future commercial or industrial development.
use density	The number of buildings in a particular use per unit of area, such as a density of so many apartment units per acre.
use value	The value a specific property has for a specific use.
utility easement	The area of the earth that has electric, gas, or telephone lines. These areas may be owned by the homeowner, but the utility company has the legal right to enter the area as necessary to repair or service the lines.
vacancy	An unrented unit of rental property.
vacant land	A parcel for which there is no improvement value.
valley	A sloping line along which two roof surfaces meet to form an external angle of less than 180 degrees.
valley rafter	A rafter placed in an inclined position to support the edges of two sloping roof surfaces that meet to form an external angle of less than 180 degrees.
veneer	A thin ornamental or protective facing that does not add appreciably to the strength of the body to which it is attached.
vertical costs	Costs included for the structural components that are vertical in nature and are valued according to linear surface footage. These costs include, but are not limited to: studding, wall insulation, wall sheathing, interior finish of exterior walls, brick or wood siding.
wainscot or wainscoting	One of the following: <ul style="list-style-type: none">■ a wooden facing on the lower portion of a contrasting interior wall.■ a facing of marble tile, or the like, on the lower portion of an interior wall.
water distribution company	A company that is engaged in the business of selling or distributing water by pipe, main, canal, or ditch.
water frontage	Land abutting a body of water.

Glossary, Abbreviations, Illustrations

water table	The location of the underground water, and the vertical distance from the surface of the earth to this underground water.
water tap	The connection point where the home water line connects to the main municipal water system.
weighted age	Structures which have had additions built subsequent to the construction of the principal or original structure must have a "weighted" age calculated to use in place of the actual age when using the commercial and industrial depreciation tables. The method of calculating weighted age is one of weighting the actual age of the original structure and each of its additions by the square footage contained in each part of the structure.
wing	A subordinate part of a building extending from the main part, or any one of two or more substantially coordinate parts of a building that extend out from one or more common junctions.
wood frame construction	A type of construction in which there is a framework of wooden structural members for the support of all loads and the resistance of all stresses.
wood joist	construction means nonfire resistant structural floor and roof components consisting of wood subflooring or decking on wood joists, rafters or purlins that are supported by either load bearing walls constructed of timber or steel framing.
wythe	A partition between flues of a chimney.
zoned heating	A heating and cooling system capable of maintaining varying conditions for numerous rooms or zones. Individual zone valves are used to direct the refrigerant or heating product to the various zones.
zoning regulations	Government restrictions on the use of land.

Miscellaneous Information

Oil or Gas Interest

Oil or gas interests includes, but is not limited to, royalties, overriding royalties, mineral rights, or working interest in any oil or gas located on or beneath the surface of land.

An oil or gas interest is subject to assessment and taxation as real property annually by the assessing official. This interest is assessed to the person who owns or operates each oil or gas interest. The total assessed value of interest in oil located on or beneath the surface or of interest in gas located beneath the surface of a particular tract of land equals the product of the following:

- the average daily production of the oil
- three hundred sixty-five
- one-hundred percent of the posted price of oil on the assessment date.

A piece of equipment is an appurtenance to land and assessable as real property annually by the assessing official if it is incidental to and necessary for the production of oil and gas from the land covered by the oil or gas interest. Each of the appurtenances are assessed to the person who owns or operates the working interest in the oil or gas interest. This equipment includes, but is not limited to, the following: wells, pumping units, lines, treaters, separators, tanks, secondary recovery facilities.

The assessing official must apportion the total assessed value of all interests in the oil or gas among the owners of those interests.

Glossary, Abbreviations, Illustrations

Abbreviations

General Abbreviations

Ac	– Acre
Acg	– Acreage
Act Frt	– Actual Frontage
Bk	– Book
CI	– Corner Influence
Calc Acg	– Calculated Acreage
Dist	– District
Eff Frt	– Effective Frontage
Eff D	– Effective Depth
EMF	– Economic Misimprovement Factor
Esmt	– Easement
Frt	– Frontage
HS	– Homesite
IF	– Influence Factor
Imp	– Improvement
Irr	– Irregular
LI	– Land Improvement
L & B	– Land and Buildings
Mp	– Map
Par	– Parcel
Pg	– Page
Prop	– Property
Rd	– Road
R.O.W.	– Right-of-way
Rtg No	– Routing Number
St	– Street
Swr	– Sewer
Till	– Tillable
Topo	– Topography
Twn	– Town
Twp	– Township
UD	– Undeveloped
UI	– Unimproved
Utl	– Utility
Vill	– Village
Wd Lnd	– Woodland
Wir	– Water
XF	– Excessive Frontage
XD	– Excessive Depth
Zng	– Zoning

