

**MASS APPRAISAL REPORT
FOR
2018 APPRAISAL YEAR
FOR
THE ELLIS
APPRAISAL DISTRICT**

By

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INTRODUCTION

The purpose of this mass appraisal report is to aid property owners, taxing entities, and the public we serve to better understand the methods and techniques utilized by the Ellis Appraisal District (EAD) in the valuation and revaluation of property within Ellis County. This report is written in compliance with Standard 6 of the *Uniform Standards of Professional Appraisal Practice* and the Texas Property Tax Code.

Taxing jurisdictions that participate in the district must use the appraisals as the basis for imposition of property taxes. The State of Texas allocates state funds to school districts based upon the district's appraisals, as tested and modified by the Property Tax Assistance Division, State Comptroller of Public Accounts.

The 2018 mass appraisal results in an estimate of the market value of all property within the district's boundaries. Where required by law to appraise property at a value other than market value, the district also estimates value on said requirement. These situations are described where applicable later in this report.

The Chief Appraiser is the chief administrative and executive officer of the appraisal district. The Chief Appraiser employs and directs the district's staff, oversees all aspects of the appraisal districts operations and performs either directly or through the district staff a variety of operations.

The Chief Appraiser's responsibilities are as follows:

1. Discover, list and appraise property
2. Determine exemption and special use valuation requests
3. Organize periodic reappraisals
4. Notify taxpayers, taxing units and the public about matters that affect property values

The EAD staff is budgeted for 26 positions and currently consists of the Chief Appraiser, Director of Appraisal Operations, Property Owner Assistance Manager, twelve Staff Appraisers, and eleven Support Positions. All property in the district is appraised by the EAD staff with the exception of minerals and pipelines, which are appraised by Capitol Appraisal Group. Significant mass appraisal assistance was provided by Capitol Appraisal Group as well as Patrick Lantrip, Director of Appraisal Operations, Mark Jones, Lead Residential Appraiser, and Cari McCall, Stephanie Rippey, Darla Sorrells and Martha Woodard, Zone Appraisers.

It is the goal of EAD staff to provide the best possible service to the property owners and taxing entities. The EAD staff promotes and adheres to the professional standards and ethics as set forth by the Texas Department of Licensing and Regulation and the Texas Association of Appraisal Districts.

SUMMARY OF PROPERTIES APPRAISED

EAD is an Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within the 42 taxing entities within the district's boundaries. Currently these taxing entities are as follows:

Ellis County	Avalon ISD
Ellis County Lateral Road	Ennis ISD
City of Alma	Ferris ISD
City of Bardwell	Frost ISD
City of Cedar Hill	Italy ISD
City of Ennis	Maypearl ISD
City of Ferris	Midlothian ISD
City of Garrett	Milford ISD
City of Glenn Heights	Palmer ISD
City of Grand Prairie	Red Oak ISD
City of Italy	Waxahachie ISD
City of Mansfield	Ellis County ES District #1
City of Maypearl	Ellis County ES District #2
City of Midlothian	Ellis County ES District #3
City of Milford	Ellis County ES District #4
City of Oak Leaf	Ellis County ES District #5
City of Ovilla	Ellis County ES District #6
City of Palmer	Ellis County ES District #7
City of Pecan Hill	Ellis County ES District #8
City of Red Oak	Ellis County ES District #9
City of Venus	Ellis County Fresh Water District #1
City of Waxahachie	

The 2017 certified tax roll for the Ellis Appraisal District consisted of 83,111 parcels. The breakdown of these parcels was as follows:

Single Family Residential	52,399
Multi Family Residential	859
Mobile Homes	3,924
Vacant Lots	7,601
Vacant Acreage	7,835
Commercial	2,578
Minerals	1,012
Utilities	668
Personal Property	3,623
Exempt Property	2,612

The property rights appraised were fee simple interests, with the exception of leasehold interests in property exempt to the holder of the property's title. The latter are appraised under a statutory formula described in Sec. 25.07, Texas Property Tax Code. The description and identification of each property appraised is included in the appraisal records submitted to the Ellis Appraisal Review Board each year.

Supporting information relied on for this report, such as individual property records, sales ratio reports, market studies, modeling documentation, appraisal manuals and procedures, regulations and statutes is voluminous and is generally kept in an electronic format and is available to the general public at the appraisal district or its website, except where protected by statute by confidentiality regulations.

GENERAL ASSUMPTIONS AND LIMITING CONDITIONS

The appraised value estimates provided by the district are subject to the following conditions:

The appraisals were prepared exclusively for ad valorem tax purposes. The property characteristic data upon which the appraisals are based is assumed to be correct. Physical inspections and/or inspections via imagery of the property appraised were performed as staff resources and time allowed.

Validation of sales transactions occurred through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.

- No responsibility is assumed for the legal description or for matters including legal or title considerations. Title to any property is assumed to be good and marketable, unless otherwise stated.
- All property is appraised as if free and clear of any or all liens or encumbrances, unless otherwise stated. All taxes are assumed to be current.
- All property is appraised as though under responsible, adequately capitalized ownership and competent property management.
- All engineering is assumed to be correct. Any plot plans and/or illustrative material contained with the appraisal records are included only to assist in visualizing the property.
- It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in this mass appraisal report.
- It is assumed that all applicable zoning and use regulations and restrictions have been complied with unless a nonconformity has been stated, defined and considered in this mass appraisal report.
- It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
- It is assumed that the utilization of the land and improvements of the properties described are within the boundaries or property lines, and that there are no encroachments or trespasses unless noted on the appraisal record.

Unless otherwise stated in this report or noted on the appraisal record, the appraiser is not aware of the existence of hazardous substances or other environmental conditions. The value estimates are predicated on the assumption that there is no such condition on or in the property or in such proximity thereto that it would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them.

Texas is a non-disclosure state in which buyers and sellers are not required to report sales transactions to the ad valorem property appraiser. EAD uses great diligence in

attempting to acquire sales data but is limited in its ability to gather sales data by the current legislative scheme.

EFFECTIVE DATE OF APPRAISAL AND DATE OF THE REPORT

With the exception of certain inventories for which the property owner has elected a valuation date of September 1, 2017, all appraisals are as of January 1, 2018. To receive the September 1 appraisal date, the property owner must have filed an application by July 31, 2017. The date of this report is April 1, 2018.

DEFINITION OF MARKET VALUE

Except as otherwise provided by the Texas Property Tax Code (hereafter “Tax Code”), all taxable property is appraised at its “market value” as of January 1. Under the tax code, “market value” means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Tax Code defines special appraisal provisions for the valuation of several different categories of property. Specially appraised property is taxed on a basis other than market value as defined above. These categories include residential homestead property (Sec. 23.23, Tax Code), agricultural and timber property (Chapter 23, Subchapters C and D, Tax Code), real and personal property inventory (Sec. 23.12, Tax Code), certain types of dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), and nominal (Sec. 23.18) or restricted use properties (Sec. 23.83). The EAD Appraisal Manual contains detailed information on the appraisal of specially appraised property and is incorporated herein by reference.

AREA ANALYSIS

EAD appraises all properties within the physical boundaries of Ellis County. Ellis County is located in North Central Texas and is bordered to the north by Dallas County, to the east by Kaufman County, to the south by Navarro and Hill Counties, to the west by Johnson and Tarrant Counties.

Ellis County is in transition from a rural county with an agricultural based economy to a county with a growing population and a balanced agribusiness and commercial/industrial tax base. Ellis County is currently one of the fastest growing counties in the state.

Waxahachie, the largest town and county seat, is on Interstate 35E thirty miles south of Dallas. Midlothian is the second largest city in Ellis County and is located on Highway 67 and Highway 287 about 25 miles south of Dallas and 10 miles northwest of Waxahachie.

Ellis County has three cement plants and a steel plant located in Midlothian. Power plants have been built in Midlothian and Ennis. The Midlothian community is also home to a Railport and Tax Increment Reinvestment Zone housing distribution centers for Toys R Us and Target. Owens Corning, Rock-Tenn, and Cardinal IG are a few of the varied manufacturing plants located in the Waxahachie community. The Ennis community has a thriving industrial park with industries like Sterilite Corporation, CVS Pharmacy, JTEKT, and Lowes Distribution and a number of industries including Elk Roofing, Schirm USA, and Tamko. The proximity to Dallas and the Metroplex has a large impact on the values of properties within the county.

OVERVIEW OF TYPES OF PROPERTIES APPRAISED

There are four major categories of property appraised by EAD. These categories are:

Real Property: Residential, Multi-family, Commercial, Vacant residential lots, Vacant commercial lots, Vacant rural land and improvements on rural land.

Personal Property: Business personal property and Industrial personal properties.

Utilities: Telephone companies, Power companies, Gas companies and Cable companies.

Minerals: Oil and Gas

The Property Tax Assistance Division of the State Comptroller's office requires properties to be identified by using a standard identification code. The codes currently used by EAD are as follows:

- A1 Real residential single family
- A2 Real residential mobile home
- B1 Real residential multi-family 10+ units
- B2 Real residential duplexes 1-10 units
- C1 Vacant residential lots in a city
- C2 Vacant commercial lots
- D1 Acreage farm and ranch land

- D2 Farm/ranch improvements on qualified open-space land
- E1 Farm/ranch house with limited acreage
- E2 Farm/ranch mobile home with limited acreage
- E3 Farm/ranch improvement only
- E4 Imps on acreage other than residential
- EL Rural land not qualified for open-space appraisal
- F1 Real commercial
- F2 Real industrial
- G1 Producing oil & gas
- G2 Non-producing oil & gas
- G3 Producing coal/lignite
- G4 Non producing coal/lignite
- G5 Producing sulfur
- G6 Non-producing sulfur
- G7 Service wells
- G8 Producing clay
- J1 Water systems
- J2 Gas distribution systems
- J3 Electric companies
- J4 Telephone companies
- J5 Railroads
- J6 Pipelines
- J7 Cable TV systems
- J8 Compressors & pump stations

- J9 Railroad rolling stock
- L1 Business personal property
- L2 Industrial personal property
- L1E Leased equipment
- L1V Leased vehicles
- M1 Mobile homes improvement only
- O Residential inventory improvements
- S1 Motor vehicle inventory
- S2 Manufactured housing inventory
- S3 Heavy equipment inventory
- S4 Vessel & outboard motor inventory
- X Exempt property

HIGHEST AND BEST USE ANALYSIS

The district's market value appraisals are performed pursuant to Article VIII, Sec. 1., Texas Constitution, which provides that property must be taxed in proportion to its value as determined by law, Sec. 23.01, Texas Property Tax Code implements this provision as follows:

§ 23.01. Appraisals Generally

- (a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.
- (b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value.

EAD appraises all properties in accordance with their highest and best use, except when prohibited to do so by the Texas Property Tax Code. While there is no specific statute defining highest and best use as it applies in appraisals conducted under the Property Tax Code, Texas courts have acknowledged that highest and best use is a factor that must be considered in determining market value. *King v. Real* 466 S.W.2d 1 TEX.Civ.App., 1971, *Exxon Pipeline Co. v. Zwahr* 2002 WL 1027003 Tex., 2002.

In order to complete the highest and best use analysis of a property, an appraiser must estimate its highest and best use as if the land were vacant. This estimate ignores the value of and restrictions created by existing improvements. It is the highest value the land could have if it were available for any legal, permissible, physically possible and economically feasible kind of development.

In determining highest and best use, preliminary judgments are made by appraisers. The appraisers are normally aware of zoning regulations within physical boundaries of the city.

Most EAD property records contain information regarding lot size, frontage, and other characteristics; therefore, appraisers normally make judgements on possible site uses. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are usually performed in the office.

MARKET ANALYSIS

Economic trends, national, regional and local trends affect the universe of property appraised in Ellis County. An awareness of social, economic, governmental and environmental conditions is essential in understanding, analyzing and identifying local trends that affect the real estate market.

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed.

Examples of sources of general data include "*Tierra Grande*" issued by The Real Estate Center at Texas A&M University, "*The Appriser*" published by The Texas Association of Appraisal Districts and "Texas Assessor's News" published by the Texas Association of Assessing Officers. When possible, local sources such as lending institutions and the Chamber of Commerce are used to obtain financing information and demographics and labor statistics.

Sales information is received from various sources. Asking prices are gathered from the local paper and realtor listings. Information is also gathered from conversations with local real estate appraisers, agents and brokers.

EAD employees obtain all deed transactions from the Ellis County Courthouse Clerk's office on a regular basis. Once ownership is identified, an informational letter and questionnaire are mailed to the buyer to obtain information on the sale. This information is not mandatory in the State of Texas and only a small percentage of letters are returned with useful information. This presents a problem in that there is sometimes inadequate sales data to perform as thorough an analysis of sales data as *USPAP* would require. However, every effort is made to use what data is available. The Property Tax Assistance Division also sends out sales letters and that data is made available to EAD at least once per year. EAD also subscribes to *MLS*, *Loopnet*, and *Costar*, and conducts property owner interviews to obtain sales information.

EAD currently conducts revaluation on a three-year rotation in accordance with the Reappraisal Plan. One-third of the district is reappraised every year. The revaluation includes the inspection of properties and the updating of all information on the properties. Sales and market analysis are performed each year on all properties, as information is available. Each year new properties are inspected, measured and added to the roll. In addition, building permits are obtained from the county and cities and changes to accounts are made as indicated. Individual properties are also reappraised when changes to the condition as the property warrants; for example: fire, remodeling or an addition or demolition of a portion of the improvement. Appraisers will perform detailed exterior field inspections of properties if requested by the owner.

Appraisers performing revaluation in the field have property records that contain specific information regarding the property being appraised. These records contain brief legal descriptions, ownership interest, property use codes, property addresses, land size and characteristics, sketches of improvements as well as any available detailed information of the improvements.

Field inspections require the appraisers to check all information on the property and to update as necessary. The appraiser takes a digital photo of each property inspected. The appraiser notes their opinion of classification, condition and characteristics of the property. If changes in the size of any structures are observed, the appraiser measures and lists those dimensions.

DATA COLLECTION/VALIDATION

The EAD replacement cost and value schedules include land and residential improvements. Commercial and residential schedules are based on *Marshall and Swift Valuation Service* and personal property schedules are based on the Property Tax Assistance Division appraisal manual or *Marshall and Swift*. Personal property renditions provided by property owners are also used in the valuation of business personal property. *Marshall and Swift Valuation Service* is a nationally based cost manual and is recognized throughout the nation by the real estate industry. The cost manual is based on cost per square foot and also the unit in place method. The unit in place method involves the estimated cost by using actual building components. This nationally based cost information service provides the base price of buildings as per classification with modifications for characteristics that either enhance or detract from value. The schedule is then modified for time and location.

Renditions are confidential sources and cannot be used for specific information. However, data from renditions may be compared with data from cost manuals and used to test their accuracy.

EAD schedules are then developed from a combination of each of these sources. Schedules may also be modified by use of local market data (sales information) to further ensure the accuracy of the cost and value schedules.

Data on individual properties is also collected from the inspection, compiled and analyzed. Buildings and other improvements are inspected in the field, measured and classified. The appraiser estimates the age of improvements and determines the condition of the improvements. This data is used to compile depreciation (loss of value) tables and any notes pertaining to the improvements are made at this time.

Residential dwellings are classified for quality and type of construction, whether frame or brick veneer. The classifications are **Low Cost, Fair, Average, Good, Very Good** and **Excellent**. Low Cost being the most basic of structures using the poorest quality materials and lowest workmanship while an Excellent structure is of the highest possible quality using only the best of materials and the highest and best quality workmanship available.

The age of an improvement is used to estimate depreciation and is based on the effective age of improvements. Effective age is the age the property appears to be due to maintenance and upkeep. Effective age for a house that is properly maintained may be its

actual or chronological age. However, if a structure suffers from deferred maintenance due to neglect, its effective age may be older than the actual age. In contrast, if a house is an older structure and has been remodeled or updated, its effective age may be less than its actual age.

Physical depreciation is estimated by condition of the improvements. Condition ranges from poor to excellent. Appraisers in the field usually inspect structures from exterior perspectives. The interior condition is assumed to be similar to the exterior. EAD appraisers will not enter an occupied home, but will consider any evidence regarding the interior condition provided by the property owner, such as photos, estimates, etc.

Foundation failure may occur in varying degrees and may also result in loss of value. EAD makes allowances for foundation problems on a case by case basis.

Additional depreciation may be estimated for a variety of reasons including functional obsolescence resulting from bad floor plans or out of date construction methods. Economic obsolescence results from a loss of value to a property due to adverse influences from outside the physical boundaries of the property. Examples of economic obsolescence may be proximity to a landfill, residences located in an airport flight path, etc.

VALUATION ANALYSIS

EAD valuation schedules are divided into four main classifications, residential, commercial, land, and business personal property. These schedules are based on the most appropriate data available. Depreciation tables and schedules (loss of value schedules) are also included within these schedules. These tables are calibrated from cost as well as sales data and updated as needed.

Miscellaneous special categories such as residential inventory, dealer's inventory, and agricultural productivity valuation are appraised using different techniques. Detailed information on the appraisal methods for the miscellaneous categories is contained in the EAD Appraisal Manual.

THREE APPROACHES TO VALUE

Texas law requires all three approaches to value be considered – cost, sales comparison (market), and income. Using multiple approaches whenever possible also provides a check versus the values obtained from other approaches. If a value can be determined using multiple approaches, then the value arrived at via the various approaches must be reconciled. The appraiser must then choose the approach to value that best estimates market value.

COST APPROACH

The cost approach is best used for properties where sales and income data are scarce. These tend to be unique properties. This method works best for newer properties, because accrued depreciation must be estimated.

EAD cost schedules are based on *Marshall and Swift Valuation Service* and personal property schedules are based on the Property Tax Assistance Division appraisal manual and *Marshall and Swift*. *Marshall and Swift Valuation Service* is a national based cost manual and is recognized throughout the nation by the real estate industry. The cost manual is based on cost per square foot and also the unit in place method. The unit in place method involves the estimated cost by using actual building components. This nationally based cost information service provides the base price of buildings as per classification with modifications for characteristics that either enhance or detract from value. The schedule is then modified for time and location to make it current and specific to Ellis County.

Field appraisers measure and class properties in accordance with the commercial, residential, or personal property classification guidelines. The appraiser also estimates the condition and effective age of the improvements. Additional depreciation may be estimated for a variety of reasons including functional obsolescence resulting from bad floor plans, out of date construction methods, or superadequacies. Economic obsolescence results from a loss of value to a property due to adverse influences from outside the physical boundaries of the property. Examples of economic obsolescence may be proximity to a landfill, residences located in an airport flight path, etc. Economic and functional depreciation are estimated based on the estimated impact to market value due to economic or functional obsolescence. All field work is reviewed by a zone appraiser.

The basic formula for the cost approach to value is as follows:

$$\text{Market Value} = \text{RNCLD} + \text{Land Value}$$

(RCNLD = Replacement Cost New Less Depreciation)

Land value must be derived from either the market or income approach. EAD appraisers generally use the market approach due to the lack of reliable income data for valuing land.

The cost approach is best used for newer properties, where sales and income data are scarce. These tend to be unique properties. Because accrued depreciation must be estimated, this method works best for newer properties where accrued depreciation is generally less and therefore less subjective. Examples of properties that EAD typically values via the cost approach are industrial buildings and large, unique houses, and business personal property.

RESIDENTIAL SCHEDULES

Residential valuation schedules are cost based tables taken from *Marshall and Swift Valuation Service* adjusted to the local market. That is, the cost reflects actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers.

The residential schedule is based on the size, age and condition of structure, quality of construction, contributory value of extra items and land value. Each of these variables has a direct impact on the cost as well as the property. The following is an example of each of the variables and how they may affect market value.

Quality of construction- Residential construction may vary greatly in quality of construction. The type of construction affects the quality and cost of material used the quality of the workmanship as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of the construction. As stated above, EAD residential schedules currently class residential structures based on quality of construction from Low Cost to Excellent. This classification schedule is based on the *Marshall and Swift* definitions of residential classes of dwellings with modifications for local market.

Size of Structure- The size of a structure also has a direct impact on its cost as well as value. The larger the structure, the less the cost per square foot. EAD schedules are graduated in size increments from 100 to 200 square feet, depending on market conditions. The Property Tax Assistance Division and *Marshall and Swift* also support this economy of scale.

Condition of Improvements- EAD rates conditions from poor to excellent. Properties that in the opinion of the appraiser are unlivable may be given no value or salvage value.

Age of Structure- EAD residential depreciation schedule is based on *Marshall and Swift* and as stated above effective age and chronological age may be the same or different depending on the condition of the structure.

Extra Items- As stated above, extra items or amenities are valued according to their contributory value to the whole. Examples of extra items include fireplaces, swimming pools and tennis courts.

Land Value- EAD values land based on market transactions whenever possible. Specific land influences are used to adjust values for such factors as view, shape, size and topography. We use abstraction and allocation methods to ensure that the land values created best reflect the contributory market value of the land to the overall property value. As there are not always market transactions available, other methods of land

valuation may be used. The two most common methods are the land residual method and the land ratio method. Land schedules are available at the appraisal district office.

COMMERCIAL SCHEDULES

Commercial properties valued via the cost approach are valued using *Marshall and Swift Valuation* schedules for commercial property. Replacement cost new is determined and then adjusted for location. Depreciation is then applied using physical observation of the property. The depreciated value of the improvements is then added to the land value to arrive at the total value of the property.

PERSONAL PROPERTY SCHEDULES

The Personal Property Schedules value business furniture, fixtures and equipment as well as inventory that is taxable by law. Business vehicles located within the appraisal district boundaries are also valued.

Business personal property values are derived from several sources. Business owners are required by Texas Law to render their business personal property each year. It is the experience of the district that about 70% of businesses render each year. Rendered values are used on business personal property if the rendered value is reasonable for the type of business and within acceptable ranges when compared to the Property Tax Assistance Division or *Marshall and Swift* personal property schedules for the type of business rendered. Should the rendered values not be acceptable, Property Tax Assistance Division or *Marshall and Swift* schedules are used to estimate a value.

Values on business personal property accounts not rendered are established using personal property schedules based on the Standard Industry Code (SIC), Property Tax Assistance Division, and *Marshall and Swift* schedules for the type of business being valued. For inventory valuation, this ensures the proper level of trade is considered. Physical depreciation is determined by the age of the property and its expected life. Economic and functional depreciation are estimated on a case by case basis. Schedules are available in the appraisal district office.

Business vehicles are valued based on *N.A.D.A. Used Car Guide* wholesale value for the particular make, model and age of the vehicle. The appraisal district used a report obtained from Texas Vehicle Information and Computer Services, which list vehicles registered in Ellis County on January 1 of each year. This report uses the vehicle identification number to determine make, model and vehicle characteristics to determine *N.A.D.A.* value. This report along with renditions, physical observations and city reports are used to discover and list vehicles that are taxable within the county. When adverse factors such as high mileage are known then the appropriate adjustments are made to value.

INCOME APPROACH TO VALUE

Many properties, especially commercial properties, are best valued via the income approach. Many properties sell for their income producing capacity. Examples of such properties are duplexes, shopping centers, apartments, and office buildings. When the income approach is the most appropriate approach for the valuation of a subject property, the appraiser chooses the income approach to override the value arrived at via the cost approach.

Income producing properties are placed on income schedules that are derived from data collected from landlords, tenants, and market surveys. Schedules are built based on type of property, class within each type, and economic area. Similar properties are placed on like schedules to ensure equity. EAD income schedules are modeled on the concept of market rent, vacancy and collection loss, expenses, and cap rate for the respective type of income producing property and economic area.

The use of the income approach to value is particularly useful for properties in which sales data is scarce and the market indicates the property is likely to sell for its income producing capacity.

The first step in the income approach pertains to the estimation of market rent. This is derived primarily from actual rent data furnished by property owners and lessees and from regional information obtained from various sources.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and local market survey trends. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. This feature may also provide for a reasonable lease-up period for multi-tenant properties, where applicable. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an indication of estimated annual effective gross rent to the property.

Next, a secondary income or service income is considered and, if applicable, calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income, when applicable.

Allowable expenses and expense ratio estimates are based on a study of the local market, with the assumption of prudent management. Relevant expense ratios are developed for different types of commercial property based on use and market experience.

Another form of allowable expense is the replacement of short-lived items (such as roof, floor coverings, air conditioning units, or appliances) requiring expenditures of lump sum costs. These expenses when annualized are known as replacement reserves.

Subtracting the allowable expenses (inclusive of non-recoverable expenses and replacement reserves when applicable) from the annual effective gross income yields an estimate of annual net operating income to the property.

Return rates and income multipliers are used to convert operating income expectations into an estimate of market value for the property under the income approach. These include income multipliers and overall capitalization rates. Each of these multipliers or capitalization rates are considered and used in specific applications. Rates and multipliers may vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market for individual income property types and uses. These procedures are supported and documented based on analysis of market sales for these property types.

Capitalization analysis is used in the income approach models to form an indication of value. This methodology involves the direct capitalization of net operating income as an indication of market value for a specific property. Capitalization rates applicable for direct capitalization method and yield rates for estimating terminal cap rates for discounted cash flow analysis are derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of property return expectations a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived and estimated from the built-up method (band-of-investment). This method relates to satisfying estimated market return requirements of both the debt and equity positions in a real estate investment. This information is obtained from available sales of property, local lending sources, and from real estate and financial publications.

Rent loss concessions are estimated for specific properties with vacancy problems. A rent loss concession accounts for the impact of lost rental income while the building is moving toward stabilized occupancy. The rent loss is calculated by multiplying the rental rate by the percent difference of the property's stabilized occupancy and its actual occupancy. Build out allowances (for first generation space or retrofit/second generation space as appropriate) and leasing expenses are added to the rent loss estimate. The total adjusted loss from these real property operations is discounted using an acceptable risk rate. The discounted value (inclusive of rent loss due to extraordinary vacancy, build out allowances and leasing commissions) becomes the rent loss concession and is deducted from the value indication of the property at stabilized occupancy. A variation of this technique allows a rent loss deduction to be estimated for every year that the property's actual occupancy is less than stabilized occupancy.

Economic areas are defined whenever the district has sufficient income information to group similar types and classes of income producing properties. Income schedules are developed for these economic areas and all properties within the grouping are valued via the appropriate income schedule to ensure equitable treatment of similar properties.

SALES COMPARISON (MARKET) APPROACH

Whenever possible, the sales comparison approach is used to appraise properties. This method is preferred because data is taken directly from the market. However, this method can only be used for properties in which there is sufficient sales information.

Sales information is received from various sources. Listing prices are gathered from newspaper and realtor listings, entered into the CAMA system, and reviewed monthly for outliers and expired listings.

Sales letters are mailed to the buyer to obtain information on the sale. EAD also subscribes to *MLS* and conducts property owner interviews to obtain sales information. Whenever talking with a property owner and an account reflects a recent transaction, EAD staff ask the property owner if they would be willing to share the sales information in order to increase the accuracy of EAD data.

The appraisal district's CAMA system is based on a cost approach to value. All improvements are measured and classed. When the sales comparison method is used for improved properties, a modifier is applied to the improvements (on a neighborhood basis) to bring cost in line with market. This approach is also known as a modified cost approach.

Although EAD currently does revaluation on a three-year rotation, with one-third of the district is re-inspected every year, all properties must be valued at market value each year. Sales ratio studies and profiling are done for all classes of property in all school districts and market areas at least annually. Appraisers are responsible for running all sales ratio studies and profiles within their assignment area. Residential appraisers are responsible for all residential properties in their zone and residential lots. The land/ag appraiser is responsible for all properties land except commercial land. The commercial appraiser is responsible for all commercial real and business personal property.

STATISTICAL ANALYSIS

Properties are defined by market area or "neighborhood". Neighborhoods consist of properties that share common characteristics and should be valued similarly in the marketplace. Neighborhoods are grouped by like land size, neighborhood demographic, class range, size, and age. A homogeneous neighborhood is a neighborhood where all of the properties are similar in age, class, and size. This is often the case for many subdivisions. All properties in a homogeneous neighborhood should sell in a fairly tight price range, differing only for size and amenities.

EAD categorizes every residential property into a neighborhood based on the factors listed above in order to compare all like properties, sold and unsold, and ensure that all are valued at market value and treated equitably. When sales or income data demonstrate that current valuations need to be adjusted to achieve market value, all properties in the same neighborhood grouping are adjusted with the same adjustment factor.

The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences that cannot be captured in a purely cost model.

The following equation denotes the hybrid model used:

$$MV = LV + (RCNLD * MA)$$

The estimated market value (MV) of the property equals the land value (LV) plus the replacement cost new of property improvements less accrued depreciation (RCNLD) multiplied by a market adjustment (MA) derived from sales analysis. As the cost approach separately estimates both land and building contributory values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal to an acceptable standard as indicated by market sales.

Neighborhoods are reviewed at least annually to verify all properties within a neighborhood should remain in that neighborhood. Since neighborhoods are often combinations of subdivisions and other properties considered to be like properties, the market may demonstrate that those assumptions no longer reflect reality. Similarly, two or more neighborhoods that have similar characteristics, may be able to be merged if market conditions indicate they are selling the same. This can be determined by comparing the market adjustments applied to each neighborhood. If two or more neighborhoods that have similar characteristics also have a similar or equal market adjustment, they should be merged. This process ensures there are sufficient comparables for analysis and streamline the valuation process. However, properties are to be removed from a neighborhood only by groups, such as a subdivision, or class of like properties. Individual properties are not removed from a neighborhood merely because of sales ratio.

Sales Ratio Reports and Profiling in EAD's CAMA system provide a great deal of appraisal information. The overall level of appraisal, coefficient of dispersion (COD), price related differential (PRD), class breakdown, difference between sold and unsold properties.

EAD performs statistical analysis at least annually to confirm that values are equitable and consistent with the market. Ratio studies are conducted on all property in the district to judge the two primary aspects of mass appraisal accuracy, level and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for property within an ISD. These statistics include, but are not limited to, the weighted mean, standard deviation and coefficient of dispersion and provide the analysts an analytical tool by which to determine both the level and uniformity of appraised value in the district.

The analyst, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level needs to be updated in an upcoming reappraisal, or whether the level of market value is at an acceptable level.

Ratio studies are usually done on a countywide base of all sales in the county and then by residential classification and market area. The median ratio within each classification is then compared to the desired ratio to determine if adjustments should be made. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to measures of central tendency. The median and coefficient of dispersion are good indicators that identify statistically the results of the valuation process. All statistical measure are reviewed again after any adjustments are made to confirm the adjustment produced the desired results.

RATIO STUDY STANDARDS

EAD adheres to the following standards recommended by the IAAO *Standard on Ratio Studies*.

A. *Appraisal Level* – The overall level of appraisal for the jurisdiction and each major stratum of properties should be within 5 percent of the legal standard – 100 percent of market value.

B. *Appraisal Uniformity*

1. Uniformity Amount Strata. The level of appraisal for each stratum should be within 5 percent of the overall level of appraisal for the jurisdiction.

2. Single Family Residential Strata. CODs generally should be 15.0 or less and for areas of newer and fairly similar residences, 10.0 or less.

3. Strata Composed of Income Producing Properties. CODs should be 15.0 or less for larger, urban jurisdiction and 20.0 or less in small rural jurisdictions.

4. Vacant Land. CODs should be 20.0 or less.

5. Other Strata. Target CODs should reflect the nature of the properties involved and the availability of reliable market indicators.

6. Vertical Equity. PRDs (Price related differential) should generally lie between 0.98 and 1.03. An appropriate statistical test should be conducted when bias is indicated.

ADJUSTING SALES FOR TIME

EAD monitors changes in price levels and, if necessary, adjusts sales prices for time. Sales are adjusted to the appraisal date of January 1. The adjustment factors are developed for each market area in the county. Adjustment factors are developed by comparing per unit value changes over time. Sales prices are divided by appropriate units of comparison and plotted against time.

Comparisons are made plotting sale/appraisal ratios against the date of sale. An upward trend in the ratios tends to indicate inflation and a downward trend indicates deflation in the market.

Once a reliable time adjustment factor has been developed for a stratum it is used to adjust sales to the appraisal date. This factor is used when analyzing sales data for potential market adjustments that occur annually.

Data sources for time adjustments include the S&P/Case-Schiller Index, the Texas A&M Real Estate Center, the North Texas Realtors Association, and from actual sales in Ellis County.

INDIVIDUAL VALUE REVIEW PROCEDURES

In order for comparable sales data to be considered reliable it must contain a sales date, sales price, financing information, tract size and details of the improvements. Sales data is gathered by sending sales letters to the buyer properties that the district knows changed ownership. EAD also subscribes to the *Multiple Listing Service*. Commercial sales are confirmed from the direct parties involved whenever possible. Confirmation of sales from local real estate appraisers is also considered a reliable source.

Sales data is compiled and the improved properties are physically inspected and photographed. All data listed on the property record card is verified and updated as needed including building classification, building size, additions or added out buildings, condition of structures and any type change in data or characteristics that would affect the value of the property.

Individual sales are analyzed to meet the test of market value as defined by Section 1.04(7) of the Texas Property Tax Code. Examples of reasons why sales may be deleted or not considered are:

1. Property acquired through foreclosures or auction.
2. Property sold between relatives.
3. The buyer or seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market rates.
5. Considerable improvements or remodeling have been done since the date of the sale and the appraiser is unable to make judgments on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area. Some sales may be due to relocation or through divorce proceedings.

7. The property is purchased through an estate sale.
8. The sale involves intangibles, such as goodwill, that are to value.
9. There are value-related problems associated with the sale, i.e. incorrect land size or square footage of living area.
10. Property use changes occurring after the sale.

APPRAISAL PERFORMANCE TESTS AND ATTAINMENT

Ratio study results for the 2018 mass appraisal are as follows:

Category	# of Sales	Median Ratio	COD	PRD
A	2970	1.00	8.86	.99
C	204	1.00	5.94	1.03
D/E	408	1.00	5.59	.98
F	14	1.00	6.68	1.03

In accordance with Section 5.102 of the Texas Property Tax Code and Section 403.302 of the Texas Government Code, the Texas Comptroller of Public Accounts conducts an biannual property value study to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property, as required by Section 5.10, Property Tax Code. The preliminary findings, based on the district's 2016 appraisal roll, were reported to the district on January 31, 2017. The overall median appraisal ratio for Ellis CAD was reported at .99.

The Comptroller of Public Accounts certifies a school district's local tax roll value to the Commissioner of Education if it is within the calculated statistical error margin. A margin of error of 5% is used for each school district. The 2016 preliminary findings of the ratio study reported that all school districts received their local tax roll values. The complete report for Ellis County and all school districts can be found at <https://comptroller.texas.gov/taxes/property-tax/pvs/2016p/070index.php>

Beginning in 2010, in addition to the property value study, the Texas Comptroller of Public Accounts will conduct a biannual review of the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by the district.

