

**MASS APPRAISAL REPORT
FOR
2020 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 2020 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 27.5 positions and currently consists of the Chief Appraiser, three Appraisal Directors, Property Owner Assistance Manager, thirteen Staff Appraisers, and eleven and one-half 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 Mark Jones, Director of Residential Appraisal, Martha Woodard, Director of Commercial Appraisal, and Patrick Lantrip, Complex Appraisal and Projects Director Capitol Appraisal Group.

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, the Texas Penal Code, the Property Tax Code, the Occupation Code, Government Code, the International Association of Assessing Officers, the Appraisal Standard Board 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 43 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	Midlothian MMD #3

The 2019 certified tax roll for the Ellis Appraisal District consisted of 87,182 parcels. The breakdown of these parcels was as follows:

Single Family Residential	56,480
Multi Family Residential	987
Mobile Homes	3,123
Vacant Lots	8,173
Vacant Acreage	7,418
Commercial	2,691
Minerals	1,403
Utilities	675
Personal Property	3,736
Exempt Property	2,496

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, 2019, all appraisals are as of January 1, 2020. To receive the September 1 appraisal date, the property owner must have filed an application by July 31, 2019. The date of this report is May 15, 2020.

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 Quick Trip, Target and others. 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 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 a number of sources for sales and financial data, such as Loopnet, Costar, and Trepp, and conducts property owner interviews to obtain sales information.

EAD currently conducts reappraisals 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 reappraisals 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 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. The land/ag appraiser is responsible for all land properties 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 of properties that the district knows changed ownership and several other commercially available forms of confirmation. All 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 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 2020 mass appraisal are as follows:

Category	# of Sales	Median Ratio	COD	PRD
A	1281	.98	8.09	1.00
E	124	.94	17.90	1.01
F	177	.83	19.06	1.05
Total	1720	.97	10.73	1.01

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 2018 appraisal roll, were reported to the district on January 31, 2019. The overall median appraisal ratio for Ellis CAD was reported at .97.

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 2018 preliminary findings of the ratio study reported that five school districts received their local tax roll values and six were assigned state values. The complete report for Ellis County and all school districts can be found at <https://comptroller.texas.gov/taxes/property-tax/pvs/2018f/index.php>

Beginning in 2010, in addition to the property value study, the Texas Comptroller of Public Accounts also conducts 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 2019. The results of the review, reported to the chief appraiser on January 17, 2020 reported that the district's methods, standards, and procedures exceeded requirements in all categories tested. The complete Methods and Assistance Program Report can be found by finding **Ellis** in the list of tested CADs at <https://comptroller.texas.gov/taxes/property-tax/map/2019/index.php>

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, RPA
Chief Appraiser
Ellis Appraisal District

Appendices A

EAD Market Area Descriptions and Adjustment Information

2020 Ellis Appraisal District Market Area Description and Adjustment Information

Market Area	Description	# Impr	#	Sample	Market	Med	Mean	COD	PRD
		Props	Sales	%	Adj	Ratio	Ratio		
ENN01A	ALMA/RICE AREA UNDER \$200K	89	3	3.37%	1.19	100.63%	100.32%	0.0047	1.00
ENN02	SUMMERWOOD/CARDINALS	193	13	3.37%	1.21	99.16	100.52%	0.0448	1.00
ENN02A	ICL RFFR/RFLC	824	18	6.74%	0.96	99.95%	100.37%	0.13	1.03
ENN03	Southgate	196	9	4.59%	1.14	100.29%	104.47%	0.0543	1.00
ENN04	HIGHLAND PARK-CRESTVIEW	189	7	3.70%	1.20	100.12%	100.98%	0.0323	1.00
ENN05	COLONIAL EST/WILLOW CR/JAMESTOWN	273	13	4.76%	1.07	100.21%	99.80%	0.0353	1.00
ENN06	ICL RFGD or better	156	12	7.69%	1.01	100.44%	99.86%	0.0783	1.01
ENN06A	ICL RFAV TO RVAV	1196	41	3.43%	1.17	99.73%	100.73%	0.0895	1.01
ENN07	ENNIS NW GD AND UP	296	18	6.08%	0.91	100.28%	100.78%	0.0475	1.00
ENN09	Sleepy Hollow Estates	40	8	20.00%	0.83	99.90%	100.71%	0.0798	1.00
ENN08	Lyndale/Sunset/Sunset North	332	10	3.01%	1.26	100.05%	100.26%	0.0617	1.00
ENN10	Casa Linda/Preston Hollow+	537	18	3.35%	1.23	100.32%	99.76%	0.0512	1.00
ENN10A	Sleepy HollowManor & Pinehurst	135	12	8.89%	1.10	100.39%	100.88%	0.0691	1.00
ENN11	Garrett	155	3	1.94%	1.25	100.55%	100.36%	0.0035	1.00
ENN14	OAK CREEK/ PROMONTORY POINT	83	13	15.66%	1.11	99.72%	100.89%	0.0436	1.00
ENNEAST	Ennis East side	590	8	1.36%	1.20	99.93%	100.81%	0.0341	1.00
FER01	RFLC TO RFFR ICL	188	3	1.60%	1.16	100.63%	99.64%	0.5020	1.03
FER02	RFAV TO RFGD ICL	160	4	2.50%	1.04	99.70%	99.83%	0.0088	1.00
FER03	RVFR TO RVAV ICL	314	14	4.46%	1.11	100.29%	100.39%	0.0470	1.00
FER05	Shaw Creek	205	17	8.29%	1.15	100.60%	100.30%	0.0242	1.00
FER11	Tanners Farn/Bluff Springs +	241	8	3.32%	1.07	100.07%	99.97%	0.0688	1.00
FER14	CarriagHill/ India Junction	145	6	4.14%	1.01	99.61%	101.18%	0.1259	1.02
GRNDECASA1	Grande Casa	359	12	3.34%	1.09	99.67%	100.72%	0.4830	0.99
ITA05	Hyles/Dunlap NBH	140	4	2.86%	1.00	99.77%	99.94%	0.0583	1.01
MAY04	Stratum 4 (ICL RFAV TO RVAV)	239	7	2.93%	1.20	99.30%	100.43%	0.0362	1.01
MAY05	STRAT 5 (RFGD- & BETTER)	46	4	8.70%	0.96	101.16%	100.80%	0.0308	0.99
MAYMH	Maypearl mh	93	4	4.30%	1.00	100.97%	99.31%	0.0759	0.98
MID01	MIDLO-UBASIC	198	4	2.02%	0.97	100%	97.43%	0.0707	0.99
MID02	MIDLO-USTND	625	18	2.88%	1.26	100.85%	100.56%	0.0514	1.00
MID03	MIDLO-UXTRA	57	4	7.02%	1.32	100.89%	100.65%	0.0515	1.01
MID05	Midtowne	69	3	4.35%	1.13	99.84%	101.37%	0.0793	1.01
MID06	Spring Creek Estates	91	5	5.49%	0.87	100.98%	100.13%	0.0289	1.00
MID07	Hillcrest/Fox Run	279	16	5.73%	1.31	100.50%	100.74%	0.0315	1.00
MID08	Hunters Glen	156	18	11.54%	1.15	100.55%	100.28%	0.0393	1.00
MID10	OVERLOOK EST/MILLBROOK	572	27	4.72%	1.24	100.15%	100.81%	0.0449	1.00
MID12	Lawson Farms	99	5	5.05%	1.08	100.43%	100.41%	0.0349	1.00
MID16	Kensington Park Ph I & II	258	10	3.88%	1.23	100.38%	100.04%	0.0199	1.00
MID16A	Kensington Park North	166	7	4.22%	1.22	100.74%	100.43%	0.0398	1.00
MID18	Lake Ridge	196	10	5.10%	0.89	100.10%	100.85%	0.0809	1.01
MID20	Brandi Ridge	113	6	5.31%	1.28	100.49%	100.62%	0.0262	1.00
MID21	Diamond Creek+	320	11	3.44%	1.30	100.21%	100.94%	0.0323	1.00
MID21B	Crystal Forest	302	14	4.64%	1.06	100.35%	100.38%	0.0194	1.00
MID22	Cumberland Forest	52	3	5.77%	0.85	100.31%	99.28%	0.0118	1.00
MID22A	Glen Eagle /Glen Highlands	160	7	4.38%	0.95	100.87%	99.96%	0.0333	1.00
MID22B	Ashemore	141	4	2.84%	1.07	100.45%	100.86%	0.0096	1.00
MID23	Lakegrove/Creekbend/Creekwood	310	8	2.58%	1.23	100.41%	100.22%	0.0426	1.00
MID24B	VENUS/PATRIOT ESTS	85	17	20.00%	1.01	100.29%	100.00%	0.0260	1.00
MID25	Bluegrass/Clearview/Camelot ests	201	6	2.99%	1.24	100.81%	100.06%	0.0180	1.00
MID26	Meadows of Longbranch	134	13	9.70%	0.92	99.87%	100.92%	0.0292	1.00
MID27	Stonewood/The Aviary/Waters Edge	95	7	7.37%	0.81	100.92%	100.63%	0.0411	0.99
MID28	Eagles Nest	85	3	3.53%	1.08	100.38%	99.28%	0.0389	1.01
MID29	Longbranch	388	11	2.84%	1.30	99.85%	100.75%	0.0268	1.00
MID30	Park Place Ph 1-7	669	19	2.84%	1.29	100.35%	100.97%	0.3890	1.00
MID30A	Country East +	209	7	3.35%	1.23	100.73%	100.70%	0.0404	1.00
MID31	Shiloh Forest/Shiloh Grove	289	12	4.15%	0.98	100.50%	101.44%	0.0623	1.00
MID34	Honeysuckle Estates	52	3	5.77%	0.94	100.48%	99.87%	0.0385	1.00
MID35	La Vista/Cimarron Meadows	363	13	3.58%	1.11	100.49%	99.30%	0.0655	1.00
MID36	Cross Creek/Westchester/The Splendor	171	4	2.34%	1.21	100.08%	100.46%	0.0327	1.00
MID37	Northridge 1-4	206	4	1.94%	1.31	100.49%	100.37%	0.0096	1.00
MID38	Midlothian Meadows	601	21	3.49%	1.22	100.48%	99.91%	0.0652	1.00
MID40	The Rosebud	591	50	8.46%	1.20	100.01%	100.77%	0.0393	1.00
MID41	Saddle Back Creek/ Cold Water Creek	275	14	5.09%	1.14	100.67%	100.37%	0.0694	1.01
MID42	Country South/Mission Hills/Shallow Creek	357	12	3.36%	1.05	100.47%	99.60%	0.0501	1.00
MID43	WINDMILL RIDGE	175	6	3.43%	1.09	99.73%	100.53%	0.0312	1.00
MID44	Plum Creek	152	8	5.26%	0.94	100.44%	100.46%	0.0327	1.00
MID45	Cotton Creek Ranch	108	6	5.56%	1.08	100.27%	100.78%	0.0622	1.01
MID46	Midlothian Estates	112	3	2.68%	1.02	99.44%	100.35%	0.0222	1.00
MID47	BOIS D ARC ESTATES	165	5	3.03%	1.01	100.57%	100.37%	0.0364	1.00
MID48	Twin Creeks/Highland Meadow	143	5	3.50%	1.04	100.18%	105.20%	0.0101	1.00
MID49	Jordan Run Ests	94	6	6.38%	0.94	100.70%	100.78%	0.0365	1.00
MID50	Texanna Ranch	100	6	6.00%	0.97	99.60%	100.58%	0.0338	1.00
MID51	Valley View Ests	89	3	3.37%	1.23	100.01%	99.43%	0.0083	1.00
MID53	Plainview Manor	52	4	7.69%	0.98	100.38%	100.30%	0.0091	1.00
MID54	Lawson Farms 2&3	517	41	7.93%	0.91	100.08%	100.87%	0.0340	1.00
MID55	Autumn Run PH1&2	86	5	5.81%	0.89	10.64	100.96	0.0111	1.00
MID58	Billingsley Farms	73	4	5.48%	0.97	100.29%	99.95%	0.0252	1.00
MID59	Coventry Crossing	118	12	10.17%	0.84	100.20%	100.30%	0.0641	1.00
MID60	Ovilla Parc	159	6	3.77%	0.90	100.27%	100.96%	0.0415	1.00
MID61	McAlpin Manor	141	8	5.67%	0.84	100.30	100.83	0.0264	1.00
MID62	Springer Ests/ Bryson Manor/Springs	190	32	16.84%	0.81	99.60%	100.59%	0.0417	1.00
MID63	Estates of Somercrest	28	6	21.43%	0.76	101.44	99.23	0.0658	1.01
MID63B	Villas of Somercrest	12	4	33.33%	1.04	100.37	99.59	0.0201	1.00
MID64	Ovilla Oaks	101	4	3.96%	1.11	100.08	99.84	0.0194	1.00
MID66	Parkside Estates	103	4	3.88%	1.10	99.57	100.20	0.0263	1.00

MID67	The Grove	140	16	11.43%	0.93	100.95	99.71	0.0382	1.00
MID68	Windermere Estates	156	11	7.05%	1.12	99.42	100.37	0.0462	1.00
MID70	Hillstone Estates	61	15	24.59%	0.83	100.25	100.81	0.0275	1.00
MID71	Dove Creek Ph1	54	6	11.11%	0.92	100.71	100.43	0.0339	1.00
MID73	Bob White Ests	74	4	5.41%	0.94	100.87	100.77	0.0503	1.00
MID74	Thomas Trail Estates	50	28	56.00%	0.94	100.66	100.44	0.0257	1.00
MID75	Four Trees Addition	81	17	20.99%	0.87	99.53	100.46	0.0341	1.00
MID76	Legacy Estates Ph I	52	16	30.77%	1.06	99.70	99.25	0.0421	1.00
MID77	Mill Valley	11	4	36.36%	0.97	100.56	100.14	0.0414	1.00
MID78	Mockingbird Springs	31	10	32.26%	0.81	100.38	102.65	0.0591	1.01
MID79	Horizon Estates	17	11	64.71%	0.98	99.69	100.25	0.0172	1.00
MID80	Long Branch Estates	34	5	14.71%	0.75	100.94	99.55	0.0218	1.00
PAL05	Meadows of Palmer/Virginia Estates	130	18	13.85%	1.15	100.23%	101.98%	0.0478	1.00
PAL06	Palmer Hill Estates	18	3	16.67%	1.01	100.69%	101.06%	0.2420	1.00
PAL07	PALMER ICL \$100,001 & UP	81	4	4.94%	0.95	100.90%	100.46%	0.0581	1.00
PAL08	GREEN ACRES	192	12	6.25%	1.30	100.41%	100.49%	0.0556	1.00
PAL11	ICL UP TO \$100K	88	5	5.68%	1.05	100.27%	100.07%	0.0216	1.00
RED01	RED OAK MIXED	178	5	2.81%	1.15	99.71%	100.65%	0.0732	0.99
RED02	Brian Terrace/Cobblestone Estates/OakTreeEsts	335	13	3.88%	1.15	100.58%	100.36%	0.0578	1.00
RED04	Quail Run	260	18	6.92%	1.04	100.49%	100.56%	0.3660	1.00
RED04A	Hickory Creek PH 1	137	9	6.57%	1.05	100.17%	100.46%	0.0209	1.00
RED05	Magnolia Farms	173	4	2.31%	0.00	100.46%	100.67%	0.0206	1.00
RED06	CAMDEN PRK RED OAK	85	21	24.71%	1.16	100.10%	100.50%	0.0400	1.00
RED07	ASHBURN GLEN/OVILLA CREEK EST/GREENMDWS	140	5	3.57%	0.83	100.87%	101.85%	0.0297	1.00
RED07A	Ovilla Creek Estates	57	4	7.02%	0.68	102.07%	100.49%	0.0595	1.00
RED09	Country Ranch/Red Oak Club Estates	174	10	5.75%	1.24	99.86%	100.63%	0.0251	1.00
RED10	Eastridge South	147	10	6.80%	1.11	100.10%	99.35%	0.0377	1.00
RED11	Pecan Hill area (not lg acreage)	111	3	2.70%	1.28	100.37%	100.25%	0.0041	1.00
RED12	Ligon/Valley Oaks	299	16	5.35%	1.28	99.96%	100.38%	0.0437	1.00
RED13	Mara Estates	119	4	3.36%	1.16	100.53%	100.32%	0.0155	1.00
RED14	Big Horn Estates	188	7	3.72%	1.27	100.06%	99.49%	0.0348	1.00
RED16	Indian Hills Little Creek +	451	11	2.44%	0.99	1.058%	99.99%	0.0762	0.99
RED18	Waterview Farms up to 2010	113	8	7.08%	1.10	100.65%	100.46%	0.0286	1.00
RED18A	Waterview Farms 2014 & newer	72	7	9.72%	1.11	100.12%	101.55%	0.0256	1.00
RED19	Shadowridge/Rushy Creek	250	7	2.80%	1.34	100.49%	101.76%	0.0266	1.00
RED19A	THE WOODS OF REDOAK	78	8	10.26%	0.90	99.08%	100.86%	0.4380	1.00
RED20	Harmony	471	29	6.16%	1.16	100.13%	100.56%	0.0508	1.00
RED21	Holly Acs/Hugh Mc/Goodloe/Greenvally	111	4	3.60%	1.05	100.59%	99.72%	0.0237	1.00
RED21A	HIDDEN CREEK PHASE I,II,IIB,III	41	4	9.76%	0.00	100.27%	100.77%	0.0153	1.00
RED22	Brookwood/Prairie View/Spring Branch +	764	25	3.27%	1.13	100.44%	100.96%	0.4140	1.00
RED23	WEST OF 342	197	6	3.05%	1.14	100.51%	99.69%	0.0128	1.00
RED24	Brookwd/Shdwwd/SuburbanEst/ThrnTree/WillowCrkEst/MdwGlen Est	296	15	5.07%	1.17	100.47%	100.26%	0.0530	1.00
RED26	Glenn Heights	506	33	6.52%	1.20	99.80%	100.51%	0.5650	1.00
RED27	The Villages at Charlseton PH 1&2	63	7	11.11%	1.17	100.71%	100.22%	0.0541	1.00
RED29	HIGHLAND MEADOW/REDOAK ESTATES	173	6	3.47%	1.27	100.88%	100.99%	0.0220	1.00
RED30	FOX HOLLOW	432	19	4.40%	1.15	100.35%	100.27%	0.3650	1.00
RED31	HAMPTON & SHAFER ACS	117	7	5.98%	1.10	100.23%	100.56%	0.05	1.00
RED32	SUNRISE MEADOWS	145	5	3.45%	1.04	99.68%	100.56%	0.0230	1.00
RED32A	SUNRISE MEADOWS PH2	88	3	3.41%	0.94	94.45%	100.65%	0.0705	1.01
RED33	Hickory Creek PH 2&3	207	7	3.38%	1.15	100.19%	100.03%	0.0673	0.99
RED34	WESTMORELAND ACS, WESTMORELAND ESTS, WOODLAWN ACS	197	10	5.08%	1.41	100.98%	99.19%	0.405	1.00
RED39	RED ESTATES	75	5	6.67%	0.81	99.77%	100.37%	0.0496	0.98
RED42	STONE CREEK PH II	133	12	9.02%	1.15	100.36%	100.17%	0.0230	1.00
SOUTH 10	SOUTH RFLC- TO RVFR+	228	4	1.75%	1.17	100.29%	98.14%	0.0823	1.00
SOUTH 20	SOUTH RFAV- TO RVAV+	659	26	3.95%	1.06	100.05%	101.44%	0.0991	1.02
SOUTH 30	SOUTH RFGD- AND UP	89	3	3.37%	1.06	100.69%	100.44%	0.0545	1.02
WAX01	ICL UNDER 1250SQFT	443	21	4.74%	1.33	99.86%	100.23%	0.0609	1.00
WAX02	ICL 1250-2000 SQFT	633	27	4.27%	1.39	100.84%	100.50%	0.0470	1.00
WAX03	College Hills,Nrthgt,Wax Place,Colonial	409	11	2.69%	1.39	100.16%	102.94%	0.0359	1.00
WAX04	ICL OVER 2000SQFT	300	11	3.67%	1.14	99.72%	100.37%	0.0502	1.00
WAX04H	ICL RFGD- or better Historic	256	11	4.30%	1.15	99.96%	100.68%	0.0457	1.01
WAX05	SOUTH ICL	349	17	4.87%	1.05	100.69%	100.74%	0.0810	1.00
WAX06	Indian Hills	463	16	3.46%	1.25	100.39%	100.47%	0.0428	1.00
WAX06A	FRANKLIN TOWN HOMES	15	2	13.33%	1.06	100.26%	100.26%	0.0278	1.00
WAX07	Marvin Gardens/Lake Park Area	429	9	2.10%	1.36	101.59%	100.15%	0.0527	1.00
WAX08	Garden Valley+	216	10	4.63%	1.08	99.25%	100.19%	0.0337	1.00
WAX09	KATY LAKE	96	6	6.25%	0.81	100.57%	100.72%	0.0223	1.00
WAX10	Bellevue Area	375	17	4.53%	1.26	99.09%	100.88%	0.0453	1.00
WAX11	Mustang Creek	436	38	8.72%	1.03	99.94%	100.30%	0.0629	1.00
WAX12	Tecumseh Park, +	327	11	3.36%	1.04	99.57%	100.74%	0.0413	1.00
WAX13	River Oaks	307	19	6.19%	1.20	99.14%	100.44%	0.0426	1.00
WAX14	Enchanted Gardens/University Park+	402	12	2.99%	1.33	100.47%	100.21%	0.0502	1.00
WAX15	COUNTRY CLUB VILLAGE	101	7	6.93%	1.15	99.76%	99.86%	0.0299	1.00
WAX16	Chapman Ranch	139	3	2.16%	1.24	99.90%	100.49%	0.0166	1.00
WAX17	Settlers Glen	579	60	10.36%	1.14	100.26%	100.94%	0.0420	1.00
WAX18	Estates of Garden Valley/Chapman 7 & 8+	103	15	14.56%	0.88	100.27%	100.85%	0.0620	1.00
WAX19	The Cove	210	31	14.76%	0.86	100.60%	100.77%	0.0541	1.00
WAX19N	Springfield Farms,Oxford Ranch/Kelly Place	168	12	7.14%	1.19	101.65%	99.45%	0.0862	1.01
WAX19S	Saddlebrook Estates	329	12	3.65%	1.06	100.69%	100.88%	0.3070	1.00
WAX20	Windchase	394	18	4.57%	1.29	100.27%	100.77%	0.0256	1.00
WAX21	Cliff Estates	173	10	5.78%	1.09	100.24%	100.61%	0.0474	1.00
WAX22	Country Meadows	197	4	2.03%	1.16	100.27%	99.80%	0.0330	1.00
WAX23	Country Place & Grove Creek	114	4	3.51%	1.23	100.73%	100.33%	0.0258	1.00
WAX24	Highland Vlg/Huntington Crk	166	5	3.01%	1.27	99.38%	100.69%	0.0399	1.00
WAX25	Arbor at Willow Grove	224	15	6.70%	1.08	100.11%	100.65%	0.0364	1.00
WAX26	Crystal Cove	84	4	4.76%	0.91	100.87%	100.36%	0.0389	1.00
WAX27	Hillview/Southpark/High Pointe	271	11	4.06%	1.28	98.75%	100.89%	0.0670	1.00
WAX27A	Quail Creek Village/Carlton Estates	438	24	5.48%	1.24	100.20%	100.42%	0.0551	1.00
WAX28	Spring Creek Crossing & Farm +	157	6	3.82%	0.97	99.37%	100.38%	0.0284	1.00