GENERAL

Ag	– Agricultural
Assmt	– Assessment
Av	– Average
CDU	– Condition, Desirability, and Usefulness
Comm	– Commercial
Depr	– Depreciation
EDP	– Electronic Data Processing
Est	– Estimate(d)
EX	– Exempt
Excl	– Excluding
Gr	– Grade
G & D	– Grade and Design
I & E	– Income and Expense
Incl	– Including

Ind	– Industrial
N/A	– Not Applicable
N/C	– New Construction
NF	– Nothing Furnished
NV	– No Value
Obsol	– Obsolescence
PIF	– Price In Field
PRC	– Property Record Card
PU	– Public Utility
RC	– Replacement Cost
RCLD	– Replacement Cost Less Depreciation
RCLND	– Replacement Cost Less Normal Depreciation
Res	– Residential
RV	– Replacement Value
Schd	– Schedule
SV	– Sound Value
T or Tot	– Total
TV	– True Value
UF	– Utilities Furnished
Utl Val	– Utility Value
Val	– Value

ARCHITECTURAL

Apt	– Apartment
Art	– Artificial
Asb	– Asbestos
Att	– Attached
Bldg	– Building
Bsmt	– Basement
BT Pav	– Black Top Paving
CB	– Concrete Block
Clg	– Ceiling
Cmt	– Cement
Col	– Column
Com	– Common
Comp	– Composition
Conc	– Concrete
Const	– Construction
Dbl	– Double
DH	– Double Hung
Dk	– Deck
Dkg	– Decking
Drs	– Doors
DP	– Double Pitch
D & M	– Dressed and Matched
Dwg	– Dwelling
Elec	– Electric
Elev	– Elevators
Equip	– Equipment
Excav	– Excavation
Excl	– Excluding
Ext	– Exterior
Fibr Gls	– Fiberglass
Fin	– Finish

Glossary, Abbreviations, Illustrations

Fixt	– Fixtures	Pass	– Passenger
Flr	– Floor	Pav	– Paving
Flrg	– Flooring	Pil	– Pilaster
Ftg	– Footing	Plk	– Plank
Fdtn	– Foundation	Plstr	– Plaster
Fr	– Frame	Plstrd	– Plastered
Frt	– Freight	Plbg	– Plumbing
Galv	– Galvanized	Pch	– Porch
GI	– Galvanized Iron	Purl	– Purlin
Gar	– Garage	Rec Rm	– Recreation Room
Gls	– Glass	Rftr	– Rafter
H Col	– H Column	RR	– Railroad
Hd Wd	– Hardwood	Refrig	– Refrigerated
Htr	– Heater	Rein	– Reinforced
Htg	– Heating	Rein Conc	– Reinforced Concrete
HT	– Hollow Tile	Ret Wl	– Retaining Wall
Horiz	– Horizontal	Rf	– Roof
HP	– Horse Power	Rfg	– Roofing
Hse	– House	Rm	– Room
I Bm	– I Beam	Shtg	– Sheathing
Incl	– Including	Sdg	– Siding
I.D.	– Inside Diameter or Identification	SP	– Single Pitch
Int	– Interior	SS	– Slop Sinks
Int Fin	– Interior Finish	Sprink	– Sprinkler
I-Com	– Intercom System	Sq	– Square
Jst	– Joist	Strs	– Stairs
K & T	– Knob and Tube	Std	– Standard
Lam	– Laminated	Stdg	– Standing
Ldg	– Landing	Strm	– Steam
L & P	– Lath and Plaster	Stl	– Steel
Lav	– Lavatory	Stl Pl	– Steel Plate
L & O	– Lead and Oil	Stge	– Storage
Lt	– Light	Sup	– Supports
Ltg	– Lighting	Sys	– System
Lts	– Lights	T & G	– Tar and Gravel Tongue and Groove
Linol	– Linoleum	Terr	– Terrace
Mach	– Machine	Tbr	– Timber
Mas	– Masonry	Toil	– Toilet
Mech	– Mechanical	TR	– Toilet Room
MF	– Mechanical Features	Unfin	– Unfinished
Met	– Metal	Urin	– Urinal
Mezz	– Mezzanine	Ven	– Veneer
Misc	– Miscellaneous	Vent	– Ventilator
Mono	– Monolithic	Vit	– Vitrified
Obsol	– Obsolete, Obsolescence	VT	– Vitrified Tile
Ofc	– Office	Wscot	– Wainscot
o.c.	– On Center	Whse	– Warehouse
1 E	– One End	w c	– Water Closet
1 S	– One Side	WP	– White Pine
OF	– Other Features	WF	– Wide Flange
OD	– Outside Diameter	Wind	– Window
OH	– Overhead or Overhang	Wir	– Wiring
Pnt	– Paint	Wd	– Wood
Par	– Parapet	WB Fp	– Woodburning Fireplace
Pt	– Part	Yd	– Yard
Ptn	– Partition	YP	– Yellow Pine
PW	– Party Wall		