The last such review was conducted by the Property Tax Assistance Division in 2017. The results of the review, reported to the chief appraiser on January 24, 2018 reported that the district's methods, standards, and procedures exceeded requirements in all categories texted. The complete Methods and Assistance Program Report can be found at <https://comptroller.texas.gov/taxes/property-tax/map/2017/ellis-2017.pdf>.

CERTIFICATION

I certify that, to the best of my knowledge and belief:

- the statements of fact contained in this report are true and correct;
- the reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report and I have no personal interest or bias with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the taxing jurisdiction, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*, the International Association of Assessing Officers, and the Texas Department of Licensing and Regulation;
- I have not made a personal inspection of the properties that are the subject of this report.
- This report was prepared with the assistance of the EAD appraisal staff.



Kathy A. Rodrigue, R.P.A.
Chief Appraiser
Ellis Appraisal District

Appendices A

EAD Market Area Descriptions and Adjustment Information

2018 Ellis Appraisal District Market Area Description and Adjustment Information

Market Area	Description	# Impr Props	# Sales	Sample %	Market Adj	Med Ratio	Mean Ratio	COD	PRD
ENN01	ALMA/RICE AREA UNDER \$100K	204	0	0.00%	0.91				
ENN01A	ALMA/RICE AREA \$100.001 TO \$200K	196	3	1.53%	0.92		89.80%	1.10	1.03
ENN01B	ALMA/RICE AREA \$200,001 AND UP	162	2	1.23%	0.87	84.58	84.71	7.04	1.00
ENN02A	ICL RFFR & BETTER EAST OF 45	256	9	3.52%	1.02	99.95%	97.71%	9.50	1.01
ENN03	Southgate	196	7	3.57%	0.96	100.23%	101.71%	6.61	1.01
ENN05	COLONIAL EST/WILLOW CR/JAMESTOWN	260	5	1.92%	0.96	99.72%	99.56%	8.89	1.01
ENN06	ICL \$50,001 TO \$100K WEST 45 NORTH OF ENNIS AVE	402	2	0.50%	0.98	95.30%	95.30%	6.41	1.00
ENN06A	ICL \$100,001 - \$200K	411	13	3.16%	1.11	104.28%	100.39%	8.97	1.04
ENN06B	Ennis STRAT5 (ICL \$50,001 TO \$100K) SOUTH HWY 34	562	7	1.25%	0.98	99.08%	100.19%	7.90	1.01
ENN07	ENNIS NW GD- AND UP	315	13	4.13%	0.92	98.96%	99.41%	8.40	1.00
ENN08	Lyndale/Sunset/Sunset North	332	10	3.01%	1.22	100.27%	97.66%	8.60	1.02
ENN10	Casa Linda/Preston Hollow+	512	21	4.10%	1.12	100.16%	100.49%	4.70	1.00
ENN11	Garrett	276	4	1.45%	1.00	96.24%	100.48%	8.21	1.04
ENN12	OCL 0-\$220.00	619	6	0.97%	1.27	95.12%	97.92%	8.50	1.03
ENN12B	OCL \$220.001 AND UP	349	8	2.29%	1.09	99.91%	103.73%	8.09	0.96
ENN14	OAK CREEK/ PROMONTORY POINT	58	2	3.45%	0.78	100.10%	100.10%	0.00	1.00
ENN15	NORTH RIDGE/EAGLE VIEW	70	3	4.29%	0.96	100.11%	96.99%	5.81	0.99
ENNEAST	Ennis East side	580	7	1.21%	1.08	107.04%	109.95%	6.35	1.03
ENNSTRAT1	Ennis ICL up to \$50,000	617	3	0.49%	0.86	100.18%	100.25%	2.10	1.00
FER01	Ferris ICL STRAT 4 UNDER \$50,000.00	191	2	1.05%	0.95	95.14%	96.41%	4.80	1.01
FER02	Ferris ICL STRAT 5 \$50,001 - \$100,000	288	5	1.74%	1.07	100.42%	97.67%	8.77	1.03
FER03	Ferris ICL STRAT 6 \$100,001 & UP	161	5	3.11%	1.06	100.77%	99.84%	6.28	1.01
FER04	TWINLAKES-PECANHOLLOW EST AREA	173	6	3.47%	1.24	100.14%	100.66%	4.82	1.01
FER05	Shaw Creek	158	6	3.80%	1.04	100.39%	99.76%	1.88	1.00
FER06	FER OCL WEST 45	421	12	2.85%	1.18	100.89%	98.57%	8.90	0.98
FER07	FER OCL EAST 45	218	3	1.38%	0.90	99.76%	98.38%	14.00	1.02
FER08	OCL FER Stratum 3 (\$200,001K+)	93	4	4.30%	1.04	100.26%	99.11%	14.37	0.98
FER09	ROCK CREEK ESTS	173	4	2.31%	1.28	99.60%	100.76%	2.43	1.00
FER10	ROCKETT RANCH	18	6	33.33%	1.01	99.76%	99.34%	2.70	1.00
GRNDECASA1	Grande Casa	298	6	2.01%	1.06	100.98%	100.23%	6.60	1.00
ITA05	Hyles/Dunlap NBH	140	4	2.86%	1.01	99.72%	99.77%	7.68	1.02
MAY01	Stratum 1 (0- 75K)	188	6	3.19%	0.82	103.98%	110.01%	2.30	1.06
MAY02	Stratum 2 (76k-125K)	308	6	1.95%	1.16	99.20%	99.15%	9.46	1.02
MAY03	Stratum 3 (126K-20-220K)	241	13	5.39%	1.20	99.74%	99.66%	7.50	1.01
MAY04	Stratum 4 (220,001 TO 300K)	246	9	3.66%	1.02	100.46%	99.46%	2.44	1.00
MAY05	STRAT 5 (300,001 TO \$450K)	163	6	3.68%	0.99	99.64%	100.31%	3.65	1.00
MAYEST	Maypearl Estates	116	4	3.45%	0.91	99.80%	99.58%	3.91	1.01
MID01	STRAT 1 \$0 - \$59k	89	0	0.00%	0.94	100.86%	100.86%	0.00	1.00
MID02	STRAT 2 \$60K - \$120K	412	18	4.37%	1.22	99.79%	100.54%	7.96	1.01
MID03	STRAT 3 \$121 - \$160K	138	3	2.17%	0.86	103.26%	97.30%	6.75	1.00
MID04	STRAT 4 \$161 - \$250K	134	4	2.99%	1.27	99.09%	103.61%	5.60	1.01
MID05	Midtowne	64	6	9.38%	1.27	99.73%	100.58%	3.53	1.00
MID06	Spring Creek Estates	90	7	7.78%	0.92	100.45%	101.49%	5.64	1.00
MID07	Hillcrest/Fox Run	276	18	6.52%	1.37	99.96%	99.30%	4.62	1.00
MID08	Hunters Glen	156	11	7.05%	1.27	99.79%	100.75%	5.65	1.00
MID09	Midl ICL RVGD- or better	66	4	6.06%	1.05	99.38%	101.94%	8.42	0.99
MID10	OVERLOOK EST/MILLBROOK	564	17	3.01%	1.26	99.69%	101.56%	5.56	1.00
MID11	Midl E of 67 RVFR- TO RVAV+	411	15	3.65%	1.23	99.47%	99.58%	4.90	1.00
MID12	Lawson Farms	99	5	5.05%	1.23	100.17%	98.55%	3.06	1.00
MID13	3 ACRES +	192	3	1.56%	0.88	99.95%	135.09%	3.62	1.01
MID14A	Somerset	49	3	6.12%	0.86	99.65%	102.52%	4.17	1.00
MID16	Kensington Park Ph I & II	256	18	7.03%	1.17	99.49%	100.03%	4.72	1.00
MID16A	Kensington Park North	85	4	4.71%	1.10	100.70%	100.78%	1.27	1.00
MID16B	Kensington Park North Ph II	14	12	85.71%	1.13	100.32%	100.89%	2.82	1.00
MID17	Cedar Hill	34	2	5.88%	0.83	91.05%	91.05%	2.81	1.01
MID18	Lake Ridge	167	8	4.79%	0.89	99.14%	101.95%	4.88	1.00
MID19	Britton	45		0.00%					
MID20	Brandi Ridge	113	6	5.31%	1.26	99.96%	100.78%	5.55	1.00
MID21	Diamond Creek+	363	11	3.03%	1.20	100.33%	99.76%	3.85	1.00
MID21B	Crystal Forest	302	7	2.32%	1.01	99.96%	100.60%	2.74	1.00
MID22	Cumberland Forest	52	5	9.62%	0.88	99.71%	98.89%	7.21	1.01
MID22A	Glen Eagle /Glen Highlands	161	3	1.86%	0.91	99.43%	101.04%	2.76	1.00
MID22B	Ashemore	141	4	2.84%	0.97	99.25%	100.73%	5.56	1.01
MID23	Lakegrove/Creekbend/Creekwood	322	8	2.48%	1.13	100.96%	99.47%	4.31	1.00
MID24	VENUS/PATRIOT ESTS	32	2	6.25%	0.95	100.14%	100.14%	4.85	1.00
MID24B	VENUS/PATRIOT ESTS	64	30	46.88%	1.11	99.89%	100.11%	2.01	1.00
MID25	Bluegrass/Clearview/Camelot ests	178	4	2.25%	1.29	99.84%	99.98%	5.54	1.00
MID26	Meadows of Longbranch	134	11	8.21%	1.10	99.63%	101.29%	3.49	1.00
MID27	Stonewood/The Aviary	84	3	3.57%	0.93	99.77%	98.10%	4.22	0.99
MID28	Eagles Nest	92	3	3.26%	1.03	99%	1023.81%	5.21	1.02
MID29	Longbranch/Park Place Ph VIII	387	11	2.84%	1.21	100.29%	100.87%	4.83	1.00
MID30	Park Place Ph 1-7	669	17	2.54%	1.27	100.50%	99.54%	4.47	1.00
MID30A	Country East +	210	8	3.81%	1.10	100.02%	99.58%	5.90	1.01
MID31	Shiloh Forest/Shiloh Grove	289	11	3.81%	1.02	100.66%	99.74%	4.05	1.00
MID32	SKYLINE ACRES	55	0	0.00%	0.84	71.38%	71.38%	13.49	1.03
MID33	LaRinconada,Pecan Creek,Shady Oaks+	242	9	3.72%	1.04	99.29%	101.44%	5.55	1.00
MID34	Honeysuckle Estates	52	3	5.77%	0.77	99.97%	97.68%	7.15	1.01
MID35	La Vista/Cimarron Meadows	365	17	4.66%	1.08	99.66%	102.26%	9.85	1.01
MID36	Cross Creek/Westchester/The Splendor	169	3	1.78%	1.00	100.07%	99.91%	9.85	1.01
MID37	Northridge 1-4	207	11	5.31%	1.25	100.03%	97.27%	6.73	1.00
MID38	Midlothian Meadows	570	23	4.04%	1.27	100.14%	101.07%	5.83	1.00
MID39	WEST MIDLOTHIAN	117	3	2.56%	1.01	98.20%	98.89%	3.60	1.01
MID40	The Rosebud	573	34	5.93%	1.14	100.25%	100.67%	4.90	1.00
MID41	Saddle Back Creek/ Cold Water Creek	273	13	4.76%	1.19	100.22%	100.81%	7.03	1.00
MID42	Country South/Mission Hills/Shallow Creek	350	16	4.57%	1.15	99.94%	101.20%	6.12	1.00
MID43	WINDMILL RIDGE	193	6	3.11%	1.01	100.05%	99.41%	7.760	1.00
MID44	Plum Creek	103	3	2.91%	0.92	100.73%	101.65%	2.310	0.99
MID45	Cotton Creek Ranch	108	4	3.70%	0.90	99.04%	98.86%	1.50	1.00
MID46	Midlothian Estates	114	3	2.63%	0.81	99.86%	97.66%	8.87	0.99
MID47	BOIS D ARC ESTATES	176	4	2.27%	0.95	100.22%	99.40%	7.32	1.01

MID48	Twin Creeks/Highland Meadow	142	4	2.82%	0.98	99.64%	99.22%	1.62	1.00
MID49	Jordan Run Ests	66	4	6.06%	1.02	99.49%	100.31%	3.68	1.00
MID49B	Jordan Run Ests ph III	18	7	38.89%	1.14	100.04%	100.70%	2.12	1.00
MID50	Texanna Ranch	99	9	9.09%	0.90	99.71%	100.90%	0.38	1.00
MID51	Valley View Ests	89	5	5.62%	1.36	100.32%	100.35%	1.95	1.00
MID53	Plainview Manor	48	5	10.42%	0.96	100.44%	100.19%	3.25	1.00
MID54	Lawson Farms 2&3/ Autumn Run	274	36	13.14%	1.00	100.26%	100.90%	4.76	1.00
MID57	Waters Edge	6	0	0.00%					
MID58	Billingsley Farms	41	8	19.51%	1.05	99.41%	100.15%	2.44	1.00
MID59	Coventry Crossing	95	10	10.53%	1.13	100.13%	101.04%	3.33	1.00
MID60	Ovilla Parc	153	8	5.23%	0.94	100.23%	99.70%	5.10	1.00
MID61	McAlpin Manor	105	11	10.48%	0.89	99.90	100.59	2.54	1.00
MID62	Springer Ests/ Bryson Manor/Springs	68	14	20.59%	0.90	99.75%	99.35%	2.90	1.00
MID63	Estates of Somercrest	11	4	36.36%	1.10	100.43	102.06	9.46	1.00
MID63B	Villas of Somercrest	0		#DIV/0!		100.55	100.46	0.32	1.00
MID64	Ovilla Oaks	101	4	3.96%	1.12	100.24	100.14	2.37	1.00
MID65	Maple Ridge			#DIV/0!					
MID66	Parkside Estates	101	20	19.80%	1.04	100.68	100.48	3.22	1.00
MID67	The Grove	70	13	18.57%	0.98	100.94	100.50	3.31	1.00
MID68	Windermere Estates	51	14	27.45%	1.03	99.85	99.85	3.17	1.00
MID70	Hillstone Estates	13	12	92.31%	1.00	99.69	100.51	3.37	1.00
MID71	Dove Creek Ph1	18	9	50.00%	0.87	100.15	100.23	2.40	1.00
MID72	Skyview Addition	50	21	42.00%	1.11	100.50	99.79	1.73	1.00
MID73	Bob White Ests	35	13	37.14%	0.95	99.85	100.89	3.55	1.00
PAL01	Palmer UNDER \$50K	74	0	0.00%	0.98	96.99%	90.35%		1.02
PAL02	AMERICANA AREA GD- AND UP	140	5	3.57%	1.23	99.25.00%	102.69%	8.23	1.01
PAL03	Palmer OCL \$100,001 TO \$199,999	205	5	2.44%	0.95	99.96%	100.04%	8.73	1.00
PAL04	Palmer OCL up to \$100,000	239	6	2.51%	0.95	100.31%	100.25%	0.21	1.11
PAL05	Meadows of Palmer/Virginia Estates	109	8	7.34%	1.02	99.63%	101.84%	4.11	1.00
PAL06	OCL \$200K AND UP	288	9	3.13%	1.04	99.67%	101.63%	8.81	0.98
PAL07	PALMER ICL \$100,001 & UP	75	3	4.00%	1.14	99.12%	103.29%	6.27	1.00
PAL08	GREEN ACRES	212	6	2.83%	1.30	99.08%	103.92%	7.94	1.01
PAL09	PALMER COUNTRY MEADOWS AREA	75	7	9.33%	1.21	99.98%	104.08%	6.61	1.01
PAL10	AMERICANA AREA AV+ AND BELOW	140	5	3.57%	1.15	100.48%	100.39%	4.52	1.00
PAL11	ICL \$51K TO \$100K	102	2	1.96%	1.05	82.33%	82.33%	1.20	1.00
RED01	RED OAK MIXED	279	5	1.79%	1.03	99.96%	100.40%	5.09	1.01
RED02	Brian Terrace/Cobblestone Estates/OakTreeEsts	331	13	3.93%	1.13	100.36%	100.84%	5.92	1.00
RED03	Hickory Creek PH 3	15	6	40.00%	1.07	99.97%	99.75%	3.09	1.00
RED04	Quail Run	260	13	5.00%	1.10	100.01%	98.16%	4.84	1.02
RED04A	Hickory Creek PH 1	136	8	5.88%	0.99	100.14%	100.40%	7.47	1.00
RED05	Magnolia Farms	172	14	8.14%	1.02	100.49%	100.38%	3.63	1.00
RED06	CAMDEN PRK RED OAK			#DIV/0!				0.00	1.00
RED07	ASHBURNE GLEN/OVILLA CREEK EST/GREENMOWS	172	6	3.49%	0.87	100.88%	101.45%	3.52	1.00
RED07A	Ovilla Creek Estates	57	4	7.02%	0.74	100.12%	98.97%	5.64	1.00
RED08	PLEASANTRIDGE/COUNTRY GARDEN RETIREMENT	69	3	4.35%	0.93	100.43%	96.57%	7.39	1.00
RED09	Country Ranch/Red Oak Club Estates	171	10	5.85%	1.20	99.88%	99.59%	5.64	1.00
RED10	Eastridge South	154	5	3.25%	1.05	99.94%	101.23%	2.09	1.00
RED11	Pecan Hill area (not lg acreage)	180	5	2.78%	1.24	100.18%	99.42%	1.86	1.00
RED12	Ligon/Valley Oaks	296	12	4.05%	1.19	100.43%	97.47%	8.17	0.99
RED13	Mara Estates	116	7	6.03%	1.10	99.66%	96.33%	5.49	1.01
RED14	Big Horn Estates	47	3	6.38%	1.24	99.88%	100.24%	2.61	1.00
RED16	Indian Hills/Choate/Oak Leaf Meadows/Oakleaf Farms/Summerhill Estates+ RVGD- & up	542	20	3.69%	1.05	99.30%	101.35%	10.26	0.99
RED17	OAK LEAF ESTS								
RED18	Waterview Farms up to 2010	113	6	5.31%	1.03	100.29%	99.48%	2.23	1.00
RED18A	Waterview Farms 2014 & newer	72	6	8.33%	1.12	100.39%	100.18%	1.12	1.00
RED19	Rushy Creek/Valley Ridge/Shadowridge/Ridge crest	636	12	1.89%	1.28	99.19%	100.81%	4.83	1.00
RED19A	THE WOODS OF REDOAK	11	6	54.55%	1.11	99.95%	100.49%	2.65	1.00
RED19B	Hill Country ACS	201	7	3.48%	1.37	99.78%	100.12%	5.79	0.98
RED20	Harmony	402	24	5.97%	0.97	100.20%	102.02%	0.59	1.01
RED21	Holly Acs/Hugh Mc/Goodloe/Greenvally	153	7	4.58%	1.32	99.78%	101.79%	4.86	1.00
RED22	Brookwood/Prairie View/Spring Branch	290	4	1.38%	1.15	100.05%	102.69%	5.03	1.01
RED23	Ovilla \$0 to \$199k	263	5	1.90%	1.15	99.64%	100.27%	9.61	0.99
RED24	Brookwd/Shdwwd/SuburbanEst/ThrnTree/WillowCrkEst/MdwGlen Est	312	9	2.88%	1.06	100.07%	99.52%	3.90	1.00
RED26	Glenn Heights	504	18	3.57%	1.16	99.77%	99.89%	6.01	1.00
RED28	Josie Acres/Shawnee Mdws(RO)/LowranceEsts	144	5	3.47%	1.24	99.91%	100.74%	3.75	1.00
RED29	HIGHLAND MEADOW/REDOAK ESTATES	171	3	1.75%	1.21	100.00%	104.40%	4.400	0.99
RED30	FOX HOLLOW	430	19	4.42%	1.06	99.83%	101.04%	5.100	1.00
RED31	HAMPTON & SHAFER ACS	115	6	5.22%	1.13	99.19%	100.32%	5.93	1.01
RED32	SUNRISE MEADOWS	145	9	6.21%	1.03	99.99%	99.93%	2.82	1.00
RED32A	SUNRISE MEADOWS PH2	79	6	7.59%	1.06	99.84%	99.13%	1.26	1.00
RED33	Hickory Creek	102	7	6.86%	1.00	100.28%	99.09%	1.26	1.00
RED34	WESTMORELAND ACS, WESTMORELAND ESTS, WOODLAWN ACS	279	9	3.23%	1.38	100.09%	103.23%	8.43	1.00
RED35	RES WITH LG AC	53	3	5.66%	0.91	100.14%	106.93%	9.26	0.98
RED36	SPRING BRANCH/TWIN TREE	104	7	6.73%	1.18	100.30%	102.20%	10.47	1.03
RED38	EAST OF 342 RFGD- AND UP	283	18	6.36%	0.93	100.57%	96.01%	8.49	0.99
RED39	RED ESTATES	256	10	3.91%	0.98	100.70%	99.93%	9.65	0.99
SOUTH 10	STRATUM 01 (0 TO 150K)	1504	20	1.33%	0.90	100.84%	99.65%	14.65	1.08
SOUTH 30	STRATUM 03 (151K TO 250K)	266	4	1.50%	0.89	100.21%	99.37%	1.97	1.00
SOUTH 40	STRATUM 04 (251K+)	106	3	2.83%	0.80	100.63%	100.67%	4.74	1.01
WAX01	ICL UNDER 1250SQFT	448	15	3.35%	1.20	99.21%	105.34%	12.19	1.01
WAX02	ICL 1250-2000 SQFT	644	27	4.19%	1.27	99.17%	101.53%	7.39	1.01
WAX03	College Hills,Nrthgt,Wax Place,Colonial	402	11	2.74%	1.26	100.25%	98.75%	5.59	1.00
WAX04	ICL OVER 2000SQFT	293	6	2.05%	1.02	100.79%	100.06%	6.25	1.04
WAX04H	ICL RFGD- or better Historic	252	13	5.16%	1.09	100.99%	100.05%	5.38	0.99
WAX05	SOUTH ICL	348	10	2.87%	1.11	99.34%	99.74%	11.86	1.03
WAX06	Indian Hills	461	12	2.60%	1.18	99.84%	102.24%	7.22	1.00
WAX06A	FRANKLIN TOWN HOMES			#DIV/0!		100.41%	99.00%	0.05	1.00
WAX07	Marvin Gardens/Lake Park Area	418	22	5.26%	1.17	99.07%	96.19%	10.87	1.01
WAX08	Garden Valley+	216	14	6.48%	1.15	99.88%	100.51%	3.34	1.00
WAX09	KATY LAKE	86	3	3.49%	0.88	102.09%	99.81%	3.08	1.00
WAX10	Bellevue Area	379	12	3.17%	1.19	100.49%	101.07%	3.90	1.00
WAX11	Mustang Creek/Karsen Heights	527	31	5.88%	1.02	99.23%	100.77%	4.59	1.00
WAX12	Tecumseh Park, +	334	17	5.09%	1.12	99.78%	101.62%	5.15	1.00
WAX13	River Oaks	307	10	3.26%	1.22	100.35%	101.41%	3.61	1.00
WAX14	Enchanted Gardens/University Park+	400	22	5.50%	1.15	100.44%	99.48%	5.52	1.00

WAX15	COUNTRY CLUB VILLAGE	100	3	3.00%	0.99	100.79%	97.64%	6.35	0.99
WAX16	Chapman Ranch	135	8	5.93%	1.11	100.85%	106.19%	7.00	1.01
WAX17	Settlers Glen	444	42	9.46%	1.17	100.34%	101.68%	3.82	1.00
WAX18	Estates of Garden Valley/Chapman 7 & 8+	87	17	19.54%	0.89	100.07%	99.62%	8.23	1.01
WAX19N	Springfield Farms,Oxford Ranch/Kelly Place	136	4	2.94%	1.11	100.25%	97.54%	4.37	1.00
WAX19S	Saddlebrook Estates	297	31	10.44%	0.97	100.36%	100.96%	5.03	1.00
WAX20	Windchase	394	19	4.82%	1.18	100.21%	100.00%	5.67	1.01
WAX21	Cliff Estates	172	8	4.65%	1.09	99.68%	102.16%	6.13	1.00
WAX22	Country Meadows	197	12	6.09%	1.08	100.24%	100.36%	5.74	1.00
WAX23	Country Place & Grove Creek	115	4	3.48%	1.07	100.68%	99.21%	3.14	1.00
WAX24	Highland Vlg/Huntington Crk	163	6	3.68%	1.17	99.81%	100.13%	3.06	1.00
WAX25	Arbor at Willow Grove	209	11	5.26%	1.02	100.22%	100.25%	2.27	1.00
WAX26	Crystal Cove	75	4	5.33%	0.97	100.46%	99.63%	2.73	1.00
WAX27	Hillview/Southpark/High Pointe	273	7	2.56%	1.26	99.41%	99.88%	4.89	1.01
WAX27A	Quail Creek Village/Carlton Estates	230	8	3.48%	1.15	99.96%	100.39%	16.43	1.03
WAX28	Spring Creek Crossing & Farm +	157	6	3.82%	0.92	99.50%	100.95%	5.44	1.01
WAX29	Spg Crk Grv & Mdw	100	6	6.00%	1.06	99.07%	100.07%	8.29	1.00
WAX30	Brookbend Grove	123	8	6.50%	0.98	100.52%	100.13%	7.35	1.00
WAX31A	DORCESTER, BENT CREEK, ROYAL PARK	204	8	3.92%	1.13	100.81%	98.71%	5.40	1.01
WAX32	EAST I35 RURAL STRAT1 UP TO 1999 SF	292	3	1.03%	0.87	99.94%	93.70%	9.96	1.00
WAX33	EAST I35 RURAL STRAT2 2000 SF TO 2999 SF	205	5	2.44%	0.88	100.36%	97.07%	4.22	0.99
WAX34	EAST I35 RURAL STRAT3 3000 SF UP	82	2	2.44%	0.89	100.04%	100.04%	9.20	1.03
WAX35	West I35 Rural up to 199,999k	432	9	2.08%	1.24	100.72%	99.61%	6.06	1.01
WAX36	West I35 Rural 200k to 349,999k	289	10	3.46%	1.08	100.22%	99.04%	4.43	1.00
WAX37	West I35 Rural 350k up	157	7	4.46%	1.00	99.21%	101.32%	4.44	1.00
WAX39	Springfield Lakes & Summit Estates	119	15	12.61%	0.98	100.23%	101.07%	5.32	1.01
WAX39B	Springfield Lakes PH2	45	10	22.22%	0.89	100.24%	100.26%	2.66	1.00
WAX41	GINGERBREAD VILLAGE	251	7	2.79%	1.29	99.94%	99.05%	2.71	1.00
WAX42	BUFFALO RIDGE	208	8	3.85%	1.05	99.52%	99.13%	1.62	1.00
WAX42B	BUFFALO RIDGE PH III	34	26	76.47%	1.04	100.45%	100.28%	3.37	1.00
WAX43	NORTHEAST MEADOWS	196	6	3.06%	1.13	99.82%	100.86%	2.99	1.00
WAX45	PARK PLACE	192	10	5.21%	1.02	100.55%	100.14%	6.77	1.01
WAX46	SANDSTONE RANCH PH 1	31	12	38.71%	0.88	100.53%	100.04%	2.00	1.00
WAX47	Delaney Park	1		0.00%	1.18	-	-	-	-
WAX48	Oxford Ranch PH II	35	3	8.57%	1.08	99.85%	99.37%	2.81	1.00
WAX49	Garden Valley Ranch III/Willow Springs	124	34	27.42%	0.97	100.32%	100.45%	3.70	1.00
WAX50	DEER CREEK	63	3	4.76%	124.00	99.93%	101.09%	2.45	1.00
WAX52	PECAN VALLEY	45	2	4.44%	0.98	100.67%	100.67%	10.14	1.00
WAX53	VILLAS AT COUNTRY LANE	16	2	12.50%	1.45	99.77%	99.77%	0.08	1.00
WAX54	ADAY ESTATES ADDITION	13	7	53.85%	0.96	100.12%	99.29%	3.16	1.00
WAX55	WAXEAST 2008 TO PRESENT	45	7	15.56%	1.14	99.03%	101.10%	4.42	1.00
WAXEAST	Waxahachie east side ICL	120	3	2.50%	0.79	99.60%	108.88%	11.53	0.97
WAXEAST 2	WAXEAST RFLC- TO RFAV	525	14	2.67%	0.99	99.48%	100.03%	12.26	1.03
WAXLAKE	WAXLAKE AREA	217	12	5.53%	1.08	99.56%	100.88%	10.37	1.02

Appendices B

EAD Classing Information

Residential Classes

RVEX	Excellent quality brick veneer.
RVVG	Very Good quality brick veneer.
RVGD	Good quality brick veneer.
RVAV	Average quality brick veneer.
RVFR	Fair quality brick veneer.
RFEX	Excellent quality frame construction.
RFVG	Very Good quality frame construction.
RFGD	Good quality frame construction.
RFVAV	Average quality frame construction.
RFVR	Fair quality frame construction.
RFLC	Low Cost frame construction.

These classes and the associated cost new are based on Marshall & Swift Residential Cost Handbook. Our depreciation schedules are also based on Marshall & Swift.

BASIC DESCRIPTION

Residences of **Low Quality** are of low-cost construction and meet minimum building code requirements. Interior and exterior finishes are plain and inexpensive with little or no attention given to detail. Architectural design is concerned with function, not appearance.

Residence Foundation

Reinforced concrete slab.

Floor Structure

Reinforced concrete slab.

Floor Cover

Inexpensive carpet, and asphalt or vinyl composition tile floor cover is used.

Exterior Wall

Minimum fenestration with inexpensive sash with little or no trim.

Roof

Rafters or prefabricated trusses with plywood or other inexpensive sheathing with a lightweight composition shingle or a built-up with gravel roof cover. Roof slope is usually less than 4 in 12 with no eaves. Square Foot adjustments should be used for other typical roof covers.

Interior Finish

Walls are inexpensive taped drywall with paint or textured finish. Kitchen and baths may have enamel painted ceiling and walls. Cabinets are paint-grade wood or vinyl veneer with low-cost laminated plastic countertops. Doors are hollow core with low-cost hardware. Minimal amount of closet space. Base interior wall height is 8 feet.

Heating/Cooling

A forced-air furnace is included in the basic residence cost.

Energy Package

The energy package in the basic residence cost includes those insulation, framing and glazing items typically found in a moderate climate.

Electrical

A minimum number of outlets and low-cost lighting fixtures.

Plumbing

Five competitively priced white plumbing fixtures with one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: water heater, laundry tray, stall shower, lavatory, tub, tub with shower over, or kitchen sink.

Built-in Appliances

None are included in the basic residence cost.

Fireplaces

None are included in the basic residence cost.

Porches/Breezeways

Porches and breezeways are similar in quality of both material and workmanship to the residence, and are to be priced per square foot of floor area.

Garages

Garage costs include a light concrete slab floor and an overhead door, which conform to the basic residence in both quality and construction.

Carports

Carports are a cost per square foot of floor area. Costs include roof cover and structure, necessary structural supports, and concrete slab.

Residences of **Fair Quality** are frequently mass-produced. Low-cost production is a primary consideration. Although overall quality of material and workmanship is below average, these houses are not substandard and will meet minimum construction requirements of lending institutions, mortgage insuring agencies and building codes. Interior finish is plain with few refinements. Design is from stock plans and ornamentation is usually limited to the front elevation.

Residence Foundation

Reinforced concrete slab.

Floor Structure

Reinforced concrete slab.

Floor Cover

Carpet, and asphalt or vinyl composition tile floor cover is used

Exterior Wall

Moderate fenestration with inexpensive sash is typical. Front elevation may have inexpensive trim.

Roof

Rafters or prefabricated trusses with plywood or other inexpensive sheathing with a lightweight composition shingle or a built-up with small rock roof cover. Roof slope is usually less than 4 in 12 with minimal eaves. Square Foot adjustments should be used for other typical roof covers.

Interior Finish

Interior walls are taped and painted drywall with enamel painted walls and ceilings in kitchen and baths. Inexpensive stock cabinets of paint-grade wood or vinyl veneer in kitchen with a small pullman or vanity in bath. Countertops are laminated plastic with a small splash. Stock hollow-core doors with inexpensive hardware. Minimal amount of closet space. Base interior wall height is 8 feet.

Heating/Cooling

A forced-air furnace with minimum output and ductwork is included in the basic residence.

Energy Package

The energy package in the basic residence cost includes those insulation, framing and glazing items typically found in a moderate climate.

Electrical

A minimum number of outlets and lighting fixtures.

Plumbing

Six competitively priced white plumbing fixtures with one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: water heater, laundry tray, stall shower, lavatory, tub, tub with shower over, or kitchen sink.

Built-in Appliances

None are included in the basic residence cost.

Fireplaces

None are included in the basic residence cost.

Porches/Breezeways

Porches and breezeways are similar in quality of both material and workmanship to the residence, and are to be priced per square foot of floor area.

Garages

Garage costs include a reinforced concrete slab floor, an overhead door and electrical lighting, all of which conform to the basic residence in both quality and construction.

Carports

Carports are a cost per square foot of floor area. Costs include roof cover and structure, necessary structural supports, and concrete slab.

Residences of **Average Quality** typically will be encountered more frequently than residences of other qualities. They are usually mass-produced and will meet or exceed the minimum construction requirements of lending institutions, mortgage insuring agencies and building codes. By most standards, the quality of material and workmanship is acceptable, but does not reflect custom craftsmanship. Cabinets, doors hardware and plumbing are usually stock items. Architectural design will include ample fenestration and some ornamentation on the front elevation.

Residence Foundation

A continuous concrete perimeter foundation and foundation piers under interior bearing wall based on a moderate climate.

Floor Structure

Concrete slab.

Floor cover

Carpet, hardwood, vinyl composition tile or sheet vinyl floor cover is used.

Exterior Wall

Standard aluminum sash or wood sash is typical of the fenestration at Average Quality.

Roof

Rafters or prefabricated trusses with exterior-grade plywood or wood sheathing with a medium-weight composition shingle or a built-up with small rock roof cover. Roof slope is usually 5 in 12 or less.

Interior Finish

Interior walls are taped and painted drywall with an allowance for some inexpensive wallpaper or paneling. Kitchen and baths have enamel painted walls and ceilings. Prefinished plywood cabinets in the kitchen with a small pullman or vanity in bath areas. Countertops are laminated plastic or ceramic tile. Doors are medium grade, hollow core with standard-grade hardware. Baseboard and casings are stock. An adequate amount of closet space. Workmanship throughout is of average quality.