WAX29	Spg Crk Grv & Mdw	103	4	3.88%	0.97	99.83%	100.27%	0.0169	1.00
WAX30	Brookbend Grove	125	9	7.20%	0.91	100.71%	100.65%	0.0325	1.01
WAX36	WEST ICL	32	4	12.50%	1.11	100.12%	100.49%	0.04	1.00
WAX39	SUMMIT ESTATES	103	10	9.71%	1.03	100.74%	100.81%	0.06	1.00
WAX39B	SPRINGFIELD LAKES	103	4	3.88%	0.97	100.64%	99.83%	0.04	1.00
WAX41	GINGERBREAD VILLAGE	252	8	3.17%	1.20	99.81%	99.46%	0.05	1.00
WAX42	BUFFALO RIDGE	210	11	5.24%	1.15	100.71%	100.74%	0.0113	1.00
WAX42B	BUFFALO RIDGE PH III	73	3	4.11%	1.03	101.21%	99.53%	0.0304	1.00
WAX43	NORTHEAST MEADOWS	189	18	9.52%	1.21	100.23%	101.01%	0.0538	1.00
WAX45	PARK PLACE	213	12	5.63%	0.86	100.26%	100.65%	0.0510	1.00
WA45B	PARK PLACE PH 3	69	8	11.59%	0.88	99.51%	100.73%	0.0334	1.00
WAX46	SANDSTONE RANCH PH 1	82	19	23.17%	0.76	100.79%	101.19%	0.0378	1.00
WAX49	Garden Valley Ranch III/Willow Springs	279	33	27.42%	0.95	100.30%	101.88%	0.05	1.00
WAX50	DEER CREEK	60	3	5.00%	0.86	101.83%	99.70%	0.12	1.04
WAX52	PECAN VALLEY	46	5	10.87%	1.04	99.12%	100.54%	0.04	1.00
WAX54	ADAY ESTATES ADDITION	36	3	8.33%	0.99	100.10%	100.76%	0.05	1.00
WAX55	WAXEAST 2008 TO PRESENT	153	7	4.58%	1.26	100.79%	101.08%	0.03	1.00
WAX57	PIONEER POINT 1&2	34	10	29.41%	0.98	99.80%	100.26%	0.02	1.00
WAXEAST	WAXEAST	387	8	2.07%	0.98	99.85%	100.70%	0.08	1.00
WAXEAST 1	WAXEAST STRAT 2	188	6	3.19%	1.09	100.09%	99.82%	0.08	1.00
WAX62	KARSEN HEIGHTS	159	7	4.40%	1.13	99.46%	100.36%	0.02	1.00
E-SBASIC	EAST REGION-SBASIC	461	8	1.74%	1.19	99.79%	100.89%	0.05	0.99
E-SSTND	EAST REGION-SSTND	149	4	2.68%	1.17	100.36%	99.08%	0.0277	1.00
E-SXTRA	EAST REGION-SXTRA	195	16	8.21%	1.07	99.46%	100.25%	0.06	1.01
E-SEST	EAST REGION-SEST	128	4	3.13%	0.84	100.94%	100.67%	0.15	1.00
E-RBASIC	EAST REGION-RBASIC	323	5	1.55%	0.84	99.02%	100.41%	0.09	1.00
E-RSTND	EAST REGION-RSTND	1408	18	1.28%	0.94	99.83%	100.56%	0.1247	1.00
E-RXTRA	EAST REGION-RXTRA	308	13	4.22%	1.06	100.26%	100.62%	0.0814	1.00
E-REST	EAST REGION-REST	69	3	4.35%	1.15	99.54%	100.17%	0.5110	1.00
W-SBASIC	WEST REGION-SBASIC	323	4	1.24%	1.15	100.13%	100.50%	0.0090	1.00
W-SSTND	WEST REGION-SSTND	468	41	8.76%	1.11	100.51%	99.04%	0.7120	1.01
W-SXTRA	WEST REGION-SXTRA	366	15	4.10%	1.05	100.40%	99.51%	0.0640	1.00
W-RBASIC	WEST REGION-RBASIC	292	6	2.05%	0.90	100.64%	107.05%	0.0768	1.05
W-RSTND	WEST REGION-RSTND	645	15	2.33%	1.06	99.43%	100.78%	0.0630	1.01
W-RXTRA	WEST REGION-RXTRA	242	9	3.72%	1.13	99.47%	100.55%	0.6980	1.00
N-SBASIC	NORTH REGION-SBASIC	253	5	1.98%	0.79	100.63%	99.81%	0.0761	1.00
N-SSTND	NORTH REGION-NSSTND	575	27	4.70%	1.22	99.00%	100.69%	0.0515	1.01
N-SXTRA	NORTH REGION-SXTRA	141	5	3.55%	1.00	99.62%	99.70%	0.5010	1.00
N-SEST	NORTH REGION-NSEST	30	3	10.00%	0.87	99.94%	100.77%	0.07	1.01
N-RSTND	NORTH REGION-NRSTND	185	4	2.16%	1.09	100.10%	99.66%	0.8780	0.99
N-RXTRA	NORTH REGION-RXTRA	34	2	5.88%	0.95	100.01%	100.01%	0.04	1.00
S-SBASIC	SOUTH REGION-SBASIC	54	4	7.41%	1.22	100.96%	100.12%	0.11	0.99
S-SSTND	SOUTH REGION- SSSTND	167	7	4.19%	1.18	100.68%	98.47%	0.04	1.00
S-RBASIC	SOUTH REGION- SBASIC	320	5	1.56%	1.14	100.21%	96.07%	0.11	1.04
S-RSTND	SOUTH REGION- RSTND	599	9	1.50%	1.16	99.83%	99.29%	0.07	1.00
S-RXTRA	SOUTH REGION- RXTRA	108	4	3.70%	0.99	100.03%	99.67%	0.02	1.00
NW-SBASIC	NORTH WEST REGION- SBASIC	274	9	3.28%	0.63	100.67%	100.17%	0.13	1.00
NW-SSTND	NORTH WEST REGION- SSTND	646	20	3.10%	1.26	1.00%	100.37%	0.07	1.00
NW-SXTRA	NORTH WEST REGION- SXTRA	296	18	6.08%	1.07	99.55%	100.39%	0.07	1.00
NW-SEST	NORTH WEST REGION- SEST	209	11	5.26%	0.88	100.72%	100.06%	0.06	1.00
NW-RBASIC	NORTH WEST REGION- RBASIC	137	4	2.92%	0.90	100.75%	100.51%	0.24	1.18
NW-RSTND	NORTH WEST REGION- RSTND	344	12	3.49%	1.02	97.77%	100.70%	0.11	1.00
NW-RXTRA	NORTH WEST REGION- RXTRA	130	6	4.62%	1.01	101.84%	99.23%	0.07	0.99

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.
RFFR	Fair quality frame construction.
RFCLC	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.

Carpports

Carpports 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 many 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.

Carpports

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

Mobile Home Classes

MEXX Excellent quality mobile home.

MGXX Good quality mobile home.

MAXX Average quality mobile home.

MFXX Fair quality mobile home.

MPXX Poor quality mobile home.

XX Indicates the width of the mobile home. Example: MA14

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

Poor Quality manufactured houses are designed to meet minimum manufactured home code requirements. The overall quality of materials and workmanship is below average. The floor plan is usually simple, with little or no attention given to detail.

Foundation

Setup on steel or concrete piers.

Frame

Light steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particleboard or plywood decking, waterproofing and insulation.

Floor Cover

Inexpensive carpet and pad, asphalt or vinyl composition tile.

Exterior Wall

Exterior finish is prefinished aluminum wall and roof panels. Minimum fenestration using economy-grade windows.

Roof

Engineered trusses and sheathing with corrugated or ribbed metal roofing. Roofs are flat or slightly arched, with no overhang.

Interior Finish

Low-quality printed seamed hardboard or prefinished plywood paneling on 2" x 3" studs. Small wardrobes. Economy-grade hollow core doors. Paint-grade or vinyl-covered particleboard kitchen cabinets and bathroom vanity. Ceiling height is typically 7'-6" to 8'-0".

Heating

A forced-air furnace.

Electrical

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

Plumbing

Five plumbing fixtures with one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: lavatory, toilet, tub, tub with shower over, kitchen sink and water heater. All fixtures are usually located along one side of the house (wet wall) with minimal runs.

Insulation

Floor, wall and ceiling insulation is included in basic residence cost.

Built-in Appliances

None are included in the basic residence cost.

Fireplaces

None are included in the basic residence cost.

Fair Quality manufactured houses are designed to meet standard manufactured home code requirements. The overall quality of materials and workmanship, while average, will be relatively plain in finish and appearance. The floor plan is usually simple, with plumbing wet wall on a single outside wall.

Foundation

Setup on steel or concrete piers.

Frame

Medium-weight steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particleboard or plywood decking, waterproofing and insulation.

Floor Cover

Inexpensive carpet and pad, asphalt or vinyl composition tile.

Exterior Wall

Exterior finish is prefinished aluminum wall or seamed hardboard sheet siding on 2" x 4" studs. Limited standard fenestration with little ornamentation.

Roof

Engineered trusses and sheathing with corrugated or ribbed metal roofing. Roofs are typically low-pitched, arched or sloped, with minimal overhang on front elevation.

Interior Finish

Low-quality prefinished plywood paneling, printed hardboard or thin, paper-veneered drywall on 2" x 3" or 2" x 4" studs. Small wardrobes. Laminated plastic countertops and backsplash. Standard-grade hollow-core doors. Paint-grade or vinyl-covered particleboard kitchen cabinets and bathroom vanity. Ceiling height is typically 7'-6" to 8'-0".

Heating

A forced-air furnace with adequate ductwork.

Electrical

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

Plumbing

Six plumbing fixtures and one plumbing rough-in are included in the basic residence cost. The fixtures can include any of the following: lavatory, toilet, tub, tub with shower over, kitchen sink and water heater. All fixtures are usually located along one side of the house (wet wall) with minimal runs.

Insulation

Floor, wall and ceiling insulation is included in basic residence cost.

Built-in Appliances

None are included in the basic residence cost.

Fireplaces

None are included in the basic residence cost.

Average Quality manufactured houses meet or exceed manufactured home code requirements. The overall quality of materials and workmanship is average and of standard grade. The front elevation will often have some ornamentation.

Foundation

Setup on steel or concrete piers.

Frame

Medium-weight steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particleboard or plywood decking, waterproofing and insulation.

Floor Cover

Lightweight carpet and pad, asphalt or vinyl composition tile.

Exterior Wall

Exterior finish is prefinished aluminum, hardboard or plywood sheet, vinyl or hardboard lap siding on 2" x 4" studs. Adequate fenestration with some trim around aluminum windows. Often the exteriors will have a combination of two textures or colors.

Roof

Engineered trusses and sheathing with corrugated or ribbed metal roofing. Roofs are typically arched or sloped, with front overhang.

Interior Finish

Medium-quality prefinished seamed plywood or hardboard paneling or paper-veneered drywall on 2" x 3" or 2" x 4" studs. Adequate wardrobe closets and storage. Laminated plastic countertops and backsplash. Standard-grade hollow-core doors. Paint-grade, vinyl-covered particleboard or inexpensive wood veneer kitchen cabinets and bathroom vanity. Ceiling height is typically 7'-6" to 8'-0".

Heating

A forced-air furnace with adequate ductwork.

Electrical

Ample number of convenience outlets. Some luminous fixtures in the kitchen and bath areas.

Plumbing

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

Insulation

Floor, wall and ceiling insulation is included in basic residence cost.

Built-in Appliances

None are included in the basic residence cost.

Fireplaces

None are included in the basic residence cost.

Good Quality manufactured houses will generally exceed the minimum manufactured home code requirements. Exterior design and interior finishes will include some detail and ornamentation. Connection seams will be somewhat apparent on multi-sectional houses.

Foundation

Setup on steel or concrete piers.

Frame

Rigid steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particleboard or plywood decking, waterproofing and insulation.

Floor Cover

Good quality, medium-weight carpet and vinyl composition tile.

Exterior Wall

2" x 4" studs. Exterior finish is aluminum, vinyl, hardboard or plywood, sometimes a combination of two. The finish is often in various textures such as horizontal siding and board and batten. Ample fenestration, with aluminum or vinyl windows and a sliding glass door. Exterior finish often will include some ornamentation.

Roof

Engineered truss system, sheathing and composition shingles. Roof slope is typically 3 in 12, with a minimal overhang.

Interior Finish

Good-quality prefinished seamed plywood paneling, natural wood or paper-veneered or textured drywall on 2" x 4" studs. Large wardrobe closets and ample storage space. Laminated plastic or simulated marble countertops and backsplash. Veneered hollow-core doors. Paint-grade, vinyl-covered particleboard or inexpensive wood veneer kitchen cabinets and bathroom vanity. Ceiling height is typically 8'-0" high and, where practical, sloped or cathedral with exposed beams.

Heating

A forced-air furnace with adequate ductwork.

Electrical

Ample number of convenience outlets. Some fluorescent fixtures in kitchen and bath areas.

Plumbing

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

Insulation

Floor, wall and ceiling insulation is included in basic residence cost.

Built-in Appliances

None are included in the basic residence cost.

Fireplaces

None are included in the basic residence cost.

Excellent Quality manufactured houses are typically found in high-quality manufactured housing parks. Exterior finishes and interior refinements will resemble those of site-built housing. They will exceed minimum requirements of manufactured home codes.

Foundation

Setup on steel or concrete piers.

Frame

Heavy steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particleboard or plywood decking, waterproofing and insulation.

Floor Cover

High-quality, medium-weight carpet and vinyl.

Exterior Wall

2" x 4" studs. Exterior finish is plywood with batts or hardboard sheets. Ample fenestration, with aluminum or wood sash windows, and may have a sliding glass door and an ornamental, recessed entrance. Exterior trim could typically consist of some imitation stone or brick.

Roof

Engineered truss system, sheathing and composition shingles. Roof slope is typically 3 in 12 to 4 in 12, with a moderate overhang.

Interior Finish

2" x 4" stud interior walls with paper, vinyl or paint and textured drywall or natural wood veneer. Natural wood veneer cabinets and vanities with laminated plastic or simulated marble countertops and backsplash. Veneered hollow-core doors. Walk-in closets or large sliding-door wardrobes. Typical ceiling height is 8'-0". Ceilings are drywall, taped and textured and, where practical, may be dropped, sloped or cathedral, and have exposed beams.

Heating

A forced-air furnace with adequate output and ductwork.

Electrical

Numerous convenience outlets. May have recessed fluorescent fixtures in kitchen and bath areas.

Plumbing

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

Insulation

Floor, wall and ceiling insulation is included in basic residence cost.

Built-in Appliances

None are included in the basic residence cost.

Fireplaces

None are included in the basic residence cost.

Appendices C

EAD Improvement and Land Cost Schedules

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		ASPH	IMPROVED	2020	50000	4.89
C		ASPH	IMPROVED	2020	100000	4.56
C		ASPH	IMPROVED	2020	150000	4.15
C		ASPH	IMPROVED	2020	250000	3.38
C		ASPH	IMPROVED	2020	999999+	3.38
C		ASPH	UNIMPROVED	2020	50000	3.56
C		ASPH	UNIMPROVED	2020	100000	3.38
C		ASPH	UNIMPROVED	2020	150000	3.03
C		ASPH	UNIMPROVED	2020	200000	2.49
C		ASPH	UNIMPROVED	2020	999999+	2.49
C		CNPY	CNPA	2020	999999+	16.50
C		CNPY	CNPE	2020	999999+	27.00
C		CNPY	CNPG	2020	999999+	21.00
C		CNPY	CNPP	2020	999999+	5.00
C		COMM	ACAC	2020	10000	128.61
C		COMM	ACAC	2020	25000	123.38
C		COMM	ACAC	2020	999999+	117.79
C		COMM	ACAF	2020	10000	127.67
C		COMM	ACAF	2020	25000	122.48
C		COMM	ACAF	2020	999999+	116.92
C		COMM	ACAS	2020	10000	113.11
C		COMM	ACAS	2020	25000	108.51
C		COMM	ACAS	2020	999999+	103.59
C		COMM	ACEC	2020	10000	244.74
C		COMM	ACEC	2020	25000	234.80
C		COMM	ACEC	2020	999999+	224.15
C		COMM	ACEF	2020	10000	233.22
C		COMM	ACEF	2020	25000	223.75
C		COMM	ACEF	2020	999999+	213.60
C		COMM	ACGC	2020	10000	180.43
C		COMM	ACGC	2020	25000	173.11
C		COMM	ACGC	2020	999999+	165.25
C		COMM	ACGF	2020	10000	171.80
C		COMM	ACGF	2020	25000	164.82
C		COMM	ACGF	2020	999999+	157.34
C		COMM	ACGS	2020	10000	156.24
C		COMM	ACGS	2020	25000	149.89
C		COMM	ACGS	2020	999999+	143.09
C		COMM	ACPC	2020	10000	91.18
C		COMM	ACPC	2020	25000	87.47
C		COMM	ACPC	2020	999999+	83.51
C		COMM	ACPF	2020	10000	89.77
C		COMM	ACPF	2020	25000	86.12
C		COMM	ACPF	2020	999999+	82.21
C		COMM	ACPS	2020	10000	80.99
C		COMM	ACPS	2020	25000	77.70
C		COMM	ACPS	2020	999999+	74.18
C		COMM	AMAC	2020	2000	134.44
C		COMM	AMAC	2020	4000	128.61
C		COMM	AMAC	2020	10000	116.62
C		COMM	AMAC	2020	20000	108.99
C		COMM	AMAC	2020	999999+	104.84
C		COMM	AMAF	2020	2000	126.87
C		COMM	AMAF	2020	4000	121.37
C		COMM	AMAF	2020	10000	110.05
C		COMM	AMAF	2020	20000	102.85
C		COMM	AMAF	2020	999999+	98.94
C		COMM	AMAS	2020	2000	125.60

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		BARN	EQPA	2020	600	12.00
R		BARN	EQPA	2020	1200	10.00
R		BARN	EQPA	2020	2400	8.50
R		BARN	EQPA	2020	3600	7.50
R		BARN	EQPA	2020	3600.1	7.50
R		BARN	EQPA	2020	999999+	7.50
R		BARN	EQPE	2020	600	15.00
R		BARN	EQPE	2020	1200	13.00
R		BARN	EQPE	2020	2400	11.50
R		BARN	EQPE	2020	3600	10.50
R		BARN	EQPE	2020	3600.1	10.50
R		BARN	EQPE	2020	999999+	10.50
R		BARN	LVSA	2020	600	12.00
R		BARN	LVSA	2020	1200	10.00
R		BARN	LVSA	2020	2400	8.50
R		BARN	LVSA	2020	3600	7.50
R		BARN	LVSA	2020	3600.1	7.50
R		BARN	LVSA	2020	999999+	7.50
R		BARN	LVSE	2020	600	15.00
R		BARN	LVSE	2020	1200	13.00
R		BARN	LVSE	2020	2400	11.50
R		BARN	LVSE	2020	3600	10.50
R		BARN	LVSE	2020	3600.1	10.50
R		BARN	LVSE	2020	999999+	10.50
R		BARN	LVSP	2020	999999+	4.00
R		BARN	UTL	2020	600	3.00
R		BARN	UTL	2020	1200	2.50
R		BARN	UTL	2020	2400	2.00
R		BARN	UTL	2020	999999+	1.75
R		BOAT DOCK	A	2020	999999+	10000.00
R		BOAT DOCK	E	2020	999999+	15000.00
R		BOAT DOCK	P	2020	999999+	5000.00
R		CABANA	A	2020	999999+	10000.00
R		CABANA	E	2020	999999+	20000.00
R		CABANA	P	2020	999999+	3000.00
R		CNPA	CNPA	2020	999999+	5.00
R		CNPE	CNPE	2020	999999+	10.50
R		CNPY	CNPA	2020	999999+	5.00
R		CP	*	2020	999999+	2.50
R		CV	ACPA	2020	999999+	5.00
R		CV	ADNA	2020	999999+	40.00
R		CV	ATT GAR	2020	999999+	25.00
R		CV	RFAV	2020	600	96.93
R		CV	RFAV	2020	800	91.19
R		CV	RFAV	2020	1000	85.94
R		CV	RFAV	2020	1200	82.74
R		CV	RFAV	2020	1400	79.69
R		CV	RFAV	2020	1500	78.64
R		CV	RFAV	2020	1600	77.62
R		CV	RFAV	2020	1700	76.61
R		CV	RFAV	2020	1800	75.61
R		CV	RFAV	2020	1900	74.62
R		CV	RFAV	2020	2000	73.64
R		CV	RFAV	2020	2100	72.67
R		CV	RFAV	2020	2200	72.15
R		CV	RFAV	2020	2400	70.69
R		CV	RFAV	2020	2600	69.70
R		CV	RFAV	2020	2800	68.27

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	AMAS	2020	4000	120.15
C		COMM	AMAS	2020	10000	108.94
C		COMM	AMAS	2020	20000	101.82
C		COMM	AMAS	2020	999999+	97.94
C		COMM	AMEC	2020	2000	243.54
C		COMM	AMEC	2020	4000	232.98
C		COMM	AMEC	2020	10000	211.25
C		COMM	AMEC	2020	20000	197.43
C		COMM	AMEC	2020	999999+	189.92
C		COMM	AMEF	2020	2000	223.70
C		COMM	AMEF	2020	4000	213.99
C		COMM	AMEF	2020	10000	194.03
C		COMM	AMEF	2020	20000	181.34
C		COMM	AMEF	2020	999999+	174.44
C		COMM	AMGC	2020	2000	179.63
C		COMM	AMGC	2020	4000	171.84
C		COMM	AMGC	2020	10000	155.81
C		COMM	AMGC	2020	20000	145.62
C		COMM	AMGC	2020	999999+	140.08
C		COMM	AMGF	2020	2000	168.05
C		COMM	AMGF	2020	4000	160.76
C		COMM	AMGF	2020	10000	145.76
C		COMM	AMGF	2020	20000	136.23
C		COMM	AMGF	2020	999999+	131.05
C		COMM	AMPC	2020	2000	95.87
C		COMM	AMPC	2020	4000	91.72
C		COMM	AMPC	2020	10000	83.16
C		COMM	AMPC	2020	20000	77.72
C		COMM	AMPC	2020	999999+	74.76
C		COMM	AMPF	2020	2000	91.82
C		COMM	AMPF	2020	4000	87.83
C		COMM	AMPF	2020	10000	79.64
C		COMM	AMPF	2020	20000	74.43
C		COMM	AMPF	2020	999999+	71.60
C		COMM	AOAC	2020	5000	117.09
C		COMM	AOAC	2020	10000	115.84
C		COMM	AOAC	2020	15000	115.39
C		COMM	AOAC	2020	20000	113.13
C		COMM	AOAC	2020	999999+	113.13
C		COMM	AOAF	2020	5000	114.70
C		COMM	AOAF	2020	10000	113.48
C		COMM	AOAF	2020	15000	113.04
C		COMM	AOAF	2020	20000	110.82
C		COMM	AOAF	2020	999999+	110.82
C		COMM	AOAS	2020	5000	104.48
C		COMM	AOAS	2020	10000	103.37
C		COMM	AOAS	2020	15000	102.96
C		COMM	AOAS	2020	20000	100.94
C		COMM	AOAS	2020	999999+	100.94
C		COMM	AOEC	2020	5000	214.99
C		COMM	AOEC	2020	10000	212.70
C		COMM	AOEC	2020	15000	211.87
C		COMM	AOEC	2020	20000	207.71
C		COMM	AOEC	2020	999999+	207.71
C		COMM	AOGC	2020	5000	161.24
C		COMM	AOGC	2020	10000	159.52
C		COMM	AOGC	2020	15000	158.90
C		COMM	AOGC	2020	20000	155.78

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		CV	RFAV	2020	3000	67.29
R		CV	RFAV	2020	3200	66.33
R		CV	RFAV	2020	999999+	66.33
R		CV	RFFR	2020	600	81.00
R		CV	RFFR	2020	700	77.88
R		CV	RFFR	2020	800	75.75
R		CV	RFFR	2020	900	73.70
R		CV	RFFR	2020	1000	71.70
R		CV	RFFR	2020	1100	70.19
R		CV	RFFR	2020	1200	69.16
R		CV	RFFR	2020	1300	67.69
R		CV	RFFR	2020	1400	66.69
R		CV	RFFR	2020	1500	65.70
R		CV	RFFR	2020	1600	64.73
R		CV	RFFR	2020	1700	63.76
R		CV	RFFR	2020	1800	63.25
R		CV	RFFR	2020	2000	61.80
R		CV	RFFR	2020	2200	60.37
R		CV	RFFR	2020	2400	58.95
R		CV	RFFR	2020	2600	58.00
R		CV	RFFR	2020	2800	57.04
R		CV	RFFR	2020	3000	56.11
R		CV	RFFR	2020	999999+	56.11
R		CV	RFLC	2020	400	81.81
R		CV	RFLC	2020	500	76.65
R		CV	RFLC	2020	600	73.07
R		CV	RFLC	2020	700	70.06
R		CV	RFLC	2020	800	67.57
R		CV	RFLC	2020	900	65.14
R		CV	RFLC	2020	1000	63.65
R		CV	RFLC	2020	1100	61.73
R		CV	RFLC	2020	1200	60.28
R		CV	RFLC	2020	1300	59.30
R		CV	RFLC	2020	1400	57.88
R		CV	RFLC	2020	1600	55.96
R		CV	RFLC	2020	1800	54.07
R		CV	RFLC	2020	2000	52.65
R		CV	RFLC	2020	2200	51.24
R		CV	RFLC	2020	2400	50.28
R		CV	RFLC	2020	2600	48.90
R		CV	RFLC	2020	2800	47.96
R		CV	RFLC	2020	3000	47.48
R		CV	RFLC	2020	999999+	47.48
R		CV	RVAV	2020	600	107.73
R		CV	RVAV	2020	800	100.19
R		CV	RVAV	2020	1000	94.94
R		CV	RVAV	2020	1200	90.84
R		CV	RVAV	2020	1300	88.85
R		CV	RVAV	2020	1400	87.79
R		CV	RVAV	2020	1500	85.84
R		CV	RVAV	2020	1600	84.82
R		CV	RVAV	2020	1700	83.36
R		CV	RVAV	2020	1800	82.36
R		CV	RVAV	2020	1900	81.37
R		CV	RVAV	2020	2000	80.39
R		CV	RVAV	2020	2100	79.42
R		CV	RVAV	2020	2200	78.45
R		CV	RVAV	2020	2400	77.00