Property Record Card Abbreviations

Number of stories in a dwelling

- 1s —one (1) story.
1-1/2s —one and one-half (1 1/2) story.
2s —two (2) story.

Types of construction materials

- Art br —artificial brick.
Art stn —artificial stone.
Br —brick.
CB —concrete block.
Conc —concrete.
Enal st —enamel steel.
Fr —frame.
Gl —glass.
Stco —stucco.
Stn —stone.
Tile —tile.

Miscellaneous base area components

- A —attic.
B —basement.
Bay —bay or wall projection that extends beyond the normal line of the dwelling.
C —crawl space.
Oh —overhang or an upper floor area that extends beyond the area below it.

Garage or carport

- Bsmt G —basement garage.
CP —carport.
G —garage.
IG —integral garage.

Car capacity of a garage

- 1c —one (1) car capacity.
1+c —one and one-half (1 1/2) car capacity.
2c —two (2) car capacity.
2+c —two and one-half (2 1/2) car capacity.
3c —three (3) car capacity.

Exterior features

- Balc —balcony.
BrP —brick patio.
Cnpy —canopy.
Conc Dk —concrete deck.
Conc P —concrete patio.
Conc T —concrete terrace.
EFP —enclosed frame porch.
EMP —enclosed masonry porch.
FsP —flagstone patio.
MStp —masonry stoop.
MTer —masonry terrace.
OFP —open frame porch.
OMP —open masonry porch.
Port —portico.
WdDk —wood deck.
WdP —wood patio.

Miscellaneous features:

- CS —car shed.
PW —party wall.
UF —unfinished interior.

Miscellaneous terms:

- LRP —locally assessed real property.
LPP —locally assessed personal property.
DIST —distributable property.

Glossary, Abbreviations, Illustrations

Commercial and Industrial Features Abbreviations

Abbr.	Feature
A	Asphalt floor
AL	Aluminum
AS	Automatic sprinkler
AT	Attended
BW	Barbed wire
CW	Clerestory walls
C	Concrete floor
CA	Concrete apron
CC	Conical cover
CF	Concrete foundation
CJ	Chime joists
CN	Canopy
CT	Ceramic tile
CY	Cypress wood
D	Dirt floor
DH	Decorative housing
DL	Diving L
DR	Double deck roof
DSD	Double sliding door
DW	Double wall
E	Electric lights
EF	Express floor
ES	Electric lights and soffits
EX	Excavation
F80	80 pound factor
F100	100 pound factor
F125	125 pound factor
F150	150 pound factor
FB	Football field
FC	Flat cover
FE	Feeder
FX	Fixtures
GB	Guy band

Abbr.	Feature
IR	Irregular shape
IT	Institutional greenhouse typical
MC	Manual controls
MD	Manual doors
MDS	Manual door stops
MS	Manual sprinkler
MU	Metal units
PR	Pontoon floating roof
PDS	Power door stops
QF	Quality factor
R	Roof
RF	Roof flashing
RMS	Rear manual door stops
RMS1	Rear manual door stops-first stop
FL	Refractory lining
RPS	Rear power door stops
RPS1	Rear power doors-first stop
SF	Sand finish
SG	Service gates
S1	Site preparation
SL	Steel ladder
SSD	Single sliding door
ST	Stops
STO	Switch and turnout
SW	Single wall
T	Steel ties
TR	Top rail
TRS	Trestle-single track
TRD	Trestle-double track
TW	Triple wall
TTW	Thru-the-wall install
UAB	Utility building-average brick
UACB	Utility building-average concrete block