Heating/Cooling

A forced-air furnace with adequate output and ductwork is included in the basic residence cost.

Energy Package

The energy package in the basic residence cost includes those insulation, framing and glazing items typically found in a moderate climate.

Electrical

An adequate number of outlets with some luminous fixtures in kitchen and bath areas.

Plumbing

Eight average-quality white or colored plumbing fixtures with one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: water heater, laundry tray, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower over or kitchen sink.

Built-In Appliances

Average quality built-in oven, countertop range and dishwasher is included in the cost.

Fireplaces

None are included in the basic residence cost.

Porches/Breezeways

Porches and breezeways are similar in quality of both material and workmanship to the residence and are to be priced per square foot of floor area.

Garages

Garage cost include a reinforced concrete slab floor, overhead door and electrical lighting all of which conform to the basic residence in both quality and construction.

Carports

Carports are a cost per square foot of floor area. Costs include roof cover and structure, necessary structural supports and concrete slab.

Residences of **Good Quality** may be mass produced in above-average residential developments or built for an individual owner. Good-quality standard material is used throughout. These houses generally exceed the minimum construction requirements of lending institutions, mortgage-insuring agencies and building codes. Some attention is given to architectural design in both refinements and detail. Interiors are well finished, usually having some good-quality wallpaper or wood paneling. Exteriors have good fenestration with ornamental materials or other refinements.

Residence Foundation

Reinforced concrete slab.

Floor Structure

Reinforced concrete slab.

Exterior Wall

Good fenestration using good-quality sash. Some ornamental trim.

Roof

Wood rafters and sheathing with hips and valleys. Good-quality composition shingles are included in the basic residence cost.

Interior Finish

Interior walls are taped and painted drywall with some good-quality wallpaper or wood paneling. Kitchen and baths have enamel-painted walls and ceilings. An ample amount of cabinetry with natural wood-veneer finish is used in the kitchen, with a large pullman or vanity in the bath areas. Countertops and splash are laminated plastic, ceramic tile or simulated marble. Ceilings are painted drywall. Some small areas, i.e., entries or foyers may have vaulted or cathedral ceilings. Doors are good quality, hollow core with attractive hardware. Baseboard and casings are hardwood or softwood and have mitered corners. Walk-in closets or large sliding door wardrobes. Ample linen and storage closets. Workmanship throughout is of good quality.

Heating/Cooling

A forced-air furnace with adequate output and ductwork to all main areas is included in the basic residence cost.

Energy Package

The energy package in the basic residence cost includes those insulation, framing and glazing items typically found in a moderate climate.

Electrical

A good amount of convenient outlets. Luminous fixtures in kitchen and bath areas.

Plumbing

Eleven good quality, white or colored plumbing fixtures with one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: water heater, laundry tray, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower over, or kitchen sink.

Built-in Appliances

Good-quality built-in oven, countertop range, microwave and dishwasher are included in the cost.

Fireplaces

None are included in the basic residence cost.

Porches/Breezeways

Porches and breezeways are similar in quality of both material and workmanship to the residence and are to be priced per square foot of floor area.

Garages

Garage costs include a reinforced concrete slab floor, overhead door, ornamentation, windows and electrical lighting, all of which conform to the basic residence in both quality and construction.

Carports

Carports are a cost per square foot of floor area. Costs include roof cover and structure, necessary structural supports and concrete slab.

Residences at **Very Good Quality** are typical of those built in high quality tracts or developments and are frequently individually designed. Attention has been given to interior refinements and detail. Exteriors have good fenestration with some custom ornamentation.

Residence Foundation

Reinforced concrete slab.

Floor Structure

Reinforced concrete slab.

Floor Cover

High-quality carpet, hardwood, sheet vinyl and ceramic tile.

Exterior Wall

Fenestration is well designed with high-quality sash. Custom ornamentation and trim are used.

Roof

Wood rafters and sheathing. High quality composition shingles are included in the cost.

Interior Finish

Interior walls are taped and painted drywall with high-grade paper or vinyl wall covering, hardwood paneling or ceramic tile. Ample amount of cabinetry, which may include such specialty cabinetry items as a cooking island, bar, desk, etc. High-quality pullman or vanity cabinets. Ceramic tile or highest-quality laminated plastic countertops and splash. Ceilings are mostly painted drywall, with some molding and coving details. Vaulted or cathedral ceiling will usually be found in master bedrooms and entries. Raised panel hardwood veneer or enameled doors with good-quality hardware. Base, casings and moldings have tight mitered corners. Spacious walk in closets or wardrobes and large linen storage closets.

Heating/Cooling

A forced-air furnace with insulated ductwork to all main areas is included in the basic residence cost.

Energy Package

The energy package in the basic residence cost includes those insulation, framing and glazing items typically found in a moderate climate.

Plumbing

Fourteen high-quality white or colored plumbing fixtures with one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: water heater, laundry tray, tiled shower stall, toilet, lavatory, tub, tub with shower over, kitchen sink or wet bar.

Built-in Appliances

High-quality built-in oven, countertop range, microwave and dishwasher are included in the cost.

Fireplaces

None are included in the basic residence cost.

Porches/Breezeways

Porches and breezeways are similar in quality of both material and workmanship to the residence, and are to be priced per square foot of floor area.

Garages

Garage costs include a reinforced concrete slab floor, pedestrian and overhead doors, ornamentation, windows and electrical lighting, all of which conform to the basic residence in both quality and construction.

Carports

Carports are cost per square foot of floor area. Costs include roof cover and structure, necessary structural supports and concrete slab.

Residences of **Excellent Quality** are usually individually designed and are characterized by the high quality of workmanship, finishes and appointments and the considerable attention to detail. Although residences at the quality level are inclusive of high quality material and workmanship, and are somewhat unique in their design, these costs do not represent the highest cost in residential construction.

Residence Foundation

Reinforced concrete slab.

Floor Structure

Reinforced concrete slab.

Floor Cover

High-quality carpet or hardwood, terrazzo and vinyl, ceramic or quarry tile.

Exterior Wall

Fenestration is well designed with high-quality sash. Custom ornamentation and trim, select brick, cut stone, high-quality siding, etc. are used.

Roof

Heavy wood rafters and sheathing. Clay tile or slate roof cover is included in the basic residence cost.

Interior Finish

Interior walls are taped and painted drywall with high-grade paper or vinyl wall covering, hardwood paneling or ceramic tile. Built-in book shelving and ample cabinets, which may include such specialty cabinetry items as a cooking island, bar, desk, etc. High-quality pullman or vanity cabinets in bathrooms and dressing areas. Ceramic tile, marble or highest quality laminated plastic countertops and splash. Ceilings are mostly painted drywall with molding and coving details and other ornamentation with some degree of intricacy in their design and/or finish. Vaulted or cathedral ceilings will usually be found in master bedrooms, dining, great or family rooms, as well as entries. Raised panel hardwood veneer or enameled doors with good-quality hardware. Base, casings and moldings have tight mitered corners. Spacious walk-in closets or wardrobes with may built-in features. Large linen storage closets and pantry are fully shelved.

Heating/Cooling

A forced-air furnace with multiple controls, large capacity with insulated ductwork to all main areas, is included in the basic residence cost.

Energy Package

The energy package in the basic residence cost includes those insulation, framing and glazing items typically found in a moderate climate.

Electrical

Many well-positioned outlets and high-quality fixtures throughout. Large luminous fixtures in kitchen, bath and dressing areas.

Plumbing

Seventeen high-quality white or colored plumbing fixtures with one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: water heater, laundry tray, tiled shower stall, toilet, lavatory, tub with shower over, kitchen sink or wet bar or hydrotherapy tub (Jacuzzi).

Built-in Appliances

High-quality built-in oven, countertop range, microwave and dishwasher are included in the cost.

Fireplaces

None are included in the basic residence cost.

Porches/Breezeways

Porches and breezeways are similar in quality of both material and workmanship to the residence, and are to be priced per square foot of floor area.

Garages

Garage costs include a reinforced concrete slab floor, pedestrian and overhead doors, and ornamentation, windows and electrical lighting, all of which conform to the basic residence in both quality and construction.

Carports

Carports are cost per square foot of floor area. Costs include roof cover and structure, necessary structural supports and concrete slab.

Appendices C

EAD Improvement and Land Cost Schedules

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	ASPH	IMPROVED	2018	50,000	4.66
C	ASPH	IMPROVED	2018	100,000	4.34
C	ASPH	IMPROVED	2018	150,000	3.96
C	ASPH	IMPROVED	2018	250,000	3.22
C	ASPH	IMPROVED	2018	999,999+	3.22
C	ASPH	UNIMPROVED	2018	50,000	3.39
C	ASPH	UNIMPROVED	2018	100,000	3.22
C	ASPH	UNIMPROVED	2018	150,000	2.88
C	ASPH	UNIMPROVED	2018	200,000	2.37
C	ASPH	UNIMPROVED	2018	999,999+	2.37
C	CNPY	CNPA	2018	999,999+	16.50
C	CNPY	CNPE	2018	999,999+	27.00
C	CNPY	CNPG	2018	999,999+	21.00
C	CNPY	CNPP	2018	999,999+	5.00
C	COMM	ACAC	2018	10,000	118.81
C	COMM	ACAC	2018	25,000	113.99
C	COMM	ACAC	2018	999,999+	108.82
C	COMM	ACAF	2018	10,000	118.12
C	COMM	ACAF	2018	25,000	113.33
C	COMM	ACAF	2018	999,999+	108.19
C	COMM	ACAS	2018	10,000	104.03
C	COMM	ACAS	2018	25,000	99.80
C	COMM	ACAS	2018	999,999+	95.27
C	COMM	ACEC	2018	10,000	226.10
C	COMM	ACEC	2018	25,000	216.91
C	COMM	ACEC	2018	999,999+	207.07
C	COMM	ACEF	2018	10,000	215.46
C	COMM	ACEF	2018	25,000	206.71
C	COMM	ACEF	2018	999,999+	197.33
C	COMM	ACGC	2018	10,000	166.69
C	COMM	ACGC	2018	25,000	159.92
C	COMM	ACGC	2018	999,999+	152.67
C	COMM	ACGF	2018	10,000	158.71
C	COMM	ACGF	2018	25,000	152.26
C	COMM	ACGF	2018	999,999+	145.36
C	COMM	ACGS	2018	10,000	143.70
C	COMM	ACGS	2018	25,000	137.86
C	COMM	ACGS	2018	999,999+	131.61
C	COMM	ACPC	2018	10,000	84.23
C	COMM	ACPC	2018	25,000	80.81
C	COMM	ACPC	2018	999,999+	77.14
C	COMM	ACPF	2018	10,000	83.06
C	COMM	ACPF	2018	25,000	79.68
C	COMM	ACPF	2018	999,999+	76.07
C	COMM	ACPS	2018	10,000	74.49
C	COMM	ACPS	2018	25,000	71.47
C	COMM	ACPS	2018	999,999+	68.23
C	COMM	AMAC	2018	2,000	124.82
C	COMM	AMAC	2018	4,000	119.40
C	COMM	AMAC	2018	10,000	108.27
C	COMM	AMAC	2018	20,000	101.19
C	COMM	AMAC	2018	999,999+	97.33
C	COMM	AMAF	2018	2,000	121.17
C	COMM	AMAF	2018	4,000	115.91
C	COMM	AMAF	2018	10,000	105.10
C	COMM	AMAF	2018	20,000	98.23
C	COMM	AMAF	2018	999,999+	94.49
C	COMM	AMAS	2018	2,000	115.69

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	BARN	EQPA	2018	600	12.00
R	BARN	EQPA	2018	1,200	10.00
R	BARN	EQPA	2018	2,400	8.50
R	BARN	EQPA	2018	3,600	7.50
R	BARN	EQPA	2018	3,600	7.50
R	BARN	EQPA	2018	999,999+	7.50
R	BARN	EQPE	2018	600	15.00
R	BARN	EQPE	2018	1,200	13.00
R	BARN	EQPE	2018	2,400	11.50
R	BARN	EQPE	2018	3,600	10.50
R	BARN	EQPE	2018	3,600	10.50
R	BARN	EQPE	2018	999,999+	10.50
R	BARN	LVSA	2018	600	12.00
R	BARN	LVSA	2018	1,200	10.00
R	BARN	LVSA	2018	2,400	8.50
R	BARN	LVSA	2018	3,600	7.50
R	BARN	LVSA	2018	3,600	7.50
R	BARN	LVSA	2018	999,999+	7.50
R	BARN	LVSE	2018	600	15.00
R	BARN	LVSE	2018	1,200	13.00
R	BARN	LVSE	2018	2,400	11.50
R	BARN	LVSE	2018	3,600	10.50
R	BARN	LVSE	2018	3,600	10.50
R	BARN	LVSE	2018	999,999+	10.50
R	BARN	LVSP	2018	999,999+	4.00
R	BARN	UTL	2018	600	3.00
R	BARN	UTL	2018	1,200	2.50
R	BARN	UTL	2018	2,400	2.00
R	BARN	UTL	2018	999,999+	1.75
R	BOAT DOCK	A	2018	999,999+	10000.00
R	BOAT DOCK	E	2018	999,999+	15000.00
R	BOAT DOCK	P	2018	999,999+	5000.00
R	CABANA	A	2018	999,999+	10000.00
R	CABANA	E	2018	999,999+	20000.00
R	CABANA	P	2018	999,999+	3000.00
R	CNPA	CNPA	2018	999,999+	5.00
R	CNPE	CNPE	2018	999,999+	10.50
R	CNPY	CNPA	2018	999,999+	5.00
R	CP	*	2018	999,999+	2.50
R	CV	ACPA	2018	999,999+	5.00
R	CV	ADNA	2018	999,999+	40.00
R	CV	ATT GAR	2018	999,999+	25.00
R	CV	RFAV-	2018	600	84.92
R	CV	RFAV-	2018	800	79.34
R	CV	RFAV-	2018	1,000	75.38
R	CV	RFAV-	2018	1,200	72.35
R	CV	RFAV-	2018	1,400	69.91
R	CV	RFAV-	2018	1,600	67.89
R	CV	RFAV-	2018	1,800	66.16
R	CV	RFAV-	2018	2,000	64.67
R	CV	RFAV-	2018	2,200	63.36
R	CV	RFAV-	2018	2,400	62.18
R	CV	RFAV-	2018	2,600	61.13
R	CV	RFAV-	2018	2,800	60.17
R	CV	RFAV-	2018	999,999+	59.29
R	CV	RFAV	2018	600	81.14
R	CV	RFAV	2018	800	75.86
R	CV	RFAV	2018	1,000	72.09

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	AMAS	2018	4,000	110.67
C	COMM	AMAS	2018	10,000	100.35
C	COMM	AMAS	2018	20,000	93.79
C	COMM	AMAS	2018	999,999+	90.22
C	COMM	AMEC	2018	2,000	226.71
C	COMM	AMEC	2018	4,000	216.88
C	COMM	AMEC	2018	10,000	196.65
C	COMM	AMEC	2018	20,000	183.79
C	COMM	AMEC	2018	999,999+	176.79
C	COMM	AMEF	2018	2,000	218.07
C	COMM	AMEF	2018	4,000	208.61
C	COMM	AMEF	2018	10,000	189.15
C	COMM	AMEF	2018	20,000	176.78
C	COMM	AMEF	2018	999,999+	170.05
C	COMM	AMGC	2018	2,000	167.31
C	COMM	AMGC	2018	4,000	160.06
C	COMM	AMGC	2018	10,000	145.12
C	COMM	AMGC	2018	20,000	135.64
C	COMM	AMGC	2018	999,999+	130.47
C	COMM	AMGF	2018	2,000	161.73
C	COMM	AMGF	2018	4,000	154.71
C	COMM	AMGF	2018	10,000	140.28
C	COMM	AMGF	2018	20,000	131.11
C	COMM	AMGF	2018	999,999+	126.12
C	COMM	AMPC	2018	2,000	89.09
C	COMM	AMPC	2018	4,000	85.22
C	COMM	AMPC	2018	10,000	77.27
C	COMM	AMPC	2018	20,000	72.22
C	COMM	AMPC	2018	999,999+	69.47
C	COMM	AMPF	2018	2,000	86.83
C	COMM	AMPF	2018	4,000	83.06
C	COMM	AMPF	2018	10,000	75.31
C	COMM	AMPF	2018	20,000	70.39
C	COMM	AMPF	2018	999,999+	67.71
C	COMM	AOAC	2018	5,000	108.17
C	COMM	AOAC	2018	10,000	107.02
C	COMM	AOAC	2018	15,000	106.60
C	COMM	AOAC	2018	20,000	104.51
C	COMM	AOAC	2018	999,999+	104.51
C	COMM	AOAF	2018	5,000	106.13
C	COMM	AOAF	2018	10,000	105.00
C	COMM	AOAF	2018	15,000	104.59
C	COMM	AOAF	2018	20,000	102.53
C	COMM	AOAF	2018	999,999+	102.53
C	COMM	AOAS	2018	5,000	96.09
C	COMM	AOAS	2018	10,000	95.07
C	COMM	AOAS	2018	15,000	94.70
C	COMM	AOAS	2018	20,000	92.84
C	COMM	AOAS	2018	999,999+	92.84
C	COMM	AOEC	2018	5,000	198.61
C	COMM	AOEC	2018	10,000	196.50
C	COMM	AOEC	2018	15,000	195.73
C	COMM	AOEC	2018	20,000	191.89
C	COMM	AOEC	2018	999,999+	191.89
C	COMM	AOGC	2018	5,000	148.96
C	COMM	AOGC	2018	10,000	147.37
C	COMM	AOGC	2018	15,000	146.80
C	COMM	AOGC	2018	20,000	143.92

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	CV	RFAV	2018	1,200	69.21
R	CV	RFAV	2018	1,400	66.88
R	CV	RFAV	2018	1,600	64.95
R	CV	RFAV	2018	1,800	63.30
R	CV	RFAV	2018	2,000	61.88
R	CV	RFAV	2018	2,200	60.62
R	CV	RFAV	2018	2,400	59.50
R	CV	RFAV	2018	2,600	58.49
R	CV	RFAV	2018	2,800	57.57
R	CV	RFAV	2018	999,999+	56.00
R	CV	RFFR-	2018	600	73.56
R	CV	RFFR-	2018	800	68.88
R	CV	RFFR-	2018	1,000	65.51
R	CV	RFFR-	2018	1,200	62.93
R	CV	RFFR-	2018	1,400	60.83
R	CV	RFFR-	2018	1,600	59.09
R	CV	RFFR-	2018	1,800	57.59
R	CV	RFFR-	2018	2,000	56.29
R	CV	RFFR-	2018	2,200	55.15
R	CV	RFFR-	2018	2,400	54.13
R	CV	RFFR-	2018	2,600	53.21
R	CV	RFFR-	2018	999,999+	52.37
R	CV	RFFR	2018	600	52.37
R	CV	RFFR	2018	800	77.35
R	CV	RFFR	2018	1,000	72.37
R	CV	RFFR	2018	1,200	68.80
R	CV	RFFR	2018	1,400	66.07
R	CV	RFFR	2018	1,600	62.02
R	CV	RFFR	2018	1,800	60.45
R	CV	RFFR	2018	2,000	59.09
R	CV	RFFR	2018	2,200	57.89
R	CV	RFFR	2018	2,400	56.81
R	CV	RFFR	2018	2,600	55.85
R	CV	RFFR	2018	2,800	54.97
R	CV	RFFR	2018	999,999+	54.97
R	CV	RFFR+	2018	600	70.53
R	CV	RFFR+	2018	800	65.83
R	CV	RFFR+	2018	1,000	62.43
R	CV	RFFR+	2018	1,200	59.83
R	CV	RFFR+	2018	1,600	57.72
R	CV	RFFR+	2018	1,800	56.15
R	CV	RFFR+	2018	2,000	54.73
R	CV	RFFR+	2018	2,200	53.50
R	CV	RFFR+	2018	2,400	52.42
R	CV	RFFR+	2018	2,600	51.44
R	CV	RFFR+	2018	2,800	50.56
R	CV	RFFR+	2018	999,999+	49.77
R	CV	RFLC-	2018	400	71.98
R	CV	RFLC-	2018	500	67.72
R	CV	RFLC-	2018	600	64.47
R	CV	RFLC-	2018	800	59.71
R	CV	RFLC-	2018	900	56.28
R	CV	RFLC-	2018	1,000	53.63
R	CV	RFLC-	2018	999,999+	51.50
R	CV	RFLC	2018	400	51.50
R	CV	RFLC	2018	500	79.50
R	CV	RFLC	2018	600	74.70
R	CV	RFLC	2018	800	71.05

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	AOGC	2018	999,999+	143.92
C	COMM	AOGF	2018	5,000	148.58
C	COMM	AOGF	2018	10,000	147.00
C	COMM	AOGF	2018	15,000	146.42
C	COMM	AOGF	2018	20,000	143.55
C	COMM	AOGF	2018	999,999+	143.55
C	COMM	AOPC	2018	5,000	77.58
C	COMM	AOPC	2018	10,000	76.76
C	COMM	AOPC	2018	15,000	76.46
C	COMM	AOPC	2018	20,000	74.96
C	COMM	AOPC	2018	999,999+	74.96
C	COMM	AOPF	2018	5,000	75.67
C	COMM	AOPF	2018	10,000	74.87
C	COMM	AOPF	2018	15,000	74.58
C	COMM	AOPF	2018	20,000	73.11
C	COMM	AOPF	2018	999,999+	73.11
C	COMM	AOPS	2018	5,000	68.76
C	COMM	AOPS	2018	10,000	68.03
C	COMM	AOPS	2018	15,000	67.77
C	COMM	AOPS	2018	20,000	66.44
C	COMM	AOPS	2018	999,999+	66.44
C	COMM	APAC	2018	2,000	116.33
C	COMM	APAC	2018	4,000	112.67
C	COMM	APAC	2018	10,000	102.94
C	COMM	APAC	2018	20,000	100.54
C	COMM	APAC	2018	999,999+	96.87
C	COMM	APAF	2018	2,000	114.00
C	COMM	APAF	2018	4,000	110.41
C	COMM	APAF	2018	10,000	100.87
C	COMM	APAF	2018	20,000	98.52
C	COMM	APAF	2018	999,999+	94.93
C	COMM	APAS	2018	2,000	104.29
C	COMM	APAS	2018	4,000	101.01
C	COMM	APAS	2018	10,000	92.29
C	COMM	APAS	2018	20,000	90.13
C	COMM	APAS	2018	999,999+	86.85
C	COMM	APEC	2018	2,000	215.77
C	COMM	APEC	2018	4,000	208.98
C	COMM	APEC	2018	10,000	190.94
C	COMM	APEC	2018	20,000	186.47
C	COMM	APEC	2018	999,999+	179.68
C	COMM	APEF	2018	2,000	212.27
C	COMM	APEF	2018	4,000	205.59
C	COMM	APEF	2018	10,000	187.84
C	COMM	APEF	2018	20,000	183.45
C	COMM	APEF	2018	999,999+	176.76
C	COMM	APGS	2018	2,000	142.21
C	COMM	APGS	2018	4,000	137.74
C	COMM	APGS	2018	10,000	125.84
C	COMM	APGS	2018	20,000	122.90
C	COMM	APGS	2018	999,999+	118.43
C	COMM	APPC	2018	2,000	85.73
C	COMM	APPC	2018	4,000	83.03
C	COMM	APPC	2018	10,000	75.86
C	COMM	APPC	2018	20,000	74.09
C	COMM	APPC	2018	999,999+	71.39
C	COMM	APPF	2018	2,000	83.04
C	COMM	APPF	2018	4,000	80.43

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	CV	RFLC	2018	1,000	65.91
R	CV	RFLC	2018	1,200	61.90
R	CV	RFLC	2018	1,400	58.92
R	CV	RFLC	2018	999,999+	56.47
R	CV	RFLC+	2018	400	56.47
R	CV	RFLC+	2018	500	72.62
R	CV	RFLC+	2018	600	68.24
R	CV	RFLC+	2018	800	64.90
R	CV	RFLC+	2018	1,000	60.21
R	CV	RFLC+	2018	1,200	57.94
R	CV	RFLC+	2018	999,999+	56.54
R	CV	RFLC+	2018	1,400	51.58
R	CV	RVAV-	2018	600	92.89
R	CV	RVAV-	2018	800	86.43
R	CV	RVAV-	2018	1,000	81.84
R	CV	RVAV-	2018	1,200	78.33
R	CV	RVAV-	2018	1,400	75.50
R	CV	RVAV-	2018	1,600	73.16
R	CV	RVAV-	2018	1,800	71.16
R	CV	RVAV-	2018	2,000	69.43
R	CV	RVAV-	2018	2,200	67.91
R	CV	RVAV-	2018	2,400	66.55
R	CV	RVAV-	2018	2,600	65.33
R	CV	RVAV-	2018	2,800	64.22
R	CV	RVAV-	2018	3,000	63.21
R	CV	RVAV-	2018	999,999+	62.28
R	CV	RVAV	2018	600	88.02
R	CV	RVAV	2018	800	81.99
R	CV	RVAV	2018	1,000	77.68
R	CV	RVAV	2018	1,200	74.38
R	CV	RVAV	2018	1,400	71.72
R	CV	RVAV	2018	1,600	69.51
R	CV	RVAV	2018	1,800	67.63
R	CV	RVAV	2018	2,000	66.00
R	CV	RVAV	2018	2,200	64.56
R	CV	RVAV	2018	2,400	63.28
R	CV	RVAV	2018	2,600	62.12
R	CV	RVAV	2018	2,800	61.07
R	CV	RVAV	2018	3,000	60.12
R	CV	RVAV	2018	999,999+	59.16
R	CV	RVFR-	2018	600	78.29
R	CV	RVFR-	2018	800	73.10
R	CV	RVFR-	2018	1,000	69.36
R	CV	RVFR-	2018	1,200	66.48
R	CV	RVFR-	2018	1,400	64.16
R	CV	RVFR-	2018	1,600	62.22
R	CV	RVFR-	2018	1,800	60.57
R	CV	RVFR-	2018	2,000	59.13
R	CV	RVFR-	2018	2,200	57.85
R	CV	RVFR-	2018	2,400	56.73
R	CV	RVFR-	2018	2,600	55.71
R	CV	RVFR-	2018	2,800	54.77
R	CV	RVFR-	2018	999,999+	53.93
R	CV	RVFR	2018	600	73.42
R	CV	RVFR	2018	800	68.65
R	CV	RVFR	2018	1,000	65.20
R	CV	RVFR	2018	1,200	62.53
R	CV	RVFR	2018	1,400	60.37

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	APPF	2018	10,000	73.48
C	COMM	APPF	2018	20,000	71.76
C	COMM	APPF	2018	999,999+	69.15
C	COMM	APPS	2018	2,000	76.32
C	COMM	APPS	2018	4,000	73.92
C	COMM	APPS	2018	10,000	67.54
C	COMM	APPS	2018	20,000	65.96
C	COMM	APPS	2018	999,999+	63.56
C	COMM	EBAC	2018	10,000	73.15
C	COMM	EBAC	2018	20,000	71.53
C	COMM	EBAC	2018	999,999+	65.09
C	COMM	EBAF	2018	10,000	66.91
C	COMM	EBAF	2018	20,000	65.42
C	COMM	EBAF	2018	999,999+	59.53
C	COMM	EBAS	2018	10,000	59.95
C	COMM	EBAS	2018	20,000	58.61
C	COMM	EBAS	2018	999,999+	53.34
C	COMM	EBEC	2018	10,000	110.83
C	COMM	EBEC	2018	20,000	108.37
C	COMM	EBEC	2018	999,999+	98.61
C	COMM	EBEF	2018	10,000	108.90
C	COMM	EBEF	2018	20,000	106.47
C	COMM	EBEF	2018	999,999+	96.89
C	COMM	EBGC	2018	10,000	90.44
C	COMM	EBGC	2018	20,000	88.43
C	COMM	EBGC	2018	999,999+	80.47
C	COMM	EBGF	2018	10,000	88.59
C	COMM	EBGF	2018	20,000	86.62
C	COMM	EBGF	2018	999,999+	78.83
C	COMM	EBGS	2018	10,000	79.34
C	COMM	EBGS	2018	20,000	77.58
C	COMM	EBGS	2018	999,999+	70.60
C	COMM	EBPC	2018	10,000	52.76
C	COMM	EBPC	2018	20,000	51.58
C	COMM	EBPC	2018	999,999+	46.94
C	COMM	EBPF	2018	10,000	50.30
C	COMM	EBPF	2018	20,000	49.18
C	COMM	EBPF	2018	999,999+	44.75
C	COMM	EBPS	2018	10,000	44.96
C	COMM	EBPS	2018	20,000	43.96
C	COMM	EBPS	2018	999,999+	40.00
C	COMM	ECAC	2018	5,000	125.81
C	COMM	ECAC	2018	10,000	124.22
C	COMM	ECAC	2018	20,000	115.22
C	COMM	ECAC	2018	999,999+	109.26
C	COMM	ECAF	2018	5,000	119.05
C	COMM	ECAF	2018	10,000	117.55
C	COMM	ECAF	2018	20,000	109.03
C	COMM	ECAF	2018	999,999+	103.39
C	COMM	ECAS	2018	5,000	105.25
C	COMM	ECAS	2018	10,000	103.93
C	COMM	ECAS	2018	20,000	96.40
C	COMM	ECAS	2018	999,999+	91.41
C	COMM	ECEC	2018	5,000	216.20
C	COMM	ECEC	2018	10,000	213.48
C	COMM	ECEC	2018	20,000	198.01
C	COMM	ECEC	2018	999,999+	187.76
C	COMM	ECEF	2018	5,000	211.33

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	CV	RVFR	2018	1,600	58.57
R	CV	RVFR	2018	1,800	57.04
R	CV	RVFR	2018	2,000	55.69
R	CV	RVFR	2018	2,200	54.50
R	CV	RVFR	2018	2,400	53.45
R	CV	RVFR	2018	2,600	52.50
R	CV	RVFR	2018	2,800	51.63
R	CV	RVFR	2018	999,999+	50.84
R	CV	STR2	2018	999,999+	25.00
R	DECK	A	2018	25	9.00
R	DECK	A	2018	50	8.00
R	DECK	A	2018	100	7.00
R	DECK	A	2018	300	6.00
R	DECK	A	2018	999,999+	6.00
R	DECK	E	2018	25	12.50
R	DECK	E	2018	50	11.50
R	DECK	E	2018	100	11.00
R	DECK	E	2018	300	10.00
R	DECK	E	2018	999,999+	9.50
R	DECK	P	2018	25	4.50
R	DECK	P	2018	50	3.50
R	DECK	P	2018	100	3.00
R	DECK	P	2018	300	2.00
R	DECK	P	2018	999,999+	1.50
R	DGFA	DGFA	2018	999,999+	18.25
R	DGFE	DGFE	2018	999,999+	28.61
R	DGFP	DGFP	2018	999,999+	13.95
R	DGVA	DGVA	2018	999,999+	21.62
R	DGVE	DGVE	2018	999,999+	36.24
R	DGVP	DGVP	2018	999,999+	16.60
R	DTCA	DTCA	2018	999,999+	6.00
R	DTCE	DTCE	2018	999,999+	12.00
R	DTCP	DTCP	2018	999,999+	3.00
R	DTSA	DTSA	2018	999,999+	10.00
R	DTSE	DTSE	2018	999,999+	15.00
R	DTSP	DTSP	2018	999,999+	5.00
R	GHSE	GLS	2018	999,999+	7.50
R	GHSE	PLST	2018	999,999+	3.50
R	IHP	IHP	2018	5,000	12.60
R	IHP	IHP	2018	7,500	11.60
R	IHP	IHP	2018	10,000	10.60
R	IHP	IHP	2018	15,000	9.50
R	IHP	IHP	2018	15,000	9.50
R	IHP	IHP	2018	999,999+	9.50
R	MA	EX1	2018	999,999+	135.00
R	MA	EX1+	2018	999,999+	140.00
R	MA	EX1-	2018	999,999+	130.00
R	MA	EX10	2018	999,999+	0.00
R	MA	EX10+	2018	999,999+	5.00
R	MA	EX10-	2018	999,999+	-5.00
R	MA	EX2	2018	999,999+	150.00
R	MA	EX2+	2018	999,999+	155.00
R	MA	EX2-	2018	999,999+	145.00
R	MA	EX3	2018	999,999+	165.00
R	MA	EX3+	2018	999,999+	170.00
R	MA	EX3-	2018	999,999+	160.00
R	MA	EX4	2018	999,999+	180.00
R	MA	EX4+	2018	999,999+	185.00

2018 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C	COMM	ECEF	2018	10,000	208.67	
C	COMM	ECEF	2018	20,000	193.55	
C	COMM	ECEF	2018	999,999+	183.54	
C	COMM	ECGC	2018	5,000	164.01	
C	COMM	ECGC	2018	10,000	161.95	
C	COMM	ECGC	2018	20,000	150.21	
C	COMM	ECGC	2018	999,999+	142.44	
C	COMM	ECGF	2018	5,000	157.81	
C	COMM	ECGF	2018	10,000	155.82	
C	COMM	ECGF	2018	20,000	144.53	
C	COMM	ECGF	2018	999,999+	137.05	
C	COMM	ECPC	2018	5,000	94.12	
C	COMM	ECPC	2018	10,000	92.94	
C	COMM	ECPC	2018	20,000	86.20	
C	COMM	ECPC	2018	999,999+	81.74	
C	COMM	ECPF	2018	5,000	87.67	
C	COMM	ECPF	2018	10,000	86.57	
C	COMM	ECPF	2018	20,000	80.29	
C	COMM	ECPF	2018	999,999+	76.14	
C	COMM	ECPS	2018	5,000	77.36	
C	COMM	ECPS	2018	10,000	76.39	
C	COMM	ECPS	2018	20,000	70.85	
C	COMM	ECPS	2018	999,999+	67.19	
C	COMM	EFAC	2018	1,000	137.08	
C	COMM	EFAC	2018	1,500	120.74	
C	COMM	EFAC	2018	2,000	118.77	
C	COMM	EFAC	2018	2,500	117.15	
C	COMM	EFAC	2018	3,000	116.45	
C	COMM	EFAC	2018	4,000	112.28	
C	COMM	EFAC	2018	5,000	107.07	
C	COMM	EFAC	2018	999,999+	104.75	
C	COMM	EFAF	2018	1,000	127.06	
C	COMM	EFAF	2018	1,500	111.91	
C	COMM	EFAF	2018	2,000	110.09	
C	COMM	EFAF	2018	2,500	108.58	
C	COMM	EFAF	2018	3,000	107.94	
C	COMM	EFAF	2018	4,000	104.07	
C	COMM	EFAF	2018	5,000	99.24	
C	COMM	EFAF	2018	999,999+	97.09	
C	COMM	EFAS	2018	1,000	118.38	
C	COMM	EFAS	2018	1,500	104.27	
C	COMM	EFAS	2018	2,000	102.57	
C	COMM	EFAS	2018	2,500	101.17	
C	COMM	EFAS	2018	3,000	100.57	
C	COMM	EFAS	2018	4,000	96.97	
C	COMM	EFAS	2018	5,000	92.46	
C	COMM	EFAS	2018	999,999+	90.46	
C	COMM	EFEC	2018	1,000	299.54	
C	COMM	EFEC	2018	1,500	263.84	
C	COMM	EFEC	2018	2,000	259.54	
C	COMM	EFEC	2018	2,500	255.99	
C	COMM	EFEC	2018	3,000	254.47	
C	COMM	EFEC	2018	4,000	245.36	
C	COMM	EFEC	2018	5,000	233.96	
C	COMM	EFEC	2018	999,999+	228.90	
C	COMM	EFEF	2018	1,000	288.68	
C	COMM	EFEF	2018	1,500	254.27	
C	COMM	EFEF	2018	2,000	250.12	