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	AOGC	2020	999999+	155.78
C		COMM	AOGF	2020	5000	160.58
C		COMM	AOGF	2020	10000	158.87
C		COMM	AOGF	2020	15000	158.25
C		COMM	AOGF	2020	20000	155.15
C		COMM	AOGF	2020	999999+	155.15
C		COMM	AOPC	2020	5000	83.98
C		COMM	AOPC	2020	10000	83.09
C		COMM	AOPC	2020	15000	82.76
C		COMM	AOPC	2020	20000	81.14
C		COMM	AOPC	2020	999999+	81.14
C		COMM	AOPF	2020	5000	81.79
C		COMM	AOPF	2020	10000	80.92
C		COMM	AOPF	2020	15000	80.60
C		COMM	AOPF	2020	20000	79.02
C		COMM	AOPF	2020	999999+	79.02
C		COMM	AOPS	2020	5000	74.76
C		COMM	AOPS	2020	10000	73.97
C		COMM	AOPS	2020	15000	73.68
C		COMM	AOPS	2020	20000	72.23
C		COMM	AOPS	2020	999999+	72.23
C		COMM	APAC	2020	2000	125.92
C		COMM	APAC	2020	4000	121.96
C		COMM	APAC	2020	10000	111.43
C		COMM	APAC	2020	20000	108.82
C		COMM	APAC	2020	999999+	104.86
C		COMM	APAF	2020	2000	123.25
C		COMM	APAF	2020	4000	119.37
C		COMM	APAF	2020	10000	109.06
C		COMM	APAF	2020	20000	106.52
C		COMM	APAF	2020	999999+	102.64
C		COMM	APAS	2020	2000	113.39
C		COMM	APAS	2020	4000	109.82
C		COMM	APAS	2020	10000	100.34
C		COMM	APAS	2020	20000	97.99
C		COMM	APAS	2020	999999+	94.42
C		COMM	APEC	2020	2000	231.20
C		COMM	APEC	2020	4000	223.93
C		COMM	APEC	2020	10000	204.59
C		COMM	APEC	2020	20000	199.81
C		COMM	APEC	2020	999999+	192.53
C		COMM	APEF	2020	2000	229.50
C		COMM	APEF	2020	4000	222.28
C		COMM	APEF	2020	10000	203.09
C		COMM	APEF	2020	20000	198.34
C		COMM	APEF	2020	999999+	191.12
C		COMM	APGS	2020	2000	154.62
C		COMM	APGS	2020	4000	149.76
C		COMM	APGS	2020	10000	136.83
C		COMM	APGS	2020	20000	133.63
C		COMM	APGS	2020	999999+	128.76
C		COMM	APPC	2020	2000	91.86
C		COMM	APPC	2020	4000	88.97
C		COMM	APPC	2020	10000	81.29
C		COMM	APPC	2020	20000	79.39
C		COMM	APPC	2020	999999+	76.50
C		COMM	APPF	2020	2000	89.78
C		COMM	APPF	2020	4000	86.96

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		CV	RVAV	2020	2600	75.55
R		CV	RVAV	2020	2800	74.11
R		CV	RVAV	2020	3000	72.69
R		CV	RVAV	2020	3200	71.73
R		CV	RVAV	2020	999999+	71.73
R		CV	RVFR	2020	600	88.20
R		CV	RVFR	2020	700	85.53
R		CV	RVFR	2020	800	82.50
R		CV	RVFR	2020	900	80.45
R		CV	RVFR	2020	1000	78.45
R		CV	RVFR	2020	1100	76.49
R		CV	RVFR	2020	1200	75.01
R		CV	RVFR	2020	1300	73.54
R		CV	RVFR	2020	1400	72.54
R		CV	RVFR	2020	1500	71.10
R		CV	RVFR	2020	1600	70.13
R		CV	RVFR	2020	1700	69.16
R		CV	RVFR	2020	1800	68.20
R		CV	RVFR	2020	2000	66.30
R		CV	RVFR	2020	2200	64.87
R		CV	RVFR	2020	2400	63.90
R		CV	RVFR	2020	2600	62.50
R		CV	RVFR	2020	2800	61.54
R		CV	RVFR	2020	3000	60.61
R		CV	RVFR	2020	999999+	60.61
R		CV	STR2	2020	400	81.81
R		CV	STR2	2020	500	76.65
R		CV	STR2	2020	600	73.07
R		CV	STR2	2020	700	70.06
R		CV	STR2	2020	800	67.57
R		CV	STR2	2020	900	65.14
R		CV	STR2	2020	1000	63.65
R		CV	STR2	2020	1100	61.73
R		CV	STR2	2020	1200	60.28
R		CV	STR2	2020	1300	59.30
R		CV	STR2	2020	1400	57.88
R		CV	STR2	2020	1600	55.96
R		CV	STR2	2020	1800	54.07
R		CV	STR2	2020	2000	52.65
R		CV	STR2	2020	2200	51.24
R		CV	STR2	2020	2400	50.28
R		CV	STR2	2020	2600	48.90
R		CV	STR2	2020	2800	47.96
R		CV	STR2	2020	3000	47.48
R		CV	STR2	2020	999999+	47.48
R		DECK	A	2020	25	9.00
R		DECK	A	2020	50	8.00
R		DECK	A	2020	100	7.00
R		DECK	A	2020	300	6.00
R		DECK	A	2020	999999+	6.00
R		DECK	E	2020	25	12.50
R		DECK	E	2020	50	11.50
R		DECK	E	2020	100	11.00
R		DECK	E	2020	300	10.00
R		DECK	E	2020	999999+	9.50
R		DECK	P	2020	25	4.50
R		DECK	P	2020	50	3.50
R		DECK	P	2020	100	3.00

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	APPF	2020	10000	79.45
C		COMM	APPF	2020	20000	77.59
C		COMM	APPF	2020	999999+	74.77
C		COMM	APPS	2020	2000	82.98
C		COMM	APPS	2020	4000	80.37
C		COMM	APPS	2020	10000	73.43
C		COMM	APPS	2020	20000	71.71
C		COMM	APPS	2020	999999+	69.10
C		COMM	EBAC	2020	10000	73.13
C		COMM	EBAC	2020	20000	71.50
C		COMM	EBAC	2020	999999+	65.06
C		COMM	EBAF	2020	10000	72.31
C		COMM	EBAF	2020	20000	70.70
C		COMM	EBAF	2020	999999+	64.34
C		COMM	EBAS	2020	10000	65.18
C		COMM	EBAS	2020	20000	63.73
C		COMM	EBAS	2020	999999+	57.99
C		COMM	EBEC	2020	10000	119.97
C		COMM	EBEC	2020	20000	117.30
C		COMM	EBEC	2020	999999+	106.74
C		COMM	EBEF	2020	10000	117.69
C		COMM	EBEF	2020	20000	115.07
C		COMM	EBEF	2020	999999+	104.72
C		COMM	EBGC	2020	10000	97.90
C		COMM	EBGC	2020	20000	95.72
C		COMM	EBGC	2020	999999+	87.10
C		COMM	EBGF	2020	10000	95.75
C		COMM	EBGF	2020	20000	93.62
C		COMM	EBGF	2020	999999+	85.19
C		COMM	EBGS	2020	10000	86.27
C		COMM	EBGS	2020	20000	84.35
C		COMM	EBGS	2020	999999+	76.76
C		COMM	EBPC	2020	10000	57.11
C		COMM	EBPC	2020	20000	55.84
C		COMM	EBPC	2020	999999+	50.81
C		COMM	EBPF	2020	10000	54.36
C		COMM	EBPF	2020	20000	53.15
C		COMM	EBPF	2020	999999+	48.37
C		COMM	EBPS	2020	10000	48.88
C		COMM	EBPS	2020	20000	47.80
C		COMM	EBPS	2020	999999+	43.49
C		COMM	ECAC	2020	5000	135.07
C		COMM	ECAC	2020	10000	133.37
C		COMM	ECAC	2020	20000	123.71
C		COMM	ECAC	2020	999999+	117.31
C		COMM	ECAF	2020	5000	128.17
C		COMM	ECAF	2020	10000	126.56
C		COMM	ECAF	2020	20000	117.39
C		COMM	ECAF	2020	999999+	111.32
C		COMM	ECAS	2020	5000	114.64
C		COMM	ECAS	2020	10000	113.20
C		COMM	ECAS	2020	20000	104.99
C		COMM	ECAS	2020	999999+	99.56
C		COMM	ECEC	2020	5000	232.88
C		COMM	ECEC	2020	10000	229.95
C		COMM	ECEC	2020	20000	213.29
C		COMM	ECEC	2020	999999+	202.25
C		COMM	ECEF	2020	5000	227.76

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		DECK	P	2020	300	2.00
R		DECK	P	2020	999999+	1.50
R		DGFA	DGFA	2020	999999+	19.85
R		DGFE	DGFE	2020	999999+	31.19
R		DGFP	DGFP	2020	999999+	15.15
R		DGVA	DGVA	2020	999999+	23.46
R		DGVE	DGVE	2020	999999+	39.20
R		DGVP	DGVP	2020	999999+	17.90
R		DTCA	DTCA	2020	999999+	6.00
R		DTCE	DTCE	2020	999999+	12.00
R		DTCP	DTCP	2020	999999+	3.00
R		DTSA	DTSA	2020	999999+	10.00
R		DTSE	DTSE	2020	999999+	15.00
R		DTSP	DTSP	2020	999999+	5.00
R		GHSE	GLS	2020	999999+	7.50
R		GHSE	PLST	2020	999999+	3.50
R		IHP	IHP	2020	5000	12.60
R		IHP	IHP	2020	7500	11.60
R		IHP	IHP	2020	10000	10.60
R		IHP	IHP	2020	15000	9.50
R		IHP	IHP	2020	15000.1	9.50
R		IHP	IHP	2020	999999+	9.50
R		MA	NFAV	2020	999999+	0.00
R		MA	NFEX	2020	999999+	0.00
R		MA	NFFR	2020	999999+	0.00
R		MA	NFGD	2020	999999+	0.00
R		MA	NFLC	2020	999999+	0.00
R		MA	NFVG	2020	999999+	0.00
R		MA	NV	2020	999999+	0.00
R		MA	NVAV	2020	999999+	0.00
R		MA	NVEX	2020	999999+	0.00
R		MA	NVFR	2020	999999+	1.00
R		MA	NVGD	2020	999999+	0.00
R		MA	NVLC	2020	999999+	0.00
R		MA	NVMH	2020	999999+	0.00
R		MA	NVVG	2020	999999+	0.00
R		MA	RFAV	2020	600	96.93
R		MA	RFAV	2020	800	91.19
R		MA	RFAV	2020	1000	85.94
R		MA	RFAV	2020	1200	82.74
R		MA	RFAV	2020	1300	81.20
R		MA	RFAV	2020	1400	79.69
R		MA	RFAV	2020	1500	78.64
R		MA	RFAV	2020	1600	77.62
R		MA	RFAV	2020	1700	76.61
R		MA	RFAV	2020	1800	75.61
R		MA	RFAV	2020	1900	74.62
R		MA	RFAV	2020	2000	73.64
R		MA	RFAV	2020	2100	72.67
R		MA	RFAV	2020	2200	72.15
R		MA	RFAV	2020	2400	70.69
R		MA	RFAV	2020	2600	69.70
R		MA	RFAV	2020	2800	68.27
R		MA	RFAV	2020	3000	67.29
R		MA	RFAV	2020	3200	66.33
R		MA	RFAV	2020	999999+	66.33
R		MA	RFEX	2020	1600	188.53
R		MA	RFEX	2020	1800	183.39

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	ECEF	2020	10000	224.90
C		COMM	ECEF	2020	20000	208.60
C		COMM	ECEF	2020	999999+	197.81
C		COMM	ECGC	2020	5000	176.99
C		COMM	ECGC	2020	10000	174.77
C		COMM	ECGC	2020	20000	162.10
C		COMM	ECGC	2020	999999+	153.71
C		COMM	ECGF	2020	5000	170.59
C		COMM	ECGF	2020	10000	168.45
C		COMM	ECGF	2020	20000	156.24
C		COMM	ECGF	2020	999999+	148.15
C		COMM	ECPC	2020	5000	94.08
C		COMM	ECPC	2020	10000	92.90
C		COMM	ECPC	2020	20000	86.17
C		COMM	ECPC	2020	999999+	81.71
C		COMM	ECPF	2020	5000	94.98
C		COMM	ECPF	2020	10000	93.78
C		COMM	ECPF	2020	20000	86.99
C		COMM	ECPF	2020	999999+	82.49
C		COMM	ECPS	2020	5000	77.63
C		COMM	ECPS	2020	10000	76.65
C		COMM	ECPS	2020	20000	71.10
C		COMM	ECPS	2020	999999+	67.42
C		COMM	EFAC	2020	1000	150.05
C		COMM	EFAC	2020	1500	132.16
C		COMM	EFAC	2020	2000	130.01
C		COMM	EFAC	2020	2500	128.23
C		COMM	EFAC	2020	3000	127.47
C		COMM	EFAC	2020	4000	122.90
C		COMM	EFAC	2020	5000	117.20
C		COMM	EFAC	2020	999999+	114.66
C		COMM	EFAF	2020	1000	139.17
C		COMM	EFAF	2020	1500	122.59
C		COMM	EFAF	2020	2000	120.59
C		COMM	EFAF	2020	2500	118.94
C		COMM	EFAF	2020	3000	118.23
C		COMM	EFAF	2020	4000	114.00
C		COMM	EFAF	2020	5000	108.70
C		COMM	EFAF	2020	999999+	106.35
C		COMM	EFAS	2020	1000	129.89
C		COMM	EFAS	2020	1500	114.41
C		COMM	EFAS	2020	2000	112.55
C		COMM	EFAS	2020	2500	111.01
C		COMM	EFAS	2020	3000	110.35
C		COMM	EFAS	2020	4000	106.40
C		COMM	EFAS	2020	5000	101.46
C		COMM	EFAS	2020	999999+	99.26
C		COMM	EFEC	2020	1000	329.45
C		COMM	EFEC	2020	1500	290.18
C		COMM	EFEC	2020	2000	285.45
C		COMM	EFEC	2020	2500	281.55
C		COMM	EFEC	2020	3000	279.88
C		COMM	EFEC	2020	4000	269.85
C		COMM	EFEC	2020	5000	257.32
C		COMM	EFEC	2020	999999+	251.75
C		COMM	EFEF	2020	1000	316.40
C		COMM	EFEF	2020	1500	278.69
C		COMM	EFEF	2020	2000	274.14

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RFEX	2020	2000	179.28
R		MA	RFEX	2020	2200	176.17
R		MA	RFEX	2020	2400	172.22
R		MA	RFEX	2020	2600	170.12
R		MA	RFEX	2020	2800	167.17
R		MA	RFEX	2020	3000	165.15
R		MA	RFEX	2020	3200	162.26
R		MA	RFEX	2020	3400	160.29
R		MA	RFEX	2020	3600	158.34
R		MA	RFEX	2020	3800	157.30
R		MA	RFEX	2020	4000	155.39
R		MA	RFEX	2020	4200	153.48
R		MA	RFEX	2020	4400	152.48
R		MA	RFEX	2020	4800	149.61
R		MA	RFEX	2020	5200	147.65
R		MA	RFEX	2020	5600	144.83
R		MA	RFEX	2020	6000	142.92
R		MA	RFEX	2020	999999+	142.92
R		MA	RFFR	2020	600	81.00
R		MA	RFFR	2020	700	77.88
R		MA	RFFR	2020	800	75.75
R		MA	RFFR	2020	900	73.70
R		MA	RFFR	2020	1000	71.70
R		MA	RFFR	2020	1100	70.19
R		MA	RFFR	2020	1200	69.16
R		MA	RFFR	2020	1300	67.69
R		MA	RFFR	2020	1400	66.69
R		MA	RFFR	2020	1500	65.70
R		MA	RFFR	2020	1600	64.73
R		MA	RFFR	2020	1700	63.76
R		MA	RFFR	2020	1800	63.25
R		MA	RFFR	2020	2000	61.80
R		MA	RFFR	2020	2200	60.37
R		MA	RFFR	2020	2400	58.95
R		MA	RFFR	2020	2600	58.00
R		MA	RFFR	2020	2800	57.04
R		MA	RFFR	2020	3000	56.11
R		MA	RFFR	2020	999999+	56.11
R		MA	RFGD	2020	800	122.80
R		MA	RFGD	2020	1000	116.92
R		MA	RFGD	2020	1200	111.50
R		MA	RFGD	2020	1400	108.15
R		MA	RFGD	2020	1600	104.96
R		MA	RFGD	2020	1800	101.88
R		MA	RFGD	2020	1900	100.82
R		MA	RFGD	2020	2000	99.77
R		MA	RFGD	2020	2100	98.74
R		MA	RFGD	2020	2200	97.72
R		MA	RFGD	2020	2400	95.72
R		MA	RFGD	2020	2600	93.74
R		MA	RFGD	2020	2800	92.69
R		MA	RFGD	2020	3000	90.76
R		MA	RFGD	2020	3200	89.75
R		MA	RFGD	2020	3400	88.74
R		MA	RFGD	2020	3600	87.75
R		MA	RFGD	2020	3800	86.78
R		MA	RFGD	2020	4000	85.81
R		MA	RFGD	2020	999999+	85.81

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	EFEF	2020	2500	270.40
C		COMM	EFEF	2020	3000	268.80
C		COMM	EFEF	2020	4000	259.17
C		COMM	EFEF	2020	5000	247.13
C		COMM	EFEF	2020	999999+	241.78
C		COMM	EFES	2020	1000	240.62
C		COMM	EFES	2020	1500	211.94
C		COMM	EFES	2020	2000	208.49
C		COMM	EFES	2020	2500	205.64
C		COMM	EFES	2020	3000	204.42
C		COMM	EFES	2020	4000	197.09
C		COMM	EFES	2020	5000	187.94
C		COMM	EFES	2020	999999+	183.87
C		COMM	EFGC	2020	1000	194.63
C		COMM	EFGC	2020	1500	171.43
C		COMM	EFGC	2020	2000	168.63
C		COMM	EFGC	2020	2500	166.33
C		COMM	EFGC	2020	3000	165.34
C		COMM	EFGC	2020	4000	159.42
C		COMM	EFGC	2020	5000	152.02
C		COMM	EFGC	2020	999999+	148.73
C		COMM	EFGF	2020	1000	182.67
C		COMM	EFGF	2020	1500	160.89
C		COMM	EFGF	2020	2000	158.27
C		COMM	EFGF	2020	2500	156.11
C		COMM	EFGF	2020	3000	155.18
C		COMM	EFGF	2020	4000	149.62
C		COMM	EFGF	2020	5000	142.67
C		COMM	EFGF	2020	999999+	139.59
C		COMM	EFGS	2020	1000	174.61
C		COMM	EFGS	2020	1500	153.80
C		COMM	EFGS	2020	2000	151.29
C		COMM	EFGS	2020	2500	149.22
C		COMM	EFGS	2020	3000	148.34
C		COMM	EFGS	2020	4000	143.02
C		COMM	EFGS	2020	5000	136.38
C		COMM	EFGS	2020	999999+	133.43
C		COMM	EFPC	2020	1000	108.73
C		COMM	EFPC	2020	1500	95.77
C		COMM	EFPC	2020	2000	94.21
C		COMM	EFPC	2020	2500	92.92
C		COMM	EFPC	2020	3000	92.37
C		COMM	EFPC	2020	4000	89.06
C		COMM	EFPC	2020	5000	84.92
C		COMM	EFPC	2020	999999+	83.09
C		COMM	EFPF	2020	1000	98.94
C		COMM	EFPF	2020	1500	87.15
C		COMM	EFPF	2020	2000	85.73
C		COMM	EFPF	2020	2500	84.56
C		COMM	EFPF	2020	3000	84.06
C		COMM	EFPF	2020	4000	81.05
C		COMM	EFPF	2020	5000	77.28
C		COMM	EFPF	2020	999999+	75.61
C		COMM	EFPS	2020	1000	84.63
C		COMM	EFPS	2020	1500	74.55
C		COMM	EFPS	2020	2000	73.33
C		COMM	EFPS	2020	2500	72.33
C		COMM	EFPS	2020	3000	71.90

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RFLC	2020	400	81.81
R		MA	RFLC	2020	500	76.65
R		MA	RFLC	2020	600	73.07
R		MA	RFLC	2020	700	70.06
R		MA	RFLC	2020	800	67.57
R		MA	RFLC	2020	900	65.14
R		MA	RFLC	2020	1000	63.65
R		MA	RFLC	2020	1100	61.73
R		MA	RFLC	2020	1200	61.43
R		MA	RFLC	2020	1300	59.30
R		MA	RFLC	2020	999999+	59.30
R		MA	RFVG	2020	1200	135.17
R		MA	RFVG	2020	1400	129.90
R		MA	RFVG	2020	1600	125.71
R		MA	RFVG	2020	1800	122.56
R		MA	RFVG	2020	2000	119.50
R		MA	RFVG	2020	2200	116.51
R		MA	RFVG	2020	2300	115.47
R		MA	RFVG	2020	2400	114.45
R		MA	RFVG	2020	2500	113.44
R		MA	RFVG	2020	2600	120.39
R		MA	RFVG	2020	2800	110.47
R		MA	RFVG	2020	3000	108.51
R		MA	RFVG	2020	3200	106.58
R		MA	RFVG	2020	3400	105.55
R		MA	RFVG	2020	3600	103.64
R		MA	RFVG	2020	3800	102.65
R		MA	RFVG	2020	4000	101.66
R		MA	RFVG	2020	4200	100.69
R		MA	RFVG	2020	4400	99.72
R		MA	RFVG	2020	999999+	99.72
R		MA	RVAV	2020	600	107.73
R		MA	RVAV	2020	800	100.19
R		MA	RVAV	2020	1000	94.94
R		MA	RVAV	2020	1200	90.84
R		MA	RVAV	2020	1300	88.85
R		MA	RVAV	2020	1400	87.79
R		MA	RVAV	2020	1500	85.84
R		MA	RVAV	2020	1600	84.82
R		MA	RVAV	2020	1700	83.36
R		MA	RVAV	2020	1800	82.36
R		MA	RVAV	2020	1900	81.37
R		MA	RVAV	2020	2000	80.39
R		MA	RVAV	2020	2100	79.42
R		MA	RVAV	2020	2200	78.45
R		MA	RVAV	2020	2400	77.00
R		MA	RVAV	2020	2600	75.55
R		MA	RVAV	2020	2800	74.11
R		MA	RVAV	2020	3000	72.69
R		MA	RVAV	2020	3200	71.73
R		MA	RVAV	2020	999999+	71.73
R		MA	RVEX	2020	1600	200.64
R		MA	RVEX	2020	1800	195.60
R		MA	RVEX	2020	2000	191.57
R		MA	RVEX	2020	2200	187.64
R		MA	RVEX	2020	2400	183.76
R		MA	RVEX	2020	2600	180.83
R		MA	RVEX	2020	2800	177.93

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	EFPS	2020	4000	69.32
C		COMM	EFPS	2020	5000	66.10
C		COMM	EFPS	2020	999999+	64.67
C		COMM	ERAC	2020	1000	140.26
C		COMM	ERAC	2020	1500	123.54
C		COMM	ERAC	2020	2000	121.53
C		COMM	ERAC	2020	2500	119.87
C		COMM	ERAC	2020	3000	119.16
C		COMM	ERAC	2020	4000	114.89
C		COMM	ERAC	2020	5000	109.55
C		COMM	ERAC	2020	999999+	107.18
C		COMM	ERAF	2020	1000	130.48
C		COMM	ERAF	2020	1500	114.92
C		COMM	ERAF	2020	2000	113.05
C		COMM	ERAF	2020	2500	111.51
C		COMM	ERAF	2020	3000	110.84
C		COMM	ERAF	2020	4000	106.87
C		COMM	ERAF	2020	5000	101.91
C		COMM	ERAF	2020	999999+	99.70
C		COMM	ERAS	2020	1000	121.38
C		COMM	ERAS	2020	1500	106.91
C		COMM	ERAS	2020	2000	105.17
C		COMM	ERAS	2020	2500	103.73
C		COMM	ERAS	2020	3000	103.11
C		COMM	ERAS	2020	4000	99.42
C		COMM	ERAS	2020	5000	94.80
C		COMM	ERAS	2020	999999+	92.75
C		COMM	EREC	2020	1000	231.59
C		COMM	EREC	2020	1500	203.99
C		COMM	EREC	2020	2000	200.66
C		COMM	EREC	2020	2500	197.92
C		COMM	EREC	2020	3000	196.75
C		COMM	EREC	2020	4000	189.70
C		COMM	EREC	2020	5000	180.89
C		COMM	EREC	2020	999999+	176.97
C		COMM	EREF	2020	1000	220.72
C		COMM	EREF	2020	1500	194.41
C		COMM	EREF	2020	2000	191.24
C		COMM	EREF	2020	2500	188.63
C		COMM	EREF	2020	3000	187.51
C		COMM	EREF	2020	4000	180.79
C		COMM	EREF	2020	5000	172.40
C		COMM	EREF	2020	999999+	168.67
C		COMM	ERGS	2020	1000	160.77
C		COMM	ERGS	2020	1500	141.61
C		COMM	ERGS	2020	2000	139.30
C		COMM	ERGS	2020	2500	137.39
C		COMM	ERGS	2020	3000	136.58
C		COMM	ERGS	2020	4000	131.69
C		COMM	ERGS	2020	5000	125.57
C		COMM	ERGS	2020	999999+	122.85
C		COMM	ERPC	2020	1000	102.21
C		COMM	ERPC	2020	1500	90.02
C		COMM	ERPC	2020	2000	88.56
C		COMM	ERPC	2020	2500	87.35
C		COMM	ERPC	2020	3000	86.83
C		COMM	ERPC	2020	4000	83.72
C		COMM	ERPC	2020	5000	79.83