Glossary, Abbreviations, Illustrations

Abbr.	Feature
GR	Gradient
GS	Gravel surfacing
GW	Guy wire
H	Heating
HD	Heavy duty or industrial
HS	High stress factor
IE	Institutional greenhouse elaborate

Abbr.	Feature
UC	Utility building–cheap shed type
UGB	Utility building–good brick
UL	Utility building–low cost frame
UT	Umbrella top
W	Walls
WL	Wood ladder

Illustrations

The following illustrations are included to familiarize the assessor with construction characteristics and formulas for calculating the square foot area:

Glossary, Abbreviations, Illustrations

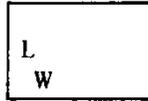
Area Calculations

SQUARE



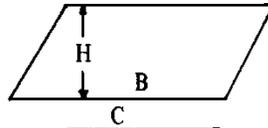
$$\text{AREA} = L \times W$$

RECTANGLE



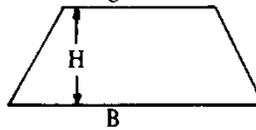
$$\text{AREA} = L \times W$$

PARALLELOGRAM



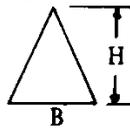
$$\text{AREA} = H \times B$$

TRAPEZOID



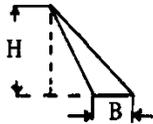
$$\text{AREA} = H \times 1/2 (B+C)$$

TRIANGLE



$$\text{AREA} = 1/2 H \times B$$

TRIANGLE



$$\text{AREA} = 1/2 H \times B$$

REGULAR POLYGONS

GENERAL

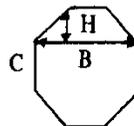
$$\text{AREA} = 1/2 \text{ SUM OF SIDES } \times \text{ INSIDE RADIUS}$$

HEXAGON



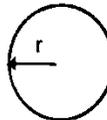
$$\text{AREA} = H \times (B+C)$$

OCTAGON



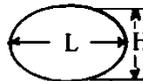
$$\text{AREA} = H \times (B+C) + C \times B$$

CIRCLE



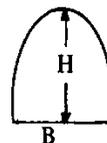
$$\text{AREA} = \pi (3.1416) \times r \times r$$

ELLIPSE



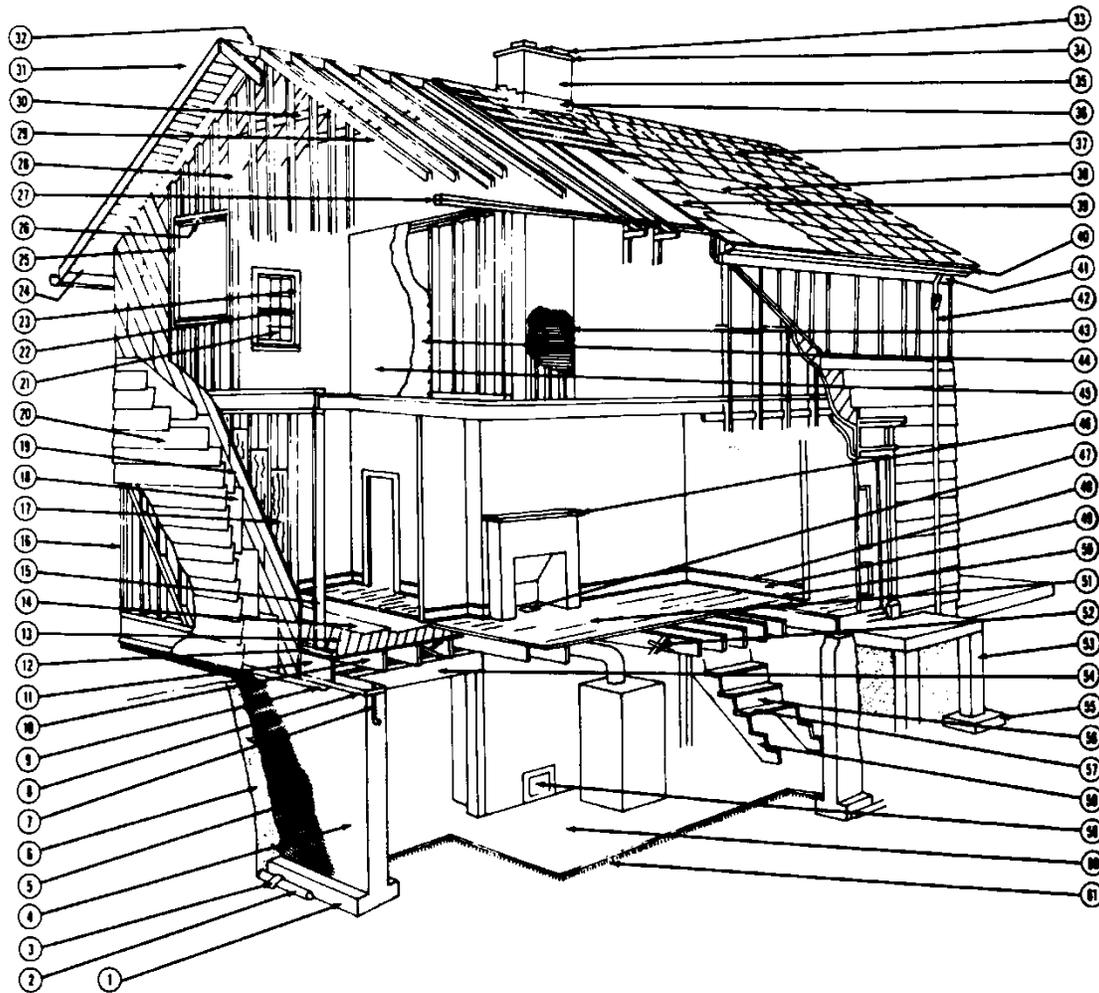
$$\text{AREA} = L \times H \times 0.7854$$