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R	MA	EX4-	2018	999,999+	175.00	
R	MA	EX5	2018	999,999+	195.00	
R	MA	EX5+	2018	999,999+	200.00	
R	MA	EX5-	2018	999,999+	190.00	
R	MA	EX6	2018	999,999+	210.00	
R	MA	EX6+	2018	999,999+	215.00	
R	MA	EX6-	2018	999,999+	205.00	
R	MA	EX7	2018	999,999+	225.00	
R	MA	EX7+	2018	999,999+	230.00	
R	MA	EX7-	2018	999,999+	220.00	
R	MA	EX8	2018	999,999+	240.00	
R	MA	EX8+	2018	999,999+	245.00	
R	MA	EX9	2018	999,999+	255.00	
R	MA	EX9+	2018	999,999+	260.00	
R	MA	EX9-	2018	999,999+	250.00	
R	MA	NFAV	2018	999,999+	0.00	
R	MA	NFEX	2018	999,999+	0.00	
R	MA	NFFR	2018	999,999+	0.00	
R	MA	NFGD	2018	999,999+	0.00	
R	MA	NFLC	2018	999,999+	0.00	
R	MA	NFVG	2018	999,999+	0.00	
R	MA	NV	2018	999,999+	0.00	
R	MA	NVAV	2018	999,999+	0.00	
R	MA	NVEX	2018	999,999+	0.00	
R	MA	NVFR	2018	999,999+	1.00	
R	MA	NVGD	2018	999,999+	0.00	
R	MA	NVLC	2018	999,999+	0.00	
R	MA	NVMH	2018	999,999+	0.00	
R	MA	NVVG	2018	999,999+	0.00	
R	MA	RFAV-	2018	600	86.30	
R	MA	RFAV-	2018	800	81.03	
R	MA	RFAV-	2018	1,000	77.04	
R	MA	RFAV-	2018	1,200	74.10	
R	MA	RFAV-	2018	1,400	71.28	
R	MA	RFAV-	2018	1,600	69.39	
R	MA	RFAV-	2018	1,800	67.54	
R	MA	RFAV-	2018	2,000	66.14	
R	MA	RFAV-	2018	2,200	64.78	
R	MA	RFAV-	2018	2,400	63.43	
R	MA	RFAV-	2018	2,600	62.51	
R	MA	RFAV-	2018	2,800	61.61	
R	MA	RFAV-	2018	999,999+	60.72	
R	MA	RFAV	2018	600	91.81	
R	MA	RFAV	2018	800	86.20	
R	MA	RFAV	2018	1,000	81.96	
R	MA	RFAV	2018	1,200	78.83	
R	MA	RFAV	2018	1,400	75.83	
R	MA	RFAV	2018	1,600	73.82	
R	MA	RFAV	2018	1,800	71.85	
R	MA	RFAV	2018	2,000	70.89	
R	MA	RFAV	2018	2,200	68.91	
R	MA	RFAV	2018	2,400	67.47	
R	MA	RFAV	2018	2,600	66.50	
R	MA	RFAV	2018	2,800	65.54	
R	MA	RFAV	2018	999,999+	64.59	
R	MA	RFAV+	2018	600	99.16	
R	MA	RFAV+	2018	800	93.10	
R	MA	RFAV+	2018	1,000	88.52	

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	EFEF	2018	2,500	246.71
C	COMM	EFEF	2018	3,000	245.24
C	COMM	EFEF	2018	4,000	236.46
C	COMM	EFEF	2018	5,000	225.48
C	COMM	EFEF	2018	999,999+	220.60
C	COMM	EFES	2018	1,000	218.19
C	COMM	EFES	2018	1,500	192.19
C	COMM	EFES	2018	2,000	189.05
C	COMM	EFES	2018	2,500	186.47
C	COMM	EFES	2018	3,000	185.36
C	COMM	EFES	2018	4,000	178.72
C	COMM	EFES	2018	5,000	170.42
C	COMM	EFES	2018	999,999+	166.73
C	COMM	EFGC	2018	1,000	177.37
C	COMM	EFGC	2018	1,500	156.23
C	COMM	EFGC	2018	2,000	153.68
C	COMM	EFGC	2018	2,500	151.58
C	COMM	EFGC	2018	3,000	150.68
C	COMM	EFGC	2018	4,000	145.28
C	COMM	EFGC	2018	5,000	138.54
C	COMM	EFGC	2018	999,999+	135.54
C	COMM	EFGF	2018	1,000	166.51
C	COMM	EFGF	2018	1,500	146.66
C	COMM	EFGF	2018	2,000	144.27
C	COMM	EFGF	2018	2,500	142.30
C	COMM	EFGF	2018	3,000	141.45
C	COMM	EFGF	2018	4,000	136.39
C	COMM	EFGF	2018	5,000	130.05
C	COMM	EFGF	2018	999,999+	127.24
C	COMM	EFGS	2018	1,000	158.48
C	COMM	EFGS	2018	1,500	139.59
C	COMM	EFGS	2018	2,000	137.31
C	COMM	EFGS	2018	2,500	135.44
C	COMM	EFGS	2018	3,000	134.63
C	COMM	EFGS	2018	4,000	129.81
C	COMM	EFGS	2018	5,000	123.78
C	COMM	EFGS	2018	999,999+	121.10
C	COMM	EFPC	2018	1,000	99.04
C	COMM	EFPC	2018	1,500	87.23
C	COMM	EFPC	2018	2,000	85.81
C	COMM	EFPC	2018	2,500	84.64
C	COMM	EFPC	2018	3,000	84.14
C	COMM	EFPC	2018	4,000	81.12
C	COMM	EFPC	2018	5,000	77.35
C	COMM	EFPC	2018	999,999+	75.68
C	COMM	EFPF	2018	1,000	90.07
C	COMM	EFPF	2018	1,500	79.34
C	COMM	EFPF	2018	2,000	78.04
C	COMM	EFPF	2018	2,500	76.98
C	COMM	EFPF	2018	3,000	76.52
C	COMM	EFPF	2018	4,000	73.78
C	COMM	EFPF	2018	5,000	70.35
C	COMM	EFPF	2018	999,999+	68.83
C	COMM	EFPS	2018	1,000	81.81
C	COMM	EFPS	2018	1,500	72.06
C	COMM	EFPS	2018	2,000	70.89
C	COMM	EFPS	2018	2,500	69.92
C	COMM	EFPS	2018	3,000	69.50

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>
R	MA	RFAV+	2018	1,200	85.14
R	MA	RFAV+	2018	1,400	81.90
R	MA	RFAV+	2018	1,600	79.73
R	MA	RFAV+	2018	1,800	77.60
R	MA	RFAV+	2018	2,000	75.99
R	MA	RFAV+	2018	2,200	74.43
R	MA	RFAV+	2018	2,400	72.87
R	MA	RFAV+	2018	2,600	71.82
R	MA	RFAV+	2018	2,800	70.78
R	MA	RFAV+	2018	999,999+	69.76
R	MA	RFEX-	2018	1,600	146.93
R	MA	RFEX-	2018	2,000	140.07
R	MA	RFEX-	2018	2,200	137.51
R	MA	RFEX-	2018	2,400	135.00
R	MA	RFEX-	2018	2,600	132.54
R	MA	RFEX-	2018	2,800	130.85
R	MA	RFEX-	2018	3,000	129.19
R	MA	RFEX-	2018	3,200	127.55
R	MA	RFEX-	2018	3,400	125.93
R	MA	RFEX-	2018	3,600	124.32
R	MA	RFEX-	2018	3,800	122.73
R	MA	RFEX-	2018	4,000	121.89
R	MA	RFEX-	2018	4,200	120.32
R	MA	RFEX-	2018	4,400	119.50
R	MA	RFEX-	2018	4,800	117.13
R	MA	RFEX-	2018	5,200	115.52
R	MA	RFEX-	2018	5,600	113.94
R	MA	RFEX-	2018	999,999+	112.37
R	MA	RFEX	2018	1,600	174.92
R	MA	RFEX	2018	2,000	166.75
R	MA	RFEX	2018	2,200	163.70
R	MA	RFEX	2018	2,400	160.72
R	MA	RFEX	2018	2,600	157.78
R	MA	RFEX	2018	2,800	155.77
R	MA	RFEX	2018	3,000	153.80
R	MA	RFEX	2018	3,200	151.85
R	MA	RFEX	2018	3,400	149.92
R	MA	RFEX	2018	3,600	148.00
R	MA	RFEX	2018	3,800	146.11
R	MA	RFEX	2018	4,000	145.11
R	MA	RFEX	2018	4,200	143.24
R	MA	RFEX	2018	4,400	142.26
R	MA	RFEX	2018	4,800	139.44
R	MA	RFEX	2018	5,200	137.53
R	MA	RFEX	2018	5,600	135.65
R	MA	RFEX	2018	999,999+	133.77
R	MA	RFEX+	2018	1,600	183.67
R	MA	RFEX+	2018	2,000	175.09
R	MA	RFEX+	2018	2,200	171.88
R	MA	RFEX+	2018	2,400	168.75
R	MA	RFEX+	2018	2,600	165.67
R	MA	RFEX+	2018	2,800	163.56
R	MA	RFEX+	2018	3,000	161.49
R	MA	RFEX+	2018	3,200	159.44
R	MA	RFEX+	2018	3,400	157.42
R	MA	RFEX+	2018	3,600	155.40
R	MA	RFEX+	2018	3,800	153.42
R	MA	RFEX+	2018	4,000	152.37

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	EFPS	2018	4,000	67.01
C	COMM	EFPS	2018	5,000	63.90
C	COMM	EFPS	2018	999,999+	62.52
C	COMM	ERAC	2018	1,000	128.17
C	COMM	ERAC	2018	1,500	112.89
C	COMM	ERAC	2018	2,000	111.05
C	COMM	ERAC	2018	2,500	109.53
C	COMM	ERAC	2018	3,000	108.88
C	COMM	ERAC	2018	4,000	104.98
C	COMM	ERAC	2018	5,000	100.11
C	COMM	ERAC	2018	999,999+	97.94
C	COMM	ERAF	2018	1,000	119.04
C	COMM	ERAF	2018	1,500	104.85
C	COMM	ERAF	2018	2,000	103.14
C	COMM	ERAF	2018	2,500	101.73
C	COMM	ERAF	2018	3,000	101.13
C	COMM	ERAF	2018	4,000	97.51
C	COMM	ERAF	2018	5,000	92.98
C	COMM	ERAF	2018	999,999+	90.96
C	COMM	ERAS	2018	1,000	109.83
C	COMM	ERAS	2018	1,500	96.74
C	COMM	ERAS	2018	2,000	95.16
C	COMM	ERAS	2018	2,500	93.86
C	COMM	ERAS	2018	3,000	93.30
C	COMM	ERAS	2018	4,000	89.96
C	COMM	ERAS	2018	5,000	85.78
C	COMM	ERAS	2018	999,999+	83.93
C	COMM	EREC	2018	1,000	211.24
C	COMM	EREC	2018	1,500	186.06
C	COMM	EREC	2018	2,000	183.03
C	COMM	EREC	2018	2,500	180.53
C	COMM	EREC	2018	3,000	179.46
C	COMM	EREC	2018	4,000	173.03
C	COMM	EREC	2018	5,000	164.99
C	COMM	EREC	2018	999,999+	161.42
C	COMM	EREF	2018	1,000	201.01
C	COMM	EREF	2018	1,500	177.05
C	COMM	EREF	2018	2,000	174.16
C	COMM	EREF	2018	2,500	171.78
C	COMM	EREF	2018	3,000	170.76
C	COMM	EREF	2018	4,000	164.65
C	COMM	EREF	2018	5,000	157.00
C	COMM	EREF	2018	999,999+	153.60
C	COMM	ERGS	2018	1,000	146.39
C	COMM	ERGS	2018	1,500	128.95
C	COMM	ERGS	2018	2,000	126.84
C	COMM	ERGS	2018	2,500	125.11
C	COMM	ERGS	2018	3,000	124.37
C	COMM	ERGS	2018	4,000	119.91
C	COMM	ERGS	2018	5,000	114.34
C	COMM	ERGS	2018	999,999+	111.87
C	COMM	ERPC	2018	1,000	92.95
C	COMM	ERPC	2018	1,500	81.87
C	COMM	ERPC	2018	2,000	80.54
C	COMM	ERPC	2018	2,500	79.44
C	COMM	ERPC	2018	3,000	78.96
C	COMM	ERPC	2018	4,000	76.14
C	COMM	ERPC	2018	5,000	72.60

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MA	RFEX+	2018	4,200	150.40
R	MA	RFEX+	2018	4,400	149.37
R	MA	RFEX+	2018	4,800	146.41
R	MA	RFEX+	2018	5,200	144.41
R	MA	RFEX+	2018	5,600	142.43
R	MA	RFEX+	2018	6,000	140.46
R	MA	RFEX+	2018	999,999+	140.46
R	MA	RFFR-	2018	600	72.35
R	MA	RFFR-	2018	800	67.48
R	MA	RFFR-	2018	1,000	64.55
R	MA	RFFR-	2018	1,200	61.76
R	MA	RFFR-	2018	1,400	59.88
R	MA	RFFR-	2018	1,600	58.06
R	MA	RFFR-	2018	1,800	56.68
R	MA	RFFR-	2018	2,000	55.34
R	MA	RFFR-	2018	2,200	54.00
R	MA	RFFR-	2018	2,400	53.09
R	MA	RFFR-	2018	2,600	52.20
R	MA	RFFR-	2018	2,800	51.32
R	MA	RFFR-	2018	999,999+	51.32
R	MA	RFFR	2018	600	76.16
R	MA	RFFR	2018	800	71.03
R	MA	RFFR	2018	1,000	67.94
R	MA	RFFR	2018	1,200	65.01
R	MA	RFFR	2018	1,400	63.03
R	MA	RFFR	2018	1,600	61.11
R	MA	RFFR	2018	1,800	59.66
R	MA	RFFR	2018	2,000	58.25
R	MA	RFFR	2018	2,200	56.84
R	MA	RFFR	2018	2,400	55.89
R	MA	RFFR	2018	2,600	54.95
R	MA	RFFR	2018	2,800	54.02
R	MA	RFFR	2018	999,999+	46.28
R	MA	RFFR+	2018	600	79.97
R	MA	RFFR+	2018	800	74.58
R	MA	RFFR+	2018	1,000	71.34
R	MA	RFFR+	2018	1,200	68.26
R	MA	RFFR+	2018	1,400	66.18
R	MA	RFFR+	2018	1,600	64.17
R	MA	RFFR+	2018	1,800	62.65
R	MA	RFFR+	2018	2,000	61.16
R	MA	RFFR+	2018	2,200	59.68
R	MA	RFFR+	2018	2,400	58.68
R	MA	RFFR+	2018	2,600	57.70
R	MA	RFFR+	2018	2,800	56.72
R	MA	RFFR+	2018	999,999+	56.72
R	MA	RFGD-	2018	1,000	98.76
R	MA	RFGD-	2018	1,200	94.84
R	MA	RFGD-	2018	1,400	91.92
R	MA	RFGD-	2018	1,600	89.15
R	MA	RFGD-	2018	1,800	86.47
R	MA	RFGD-	2018	2,000	84.64
R	MA	RFGD-	2018	2,200	82.85
R	MA	RFGD-	2018	2,400	81.89
R	MA	RFGD-	2018	2,600	80.17
R	MA	RFGD-	2018	2,800	79.26
R	MA	RFGD-	2018	3,000	77.58
R	MA	RFGD-	2018	3,200	76.69

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	ERPC	2018	999,999+	71.03
C	COMM	ERPF	2018	1,000	84.75
C	COMM	ERPF	2018	1,500	74.65
C	COMM	ERPF	2018	2,000	73.43
C	COMM	ERPF	2018	2,500	72.43
C	COMM	ERPF	2018	3,000	72.00
C	COMM	ERPF	2018	4,000	69.42
C	COMM	ERPF	2018	5,000	66.20
C	COMM	ERPF	2018	999,999+	64.76
C	COMM	ERPS	2018	1,000	75.76
C	COMM	ERPS	2018	1,500	66.73
C	COMM	ERPS	2018	2,000	65.64
C	COMM	ERPS	2018	2,500	64.75
C	COMM	ERPS	2018	3,000	64.36
C	COMM	ERPS	2018	4,000	62.06
C	COMM	ERPS	2018	5,000	59.17
C	COMM	ERPS	2018	999,999+	57.89
C	COMM	ESAC	2018	10,000	78.47
C	COMM	ESAC	2018	20,000	76.72
C	COMM	ESAC	2018	999,999+	69.82
C	COMM	ESAF	2018	10,000	76.60
C	COMM	ESAF	2018	20,000	74.89
C	COMM	ESAF	2018	999,999+	68.15
C	COMM	ESAS	2018	10,000	71.07
C	COMM	ESAS	2018	20,000	69.49
C	COMM	ESAS	2018	999,999+	63.23
C	COMM	ESGC	2018	10,000	106.40
C	COMM	ESGC	2018	20,000	104.03
C	COMM	ESGC	2018	999,999+	94.67
C	COMM	ESGF	2018	10,000	105.20
C	COMM	ESGF	2018	20,000	102.86
C	COMM	ESGF	2018	999,999+	93.61
C	COMM	ESGS	2018	10,000	98.95
C	COMM	ESGS	2018	20,000	96.75
C	COMM	ESGS	2018	999,999+	88.04
C	COMM	ESPC	2018	10,000	54.09
C	COMM	ESPC	2018	20,000	52.88
C	COMM	ESPC	2018	999,999+	48.12
C	COMM	ESPF	2018	10,000	52.60
C	COMM	ESPF	2018	20,000	51.43
C	COMM	ESPF	2018	999,999+	46.80
C	COMM	ESPS	2018	10,000	46.72
C	COMM	ESPS	2018	20,000	45.68
C	COMM	ESPS	2018	999,999+	41.57
C	COMM	ETAC	2018	10,000	89.09
C	COMM	ETAC	2018	20,000	86.59
C	COMM	ETAC	2018	999,999+	82.05
C	COMM	ETAF	2018	10,000	86.93
C	COMM	ETAF	2018	20,000	84.50
C	COMM	ETAF	2018	999,999+	80.06
C	COMM	ETAS	2018	10,000	79.64
C	COMM	ETAS	2018	20,000	77.41
C	COMM	ETAS	2018	999,999+	73.34
C	COMM	ETEC	2018	10,000	185.89
C	COMM	ETEC	2018	20,000	180.68
C	COMM	ETEC	2018	999,999+	171.19
C	COMM	ETEF	2018	10,000	154.25
C	COMM	ETEF	2018	20,000	149.92

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MA	RFGD-	2018	3,400	75.82
R	MA	RFGD-	2018	3,600	74.96
R	MA	RFGD-	2018	3,800	74.10
R	MA	RFGD-	2018	4,000	73.26
R	MA	RFGD-	2018	999,999+	73.26
R	MA	RFGD	2018	1,000	110.96
R	MA	RFGD	2018	1,200	106.56
R	MA	RFGD	2018	1,400	103.28
R	MA	RFGD	2018	1,600	100.17
R	MA	RFGD	2018	1,800	97.16
R	MA	RFGD	2018	2,000	95.10
R	MA	RFGD	2018	2,200	93.09
R	MA	RFGD	2018	2,400	92.02
R	MA	RFGD	2018	2,600	90.08
R	MA	RFGD	2018	2,800	89.06
R	MA	RFGD	2018	3,000	87.16
R	MA	RFGD	2018	3,200	86.17
R	MA	RFGD	2018	3,400	85.19
R	MA	RFGD	2018	3,600	84.22
R	MA	RFGD	2018	3,800	83.26
R	MA	RFGD	2018	999,999+	82.31
R	MA	RFGD+	2018	1,000	117.62
R	MA	RFGD+	2018	1,200	112.96
R	MA	RFGD+	2018	1,400	109.48
R	MA	RFGD+	2018	1,600	106.18
R	MA	RFGD+	2018	1,800	102.99
R	MA	RFGD+	2018	2,000	100.81
R	MA	RFGD+	2018	2,200	98.68
R	MA	RFGD+	2018	2,400	97.54
R	MA	RFGD+	2018	2,600	95.49
R	MA	RFGD+	2018	2,800	94.40
R	MA	RFGD+	2018	3,000	92.39
R	MA	RFGD+	2018	3,200	91.34
R	MA	RFGD+	2018	3,400	90.31
R	MA	RFGD+	2018	3,600	89.27
R	MA	RFGD+	2018	3,800	88.25
R	MA	RFGD+	2018	4,000	87.25
R	MA	RFGD+	2018	999,999+	87.25
R	MA	RFLC-	2018	400	76.44
R	MA	RFLC-	2018	600	68.31
R	MA	RFLC-	2018	800	63.37
R	MA	RFLC-	2018	1,000	59.52
R	MA	RFLC-	2018	1,200	56.66
R	MA	RFLC-	2018	999,999+	55.69
R	MA	RFLC	2018	400	76.44
R	MA	RFLC	2018	500	71.83
R	MA	RFLC	2018	600	68.31
R	MA	RFLC	2018	800	63.37
R	MA	RFLC	2018	1,000	59.52
R	MA	RFLC	2018	1,200	56.66
R	MA	RFLC	2018	999,999+	54.30
R	MA	RFLC+	2018	400	76.44
R	MA	RFLC+	2018	500	71.83
R	MA	RFLC+	2018	600	68.31
R	MA	RFLC+	2018	800	63.37
R	MA	RFLC+	2018	1,000	59.52
R	MA	RFLC+	2018	1,200	56.66
R	MA	RFLC+	2018	999,999+	55.69

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	ETEF	2018	999,999+	142.05
C	COMM	ETGC	2018	10,000	125.93
C	COMM	ETGC	2018	20,000	122.40
C	COMM	ETGC	2018	999,999+	115.97
C	COMM	ETGF	2018	10,000	123.93
C	COMM	ETGF	2018	20,000	120.46
C	COMM	ETGF	2018	999,999+	114.13
C	COMM	ETGS	2018	10,000	114.13
C	COMM	ETGS	2018	20,000	110.94
C	COMM	ETGS	2018	999,999+	105.11
C	COMM	ETPC	2018	10,000	59.11
C	COMM	ETPC	2018	20,000	57.45
C	COMM	ETPC	2018	999,999+	54.43
C	COMM	ETPF	2018	10,000	57.51
C	COMM	ETPF	2018	20,000	55.90
C	COMM	ETPF	2018	999,999+	52.96
C	COMM	ETPS	2018	10,000	52.38
C	COMM	ETPS	2018	20,000	50.91
C	COMM	ETPS	2018	999,999+	48.24
C	COMM	GOLF LC	2018	999,999+	74500.00
C	COMM	GOLF POOR	2018	999,999+	106000.00
C	COMM	GRHSA	2018	999,999+	7.50
C	COMM	GRHSE	2018	999,999+	17.50
C	COMM	IDAC	2018	200,000	37.04
C	COMM	IDAC	2018	500,000	36.65
C	COMM	IDAC	2018	1,000,000	36.30
C	COMM	IDAC	2018	999,999+	36.21
C	COMM	IDAS	2018	200,000	32.29
C	COMM	IDAS	2018	500,000	31.95
C	COMM	IDAS	2018	1,000,000	31.64
C	COMM	IDAS	2018	999,999+	31.57
C	COMM	IDEC	2018	200,000	78.58
C	COMM	IDEC	2018	500,000	77.74
C	COMM	IDEC	2018	1,000,000	77.00
C	COMM	IDEC	2018	999,999+	76.82
C	COMM	IDES	2018	200,000	69.98
C	COMM	IDES	2018	500,000	69.23
C	COMM	IDES	2018	1,000,000	68.57
C	COMM	IDES	2018	999,999+	68.41
C	COMM	IDGC	2018	200,000	53.97
C	COMM	IDGC	2018	500,000	53.40
C	COMM	IDGC	2018	1,000,000	52.89
C	COMM	IDGC	2018	999,999+	52.77
C	COMM	IDGS	2018	200,000	47.58
C	COMM	IDGS	2018	500,000	47.07
C	COMM	IDGS	2018	1,000,000	46.62
C	COMM	IDGS	2018	999,999+	46.51
C	COMM	IDPC	2018	200,000	26.53
C	COMM	IDPC	2018	500,000	26.25
C	COMM	IDPC	2018	1,000,000	26.00
C	COMM	IDPC	2018	999,999+	25.93
C	COMM	IDPS	2018	200,000	22.99
C	COMM	IDPS	2018	500,000	22.75
C	COMM	IDPS	2018	1,000,000	22.53
C	COMM	IDPS	2018	999,999+	22.48
C	COMM	IHAC	2018	5,000	15.75
C	COMM	IHAC	2018	7,500	14.75
C	COMM	IHAC	2018	10,000	13.75

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MA	RFVG-	2018	1,600	114.60
R	MA	RFVG-	2018	1,800	111.74
R	MA	RFVG-	2018	2,000	108.95
R	MA	RFVG-	2018	2,200	106.22
R	MA	RFVG-	2018	2,400	104.36
R	MA	RFVG-	2018	2,600	102.53
R	MA	RFVG-	2018	2,800	100.73
R	MA	RFVG-	2018	3,000	99.77
R	MA	RFVG-	2018	3,200	98.01
R	MA	RFVG-	2018	3,400	97.08
R	MA	RFVG-	2018	3,600	96.16
R	MA	RFVG-	2018	3,800	94.43
R	MA	RFVG-	2018	4,000	93.54
R	MA	RFVG-	2018	4,200	92.65
R	MA	RFVG-	2018	999,999+	91.76
R	MA	RFVG	2018	1,600	123.23
R	MA	RFVG	2018	1,800	120.15
R	MA	RFVG	2018	2,000	117.15
R	MA	RFVG	2018	2,200	114.22
R	MA	RFVG	2018	2,400	112.22
R	MA	RFVG	2018	2,600	110.25
R	MA	RFVG	2018	2,800	108.31
R	MA	RFVG	2018	3,000	107.28
R	MA	RFVG	2018	3,200	105.39
R	MA	RFVG	2018	3,400	104.39
R	MA	RFVG	2018	3,600	103.40
R	MA	RFVG	2018	3,800	101.54
R	MA	RFVG	2018	4,000	100.58
R	MA	RFVG	2018	4,200	99.63
R	MA	RFVG	2018	999,999+	98.67
R	MA	RFVG+	2018	1,600	136.79
R	MA	RFVG+	2018	1,800	133.36
R	MA	RFVG+	2018	2,000	130.04
R	MA	RFVG+	2018	2,200	126.78
R	MA	RFVG+	2018	2,400	124.56
R	MA	RFVG+	2018	2,600	122.38
R	MA	RFVG+	2018	2,800	120.23
R	MA	RFVG+	2018	3,000	119.08
R	MA	RFVG+	2018	3,200	116.98
R	MA	RFVG+	2018	3,400	115.87
R	MA	RFVG+	2018	3,600	114.77
R	MA	RFVG+	2018	3,800	112.71
R	MA	RFVG+	2018	4,000	111.64
R	MA	RFVG+	2018	4,200	110.58
R	MA	RFVG+	2018	999,999+	109.52
R	MA	RVAV-	2018	600	94.77
R	MA	RVAV-	2018	800	87.95
R	MA	RVAV-	2018	1,000	83.20
R	MA	RVAV-	2018	1,200	79.90
R	MA	RVAV-	2018	1,400	76.72
R	MA	RVAV-	2018	1,600	74.44
R	MA	RVAV-	2018	1,800	72.62
R	MA	RVAV-	2018	2,000	70.84
R	MA	RVAV-	2018	2,200	69.09
R	MA	RVAV-	2018	2,400	67.75
R	MA	RVAV-	2018	2,600	66.45
R	MA	RVAV-	2018	2,800	65.55
R	MA	RVAV-	2018	3,000	64.27

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	IHAC	2018	15,000	12.50
C	COMM	IHAC	2018	15,000	12.50
C	COMM	IHAC	2018	999,999+	12.50
C	COMM	IHAF	2018	5,000	15.75
C	COMM	IHAF	2018	7,500	14.75
C	COMM	IHAF	2018	10,000	13.75
C	COMM	IHAF	2018	15,000	12.50
C	COMM	IHAF	2018	15,000	12.50
C	COMM	IHAF	2018	999,999+	12.50
C	COMM	IHAS	2018	5,000	15.75
C	COMM	IHAS	2018	7,500	14.75
C	COMM	IHAS	2018	10,000	13.75
C	COMM	IHAS	2018	15,000	12.50
C	COMM	IHAS	2018	15,000	12.50
C	COMM	IHAS	2018	999,999+	12.50
C	COMM	IHEC	2018	5,000	22.85
C	COMM	IHEC	2018	7,500	21.85
C	COMM	IHEC	2018	10,000	20.85
C	COMM	IHEC	2018	15,000	19.50
C	COMM	IHEC	2018	15,000	19.50
C	COMM	IHEC	2018	999,999+	19.50
C	COMM	IHEF	2018	5,000	22.85
C	COMM	IHEF	2018	7,500	21.85
C	COMM	IHEF	2018	10,000	20.85
C	COMM	IHEF	2018	15,000	19.50
C	COMM	IHEF	2018	15,000	19.50
C	COMM	IHEF	2018	999,999+	19.50
C	COMM	IHES	2018	5,000	22.85
C	COMM	IHES	2018	7,500	21.85
C	COMM	IHES	2018	10,000	20.85
C	COMM	IHES	2018	15,000	19.50
C	COMM	IHES	2018	15,000	19.50
C	COMM	IHES	2018	999,999+	19.50
C	COMM	IHPC	2018	5,000	12.60
C	COMM	IHPC	2018	7,500	11.60
C	COMM	IHPC	2018	10,000	10.60
C	COMM	IHPC	2018	15,000	9.50
C	COMM	IHPC	2018	15,000	9.50
C	COMM	IHPC	2018	999,999+	9.50
C	COMM	IHPF	2018	5,000	12.60
C	COMM	IHPF	2018	7,500	11.60
C	COMM	IHPF	2018	10,000	10.60
C	COMM	IHPF	2018	15,000	9.50
C	COMM	IHPF	2018	15,000	9.50
C	COMM	IHPF	2018	999,999+	9.50
C	COMM	IHPS	2018	5,000	12.60
C	COMM	IHPS	2018	7,500	11.60
C	COMM	IHPS	2018	10,000	10.60
C	COMM	IHPS	2018	15,000	9.50
C	COMM	IHPS	2018	15,000	9.50
C	COMM	IHPS	2018	999,999+	9.50
C	COMM	IMAC	2018	20,000	46.37
C	COMM	IMAC	2018	50,000	42.36
C	COMM	IMAC	2018	200,000	38.48
C	COMM	IMAC	2018	999,999+	37.72
C	COMM	IMAS	2018	20,000	40.65
C	COMM	IMAS	2018	50,000	37.14
C	COMM	IMAS	2018	200,000	33.73

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>
R	MA	RVAV-	2018	999,999+	63.40
R	MA	RVAV	2018	600	100.82
R	MA	RVAV	2018	800	93.56
R	MA	RVAV	2018	1,000	88.51
R	MA	RVAV	2018	1,200	85.00
R	MA	RVAV	2018	1,400	81.61
R	MA	RVAV	2018	1,600	79.20
R	MA	RVAV	2018	1,800	77.26
R	MA	RVAV	2018	2,000	75.36
R	MA	RVAV	2018	2,200	73.50
R	MA	RVAV	2018	2,400	72.08
R	MA	RVAV	2018	2,600	70.69
R	MA	RVAV	2018	2,800	69.74
R	MA	RVAV	2018	3,000	68.37
R	MA	RVAV	2018	999,999+	67.44
R	MA	RVAV+	2018	600	108.89
R	MA	RVAV+	2018	800	101.04
R	MA	RVAV+	2018	1,000	95.59
R	MA	RVAV+	2018	1,200	91.80
R	MA	RVAV+	2018	1,400	88.14
R	MA	RVAV+	2018	1,600	85.53
R	MA	RVAV+	2018	1,800	83.44
R	MA	RVAV+	2018	2,000	81.39
R	MA	RVAV+	2018	2,200	79.38
R	MA	RVAV+	2018	2,400	77.85
R	MA	RVAV+	2018	2,600	76.34
R	MA	RVAV+	2018	2,800	75.32
R	MA	RVAV+	2018	3,000	73.84
R	MA	RVAV+	2018	999,999+	72.84
R	MA	RVEX-	2018	2,000	150.32
R	MA	RVEX-	2018	2,200	147.06
R	MA	RVEX-	2018	2,400	144.60
R	MA	RVEX-	2018	2,600	142.17
R	MA	RVEX-	2018	2,800	139.77
R	MA	RVEX-	2018	3,000	137.41
R	MA	RVEX-	2018	3,200	135.80
R	MA	RVEX-	2018	3,400	134.20
R	MA	RVEX-	2018	3,600	132.62
R	MA	RVEX-	2018	3,800	131.05
R	MA	RVEX-	2018	4,000	129.50
R	MA	RVEX-	2018	4,200	127.95
R	MA	RVEX-	2018	4,400	127.14
R	MA	RVEX-	2018	4,800	124.81
R	MA	RVEX-	2018	5,200	122.50
R	MA	RVEX-	2018	5,600	120.94
R	MA	RVEX-	2018	999,999+	118.66
R	MA	RVEX	2018	2,000	178.95
R	MA	RVEX	2018	2,200	175.07
R	MA	RVEX	2018	2,400	172.14
R	MA	RVEX	2018	2,600	169.25
R	MA	RVEX	2018	2,800	166.40
R	MA	RVEX	2018	3,000	163.59
R	MA	RVEX	2018	3,200	161.66
R	MA	RVEX	2018	3,400	159.77
R	MA	RVEX	2018	3,600	157.88
R	MA	RVEX	2018	3,800	156.02
R	MA	RVEX	2018	4,000	154.16
R	MA	RVEX	2018	4,200	152.32