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RVEX	2020	3000	175.08
R		MA	RVEX	2020	3200	173.13
R		MA	RVEX	2020	3400	170.31
R		MA	RVEX	2020	3600	168.40
R		MA	RVEX	2020	3800	166.50
R		MA	RVEX	2020	4000	164.63
R		MA	RVEX	2020	4200	162.76
R		MA	RVEX	2020	4400	161.78
R		MA	RVEX	2020	4800	158.96
R		MA	RVEX	2020	5200	156.17
R		MA	RVEX	2020	5600	153.40
R		MA	RVEX	2020	6000	151.53
R		MA	RVEX	2020	999999+	151.53
R		MA	RVFR	2020	600	88.20
R		MA	RVFR	2020	700	85.53
R		MA	RVFR	2020	800	82.50
R		MA	RVFR	2020	900	80.45
R		MA	RVFR	2020	1000	78.45
R		MA	RVFR	2020	1100	76.49
R		MA	RVFR	2020	1200	75.01
R		MA	RVFR	2020	1300	73.54
R		MA	RVFR	2020	1400	72.54
R		MA	RVFR	2020	1500	71.10
R		MA	RVFR	2020	1600	70.13
R		MA	RVFR	2020	1700	69.16
R		MA	RVFR	2020	1800	68.20
R		MA	RVFR	2020	2000	66.30
R		MA	RVFR	2020	2200	64.87
R		MA	RVFR	2020	2400	63.90
R		MA	RVFR	2020	2600	62.50
R		MA	RVFR	2020	2800	61.54
R		MA	RVFR	2020	3000	60.61
R		MA	RVFR	2020	999999+	60.61
R		MA	RVGD	2020	800	136.30
R		MA	RVGD	2020	1000	129.52
R		MA	RVGD	2020	1200	123.20
R		MA	RVGD	2020	1400	118.95
R		MA	RVGD	2020	1600	115.76
R		MA	RVGD	2020	1800	111.78
R		MA	RVGD	2020	1900	110.72
R		MA	RVGD	2020	2000	109.67
R		MA	RVGD	2020	2100	108.64
R		MA	RVGD	2020	2200	106.72
R		MA	RVGD	2020	2400	104.72
R		MA	RVGD	2020	2600	102.74
R		MA	RVGD	2020	2800	101.69
R		MA	RVGD	2020	3000	99.76
R		MA	RVGD	2020	3200	97.85
R		MA	RVGD	2020	3400	96.84
R		MA	RVGD	2020	3600	95.85
R		MA	RVGD	2020	3800	94.88
R		MA	RVGD	2020	4000	93.01
R		MA	RVGD	2020	999999+	93.01
R		MA	RVVG	2020	1200	150.11
R		MA	RVVG	2020	1400	144.06
R		MA	RVVG	2020	1600	139.96
R		MA	RVVG	2020	1800	135.10
R		MA	RVVG	2020	2000	132.11

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	ERPC	2020	999999+	78.10
C		COMM	ERPF	2020	1000	92.96
C		COMM	ERPF	2020	1500	81.88
C		COMM	ERPF	2020	2000	80.55
C		COMM	ERPF	2020	2500	79.45
C		COMM	ERPF	2020	3000	78.98
C		COMM	ERPF	2020	4000	76.15
C		COMM	ERPF	2020	5000	72.61
C		COMM	ERPF	2020	999999+	71.04
C		COMM	ERPS	2020	1000	78.37
C		COMM	ERPS	2020	1500	69.03
C		COMM	ERPS	2020	2000	67.91
C		COMM	ERPS	2020	2500	66.98
C		COMM	ERPS	2020	3000	66.58
C		COMM	ERPS	2020	4000	64.20
C		COMM	ERPS	2020	5000	61.21
C		COMM	ERPS	2020	999999+	59.89
C		COMM	ESAC	2020	10000	84.94
C		COMM	ESAC	2020	20000	83.05
C		COMM	ESAC	2020	999999+	75.57
C		COMM	ESAF	2020	10000	82.78
C		COMM	ESAF	2020	20000	80.94
C		COMM	ESAF	2020	999999+	73.66
C		COMM	ESAS	2020	10000	71.31
C		COMM	ESAS	2020	20000	69.73
C		COMM	ESAS	2020	999999+	63.45
C		COMM	ESGC	2020	10000	115.17
C		COMM	ESGC	2020	20000	112.61
C		COMM	ESGC	2020	999999+	102.47
C		COMM	ESGF	2020	10000	113.70
C		COMM	ESGF	2020	20000	111.17
C		COMM	ESGF	2020	999999+	101.17
C		COMM	ESGS	2020	10000	99.30
C		COMM	ESGS	2020	20000	97.09
C		COMM	ESGS	2020	999999+	88.35
C		COMM	ESPC	2020	10000	58.55
C		COMM	ESPC	2020	20000	57.24
C		COMM	ESPC	2020	999999+	52.09
C		COMM	ESPF	2020	10000	56.85
C		COMM	ESPF	2020	20000	55.59
C		COMM	ESPF	2020	999999+	50.58
C		COMM	ESPS	2020	10000	50.80
C		COMM	ESPS	2020	20000	49.67
C		COMM	ESPS	2020	999999+	45.20
C		COMM	ETAC	2020	10000	96.44
C		COMM	ETAC	2020	20000	93.73
C		COMM	ETAC	2020	999999+	88.81
C		COMM	ETAF	2020	10000	93.95
C		COMM	ETAF	2020	20000	91.32
C		COMM	ETAF	2020	999999+	86.52
C		COMM	ETAS	2020	10000	86.59
C		COMM	ETAS	2020	20000	84.16
C		COMM	ETAS	2020	999999+	79.74
C		COMM	ETEC	2020	10000	201.22
C		COMM	ETEC	2020	20000	195.58
C		COMM	ETEC	2020	999999+	185.31
C		COMM	ETEF	2020	10000	166.71
C		COMM	ETEF	2020	20000	162.04

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RVVG	2020	2200	129.17
R		MA	RVVG	2020	2400	126.28
R		MA	RVVG	2020	2500	125.29
R		MA	RVVG	2020	2600	123.43
R		MA	RVVG	2020	2800	121.49
R		MA	RVVG	2020	3000	119.57
R		MA	RVVG	2020	3200	117.68
R		MA	RVVG	2020	3400	115.79
R		MA	RVVG	2020	3600	113.92
R		MA	RVVG	2020	3800	112.95
R		MA	RVVG	2020	4000	111.10
R		MA	RVVG	2020	4200	110.14
R		MA	RVVG	2020	4400	108.31
R		MA	RVVG	2020	999999+	108.31
R		MH	MA08	2020	160	77.34
R		MH	MA08	2020	192	73.51
R		MH	MA08	2020	224	70.71
R		MH	MA08	2020	256	68.28
R		MH	MA08	2020	288	66.53
R		MH	MA08	2020	320	64.96
R		MH	MA08	2020	352	63.50
R		MH	MA08	2020	384	62.15
R		MH	MA08	2020	416	61.31
R		MH	MA08	2020	448	60.52
R		MH	MA08	2020	480	59.33
R		MH	MA08	2020	512	58.63
R		MH	MA08	2020	544	57.96
R		MH	MA08	2020	576	57.31
R		MH	MA08	2020	608	56.68
R		MH	MA08	2020	640	56.07
R		MH	MA08	2020	999999+	56.07
R		MH	MA10	2020	200	69.59
R		MH	MA10	2020	240	66.17
R		MH	MA10	2020	280	63.66
R		MH	MA10	2020	320	61.44
R		MH	MA10	2020	360	59.64
R		MH	MA10	2020	400	58.20
R		MH	MA10	2020	440	56.86
R		MH	MA10	2020	480	55.71
R		MH	MA10	2020	520	54.72
R		MH	MA10	2020	560	53.89
R		MH	MA10	2020	600	52.99
R		MH	MA10	2020	640	52.22
R		MH	MA10	2020	680	51.59
R		MH	MA10	2020	720	50.99
R		MH	MA10	2020	760	50.39
R		MH	MA10	2020	800	49.82
R		MH	MA10	2020	999999+	49.82
R		MH	MA12	2020	240	62.77
R		MH	MA12	2020	288	59.62
R		MH	MA12	2020	336	57.31
R		MH	MA12	2020	384	55.24
R		MH	MA12	2020	432	53.33
R		MH	MA12	2020	480	51.98
R		MH	MA12	2020	528	50.71
R		MH	MA12	2020	576	49.73
R		MH	MA12	2020	624	48.57
R		MH	MA12	2020	672	47.68

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	ETEF	2020	999999+	153.53
C		COMM	ETGC	2020	10000	136.31
C		COMM	ETGC	2020	20000	132.49
C		COMM	ETGC	2020	999999+	125.53
C		COMM	ETGF	2020	10000	133.95
C		COMM	ETGF	2020	20000	130.19
C		COMM	ETGF	2020	999999+	123.35
C		COMM	ETGS	2020	10000	124.09
C		COMM	ETGS	2020	20000	120.62
C		COMM	ETGS	2020	999999+	114.28
C		COMM	ETPC	2020	10000	63.98
C		COMM	ETPC	2020	20000	62.19
C		COMM	ETPC	2020	999999+	58.92
C		COMM	ETPF	2020	10000	62.15
C		COMM	ETPF	2020	20000	60.41
C		COMM	ETPF	2020	999999+	57.24
C		COMM	ETPS	2020	10000	56.95
C		COMM	ETPS	2020	20000	55.36
C		COMM	ETPS	2020	999999+	52.45
C		COMM	GOLF LC	2020	999999+	78225.00
C		COMM	GOLF POOR	2020	999999+	111300.00
C		COMM	GRHSA	2020	999999+	7.50
C		COMM	GRHSE	2020	999999+	17.50
C		COMM	IDAC	2020	200000	39.80
C		COMM	IDAC	2020	500000	39.37
C		COMM	IDAC	2020	1000000	39.00
C		COMM	IDAC	2020	999999+	38.91
C		COMM	IDAS	2020	200000	35.02
C		COMM	IDAS	2020	500000	34.65
C		COMM	IDAS	2020	1000000	34.32
C		COMM	IDAS	2020	999999+	34.24
C		COMM	IDEC	2020	200000	84.27
C		COMM	IDEC	2020	500000	83.38
C		COMM	IDEC	2020	1000000	82.59
C		COMM	IDEC	2020	999999+	82.39
C		COMM	IDES	2020	200000	75.95
C		COMM	IDES	2020	500000	75.14
C		COMM	IDES	2020	1000000	74.43
C		COMM	IDES	2020	999999+	74.25
C		COMM	IDGC	2020	200000	58.13
C		COMM	IDGC	2020	500000	57.52
C		COMM	IDGC	2020	1000000	56.97
C		COMM	IDGC	2020	999999+	56.83
C		COMM	IDGS	2020	200000	51.55
C		COMM	IDGS	2020	500000	51.00
C		COMM	IDGS	2020	1000000	50.52
C		COMM	IDGS	2020	999999+	50.40
C		COMM	IDPC	2020	200000	28.48
C		COMM	IDPC	2020	500000	28.18
C		COMM	IDPC	2020	1000000	27.91
C		COMM	IDPC	2020	999999+	27.84
C		COMM	IDPS	2020	200000	24.99
C		COMM	IDPS	2020	500000	24.72
C		COMM	IDPS	2020	1000000	24.49
C		COMM	IDPS	2020	999999+	24.43
C		COMM	IHAC	2020	5000	15.75
C		COMM	IHAC	2020	7500	14.75
C		COMM	IHAC	2020	10000	13.75

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MA12	2020	720	47.03
R		MH	MA12	2020	768	46.19
R		MH	MA12	2020	816	45.59
R		MH	MA12	2020	864	45.01
R		MH	MA12	2020	912	44.44
R		MH	MA12	2020	960	43.89
R		MH	MA12	2020	999999+	43.89
R		MH	MA14	2020	280	58.29
R		MH	MA14	2020	336	55.34
R		MH	MA14	2020	392	52.71
R		MH	MA14	2020	448	50.74
R		MH	MA14	2020	504	49.14
R		MH	MA14	2020	560	47.85
R		MH	MA14	2020	616	46.64
R		MH	MA14	2020	672	45.48
R		MH	MA14	2020	728	44.58
R		MH	MA14	2020	784	43.72
R		MH	MA14	2020	840	42.88
R		MH	MA14	2020	896	42.28
R		MH	MA14	2020	952	41.71
R		MH	MA14	2020	1008	41.14
R		MH	MA14	2020	1064	40.59
R		MH	MA14	2020	1120	40.05
R		MH	MA14	2020	999999+	40.05
R		MH	MA16	2020	320	54.60
R		MH	MA16	2020	384	51.56
R		MH	MA16	2020	448	49.26
R		MH	MA16	2020	512	47.37
R		MH	MA16	2020	576	45.83
R		MH	MA16	2020	640	44.37
R		MH	MA16	2020	704	43.19
R		MH	MA16	2020	768	42.29
R		MH	MA16	2020	832	41.42
R		MH	MA16	2020	896	40.58
R		MH	MA16	2020	960	39.76
R		MH	MA16	2020	1024	39.18
R		MH	MA16	2020	1088	38.40
R		MH	MA16	2020	1152	37.85
R		MH	MA16	2020	1216	37.31
R		MH	MA16	2020	1280	37.01
R		MH	MA16	2020	999999+	37.01
R		MH	MA18	2020	360	51.57
R		MH	MA18	2020	432	48.65
R		MH	MA18	2020	504	46.43
R		MH	MA18	2020	576	44.60
R		MH	MA18	2020	648	43.10
R		MH	MA18	2020	720	41.68
R		MH	MA18	2020	792	40.54
R		MH	MA18	2020	864	39.66
R		MH	MA18	2020	936	38.81
R		MH	MA18	2020	1008	37.99
R		MH	MA18	2020	1080	37.19
R		MH	MA18	2020	1152	36.63
R		MH	MA18	2020	1224	35.85
R		MH	MA18	2020	1296	35.31
R		MH	MA18	2020	1368	34.79
R		MH	MA18	2020	1440	34.49
R		MH	MA18	2020	999999+	34.49

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	IHAC	2020	15000	12.50
C		COMM	IHAC	2020	15000.1	12.50
C		COMM	IHAC	2020	999999+	12.50
C		COMM	IHAF	2020	5000	15.75
C		COMM	IHAF	2020	7500	14.75
C		COMM	IHAF	2020	10000	13.75
C		COMM	IHAF	2020	15000	12.50
C		COMM	IHAF	2020	15000.1	12.50
C		COMM	IHAF	2020	999999+	12.50
C		COMM	IHAS	2020	5000	15.75
C		COMM	IHAS	2020	7500	14.75
C		COMM	IHAS	2020	10000	13.75
C		COMM	IHAS	2020	15000	12.50
C		COMM	IHAS	2020	15000.1	12.50
C		COMM	IHAS	2020	999999+	12.50
C		COMM	IHEC	2020	5000	22.85
C		COMM	IHEC	2020	7500	21.85
C		COMM	IHEC	2020	10000	20.85
C		COMM	IHEC	2020	15000	19.50
C		COMM	IHEC	2020	15000.1	19.50
C		COMM	IHEC	2020	999999+	19.50
C		COMM	IHEF	2020	5000	22.85
C		COMM	IHEF	2020	7500	21.85
C		COMM	IHEF	2020	10000	20.85
C		COMM	IHEF	2020	15000	19.50
C		COMM	IHEF	2020	15000.1	19.50
C		COMM	IHEF	2020	999999+	19.50
C		COMM	IHES	2020	5000	22.85
C		COMM	IHES	2020	7500	21.85
C		COMM	IHES	2020	10000	20.85
C		COMM	IHES	2020	15000	19.50
C		COMM	IHES	2020	15000.1	19.50
C		COMM	IHES	2020	999999+	19.50
C		COMM	IHPC	2020	5000	12.60
C		COMM	IHPC	2020	7500	11.60
C		COMM	IHPC	2020	10000	10.60
C		COMM	IHPC	2020	15000	9.50
C		COMM	IHPC	2020	15000.1	9.50
C		COMM	IHPC	2020	999999+	9.50
C		COMM	IHPF	2020	5000	12.60
C		COMM	IHPF	2020	7500	11.60
C		COMM	IHPF	2020	10000	10.60
C		COMM	IHPF	2020	15000	9.50
C		COMM	IHPF	2020	15000.1	9.50
C		COMM	IHPF	2020	999999+	9.50
C		COMM	IHPS	2020	5000	12.60
C		COMM	IHPS	2020	7500	11.60
C		COMM	IHPS	2020	10000	10.60
C		COMM	IHPS	2020	15000	9.50
C		COMM	IHPS	2020	15000.1	9.50
C		COMM	IHPS	2020	999999+	9.50
C		COMM	IMAC	2020	20000	49.70
C		COMM	IMAC	2020	50000	45.40
C		COMM	IMAC	2020	200000	41.25
C		COMM	IMAC	2020	999999+	40.43
C		COMM	IMAS	2020	20000	44.11
C		COMM	IMAS	2020	50000	40.29
C		COMM	IMAS	2020	200000	36.60

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MA20	2020	400	71.14
R		MH	MA20	2020	480	66.74
R		MH	MA20	2020	560	63.02
R		MH	MA20	2020	640	59.89
R		MH	MA20	2020	720	57.75
R		MH	MA20	2020	800	55.69
R		MH	MA20	2020	880	53.67
R		MH	MA20	2020	960	52.14
R		MH	MA20	2020	1040	50.64
R		MH	MA20	2020	1120	49.38
R		MH	MA20	2020	1200	48.37
R		MH	MA20	2020	1280	47.14
R		MH	MA20	2020	1360	46.16
R		MH	MA20	2020	1440	45.40
R		MH	MA20	2020	1520	44.66
R		MH	MA20	2020	1600	43.70
R		MH	MA20	2020	999999+	43.70
R		MH	MA24	2020	480	66.16
R		MH	MA24	2020	576	61.45
R		MH	MA24	2020	672	57.37
R		MH	MA24	2020	768	54.32
R		MH	MA24	2020	864	52.24
R		MH	MA24	2020	960	49.77
R		MH	MA24	2020	1056	48.02
R		MH	MA24	2020	1152	46.52
R		MH	MA24	2020	1248	45.04
R		MH	MA24	2020	1344	43.80
R		MH	MA24	2020	1440	42.59
R		MH	MA24	2020	1536	41.60
R		MH	MA24	2020	1632	40.63
R		MH	MA24	2020	1728	39.67
R		MH	MA24	2020	1824	38.93
R		MH	MA24	2020	1920	38.21
R		MH	MA24	2020	999999+	38.21
R		MH	MA26	2020	520	64.01
R		MH	MA26	2020	624	59.12
R		MH	MA26	2020	728	55.31
R		MH	MA26	2020	832	52.28
R		MH	MA26	2020	936	50.00
R		MH	MA26	2020	1040	47.66
R		MH	MA26	2020	1144	45.92
R		MH	MA26	2020	1248	44.32
R		MH	MA26	2020	1352	42.85
R		MH	MA26	2020	1456	41.63
R		MH	MA26	2020	1560	40.41
R		MH	MA26	2020	1664	39.44
R		MH	MA26	2020	1768	38.47
R		MH	MA26	2020	1872	37.63
R		MH	MA26	2020	1976	36.78
R		MH	MA26	2020	2080	36.06
R		MH	MA26	2020	999999+	36.06
R		MH	MA28	2020	560	61.90
R		MH	MA28	2020	672	56.84
R		MH	MA28	2020	784	53.28
R		MH	MA28	2020	896	50.28
R		MH	MA28	2020	1008	47.79
R		MH	MA28	2020	1120	45.58
R		MH	MA28	2020	1232	43.85

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	IMAS	2020	999999+	35.88
C		COMM	IMEC	2020	20000	150.07
C		COMM	IMEC	2020	50000	137.08
C		COMM	IMEC	2020	200000	124.53
C		COMM	IMEC	2020	999999+	122.08
C		COMM	IMES	2020	20000	140.76
C		COMM	IMES	2020	50000	128.57
C		COMM	IMES	2020	200000	116.80
C		COMM	IMES	2020	999999+	114.50
C		COMM	IMGS	2020	20000	76.16
C		COMM	IMGS	2020	50000	69.57
C		COMM	IMGS	2020	200000	63.20
C		COMM	IMGS	2020	999999+	61.96
C		COMM	IMPC	2020	20000	36.08
C		COMM	IMPC	2020	50000	32.96
C		COMM	IMPC	2020	200000	29.94
C		COMM	IMPC	2020	999999+	29.35
C		COMM	IMPS	2020	20000	31.33
C		COMM	IMPS	2020	50000	28.62
C		COMM	IMPS	2020	200000	26.00
C		COMM	IMPS	2020	999999+	25.49
C		COMM	IOAC	2020	2000	29.89
C		COMM	IOAC	2020	5000	27.68
C		COMM	IOAC	2020	10000	25.54
C		COMM	IOAC	2020	20000	23.93
C		COMM	IOAC	2020	999999+	22.30
C		COMM	IOAF	2020	2000	23.27
C		COMM	IOAF	2020	5000	21.55
C		COMM	IOAF	2020	10000	19.88
C		COMM	IOAF	2020	20000	18.63
C		COMM	IOAF	2020	999999+	17.36
C		COMM	IOAS	2020	2000	22.51
C		COMM	IOAS	2020	5000	20.85
C		COMM	IOAS	2020	10000	19.23
C		COMM	IOAS	2020	20000	18.02
C		COMM	IOAS	2020	999999+	16.80
C		COMM	IOGC	2020	2000	39.77
C		COMM	IOGC	2020	5000	36.84
C		COMM	IOGC	2020	10000	33.98
C		COMM	IOGC	2020	20000	31.85
C		COMM	IOGC	2020	999999+	29.67
C		COMM	IOGF	2020	2000	33.10
C		COMM	IOGF	2020	5000	30.66
C		COMM	IOGF	2020	10000	28.28
C		COMM	IOGF	2020	20000	26.50
C		COMM	IOGF	2020	999999+	24.70
C		COMM	IOGS	2020	2000	31.12
C		COMM	IOGS	2020	5000	28.83
C		COMM	IOGS	2020	10000	26.59
C		COMM	IOGS	2020	20000	24.92
C		COMM	IOGS	2020	999999+	23.22
C		COMM	IOPC	2020	2000	25.44
C		COMM	IOPC	2020	5000	23.57
C		COMM	IOPC	2020	10000	21.74
C		COMM	IOPC	2020	20000	20.37
C		COMM	IOPC	2020	999999+	18.98
C		COMM	IOPF	2020	2000	19.46
C		COMM	IOPF	2020	5000	18.03

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MA28	2020	1344	42.14
R		MH	MA28	2020	1456	40.69
R		MH	MA28	2020	1568	39.47
R		MH	MA28	2020	1680	38.26
R		MH	MA28	2020	1792	37.29
R		MH	MA28	2020	1904	36.33
R		MH	MA28	2020	2016	35.60
R		MH	MA28	2020	2128	34.65
R		MH	MA28	2020	2240	33.93
R		MH	MA28	2020	999999+	33.93
R		MH	MA30	2020	600	60.29
R		MH	MA30	2020	720	55.26
R		MH	MA30	2020	840	51.51
R		MH	MA30	2020	960	48.52
R		MH	MA30	2020	1080	46.05
R		MH	MA30	2020	1200	43.85
R		MH	MA30	2020	1320	42.14
R		MH	MA30	2020	1440	40.44
R		MH	MA30	2020	1560	38.99
R		MH	MA30	2020	1680	37.78
R		MH	MA30	2020	1800	36.58
R		MH	MA30	2020	1920	35.61
R		MH	MA30	2020	2040	34.66
R		MH	MA30	2020	2160	33.93
R		MH	MA30	2020	2280	33.10
R		MH	MA30	2020	2400	32.38
R		MH	MA30	2020	999999+	27.08
R		MH	MA32	2020	640	58.71
R		MH	MA32	2020	720	55.26
R		MH	MA32	2020	896	49.76
R		MH	MA32	2020	1024	46.80
R		MH	MA32	2020	1152	44.34
R		MH	MA32	2020	1280	42.15
R		MH	MA32	2020	1408	40.44
R		MH	MA32	2020	1536	38.76
R		MH	MA32	2020	1664	37.31
R		MH	MA32	2020	1792	36.11
R		MH	MA32	2020	1920	34.91
R		MH	MA32	2020	2048	33.95
R		MH	MA32	2020	2176	33.00
R		MH	MA32	2020	2304	32.27
R		MH	MA32	2020	2432	31.56
R		MH	MA32	2020	2560	30.84
R		MH	MA32	2020	999999+	30.84
R		MH	MA36	2020	720	55.63
R		MH	MA36	2020	864	50.69
R		MH	MA36	2020	1008	47.00
R		MH	MA36	2020	1152	44.06
R		MH	MA36	2020	1296	41.41
R		MH	MA36	2020	1440	39.46
R		MH	MA36	2020	1584	37.54
R		MH	MA36	2020	1728	36.09
R		MH	MA36	2020	1872	34.66
R		MH	MA36	2020	2016	33.46
R		MH	MA36	2020	2160	32.28
R		MH	MA36	2020	2304	31.32
R		MH	MA36	2020	2448	30.38
R		MH	MA36	2020	2592	29.66