PARABOLA



$$\text{AREA} = 2/3 \times H \times B$$

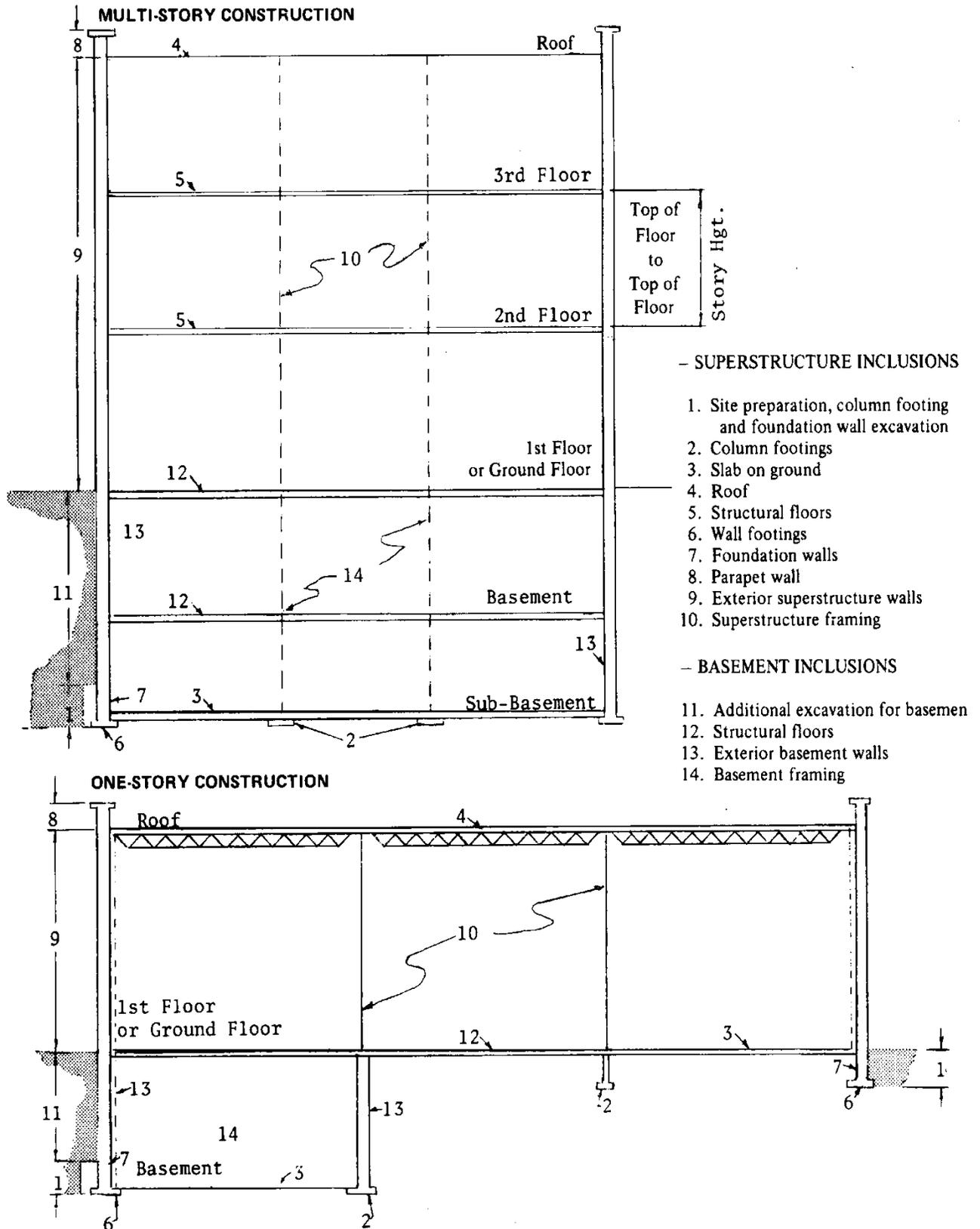
Architecture Nomenclature



- | | | |
|------------------------------------|----------------------------|-----------------------------|
| 1. Footing | 21. Mullion | 41. Frieze board |
| 2. Foundation drain tile | 22. Muntin | 42. Downspout |
| 3. Felt joint cover | 23. Window sash | 43. Laths |
| 4. Foundation wall | 24. Eave (roof projection) | 44. Wallboard |
| 5. Dampproofing or weatherproofing | 25. Window jamb trim | 45. Plaster finish |
| 6. Backfill | 26. Double window header | 46. Mantel |
| 7. Anchor bolt | 27. Double plate | 47. Ash dump |
| 8. Sill | 28. Stud | 48. Base top moulding |
| 9. Termite shield | 29. Rafters | 49. Baseboard |
| 10. Floor joist | 30. Collar beam | 50. Shoe moulding |
| 11. Band or box sill | 31. Gable end of roof | 51. Finish flooring |
| 12. Plate | 32. Ridge board | 52. Bridging |
| 13. Subflooring | 33. Chimney pots | 53. Pier |
| 14. Building paper | 34. Chimney cap | 54. Girder |
| 15. Wall stud | 35. Chimney | 55. Footing |
| 16. Double corner stud | 36. Chimney flashing | 56. Riser |
| 17. Insulation | 37. Roofing shingles | 57. Tread |
| 18. Building paper | 38. Roofing felts | 58. Stringer |
| 19. Wall sheathing | 39. Roof boards | 59. Cleanout door |
| 20. Siding | 40. Eave trough or gutter | 60. Concrete basement floor |
| | | 61. Cinder fill |