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	IMAS	2018	999,999+	33.07
C	COMM	IMEC	2018	20,000	139.31
C	COMM	IMEC	2018	50,000	127.26
C	COMM	IMEC	2018	200,000	115.60
C	COMM	IMEC	2018	999,999+	113.33
C	COMM	IMES	2018	20,000	129.47
C	COMM	IMES	2018	50,000	118.27
C	COMM	IMES	2018	200,000	107.44
C	COMM	IMES	2018	999,999+	105.32
C	COMM	IMGS	2018	20,000	70.15
C	COMM	IMGS	2018	50,000	64.08
C	COMM	IMGS	2018	200,000	58.21
C	COMM	IMGS	2018	999,999+	57.06
C	COMM	IMPC	2018	20,000	33.61
C	COMM	IMPC	2018	50,000	30.70
C	COMM	IMPC	2018	200,000	27.89
C	COMM	IMPC	2018	999,999+	27.34
C	COMM	IMPS	2018	20,000	28.90
C	COMM	IMPS	2018	50,000	26.40
C	COMM	IMPS	2018	200,000	23.98
C	COMM	IMPS	2018	999,999+	23.51
C	COMM	IOAC	2018	2,000	27.63
C	COMM	IOAC	2018	5,000	25.60
C	COMM	IOAC	2018	10,000	23.61
C	COMM	IOAC	2018	20,000	22.13
C	COMM	IOAC	2018	999,999+	20.62
C	COMM	IOAF	2018	2,000	21.51
C	COMM	IOAF	2018	5,000	19.93
C	COMM	IOAF	2018	10,000	18.38
C	COMM	IOAF	2018	20,000	17.23
C	COMM	IOAF	2018	999,999+	16.05
C	COMM	IOAS	2018	2,000	20.73
C	COMM	IOAS	2018	5,000	19.20
C	COMM	IOAS	2018	10,000	17.71
C	COMM	IOAS	2018	20,000	16.60
C	COMM	IOAS	2018	999,999+	15.47
C	COMM	IOGC	2018	2,000	36.77
C	COMM	IOGC	2018	5,000	34.06
C	COMM	IOGC	2018	10,000	31.42
C	COMM	IOGC	2018	20,000	29.44
C	COMM	IOGC	2018	999,999+	27.44
C	COMM	IOGF	2018	2,000	30.60
C	COMM	IOGF	2018	5,000	28.35
C	COMM	IOGF	2018	10,000	26.15
C	COMM	IOGF	2018	20,000	24.51
C	COMM	IOGF	2018	999,999+	22.83
C	COMM	IOGS	2018	2,000	28.67
C	COMM	IOGS	2018	5,000	26.55
C	COMM	IOGS	2018	10,000	24.49
C	COMM	IOGS	2018	20,000	22.96
C	COMM	IOGS	2018	999,999+	21.39
C	COMM	IOPC	2018	2,000	23.52
C	COMM	IOPC	2018	5,000	21.79
C	COMM	IOPC	2018	10,000	20.10
C	COMM	IOPC	2018	20,000	18.84
C	COMM	IOPC	2018	999,999+	17.55
C	COMM	IOPF	2018	2,000	18.00
C	COMM	IOPF	2018	5,000	16.67

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MA	RVEX	2018	4,400	151.35
R	MA	RVEX	2018	4,800	148.58
R	MA	RVEX	2018	5,200	145.83
R	MA	RVEX	2018	5,600	143.98
R	MA	RVEX	2018	999,999+	141.26
R	MA	RVEX+	2018	2,000	187.90
R	MA	RVEX+	2018	2,200	183.82
R	MA	RVEX+	2018	2,400	180.75
R	MA	RVEX+	2018	2,600	177.71
R	MA	RVEX+	2018	2,800	174.72
R	MA	RVEX+	2018	3,000	171.77
R	MA	RVEX+	2018	3,200	169.75
R	MA	RVEX+	2018	3,400	167.76
R	MA	RVEX+	2018	3,600	165.77
R	MA	RVEX+	2018	3,800	163.82
R	MA	RVEX+	2018	4,000	161.87
R	MA	RVEX+	2018	4,200	159.94
R	MA	RVEX+	2018	4,400	158.92
R	MA	RVEX+	2018	4,800	156.01
R	MA	RVEX+	2018	5,200	148.55
R	MA	RVEX+	2018	5,600	151.18
R	MA	RVEX+	2018	999,999+	148.32
R	MA	RVFR-	2018	600	77.84
R	MA	RVFR-	2018	800	72.62
R	MA	RVFR-	2018	1,000	68.91
R	MA	RVFR-	2018	1,200	66.17
R	MA	RVFR-	2018	1,400	63.90
R	MA	RVFR-	2018	1,600	61.70
R	MA	RVFR-	2018	1,800	60.34
R	MA	RVFR-	2018	2,000	58.61
R	MA	RVFR-	2018	2,200	57.29
R	MA	RVFR-	2018	2,400	56.40
R	MA	RVFR-	2018	2,600	55.52
R	MA	RVFR-	2018	2,800	54.24
R	MA	RVFR-	2018	999,999+	53.38
R	MA	RVFR	2018	600	81.94
R	MA	RVFR	2018	800	76.45
R	MA	RVFR	2018	1,000	72.54
R	MA	RVFR	2018	1,200	69.65
R	MA	RVFR	2018	1,400	67.27
R	MA	RVFR	2018	1,600	64.95
R	MA	RVFR	2018	1,800	63.52
R	MA	RVFR	2018	2,000	61.69
R	MA	RVFR	2018	2,200	60.31
R	MA	RVFR	2018	2,400	59.37
R	MA	RVFR	2018	2,600	58.45
R	MA	RVFR	2018	2,800	57.10
R	MA	RVFR	2018	999,999+	56.18
R	MA	RVFR+	2018	600	86.03
R	MA	RVFR+	2018	800	80.27
R	MA	RVFR+	2018	1,000	76.17
R	MA	RVFR+	2018	1,200	73.13
R	MA	RVFR+	2018	1,400	70.63
R	MA	RVFR+	2018	1,600	68.19
R	MA	RVFR+	2018	1,800	66.69
R	MA	RVFR+	2018	2,000	64.78
R	MA	RVFR+	2018	2,200	63.32
R	MA	RVFR+	2018	2,400	62.34

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	IOPF	2018	10,000	15.38
C	COMM	IOPF	2018	20,000	14.41
C	COMM	IOPF	2018	999,999+	13.43
C	COMM	IOPS	2018	2,000	17.25
C	COMM	IOPS	2018	5,000	15.97
C	COMM	IOPS	2018	10,000	14.74
C	COMM	IOPS	2018	20,000	13.81
C	COMM	IOPS	2018	999,999+	12.87
C	COMM	IWAS	2018	3,000	33.36
C	COMM	IWAS	2018	6,000	31.38
C	COMM	IWAS	2018	6,000	28.30
C	COMM	IWAS	2018	999,999+	28.30
C	COMM	IWFS	2018	3,000	24.93
C	COMM	IWFS	2018	6,000	23.46
C	COMM	IWFS	2018	6,000	21.16
C	COMM	IWFS	2018	999,999+	21.16
C	COMM	IWGS	2018	3,000	44.63
C	COMM	IWGS	2018	6,000	41.99
C	COMM	IWGS	2018	6,000	37.87
C	COMM	IWGS	2018	999,999+	37.87
C	COMM	IWPS	2018	3,000	18.48
C	COMM	IWPS	2018	6,000	17.39
C	COMM	IWPS	2018	6,000	15.68
C	COMM	IWPS	2018	999,999+	15.68
C	COMM	LOAD DOCK	2018	999,999+	25000.00
C	COMM	MCAC	2018	2,000	78.18
C	COMM	MCAC	2018	4,000	76.65
C	COMM	MCAC	2018	6,000	73.91
C	COMM	MCAC	2018	8,000	69.56
C	COMM	MCAC	2018	10,000	68.72
C	COMM	MCAC	2018	20,000	64.30
C	COMM	MCAC	2018	50,000	63.38
C	COMM	MCAC	2018	100,000	62.16
C	COMM	MCAC	2018	999,999+	59.57
C	COMM	MCAF	2018	2,000	73.56
C	COMM	MCAF	2018	4,000	72.13
C	COMM	MCAF	2018	6,000	69.54
C	COMM	MCAF	2018	8,000	65.45
C	COMM	MCAF	2018	10,000	64.66
C	COMM	MCAF	2018	20,000	60.50
C	COMM	MCAF	2018	50,000	59.64
C	COMM	MCAF	2018	100,000	58.49
C	COMM	MCAF	2018	999,999+	56.05
C	COMM	MCAS	2018	2,000	68.52
C	COMM	MCAS	2018	4,000	67.19
C	COMM	MCAS	2018	6,000	64.78
C	COMM	MCAS	2018	8,000	60.97
C	COMM	MCAS	2018	10,000	60.23
C	COMM	MCAS	2018	20,000	56.36
C	COMM	MCAS	2018	50,000	55.55
C	COMM	MCAS	2018	100,000	54.48
C	COMM	MCAS	2018	999,999+	52.21
C	COMM	MCEC	2018	2,000	116.01
C	COMM	MCEC	2018	4,000	113.74
C	COMM	MCEC	2018	6,000	109.67
C	COMM	MCEC	2018	8,000	103.22
C	COMM	MCEC	2018	10,000	101.97
C	COMM	MCEC	2018	20,000	95.41

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MA	RVFR+	2018	2,600	61.37
R	MA	RVFR+	2018	2,800	59.95
R	MA	RVFR+	2018	999,999+	58.99
R	MA	RVGD-	2018	1,000	107.29
R	MA	RVGD-	2018	1,200	102.66
R	MA	RVGD-	2018	1,400	99.01
R	MA	RVGD-	2018	1,600	96.28
R	MA	RVGD-	2018	1,800	93.64
R	MA	RVGD-	2018	2,000	91.84
R	MA	RVGD-	2018	2,200	89.31
R	MA	RVGD-	2018	2,400	87.59
R	MA	RVGD-	2018	2,600	86.67
R	MA	RVGD-	2018	2,800	84.99
R	MA	RVGD-	2018	3,000	83.34
R	MA	RVGD-	2018	3,200	82.46
R	MA	RVGD-	2018	3,400	81.61
R	MA	RVGD-	2018	3,600	79.99
R	MA	RVGD-	2018	3,800	79.14
R	MA	RVGD-	2018	4,000	78.31
R	MA	RVGD-	2018	999,999+	78.31
R	MA	RVGD	2018	1,000	120.55
R	MA	RVGD	2018	1,200	115.34
R	MA	RVGD	2018	1,400	111.25
R	MA	RVGD	2018	1,600	108.18
R	MA	RVGD	2018	1,800	105.22
R	MA	RVGD	2018	2,000	103.19
R	MA	RVGD	2018	2,200	100.35
R	MA	RVGD	2018	2,400	98.41
R	MA	RVGD	2018	2,600	97.38
R	MA	RVGD	2018	2,800	95.50
R	MA	RVGD	2018	3,000	93.64
R	MA	RVGD	2018	3,200	92.66
R	MA	RVGD	2018	3,400	91.70
R	MA	RVGD	2018	3,600	89.87
R	MA	RVGD	2018	3,800	88.92
R	MA	RVGD	2018	4,000	87.99
R	MA	RVGD	2018	999,999+	87.99
R	MA	RVGD+	2018	1,000	127.78
R	MA	RVGD+	2018	1,200	122.27
R	MA	RVGD+	2018	1,400	117.92
R	MA	RVGD+	2018	1,600	114.68
R	MA	RVGD+	2018	1,800	111.53
R	MA	RVGD+	2018	2,000	109.38
R	MA	RVGD+	2018	2,200	106.37
R	MA	RVGD+	2018	2,400	104.32
R	MA	RVGD+	2018	2,600	103.22
R	MA	RVGD+	2018	2,800	101.23
R	MA	RVGD+	2018	3,000	99.26
R	MA	RVGD+	2018	3,200	98.21
R	MA	RVGD+	2018	3,400	97.20
R	MA	RVGD+	2018	3,600	95.26
R	MA	RVGD+	2018	3,800	94.26
R	MA	RVGD+	2018	4,000	93.27
R	MA	RVGD+	2018	999,999+	93.27
R	MA	RVVG-	2018	1,600	126.58
R	MA	RVVG-	2018	1,800	122.94
R	MA	RVVG-	2018	2,000	120.20
R	MA	RVVG-	2018	2,200	117.51

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	MCEC	2018	50,000	94.05
C	COMM	MCEC	2018	100,000	92.24
C	COMM	MCEC	2018	999,999+	88.39
C	COMM	MCEF	2018	2,000	110.06
C	COMM	MCEF	2018	4,000	107.91
C	COMM	MCEF	2018	6,000	104.05
C	COMM	MCEF	2018	8,000	97.93
C	COMM	MCEF	2018	10,000	96.74
C	COMM	MCEF	2018	20,000	90.52
C	COMM	MCEF	2018	50,000	89.23
C	COMM	MCEF	2018	100,000	87.51
C	COMM	MCEF	2018	999,999+	83.86
C	COMM	MCES	2018	2,000	104.95
C	COMM	MCES	2018	4,000	102.90
C	COMM	MCES	2018	6,000	99.22
C	COMM	MCES	2018	8,000	93.38
C	COMM	MCES	2018	10,000	92.25
C	COMM	MCES	2018	20,000	86.32
C	COMM	MCES	2018	50,000	85.09
C	COMM	MCES	2018	100,000	83.45
C	COMM	MCES	2018	999,999+	79.97
C	COMM	MCGC	2018	2,000	97.14
C	COMM	MCGC	2018	4,000	95.25
C	COMM	MCGC	2018	6,000	91.84
C	COMM	MCGC	2018	8,000	86.44
C	COMM	MCGC	2018	10,000	85.39
C	COMM	MCGC	2018	20,000	79.90
C	COMM	MCGC	2018	50,000	78.76
C	COMM	MCGC	2018	100,000	77.24
C	COMM	MCGC	2018	999,999+	74.02
C	COMM	MCGF	2018	2,000	91.90
C	COMM	MCGF	2018	4,000	90.10
C	COMM	MCGF	2018	6,000	86.88
C	COMM	MCGF	2018	8,000	81.77
C	COMM	MCGF	2018	10,000	80.78
C	COMM	MCGF	2018	20,000	75.58
C	COMM	MCGF	2018	50,000	74.50
C	COMM	MCGF	2018	100,000	73.07
C	COMM	MCGF	2018	999,999+	70.02
C	COMM	MCGS	2018	2,000	86.66
C	COMM	MCGS	2018	4,000	84.97
C	COMM	MCGS	2018	6,000	81.93
C	COMM	MCGS	2018	8,000	77.11
C	COMM	MCGS	2018	10,000	76.18
C	COMM	MCGS	2018	20,000	71.27
C	COMM	MCGS	2018	50,000	70.26
C	COMM	MCGS	2018	100,000	68.91
C	COMM	MCGS	2018	999,999+	66.03
C	COMM	MCPC	2018	2,000	63.09
C	COMM	MCPC	2018	4,000	61.85
C	COMM	MCPC	2018	6,000	59.64
C	COMM	MCPC	2018	8,000	56.13
C	COMM	MCPC	2018	10,000	55.45
C	COMM	MCPC	2018	20,000	51.88
C	COMM	MCPC	2018	50,000	51.15
C	COMM	MCPC	2018	100,000	50.16
C	COMM	MCPC	2018	999,999+	48.07
C	COMM	MCPC	2018	2,000	59.04

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>
R	MA	RVVG-	2018	2,400	114.88
R	MA	RVVG-	2018	2,600	113.07
R	MA	RVVG-	2018	2,800	111.30
R	MA	RVVG-	2018	3,000	109.54
R	MA	RVVG-	2018	3,200	107.81
R	MA	RVVG-	2018	3,400	106.09
R	MA	RVVG-	2018	3,600	105.18
R	MA	RVVG-	2018	3,800	103.48
R	MA	RVVG-	2018	4,000	102.60
R	MA	RVVG-	2018	4,200	100.92
R	MA	RVVG-	2018	4,400	100.05
R	MA	RVVG-	2018	999,999+	100.05
R	MA	RVVG	2018	1,600	136.10
R	MA	RVVG	2018	1,800	132.20
R	MA	RVVG	2018	2,000	129.25
R	MA	RVVG	2018	2,200	126.36
R	MA	RVVG	2018	2,400	123.52
R	MA	RVVG	2018	2,600	121.58
R	MA	RVVG	2018	2,800	119.68
R	MA	RVVG	2018	3,000	117.79
R	MA	RVVG	2018	3,200	115.93
R	MA	RVVG	2018	3,400	114.07
R	MA	RVVG	2018	3,600	113.10
R	MA	RVVG	2018	3,800	111.27
R	MA	RVVG	2018	4,000	110.32
R	MA	RVVG	2018	4,200	108.52
R	MA	RVVG	2018	4,400	107.58
R	MA	RVVG	2018	999,999+	107.58
R	MA	RVVG+	2018	1,600	151.07
R	MA	RVVG+	2018	1,800	146.74
R	MA	RVVG+	2018	2,000	143.46
R	MA	RVVG+	2018	2,200	140.26
R	MA	RVVG+	2018	2,400	137.11
R	MA	RVVG+	2018	2,600	134.96
R	MA	RVVG+	2018	2,800	132.84
R	MA	RVVG+	2018	3,000	130.75
R	MA	RVVG+	2018	3,200	128.68
R	MA	RVVG+	2018	3,400	126.62
R	MA	RVVG+	2018	3,600	125.54
R	MA	RVVG+	2018	3,800	123.51
R	MA	RVVG+	2018	4,000	122.46
R	MA	RVVG+	2018	4,200	120.45
R	MA	RVVG+	2018	999,999+	119.41
R	MH	MA08	2018	224	50.25
R	MH	MA08	2018	256	49.25
R	MH	MA08	2018	288	48.39
R	MH	MA08	2018	320	47.62
R	MH	MA08	2018	480	46.96
R	MH	MA08	2018	352	46.35
R	MH	MA08	2018	384	45.80
R	MH	MA08	2018	416	45.30
R	MH	MA08	2018	448	44.62
R	MH	MA08	2018	512	44.40
R	MH	MA08	2018	544	44.00
R	MH	MA08	2018	576	43.64
R	MH	MA08	2018	999,999+	43.29
R	MH	MA10	2018	320	45.09
R	MH	MA10	2018	380	44.21

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C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	MCPF	2018	4,000	57.89
C	COMM	MCPF	2018	6,000	55.81
C	COMM	MCPF	2018	8,000	52.53
C	COMM	MCPF	2018	10,000	51.90
C	COMM	MCPF	2018	20,000	48.56
C	COMM	MCPF	2018	50,000	47.86
C	COMM	MCPF	2018	100,000	46.94
C	COMM	MCPF	2018	999,999+	44.98
C	COMM	MCPS	2018	2,000	54.29
C	COMM	MCPS	2018	4,000	53.23
C	COMM	MCPS	2018	6,000	51.32
C	COMM	MCPS	2018	8,000	48.30
C	COMM	MCPS	2018	10,000	47.72
C	COMM	MCPS	2018	20,000	44.65
C	COMM	MCPS	2018	50,000	44.01
C	COMM	MCPS	2018	100,000	43.17
C	COMM	MCPS	2018	999,999+	41.37
C	COMM	MDAC	2018	2,000	91.04
C	COMM	MDAC	2018	4,000	86.06
C	COMM	MDAC	2018	6,000	82.69
C	COMM	MDAC	2018	8,000	81.00
C	COMM	MDAC	2018	10,000	80.03
C	COMM	MDAC	2018	20,000	74.87
C	COMM	MDAC	2018	999,999+	73.81
C	COMM	MDAF	2018	2,000	86.29
C	COMM	MDAF	2018	4,000	81.58
C	COMM	MDAF	2018	6,000	78.38
C	COMM	MDAF	2018	8,000	76.78
C	COMM	MDAF	2018	10,000	75.85
C	COMM	MDAF	2018	20,000	70.97
C	COMM	MDAF	2018	999,999+	69.96
C	COMM	MDEC	2018	2,000	129.53
C	COMM	MDEC	2018	4,000	122.46
C	COMM	MDEC	2018	6,000	117.65
C	COMM	MDEC	2018	8,000	115.25
C	COMM	MDEC	2018	10,000	113.86
C	COMM	MDEC	2018	20,000	106.53
C	COMM	MDEC	2018	999,999+	105.02
C	COMM	MDEF	2018	2,000	123.53
C	COMM	MDEF	2018	4,000	116.78
C	COMM	MDEF	2018	6,000	112.20
C	COMM	MDEF	2018	8,000	109.91
C	COMM	MDEF	2018	10,000	108.58
C	COMM	MDEF	2018	20,000	101.59
C	COMM	MDEF	2018	999,999+	100.15
C	COMM	MDGC	2018	2,000	108.47
C	COMM	MDGC	2018	4,000	102.54
C	COMM	MDGC	2018	6,000	98.52
C	COMM	MDGC	2018	8,000	96.51
C	COMM	MDGC	2018	10,000	95.35
C	COMM	MDGC	2018	20,000	89.21
C	COMM	MDGC	2018	999,999+	87.94
C	COMM	MDGF	2018	2,000	103.12
C	COMM	MDGF	2018	4,000	97.49
C	COMM	MDGF	2018	6,000	93.66
C	COMM	MDGF	2018	8,000	91.75
C	COMM	MDGF	2018	10,000	90.65
C	COMM	MDGF	2018	20,000	84.81

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	MA10	2018	420	43.42
R	MH	MA10	2018	480	42.73
R	MH	MA10	2018	520	42.11
R	MH	MA10	2018	580	41.02
R	MH	MA10	2018	620	40.56
R	MH	MA10	2018	680	40.11
R	MH	MA10	2018	720	39.33
R	MH	MA10	2018	999,999+	38.97
R	MH	MA12	2018	336	43.30
R	MH	MA12	2018	384	40.94
R	MH	MA12	2018	432	40.02
R	MH	MA12	2018	480	39.21
R	MH	MA12	2018	528	38.51
R	MH	MA12	2018	576	37.86
R	MH	MA12	2018	624	37.28
R	MH	MA12	2018	672	36.75
R	MH	MA12	2018	720	36.27
R	MH	MA12	2018	768	35.82
R	MH	MA12	2018	816	35.40
R	MH	MA12	2018	864	35.03
R	MH	MA12	2018	999,999+	34.66
R	MH	MA14	2018	392	39.28
R	MH	MA14	2018	448	38.19
R	MH	MA14	2018	504	37.25
R	MH	MA14	2018	560	36.42
R	MH	MA14	2018	616	35.70
R	MH	MA14	2018	672	35.06
R	MH	MA14	2018	728	34.48
R	MH	MA14	2018	784	33.95
R	MH	MA14	2018	840	33.47
R	MH	MA14	2018	896	33.01
R	MH	MA14	2018	952	32.60
R	MH	MA14	2018	1,008	32.22
R	MH	MA14	2018	999,999+	31.85
R	MH	MA16	2018	448	37.05
R	MH	MA16	2018	512	35.94
R	MH	MA16	2018	576	35.01
R	MH	MA16	2018	640	34.18
R	MH	MA16	2018	704	33.47
R	MH	MA16	2018	768	32.81
R	MH	MA16	2018	832	32.23
R	MH	MA16	2018	896	31.70
R	MH	MA16	2018	960	31.22
R	MH	MA16	2018	1,024	30.78
R	MH	MA16	2018	1,088	30.37
R	MH	MA16	2018	1,152	29.99
R	MH	MA16	2018	999,999+	29.63
R	MH	MA18	2018	504	35.94
R	MH	MA18	2018	576	35.01
R	MH	MA18	2018	648	34.18
R	MH	MA18	2018	720	33.47
R	MH	MA18	2018	792	32.81
R	MH	MA18	2018	864	32.23
R	MH	MA18	2018	936	31.70
R	MH	MA18	2018	1,008	31.22
R	MH	MA18	2018	1,080	30.78
R	MH	MA18	2018	1,152	29.99
R	MH	MA18	2018	999,999+	29.63

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	MDGF	2018	999,999+	83.60
C	COMM	MDPC	2018	2,000	76.61
C	COMM	MDPC	2018	4,000	72.42
C	COMM	MDPC	2018	6,000	69.58
C	COMM	MDPC	2018	8,000	68.16
C	COMM	MDPC	2018	10,000	67.34
C	COMM	MDPC	2018	20,000	63.01
C	COMM	MDPC	2018	999,999+	62.11
C	COMM	MDPF	2018	2,000	72.42
C	COMM	MDPF	2018	4,000	68.46
C	COMM	MDPF	2018	6,000	65.77
C	COMM	MDPF	2018	8,000	64.43
C	COMM	MDPF	2018	10,000	63.65
C	COMM	MDPF	2018	20,000	59.56
C	COMM	MDPF	2018	999,999+	58.71
C	COMM	MDPS	2018	2,000	67.26
C	COMM	MDPS	2018	4,000	63.58
C	COMM	MDPS	2018	6,000	61.09
C	COMM	MDPS	2018	8,000	59.84
C	COMM	MDPS	2018	10,000	59.12
C	COMM	MDPS	2018	20,000	55.31
C	COMM	MDPS	2018	999,999+	54.53
C	COMM	MGAC	2018	10,000	71.39
C	COMM	MGAC	2018	20,000	66.38
C	COMM	MGAC	2018	40,000	64.69
C	COMM	MGAC	2018	60,000	62.40
C	COMM	MGAC	2018	80,000	61.23
C	COMM	MGAC	2018	999,999+	58.94
C	COMM	MGAF	2018	10,000	66.72
C	COMM	MGAF	2018	20,000	62.04
C	COMM	MGAF	2018	40,000	60.46
C	COMM	MGAF	2018	60,000	58.32
C	COMM	MGAF	2018	80,000	57.22
C	COMM	MGAF	2018	999,999+	55.08
C	COMM	MGAS	2018	10,000	61.81
C	COMM	MGAS	2018	20,000	57.47
C	COMM	MGAS	2018	40,000	56.01
C	COMM	MGAS	2018	60,000	54.03
C	COMM	MGAS	2018	80,000	53.01
C	COMM	MGAS	2018	999,999+	51.03
C	COMM	MGEC	2018	10,000	104.19
C	COMM	MGEC	2018	20,000	96.88
C	COMM	MGEC	2018	40,000	94.41
C	COMM	MGEC	2018	60,000	91.08
C	COMM	MGEC	2018	80,000	89.36
C	COMM	MGEC	2018	999,999+	86.02
C	COMM	MGEF	2018	10,000	98.01
C	COMM	MGEF	2018	20,000	91.13
C	COMM	MGEF	2018	40,000	88.81
C	COMM	MGEF	2018	60,000	85.67
C	COMM	MGEF	2018	80,000	84.05
C	COMM	MGEF	2018	999,999+	80.92
C	COMM	MGGC	2018	10,000	87.58
C	COMM	MGGC	2018	20,000	81.44
C	COMM	MGGC	2018	40,000	79.36
C	COMM	MGGC	2018	60,000	76.56
C	COMM	MGGC	2018	80,000	75.11
C	COMM	MGGC	2018	999,999+	72.31

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	MA20	2018	560	49.08
R	MH	MA20	2018	640	47.04
R	MH	MA20	2018	720	45.32
R	MH	MA20	2018	800	43.84
R	MH	MA20	2018	880	42.53
R	MH	MA20	2018	960	41.39
R	MH	MA20	2018	1,040	40.36
R	MH	MA20	2018	1,120	39.44
R	MH	MA20	2018	1,200	38.59
R	MH	MA20	2018	1,280	37.82
R	MH	MA20	2018	1,360	37.12
R	MH	MA20	2018	1,440	36.47
R	MH	MA20	2018	999,999+	35.85
R	MH	MA24	2018	672	45.20
R	MH	MA24	2018	768	43.05
R	MH	MA24	2018	864	41.25
R	MH	MA24	2018	960	39.70
R	MH	MA24	2018	1,056	38.36
R	MH	MA24	2018	1,152	37.18
R	MH	MA24	2018	1,248	36.13
R	MH	MA24	2018	1,344	35.18
R	MH	MA24	2018	1,440	34.32
R	MH	MA24	2018	1,536	33.55
R	MH	MA24	2018	1,632	32.83
R	MH	MA24	2018	1,728	32.17
R	MH	MA24	2018	999,999+	31.56
R	MH	MA26	2018	784	43.05
R	MH	MA26	2018	896	41.25
R	MH	MA26	2018	1,008	39.70
R	MH	MA26	2018	1,120	37.18
R	MH	MA26	2018	1,232	36.13
R	MH	MA26	2018	1,344	35.18
R	MH	MA26	2018	1,456	34.32
R	MH	MA26	2018	1,568	33.55
R	MH	MA26	2018	1,680	32.83
R	MH	MA26	2018	1,792	32.17
R	MH	MA26	2018	999,999+	31.56
R	MH	MA28	2018	784	42.16
R	MH	MA28	2018	896	39.93
R	MH	MA28	2018	1,008	38.09
R	MH	MA28	2018	1,120	36.52
R	MH	MA28	2018	1,232	35.15
R	MH	MA28	2018	1,344	33.95
R	MH	MA28	2018	1,456	32.88
R	MH	MA28	2018	1,568	31.94
R	MH	MA28	2018	1,680	31.08
R	MH	MA28	2018	1,792	30.30
R	MH	MA28	2018	1,904	29.59
R	MH	MA28	2018	2,016	28.94
R	MH	MA28	2018	999,999+	28.34
R	MH	MA30	2018	896	40.92
R	MH	MA30	2018	1,024	38.69
R	MH	MA30	2018	1,152	36.82
R	MH	MA30	2018	1,280	35.24
R	MH	MA30	2018	1,408	33.87
R	MH	MA30	2018	1,536	31.62
R	MH	MA30	2018	1,664	30.62
R	MH	MA30	2018	1,792	29.81

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	MGGF	2018	10,000	82.20
C	COMM	MGGF	2018	20,000	76.43
C	COMM	MGGF	2018	40,000	74.48
C	COMM	MGGF	2018	60,000	71.85
C	COMM	MGGF	2018	80,000	70.49
C	COMM	MGGF	2018	999,999+	67.86
C	COMM	MGGS	2018	10,000	77.43
C	COMM	MGGS	2018	20,000	72.00
C	COMM	MGGS	2018	40,000	70.16
C	COMM	MGGS	2018	60,000	67.68
C	COMM	MGGS	2018	80,000	66.40
C	COMM	MGGS	2018	999,999+	63.93
C	COMM	MGPC	2018	10,000	60.09
C	COMM	MGPC	2018	20,000	55.88
C	COMM	MGPC	2018	40,000	54.45
C	COMM	MGPC	2018	60,000	52.53
C	COMM	MGPC	2018	80,000	51.53
C	COMM	MGPC	2018	999,999+	49.61
C	COMM	MGPS	2018	10,000	51.14
C	COMM	MGPS	2018	20,000	47.55
C	COMM	MGPS	2018	40,000	46.34
C	COMM	MGPS	2018	60,000	44.70
C	COMM	MGPS	2018	80,000	43.86
C	COMM	MGPS	2018	999,999+	42.22
C	COMM	MRAC	2018	2,000	72.81
C	COMM	MRAC	2018	4,000	68.83
C	COMM	MRAC	2018	6,000	66.14
C	COMM	MRAC	2018	8,000	64.79
C	COMM	MRAC	2018	10,000	64.00
C	COMM	MRAC	2018	20,000	59.88
C	COMM	MRAC	2018	50,000	59.03
C	COMM	MRAC	2018	100,000	57.89
C	COMM	MRAC	2018	999,999+	55.48
C	COMM	MRAF	2018	2,000	68.74
C	COMM	MRAF	2018	4,000	64.98
C	COMM	MRAF	2018	6,000	62.43
C	COMM	MRAF	2018	8,000	61.16
C	COMM	MRAF	2018	10,000	60.42
C	COMM	MRAF	2018	20,000	56.53
C	COMM	MRAF	2018	50,000	55.73
C	COMM	MRAF	2018	100,000	54.66
C	COMM	MRAF	2018	999,999+	52.38
C	COMM	MRAS	2018	2,000	63.61
C	COMM	MRAS	2018	4,000	60.13
C	COMM	MRAS	2018	6,000	57.78
C	COMM	MRAS	2018	8,000	56.60
C	COMM	MRAS	2018	10,000	55.91
C	COMM	MRAS	2018	20,000	52.31
C	COMM	MRAS	2018	50,000	51.57
C	COMM	MRAS	2018	100,000	50.36
C	COMM	MRAS	2018	999,999+	48.47
C	COMM	MREC	2018	2,000	129.84
C	COMM	MREC	2018	4,000	122.74
C	COMM	MREC	2018	6,000	117.93
C	COMM	MREC	2018	8,000	115.52
C	COMM	MREC	2018	10,000	114.13
C	COMM	MREC	2018	20,000	106.78
C	COMM	MREC	2018	50,000	105.26