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	IOPF	2020	10000	16.63
C		COMM	IOPF	2020	20000	15.59
C		COMM	IOPF	2020	999999+	14.52
C		COMM	IOPS	2020	2000	18.72
C		COMM	IOPS	2020	5000	17.34
C		COMM	IOPS	2020	10000	16.00
C		COMM	IOPS	2020	20000	14.99
C		COMM	IOPS	2020	999999+	13.97
C		COMM	IWAS	2020	3000	36.16
C		COMM	IWAS	2020	6000	34.02
C		COMM	IWAS	2020	6000.1	30.68
C		COMM	IWAS	2020	999999+	30.68
C		COMM	IWFS	2020	3000	27.06
C		COMM	IWFS	2020	6000	25.46
C		COMM	IWFS	2020	6000.1	22.97
C		COMM	IWFS	2020	999999+	22.97
C		COMM	IWGS	2020	3000	48.49
C		COMM	IWGS	2020	6000	45.61
C		COMM	IWGS	2020	6000.1	41.14
C		COMM	IWGS	2020	999999+	41.14
C		COMM	IWPS	2020	3000	20.11
C		COMM	IWPS	2020	6000	18.92
C		COMM	IWPS	2020	6000.1	17.06
C		COMM	IWPS	2020	999999+	17.06
C		COMM	LOAD DOCK	2020	999999+	25000.00
C		COMM	MCAC	2020	2000	85.73
C		COMM	MCAC	2020	4000	84.06
C		COMM	MCAC	2020	6000	81.05
C		COMM	MCAC	2020	8000	76.28
C		COMM	MCAC	2020	10000	75.36
C		COMM	MCAC	2020	20000	70.51
C		COMM	MCAC	2020	50000	69.50
C		COMM	MCAC	2020	100000	68.17
C		COMM	MCAC	2020	999999+	65.32
C		COMM	MCAF	2020	2000	80.55
C		COMM	MCAF	2020	4000	78.98
C		COMM	MCAF	2020	6000	76.15
C		COMM	MCAF	2020	8000	71.67
C		COMM	MCAF	2020	10000	70.80
C		COMM	MCAF	2020	20000	66.25
C		COMM	MCAF	2020	50000	65.30
C		COMM	MCAF	2020	100000	64.05
C		COMM	MCAF	2020	999999+	61.37
C		COMM	MCAS	2020	2000	75.65
C		COMM	MCAS	2020	4000	74.17
C		COMM	MCAS	2020	6000	71.51
C		COMM	MCAS	2020	8000	67.31
C		COMM	MCAS	2020	10000	66.49
C		COMM	MCAS	2020	20000	62.21
C		COMM	MCAS	2020	50000	61.33
C		COMM	MCAS	2020	100000	60.15
C		COMM	MCAS	2020	999999+	57.64
C		COMM	MCEC	2020	2000	127.18
C		COMM	MCEC	2020	4000	124.70
C		COMM	MCEC	2020	6000	120.23
C		COMM	MCEC	2020	8000	113.16
C		COMM	MCEC	2020	10000	111.79
C		COMM	MCEC	2020	20000	104.60

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MA36	2020	2736	28.95
R		MH	MA36	2020	2880	28.24
R		MH	MA36	2020	999999+	28.80
R		MH	MA42	2020	840	55.46
R		MH	MA42	2020	1008	51.58
R		MH	MA42	2020	1176	48.71
R		MH	MA42	2020	1344	46.33
R		MH	MA42	2020	1512	44.35
R		MH	MA42	2020	1680	42.63
R		MH	MA42	2020	1848	41.22
R		MH	MA42	2020	2016	39.84
R		MH	MA42	2020	2184	38.68
R		MH	MA42	2020	2352	37.68
R		MH	MA42	2020	2520	36.68
R		MH	MA42	2020	2688	35.91
R		MH	MA42	2020	2856	35.15
R		MH	MA42	2020	3024	34.53
R		MH	MA42	2020	3192	33.77
R		MH	MA42	2020	3360	33.17
R		MH	MA42	2020	999999+	33.17
R		MH	ME12	2020	336	82.25
R		MH	ME12	2020	384	79.28
R		MH	ME12	2020	432	76.57
R		MH	ME12	2020	480	74.49
R		MH	ME12	2020	528	73.00
R		MH	ME12	2020	576	71.15
R		MH	ME12	2020	624	69.83
R		MH	ME12	2020	672	68.57
R		MH	ME12	2020	720	67.36
R		MH	ME12	2020	768	66.19
R		MH	ME12	2020	816	65.05
R		MH	ME12	2020	864	64.39
R		MH	ME12	2020	912	63.74
R		MH	ME12	2020	960	62.67
R		MH	ME12	2020	999999+	63.92
R		MH	ME14	2020	392	76.23
R		MH	ME14	2020	448	73.42
R		MH	ME14	2020	504	70.84
R		MH	ME14	2020	560	68.87
R		MH	ME14	2020	616	67.01
R		MH	ME14	2020	672	65.69
R		MH	ME14	2020	728	64.43
R		MH	ME14	2020	784	63.22
R		MH	ME14	2020	840	62.05
R		MH	ME14	2020	896	60.92
R		MH	ME14	2020	952	59.82
R		MH	ME14	2020	1008	59.18
R		MH	ME14	2020	1064	58.57
R		MH	ME14	2020	1120	57.52
R		MH	ME14	2020	999999+	58.67
R		MH	ME16	2020	448	71.03
R		MH	ME16	2020	512	69.73
R		MH	ME16	2020	576	66.33
R		MH	ME16	2020	640	64.43
R		MH	ME16	2020	704	62.64
R		MH	ME16	2020	768	61.36
R		MH	ME16	2020	832	60.15
R		MH	ME16	2020	896	58.98

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MCEC	2020	50000	103.11
C		COMM	MCEC	2020	100000	101.12
C		COMM	MCEC	2020	999999+	96.91
C		COMM	MCEF	2020	2000	120.59
C		COMM	MCEF	2020	4000	118.23
C		COMM	MCEF	2020	6000	114.00
C		COMM	MCEF	2020	8000	107.29
C		COMM	MCEF	2020	10000	106.00
C		COMM	MCEF	2020	20000	99.17
C		COMM	MCEF	2020	50000	97.76
C		COMM	MCEF	2020	100000	95.88
C		COMM	MCEF	2020	999999+	91.88
C		COMM	MCES	2020	2000	115.31
C		COMM	MCES	2020	4000	113.06
C		COMM	MCES	2020	6000	109.01
C		COMM	MCES	2020	8000	102.60
C		COMM	MCES	2020	10000	101.36
C		COMM	MCES	2020	20000	94.84
C		COMM	MCES	2020	50000	93.49
C		COMM	MCES	2020	100000	91.69
C		COMM	MCES	2020	999999+	87.86
C		COMM	MCGC	2020	2000	106.45
C		COMM	MCGC	2020	4000	104.38
C		COMM	MCGC	2020	6000	100.64
C		COMM	MCGC	2020	8000	94.72
C		COMM	MCGC	2020	10000	93.58
C		COMM	MCGC	2020	20000	87.55
C		COMM	MCGC	2020	50000	86.31
C		COMM	MCGC	2020	100000	84.64
C		COMM	MCGC	2020	999999+	81.11
C		COMM	MCGF	2020	2000	100.80
C		COMM	MCGF	2020	4000	98.84
C		COMM	MCGF	2020	6000	95.30
C		COMM	MCGF	2020	8000	89.69
C		COMM	MCGF	2020	10000	88.61
C		COMM	MCGF	2020	20000	82.90
C		COMM	MCGF	2020	50000	81.72
C		COMM	MCGF	2020	100000	80.15
C		COMM	MCGF	2020	999999+	76.81
C		COMM	MCGS	2020	2000	95.02
C		COMM	MCGS	2020	4000	93.16
C		COMM	MCGS	2020	6000	89.83
C		COMM	MCGS	2020	8000	84.54
C		COMM	MCGS	2020	10000	83.52
C		COMM	MCGS	2020	20000	78.15
C		COMM	MCGS	2020	50000	77.03
C		COMM	MCGS	2020	100000	75.55
C		COMM	MCGS	2020	999999+	72.40
C		COMM	MCPC	2020	2000	69.24
C		COMM	MCPC	2020	4000	67.89
C		COMM	MCPC	2020	6000	65.46
C		COMM	MCPC	2020	8000	61.61
C		COMM	MCPC	2020	10000	60.87
C		COMM	MCPC	2020	20000	56.95
C		COMM	MCPC	2020	50000	56.14
C		COMM	MCPC	2020	100000	55.06
C		COMM	MCPC	2020	999999+	52.76
C		COMM	MCPC	2020	2000	64.53

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	ME16	2020	960	57.85
R		MH	ME16	2020	1024	56.75
R		MH	ME16	2020	1088	56.12
R		MH	ME16	2020	1152	55.06
R		MH	ME16	2020	1216	54.46
R		MH	ME16	2020	1280	53.44
R		MH	ME16	2020	999999+	54.51
R		MH	ME18	2020	504	67.00
R		MH	ME18	2020	576	64.42
R		MH	ME18	2020	648	62.46
R		MH	ME18	2020	720	60.63
R		MH	ME18	2020	792	58.88
R		MH	ME18	2020	864	57.65
R		MH	ME18	2020	936	56.48
R		MH	ME18	2020	1008	55.34
R		MH	ME18	2020	1080	54.23
R		MH	ME18	2020	1152	53.15
R		MH	ME18	2020	1224	52.54
R		MH	ME18	2020	1296	51.72
R		MH	ME18	2020	1368	50.92
R		MH	ME18	2020	1440	50.36
R		MH	ME18	2020	999999+	50.36
R		MH	ME20	2020	560	91.86
R		MH	ME20	2020	640	88.02
R		MH	ME20	2020	720	84.33
R		MH	ME20	2020	800	81.64
R		MH	ME20	2020	880	79.04
R		MH	ME20	2020	960	76.95
R		MH	ME20	2020	1040	74.90
R		MH	ME20	2020	1120	73.33
R		MH	ME20	2020	1200	71.80
R		MH	ME20	2020	1280	70.29
R		MH	ME20	2020	1360	68.80
R		MH	ME20	2020	1440	67.77
R		MH	ME20	2020	1520	66.76
R		MH	ME20	2020	1600	65.76
R		MH	ME20	2020	999999+	65.76
R		MH	ME24	2020	672	83.16
R		MH	ME24	2020	768	78.98
R		MH	ME24	2020	864	75.83
R		MH	ME24	2020	960	72.77
R		MH	ME24	2020	1056	70.68
R		MH	ME24	2020	1152	68.19
R		MH	ME24	2020	1248	66.63
R		MH	ME24	2020	1344	64.65
R		MH	ME24	2020	1440	63.15
R		MH	ME24	2020	1536	61.67
R		MH	ME24	2020	1632	60.65
R		MH	ME24	2020	1728	59.19
R		MH	ME24	2020	1824	58.20
R		MH	ME24	2020	1920	57.21
R		MH	ME24	2020	999999+	57.21
R		MH	ME26	2020	728	79.83
R		MH	ME26	2020	832	75.70
R		MH	ME26	2020	936	72.58
R		MH	ME26	2020	1040	69.55
R		MH	ME26	2020	1144	67.25
R		MH	ME26	2020	1248	65.01

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C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MC PF	2020	4000	63.27
C		COMM	MC PF	2020	6000	61.01
C		COMM	MC PF	2020	8000	57.42
C		COMM	MC PF	2020	10000	56.73
C		COMM	MC PF	2020	20000	53.07
C		COMM	MC PF	2020	50000	52.32
C		COMM	MC PF	2020	100000	51.31
C		COMM	MC PF	2020	999999+	49.17
C		COMM	MC PS	2020	2000	59.96
C		COMM	MC PS	2020	4000	58.79
C		COMM	MC PS	2020	6000	56.69
C		COMM	MC PS	2020	8000	53.35
C		COMM	MC PS	2020	10000	52.71
C		COMM	MC PS	2020	20000	49.32
C		COMM	MC PS	2020	50000	48.61
C		COMM	MC PS	2020	100000	47.68
C		COMM	MC PS	2020	999999+	45.69
C		COMM	MD AC	2020	2000	99.86
C		COMM	MD AC	2020	4000	94.40
C		COMM	MD AC	2020	6000	90.70
C		COMM	MD AC	2020	8000	88.85
C		COMM	MD AC	2020	10000	87.78
C		COMM	MD AC	2020	20000	82.13
C		COMM	MD AC	2020	999999+	80.96
C		COMM	MD AF	2020	2000	94.21
C		COMM	MD AF	2020	4000	89.06
C		COMM	MD AF	2020	6000	85.57
C		COMM	MD AF	2020	8000	83.82
C		COMM	MD AF	2020	10000	82.81
C		COMM	MD AF	2020	20000	77.48
C		COMM	MD AF	2020	999999+	76.38
C		COMM	MDEC	2020	2000	142.25
C		COMM	MDEC	2020	4000	134.48
C		COMM	MDEC	2020	6000	129.21
C		COMM	MDEC	2020	8000	126.57
C		COMM	MDEC	2020	10000	125.04
C		COMM	MDEC	2020	20000	116.99
C		COMM	MDEC	2020	999999+	115.33
C		COMM	MDEF	2020	2000	135.66
C		COMM	MDEF	2020	4000	128.25
C		COMM	MDEF	2020	6000	123.22
C		COMM	MDEF	2020	8000	120.70
C		COMM	MDEF	2020	10000	119.25
C		COMM	MDEF	2020	20000	111.57
C		COMM	MDEF	2020	999999+	109.98
C		COMM	MDGC	2020	2000	118.70
C		COMM	MDGC	2020	4000	112.22
C		COMM	MDGC	2020	6000	107.82
C		COMM	MDGC	2020	8000	105.62
C		COMM	MDGC	2020	10000	104.34
C		COMM	MDGC	2020	20000	97.62
C		COMM	MDGC	2020	999999+	96.24
C		COMM	MDGF	2020	2000	113.05
C		COMM	MDGF	2020	4000	106.87
C		COMM	MDGF	2020	6000	102.68
C		COMM	MDGF	2020	8000	100.59
C		COMM	MDGF	2020	10000	99.37
C		COMM	MDGF	2020	20000	92.98

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	ME26	2020	1352	63.24
R		MH	ME26	2020	1456	61.50
R		MH	ME26	2020	1560	60.01
R		MH	ME26	2020	1664	58.54
R		MH	ME26	2020	1768	57.30
R		MH	ME26	2020	1872	56.08
R		MH	ME26	2020	1976	55.10
R		MH	ME26	2020	2080	53.89
R		MH	ME26	2020	999999+	53.89
R		MH	ME28	2020	784	76.56
R		MH	ME28	2020	896	72.46
R		MH	ME28	2020	1008	69.38
R		MH	ME28	2020	1120	66.37
R		MH	ME28	2020	1232	63.87
R		MH	ME28	2020	1344	61.86
R		MH	ME28	2020	1456	59.89
R		MH	ME28	2020	1568	58.39
R		MH	ME28	2020	1680	56.90
R		MH	ME28	2020	1792	55.44
R		MH	ME28	2020	1904	53.99
R		MH	ME28	2020	2016	53.00
R		MH	ME28	2020	2128	52.02
R		MH	ME28	2020	2240	50.60
R		MH	ME28	2020	999999+	50.60
R		MH	ME30	2020	840	74.01
R		MH	ME30	2020	960	69.95
R		MH	ME30	2020	1080	66.66
R		MH	ME30	2020	1200	63.90
R		MH	ME30	2020	1320	61.42
R		MH	ME30	2020	1440	59.20
R		MH	ME30	2020	1560	57.46
R		MH	ME30	2020	1680	55.74
R		MH	ME30	2020	1800	54.27
R		MH	ME30	2020	1920	52.82
R		MH	ME30	2020	2040	52.52
R		MH	ME30	2020	2160	50.50
R		MH	ME30	2020	2280	49.42
R		MH	ME30	2020	2400	48.22
R		MH	ME30	2020	999999+	48.22
R		MH	ME32	2020	896	71.49
R		MH	ME32	2020	1024	67.46
R		MH	ME32	2020	1152	63.98
R		MH	ME32	2020	1280	61.46
R		MH	ME32	2020	1408	58.99
R		MH	ME32	2020	1536	56.56
R		MH	ME32	2020	1664	55.06
R		MH	ME32	2020	1792	53.12
R		MH	ME32	2020	1920	51.66
R		MH	ME32	2020	2048	50.21
R		MH	ME32	2020	2176	49.00
R		MH	ME32	2020	2304	48.02
R		MH	ME32	2020	2432	46.83
R		MH	ME32	2020	2560	45.86
R		MH	ME32	2020	999999+	45.86
R		MH	ME36	2020	1008	67.01
R		MH	ME36	2020	1152	63.02
R		MH	ME36	2020	1296	59.58
R		MH	ME36	2020	1440	57.09

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MDGF	2020	999999+	91.65
C		COMM	MDPC	2020	2000	83.84
C		COMM	MDPC	2020	4000	79.26
C		COMM	MDPC	2020	6000	76.16
C		COMM	MDPC	2020	8000	74.60
C		COMM	MDPC	2020	10000	73.70
C		COMM	MDPC	2020	20000	68.96
C		COMM	MDPC	2020	999999+	67.98
C		COMM	MDPF	2020	2000	73.85
C		COMM	MDPF	2020	4000	69.81
C		COMM	MDPF	2020	6000	67.08
C		COMM	MDPF	2020	8000	65.71
C		COMM	MDPF	2020	10000	64.92
C		COMM	MDPF	2020	20000	60.74
C		COMM	MDPF	2020	999999+	59.87
C		COMM	MDPS	2020	2000	74.26
C		COMM	MDPS	2020	4000	70.20
C		COMM	MDPS	2020	6000	67.45
C		COMM	MDPS	2020	8000	66.07
C		COMM	MDPS	2020	10000	65.28
C		COMM	MDPS	2020	20000	61.08
C		COMM	MDPS	2020	999999+	60.21
C		COMM	MGAC	2020	10000	78.37
C		COMM	MGAC	2020	20000	72.87
C		COMM	MGAC	2020	40000	71.01
C		COMM	MGAC	2020	60000	68.51
C		COMM	MGAC	2020	80000	67.21
C		COMM	MGAC	2020	999999+	64.70
C		COMM	MGAF	2020	10000	73.03
C		COMM	MGAF	2020	20000	67.90
C		COMM	MGAF	2020	40000	66.17
C		COMM	MGAF	2020	60000	63.84
C		COMM	MGAF	2020	80000	62.63
C		COMM	MGAF	2020	999999+	60.29
C		COMM	MGAS	2020	10000	68.02
C		COMM	MGAS	2020	20000	63.25
C		COMM	MGAS	2020	40000	61.64
C		COMM	MGAS	2020	60000	59.46
C		COMM	MGAS	2020	80000	58.34
C		COMM	MGAS	2020	999999+	56.16
C		COMM	MGEC	2020	10000	114.00
C		COMM	MGEC	2020	20000	106.00
C		COMM	MGEC	2020	40000	103.29
C		COMM	MGEC	2020	60000	99.65
C		COMM	MGEC	2020	80000	97.76
C		COMM	MGEC	2020	999999+	94.12
C		COMM	MGEF	2020	10000	107.76
C		COMM	MGEF	2020	20000	100.20
C		COMM	MGEF	2020	40000	97.64
C		COMM	MGEF	2020	60000	94.20
C		COMM	MGEF	2020	80000	92.42
C		COMM	MGEF	2020	999999+	88.97
C		COMM	MGGC	2020	10000	96.19
C		COMM	MGGC	2020	20000	89.44
C		COMM	MGGC	2020	40000	87.15
C		COMM	MGGC	2020	60000	84.08
C		COMM	MGGC	2020	80000	82.49
C		COMM	MGGC	2020	999999+	79.41

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	ME36	2020	1584	54.65
R		MH	ME36	2020	1728	52.69
R		MH	ME36	2020	1872	50.75
R		MH	ME36	2020	2016	42.00
R		MH	ME36	2020	2160	47.61
R		MH	ME36	2020	2304	46.17
R		MH	ME36	2020	2448	44.97
R		MH	ME36	2020	2592	44.00
R		MH	ME36	2020	2736	43.04
R		MH	ME36	2020	2880	42.08
R		MH	ME36	2020	999999+	42.08
R		MH	ME42	2020	1176	70.00
R		MH	ME42	2020	1344	66.77
R		MH	ME42	2020	1512	64.21
R		MH	ME42	2020	1680	61.83
R		MH	ME42	2020	1848	59.79
R		MH	ME42	2020	2016	58.19
R		MH	ME42	2020	2184	56.63
R		MH	ME42	2020	2352	55.37
R		MH	ME42	2020	2520	54.14
R		MH	ME42	2020	2688	52.91
R		MH	ME42	2020	2856	51.69
R		MH	ME42	2020	3024	50.90
R		MH	ME42	2020	3192	50.13
R		MH	ME42	2020	3360	48.93
R		MH	ME42	2020	999999+	39.36
R		MH	MG12	2020	240	72.92
R		MH	MG12	2020	288	69.13
R		MH	MG12	2020	336	65.77
R		MH	MG12	2020	384	63.60
R		MH	MG12	2020	432	61.16
R		MH	MG12	2020	480	59.74
R		MH	MG12	2020	528	57.97
R		MH	MG12	2020	576	56.72
R		MH	MG12	2020	624	55.53
R		MH	MG12	2020	672	54.37
R		MH	MG12	2020	720	53.26
R		MH	MG12	2020	768	52.61
R		MH	MG12	2020	816	51.99
R		MH	MG12	2020	864	50.94
R		MH	MG12	2020	912	50.36
R		MH	MG12	2020	960	49.79
R		MH	MG12	2020	999999+	49.79
R		MH	MG14	2020	280	65.57
R		MH	MG14	2020	336	62.00
R		MH	MG14	2020	392	59.26
R		MH	MG14	2020	448	57.20
R		MH	MG14	2020	504	55.30
R		MH	MG14	2020	560	53.96
R		MH	MG14	2020	616	52.70
R		MH	MG14	2020	672	51.50
R		MH	MG14	2020	728	50.57
R		MH	MG14	2020	784	49.45
R		MH	MG14	2020	840	48.81
R		MH	MG14	2020	952	47.38
R		MH	MG14	2020	1008	46.58
R		MH	MG14	2020	1064	46.01
R		MH	MG14	2020	1120	45.46

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MGGF	2020	10000	89.95
C		COMM	MGGF	2020	20000	83.64
C		COMM	MGGF	2020	40000	81.50
C		COMM	MGGF	2020	60000	78.63
C		COMM	MGGF	2020	80000	77.14
C		COMM	MGGF	2020	999999+	74.26
C		COMM	MGGS	2020	10000	85.47
C		COMM	MGGS	2020	20000	79.47
C		COMM	MGGS	2020	40000	77.44
C		COMM	MGGS	2020	60000	74.71
C		COMM	MGGS	2020	80000	73.29
C		COMM	MGGS	2020	999999+	70.56
C		COMM	MGPC	2020	10000	65.90
C		COMM	MGPC	2020	20000	61.28
C		COMM	MGPC	2020	40000	59.72
C		COMM	MGPC	2020	60000	57.61
C		COMM	MGPC	2020	80000	56.52
C		COMM	MGPC	2020	999999+	54.41
C		COMM	MGPS	2020	10000	56.25
C		COMM	MGPS	2020	20000	52.30
C		COMM	MGPS	2020	40000	50.97
C		COMM	MGPS	2020	60000	49.17
C		COMM	MGPS	2020	80000	48.24
C		COMM	MGPS	2020	999999+	46.44
C		COMM	MRAC	2020	2000	80.08
C		COMM	MRAC	2020	4000	75.70
C		COMM	MRAC	2020	6000	72.73
C		COMM	MRAC	2020	8000	71.25
C		COMM	MRAC	2020	10000	70.39
C		COMM	MRAC	2020	20000	65.86
C		COMM	MRAC	2020	50000	64.92
C		COMM	MRAC	2020	100000	63.67
C		COMM	MRAC	2020	999999+	61.01
C		COMM	MRAF	2020	2000	75.37
C		COMM	MRAF	2020	4000	71.25
C		COMM	MRAF	2020	6000	68.45
C		COMM	MRAF	2020	8000	67.06
C		COMM	MRAF	2020	10000	66.25
C		COMM	MRAF	2020	20000	61.98
C		COMM	MRAF	2020	50000	61.10
C		COMM	MRAF	2020	100000	59.93
C		COMM	MRAF	2020	999999+	57.43
C		COMM	MRAS	2020	2000	70.11
C		COMM	MRAS	2020	4000	66.28
C		COMM	MRAS	2020	6000	63.68
C		COMM	MRAS	2020	8000	62.38
C		COMM	MRAS	2020	10000	61.63
C		COMM	MRAS	2020	20000	57.66
C		COMM	MRAS	2020	50000	56.84
C		COMM	MRAS	2020	100000	55.51
C		COMM	MRAS	2020	999999+	53.42
C		COMM	MREC	2020	2000	142.25
C		COMM	MREC	2020	4000	134.48
C		COMM	MREC	2020	6000	129.21
C		COMM	MREC	2020	8000	126.57
C		COMM	MREC	2020	10000	125.04
C		COMM	MREC	2020	20000	116.99
C		COMM	MREC	2020	50000	115.33