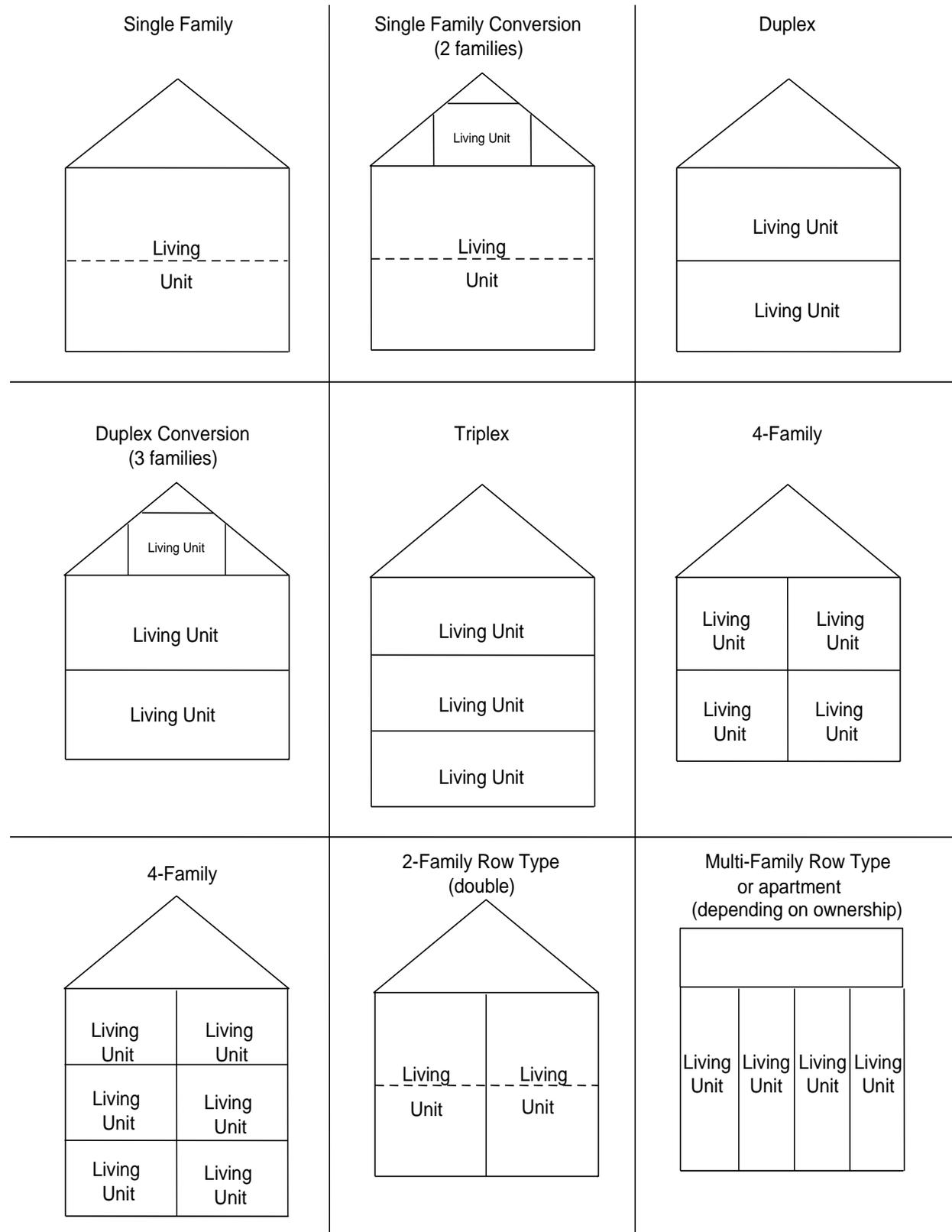
Glossary, Abbreviations, Illustrations

Building Cross-Sections



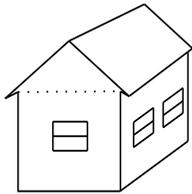
Glossary, Abbreviations, Illustrations

Occupancy Types

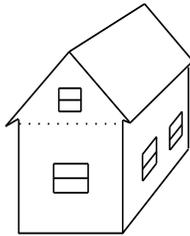


Story Height

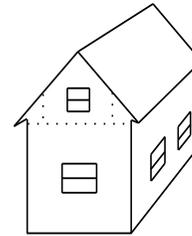
1 Story



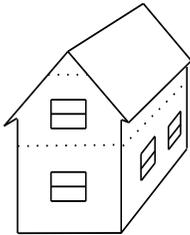
1 Story and Attic



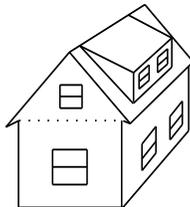