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	MA30	2018	1,920	29.04
R	MH	MA30	2018	2,048	28.34
R	MH	MA30	2018	2,176	27.68
R	MH	MA30	2018	999,999+	27.08
R	MH	MA32	2018	896	39.69
R	MH	MA32	2018	1,024	37.43
R	MH	MA32	2018	1,152	35.57
R	MH	MA32	2018	1,280	33.98
R	MH	MA32	2018	1,408	32.61
R	MH	MA32	2018	1,536	31.41
R	MH	MA32	2018	1,664	30.34
R	MH	MA32	2018	1,792	29.40
R	MH	MA32	2018	1,920	28.55
R	MH	MA32	2018	2,048	27.77
R	MH	MA32	2018	2,176	27.07
R	MH	MA32	2018	2,304	26.43
R	MH	MA32	2018	999,999+	25.84
R	MH	MA36	2018	1,008	37.43
R	MH	MA36	2018	1,152	35.57
R	MH	MA36	2018	1,296	33.98
R	MH	MA36	2018	1,440	32.61
R	MH	MA36	2018	1,584	31.41
R	MH	MA36	2018	1,728	30.34
R	MH	MA36	2018	1,872	29.40
R	MH	MA36	2018	2,016	27.77
R	MH	MA36	2018	2,160	27.07
R	MH	MA36	2018	2,304	26.43
R	MH	MA36	2018	999,999+	26.36
R	MH	MA42	2018	1,008	37.43
R	MH	MA42	2018	1,152	35.57
R	MH	MA42	2018	1,296	33.98
R	MH	MA42	2018	1,440	32.61
R	MH	MA42	2018	1,584	31.41
R	MH	MA42	2018	1,728	30.34
R	MH	MA42	2018	1,872	29.40
R	MH	MA42	2018	2,016	27.77
R	MH	MA42	2018	2,160	27.07
R	MH	MA42	2018	2,304	26.43
R	MH	MA42	2018	999,999+	26.36
R	MH	ME12	2018	336	64.39
R	MH	ME12	2018	384	62.01
R	MH	ME12	2018	432	60.06
R	MH	ME12	2018	480	58.43
R	MH	ME12	2018	528	57.03
R	MH	ME12	2018	576	55.80
R	MH	ME12	2018	624	54.73
R	MH	ME12	2018	672	53.77
R	MH	ME12	2018	720	52.91
R	MH	ME12	2018	768	52.11
R	MH	ME12	2018	816	51.40
R	MH	ME12	2018	864	50.72
R	MH	ME12	2018	999,999+	51.11
R	MH	ME14	2018	392	58.60
R	MH	ME14	2018	448	56.55
R	MH	ME14	2018	504	54.87
R	MH	ME14	2018	560	53.46
R	MH	ME14	2018	616	52.25
R	MH	ME14	2018	672	51.20

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	MREC	2018	100,000	103.24
C	COMM	MREC	2018	999,999+	98.93
C	COMM	MREF	2018	2,000	123.81
C	COMM	MREF	2018	4,000	117.04
C	COMM	MREF	2018	6,000	112.45
C	COMM	MREF	2018	8,000	110.16
C	COMM	MREF	2018	10,000	108.83
C	COMM	MREF	2018	20,000	101.82
C	COMM	MREF	2018	50,000	100.37
C	COMM	MREF	2018	100,000	98.44
C	COMM	MREF	2018	999,999+	94.33
C	COMM	MRGC	2018	2,000	95.86
C	COMM	MRGC	2018	4,000	90.62
C	COMM	MRGC	2018	6,000	87.07
C	COMM	MRGC	2018	8,000	85.29
C	COMM	MRGC	2018	10,000	84.26
C	COMM	MRGC	2018	20,000	78.84
C	COMM	MRGC	2018	50,000	77.72
C	COMM	MRGC	2018	100,000	76.22
C	COMM	MRGC	2018	999,999+	73.04
C	COMM	MRGF	2018	2,000	90.87
C	COMM	MRGF	2018	4,000	85.91
C	COMM	MRGF	2018	6,000	82.54
C	COMM	MRGF	2018	8,000	80.85
C	COMM	MRGF	2018	10,000	79.88
C	COMM	MRGF	2018	20,000	74.74
C	COMM	MRGF	2018	50,000	73.67
C	COMM	MRGF	2018	100,000	72.25
C	COMM	MRGF	2018	999,999+	69.24
C	COMM	MRGS	2018	2,000	85.65
C	COMM	MRGS	2018	4,000	80.97
C	COMM	MRGS	2018	6,000	77.80
C	COMM	MRGS	2018	8,000	76.21
C	COMM	MRGS	2018	10,000	75.29
C	COMM	MRGS	2018	20,000	70.44
C	COMM	MRGS	2018	50,000	69.44
C	COMM	MRGS	2018	100,000	67.81
C	COMM	MRGS	2018	999,999+	65.26
C	COMM	MRPC	2018	2,000	52.43
C	COMM	MRPC	2018	4,000	49.57
C	COMM	MRPC	2018	6,000	47.63
C	COMM	MRPC	2018	8,000	46.65
C	COMM	MRPC	2018	10,000	46.09
C	COMM	MRPC	2018	20,000	43.12
C	COMM	MRPC	2018	50,000	42.51
C	COMM	MRPC	2018	100,000	41.69
C	COMM	MRPC	2018	999,999+	39.95
C	COMM	MRPF	2018	2,000	49.13
C	COMM	MRPF	2018	4,000	46.44
C	COMM	MRPF	2018	6,000	44.62
C	COMM	MRPF	2018	8,000	43.71
C	COMM	MRPF	2018	10,000	43.18
C	COMM	MRPF	2018	20,000	40.40
C	COMM	MRPF	2018	50,000	39.83
C	COMM	MRPF	2018	100,000	39.06
C	COMM	MRPF	2018	999,999+	37.43
C	COMM	MRPS	2018	2,000	44.53
C	COMM	MRPS	2018	4,000	42.09

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>
R	MH	ME14	2018	728	50.28
R	MH	ME14	2018	784	49.44
R	MH	ME14	2018	840	48.68
R	MH	ME14	2018	896	48.00
R	MH	ME14	2018	952	47.37
R	MH	ME14	2018	1,008	46.79
R	MH	ME14	2018	999,999+	47.19
R	MH	ME16	2018	448	55.62
R	MH	ME16	2018	512	54.63
R	MH	ME16	2018	576	51.88
R	MH	ME16	2018	640	50.46
R	MH	ME16	2018	704	51.26
R	MH	ME16	2018	768	48.21
R	MH	ME16	2018	832	47.28
R	MH	ME16	2018	896	46.45
R	MH	ME16	2018	960	45.70
R	MH	ME16	2018	1,024	45.02
R	MH	ME16	2018	1,088	44.39
R	MH	ME16	2018	1,152	43.82
R	MH	ME16	2018	999,999+	44.16
R	MH	ME18	2018	504	53.56
R	MH	ME18	2018	576	51.88
R	MH	ME18	2018	648	50.46
R	MH	ME18	2018	720	49.26
R	MH	ME18	2018	792	48.21
R	MH	ME18	2018	864	47.28
R	MH	ME18	2018	936	45.70
R	MH	ME18	2018	1,008	45.02
R	MH	ME18	2018	1,080	44.39
R	MH	ME18	2018	1,152	43.82
R	MH	ME18	2018	999,999+	43.29
R	MH	ME20	2018	560	78.27
R	MH	ME20	2018	640	73.83
R	MH	ME20	2018	720	70.28
R	MH	ME20	2018	800	67.36
R	MH	ME20	2018	880	64.89
R	MH	ME20	2018	960	62.77
R	MH	ME20	2018	1,040	60.92
R	MH	ME20	2018	1,120	59.28
R	MH	ME20	2018	1,200	57.82
R	MH	ME20	2018	1,280	56.51
R	MH	ME20	2018	1,360	55.31
R	MH	ME20	2018	1,440	54.21
R	MH	ME20	2018	999,999+	53.21
R	MH	ME24	2018	672	73.12
R	MH	ME24	2018	768	68.39
R	MH	ME24	2018	864	64.67
R	MH	ME24	2018	960	61.63
R	MH	ME24	2018	1,056	59.07
R	MH	ME24	2018	1,152	56.89
R	MH	ME24	2018	1,248	54.98
R	MH	ME24	2018	1,344	53.31
R	MH	ME24	2018	1,440	51.83
R	MH	ME24	2018	1,536	50.49
R	MH	ME24	2018	1,632	49.28
R	MH	ME24	2018	1,728	48.18
R	MH	ME24	2018	999,999+	47.17
R	MH	ME26	2018	784	68.39

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	MRPS	2018	6,000	40.44
C	COMM	MRPS	2018	8,000	39.62
C	COMM	MRPS	2018	10,000	39.14
C	COMM	MRPS	2018	20,000	36.62
C	COMM	MRPS	2018	50,000	36.10
C	COMM	MRPS	2018	100,000	35.40
C	COMM	MRPS	2018	999,999+	33.93
C	COMM	MSAC	2018	10,000	74.56
C	COMM	MSAC	2018	20,000	67.95
C	COMM	MSAC	2018	50,000	63.94
C	COMM	MSAC	2018	80,000	62.71
C	COMM	MSAC	2018	120,000	60.94
C	COMM	MSAC	2018	200,000	60.10
C	COMM	MSAC	2018	999,999+	58.63
C	COMM	MSAF	2018	10,000	70.11
C	COMM	MSAF	2018	20,000	63.89
C	COMM	MSAF	2018	50,000	60.12
C	COMM	MSAF	2018	80,000	58.97
C	COMM	MSAF	2018	120,000	57.30
C	COMM	MSAF	2018	200,000	56.58
C	COMM	MSAF	2018	999,999+	55.13
C	COMM	MSAS	2018	10,000	64.53
C	COMM	MSAS	2018	20,000	58.81
C	COMM	MSAS	2018	50,000	55.34
C	COMM	MSAS	2018	80,000	54.28
C	COMM	MSAS	2018	120,000	52.75
C	COMM	MSAS	2018	200,000	52.01
C	COMM	MSAS	2018	999,999+	50.75
C	COMM	MSGC	2018	10,000	89.67
C	COMM	MSGC	2018	20,000	81.71
C	COMM	MSGC	2018	50,000	76.90
C	COMM	MSGC	2018	80,000	75.42
C	COMM	MSGC	2018	120,000	73.29
C	COMM	MSGC	2018	200,000	72.27
C	COMM	MSGC	2018	999,999+	70.52
C	COMM	MSGF	2018	10,000	84.77
C	COMM	MSGF	2018	20,000	77.25
C	COMM	MSGF	2018	50,000	72.70
C	COMM	MSGF	2018	80,000	71.30
C	COMM	MSGF	2018	120,000	69.29
C	COMM	MSGF	2018	200,000	68.41
C	COMM	MSGF	2018	999,999+	66.66
C	COMM	MSPC	2018	10,000	59.03
C	COMM	MSPC	2018	20,000	53.79
C	COMM	MSPC	2018	50,000	50.62
C	COMM	MSPC	2018	80,000	49.65
C	COMM	MSPC	2018	120,000	48.25
C	COMM	MSPC	2018	200,000	47.57
C	COMM	MSPC	2018	999,999+	46.42
C	COMM	MSPF	2018	10,000	55.03
C	COMM	MSPF	2018	20,000	50.14
C	COMM	MSPF	2018	50,000	47.19
C	COMM	MSPF	2018	80,000	46.28
C	COMM	MSPF	2018	120,000	44.98
C	COMM	MSPF	2018	200,000	44.35
C	COMM	MSPF	2018	999,999+	43.27
C	COMM	MSPS	2018	10,000	50.63
C	COMM	MSPS	2018	20,000	46.14

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	ME26	2018	896	64.67
R	MH	ME26	2018	1,008	61.63
R	MH	ME26	2018	1,120	59.07
R	MH	ME26	2018	1,232	54.98
R	MH	ME26	2018	1,344	53.31
R	MH	ME26	2018	1,456	51.83
R	MH	ME26	2018	1,568	50.49
R	MH	ME26	2018	1,680	49.28
R	MH	ME26	2018	1,792	48.18
R	MH	ME26	2018	999,999+	47.17
R	MH	ME28	2018	784	69.01
R	MH	ME28	2018	896	64.11
R	MH	ME28	2018	1,008	60.26
R	MH	ME28	2018	1,120	57.14
R	MH	ME28	2018	1,232	54.53
R	MH	ME28	2018	1,344	52.32
R	MH	ME28	2018	1,456	50.40
R	MH	ME28	2018	1,568	48.73
R	MH	ME28	2018	1,680	47.24
R	MH	ME28	2018	1,792	45.91
R	MH	ME28	2018	1,904	44.71
R	MH	ME28	2018	999,999+	42.62
R	MH	ME30	2018	840	66.26
R	MH	ME30	2018	960	61.52
R	MH	ME30	2018	1,080	57.79
R	MH	ME30	2018	1,200	54.78
R	MH	ME30	2018	1,320	52.26
R	MH	ME30	2018	1,440	50.13
R	MH	ME30	2018	1,560	48.29
R	MH	ME30	2018	1,680	46.66
R	MH	ME30	2018	1,800	45.24
R	MH	ME30	2018	1,920	43.96
R	MH	ME30	2018	2,040	43.66
R	MH	ME30	2018	2,160	41.75
R	MH	ME30	2018	999,999+	40.79
R	MH	ME32	2018	896	63.49
R	MH	ME32	2018	1,024	58.92
R	MH	ME32	2018	1,152	55.34
R	MH	ME32	2018	1,280	52.42
R	MH	ME32	2018	1,408	50.00
R	MH	ME32	2018	1,536	47.94
R	MH	ME32	2018	1,664	46.17
R	MH	ME32	2018	1,792	44.60
R	MH	ME32	2018	1,920	43.23
R	MH	ME32	2018	2,048	42.00
R	MH	ME32	2018	2,176	40.89
R	MH	ME32	2018	2,304	39.88
R	MH	ME32	2018	999,999+	38.97
R	MH	ME36	2018	896	63.49
R	MH	ME36	2018	1,008	58.92
R	MH	ME36	2018	1,120	55.34
R	MH	ME36	2018	1,232	52.42
R	MH	ME36	2018	1,344	50.00
R	MH	ME36	2018	1,568	47.94
R	MH	ME36	2018	1,680	46.17
R	MH	ME36	2018	1,792	44.60
R	MH	ME36	2018	1,904	43.23
R	MH	ME36	2018	2,016	42.00

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	MSPS	2018	50,000	43.42
C	COMM	MSPS	2018	80,000	42.59
C	COMM	MSPS	2018	120,000	41.38
C	COMM	MSPS	2018	200,000	40.81
C	COMM	MSPS	2018	999,999+	39.82
C	COMM	PAD-A	2018	999,999+	11220.00
C	COMM	PAD-F	2018	999,999+	8058.00
C	COMM	PAD-P	2018	999,999+	4794.00
C	COMM	PBAC	2018	2,000	148.29
C	COMM	PBAC	2018	4,000	141.08
C	COMM	PBAC	2018	6,000	137.84
C	COMM	PBAC	2018	8,000	136.37
C	COMM	PBAC	2018	10,000	135.19
C	COMM	PBAC	2018	20,000	133.27
C	COMM	PBAC	2018	999,999+	132.09
C	COMM	PBAF	2018	2,000	142.39
C	COMM	PBAF	2018	4,000	135.46
C	COMM	PBAF	2018	6,000	132.35
C	COMM	PBAF	2018	8,000	130.94
C	COMM	PBAF	2018	10,000	129.81
C	COMM	PBAF	2018	20,000	127.97
C	COMM	PBAF	2018	999,999+	126.84
C	COMM	PBAS	2018	2,000	129.64
C	COMM	PBAS	2018	4,000	123.34
C	COMM	PBAS	2018	6,000	120.50
C	COMM	PBAS	2018	8,000	119.22
C	COMM	PBAS	2018	10,000	118.19
C	COMM	PBAS	2018	20,000	116.51
C	COMM	PBAS	2018	999,999+	115.48
C	COMM	PBEC	2018	2,000	280.01
C	COMM	PBEC	2018	4,000	266.39
C	COMM	PBEC	2018	6,000	260.27
C	COMM	PBEC	2018	8,000	257.49
C	COMM	PBEC	2018	10,000	255.26
C	COMM	PBEC	2018	20,000	251.65
C	COMM	PBEC	2018	999,999+	249.43
C	COMM	PBEF	2018	2,000	270.54
C	COMM	PBEF	2018	4,000	257.38
C	COMM	PBEF	2018	6,000	251.47
C	COMM	PBEF	2018	8,000	248.78
C	COMM	PBEF	2018	10,000	246.63
C	COMM	PBEF	2018	20,000	243.14
C	COMM	PBEF	2018	999,999+	240.99
C	COMM	PBGC	2018	2,000	204.12
C	COMM	PBGC	2018	4,000	194.19
C	COMM	PBGC	2018	6,000	189.73
C	COMM	PBGC	2018	8,000	187.70
C	COMM	PBGC	2018	10,000	186.08
C	COMM	PBGC	2018	20,000	183.45
C	COMM	PBGC	2018	999,999+	181.82
C	COMM	PBGF	2018	2,000	196.68
C	COMM	PBGF	2018	4,000	187.11
C	COMM	PBGF	2018	6,000	182.81
C	COMM	PBGF	2018	8,000	180.86
C	COMM	PBGF	2018	10,000	179.29
C	COMM	PBGF	2018	20,000	176.75
C	COMM	PBGF	2018	999,999+	175.19
C	COMM	PBGS	2018	2,000	171.71

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>
R	MH	ME36	2018	2,128	40.89
R	MH	ME36	2018	999,999+	38.97
R	MH	ME42	2018	896	63.49
R	MH	ME42	2018	1,008	58.92
R	MH	ME42	2018	1,120	55.34
R	MH	ME42	2018	1,232	52.42
R	MH	ME42	2018	1,456	50.00
R	MH	ME42	2018	1,568	47.94
R	MH	ME42	2018	1,680	46.17
R	MH	ME42	2018	1,792	44.60
R	MH	ME42	2018	1,904	43.23
R	MH	ME42	2018	2,016	42.00
R	MH	ME42	2018	2,128	40.89
R	MH	ME42	2018	999,999+	39.75
R	MH	MG12	2018	336	53.65
R	MH	MG12	2018	384	51.67
R	MH	MG12	2018	432	50.04
R	MH	MG12	2018	480	48.69
R	MH	MG12	2018	528	47.53
R	MH	MG12	2018	576	46.51
R	MH	MG12	2018	624	45.61
R	MH	MG12	2018	672	44.81
R	MH	MG12	2018	720	44.08
R	MH	MG12	2018	768	43.43
R	MH	MG12	2018	816	42.83
R	MH	MG12	2018	864	42.27
R	MH	MG12	2018	999,999+	41.76
R	MH	MG14	2018	392	48.84
R	MH	MG14	2018	448	47.12
R	MH	MG14	2018	504	45.73
R	MH	MG14	2018	560	44.54
R	MH	MG14	2018	616	43.54
R	MH	MG14	2018	672	42.67
R	MH	MG14	2018	728	41.89
R	MH	MG14	2018	784	41.20
R	MH	MG14	2018	840	40.57
R	MH	MG14	2018	952	39.47
R	MH	MG14	2018	1,008	38.98
R	MH	MG14	2018	999,999+	38.55
R	MH	MG16	2018	448	46.35
R	MH	MG16	2018	512	44.63
R	MH	MG16	2018	576	43.23
R	MH	MG16	2018	640	42.04
R	MH	MG16	2018	704	41.04
R	MH	MG16	2018	768	40.17
R	MH	MG16	2018	832	39.39
R	MH	MG16	2018	896	38.71
R	MH	MG16	2018	960	38.08
R	MH	MG16	2018	1,024	37.52
R	MH	MG16	2018	1,088	37.00
R	MH	MG16	2018	1,152	36.52
R	MH	MG16	2018	999,999+	36.07
R	MH	MG18	2018	504	46.35
R	MH	MG18	2018	576	43.23
R	MH	MG18	2018	648	42.04
R	MH	MG18	2018	720	41.04
R	MH	MG18	2018	792	40.17
R	MH	MG18	2018	864	39.39

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	PBGS	2018	4,000	163.36
C	COMM	PBGS	2018	6,000	159.61
C	COMM	PBGS	2018	8,000	157.90
C	COMM	PBGS	2018	10,000	156.54
C	COMM	PBGS	2018	20,000	154.32
C	COMM	PBGS	2018	999,999+	152.96
C	COMM	PBPC	2018	2,000	110.78
C	COMM	PBPC	2018	4,000	105.39
C	COMM	PBPC	2018	6,000	102.97
C	COMM	PBPC	2018	8,000	101.87
C	COMM	PBPC	2018	10,000	100.99
C	COMM	PBPC	2018	20,000	99.56
C	COMM	PBPC	2018	999,999+	98.68
C	COMM	PBPF	2018	2,000	107.68
C	COMM	PBPF	2018	4,000	102.44
C	COMM	PBPF	2018	6,000	100.09
C	COMM	PBPF	2018	8,000	99.02
C	COMM	PBPF	2018	10,000	98.17
C	COMM	PBPF	2018	20,000	96.78
C	COMM	PBPF	2018	999,999+	95.92
C	COMM	PBPS	2018	2,000	99.59
C	COMM	PBPS	2018	4,000	94.75
C	COMM	PBPS	2018	6,000	92.57
C	COMM	PBPS	2018	8,000	91.58
C	COMM	PBPS	2018	10,000	90.79
C	COMM	PBPS	2018	20,000	89.51
C	COMM	PBPS	2018	999,999+	88.71
C	COMM	PCAC	2018	2,000	125.61
C	COMM	PCAC	2018	4,000	119.50
C	COMM	PCAC	2018	6,000	116.76
C	COMM	PCAC	2018	8,000	115.51
C	COMM	PCAC	2018	10,000	114.51
C	COMM	PCAC	2018	20,000	113.51
C	COMM	PCAC	2018	999,999+	111.89
C	COMM	PCAF	2018	2,000	122.81
C	COMM	PCAF	2018	4,000	116.84
C	COMM	PCAF	2018	6,000	114.15
C	COMM	PCAF	2018	8,000	112.93
C	COMM	PCAF	2018	10,000	111.96
C	COMM	PCAF	2018	20,000	110.98
C	COMM	PCAF	2018	999,999+	109.40
C	COMM	PCAS	2018	2,000	112.47
C	COMM	PCAS	2018	4,000	107.00
C	COMM	PCAS	2018	6,000	104.54
C	COMM	PCAS	2018	8,000	103.43
C	COMM	PCAS	2018	10,000	102.53
C	COMM	PCAS	2018	20,000	101.64
C	COMM	PCAS	2018	999,999+	100.19
C	COMM	PCEC	2018	2,000	219.82
C	COMM	PCEC	2018	4,000	209.13
C	COMM	PCEC	2018	6,000	204.32
C	COMM	PCEC	2018	8,000	202.14
C	COMM	PCEC	2018	10,000	200.39
C	COMM	PCEC	2018	20,000	198.65
C	COMM	PCEC	2018	999,999+	195.81
C	COMM	PCEF	2018	2,000	206.47
C	COMM	PCEF	2018	4,000	196.42
C	COMM	PCEF	2018	6,000	191.91

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	MG18	2018	936	38.71
R	MH	MG18	2018	1,008	38.08
R	MH	MG18	2018	1,080	37.00
R	MH	MG18	2018	1,152	36.52
R	MH	MG18	2018	999,999+	36.07
R	MH	MG20	2018	560	65.23
R	MH	MG20	2018	640	61.52
R	MH	MG20	2018	720	58.57
R	MH	MG20	2018	800	56.13
R	MH	MG20	2018	880	54.08
R	MH	MG20	2018	960	52.32
R	MH	MG20	2018	1,040	50.77
R	MH	MG20	2018	1,120	49.41
R	MH	MG20	2018	1,200	48.18
R	MH	MG20	2018	1,280	47.09
R	MH	MG20	2018	1,360	46.09
R	MH	MG20	2018	1,440	45.18
R	MH	MG20	2018	999,999+	44.34
R	MH	MG24	2018	672	60.93
R	MH	MG24	2018	768	57.00
R	MH	MG24	2018	864	53.89
R	MH	MG24	2018	960	51.36
R	MH	MG24	2018	1,056	49.23
R	MH	MG24	2018	1,152	47.40
R	MH	MG24	2018	1,248	45.81
R	MH	MG24	2018	1,344	44.42
R	MH	MG24	2018	1,440	43.19
R	MH	MG24	2018	1,536	42.08
R	MH	MG24	2018	1,632	41.07
R	MH	MG24	2018	1,728	40.15
R	MH	MG24	2018	999,999+	39.31
R	MH	MG26	2018	784	57.00
R	MH	MG26	2018	896	53.89
R	MH	MG26	2018	1,008	51.36
R	MH	MG26	2018	1,120	47.40
R	MH	MG26	2018	1,232	45.81
R	MH	MG26	2018	1,344	44.42
R	MH	MG26	2018	1,456	43.19
R	MH	MG26	2018	1,568	42.08
R	MH	MG26	2018	1,680	41.07
R	MH	MG26	2018	1,792	40.15
R	MH	MG26	2018	999,999+	37.27
R	MH	MG28	2018	784	57.51
R	MH	MG28	2018	896	53.42
R	MH	MG28	2018	1,008	50.21
R	MH	MG28	2018	1,120	47.61
R	MH	MG28	2018	1,232	45.44
R	MH	MG28	2018	1,344	43.60
R	MH	MG28	2018	1,456	42.00
R	MH	MG28	2018	1,568	40.61
R	MH	MG28	2018	1,680	39.36
R	MH	MG28	2018	1,792	38.26
R	MH	MG28	2018	1,904	37.25
R	MH	MG28	2018	2,016	36.34
R	MH	MG28	2018	999,999+	35.52
R	MH	MG30	2018	784	57.51
R	MH	MG30	2018	896	53.42
R	MH	MG30	2018	1,008	50.21

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	PCEF	2018	8,000	189.86
C	COMM	PCEF	2018	10,000	188.22
C	COMM	PCEF	2018	20,000	186.58
C	COMM	PCEF	2018	999,999+	183.91
C	COMM	PCGC	2018	2,000	166.61
C	COMM	PCGC	2018	4,000	158.50
C	COMM	PCGC	2018	6,000	154.86
C	COMM	PCGC	2018	8,000	153.21
C	COMM	PCGC	2018	10,000	151.89
C	COMM	PCGC	2018	20,000	150.56
C	COMM	PCGC	2018	999,999+	148.41
C	COMM	PCGF	2018	2,000	162.86
C	COMM	PCGF	2018	4,000	154.93
C	COMM	PCGF	2018	6,000	151.38
C	COMM	PCGF	2018	8,000	149.76
C	COMM	PCGF	2018	10,000	148.46
C	COMM	PCGF	2018	20,000	147.17
C	COMM	PCGF	2018	999,999+	145.07
C	COMM	PCPC	2018	2,000	95.95
C	COMM	PCPC	2018	4,000	91.29
C	COMM	PCPC	2018	6,000	89.19
C	COMM	PCPC	2018	8,000	88.24
C	COMM	PCPC	2018	10,000	87.47
C	COMM	PCPC	2018	20,000	86.71
C	COMM	PCPC	2018	999,999+	85.47
C	COMM	PCPF	2018	2,000	93.44
C	COMM	PCPF	2018	4,000	88.90
C	COMM	PCPF	2018	6,000	86.85
C	COMM	PCPF	2018	8,000	85.93
C	COMM	PCPF	2018	10,000	85.18
C	COMM	PCPF	2018	20,000	84.44
C	COMM	PCPF	2018	999,999+	83.24
C	COMM	PCPS	2018	2,000	86.72
C	COMM	PCPS	2018	4,000	82.50
C	COMM	PCPS	2018	6,000	80.60
C	COMM	PCPS	2018	8,000	79.74
C	COMM	PCPS	2018	10,000	79.05
C	COMM	PCPS	2018	20,000	78.36
C	COMM	PCPS	2018	999,999+	77.24
C	COMM	PDAC	2018	50,000	132.81
C	COMM	PDAC	2018	100,000	131.74
C	COMM	PDEC	2018	50,000	199.41
C	COMM	PDEC	2018	999,999+	197.81
C	COMM	PDGC	2018	50,000	162.45
C	COMM	PDGC	2018	999,999+	161.15
C	COMM	PHAC	2018	1,000,000	162.79
C	COMM	PHAC	2018	999,999+	162.79
C	COMM	PHAF	2018	20,000	158.42
C	COMM	PHAF	2018	999,999+	158.42
C	COMM	PHAS	2018	20,000	147.66
C	COMM	PHAS	2018	999,999+	147.66
C	COMM	PHEC	2018	1,000,000	289.57
C	COMM	PHEC	2018	999,999+	289.57
C	COMM	PHGC	2018	1,000,000	216.80
C	COMM	PHGC	2018	999,999+	216.80
C	COMM	PHGF	2018	20,000	209.70
C	COMM	PHGF	2018	999,999+	209.70
C	COMM	PHGS	2018	20,000	196.05

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	MG30	2018	1,120	47.61
R	MH	MG30	2018	1,232	45.44
R	MH	MG30	2018	1,344	43.60
R	MH	MG30	2018	1,456	42.00
R	MH	MG30	2018	1,568	40.61
R	MH	MG30	2018	1,680	39.36
R	MH	MG30	2018	1,792	38.26
R	MH	MG30	2018	1,904	37.25
R	MH	MG30	2018	2,016	36.34
R	MH	MG30	2018	999,999+	35.52
R	MH	MG32	2018	896	52.92
R	MH	MG32	2018	1,024	49.10
R	MH	MG32	2018	1,152	46.11
R	MH	MG32	2018	1,280	43.69
R	MH	MG32	2018	1,408	41.67
R	MH	MG32	2018	1,536	39.95
R	MH	MG32	2018	1,664	38.47
R	MH	MG32	2018	1,792	37.17
R	MH	MG32	2018	1,920	36.03
R	MH	MG32	2018	2,048	35.01
R	MH	MG32	2018	2,176	34.08
R	MH	MG32	2018	2,304	33.24
R	MH	MG32	2018	999,999+	32.48
R	MH	MG36	2018	1,008	49.10
R	MH	MG36	2018	1,152	46.11
R	MH	MG36	2018	1,296	43.69
R	MH	MG36	2018	1,440	41.67
R	MH	MG36	2018	1,584	39.95
R	MH	MG36	2018	1,728	38.47
R	MH	MG36	2018	1,872	37.17
R	MH	MG36	2018	2,016	35.01
R	MH	MG36	2018	2,160	34.08
R	MH	MG36	2018	2,304	33.24
R	MH	MG36	2018	999,999+	32.48
R	MH	MG42	2018	1,008	49.10
R	MH	MG42	2018	1,152	46.11
R	MH	MG42	2018	1,296	43.69
R	MH	MG42	2018	1,440	41.67
R	MH	MG42	2018	1,584	39.95
R	MH	MG42	2018	1,728	38.47
R	MH	MG42	2018	1,872	37.17
R	MH	MG42	2018	2,016	35.01
R	MH	MG42	2018	2,160	34.08
R	MH	MG42	2018	2,304	33.24
R	MH	MG42	2018	999,999+	32.48
R	MH	MP08	2018	160	35.34
R	MH	MP08	2018	192	34.38
R	MH	MP08	2018	224	33.59
R	MH	MP08	2018	256	32.93
R	MH	MP08	2018	288	32.34
R	MH	MP08	2018	320	31.83
R	MH	MP08	2018	352	31.38
R	MH	MP08	2018	384	30.98
R	MH	MP08	2018	416	30.60
R	MH	MP08	2018	448	30.26
R	MH	MP08	2018	480	29.96
R	MH	MP08	2018	512	29.67
R	MH	MP08	2018	544	29.40

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	PHGS	2018	999,999+	196.05
C	COMM	PHPC	2018	50,000	121.53
C	COMM	PHPC	2018	999,999+	121.53
C	COMM	PHPF	2018	20,000	119.39
C	COMM	PHPF	2018	999,999+	119.39
C	COMM	PHPS	2018	20,000	110.75
C	COMM	PHPS	2018	999,999+	110.75
C	COMM	PMAC	2018	2,000	123.87
C	COMM	PMAC	2018	4,000	117.84
C	COMM	PMAC	2018	6,000	115.14
C	COMM	PMAC	2018	8,000	113.90
C	COMM	PMAC	2018	10,000	112.92
C	COMM	PMAC	2018	20,000	111.32
C	COMM	PMAC	2018	20,000	110.34
C	COMM	PMAC	2018	999,999+	110.34
C	COMM	PMAF	2018	2,000	120.14
C	COMM	PMAF	2018	4,000	114.30
C	COMM	PMAF	2018	6,000	111.67
C	COMM	PMAF	2018	8,000	110.48
C	COMM	PMAF	2018	10,000	109.52
C	COMM	PMAF	2018	20,000	107.97
C	COMM	PMAF	2018	20,000	107.02
C	COMM	PMAF	2018	999,999+	107.02
C	COMM	PMAS	2018	2,000	105.60
C	COMM	PMAS	2018	4,000	100.47
C	COMM	PMAS	2018	6,000	98.16
C	COMM	PMAS	2018	8,000	97.11
C	COMM	PMAS	2018	10,000	96.27
C	COMM	PMAS	2018	20,000	94.91
C	COMM	PMAS	2018	20,000	94.07
C	COMM	PMAS	2018	999,999+	94.07
C	COMM	PMEC	2018	2,000	215.46
C	COMM	PMEC	2018	4,000	204.98
C	COMM	PMEC	2018	6,000	200.27
C	COMM	PMEC	2018	8,000	198.13
C	COMM	PMEC	2018	10,000	196.42
C	COMM	PMEC	2018	20,000	193.64
C	COMM	PMEC	2018	20,000	191.93
C	COMM	PMEC	2018	999,999+	191.93
C	COMM	PMEF	2018	2,000	200.24
C	COMM	PMEF	2018	4,000	190.49
C	COMM	PMEF	2018	6,000	186.12
C	COMM	PMEF	2018	8,000	184.13
C	COMM	PMEF	2018	10,000	182.54
C	COMM	PMEF	2018	20,000	179.95
C	COMM	PMEF	2018	20,000	178.36
C	COMM	PMEF	2018	999,999+	178.36
C	COMM	PMGC	2018	2,000	163.12
C	COMM	PMGC	2018	4,000	155.19
C	COMM	PMGC	2018	6,000	151.62
C	COMM	PMGC	2018	8,000	150.00
C	COMM	PMGC	2018	10,000	148.71
C	COMM	PMGC	2018	20,000	146.60
C	COMM	PMGC	2018	20,000	145.30
C	COMM	PMGC	2018	999,999+	145.30
C	COMM	PMGF	2018	2,000	159.30
C	COMM	PMGF	2018	4,000	151.55
C	COMM	PMGF	2018	6,000	148.07