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MG14	2020	999999+	45.46
R		MH	MG16	2020	320	61.30
R		MH	MG16	2020	384	57.89
R		MH	MG16	2020	448	55.72
R		MH	MG16	2020	512	53.30
R		MH	MG16	2020	576	51.69
R		MH	MG16	2020	640	50.18
R		MH	MG16	2020	704	48.97
R		MH	MG16	2020	768	47.80
R		MH	MG16	2020	832	46.91
R		MH	MG16	2020	896	46.04
R		MH	MG16	2020	960	45.20
R		MH	MG16	2020	1024	44.39
R		MH	MG16	2020	1088	43.81
R		MH	MG16	2020	1152	43.25
R		MH	MG16	2020	1216	42.69
R		MH	MG16	2020	1280	42.15
R		MH	MG16	2020	999999+	42.15
R		MH	MG18	2020	360	57.72
R		MH	MG18	2020	432	54.90
R		MH	MG18	2020	504	52.36
R		MH	MG18	2020	576	50.24
R		MH	MG18	2020	648	48.68
R		MH	MG18	2020	720	47.22
R		MH	MG18	2020	792	46.04
R		MH	MG18	2020	864	44.91
R		MH	MG18	2020	936	44.03
R		MH	MG18	2020	1008	43.19
R		MH	MG18	2020	1080	42.37
R		MH	MG18	2020	1152	41.57
R		MH	MG18	2020	1224	41.01
R		MH	MG18	2020	1296	40.23
R		MH	MG18	2020	1368	39.69
R		MH	MG18	2020	1440	39.16
R		MH	MG18	2020	999999+	39.16
R		MH	MG20	2020	400	83.05
R		MH	MG20	2020	480	77.63
R		MH	MG20	2020	560	73.38
R		MH	MG20	2020	640	69.74
R		MH	MG20	2020	720	66.66
R		MH	MG20	2020	800	64.10
R		MH	MG20	2020	880	62.05
R		MH	MG20	2020	960	60.50
R		MH	MG20	2020	1040	58.52
R		MH	MG20	2020	1120	57.02
R		MH	MG20	2020	1200	55.54
R		MH	MG20	2020	1280	54.53
R		MH	MG20	2020	1360	53.53
R		MH	MG20	2020	1440	52.54
R		MH	MG20	2020	1520	51.56
R		MH	MG20	2020	1600	50.59
R		MH	MG20	2020	999999+	50.59
R		MH	MG24	2020	480	76.61
R		MH	MG24	2020	576	70.89
R		MH	MG24	2020	672	66.75
R		MH	MG24	2020	768	63.19
R		MH	MG24	2020	864	60.18
R		MH	MG24	2020	960	57.67

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MREC	2020	100000	113.11
C		COMM	MREC	2020	999999+	108.39
C		COMM	MREF	2020	2000	135.66
C		COMM	MREF	2020	4000	128.25
C		COMM	MREF	2020	6000	123.22
C		COMM	MREF	2020	8000	120.70
C		COMM	MREF	2020	10000	119.25
C		COMM	MREF	2020	20000	111.57
C		COMM	MREF	2020	50000	109.98
C		COMM	MREF	2020	100000	107.87
C		COMM	MREF	2020	999999+	103.37
C		COMM	MRGC	2020	2000	105.51
C		COMM	MRGC	2020	4000	99.75
C		COMM	MRGC	2020	6000	95.84
C		COMM	MRGC	2020	8000	93.88
C		COMM	MRGC	2020	10000	92.75
C		COMM	MRGC	2020	20000	86.78
C		COMM	MRGC	2020	50000	85.54
C		COMM	MRGC	2020	100000	83.90
C		COMM	MRGC	2020	999999+	80.40
C		COMM	MRGF	2020	2000	99.86
C		COMM	MRGF	2020	4000	94.40
C		COMM	MRGF	2020	6000	90.70
C		COMM	MRGF	2020	8000	88.85
C		COMM	MRGF	2020	10000	87.78
C		COMM	MRGF	2020	20000	82.13
C		COMM	MRGF	2020	50000	80.96
C		COMM	MRGF	2020	100000	79.40
C		COMM	MRGF	2020	999999+	76.09
C		COMM	MRGS	2020	2000	94.10
C		COMM	MRGS	2020	4000	88.95
C		COMM	MRGS	2020	6000	85.47
C		COMM	MRGS	2020	8000	83.72
C		COMM	MRGS	2020	10000	82.71
C		COMM	MRGS	2020	20000	77.39
C		COMM	MRGS	2020	50000	76.29
C		COMM	MRGS	2020	100000	74.50
C		COMM	MRGS	2020	999999+	71.70
C		COMM	MRPC	2020	2000	57.47
C		COMM	MRPC	2020	4000	54.33
C		COMM	MRPC	2020	6000	52.20
C		COMM	MRPC	2020	8000	51.13
C		COMM	MRPC	2020	10000	50.51
C		COMM	MRPC	2020	20000	47.26
C		COMM	MRPC	2020	50000	46.59
C		COMM	MRPC	2020	100000	45.69
C		COMM	MRPC	2020	999999+	43.79
C		COMM	MRPF	2020	2000	53.70
C		COMM	MRPF	2020	4000	50.76
C		COMM	MRPF	2020	6000	48.77
C		COMM	MRPF	2020	8000	47.78
C		COMM	MRPF	2020	10000	47.20
C		COMM	MRPF	2020	20000	44.16
C		COMM	MRPF	2020	50000	43.54
C		COMM	MRPF	2020	100000	42.70
C		COMM	MRPF	2020	999999+	40.92
C		COMM	MRPS	2020	2000	48.89
C		COMM	MRPS	2020	4000	46.22

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MG24	2020	1056	55.67
R		MH	MG24	2020	1152	53.70
R		MH	MG24	2020	1248	52.20
R		MH	MG24	2020	1344	50.28
R		MH	MG24	2020	1440	49.05
R		MH	MG24	2020	1536	47.83
R		MH	MG24	2020	1632	46.84
R		MH	MG24	2020	1728	45.65
R		MH	MG24	2020	1824	44.90
R		MH	MG24	2020	1920	43.95
R		MH	MG24	2020	999999+	43.95
R		MH	MG26	2020	520	74.18
R		MH	MG26	2020	624	68.53
R		MH	MG26	2020	728	64.20
R		MH	MG26	2020	832	60.68
R		MH	MG26	2020	936	57.68
R		MH	MG26	2020	1040	55.20
R		MH	MG26	2020	1144	52.99
R		MH	MG26	2020	1248	51.14
R		MH	MG26	2020	1352	49.55
R		MH	MG26	2020	1456	47.86
R		MH	MG26	2020	1560	46.63
R		MH	MG26	2020	1664	45.42
R		MH	MG26	2020	1768	44.33
R		MH	MG26	2020	1872	43.25
R		MH	MG26	2020	1976	42.40
R		MH	MG26	2020	2080	41.45
R		MH	MG26	2020	999999+	41.45
R		MH	MG28	2020	560	71.81
R		MH	MG28	2020	672	66.21
R		MH	MG28	2020	784	61.70
R		MH	MG28	2020	896	58.20
R		MH	MG28	2020	1008	55.23
R		MH	MG28	2020	1120	52.76
R		MH	MG28	2020	1232	50.34
R		MH	MG28	2020	1344	48.62
R		MH	MG28	2020	1456	46.92
R		MH	MG28	2020	1568	45.46
R		MH	MG28	2020	1680	44.24
R		MH	MG28	2020	1792	43.04
R		MH	MG28	2020	1904	41.84
R		MH	MG28	2020	2016	40.88
R		MH	MG28	2020	2128	39.93
R		MH	MG28	2020	2240	38.98
R		MH	MG28	2020	999999+	38.98
R		MH	MG30	2020	600	68.59
R		MH	MG30	2020	720	63.26
R		MH	MG30	2020	840	58.78
R		MH	MG30	2020	960	55.53
R		MH	MG30	2020	1080	52.58
R		MH	MG30	2020	1200	50.24
R		MH	MG30	2020	1320	48.05
R		MH	MG30	2020	1440	46.34
R		MH	MG30	2020	1560	44.76
R		MH	MG30	2020	1680	43.31
R		MH	MG30	2020	1800	42.10
R		MH	MG30	2020	1920	40.90
R		MH	MG30	2020	2040	39.82

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C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MRPS	2020	6000	44.41
C		COMM	MRPS	2020	8000	43.50
C		COMM	MRPS	2020	10000	42.98
C		COMM	MRPS	2020	20000	40.21
C		COMM	MRPS	2020	50000	39.64
C		COMM	MRPS	2020	100000	38.88
C		COMM	MRPS	2020	999999+	37.25
C		COMM	MSAC	2020	10000	81.94
C		COMM	MSAC	2020	20000	74.66
C		COMM	MSAC	2020	50000	70.27
C		COMM	MSAC	2020	80000	68.91
C		COMM	MSAC	2020	120000	66.97
C		COMM	MSAC	2020	200000	66.04
C		COMM	MSAC	2020	999999+	64.43
C		COMM	MSAF	2020	10000	71.50
C		COMM	MSAF	2020	20000	65.15
C		COMM	MSAF	2020	50000	61.32
C		COMM	MSAF	2020	80000	60.14
C		COMM	MSAF	2020	120000	58.44
C		COMM	MSAF	2020	200000	57.70
C		COMM	MSAF	2020	999999+	56.22
C		COMM	MSAS	2020	10000	71.08
C		COMM	MSAS	2020	20000	64.77
C		COMM	MSAS	2020	50000	60.95
C		COMM	MSAS	2020	80000	59.78
C		COMM	MSAS	2020	120000	58.09
C		COMM	MSAS	2020	200000	57.29
C		COMM	MSAS	2020	999999+	55.89
C		COMM	MSGC	2020	10000	98.86
C		COMM	MSGC	2020	20000	90.08
C		COMM	MSGC	2020	50000	84.78
C		COMM	MSGC	2020	80000	83.15
C		COMM	MSGC	2020	120000	80.80
C		COMM	MSGC	2020	200000	79.68
C		COMM	MSGC	2020	999999+	77.74
C		COMM	MSGF	2020	10000	92.62
C		COMM	MSGF	2020	20000	84.40
C		COMM	MSGF	2020	50000	79.43
C		COMM	MSGF	2020	80000	77.90
C		COMM	MSGF	2020	120000	75.70
C		COMM	MSGF	2020	200000	74.75
C		COMM	MSGF	2020	999999+	72.84
C		COMM	MSPC	2020	10000	65.01
C		COMM	MSPC	2020	20000	59.24
C		COMM	MSPC	2020	50000	55.76
C		COMM	MSPC	2020	80000	54.68
C		COMM	MSPC	2020	120000	53.14
C		COMM	MSPC	2020	200000	52.40
C		COMM	MSPC	2020	999999+	51.13
C		COMM	MSPF	2020	10000	56.12
C		COMM	MSPF	2020	20000	51.14
C		COMM	MSPF	2020	50000	48.13
C		COMM	MSPF	2020	80000	47.20
C		COMM	MSPF	2020	120000	45.87
C		COMM	MSPF	2020	200000	45.23
C		COMM	MSPF	2020	999999+	44.13
C		COMM	MSPS	2020	10000	55.81
C		COMM	MSPS	2020	20000	50.86

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MG30	2020	2160	38.86
R		MH	MG30	2020	2280	38.02
R		MH	MG30	2020	2400	37.19
R		MH	MG30	2020	999999+	37.19
R		MH	MG32	2020	640	65.41
R		MH	MG32	2020	768	60.34
R		MH	MG32	2020	896	55.89
R		MH	MG32	2020	1024	52.88
R		MH	MG32	2020	1152	49.95
R		MH	MG32	2020	1280	47.73
R		MH	MG32	2020	1408	45.78
R		MH	MG32	2020	1536	44.08
R		MH	MG32	2020	1664	42.62
R		MH	MG32	2020	1792	41.18
R		MH	MG32	2020	1920	39.97
R		MH	MG32	2020	2048	38.78
R		MH	MG32	2020	2176	37.81
R		MH	MG32	2020	2304	36.86
R		MH	MG32	2020	2432	36.14
R		MH	MG32	2020	2560	35.42
R		MH	MG32	2020	999999+	35.42
R		MH	MG36	2020	720	62.28
R		MH	MG36	2020	864	56.82
R		MH	MG36	2020	1008	52.86
R		MH	MG36	2020	1152	49.44
R		MH	MG36	2020	1296	46.76
R		MH	MG36	2020	1440	44.57
R		MH	MG36	2020	1584	42.63
R		MH	MG36	2020	1728	40.94
R		MH	MG36	2020	1872	39.50
R		MH	MG36	2020	2016	38.07
R		MH	MG36	2020	2160	36.87
R		MH	MG36	2020	2304	35.68
R		MH	MG36	2020	2448	34.73
R		MH	MG36	2020	2592	34.01
R		MH	MG36	2020	2736	33.06
R		MH	MG36	2020	2880	32.35
R		MH	MG36	2020	999999+	32.35
R		MH	MG42	2020	840	63.84
R		MH	MG42	2020	1008	59.47
R		MH	MG42	2020	1176	55.96
R		MH	MG42	2020	1344	53.25
R		MH	MG42	2020	1512	50.90
R		MH	MG42	2020	1680	49.00
R		MH	MG42	2020	1848	47.13
R		MH	MG42	2020	2016	45.73
R		MH	MG42	2020	2184	44.41
R		MH	MG42	2020	2352	43.19
R		MH	MG42	2020	2520	42.25
R		MH	MG42	2020	2688	41.26
R		MH	MG42	2020	2856	40.34
R		MH	MG42	2020	3024	39.51
R		MH	MG42	2020	3192	38.75
R		MH	MG42	2020	3360	37.99
R		MH	MG42	2020	999999+	37.99
R		MH	MP08	2020	160	67.50
R		MH	MP08	2020	192	64.12
R		MH	MP08	2020	224	62.10

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MSPS	2020	50000	47.87
C		COMM	MSPS	2020	80000	46.94
C		COMM	MSPS	2020	120000	45.62
C		COMM	MSPS	2020	200000	44.99
C		COMM	MSPS	2020	999999+	43.89
C		COMM	PAD-A	2020	999999+	11700.00
C		COMM	PAD-F	2020	999999+	8400.00
C		COMM	PAD-P	2020	999999+	5000.00
C		COMM	PBAC	2020	2000	158.90
C		COMM	PBAC	2020	4000	151.17
C		COMM	PBAC	2020	6000	147.70
C		COMM	PBAC	2020	8000	146.12
C		COMM	PBAC	2020	10000	144.85
C		COMM	PBAC	2020	20000	142.80
C		COMM	PBAC	2020	999999+	141.54
C		COMM	PBAF	2020	2000	153.95
C		COMM	PBAF	2020	4000	146.46
C		COMM	PBAF	2020	6000	143.10
C		COMM	PBAF	2020	8000	141.57
C		COMM	PBAF	2020	10000	140.34
C		COMM	PBAF	2020	20000	138.36
C		COMM	PBAF	2020	999999+	137.13
C		COMM	PBAS	2020	2000	140.96
C		COMM	PBAS	2020	4000	134.10
C		COMM	PBAS	2020	6000	131.02
C		COMM	PBAS	2020	8000	129.62
C		COMM	PBAS	2020	10000	128.50
C		COMM	PBAS	2020	20000	126.68
C		COMM	PBAS	2020	999999+	125.56
C		COMM	PBEC	2020	2000	300.04
C		COMM	PBEC	2020	4000	285.44
C		COMM	PBEC	2020	6000	278.88
C		COMM	PBEC	2020	8000	275.90
C		COMM	PBEC	2020	10000	273.52
C		COMM	PBEC	2020	20000	269.65
C		COMM	PBEC	2020	999999+	267.26
C		COMM	PBEF	2020	2000	292.51
C		COMM	PBEF	2020	4000	278.27
C		COMM	PBEF	2020	6000	271.88
C		COMM	PBEF	2020	8000	268.98
C		COMM	PBEF	2020	10000	266.65
C		COMM	PBEF	2020	20000	262.88
C		COMM	PBEF	2020	999999+	260.55
C		COMM	PBGC	2020	2000	218.72
C		COMM	PBGC	2020	4000	208.08
C		COMM	PBGC	2020	6000	203.30
C		COMM	PBGC	2020	8000	201.13
C		COMM	PBGC	2020	10000	199.39
C		COMM	PBGC	2020	20000	196.56
C		COMM	PBGC	2020	999999+	194.83
C		COMM	PBGF	2020	2000	212.64
C		COMM	PBGF	2020	4000	202.30
C		COMM	PBGF	2020	6000	197.65
C		COMM	PBGF	2020	8000	195.54
C		COMM	PBGF	2020	10000	193.85
C		COMM	PBGF	2020	20000	191.10
C		COMM	PBGF	2020	999999+	189.42
C		COMM	PBGS	2020	2000	186.70

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MP08	2020	256	59.90
R		MH	MP08	2020	288	58.35
R		MH	MP08	2020	320	56.92
R		MH	MP08	2020	352	55.59
R		MH	MP08	2020	384	54.79
R		MH	MP08	2020	416	54.03
R		MH	MP08	2020	448	52.88
R		MH	MP08	2020	480	52.20
R		MH	MP08	2020	512	51.55
R		MH	MP08	2020	544	50.93
R		MH	MP08	2020	576	50.55
R		MH	MP08	2020	608	49.96
R		MH	MP08	2020	640	49.39
R		MH	MP08	2020	999999+	49.39
R		MH	MP10	2020	200	60.97
R		MH	MP10	2020	240	57.91
R		MH	MP10	2020	280	55.89
R		MH	MP10	2020	320	53.86
R		MH	MP10	2020	360	52.44
R		MH	MP10	2020	400	51.12
R		MH	MP10	2020	440	49.88
R		MH	MP10	2020	480	49.03
R		MH	MP10	2020	520	48.23
R		MH	MP10	2020	560	47.23
R		MH	MP10	2020	600	46.60
R		MH	MP10	2020	640	46.00
R		MH	MP10	2020	680	45.41
R		MH	MP10	2020	720	44.95
R		MH	MP10	2020	760	44.39
R		MH	MP10	2020	800	43.84
R		MH	MP10	2020	999999+	43.84
R		MH	MP12	2020	240	55.20
R		MH	MP12	2020	288	52.35
R		MH	MP12	2020	336	50.25
R		MH	MP12	2020	384	48.34
R		MH	MP12	2020	432	47.01
R		MH	MP12	2020	480	45.76
R		MH	MP12	2020	528	44.57
R		MH	MP12	2020	576	43.66
R		MH	MP12	2020	624	42.78
R		MH	MP12	2020	672	41.94
R		MH	MP12	2020	720	41.34
R		MH	MP12	2020	768	40.76
R		MH	MP12	2020	816	40.19
R		MH	MP12	2020	864	39.64
R		MH	MP12	2020	912	39.10
R		MH	MP12	2020	960	38.57
R		MH	MP12	2020	999999+	38.57
R		MH	MP14	2020	280	51.21
R		MH	MP14	2020	336	48.51
R		MH	MP14	2020	392	46.29
R		MH	MP14	2020	448	44.69
R		MH	MP14	2020	504	43.19
R		MH	MP14	2020	560	41.99
R		MH	MP14	2020	616	41.07
R		MH	MP14	2020	672	39.97
R		MH	MP14	2020	728	39.35
R		MH	MP14	2020	784	38.52

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	PBGS	2020	4000	177.61
C		COMM	PBGS	2020	6000	173.53
C		COMM	PBGS	2020	8000	171.68
C		COMM	PBGS	2020	10000	170.20
C		COMM	PBGS	2020	20000	167.79
C		COMM	PBGS	2020	999999+	166.30
C		COMM	PBPC	2020	2000	118.71
C		COMM	PBPC	2020	4000	112.93
C		COMM	PBPC	2020	6000	110.34
C		COMM	PBPC	2020	8000	109.16
C		COMM	PBPC	2020	10000	108.22
C		COMM	PBPC	2020	20000	106.68
C		COMM	PBPC	2020	999999+	105.74
C		COMM	PBPF	2020	2000	116.42
C		COMM	PBPF	2020	4000	110.76
C		COMM	PBPF	2020	6000	108.22
C		COMM	PBPF	2020	8000	107.06
C		COMM	PBPF	2020	10000	106.14
C		COMM	PBPF	2020	20000	104.63
C		COMM	PBPF	2020	999999+	103.71
C		COMM	PBPS	2020	2000	108.28
C		COMM	PBPS	2020	4000	103.02
C		COMM	PBPS	2020	6000	100.65
C		COMM	PBPS	2020	8000	99.57
C		COMM	PBPS	2020	10000	98.71
C		COMM	PBPS	2020	20000	97.32
C		COMM	PBPS	2020	999999+	96.46
C		COMM	PCAC	2020	2000	134.60
C		COMM	PCAC	2020	4000	128.05
C		COMM	PCAC	2020	6000	125.11
C		COMM	PCAC	2020	8000	123.77
C		COMM	PCAC	2020	10000	122.70
C		COMM	PCAC	2020	20000	121.63
C		COMM	PCAC	2020	999999+	119.89
C		COMM	PCAF	2020	2000	132.78
C		COMM	PCAF	2020	4000	126.32
C		COMM	PCAF	2020	6000	123.42
C		COMM	PCAF	2020	8000	122.10
C		COMM	PCAF	2020	10000	121.05
C		COMM	PCAF	2020	20000	119.99
C		COMM	PCAF	2020	999999+	118.28
C		COMM	PCAS	2020	2000	122.29
C		COMM	PCAS	2020	4000	116.34
C		COMM	PCAS	2020	6000	113.67
C		COMM	PCAS	2020	8000	112.45
C		COMM	PCAS	2020	10000	111.48
C		COMM	PCAS	2020	20000	110.51
C		COMM	PCAS	2020	999999+	108.93
C		COMM	PCEC	2020	2000	235.54
C		COMM	PCEC	2020	4000	224.08
C		COMM	PCEC	2020	6000	218.94
C		COMM	PCEC	2020	8000	216.60
C		COMM	PCEC	2020	10000	214.73
C		COMM	PCEC	2020	20000	212.85
C		COMM	PCEC	2020	999999+	209.81
C		COMM	PCEF	2020	2000	223.23
C		COMM	PCEF	2020	4000	212.37
C		COMM	PCEF	2020	6000	207.49

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MP14	2020	840	37.72
R		MH	MP14	2020	896	37.16
R		MH	MP14	2020	952	36.61
R		MH	MP14	2020	1008	36.07
R		MH	MP14	2020	1064	35.55
R		MH	MP14	2020	1120	35.25
R		MH	MP14	2020	999999+	35.25
R		MH	MP16	2020	320	48.16
R		MH	MP16	2020	384	45.35
R		MH	MP16	2020	448	43.44
R		MH	MP16	2020	512	41.67
R		MH	MP16	2020	576	40.44
R		MH	MP16	2020	640	39.28
R		MH	MP16	2020	704	38.16
R		MH	MP16	2020	768	37.31
R		MH	MP16	2020	832	36.49
R		MH	MP16	2020	896	35.68
R		MH	MP16	2020	960	35.12
R		MH	MP16	2020	1024	34.35
R		MH	MP16	2020	1088	33.81
R		MH	MP16	2020	1152	33.51
R		MH	MP16	2020	1216	32.99
R		MH	MP16	2020	1280	32.48
R		MH	MP16	2020	999999+	32.48
R		MH	MP20	2020	400	62.51
R		MH	MP20	2020	480	58.29
R		MH	MP20	2020	560	54.69
R		MH	MP20	2020	640	52.11
R		MH	MP20	2020	720	50.05
R		MH	MP20	2020	800	48.05
R		MH	MP20	2020	880	46.53
R		MH	MP20	2020	960	45.04
R		MH	MP20	2020	1040	43.79
R		MH	MP20	2020	1120	42.57
R		MH	MP20	2020	1200	41.58
R		MH	MP20	2020	1280	40.60
R		MH	MP20	2020	1360	39.64
R		MH	MP20	2020	1440	38.90
R		MH	MP20	2020	1520	38.17
R		MH	MP20	2020	1600	37.45
R		MH	MP20	2020	999999+	37.45
R		MH	MP24	2020	480	57.72
R		MH	MP24	2020	576	53.60
R		MH	MP24	2020	672	50.08
R		MH	MP24	2020	768	47.55
R		MH	MP24	2020	864	45.32
R		MH	MP24	2020	960	43.34
R		MH	MP24	2020	1056	41.63
R		MH	MP24	2020	1152	40.39
R		MH	MP24	2020	1248	38.94
R		MH	MP24	2020	1344	37.96
R		MH	MP24	2020	1440	36.76
R		MH	MP24	2020	1536	35.80
R		MH	MP24	2020	1632	35.06
R		MH	MP24	2020	1728	34.34
R		MH	MP24	2020	1824	33.62
R		MH	MP24	2020	1920	32.90
R		MH	MP24	2020	999999+	32.90