1 Story and Finished Attic



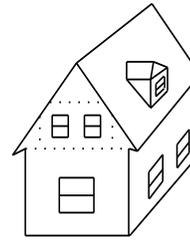
1 ½ Story



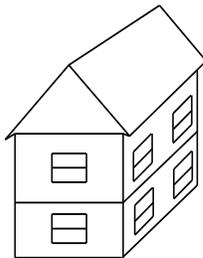
1½ Story



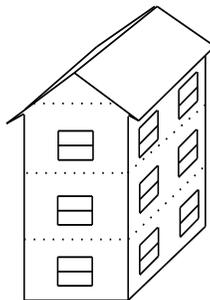
1 ½ Story



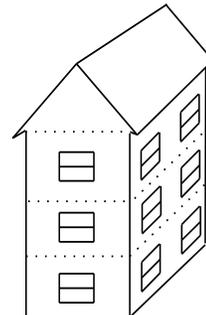
2 Story



2½ Story



3 Story



Modern Height Designs

Modern Story Height Designs

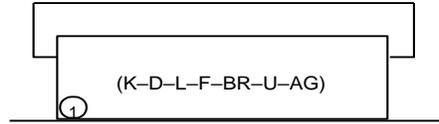
Parenthetical symbols indicate the most typical uses at that particular level.