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	MP08	2018	576	29.15
R	MH	MP08	2018	608	28.35
R	MH	MP08	2018	999,999+	28.35
R	MH	MP10	2018	200	30.15
R	MH	MP10	2018	240	29.08
R	MH	MP10	2018	280	28.20
R	MH	MP10	2018	320	27.47
R	MH	MP10	2018	360	26.84
R	MH	MP10	2018	400	26.29
R	MH	MP10	2018	440	25.80
R	MH	MP10	2018	480	25.36
R	MH	MP10	2018	520	24.96
R	MH	MP10	2018	560	24.60
R	MH	MP10	2018	600	24.28
R	MH	MP10	2018	640	23.97
R	MH	MP10	2018	680	23.68
R	MH	MP10	2018	720	23.43
R	MH	MP10	2018	999,999+	23.17
R	MH	MP12	2018	240	23.37
R	MH	MP12	2018	288	22.59
R	MH	MP12	2018	336	21.96
R	MH	MP12	2018	384	21.43
R	MH	MP12	2018	432	20.97
R	MH	MP12	2018	480	20.57
R	MH	MP12	2018	528	20.22
R	MH	MP12	2018	576	19.90
R	MH	MP12	2018	624	19.61
R	MH	MP12	2018	672	19.35
R	MH	MP12	2018	720	19.11
R	MH	MP12	2018	768	18.89
R	MH	MP12	2018	816	18.69
R	MH	MP12	2018	864	18.49
R	MH	MP12	2018	999,999+	18.31
R	MH	MP14	2018	280	28.40
R	MH	MP14	2018	336	27.30
R	MH	MP14	2018	392	26.41
R	MH	MP14	2018	448	25.66
R	MH	MP14	2018	504	25.02
R	MH	MP14	2018	560	24.45
R	MH	MP14	2018	616	23.96
R	MH	MP14	2018	672	23.52
R	MH	MP14	2018	728	23.12
R	MH	MP14	2018	784	22.77
R	MH	MP14	2018	840	22.43
R	MH	MP14	2018	896	22.12
R	MH	MP14	2018	952	21.84
R	MH	MP14	2018	1,008	21.57
R	MH	MP14	2018	999,999+	21.33
R	MH	MP16	2018	448	24.95
R	MH	MP16	2018	512	24.19
R	MH	MP16	2018	576	23.54
R	MH	MP16	2018	640	22.98
R	MH	MP16	2018	704	22.48
R	MH	MP16	2018	768	22.04
R	MH	MP16	2018	832	21.64
R	MH	MP16	2018	896	21.28
R	MH	MP16	2018	960	20.95
R	MH	MP16	2018	1,024	20.64

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	PMGF	2018	8,000	146.49
C	COMM	PMGF	2018	10,000	145.22
C	COMM	PMGF	2018	20,000	143.16
C	COMM	PMGF	2018	20,000	141.90
C	COMM	PMGF	2018	999,999+	141.90
C	COMM	PMGS	2018	2,000	153.68
C	COMM	PMGS	2018	4,000	146.21
C	COMM	PMGS	2018	6,000	142.85
C	COMM	PMGS	2018	8,000	141.32
C	COMM	PMGS	2018	10,000	140.10
C	COMM	PMGS	2018	20,000	138.12
C	COMM	PMGS	2018	20,000	136.90
C	COMM	PMGS	2018	999,999+	136.90
C	COMM	PMPC	2018	2,000	94.21
C	COMM	PMPC	2018	4,000	89.63
C	COMM	PMPC	2018	6,000	87.57
C	COMM	PMPC	2018	8,000	86.63
C	COMM	PMPC	2018	10,000	85.88
C	COMM	PMPC	2018	20,000	84.67
C	COMM	PMPC	2018	20,000	83.92
C	COMM	PMPC	2018	999,999+	83.92
C	COMM	PMPF	2018	2,000	91.66
C	COMM	PMPF	2018	4,000	87.20
C	COMM	PMPF	2018	6,000	85.20
C	COMM	PMPF	2018	8,000	84.29
C	COMM	PMPF	2018	10,000	83.56
C	COMM	PMPF	2018	20,000	82.38
C	COMM	PMPF	2018	20,000	81.65
C	COMM	PMPF	2018	999,999+	81.65
C	COMM	PMPS	2018	2,000	80.28
C	COMM	PMPS	2018	4,000	76.37
C	COMM	PMPS	2018	6,000	74.62
C	COMM	PMPS	2018	8,000	73.82
C	COMM	PMPS	2018	10,000	73.18
C	COMM	PMPS	2018	20,000	72.14
C	COMM	PMPS	2018	20,000	71.51
C	COMM	PMPS	2018	999,999+	71.51
C	COMM	POAC	2018	2,000	98.57
C	COMM	POAC	2018	4,000	93.78
C	COMM	POAC	2018	6,000	91.62
C	COMM	POAC	2018	8,000	90.64
C	COMM	POAC	2018	10,000	89.86
C	COMM	POAC	2018	20,000	88.59
C	COMM	POAC	2018	50,000	87.80
C	COMM	POAC	2018	100,000	85.45
C	COMM	POAC	2018	999,999+	84.77
C	COMM	POAF	2018	2,000	95.22
C	COMM	POAF	2018	4,000	90.59
C	COMM	POAF	2018	6,000	88.51
C	COMM	POAF	2018	8,000	87.56
C	COMM	POAF	2018	10,000	86.81
C	COMM	POAF	2018	20,000	85.58
C	COMM	POAF	2018	50,000	84.82
C	COMM	POAF	2018	100,000	82.55
C	COMM	POAF	2018	999,999+	81.89
C	COMM	POAS	2018	2,000	83.28
C	COMM	POAS	2018	4,000	79.23
C	COMM	POAS	2018	6,000	77.41

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	MH	MP16	2018	1,088	20.37
R	MH	MP16	2018	1,152	20.10
R	MH	MP16	2018	999,999+	19.86
R	MH	MP20	2018	480	34.20
R	MH	MP20	2018	560	32.48
R	MH	MP20	2018	640	31.06
R	MH	MP20	2018	720	29.87
R	MH	MP20	2018	800	28.85
R	MH	MP20	2018	880	27.94
R	MH	MP20	2018	960	27.15
R	MH	MP20	2018	1,040	26.45
R	MH	MP20	2018	1,120	25.81
R	MH	MP20	2018	1,200	25.22
R	MH	MP20	2018	1,280	24.69
R	MH	MP20	2018	999,999+	23.35
R	MH	MP24	2018	576	31.80
R	MH	MP24	2018	672	29.99
R	MH	MP24	2018	768	28.52
R	MH	MP24	2018	864	27.29
R	MH	MP24	2018	960	26.22
R	MH	MP24	2018	1,056	25.31
R	MH	MP24	2018	1,152	24.50
R	MH	MP24	2018	1,248	23.79
R	MH	MP24	2018	1,344	23.14
R	MH	MP24	2018	1,440	22.56
R	MH	MP24	2018	1,536	22.02
R	MH	MP24	2018	1,632	21.54
R	MH	MP24	2018	999,999+	20.68
R	MH	MP28	2018	672	29.90
R	MH	MP28	2018	784	28.05
R	MH	MP28	2018	896	26.54
R	MH	MP28	2018	1,008	25.29
R	MH	MP28	2018	1,120	24.21
R	MH	MP28	2018	1,232	23.29
R	MH	MP28	2018	1,344	22.48
R	MH	MP28	2018	1,456	21.77
R	MH	MP28	2018	1,568	21.12
R	MH	MP28	2018	1,680	20.54
R	MH	MP28	2018	1,792	20.02
R	MH	MP28	2018	1,904	19.54
R	MH	MP28	2018	999,999+	18.69
R	PATA	A	2018	25	9.00
R	PATA	A	2018	50	8.00
R	PATA	A	2018	100	7.00
R	PATA	A	2018	999,999+	6.00
R	PATE	E	2018	25	12.50
R	PATE	E	2018	50	11.50
R	PATE	E	2018	100	10.50
R	PATE	E	2018	300	10.00
R	PATE	E	2018	999,999+	9.50
R	PATIO	A	2018	25	9.00
R	PATIO	A	2018	50	8.00
R	PATIO	A	2018	100	7.00
R	PATIO	A	2018	999,999+	6.00
R	PATIO	E	2018	25	12.50
R	PATIO	E	2018	50	11.50
R	PATIO	E	2018	100	10.50
R	PATIO	E	2018	300	10.00

2018 Improvement Cost Schedules

C-Comm					
R-Res	Type	Class	Year	Range Max	Price
C	COMM	POAS	2018	8,000	76.58
C	COMM	POAS	2018	10,000	75.92
C	COMM	POAS	2018	20,000	74.85
C	COMM	POAS	2018	50,000	74.18
C	COMM	POAS	2018	100,000	72.20
C	COMM	POAS	2018	999,999+	71.62
C	COMM	POEC	2018	2,000	198.02
C	COMM	POEC	2018	4,000	188.38
C	COMM	POEC	2018	6,000	184.05
C	COMM	POEC	2018	8,000	182.09
C	COMM	POEC	2018	10,000	180.51
C	COMM	POEC	2018	20,000	177.96
C	COMM	POEC	2018	50,000	176.38
C	COMM	POEC	2018	100,000	171.67
C	COMM	POEC	2018	999,999+	170.29
C	COMM	POEF	2018	2,000	192.23
C	COMM	POEF	2018	4,000	182.87
C	COMM	POEF	2018	6,000	178.67
C	COMM	POEF	2018	8,000	176.76
C	COMM	POEF	2018	10,000	175.24
C	COMM	POEF	2018	20,000	172.76
C	COMM	POEF	2018	50,000	171.23
C	COMM	POEF	2018	100,000	166.65
C	COMM	POEF	2018	999,999+	165.31
C	COMM	POGC	2018	2,000	138.70
C	COMM	POGC	2018	4,000	131.95
C	COMM	POGC	2018	6,000	128.92
C	COMM	POGC	2018	8,000	127.54
C	COMM	POGC	2018	10,000	126.44
C	COMM	POGC	2018	20,000	124.65
C	COMM	POGC	2018	50,000	123.55
C	COMM	POGC	2018	100,000	120.24
C	COMM	POGC	2018	999,999+	119.28
C	COMM	POGF	2018	2,000	134.38
C	COMM	POGF	2018	4,000	127.84
C	COMM	POGF	2018	6,000	124.91
C	COMM	POGF	2018	8,000	123.57
C	COMM	POGF	2018	10,000	122.50
C	COMM	POGF	2018	20,000	120.77
C	COMM	POGF	2018	50,000	119.70
C	COMM	POGF	2018	100,000	116.50
C	COMM	POGF	2018	999,999+	115.56
C	COMM	POGS	2018	2,000	121.06
C	COMM	POGS	2018	4,000	115.17
C	COMM	POGS	2018	6,000	112.52
C	COMM	POGS	2018	8,000	111.32
C	COMM	POGS	2018	10,000	110.36
C	COMM	POGS	2018	20,000	108.80
C	COMM	POGS	2018	50,000	107.83
C	COMM	POGS	2018	100,000	104.95
C	COMM	POGS	2018	999,999+	104.11
C	COMM	POPC	2018	2,000	66.30
C	COMM	POPC	2018	4,000	63.07
C	COMM	POPC	2018	6,000	61.62
C	COMM	POPC	2018	8,000	60.96
C	COMM	POPC	2018	10,000	60.44
C	COMM	POPC	2018	20,000	59.58
C	COMM	POPC	2018	50,000	59.05

C-Comm				Range	
R-Res	Type	Class	Year	Max	Price
R	PATIO	E	2018	999,999+	9.50
R	PATIO	F	2018	25	7.00
R	PATIO	F	2018	50	6.00
R	PATIO	F	2018	100	5.00
R	PATIO	F	2018	300	4.00
R	PATIO	F	2018	999,999+	4.00
R	POOL	A1	2018	999,999+	10000.00
R	POOL	A2	2018	999,999+	12500.00
R	POOL	A3	2018	999,999+	15000.00
R	POOL	E1	2018	999,999+	20000.00
R	POOL	E2	2018	999,999+	25000.00
R	POOL	E3	2018	999,999+	30000.00
R	POOL	FLV	2018	999,999+	0.00
R	POOL	P1	2018	999,999+	3000.00
R	POOL	PNV	2018	999,999+	10.00
R	SHED	SHDA	2018	999,999+	4.00
R	SHED	SHDE	2018	999,999+	6.00
R	SHED	SHDP	2018	999,999+	2.00
R	SLAB	SLAB	2018	999,999+	2.00
R	STGA	STGA	2018	999,999+	5.00
R	STGE	STGE	2018	999,999+	7.50
R	STGP	STGP	2018	999,999+	3.50
R	STORM	STORM	2018	2,500	3000.00
R	TCC	TCC	2018	999,999+	20000.00
R	TCH	TCH	2018	999,999+	12000.00
R	TCLC	TCLC	2018	999,999+	26500.00
R	TCLH	TCLH	2018	999,999+	18500.00
R	WINDSOLAR	*	2018	1	5000.00

2018 Improvement Cost Schedules

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>	<u>Price</u>
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>	<u>Price</u>
C	COMM	POPC	2018	100,000		57.47
C	COMM	POPC	2018	999,999+		57.01
C	COMM	POPF	2018	2,000		63.63
C	COMM	POPF	2018	4,000		60.53
C	COMM	POPF	2018	6,000		59.14
C	COMM	POPF	2018	8,000		58.51
C	COMM	POPF	2018	10,000		58.01
C	COMM	POPF	2018	20,000		57.19
C	COMM	POPF	2018	50,000		56.68
C	COMM	POPF	2018	100,000		55.16
C	COMM	POPF	2018	999,999+		54.72
C	COMM	POPS	2018	2,000		56.24
C	COMM	POPS	2018	4,000		53.50
C	COMM	POPS	2018	6,000		52.27
C	COMM	POPS	2018	8,000		51.71
C	COMM	POPS	2018	10,000		51.27
C	COMM	POPS	2018	20,000		50.54
C	COMM	POPS	2018	50,000		50.09
C	COMM	POPS	2018	100,000		48.75
C	COMM	POPS	2018	999,999+		48.36
C	COMM	QAAC	2018	5,000		70.38
C	COMM	QAAC	2018	10,000		67.29
C	COMM	QAAC	2018	20,000		66.96
C	COMM	QAAC	2018	40,000		65.89
C	COMM	QAAC	2018	100,000		64.55
C	COMM	QAAC	2018	999,999+		62.13
C	COMM	QAAF	2018	5,000		67.71
C	COMM	QAAF	2018	10,000		64.74
C	COMM	QAAF	2018	20,000		64.42
C	COMM	QAAF	2018	40,000		63.39
C	COMM	QAAF	2018	100,000		62.10
C	COMM	QAAF	2018	999,999+		59.78
C	COMM	QAEC	2018	5,000		128.24
C	COMM	QAEC	2018	10,000		122.63
C	COMM	QAEC	2018	20,000		122.02
C	COMM	QAEC	2018	40,000		120.06
C	COMM	QAEC	2018	100,000		117.62
C	COMM	QAEC	2018	999,999+		113.22
C	COMM	QAEF	2018	5,000		125.27
C	COMM	QAEF	2018	10,000		119.78
C	COMM	QAEF	2018	20,000		119.19
C	COMM	QAEF	2018	40,000		117.28
C	COMM	QAEF	2018	100,000		114.89
C	COMM	QAEF	2018	999,999+		110.60
C	COMM	QAGC	2018	5,000		95.20
C	COMM	QAGC	2018	10,000		91.03
C	COMM	QAGC	2018	20,000		90.58
C	COMM	QAGC	2018	40,000		89.12
C	COMM	QAGC	2018	100,000		87.31
C	COMM	QAGC	2018	999,999+		84.05
C	COMM	QAGF	2018	5,000		92.30
C	COMM	QAGF	2018	10,000		88.26
C	COMM	QAGF	2018	20,000		87.82
C	COMM	QAGF	2018	40,000		86.41
C	COMM	QAGF	2018	100,000		84.66
C	COMM	QAGF	2018	999,999+		81.49
C	COMM	QAPC	2018	5,000		61.15
C	COMM	QAPC	2018	10,000		58.47

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>	<u>Price</u>
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>	<u>Price</u>

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>
					<u>Price</u>
C	COMM	QAPC	2018	20,000	58.18
C	COMM	QAPC	2018	40,000	57.25
C	COMM	QAPC	2018	100,000	56.08
C	COMM	QAPC	2018	999,999+	53.99
C	COMM	QAPF	2018	5,000	58.61
C	COMM	QAPF	2018	10,000	56.04
C	COMM	QAPF	2018	20,000	55.76
C	COMM	QAPF	2018	40,000	54.87
C	COMM	QAPF	2018	100,000	53.75
C	COMM	QAPF	2018	999,999+	51.74
C	COMM	QFAC	2018	2,000	150.40
C	COMM	QFAC	2018	4,000	138.42
C	COMM	QFAC	2018	10,000	132.77
C	COMM	QFAC	2018	20,000	123.03
C	COMM	QFAC	2018	999,999+	118.95
C	COMM	QFAF	2018	2,000	105.07
C	COMM	QFAF	2018	4,000	96.71
C	COMM	QFAF	2018	10,000	92.75
C	COMM	QFAF	2018	20,000	85.95
C	COMM	QFAF	2018	999,999+	83.10
C	COMM	QFAS	2018	2,000	93.97
C	COMM	QFAS	2018	4,000	86.49
C	COMM	QFAS	2018	10,000	82.95
C	COMM	QFAS	2018	20,000	76.87
C	COMM	QFAS	2018	999,999+	74.32
C	COMM	QFEC	2018	2,000	203.97
C	COMM	QFEC	2018	4,000	187.73
C	COMM	QFEC	2018	10,000	180.05
C	COMM	QFEC	2018	20,000	166.85
C	COMM	QFEC	2018	999,999+	161.32
C	COMM	QFEF	2018	2,000	197.90
C	COMM	QFEF	2018	4,000	182.15
C	COMM	QFEF	2018	10,000	174.70
C	COMM	QFEF	2018	20,000	161.89
C	COMM	QFEF	2018	999,999+	156.52
C	COMM	QFPC	2018	2,000	80.87
C	COMM	QFPC	2018	4,000	74.43
C	COMM	QFPC	2018	10,000	71.38
C	COMM	QFPC	2018	20,000	66.15
C	COMM	QFPC	2018	999,999+	63.96
C	COMM	QFPF	2018	2,000	74.98
C	COMM	QFPF	2018	4,000	69.01
C	COMM	QFPF	2018	10,000	66.19
C	COMM	QFPF	2018	20,000	61.33
C	COMM	QFPF	2018	999,999+	59.30
C	COMM	QFPS	2018	2,000	66.13
C	COMM	QFPS	2018	4,000	60.86
C	COMM	QFPS	2018	10,000	58.38
C	COMM	QFPS	2018	20,000	54.09
C	COMM	QFPS	2018	999,999+	52.30
C	COMM	QMAC	2018	10,000	80.30
C	COMM	QMAC	2018	20,000	78.56
C	COMM	QMAC	2018	40,000	75.01
C	COMM	QMAC	2018	999,999+	73.12
C	COMM	QMAF	2018	10,000	78.74
C	COMM	QMAF	2018	20,000	77.04
C	COMM	QMAF	2018	40,000	73.56
C	COMM	QMAF	2018	999,999+	71.70

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>
					<u>Price</u>
C	COMM	QMEC	2018	10,000	148.52
C	COMM	QMEC	2018	20,000	145.31
C	COMM	QMEC	2018	40,000	138.75
C	COMM	QMEC	2018	999,999+	135.24
C	COMM	QMEF	2018	10,000	146.58
C	COMM	QMEF	2018	20,000	143.41
C	COMM	QMEF	2018	40,000	136.93
C	COMM	QMEF	2018	999,999+	133.47
C	COMM	QMGC	2018	10,000	110.42
C	COMM	QMGC	2018	20,000	108.03
C	COMM	QMGC	2018	40,000	103.15
C	COMM	QMGC	2018	999,999+	100.55
C	COMM	QMGF	2018	10,000	108.65
C	COMM	QMGF	2018	20,000	106.30
C	COMM	QMGF	2018	40,000	101.50
C	COMM	QMGF	2018	999,999+	98.94
C	COMM	QMPC	2018	10,000	70.05
C	COMM	QMPC	2018	20,000	68.54
C	COMM	QMPC	2018	40,000	65.44
C	COMM	QMPC	2018	999,999+	63.79
C	COMM	QMPF	2018	10,000	68.60
C	COMM	QMPF	2018	20,000	67.12
C	COMM	QMPF	2018	40,000	64.08
C	COMM	QMPF	2018	999,999+	62.47
C	COMM	SBAC	2018	100	178.45
C	COMM	SBAC	2018	200	140.08
C	COMM	SBAC	2018	999,999+	140.08
C	COMM	SBAF	2018	100	178.45
C	COMM	SBAF	2018	200	140.08
C	COMM	SBAF	2018	999,999+	140.08
C	COMM	SBAS	2018	100	177.43
C	COMM	SBAS	2018	200	139.28
C	COMM	SBAS	2018	999,999+	139.28
C	COMM	SBGS	2018	100	321.70
C	COMM	SBGS	2018	200	267.33
C	COMM	SBGS	2018	999,999+	267.33
C	COMM	SBPC	2018	100	116.26
C	COMM	SBPC	2018	200	86.50
C	COMM	SBPC	2018	999,999+	86.50
C	COMM	SBPF	2018	100	116.26
C	COMM	SBPF	2018	200	86.50
C	COMM	SBPF	2018	999,999+	86.50
C	COMM	SBPS	2018	100	115.60
C	COMM	SBPS	2018	200	86.00
C	COMM	SBPS	2018	999,999+	86.00
C	COMM	SDAC	2018	999,999+	83.71
C	COMM	SDGC	2018	999,999+	100.70
C	COMM	SGAC	2018	2,000	23.52
C	COMM	SGAC	2018	5,000	21.79
C	COMM	SGAC	2018	10,000	20.10
C	COMM	SGAC	2018	20,000	18.84
C	COMM	SGAC	2018	999,999+	17.55
C	COMM	SGAF	2018	2,000	18.00
C	COMM	SGAF	2018	5,000	16.67
C	COMM	SGAF	2018	10,000	15.38
C	COMM	SGAF	2018	20,000	14.41
C	COMM	SGAF	2018	999,999+	13.43
C	COMM	SGAS	2018	2,000	17.25

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>
					<u>Price</u>
C	COMM	SGAS	2018	5,000	15.97
C	COMM	SGAS	2018	10,000	14.74
C	COMM	SGAS	2018	20,000	13.81
C	COMM	SGAS	2018	999,999+	12.87
C	COMM	SGGC	2018	2,000	32.89
C	COMM	SGGC	2018	5,000	30.46
C	COMM	SGGC	2018	10,000	28.10
C	COMM	SGGC	2018	20,000	26.33
C	COMM	SGGC	2018	999,999+	24.54
C	COMM	SGGF	2018	2,000	26.95
C	COMM	SGGF	2018	5,000	24.96
C	COMM	SGGF	2018	10,000	23.02
C	COMM	SGGF	2018	20,000	21.58
C	COMM	SGGF	2018	999,999+	20.11
C	COMM	SGGS	2018	2,000	25.46
C	COMM	SGGS	2018	5,000	23.58
C	COMM	SGGS	2018	10,000	21.75
C	COMM	SGGS	2018	20,000	20.38
C	COMM	SGGS	2018	999,999+	19.00
C	COMM	SGPF	2018	2,000	12.74
C	COMM	SGPF	2018	5,000	11.80
C	COMM	SGPF	2018	10,000	10.89
C	COMM	SGPF	2018	20,000	10.20
C	COMM	SGPF	2018	999,999+	9.51
C	COMM	SGPS	2018	2,000	12.43
C	COMM	SGPS	2018	5,000	11.51
C	COMM	SGPS	2018	10,000	10.62
C	COMM	SGPS	2018	20,000	9.95
C	COMM	SGPS	2018	999,999+	9.28
C	COMM	SMAC	2018	2,000	82.33
C	COMM	SMAC	2018	4,000	73.32
C	COMM	SMAC	2018	999,999+	71.67
C	COMM	SMAF	2018	2,000	78.13
C	COMM	SMAF	2018	4,000	69.58
C	COMM	SMAF	2018	999,999+	68.02
C	COMM	SMAS	2018	2,000	74.82
C	COMM	SMAS	2018	4,000	66.63
C	COMM	SMAS	2018	999,999+	65.13
C	COMM	SMEC	2018	2,000	138.18
C	COMM	SMEC	2018	4,000	123.05
C	COMM	SMEC	2018	999,999+	120.29
C	COMM	SMEF	2018	2,000	132.96
C	COMM	SMEF	2018	4,000	118.41
C	COMM	SMEF	2018	999,999+	115.75
C	COMM	SMGC	2018	2,000	106.49
C	COMM	SMGC	2018	4,000	94.83
C	COMM	SMGC	2018	999,999+	92.71
C	COMM	SMGF	2018	2,000	101.76
C	COMM	SMGF	2018	4,000	90.62
C	COMM	SMGF	2018	999,999+	88.59
C	COMM	SMPC	2018	2,000	65.10
C	COMM	SMPC	2018	4,000	57.97
C	COMM	SMPC	2018	999,999+	56.67
C	COMM	SMPF	2018	2,000	61.42
C	COMM	SMPF	2018	4,000	54.70
C	COMM	SMPF	2018	999,999+	53.47
C	COMM	SMPS	2018	2,000	59.27
C	COMM	SMPS	2018	4,000	52.78

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range</u>	<u>Max</u>
					<u>Price</u>
C	COMM	SMPS	2018	999,999+	51.59
C	COMM	SSAC	2018	2,000	77.93
C	COMM	SSAC	2018	4,000	74.55
C	COMM	SSAC	2018	999,999+	63.95
C	COMM	SSAF	2018	2,000	72.72
C	COMM	SSAF	2018	4,000	69.57
C	COMM	SSAF	2018	999,999+	59.68
C	COMM	SSAS	2018	2,000	69.49
C	COMM	SSAS	2018	4,000	66.48
C	COMM	SSAS	2018	999,999+	57.03
C	COMM	SSGC	2018	2,000	96.95
C	COMM	SSGC	2018	4,000	92.75
C	COMM	SSGC	2018	999,999+	79.57
C	COMM	SSGF	2018	2,000	90.52
C	COMM	SSGF	2018	4,000	86.59
C	COMM	SSGF	2018	999,999+	74.29
C	COMM	SSPC	2018	2,000	62.72
C	COMM	SSPC	2018	4,000	60.00
C	COMM	SSPC	2018	999,999+	51.47
C	COMM	SSPF	2018	2,000	53.01
C	COMM	SSPF	2018	4,000	50.71
C	COMM	SSPF	2018	999,999+	43.51
C	COMM	SSPS	2018	2,000	55.67
C	COMM	SSPS	2018	4,000	53.25
C	COMM	SSPS	2018	999,999+	45.69
C	COMM	SWAC	2018	999,999+	64.50
C	COMM	SWAF	2018	999,999+	60.26
C	COMM	SWAS	2018	999,999+	58.59
C	COMM	SWEC	2018	999,999+	104.29
C	COMM	SWGK	2018	999,999+	83.27
C	COMM	SWGK	2018	999,999+	78.45
C	COMM	SWGK	2018	999,999+	78.02
C	COMM	SWPC	2018	999,999+	51.28
C	COMM	SWPF	2018	999,999+	47.58
C	COMM	SWPS	2018	999,999+	45.21
C	COMM	WATERTNK-L	2018	999,999+	75000.00
C	COMM	WATERTNK-S	2018	999,999+	10000.00
C	COMM	WATERTOWER	2018	999,999+	500000.00
C	CONC	IMPROVED	2018	50,000	5.83
C	CONC	IMPROVED	2018	100,000	5.44
C	CONC	IMPROVED	2018	150,000	4.95
C	CONC	IMPROVED	2018	200,000	4.04
C	CONC	IMPROVED	2018	999,999+	4.04
C	CONC	UNIMPROVED	2018	50,000	4.33
C	CONC	UNIMPROVED	2018	100,000	4.11
C	CONC	UNIMPROVED	2018	150,000	3.68
C	CONC	UNIMPROVED	2018	200,000	2.37
C	CONC	UNIMPROVED	2018	999,999+	2.37
C	CP	*	2018	999,999+	2.50
C	FENCE	12FT	2018	1,000	18.00
C	FENCE	12FT	2018	3,000	16.00
C	FENCE	12FT	2018	6,000	14.00
C	FENCE	12FT	2018	999,999+	12.00
C	FENCE	6FT	2018	1,000	10.00
C	FENCE	6FT	2018	3,000	6.00
C	FENCE	6FT	2018	6,000	4.00
C	FENCE	6FT	2018	999,999+	3.00
C	FENCE	8FT	2018	1,000	12.50

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>

2018 Improvement Cost Schedules

<u>C-Comm</u>					
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	FENCE	8FT	2018	3,000	10.00
C	FENCE	8FT	2018	6,000	9.00
C	FENCE	8FT	2018	999,999+	8.00
C	POOL	A1	2018	999,999+	10000.00
C	POOL	E2	2018	999,999+	20000.00
C	SLAB	SLAB	2018	999,999+	2.00
C	STGA	STGA	2018	999,999+	5.00
C	STGE	STGE	2018	999,999+	7.50
C	STGP	STGP	2018	999,999+	3.50

<u>C-Comm</u>				<u>Range</u>	
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Max</u>	<u>Price</u>

2018 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	BA	\$/Ag Acre	42.38
2018	DCA	\$/Ag Acre	368.90
2018	DCE	\$/Ag Acre	398.41
2018	DCP	\$/Ag Acre	295.12
2018	IP	\$/Ag Acre	131.00
2018	IPE	\$/Ag Acre	131.00
2018	IPP	\$/Ag Acre	131.00
2018	NP	\$/Ag Acre	106.00
2018	NPE	\$/Ag Acre	106.00
2018	NPP	\$/Ag Acre	106.00
2018	NS	\$/Ag Acre	1,600.00
2018	O	\$/Ag Acre	258.73
2018	OC	\$/Ag Acre	750.00
2018	OCE	\$/Ag Acre	750.00
2018	OCP	\$/Ag Acre	750.00
2018	W	\$/Ag Acre	30.00
2018	WBA	\$/Ag Acre	42.38
2018	WDCA	\$/Ag Acre	368.90
2018	WDCE	\$/Ag Acre	398.41
2018	WDCP	\$/Ag Acre	295.12
2018	WIP	\$/Ag Acre	131.00
2018	WIPE	\$/Ag Acre	131.00
2018	WIPP	\$/Ag Acre	131.00
2018	WNP	\$/Ag Acre	106.00
2018	WNPE	\$/Ag Acre	106.00
2018	WNPP	\$/Ag Acre	106.00
2018	WNS	\$/Ag Acre	1,600.00
2018	WO	\$/Ag Acre	258.73
2018	WOC	\$/Ag Acre	750.00
2018	SF0005	\$/Sq Ft	0.05
2018	SF0010	\$/Sq Ft	0.10
2018	SF0015	\$/Sq Ft	0.15
2018	SF0020	\$/Sq Ft	0.20
2018	SF0025	\$/Sq Ft	0.25
2018	SF0030	\$/Sq Ft	0.30
2018	SF0035	\$/Sq Ft	0.35
2018	SF0040	\$/Sq Ft	0.40
2018	SF0045	\$/Sq Ft	0.45
2018	SF0050	\$/Sq Ft	0.50
2018	SF0055	\$/Sq Ft	0.55
2018	SF0060	\$/Sq Ft	0.60
2018	SF0065	\$/Sq Ft	0.65
2018	SF0070	\$/Sq Ft	0.70
2018	SF0075	\$/Sq Ft	0.75
2018	SF0080	\$/Sq Ft	0.80
2018	SF0085	\$/Sq Ft	0.85
2018	SF0090	\$/Sq Ft	0.90
2018	SF0095	\$/Sq Ft	0.95
2018	SF0100	\$/Sq Ft	1.00

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	FV03A	S/Lot	3,000.00
2018	FV03B	S/Lot	3,250.00
2018	FV03C	S/Lot	3,500.00
2018	FV03D	S/Lot	3,750.00
2018	FV04A	S/Lot	4,000.00
2018	FV04B	S/Lot	4,250.00
2018	FV04C	S/Lot	4,500.00
2018	FV04D	S/Lot	4,750.00
2018	FV05A	S/Lot	5,000.00
2018	FV05B	S/Lot	5,250.00
2018	FV05C	S/Lot	5,500.00
2018	FV05D	S/Lot	5,750.00
2018	FV06A	S/Lot	6,000.00
2018	FV06B	S/Lot	6,250.00
2018	FV06C	S/Lot	6,500.00
2018	FV06D	S/Lot	6,750.00
2018	FV07A	S/Lot	7,000.00
2018	FV07B	S/Lot	7,250.00
2018	FV07C	S/Lot	7,500.00
2018	FV07D	S/Lot	7,750.00
2018	FV08A	S/Lot	8,000.00
2018	FV08B	S/Lot	8,250.00
2018	FV08C	S/Lot	8,500.00
2018	FV08D	S/Lot	8,750.00
2018	FV09A	S/Lot	9,000.00
2018	FV09B	S/Lot	9,250.00
2018	FV09C	S/Lot	9,500.00
2018	FV09D	S/Lot	9,750.00
2018	FV10A	S/Lot	10,000.00
2018	FV10B	S/Lot	10,250.00
2018	FV10C	S/Lot	10,500.00
2018	FV10D	S/Lot	10,750.00
2018	FV11A	S/Lot	11,000.00
2018	FV11B	S/Lot	11,250.00
2018	FV11C	S/Lot	11,500.00
2018	FV11D	S/Lot	11,750.00
2018	FV12A	S/Lot	12,000.00
2018	FV12B	S/Lot	12,250.00
2018	FV12C	S/Lot	12,500.00
2018	FV12D	S/Lot	12,750.00
2018	FV13A	S/Lot	13,000.00
2018	FV13B	S/Lot	13,250.00
2018	FV13C	S/Lot	13,500.00
2018	FV13D	S/Lot	13,750.00
2018	FV14A	S/Lot	14,000.00
2018	FV14B	S/Lot	14,250.00
2018	FV14C	S/Lot	14,500.00
2018	FV14D	S/Lot	14,750.00
2018	FV15A	S/Lot	15,000.00