2020 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	PCEF	2020	8000	205.27
C		COMM	PCEF	2020	10000	203.50
C		COMM	PCEF	2020	20000	201.73
C		COMM	PCEF	2020	999999+	198.84
C		COMM	PCGC	2020	2000	178.53
C		COMM	PCGC	2020	4000	169.84
C		COMM	PCGC	2020	6000	165.94
C		COMM	PCGC	2020	8000	164.17
C		COMM	PCGC	2020	10000	162.75
C		COMM	PCGC	2020	20000	161.33
C		COMM	PCGC	2020	999999+	159.03
C		COMM	PCGF	2020	2000	176.08
C		COMM	PCGF	2020	4000	167.51
C		COMM	PCGF	2020	6000	163.67
C		COMM	PCGF	2020	8000	161.92
C		COMM	PCGF	2020	10000	160.52
C		COMM	PCGF	2020	20000	159.12
C		COMM	PCGF	2020	999999+	156.85
C		COMM	PCPC	2020	2000	102.82
C		COMM	PCPC	2020	4000	97.81
C		COMM	PCPC	2020	6000	95.57
C		COMM	PCPC	2020	8000	94.55
C		COMM	PCPC	2020	10000	93.73
C		COMM	PCPC	2020	20000	92.91
C		COMM	PCPC	2020	999999+	91.59
C		COMM	PCPF	2020	2000	101.03
C		COMM	PCPF	2020	4000	96.11
C		COMM	PCPF	2020	6000	93.91
C		COMM	PCPF	2020	8000	92.90
C		COMM	PCPF	2020	10000	92.10
C		COMM	PCPF	2020	20000	91.30
C		COMM	PCPF	2020	999999+	89.99
C		COMM	PCPS	2020	2000	94.28
C		COMM	PCPS	2020	4000	89.69
C		COMM	PCPS	2020	6000	87.63
C		COMM	PCPS	2020	8000	86.70
C		COMM	PCPS	2020	10000	85.95
C		COMM	PCPS	2020	20000	85.20
C		COMM	PCPS	2020	999999+	83.98
C		COMM	PDAC	2020	50000	141.41
C		COMM	PDAC	2020	100000	140.27
C		COMM	PDEC	2020	50000	212.11
C		COMM	PDEC	2020	999999+	210.41
C		COMM	PDGC	2020	50000	172.39
C		COMM	PDGC	2020	999999+	171.01
C		COMM	PHAC	2020	1000000	174.43
C		COMM	PHAC	2020	999999+	174.43
C		COMM	PHAF	2020	20000	171.28
C		COMM	PHAF	2020	999999+	171.28
C		COMM	PHAS	2020	20000	160.54
C		COMM	PHAS	2020	999999+	160.54
C		COMM	PHAC	2020	1000000	310.27
C		COMM	PHAC	2020	999999+	310.27
C		COMM	PHGC	2020	1000000	232.30
C		COMM	PHGC	2020	999999+	232.30
C		COMM	PHGF	2020	20000	226.72
C		COMM	PHGF	2020	999999+	226.72
C		COMM	PHGS	2020	20000	213.16

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MP28	2020	560	54.48
R		MH	MP28	2020	672	49.99
R		MH	MP28	2020	784	46.53
R		MH	MP28	2020	896	43.82
R		MH	MP28	2020	1008	41.61
R		MH	MP28	2020	1120	39.67
R		MH	MP28	2020	1232	38.20
R		MH	MP28	2020	1344	36.75
R		MH	MP28	2020	1456	35.54
R		MH	MP28	2020	1568	34.34
R		MH	MP28	2020	1680	33.38
R		MH	MP28	2020	1792	32.43
R		MH	MP28	2020	1904	31.48
R		MH	MP28	2020	2016	30.76
R		MH	MP28	2020	2128	30.05
R		MH	MP28	2020	2240	29.34
R		MH	MP28	2020	999999+	29.34
R		PATA	A	2020	25	9.00
R		PATA	A	2020	50	8.00
R		PATA	A	2020	100	7.00
R		PATA	A	2020	999999+	6.00
R		PATE	E	2020	25	12.50
R		PATE	E	2020	50	11.50
R		PATE	E	2020	100	10.50
R		PATE	E	2020	300	10.00
R		PATE	E	2020	999999+	9.50
R		PATIO	A	2020	25	9.00
R		PATIO	A	2020	50	8.00
R		PATIO	A	2020	100	7.00
R		PATIO	A	2020	999999+	6.00
R		PATIO	E	2020	25	12.50
R		PATIO	E	2020	50	11.50
R		PATIO	E	2020	100	10.50
R		PATIO	E	2020	300	10.00
R		PATIO	E	2020	999999+	9.50
R		PATIO	F	2020	25	7.00
R		PATIO	F	2020	50	6.00
R		PATIO	F	2020	100	5.00
R		PATIO	F	2020	300	4.00
R		PATIO	F	2020	999999+	4.00
R		POOL	A1	2020	999999+	10000.00
R		POOL	A2	2020	999999+	12500.00
R		POOL	A3	2020	999999+	15000.00
R		POOL	E1	2020	999999+	20000.00
R		POOL	E2	2020	999999+	25000.00
R		POOL	E3	2020	999999+	30000.00
R		POOL	FLV	2020	999999+	0.00
R		POOL	P1	2020	999999+	3000.00
R		POOL	PNV	2020	999999+	10.00
R		SHED	SHDA	2020	999999+	4.00
R		SHED	SHDE	2020	999999+	6.00
R		SHED	SHDP	2020	999999+	2.00
R		SLAB	SLAB	2020	999999+	2.00
R		STGA	STGA	2020	999999+	5.00
R		STGE	STGE	2020	999999+	7.50
R		STGP	STGP	2020	999999+	3.50
R		STORM	STORM	2020	2500	3000.00
R		TCC	TCC	2020	999999+	20000.00

2020 Improvement Cost Schedules

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
C	COMM	PHGS	2020	999999+	213.16
C	COMM	PHPC	2020	50000	130.22
C	COMM	PHPC	2020	999999+	130.22
C	COMM	PHPF	2020	20000	129.08
C	COMM	PHPF	2020	999999+	129.08
C	COMM	PHPS	2020	20000	120.42
C	COMM	PHPS	2020	999999+	120.42
C	COMM	PMAC	2020	2000	132.73
C	COMM	PMAC	2020	4000	126.27
C	COMM	PMAC	2020	6000	123.37
C	COMM	PMAC	2020	8000	122.05
C	COMM	PMAC	2020	10000	121.00
C	COMM	PMAC	2020	20000	119.28
C	COMM	PMAC	2020	20000.1	118.23
C	COMM	PMAC	2020	999999+	118.23
C	COMM	PMAF	2020	2000	129.90
C	COMM	PMAF	2020	4000	123.57
C	COMM	PMAF	2020	6000	120.74
C	COMM	PMAF	2020	8000	119.45
C	COMM	PMAF	2020	10000	118.42
C	COMM	PMAF	2020	20000	116.74
C	COMM	PMAF	2020	20000.1	115.71
C	COMM	PMAF	2020	999999+	115.71
C	COMM	PMAS	2020	2000	114.82
C	COMM	PMAS	2020	4000	109.23
C	COMM	PMAS	2020	6000	106.72
C	COMM	PMAS	2020	8000	105.58
C	COMM	PMAS	2020	10000	104.67
C	COMM	PMAS	2020	20000	103.19
C	COMM	PMAS	2020	20000.1	102.28
C	COMM	PMAS	2020	999999+	102.28
C	COMM	PMEC	2020	2000	230.87
C	COMM	PMEC	2020	4000	219.64
C	COMM	PMEC	2020	6000	214.59
C	COMM	PMEC	2020	8000	212.30
C	COMM	PMEC	2020	10000	210.47
C	COMM	PMEC	2020	20000	207.49
C	COMM	PMEC	2020	20000.1	205.65
C	COMM	PMEC	2020	999999+	205.65
C	COMM	PMEF	2020	2000	216.49
C	COMM	PMEF	2020	4000	205.96
C	COMM	PMEF	2020	6000	201.23
C	COMM	PMEF	2020	8000	199.08
C	COMM	PMEF	2020	10000	197.36
C	COMM	PMEF	2020	20000	194.56
C	COMM	PMEF	2020	20000.1	192.84
C	COMM	PMEF	2020	999999+	192.84
C	COMM	PMGC	2020	2000	174.79
C	COMM	PMGC	2020	4000	166.28
C	COMM	PMGC	2020	6000	162.46
C	COMM	PMGC	2020	8000	160.73
C	COMM	PMGC	2020	10000	159.34
C	COMM	PMGC	2020	20000	157.08
C	COMM	PMGC	2020	20000.1	155.70
C	COMM	PMGC	2020	999999+	155.70
C	COMM	PMGF	2020	2000	172.23
C	COMM	PMGF	2020	4000	163.85
C	COMM	PMGF	2020	6000	160.09

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
R	TCH	TCH	2020	999999+	12000.00
R	TCLC	TCLC	2020	999999+	26500.00
R	TCLH	TCLH	2020	999999+	18500.00
R	WINDSOLAR	*	2020	1	5000.00

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<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	PMGF	2020	8000		158.38
C	COMM	PMGF	2020	10000		157.01
C	COMM	PMGF	2020	20000		154.79
C	COMM	PMGF	2020	20000.1		153.42
C	COMM	PMGF	2020	999999+		153.42
C	COMM	PMGS	2020	2000		167.09
C	COMM	PMGS	2020	4000		158.96
C	COMM	PMGS	2020	6000		155.31
C	COMM	PMGS	2020	8000		153.65
C	COMM	PMGS	2020	10000		152.33
C	COMM	PMGS	2020	20000		150.17
C	COMM	PMGS	2020	20000.1		148.84
C	COMM	PMGS	2020	999999+		148.84
C	COMM	PMPC	2020	2000		100.95
C	COMM	PMPC	2020	4000		96.04
C	COMM	PMPC	2020	6000		93.83
C	COMM	PMPC	2020	8000		92.83
C	COMM	PMPC	2020	10000		92.03
C	COMM	PMPC	2020	20000		90.72
C	COMM	PMPC	2020	20000.1		89.92
C	COMM	PMPC	2020	999999+		89.92
C	COMM	PMPF	2020	2000		99.11
C	COMM	PMPF	2020	4000		94.28
C	COMM	PMPF	2020	6000		92.12
C	COMM	PMPF	2020	8000		91.13
C	COMM	PMPF	2020	10000		90.35
C	COMM	PMPF	2020	20000		89.07
C	COMM	PMPF	2020	20000.1		88.28
C	COMM	PMPF	2020	999999+		88.28
C	COMM	PMPS	2020	2000		87.28
C	COMM	PMPS	2020	4000		83.03
C	COMM	PMPS	2020	6000		81.13
C	COMM	PMPS	2020	8000		80.26
C	COMM	PMPS	2020	10000		79.57
C	COMM	PMPS	2020	20000		78.44
C	COMM	PMPS	2020	20000.1		77.75
C	COMM	PMPS	2020	999999+		77.75
C	COMM	POAC	2020	2000		105.62
C	COMM	POAC	2020	4000		100.48
C	COMM	POAC	2020	6000		98.17
C	COMM	POAC	2020	8000		97.12
C	COMM	POAC	2020	10000		96.29
C	COMM	POAC	2020	20000		94.92
C	COMM	POAC	2020	50000		94.08
C	COMM	POAC	2020	100000		91.57
C	COMM	POAC	2020	999999+		90.83
C	COMM	POAF	2020	2000		102.95
C	COMM	POAF	2020	4000		97.94
C	COMM	POAF	2020	6000		95.70
C	COMM	POAF	2020	8000		94.67
C	COMM	POAF	2020	10000		93.85
C	COMM	POAF	2020	20000		92.53
C	COMM	POAF	2020	50000		91.71
C	COMM	POAF	2020	100000		89.25
C	COMM	POAF	2020	999999+		88.54
C	COMM	POAS	2020	2000		90.55
C	COMM	POAS	2020	4000		86.14
C	COMM	POAS	2020	6000		84.16

<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>

2020 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	POAS	2020	8000		83.26
C	COMM	POAS	2020	10000		82.55
C	COMM	POAS	2020	20000		81.38
C	COMM	POAS	2020	50000		80.66
C	COMM	POAS	2020	100000		78.50
C	COMM	POAS	2020	999999+		77.87
C	COMM	POEC	2020	2000		212.18
C	COMM	POEC	2020	4000		201.85
C	COMM	POEC	2020	6000		197.22
C	COMM	POEC	2020	8000		195.11
C	COMM	POEC	2020	10000		193.42
C	COMM	POEC	2020	20000		190.68
C	COMM	POEC	2020	50000		189.00
C	COMM	POEC	2020	100000		183.94
C	COMM	POEC	2020	999999+		182.47
C	COMM	POEF	2020	2000		207.83
C	COMM	POEF	2020	4000		197.72
C	COMM	POEF	2020	6000		193.18
C	COMM	POEF	2020	8000		191.12
C	COMM	POEF	2020	10000		189.46
C	COMM	POEF	2020	20000		186.78
C	COMM	POEF	2020	50000		185.13
C	COMM	POEF	2020	100000		180.18
C	COMM	POEF	2020	999999+		178.73
C	COMM	POGC	2020	2000		148.62
C	COMM	POGC	2020	4000		141.39
C	COMM	POGC	2020	6000		138.14
C	COMM	POGC	2020	8000		136.66
C	COMM	POGC	2020	10000		135.48
C	COMM	POGC	2020	20000		133.56
C	COMM	POGC	2020	50000		132.38
C	COMM	POGC	2020	100000		128.84
C	COMM	POGC	2020	999999+		127.81
C	COMM	POGF	2020	2000		145.29
C	COMM	POGF	2020	4000		138.22
C	COMM	POGF	2020	6000		135.05
C	COMM	POGF	2020	8000		133.60
C	COMM	POGF	2020	10000		132.45
C	COMM	POGF	2020	20000		130.57
C	COMM	POGF	2020	50000		129.42
C	COMM	POGF	2020	100000		125.96
C	COMM	POGF	2020	999999+		124.95
C	COMM	POGS	2020	2000		131.62
C	COMM	POGS	2020	4000		125.22
C	COMM	POGS	2020	6000		122.34
C	COMM	POGS	2020	8000		121.03
C	COMM	POGS	2020	10000		119.99
C	COMM	POGS	2020	20000		118.29
C	COMM	POGS	2020	50000		117.24
C	COMM	POGS	2020	100000		114.11
C	COMM	POGS	2020	999999+		113.19
C	COMM	POPC	2020	2000		71.04
C	COMM	POPC	2020	4000		67.58
C	COMM	POPC	2020	6000		66.03
C	COMM	POPC	2020	8000		65.32
C	COMM	POPC	2020	10000		64.76
C	COMM	POPC	2020	20000		63.84
C	COMM	POPC	2020	50000		63.28

<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>

2020 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	2020	100000		61.58
C	COMM	POPC	2020	999999+		61.09
C	COMM	POPF	2020	2000		68.80
C	COMM	POPF	2020	4000		65.45
C	COMM	POPF	2020	6000		63.95
C	COMM	POPF	2020	8000		63.26
C	COMM	POPF	2020	10000		62.72
C	COMM	POPF	2020	20000		61.83
C	COMM	POPF	2020	50000		61.28
C	COMM	POPF	2020	100000		59.64
C	COMM	POPF	2020	999999+		59.16
C	COMM	POPS	2020	2000		61.14
C	COMM	POPS	2020	4000		58.17
C	COMM	POPS	2020	6000		56.83
C	COMM	POPS	2020	8000		56.23
C	COMM	POPS	2020	10000		55.74
C	COMM	POPS	2020	20000		54.95
C	COMM	POPS	2020	50000		54.46
C	COMM	POPS	2020	100000		53.01
C	COMM	POPS	2020	999999+		52.58
C	COMM	QAAC	2020	5000		75.96
C	COMM	QAAC	2020	10000		72.63
C	COMM	QAAC	2020	20000		72.27
C	COMM	QAAC	2020	40000		71.12
C	COMM	QAAC	2020	100000		69.67
C	COMM	QAAC	2020	999999+		67.06
C	COMM	QAAF	2020	5000		73.10
C	COMM	QAAF	2020	10000		69.89
C	COMM	QAAF	2020	20000		69.55
C	COMM	QAAF	2020	40000		68.43
C	COMM	QAAF	2020	100000		67.04
C	COMM	QAAF	2020	999999+		64.53
C	COMM	QAEC	2020	5000		138.55
C	COMM	QAEC	2020	10000		132.48
C	COMM	QAEC	2020	20000		131.82
C	COMM	QAEC	2020	40000		129.71
C	COMM	QAEC	2020	100000		127.07
C	COMM	QAEC	2020	999999+		122.32
C	COMM	QAEF	2020	5000		135.68
C	COMM	QAEF	2020	10000		129.74
C	COMM	QAEF	2020	20000		129.09
C	COMM	QAEF	2020	40000		127.02
C	COMM	QAEF	2020	100000		124.44
C	COMM	QAEF	2020	999999+		119.79
C	COMM	QAGC	2020	5000		99.37
C	COMM	QAGC	2020	10000		95.02
C	COMM	QAGC	2020	20000		94.55
C	COMM	QAGC	2020	40000		93.03
C	COMM	QAGC	2020	100000		91.14
C	COMM	QAGC	2020	999999+		87.73
C	COMM	QAGF	2020	5000		99.37
C	COMM	QAGF	2020	10000		95.02
C	COMM	QAGF	2020	20000		94.55
C	COMM	QAGF	2020	40000		93.03
C	COMM	QAGF	2020	100000		91.14
C	COMM	QAGF	2020	999999+		87.73
C	COMM	QAPC	2020	5000		65.93
C	COMM	QAPC	2020	10000		63.04

<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>

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<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	QAPC	2020	20000	62.73
C	COMM	QAPC	2020	40000	61.72
C	COMM	QAPC	2020	100000	60.47
C	COMM	QAPC	2020	999999+	58.21
C	COMM	QAPF	2020	5000	63.06
C	COMM	QAPF	2020	10000	60.30
C	COMM	QAPF	2020	20000	60.00
C	COMM	QAPF	2020	40000	59.04
C	COMM	QAPF	2020	100000	57.84
C	COMM	QAPF	2020	999999+	55.68
C	COMM	QFAC	2020	2000	161.67
C	COMM	QFAC	2020	4000	148.80
C	COMM	QFAC	2020	10000	142.71
C	COMM	QFAC	2020	20000	132.25
C	COMM	QFAC	2020	999999+	127.86
C	COMM	QFAF	2020	2000	154.94
C	COMM	QFAF	2020	4000	142.60
C	COMM	QFAF	2020	10000	136.77
C	COMM	QFAF	2020	20000	126.74
C	COMM	QFAF	2020	999999+	122.54
C	COMM	QFAS	2020	2000	101.78
C	COMM	QFAS	2020	4000	93.68
C	COMM	QFAS	2020	10000	89.85
C	COMM	QFAS	2020	20000	83.26
C	COMM	QFAS	2020	999999+	80.50
C	COMM	QFEC	2020	2000	220.36
C	COMM	QFEC	2020	4000	202.82
C	COMM	QFEC	2020	10000	194.53
C	COMM	QFEC	2020	20000	180.26
C	COMM	QFEC	2020	999999+	174.28
C	COMM	QFEF	2020	2000	213.04
C	COMM	QFEF	2020	4000	196.08
C	COMM	QFEF	2020	10000	188.06
C	COMM	QFEF	2020	20000	174.27
C	COMM	QFEF	2020	999999+	168.49
C	COMM	QFPC	2020	2000	87.01
C	COMM	QFPC	2020	4000	80.08
C	COMM	QFPC	2020	10000	76.81
C	COMM	QFPC	2020	20000	71.18
C	COMM	QFPC	2020	999999+	68.82
C	COMM	QFPF	2020	2000	81.04
C	COMM	QFPF	2020	4000	74.58
C	COMM	QFPF	2020	10000	71.54
C	COMM	QFPF	2020	20000	66.29
C	COMM	QFPF	2020	999999+	64.09
C	COMM	QFPS	2020	2000	72.34
C	COMM	QFPS	2020	4000	66.58
C	COMM	QFPS	2020	10000	63.86
C	COMM	QFPS	2020	20000	59.18
C	COMM	QFPS	2020	999999+	57.22
C	COMM	QMAC	2020	10000	85.23
C	COMM	QMAC	2020	20000	83.39
C	COMM	QMAC	2020	40000	79.62
C	COMM	QMAC	2020	999999+	77.61
C	COMM	QMAF	2020	10000	85.23
C	COMM	QMAF	2020	20000	83.39
C	COMM	QMAF	2020	40000	79.62
C	COMM	QMAF	2020	999999+	77.61

<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>

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<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	QMEC	2020	10000		160.26
C	COMM	QMEC	2020	20000		156.80
C	COMM	QMEC	2020	40000		149.72
C	COMM	QMEC	2020	999999+		145.94
C	COMM	QMEF	2020	10000		158.41
C	COMM	QMEF	2020	20000		154.99
C	COMM	QMEF	2020	40000		147.99
C	COMM	QMEF	2020	999999+		144.25
C	COMM	QMGC	2020	10000		119.50
C	COMM	QMGC	2020	20000		116.92
C	COMM	QMGC	2020	40000		111.64
C	COMM	QMGC	2020	999999+		108.82
C	COMM	QMGF	2020	10000		117.65
C	COMM	QMGF	2020	20000		115.11
C	COMM	QMGF	2020	40000		109.91
C	COMM	QMGF	2020	999999+		107.13
C	COMM	QMPC	2020	10000		75.50
C	COMM	QMPC	2020	20000		73.87
C	COMM	QMPC	2020	40000		70.53
C	COMM	QMPC	2020	999999+		68.75
C	COMM	QMPF	2020	10000		74.11
C	COMM	QMPF	2020	20000		72.51
C	COMM	QMPF	2020	40000		69.23
C	COMM	QMPF	2020	999999+		67.49
C	COMM	SBAC	2020	100		194.96
C	COMM	SBAC	2020	200		153.04
C	COMM	SBAC	2020	999999+		153.04
C	COMM	SBAF	2020	100		194.96
C	COMM	SBAF	2020	200		153.04
C	COMM	SBAF	2020	999999+		153.04
C	COMM	SBAS	2020	100		192.82
C	COMM	SBAS	2020	200		151.36
C	COMM	SBAS	2020	999999+		151.36
C	COMM	SBGS	2020	100		348.55
C	COMM	SBGS	2020	200		289.65
C	COMM	SBGS	2020	999999+		289.65
C	COMM	SBPC	2020	100		126.54
C	COMM	SBPC	2020	200		94.14
C	COMM	SBPC	2020	999999+		94.14
C	COMM	SBPF	2020	100		126.54
C	COMM	SBPF	2020	200		94.14
C	COMM	SBPF	2020	999999+		94.14
C	COMM	SBPS	2020	100		125.15
C	COMM	SBPS	2020	200		93.11
C	COMM	SBPS	2020	999999+		93.11
C	COMM	SDAC	2020	999999+		91.39
C	COMM	SDGC	2020	999999+		109.66
C	COMM	SGAC	2020	2000		25.44
C	COMM	SGAC	2020	5000		23.57
C	COMM	SGAC	2020	10000		21.74
C	COMM	SGAC	2020	20000		20.37
C	COMM	SGAC	2020	999999+		18.98
C	COMM	SGAF	2020	2000		19.46
C	COMM	SGAF	2020	5000		18.03
C	COMM	SGAF	2020	10000		16.63
C	COMM	SGAF	2020	20000		15.59
C	COMM	SGAF	2020	999999+		14.52
C	COMM	SGAS	2020	2000		18.72

<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>

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<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	SGAS	2020	5000		17.34
C	COMM	SGAS	2020	10000		16.00
C	COMM	SGAS	2020	20000		14.99
C	COMM	SGAS	2020	999999+		13.97
C	COMM	SGGC	2020	2000		35.57
C	COMM	SGGC	2020	5000		32.95
C	COMM	SGGC	2020	10000		30.39
C	COMM	SGGC	2020	20000		28.48
C	COMM	SGGC	2020	999999+		26.54
C	COMM	SGGF	2020	2000		29.15
C	COMM	SGGF	2020	5000		27.00
C	COMM	SGGF	2020	10000		24.90
C	COMM	SGGF	2020	20000		23.34
C	COMM	SGGF	2020	999999+		21.75
C	COMM	SGGS	2020	2000		27.64
C	COMM	SGGS	2020	5000		25.60
C	COMM	SGGS	2020	10000		23.61
C	COMM	SGGS	2020	20000		22.13
C	COMM	SGGS	2020	999999+		20.62
C	COMM	SGPF	2020	2000		13.78
C	COMM	SGPF	2020	5000		12.77
C	COMM	SGPF	2020	10000		11.78
C	COMM	SGPF	2020	20000		11.04
C	COMM	SGPF	2020	999999+		10.28
C	COMM	SGPS	2020	2000		13.50
C	COMM	SGPS	2020	5000		12.50
C	COMM	SGPS	2020	10000		11.53
C	COMM	SGPS	2020	20000		10.81
C	COMM	SGPS	2020	999999+		10.07
C	COMM	SMAC	2020	2000		88.19
C	COMM	SMAC	2020	4000		78.53
C	COMM	SMAC	2020	999999+		76.77
C	COMM	SMAF	2020	2000		84.65
C	COMM	SMAF	2020	4000		75.38
C	COMM	SMAF	2020	999999+		73.69
C	COMM	SMAS	2020	2000		81.46
C	COMM	SMAS	2020	4000		72.54
C	COMM	SMAS	2020	999999+		70.91
C	COMM	SMEC	2020	2000		148.43
C	COMM	SMEC	2020	4000		132.18
C	COMM	SMEC	2020	999999+		129.22
C	COMM	SMEF	2020	2000		143.73
C	COMM	SMEF	2020	4000		128.00
C	COMM	SMEF	2020	999999+		125.12
C	COMM	SMGC	2020	2000		114.38
C	COMM	SMGC	2020	4000		101.86
C	COMM	SMGC	2020	999999+		99.57
C	COMM	SMGF	2020	2000		110.22
C	COMM	SMGF	2020	4000		98.16
C	COMM	SMGF	2020	999999+		95.95
C	COMM	SMPC	2020	2000		69.85
C	COMM	SMPC	2020	4000		62.20
C	COMM	SMPC	2020	999999+		60.81
C	COMM	SMPF	2020	2000		66.58
C	COMM	SMPF	2020	4000		59.29
C	COMM	SMPF	2020	999999+		57.96
C	COMM	SMPS	2020	2000		61.91
C	COMM	SMPS	2020	4000		55.13