- | | |
|---------------|--------------------|
| K–Kitchen | U–Utility Area |
| D–Dining Area | R–Recreation Room |
| L–Living Area | AG–Attached Garage |
| F–Family Room | IG–Integral Garage |
| BR–Bedrooms | BG–Basement Garage |

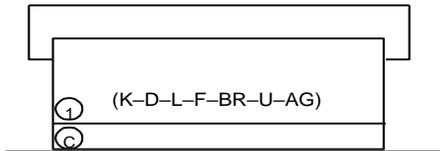
Circled symbols indicate pricing levels:

- | | |
|---------------|---------------|
| B–Basement | 1–First Floor |
| C–Crawl Space | 2–Upper Floor |

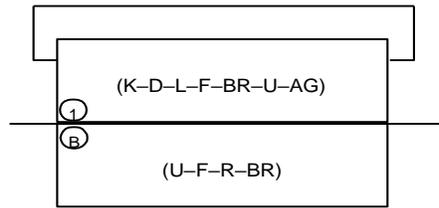
Ranch (on slab)



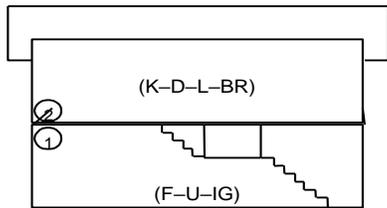
Ranch (over crawl space)



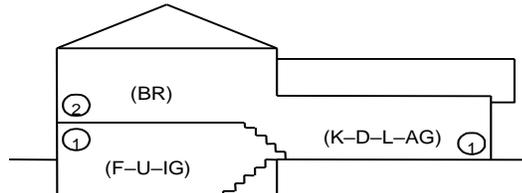
Ranch with Basement



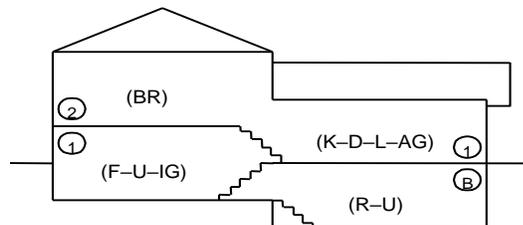
Bi-Level (raised ranch)



Tri-Level

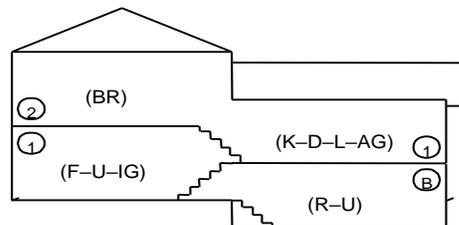


Tri-Level with Basement *



*totally below grade

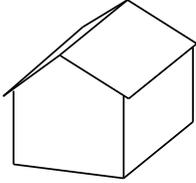
Tri-Level with Basement *



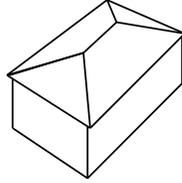
*partially below grade

Roof Types

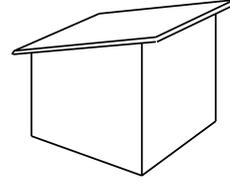
Gable



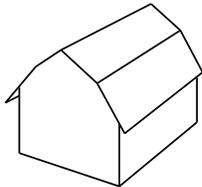
Hip



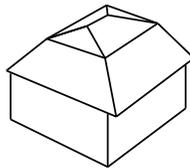
Shed



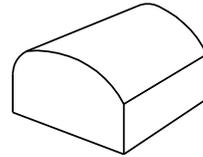
Gambrel



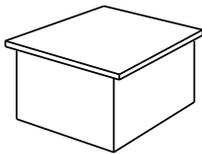
Mansard



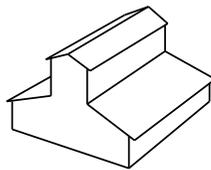
Arched



Flat



Monitor



Sawtooth