2018 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	SF0105	\$/Sq Ft	1.05
2018	SF0110	\$/Sq Ft	1.10
2018	SF0115	\$/Sq Ft	1.15
2018	SF0120	\$/Sq Ft	1.20
2018	SF0125	\$/Sq Ft	1.25
2018	SF0130	\$/Sq Ft	1.30
2018	SF0135	\$/Sq Ft	1.35
2018	SF0140	\$/Sq Ft	1.40
2018	SF0145	\$/Sq Ft	1.45
2018	SF0150	\$/Sq Ft	1.50
2018	SF0155	\$/Sq Ft	1.55
2018	SF0160	\$/Sq Ft	1.60
2018	SF0165	\$/Sq Ft	1.65
2018	SF0170	\$/Sq Ft	1.70
2018	SF0175	\$/Sq Ft	1.75
2018	SF0180	\$/Sq Ft	1.80
2018	SF0185	\$/Sq Ft	1.85
2018	SF0190	\$/Sq Ft	1.90
2018	SF0195	\$/Sq Ft	1.95
2018	SF0200	\$/Sq Ft	2.00
2018	SF0205	\$/Sq Ft	2.05
2018	SF0210	\$/Sq Ft	2.10
2018	SF0215	\$/Sq Ft	2.15
2018	SF0220	\$/Sq Ft	2.20
2018	SF0225	\$/Sq Ft	2.25
2018	SF0230	\$/Sq Ft	2.30
2018	SF0235	\$/Sq Ft	2.35
2018	SF0240	\$/Sq Ft	2.40
2018	SF0245	\$/Sq Ft	2.45
2018	SF0250	\$/Sq Ft	2.50
2018	SF0255	\$/Sq Ft	2.55
2018	SF0260	\$/Sq Ft	2.60
2018	SF0265	\$/Sq Ft	2.65
2018	SF0270	\$/Sq Ft	2.70
2018	SF0275	\$/Sq Ft	2.75
2018	SF0280	\$/Sq Ft	2.80
2018	SF0285	\$/Sq Ft	2.85
2018	SF0290	\$/Sq Ft	2.90
2018	SF0295	\$/Sq Ft	2.95
2018	SF0300	\$/Sq Ft	3.00
2018	SF0305	\$/Sq Ft	3.05
2018	SF0310	\$/Sq Ft	3.10
2018	SF0315	\$/Sq Ft	3.15
2018	SF0320	\$/Sq Ft	3.20
2018	SF0325	\$/Sq Ft	3.25
2018	SF0330	\$/Sq Ft	3.30
2018	SF0335	\$/Sq Ft	3.35
2018	SF0340	\$/Sq Ft	3.40
2018	SF0345	\$/Sq Ft	3.45

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	FV15B	S/Lot	15,250.00
2018	FV15C	S/Lot	15,500.00
2018	FV15D	S/Lot	15,750.00
2018	FV16A	S/Lot	16,000.00
2018	FV16B	S/Lot	16,250.00
2018	FV16C	S/Lot	16,500.00
2018	FV16D	S/Lot	16,750.00
2018	FV17A	S/Lot	17,000.00
2018	FV17B	S/Lot	17,250.00
2018	FV17C	S/Lot	17,500.00
2018	FV17D	S/Lot	17,750.00
2018	FV18A	S/Lot	18,000.00
2018	FV18B	S/Lot	18,250.00
2018	FV18C	S/Lot	18,500.00
2018	FV18D	S/Lot	18,750.00
2018	FV19A	S/Lot	19,000.00
2018	FV19B	S/Lot	19,250.00
2018	FV19C	S/Lot	19,500.00
2018	FV19D	S/Lot	19,750.00
2018	FV20A	S/Lot	20,000.00
2018	FV20B	S/Lot	20,250.00
2018	FV20C	S/Lot	20,500.00
2018	FV20D	S/Lot	20,750.00
2018	FV21A	S/Lot	21,000.00
2018	FV21B	S/Lot	21,250.00
2018	FV21C	S/Lot	21,500.00
2018	FV21D	S/Lot	21,750.00
2018	FV22A	S/Lot	22,000.00
2018	FV22B	S/Lot	22,250.00
2018	FV22C	S/Lot	22,500.00
2018	FV22D	S/Lot	22,750.00
2018	FV23A	S/Lot	23,000.00
2018	FV23B	S/Lot	23,250.00
2018	FV23C	S/Lot	23,500.00
2018	FV23D	S/Lot	23,750.00
2018	FV24A	S/Lot	24,000.00
2018	FV24B	S/Lot	24,250.00
2018	FV24C	S/Lot	24,500.00
2018	FV24D	S/Lot	24,750.00
2018	FV25A	S/Lot	25,000.00
2018	FV25B	S/Lot	25,250.00
2018	FV25C	S/Lot	25,500.00
2018	FV25D	S/Lot	25,750.00
2018	FV26A	S/Lot	26,000.00
2018	FV26B	S/Lot	26,250.00
2018	FV26C	S/Lot	26,500.00
2018	FV26D	S/Lot	26,750.00
2018	FV27A	S/Lot	27,000.00
2018	FV27B	S/Lot	27,250.00

2018 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	SF0350	\$/Sq Ft	3.50
2018	SF0355	\$/Sq Ft	3.55
2018	SF0360	\$/Sq Ft	3.60
2018	SF0365	\$/Sq Ft	3.65
2018	SF0370	\$/Sq Ft	3.70
2018	SF0375	\$/Sq Ft	3.75
2018	SF0380	\$/Sq Ft	3.80
2018	SF0385	\$/Sq Ft	3.85
2018	SF0390	\$/Sq Ft	3.90
2018	SF0395	\$/Sq Ft	3.95
2018	SF0400	\$/Sq Ft	4.00
2018	SF0405	\$/Sq Ft	4.05
2018	SF0410	\$/Sq Ft	4.10
2018	SF0415	\$/Sq Ft	4.15
2018	SF0420	\$/Sq Ft	4.20
2018	SF0425	\$/Sq Ft	4.25
2018	SF0430	\$/Sq Ft	4.30
2018	SF0435	\$/Sq Ft	4.35
2018	SF0440	\$/Sq Ft	4.40
2018	SF0445	\$/Sq Ft	4.45
2018	SF0450	\$/Sq Ft	4.50
2018	SF0455	\$/Sq Ft	4.55
2018	SF0460	\$/Sq Ft	4.60
2018	SF0465	\$/Sq Ft	4.65
2018	SF0470	\$/Sq Ft	4.70
2018	SF0475	\$/Sq Ft	4.75
2018	SF0480	\$/Sq Ft	4.80
2018	SF0485	\$/Sq Ft	4.85
2018	SF0490	\$/Sq Ft	4.90
2018	SF0495	\$/Sq Ft	4.95
2018	SF0500	\$/Sq Ft	5.00
2018	SF0505	\$/Sq Ft	5.05
2018	SF0510	\$/Sq Ft	5.10
2018	SF0515	\$/Sq Ft	5.15
2018	SF0520	\$/Sq Ft	5.20
2018	SF0525	\$/Sq Ft	5.25
2018	SF0530	\$/Sq Ft	5.30
2018	SF0535	\$/Sq Ft	5.35
2018	SF0540	\$/Sq Ft	5.40
2018	SF0545	\$/Sq Ft	5.45
2018	SF0550	\$/Sq Ft	5.50
2018	SF0555	\$/Sq Ft	5.55
2018	SF0560	\$/Sq Ft	5.60
2018	SF0565	\$/Sq Ft	5.65
2018	SF0570	\$/Sq Ft	5.70
2018	SF0575	\$/Sq Ft	5.75
2018	SF0580	\$/Sq Ft	5.80
2018	SF0585	\$/Sq Ft	5.85
2018	SF0590	\$/Sq Ft	5.90

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	FV27C	S/Lot	27,500.00
2018	FV27D	S/Lot	27,750.00
2018	FV28A	S/Lot	28,000.00
2018	FV28B	S/Lot	28,250.00
2018	FV28C	S/Lot	28,500.00
2018	FV28D	S/Lot	28,750.00
2018	FV29A	S/Lot	29,000.00
2018	FV29B	S/Lot	29,250.00
2018	FV29C	S/Lot	29,500.00
2018	FV29D	S/Lot	29,750.00
2018	FV30A	S/Lot	30,000.00
2018	FV30B	S/Lot	30,250.00
2018	FV30C	S/Lot	30,500.00
2018	FV30D	S/Lot	30,750.00
2018	FV31A	S/Lot	31,000.00
2018	FV31B	S/Lot	31,250.00
2018	FV31C	S/Lot	31,500.00
2018	FV31D	S/Lot	31,750.00
2018	FV32A	S/Lot	32,000.00
2018	FV32B	S/Lot	32,250.00
2018	FV32C	S/Lot	32,500.00
2018	FV32D	S/Lot	32,750.00
2018	FV33A	S/Lot	33,000.00
2018	FV33B	S/Lot	33,250.00
2018	FV33C	S/Lot	33,500.00
2018	FV33D	S/Lot	33,750.00
2018	FV34A	S/Lot	34,000.00
2018	FV34B	S/Lot	34,250.00
2018	FV34C	S/Lot	34,500.00
2018	FV34D	S/Lot	34,750.00
2018	FV35A	S/Lot	35,000.00
2018	FV35B	S/Lot	35,250.00
2018	FV35C	S/Lot	35,500.00
2018	FV35D	S/Lot	35,750.00
2018	FV36A	S/Lot	36,000.00
2018	FV36B	S/Lot	36,250.00
2018	FV36C	S/Lot	36,500.00
2018	FV36	S/Lot	36,750.00
2018	FV36D	S/Lot	36,750.00
2018	FV37A	S/Lot	37,000.00
2018	FV37B	S/Lot	37,250.00
2018	FV37C	S/Lot	37,500.00
2018	FV37D	S/Lot	37,750.00
2018	FV38A	S/Lot	38,000.00
2018	FV38B	S/Lot	38,250.00
2018	FV38C	S/Lot	38,500.00
2018	FV38D	S/Lot	38,750.00
2018	FV39A	S/Lot	39,000.00
2018	FV39B	S/Lot	39,250.00

2018 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	SF0595	\$/Sq Ft	5.95
2018	SF0600	\$/Sq Ft	6.00
2018	SF0605	\$/Sq Ft	6.05
2018	SF0610	\$/Sq Ft	6.10
2018	SF0615	\$/Sq Ft	6.15
2018	SF0620	\$/Sq Ft	6.20
2018	SF0625	\$/Sq Ft	6.25
2018	SF0630	\$/Sq Ft	6.30
2018	SF0635	\$/Sq Ft	6.35
2018	SF0640	\$/Sq Ft	6.40
2018	SF0645	\$/Sq Ft	6.45
2018	SF0650	\$/Sq Ft	6.50
2018	SF0655	\$/Sq Ft	6.55
2018	SF0660	\$/Sq Ft	6.60
2018	SF0665	\$/Sq Ft	6.65
2018	SF0670	\$/Sq Ft	6.70
2018	SF0675	\$/Sq Ft	6.75
2018	SF0680	\$/Sq Ft	6.80
2018	SF0685	\$/Sq Ft	6.85
2018	SF0690	\$/Sq Ft	6.90
2018	SF0695	\$/Sq Ft	6.95
2018	SF0700	\$/Sq Ft	7.00
2018	SF0705	\$/Sq Ft	7.05
2018	SF0710	\$/Sq Ft	7.10
2018	SF0715	\$/Sq Ft	7.15
2018	SF0720	\$/Sq Ft	7.20
2018	SF0725	\$/Sq Ft	7.25
2018	SF0730	\$/Sq Ft	7.30
2018	SF0735	\$/Sq Ft	7.35
2018	SF0740	\$/Sq Ft	7.40
2018	SF0745	\$/Sq Ft	7.45
2018	SF0750	\$/Sq Ft	7.50
2018	SF0755	\$/Sq Ft	7.55
2018	SF0760	\$/Sq Ft	7.60
2018	SF0765	\$/Sq Ft	7.65
2018	SF0770	\$/Sq Ft	7.70
2018	SF0775	\$/Sq Ft	7.75
2018	SF0780	\$/Sq Ft	7.80
2018	SF0785	\$/Sq Ft	7.85
2018	SF0790	\$/Sq Ft	7.90
2018	SF0795	\$/Sq Ft	7.95
2018	SF0800	\$/Sq Ft	8.00
2018	SF0805	\$/Sq Ft	8.05
2018	SF0810	\$/Sq Ft	8.10
2018	SF0815	\$/Sq Ft	8.15
2018	SF0820	\$/Sq Ft	8.20
2018	SF0825	\$/Sq Ft	8.25
2018	SF0830	\$/Sq Ft	8.30
2018	SF0835	\$/Sq Ft	8.35

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	FV39C	S/Lot	39,500.00
2018	FV39D	S/Lot	39,750.00
2018	FV40A	S/Lot	40,000.00
2018	FV40B	S/Lot	40,250.00
2018	FV40C	S/Lot	40,500.00
2018	FV40D	S/Lot	40,750.00
2018	FV41A	S/Lot	41,000.00
2018	FV41B	S/Lot	41,250.00
2018	FV41C	S/Lot	41,500.00
2018	FV41D	S/Lot	41,750.00
2018	FV42A	S/Lot	42,000.00
2018	FV42B	S/Lot	42,250.00
2018	FV42C	S/Lot	42,500.00
2018	FV42D	S/Lot	42,750.00
2018	FV43A	S/Lot	43,000.00
2018	FV43B	S/Lot	43,250.00
2018	FV43C	S/Lot	43,500.00
2018	FV43D	S/Lot	43,750.00
2018	FV44A	S/Lot	44,000.00
2018	FV44B	S/Lot	44,250.00
2018	FV44C	S/Lot	44,500.00
2018	FV44D	S/Lot	44,750.00
2018	FV45A	S/Lot	45,000.00
2018	FV45B	S/Lot	45,250.00
2018	FV45C	S/Lot	45,500.00
2018	FV45D	S/Lot	45,750.00
2018	FV46A	S/Lot	46,000.00
2018	FV46B	S/Lot	46,250.00
2018	FV46C	S/Lot	46,500.00
2018	FV46D	S/Lot	46,750.00
2018	FV47A	S/Lot	47,000.00
2018	FV47B	S/Lot	47,250.00
2018	FV47C	S/Lot	47,500.00
2018	FV47D	S/Lot	47,750.00
2018	FV48A	S/Lot	48,000.00
2018	FV48B	S/Lot	48,250.00
2018	FV48C	S/Lot	48,500.00
2018	FV48D	S/Lot	48,750.00
2018	FV49A	S/Lot	49,000.00
2018	FV49B	S/Lot	49,250.00
2018	FV49C	S/Lot	49,500.00
2018	FV49D	S/Lot	49,750.00
2018	FV50A	S/Lot	50,000.00
2018	FV50B	S/Lot	50,250.00
2018	FV50C	S/Lot	50,500.00
2018	FV50D	S/Lot	50,750.00
2018	FV51A	S/Lot	51,000.00
2018	FV51B	S/Lot	51,250.00
2018	FV51C	S/Lot	51,500.00

2018 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	SF0840	\$/Sq Ft	8.40
2018	SF0845	\$/Sq Ft	8.45
2018	SF0850	\$/Sq Ft	8.50
2018	SF0855	\$/Sq Ft	8.55
2018	SF0860	\$/Sq Ft	8.60
2018	SF0865	\$/Sq Ft	8.65
2018	SF0870	\$/Sq Ft	8.70
2018	SF0875	\$/Sq Ft	8.75
2018	SF0880	\$/Sq Ft	8.80
2018	SF0885	\$/Sq Ft	8.85
2018	SF0890	\$/Sq Ft	8.90
2018	SF0895	\$/Sq Ft	8.95
2018	SF0900	\$/Sq Ft	9.00
2018	SF0905	\$/Sq Ft	9.05
2018	SF0910	\$/Sq Ft	9.10
2018	SF0915	\$/Sq Ft	9.15
2018	SF0920	\$/Sq Ft	9.20
2018	SF0925	\$/Sq Ft	9.25
2018	SF0930	\$/Sq Ft	9.30
2018	SF0935	\$/Sq Ft	9.35
2018	SF0940	\$/Sq Ft	9.40
2018	SF0945	\$/Sq Ft	9.45
2018	SF0950	\$/Sq Ft	9.50
2018	SF0955	\$/Sq Ft	9.55
2018	SF0960	\$/Sq Ft	9.60
2018	SF0965	\$/Sq Ft	9.65
2018	SF0970	\$/Sq Ft	9.70
2018	SF0975	\$/Sq Ft	9.75
2018	SF0980	\$/Sq Ft	9.80
2018	SF0985	\$/Sq Ft	9.85
2018	SF0990	\$/Sq Ft	9.90
2018	SF0995	\$/Sq Ft	9.95
2018	SF1000	\$/Sq Ft	10.00
2018	SF1005	\$/Sq Ft	10.05
2018	SF1010	\$/Sq Ft	10.10
2018	SF1015	\$/Sq Ft	10.15
2018	SF1020	\$/Sq Ft	10.20
2018	SF1025	\$/Sq Ft	10.25
2018	SF1030	\$/Sq Ft	10.30
2018	SF1035	\$/Sq Ft	10.35
2018	SF1040	\$/Sq Ft	10.40
2018	SF1045	\$/Sq Ft	10.45
2018	SF1050	\$/Sq Ft	10.50
2018	SF1055	\$/Sq Ft	10.55
2018	SF1060	\$/Sq Ft	10.60
2018	SF1065	\$/Sq Ft	10.65
2018	SF1070	\$/Sq Ft	10.70
2018	SF1075	\$/Sq Ft	10.75
2018	SF1080	\$/Sq Ft	10.80

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	FV51D	S/Lot	51,750.00
2018	FV52A	S/Lot	52,000.00
2018	FV52B	S/Lot	52,250.00
2018	FV52C	S/Lot	52,500.00
2018	FV52D	S/Lot	52,750.00
2018	FV53A	S/Lot	53,000.00
2018	FV53B	S/Lot	53,250.00
2018	FV53C	S/Lot	53,500.00
2018	FV53D	S/Lot	53,750.00
2018	FV54A	S/Lot	54,000.00
2018	FV54B	S/Lot	54,250.00
2018	FV54C	S/Lot	54,500.00
2018	FV54D	S/Lot	54,750.00
2018	FV55A	S/Lot	55,000.00
2018	FV55B	S/Lot	55,250.00
2018	FV55C	S/Lot	55,500.00
2018	FV55D	S/Lot	55,750.00
2018	FV56A	S/Lot	56,000.00
2018	FV56B	S/Lot	56,250.00
2018	FV56C	S/Lot	56,500.00
2018	FV56D	S/Lot	56,750.00
2018	FV57A	S/Lot	57,000.00
2018	FV57B	S/Lot	57,250.00
2018	FV57C	S/Lot	57,500.00
2018	FV57D	S/Lot	57,750.00
2018	FV58A	S/Lot	58,000.00
2018	FV58B	S/Lot	58,250.00
2018	FV58C	S/Lot	58,500.00
2018	FV58D	S/Lot	58,750.00
2018	FV59A	S/Lot	59,000.00
2018	FV59B	S/Lot	59,250.00
2018	FV59C	S/Lot	59,500.00
2018	FV59D	S/Lot	59,750.00
2018	FV60A	S/Lot	60,000.00
2018	FV60B	S/Lot	60,250.00
2018	FV60C	S/Lot	60,500.00
2018	FV61A	S/Lot	61,000.00
2018	FV61C	S/Lot	61,500.00
2018	FV62A	S/Lot	62,000.00
2018	FV62B	S/Lot	62,500.00
2018	FV62C	S/Lot	62,500.00
2018	FV62D	S/Lot	62,750.00
2018	FV63A	S/Lot	63,000.00
2018	FV63C	S/Lot	63,500.00
2018	FV63D	S/Lot	63,750.00
2018	FV64A	S/Lot	64,000.00
2018	FV64C	S/Lot	64,500.00
2018	FV64D	S/Lot	64,750.00
2018	FV65A	S/Lot	65,000.00

2018 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	SF1085	\$/Sq Ft	10.85
2018	SF1090	\$/Sq Ft	10.90
2018	SF1095	\$/Sq Ft	10.95
2018	SF1100	\$/Sq Ft	11.00
2018	SF1105	\$/Sq Ft	11.05
2018	SF1110	\$/Sq Ft	11.10
2018	SF1115	\$/Sq Ft	11.15
2018	SF1120	\$/Sq Ft	11.20
2018	SF1125	\$/Sq Ft	11.25
2018	SF1130	\$/Sq Ft	11.30
2018	SF1135	\$/Sq Ft	11.35
2018	SF1140	\$/Sq Ft	11.40
2018	SF1145	\$/Sq Ft	11.45
2018	SF1150	\$/Sq Ft	11.50
2018	SF1155	\$/Sq Ft	11.55
2018	SF1160	\$/Sq Ft	11.60
2018	SF1165	\$/Sq Ft	11.65
2018	SF1170	\$/Sq Ft	11.70
2018	SF1175	\$/Sq Ft	11.75
2018	SF1180	\$/Sq Ft	11.80
2018	SF1185	\$/Sq Ft	11.85
2018	SF1190	\$/Sq Ft	11.90
2018	SF1195	\$/Sq Ft	11.95
2018	SF1200	\$/Sq Ft	12.00
2018	SF1225	\$/Sq Ft	12.25
2018	SF1250	\$/Sq Ft	12.50
2018	SF1275	\$/Sq Ft	12.75
2018	SF1300	\$/Sq Ft	13.00
2018	SF1325	\$/Sq Ft	13.25
2018	SF1350	\$/Sq Ft	13.50
2018	SF1375	\$/Sq Ft	13.75
2018	SF1400	\$/Sq Ft	14.00
2018	SF1425	\$/Sq Ft	14.25
2018	SF1450	\$/Sq Ft	14.50
2018	SF1475	\$/Sq Ft	14.75
2018	F15	\$/Sq Ft	15.00
2018	SF1500	\$/Sq Ft	15.00
2018	SF1525	\$/Sq Ft	15.25
2018	SF1550	\$/Sq Ft	15.50
2018	SF1575	\$/Sq Ft	15.75
2018	SF1600	\$/Sq Ft	16.00
2018	SF1625	\$/Sq Ft	16.25
2018	SF1650	\$/Sq Ft	16.50
2018	SF1675	\$/Sq Ft	16.75
2018	SF1700	\$/Sq Ft	17.00
2018	SF1725	\$/Sq Ft	17.25
2018	SF1750	\$/Sq Ft	17.50
2018	SF1775	\$/Sq Ft	17.75
2018	SF1800	\$/Sq Ft	18.00

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	FV65B	S/Lot	65,250.00
2018	FV65C	S/Lot	65,500.00
2018	FV65D	S/Lot	65,750.00
2018	FV66A	S/Lot	66,000.00
2018	FV66B	S/Lot	66,250.00
2018	FV66C	S/Lot	66,500.00
2018	FV66D	S/Lot	66,750.00
2018	FV67A	S/Lot	67,000.00
2018	FV67B	S/Lot	67,250.00
2018	FV67C	S/Lot	67,500.00
2018	FV67D	S/Lot	67,750.00
2018	FV68A	S/Lot	68,000.00
2018	FV68B	S/Lot	68,250.00
2018	FV68C	S/Lot	68,500.00
2018	FV69A	S/Lot	69,000.00
2018	FV70A	S/Lot	70,000.00
2018	FV70C	S/Lot	70,500.00
2018	FV71A	S/Lot	71,000.00
2018	FV71C	S/Lot	71,500.00
2018	FV72A	S/Lot	72,000.00
2018	FV72C	S/Lot	72,500.00
2018	FV73A	S/Lot	73,000.00
2018	FV74A	S/Lot	74,000.00
2018	FV74B	S/Lot	74,250.00
2018	FV74C	S/Lot	74,500.00
2018	FV75A	S/Lot	75,000.00
2018	FV75B	S/Lot	75,000.00
2018	FV75C	S/Lot	75,500.00
2018	FV76A	S/Lot	76,000.00
2018	FV77A	S/Lot	77,000.00
2018	FV77C	S/Lot	77,500.00
2018	FV77D	S/Lot	77,750.00
2018	FV78A	S/Lot	78,000.00
2018	FV78C	S/Lot	78,500.00
2018	FV79A	S/Lot	79,000.00
2018	FV79C	S/Lot	79,500.00
2018	FV80A	S/Lot	80,000.00
2018	FV80C	S/Lot	80,500.00
2018	FV81A	S/Lot	81,000.00
2018	FV82A	S/Lot	82,000.00
2018	FV82C	S/Lot	82,500.00
2018	FV83A	S/Lot	83,000.00
2018	FV83C	S/Lot	83,500.00
2018	FV84A	S/Lot	84,000.00
2018	FV84C	S/Lot	84,500.00
2018	FV85A	S/Lot	85,000.00
2018	FV86A	S/Lot	86,000.00
2018	FV87A	S/Lot	87,000.00
2018	FV87C	S/Lot	87,500.00

2018 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	SF1825	\$/Sq Ft	18.25
2018	SF1850	\$/Sq Ft	18.50
2018	SF1875	\$/Sq Ft	18.75
2018	SF1900	\$/Sq Ft	19.00
2018	SF1925	\$/Sq Ft	19.25
2018	SF1950	\$/Sq Ft	19.50
2018	SF2000	\$/Sq Ft	20.00
2018	R1	\$/Mkt Acre	13,000.00
2018	R2	\$/Mkt Acre	10,700.00
2018	R3	\$/Mkt Acre	9,500.00
2018	R4	\$/Mkt Acre	8,500.00
2018	R5	\$/Mkt Acre	7,600.00
2018	R6	\$/Mkt Acre	6,900.00
2018	R7	\$/Mkt Acre	6,400.00
2018	R8	\$/Mkt Acre	5,900.00
2018	R9	\$/Mkt Acre	5,400.00
2018	R10	\$/Mkt Acre	5,000.00
2018	R20	\$/Mkt Acre	4,700.00
2018	R30	\$/Mkt Acre	4,400.00
2018	R40	\$/Mkt Acre	4,200.00
2018	R50	\$/Mkt Acre	4,000.00
2018	R60	\$/Mkt Acre	3,800.00
2018	R70	\$/Mkt Acre	3,600.00
2018	R80	\$/Mkt Acre	3,400.00
2018	R90	\$/Mkt Acre	3,200.00
2018	R100	\$/Mkt Acre	3,000.00
2018	R150	\$/Mkt Acre	2,850.00
2018	R200	\$/Mkt Acre	2,700.00
2018	R300	\$/Mkt Acre	2,400.00
2018	R400	\$/Mkt Acre	2,200.00
2018	R500	\$/Mkt Acre	2,100.00
2018	R600	\$/Mkt Acre	2,000.00
2018	R700	\$/Mkt Acre	1,900.00
2018	R800	\$/Mkt Acre	1,850.00
2018	R900	\$/Mkt Acre	1,800.00
2018	R1K	\$/Mkt Acre	1,700.00
2018	R3K	\$/Mkt Acre	1,500.00
2018	R99	\$/Mkt Acre	1,300.00
2018	FV00B	S/Lot	500.00
2018	FV01A	S/Lot	1,000.00
2018	FV01B	S/Lot	1,250.00
2018	FV01C	S/Lot	1,500.00
2018	FV01D	S/Lot	1,750.00
2018	FV02A	S/Lot	2,000.00
2018	FV02B	S/Lot	2,250.00
2018	FV02C	S/Lot	2,500.00
2018	FV02D	S/Lot	2,750.00

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2018	FV88A	S/Lot	88,000.00
2018	FV89A	S/Lot	89,000.00
2018	FV89C	S/Lot	89,500.00
2018	FV90A	S/Lot	90,000.00
2018	FV91A	S/Lot	91,000.00
2018	FV92A	S/Lot	92,000.00
2018	FV92C	S/Lot	92,500.00
2018	FV93A	S/Lot	93,000.00
2018	FV94A	S/Lot	94,000.00
2018	FV95A	S/Lot	95,000.00
2018	FV96A	S/Lot	96,000.00
2018	FV98A	S/Lot	98,000.00
2018	FV98D	S/Lot	98,750.00
2018	FV99A	S/Lot	99,000.00
2018	FV99C	S/Lot	99,500.00
2018	FV100A	S/Lot	100,000.00
2018	FV105A	S/Lot	105,000.00
2018	FV110A	S/Lot	110,000.00
2018	FV115D	S/Lot	115,000.00
2018	FV116A	S/Lot	116,000.00
2018	FV117A	S/Lot	117,000.00
2018	FV120A	S/Lot	120,000.00
2018	FV122A	S/Lot	122,000.00
2018	FV125B	S/Lot	125,500.00
2018	FV125C	S/Lot	125,500.00
2018	FV127A	S/Lot	127,000.00
2018	FV130A	S/Lot	130,000.00
2018	FV135A	S/Lot	135,000.00
2018	FV137A	S/Lot	137,000.00
2018	FV140A	S/Lot	140,000.00
2018	FV150A	S/Lot	150,000.00
2018	FV160A	S/Lot	160,000.00
2018	FV165A	S/Lot	165,000.00
2018	FV170A	S/Lot	170,000.00
2018	FV175A	S/Lot	175,000.00
2018	FV180A	S/Lot	180,000.00
2018	FV190A	S/Lot	190,000.00
2018	FV200A	S/Lot	200,000.00
2018	FV220A	S/Lot	220,000.00
2018	FV225A	S/Lot	225,000.00
2018	FV230A	S/Lot	230,000.00
2018	FV250A	S/Lot	250,000.00
2018	FV295A	S/Lot	295,000.00
2018	FV300A	S/Lot	300,000.00
2018	FV342A	S/Lot	342,000.00
2018	FV350A	S/Lot	350,000.00
2018	FV375A	S/Lot	375,000.00

Appendices D

EAD Depreciation Schedules

<u>EFF AGE</u>	<u>YRS</u>	<u>VG/EX</u>	<u>AV/GD</u>	<u>FR</u>	<u>LC</u>
2017	1	0%	0%	1%	1%
2016	2	1%	1%	2%	2%
2015	3	1%	2%	2%	3%
2014	4	2%	3%	3%	4%
2013	5	2%	4%	4%	6%
2012	6	3%	4%	5%	7%
2011	7	4%	5%	6%	8%
2010	8	4%	6%	7%	10%
2009	9	5%	7%	8%	11%
2008	10	5%	8%	9%	13%
2007	11	6%	9%	10%	14%
2006	12	7%	10%	11%	15%
2005	13	8%	11%	12%	17%
2004	14	8%	12%	13%	19%
2003	15	9%	12%	14%	21%
2002	16	10%	13%	15%	23%
2001	17	10%	14%	16%	25%
2000	18	11%	15%	17%	27%
1999	19	12%	16%	18%	28%
1998	20	13%	17%	19%	29%
1997	21	13%	18%	20%	30%
1996	22	14%	19%	21%	32%
1995	23	15%	20%	22%	33%
1994	24	16%	21%	23%	35%
1993	25	17%	22%	24%	37%
1992	26	18%	22%	25%	39%
1991	27	19%	23%	26%	40%
1990	28	20%	23%	27%	41%
1989	29	21%	24%	28%	43%
1988	30	22%	25%	29%	45%
1987	31	23%	26%	30%	47%
1986	32	24%	27%	31%	49%
1985	33	25%	28%	32%	50%
1984	34	27%	29%	33%	52%
1983	35	27%	30%	34%	54%
1982	36	28%	31%	35%	56%
1981	37	28%	32%	36%	58%
1980	38	29%	33%	37%	60%
1979	39	29%	34%	38%	62%
1978	40	30%	35%	39%	64%
1977	41	30%	36%	40%	65%
1976	42	31%	37%	41%	66%
1975	43	31%	38%	42%	68%
1974	44	32%	39%	43%	69%
1973	45	32%	40%	44%	70%
1972	46	33%	41%	45%	71%
1971	47	34%	42%	46%	72%
1970	48	34%	43%	47%	73%
1969	49	35%	44%	48%	74%
1968	50	35%	45%	49%	75%
1967	51	36%	46%	50%	76%
1966	52	36%	47%	51%	77%
1965	53	37%	48%	52%	78%
1964	54	37%	49%	53%	79%
1963	55	38%	50%	54%	80%
1962	56	38%	51%	55%	
1961	57	39%	52%	56%	
1960	58	39%	53%	57%	
1959	59	40%	54%	58%	
1958	60	40%	55%	59%	
1957	61	41%	56%	60%	
1956	62	41%	57%	61%	
1955	63	42%	58%	62%	
1954	64	42%	59%	63%	
1953	65	43%	60%	64%	
1952	66	43%	61%	65%	
1951	67	44%	62%	66%	
1950	68	45%	63%	67%	
1949	69	45%	64%	68%	
1948	70	46%	65%	69%	
1947	71	46%	66%	70%	
1946	72	47%	67%	71%	
1945	73	47%	68%	72%	
1944	74	48%	69%	73%	
1943	75	48%	70%	74%	
1942	76	49%	71%	75%	
1941	77	49%	72%	76%	
1940	78	50%	73%	77%	
1939	79	50%	74%	78%	
1938	80	51%	75%	79%	
1937	81	52%	76%	80%	
1936	82	53%	77%		
1935	83	54%	78%		
1934	84	55%	79%		
1933	85	56%	80%		
1932	86	57%			
1931	87	58%			
1930	88	59%			
1929	89	60%			

Residential Homes
2018 Depreciation Based on Effective Age/Condition

Effective Age Table					
Condition					
YR BLT	Poor	Fair	Average	Good	Excellent
2010-2017	N/A	N/A	2010-2017	N/A	N/A
2000	1980-	1990	2000	2010	N/A
1990	1970-	1971-1980	1990	2000-2009	2010+
1980	1960-	1961-1970	1980	1990-1999	2000+
1970	1950-	1951-1960	1970	1980-1989	1990+
1960	1940-	1941-1950	1960	1970-1979	1980+
1950	1930-	1931-1940	1950	1960-1969	1970+
1940	1920-	1921-1930	1940	1950-1959	1960+

Mobile Home
2018 Depreciation Schedules

<u>EFF AGE</u>	<u>YRS</u>	<u>ME/MG</u>	<u>MA</u>	<u>MP</u>
2017	1	1%	2%	2%
2016	2	3%	4%	4%
2015	3	4%	5%	6%
2014	4	5%	7%	9%
2013	5	7%	9%	12%
2012	6	9%	11%	14%
2011	7	10%	13%	17%
2010	8	12%	15%	19%
2009	9	14%	17%	22%
2008	10	16%	20%	25%
2007	11	18%	22%	28%
2006	12	20%	27%	31%
2005	13	22%	26%	34%
2004	14	24%	29%	37%
2003	15	26%	32%	40%
2002	16	28%	34%	43%
2001	17	30%	36%	46%
2000	18	32%	38%	50%
1999	19	34%	40%	53%
1998	20	37%	42%	56%
1997	21	39%	45%	59%
1996	22	42%	48%	62%
1995	23	44%	51%	65%
1994	24	47%	54%	68%
1993	25	50%	57%	71%
1992	26	52%	50%	74%
1991	27	55%	62%	75%
1990	28	57%	65%	77%
1989	29	59%	68%	78%
1988	30	62%	70%	79%
1987	31	64%	72%	79%
1986	32	67%	74%	80%
1985	33	68%	75%	80%
1984	34	69%	75%	80%
1983	35	70%	75%	80%
1982	36	71%	75%	80%
1981	37	72%	75%	80%
1980	38	73%	75%	80%
1979	39	74%	75%	80%
1978	40	75%	75%	80%
1977	41	75%	75%	80%
1976	42	75%	75%	80%
1975	43	75%	75%	80%
1974	44	75%	75%	80%
1973	45	75%	75%	80%
1972	46	75%	75%	80%
1971	47	75%	75%	80%
1970	48	75%	75%	80%
1969	49	75%	75%	80%
1968	50	75%	75%	80%