<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>

2020 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	SMPS	2020	999999+		53.89
C	COMM	SSAC	2020	2000		83.75
C	COMM	SSAC	2020	4000		80.12
C	COMM	SSAC	2020	999999+		68.73
C	COMM	SSAF	2020	2000		79.02
C	COMM	SSAF	2020	4000		75.59
C	COMM	SSAF	2020	999999+		64.85
C	COMM	SSAS	2020	2000		75.58
C	COMM	SSAS	2020	4000		72.30
C	COMM	SSAS	2020	999999+		62.03
C	COMM	SSGC	2020	2000		104.14
C	COMM	SSGC	2020	4000		99.62
C	COMM	SSGC	2020	999999+		85.47
C	COMM	SSGF	2020	2000		97.94
C	COMM	SSGF	2020	4000		93.69
C	COMM	SSGF	2020	999999+		80.37
C	COMM	SSPC	2020	2000		67.22
C	COMM	SSPC	2020	4000		64.31
C	COMM	SSPC	2020	999999+		55.17
C	COMM	SSPF	2020	2000		57.31
C	COMM	SSPF	2020	4000		54.83
C	COMM	SSPF	2020	999999+		47.04
C	COMM	SSPS	2020	2000		58.15
C	COMM	SSPS	2020	4000		55.63
C	COMM	SSPS	2020	999999+		47.72
C	COMM	SWAC	2020	999999+		70.30
C	COMM	SWAF	2020	999999+		65.61
C	COMM	SWAS	2020	999999+		63.50
C	COMM	SWEC	2020	999999+		113.41
C	COMM	SWGK	2020	999999+		90.92
C	COMM	SWGK	2020	999999+		85.29
C	COMM	SWGK	2020	999999+		84.36
C	COMM	SWPC	2020	999999+		55.77
C	COMM	SWPF	2020	999999+		52.02
C	COMM	SWPS	2020	999999+		48.67
C	COMM	WATERTNK-L	2020	999999+		75000.00
C	COMM	WATERTNK-S	2020	999999+		10000.00
C	COMM	WATERTOWER	2020	999999+		500000.00
C	CONC	IMPROVED	2020	50000		6.12
C	CONC	IMPROVED	2020	100000		5.72
C	CONC	IMPROVED	2020	150000		5.20
C	CONC	IMPROVED	2020	200000		4.24
C	CONC	IMPROVED	2020	999999+		4.24
C	CONC	UNIMPROVED	2020	50000		4.55
C	CONC	UNIMPROVED	2020	100000		4.32
C	CONC	UNIMPROVED	2020	150000		3.87
C	CONC	UNIMPROVED	2020	200000		3.18
C	CONC	UNIMPROVED	2020	999999+		3.18
C	CP	*	2020	999999+		2.50
C	FENCE	12FT	2020	1000		18.00
C	FENCE	12FT	2020	3000		16.00
C	FENCE	12FT	2020	6000		14.00
C	FENCE	12FT	2020	999999+		12.00
C	FENCE	6FT	2020	1000		10.00
C	FENCE	6FT	2020	3000		6.00
C	FENCE	6FT	2020	6000		4.00
C	FENCE	6FT	2020	999999+		3.00
C	FENCE	8FT	2020	1000		12.50

<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>

2020 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	2020	3000	10.00
C		FENCE	8FT	2020	6000	9.00
C		FENCE	8FT	2020	999999+	8.00
C		POOL	A1	2020	999999+	10000.00
C		POOL	E2	2020	999999+	20000.00
C		SLAB	SLAB	2020	999999+	2.00
C		STGA	STGA	2020	999999+	5.00
C		STGE	STGE	2020	999999+	7.50
C		STGP	STGP	2020	999999+	3.50

<u>C-Comm</u>	<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
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2020 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	BA	\$/Ag Acre	45.48
2020	DCA	\$/Ag Acre	302.40
2020	DCE	\$/Ag Acre	326.59
2020	DCP	\$/Ag Acre	241.92
2020	IP	\$/Ag Acre	133.00
2020	IPE	\$/Ag Acre	133.00
2020	IPP	\$/Ag Acre	133.00
2020	NP	\$/Ag Acre	108.00
2020	NPE	\$/Ag Acre	108.00
2020	NPP	\$/Ag Acre	108.00
2020	NS	\$/Ag Acre	1,600.00
2020	O	\$/Ag Acre	504.18
2020	OC	\$/Ag Acre	750.00
2020	OCE	\$/Ag Acre	750.00
2020	OCP	\$/Ag Acre	750.00
2020	W	\$/Ag Acre	30.00
2020	WBA	\$/Ag Acre	45.48
2020	WDCA	\$/Ag Acre	302.40
2020	WDCE	\$/Ag Acre	326.59
2020	WDCP	\$/Ag Acre	241.92
2020	WIP	\$/Ag Acre	133.00
2020	WIPE	\$/Ag Acre	133.00
2020	WIPP	\$/Ag Acre	133.00
2020	WNP	\$/Ag Acre	108.00
2020	WNPE	\$/Ag Acre	108.00
2020	WNPP	\$/Ag Acre	108.00
2020	WNS	\$/Ag Acre	1,600.00
2020	WO	\$/Ag Acre	504.18
2020	WOC	\$/Ag Acre	750.00
2020	R1	\$/Mkt Acre	5,000.00
2020	R2	\$/Mkt Acre	5,000.00
2020	R3	\$/Mkt Acre	5,000.00
2020	R4	\$/Mkt Acre	5,000.00
2020	R5	\$/Mkt Acre	5,000.00
2020	R6	\$/Mkt Acre	5,000.00
2020	R7	\$/Mkt Acre	5,000.00
2020	R8	\$/Mkt Acre	5,000.00
2020	R9	\$/Mkt Acre	5,000.00
2020	R10	\$/Mkt Acre	5,000.00
2020	R20	\$/Mkt Acre	5,000.00
2020	R30	\$/Mkt Acre	5,000.00
2020	R40	\$/Mkt Acre	5,000.00
2020	R50	\$/Mkt Acre	5,000.00
2020	R60	\$/Mkt Acre	5,000.00
2020	R70	\$/Mkt Acre	5,000.00
2020	R80	\$/Mkt Acre	5,000.00
2020	R90	\$/Mkt Acre	5,000.00
2020	R100	\$/Mkt Acre	5,000.00
2020	R150	\$/Mkt Acre	5,000.00

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	SF0520	\$/Sq Ft	5.20
2020	SF0525	\$/Sq Ft	5.25
2020	SF0530	\$/Sq Ft	5.30
2020	SF0535	\$/Sq Ft	5.35
2020	SF0540	\$/Sq Ft	5.40
2020	SF0545	\$/Sq Ft	5.45
2020	SF0550	\$/Sq Ft	5.50
2020	SF0555	\$/Sq Ft	5.55
2020	SF0560	\$/Sq Ft	5.60
2020	SF0565	\$/Sq Ft	5.65
2020	SF0570	\$/Sq Ft	5.70
2020	SF0575	\$/Sq Ft	5.75
2020	SF0580	\$/Sq Ft	5.80
2020	SF0585	\$/Sq Ft	5.85
2020	SF0590	\$/Sq Ft	5.90
2020	SF0595	\$/Sq Ft	5.95
2020	SF0600	\$/Sq Ft	6.00
2020	SF0605	\$/Sq Ft	6.05
2020	SF0610	\$/Sq Ft	6.10
2020	SF0615	\$/Sq Ft	6.15
2020	SF0620	\$/Sq Ft	6.20
2020	SF0625	\$/Sq Ft	6.25
2020	SF0630	\$/Sq Ft	6.30
2020	SF0635	\$/Sq Ft	6.35
2020	SF0640	\$/Sq Ft	6.40
2020	SF0645	\$/Sq Ft	6.45
2020	SF0650	\$/Sq Ft	6.50
2020	SF0655	\$/Sq Ft	6.55
2020	SF0660	\$/Sq Ft	6.60
2020	SF0665	\$/Sq Ft	6.65
2020	SF0670	\$/Sq Ft	6.70
2020	SF0675	\$/Sq Ft	6.75
2020	SF0680	\$/Sq Ft	6.80
2020	SF0685	\$/Sq Ft	6.85
2020	SF0690	\$/Sq Ft	6.90
2020	SF0695	\$/Sq Ft	6.95
2020	SF0700	\$/Sq Ft	7.00
2020	SF0705	\$/Sq Ft	7.05
2020	SF0710	\$/Sq Ft	7.10
2020	SF0715	\$/Sq Ft	7.15
2020	SF0720	\$/Sq Ft	7.20
2020	SF0725	\$/Sq Ft	7.25
2020	SF0730	\$/Sq Ft	7.30
2020	SF0735	\$/Sq Ft	7.35
2020	SF0740	\$/Sq Ft	7.40
2020	SF0745	\$/Sq Ft	7.45
2020	SF0750	\$/Sq Ft	7.50
2020	SF0755	\$/Sq Ft	7.55
2020	SF0760	\$/Sq Ft	7.60

2020 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	R200	\$/Mkt Acre	5,000.00
2020	R300	\$/Mkt Acre	5,000.00
2020	R400	\$/Mkt Acre	5,000.00
2020	R500	\$/Mkt Acre	5,000.00
2020	R600	\$/Mkt Acre	5,000.00
2020	R700	\$/Mkt Acre	5,000.00
2020	R800	\$/Mkt Acre	5,000.00
2020	R900	\$/Mkt Acre	5,000.00
2020	R1K	\$/Mkt Acre	5,000.00
2020	R3K	\$/Mkt Acre	5,000.00
2020	R99	\$/Mkt Acre	5,000.00
2020	LOT-E	\$/Mkt Acre	20,000.00
2020	LOT-G	\$/Mkt Acre	15,000.00
2020	LOT-A	\$/Mkt Acre	10,000.00
2020	LOT-F	\$/Mkt Acre	7,500.00
2020	LOT-P	\$/Mkt Acre	5,000.00
2020	SF0005	\$/Sq Ft	0.05
2020	SF0010	\$/Sq Ft	0.10
2020	SF0015	\$/Sq Ft	0.15
2020	SF0020	\$/Sq Ft	0.20
2020	SF0025	\$/Sq Ft	0.25
2020	SF0030	\$/Sq Ft	0.30
2020	SF0035	\$/Sq Ft	0.35
2020	SF0040	\$/Sq Ft	0.40
2020	SF0045	\$/Sq Ft	0.45
2020	SF0050	\$/Sq Ft	0.50
2020	SF0055	\$/Sq Ft	0.55
2020	SF0060	\$/Sq Ft	0.60
2020	SF0065	\$/Sq Ft	0.65
2020	SF0070	\$/Sq Ft	0.70
2020	SF0075	\$/Sq Ft	0.75
2020	SF0080	\$/Sq Ft	0.80
2020	SF0085	\$/Sq Ft	0.85
2020	SF0090	\$/Sq Ft	0.90
2020	SF0095	\$/Sq Ft	0.95
2020	SF0100	\$/Sq Ft	1.00
2020	SF0105	\$/Sq Ft	1.05
2020	SF0110	\$/Sq Ft	1.10
2020	SF0115	\$/Sq Ft	1.15
2020	SF0120	\$/Sq Ft	1.20
2020	SF0125	\$/Sq Ft	1.25
2020	SF0130	\$/Sq Ft	1.30
2020	SF0135	\$/Sq Ft	1.35
2020	SF0140	\$/Sq Ft	1.40
2020	SF0145	\$/Sq Ft	1.45
2020	SF0150	\$/Sq Ft	1.50
2020	SF0155	\$/Sq Ft	1.55
2020	SF0160	\$/Sq Ft	1.60
2020	SF0165	\$/Sq Ft	1.65

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	SF0765	\$/Sq Ft	7.65
2020	SF0770	\$/Sq Ft	7.70
2020	SF0775	\$/Sq Ft	7.75
2020	SF0780	\$/Sq Ft	7.80
2020	SF0785	\$/Sq Ft	7.85
2020	SF0790	\$/Sq Ft	7.90
2020	SF0795	\$/Sq Ft	7.95
2020	SF0800	\$/Sq Ft	8.00
2020	SF0805	\$/Sq Ft	8.05
2020	SF0810	\$/Sq Ft	8.10
2020	SF0815	\$/Sq Ft	8.15
2020	SF0820	\$/Sq Ft	8.20
2020	SF0825	\$/Sq Ft	8.25
2020	SF0830	\$/Sq Ft	8.30
2020	SF0835	\$/Sq Ft	8.35
2020	SF0840	\$/Sq Ft	8.40
2020	SF0845	\$/Sq Ft	8.45
2020	SF0850	\$/Sq Ft	8.50
2020	SF0855	\$/Sq Ft	8.55
2020	SF0860	\$/Sq Ft	8.60
2020	SF0865	\$/Sq Ft	8.65
2020	SF0870	\$/Sq Ft	8.70
2020	SF0875	\$/Sq Ft	8.75
2020	SF0880	\$/Sq Ft	8.80
2020	SF0885	\$/Sq Ft	8.85
2020	SF0890	\$/Sq Ft	8.90
2020	SF0895	\$/Sq Ft	8.95
2020	SF0900	\$/Sq Ft	9.00
2020	SF0905	\$/Sq Ft	9.05
2020	SF0910	\$/Sq Ft	9.10
2020	SF0915	\$/Sq Ft	9.15
2020	SF0920	\$/Sq Ft	9.20
2020	SF0925	\$/Sq Ft	9.25
2020	SF0930	\$/Sq Ft	9.30
2020	SF0935	\$/Sq Ft	9.35
2020	SF0940	\$/Sq Ft	9.40
2020	SF0945	\$/Sq Ft	9.45
2020	SF0950	\$/Sq Ft	9.50
2020	SF0955	\$/Sq Ft	9.55
2020	SF0960	\$/Sq Ft	9.60
2020	SF0965	\$/Sq Ft	9.65
2020	SF0970	\$/Sq Ft	9.70
2020	SF0975	\$/Sq Ft	9.75
2020	SF0980	\$/Sq Ft	9.80
2020	SF0985	\$/Sq Ft	9.85
2020	SF0990	\$/Sq Ft	9.90
2020	SF0995	\$/Sq Ft	9.95
2020	SF1000	\$/Sq Ft	10.00
2020	SF1005	\$/Sq Ft	10.05

2020 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	SF0170	\$/Sq Ft	1.70
2020	SF0175	\$/Sq Ft	1.75
2020	SF0180	\$/Sq Ft	1.80
2020	SF0185	\$/Sq Ft	1.85
2020	SF0190	\$/Sq Ft	1.90
2020	SF0195	\$/Sq Ft	1.95
2020	SF0200	\$/Sq Ft	2.00
2020	SF0205	\$/Sq Ft	2.05
2020	SF0210	\$/Sq Ft	2.10
2020	SF0215	\$/Sq Ft	2.15
2020	SF0220	\$/Sq Ft	2.20
2020	SF0225	\$/Sq Ft	2.25
2020	SF0230	\$/Sq Ft	2.30
2020	SF0235	\$/Sq Ft	2.35
2020	SF0240	\$/Sq Ft	2.40
2020	SF0245	\$/Sq Ft	2.45
2020	SF0250	\$/Sq Ft	2.50
2020	SF0255	\$/Sq Ft	2.55
2020	SF0260	\$/Sq Ft	2.60
2020	SF0265	\$/Sq Ft	2.65
2020	SF0270	\$/Sq Ft	2.70
2020	SF0275	\$/Sq Ft	2.75
2020	SF0280	\$/Sq Ft	2.80
2020	SF0285	\$/Sq Ft	2.85
2020	SF0290	\$/Sq Ft	2.90
2020	SF0295	\$/Sq Ft	2.95
2020	SF0300	\$/Sq Ft	3.00
2020	SF0305	\$/Sq Ft	3.05
2020	SF0310	\$/Sq Ft	3.10
2020	SF0315	\$/Sq Ft	3.15
2020	SF0320	\$/Sq Ft	3.20
2020	SF0325	\$/Sq Ft	3.25
2020	SF0330	\$/Sq Ft	3.30
2020	SF0335	\$/Sq Ft	3.35
2020	SF0340	\$/Sq Ft	3.40
2020	SF0345	\$/Sq Ft	3.45
2020	SF0350	\$/Sq Ft	3.50
2020	SF0355	\$/Sq Ft	3.55
2020	SF0360	\$/Sq Ft	3.60
2020	SF0365	\$/Sq Ft	3.65
2020	SF0370	\$/Sq Ft	3.70
2020	SF0375	\$/Sq Ft	3.75
2020	SF0380	\$/Sq Ft	3.80
2020	SF0385	\$/Sq Ft	3.85
2020	SF0390	\$/Sq Ft	3.90
2020	SF0395	\$/Sq Ft	3.95
2020	SF0400	\$/Sq Ft	4.00
2020	SF0405	\$/Sq Ft	4.05
2020	SF0410	\$/Sq Ft	4.10

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	SF1010	\$/Sq Ft	10.10
2020	SF1015	\$/Sq Ft	10.15
2020	SF1020	\$/Sq Ft	10.20
2020	SF1025	\$/Sq Ft	10.25
2020	SF1030	\$/Sq Ft	10.30
2020	SF1035	\$/Sq Ft	10.35
2020	SF1040	\$/Sq Ft	10.40
2020	SF1045	\$/Sq Ft	10.45
2020	SF1050	\$/Sq Ft	10.50
2020	SF1055	\$/Sq Ft	10.55
2020	SF1060	\$/Sq Ft	10.60
2020	SF1065	\$/Sq Ft	10.65
2020	SF1070	\$/Sq Ft	10.70
2020	SF1075	\$/Sq Ft	10.75
2020	SF1080	\$/Sq Ft	10.80
2020	SF1085	\$/Sq Ft	10.85
2020	SF1090	\$/Sq Ft	10.90
2020	SF1095	\$/Sq Ft	10.95
2020	SF1100	\$/Sq Ft	11.00
2020	SF1105	\$/Sq Ft	11.05
2020	SF1110	\$/Sq Ft	11.10
2020	SF1115	\$/Sq Ft	11.15
2020	SF1120	\$/Sq Ft	11.20
2020	SF1125	\$/Sq Ft	11.25
2020	SF1130	\$/Sq Ft	11.30
2020	SF1135	\$/Sq Ft	11.35
2020	SF1140	\$/Sq Ft	11.40
2020	SF1145	\$/Sq Ft	11.45
2020	SF1150	\$/Sq Ft	11.50
2020	SF1155	\$/Sq Ft	11.55
2020	SF1160	\$/Sq Ft	11.60
2020	SF1165	\$/Sq Ft	11.65
2020	SF1170	\$/Sq Ft	11.70
2020	SF1175	\$/Sq Ft	11.75
2020	SF1180	\$/Sq Ft	11.80
2020	SF1185	\$/Sq Ft	11.85
2020	SF1190	\$/Sq Ft	11.90
2020	SF1195	\$/Sq Ft	11.95
2020	SF1200	\$/Sq Ft	12.00
2020	SF1225	\$/Sq Ft	12.25
2020	SF1250	\$/Sq Ft	12.50
2020	SF1275	\$/Sq Ft	12.75
2020	SF1300	\$/Sq Ft	13.00
2020	SF1325	\$/Sq Ft	13.25
2020	SF1350	\$/Sq Ft	13.50
2020	SF1375	\$/Sq Ft	13.75
2020	SF1400	\$/Sq Ft	14.00
2020	SF1425	\$/Sq Ft	14.25
2020	SF1450	\$/Sq Ft	14.50

2020 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	SF0415	\$/Sq Ft	4.15
2020	SF0420	\$/Sq Ft	4.20
2020	SF0425	\$/Sq Ft	4.25
2020	SF0430	\$/Sq Ft	4.30
2020	SF0435	\$/Sq Ft	4.35
2020	SF0440	\$/Sq Ft	4.40
2020	SF0445	\$/Sq Ft	4.45
2020	SF0450	\$/Sq Ft	4.50
2020	SF0455	\$/Sq Ft	4.55
2020	SF0460	\$/Sq Ft	4.60
2020	SF0465	\$/Sq Ft	4.65
2020	SF0470	\$/Sq Ft	4.70
2020	SF0475	\$/Sq Ft	4.75
2020	SF0480	\$/Sq Ft	4.80
2020	SF0485	\$/Sq Ft	4.85
2020	SF0490	\$/Sq Ft	4.90
2020	SF0495	\$/Sq Ft	4.95
2020	SF0500	\$/Sq Ft	5.00
2020	SF0505	\$/Sq Ft	5.05
2020	SF0510	\$/Sq Ft	5.10
2020	SF0515	\$/Sq Ft	5.15

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
2020	SF1475	\$/Sq Ft	14.75
2020	SF1500	\$/Sq Ft	15.00
2020	SF1525	\$/Sq Ft	15.25
2020	SF1550	\$/Sq Ft	15.50
2020	SF1575	\$/Sq Ft	15.75
2020	SF1600	\$/Sq Ft	16.00
2020	SF1625	\$/Sq Ft	16.25
2020	SF1650	\$/Sq Ft	16.50
2020	SF1675	\$/Sq Ft	16.75
2020	SF1700	\$/Sq Ft	17.00
2020	SF1725	\$/Sq Ft	17.25
2020	SF1750	\$/Sq Ft	17.50
2020	SF1775	\$/Sq Ft	17.75
2020	SF1800	\$/Sq Ft	18.00
2020	SF1825	\$/Sq Ft	18.25
2020	SF1850	\$/Sq Ft	18.50
2020	SF1875	\$/Sq Ft	18.75
2020	SF1900	\$/Sq Ft	19.00
2020	SF1925	\$/Sq Ft	19.25
2020	SF1950	\$/Sq Ft	19.50
2020	SF2000	\$/Sq Ft	20.00

**2020 RESIDENTIAL LOT MATRIX
(Applied to Residential Land)**

	<u>ENN</u>	<u>FER</u>	<u>MAY</u>	<u>MID</u>	<u>PAL</u>	<u>RED</u>	<u>SOUTH</u>	<u>WAX</u>
LSM	200	200	300	350	225	300	150	300
L25	300	300	300	450	250	350	175	400
L50	350	400	325	500	275	450	280	555
L75	400	425	350	560	300	500	290	575
L01	495	450	500	700	330	600	300	600
L15	550	500	725	740	445	765	375	800
L02	580	550	900	865	550	865	450	900
L03	850	600	925	935	560	925	500	950
L04	1000	720	975	1020	570	1000	570	1020
L05	1100	800	1050	1100	725	1100	700	1100
L06	1125	825	1125	1150	800	1150	750	1150
L07	1175	875	1175	1250	875	1250	800	1250
L08	1750	900	1225	2000	900	1800	850	1800
L09	1900	950	1275	2250	950	2350	900	2350
L10	2000	1150	1325	3000	970	2850	950	2850

**2020 RURAL LAND MATRIX
(Applied to Land Schedules)**

	EAST	NORTH	NWEST	SOUTH	WEST
R1	990	1200	1400	600	1000
R2	580	865	865	450	900
R3	565	615	623	335	615
R4	500	500	510	285	490
R5	440	440	440	280	420
R6	375	385	383	250	375
R7	335	355	57	230	335
R8	330	355	500	215	305
R9	325	325	500	200	285
R10	300	570	500	190	265
R20	250	350	375	145	180
R30	200	300	350	110	130
R40	150	275	350	100	130
R50	130	275	290	90	130
R60	120	275	275	80	125
R70	110	275	350	75	120
R80	105	260	260	70	120
R90	100	245	245	70	120
R1H	95	225	225	65	120
R1F	90	205	205	65	120
R2H	85	195	195	65	120
R3H	80	175	175	65	120
R4H	75	155	130	60	110
R5H	70	125	155	60	100
R6H	65	120	155	55	90
R7H	60	115	155	50	85
R8H	55	110	110	45	80
R9H	50	110	110	45	75
R1K	60	100	100	40	60
R3K	50	90	90	35	50

Appendices D

EAD Depreciation Schedules

EFF YR	BLT	AGE	45 YR	50 YR	55 YR	60 YR	65 YR
2019	1		1%	1%	1%	0%	0%
2018	2		2%	2%	2%	1%	1%
2017	3		3%	3%	2%	2%	2%
2016	4		4%	4%	3%	3%	2%
2015	5		6%	5%	4%	4%	3%
2014	6		7%	6%	5%	4%	4%
2013	7		8%	7%	6%	5%	5%
2012	8		10%	8%	7%	6%	5%
2011	9		11%	10%	8%	7%	6%
2010	10		13%	11%	9%	8%	7%
2009	11		14%	12%	10%	9%	8%
2008	12		15%	13%	11%	10%	9%
2007	13		17%	15%	12%	11%	10%
2006	14		19%	16%	13%	12%	10%
2005	15		21%	17%	15%	12%	11%
2004	16		23%	19%	16%	13%	12%
2003	17		25%	20%	17%	15%	13%
2002	18		27%	22%	19%	16%	14%
2001	19		28%	24%	20%	17%	15%
2000	20		30%	25%	21%	18%	16%
1999	21		32%	26%	22%	19%	17%
1998	22		34%	28%	23%	20%	17%
1997	23		36%	29%	24%	21%	19%
1996	24		38%	31%	26%	23%	20%
1995	25		40%	33%	27%	24%	21%
1994	26		43%	35%	29%	25%	22%
1993	27		45%	37%	31%	26%	23%
1992	28		47%	39%	33%	28%	24%
1991	29		49%	41%	34%	29%	26%
1990	30		52%	44%	36%	31%	27%
1989	31		54%	46%	38%	32%	28%
1988	32		56%	47%	40%	34%	29%
1987	33		58%	49%	42%	35%	31%
1986	34		60%	51%	44%	37%	32%
1985	35		62%	53%	45%	38%	34%
1984	36		65%	55%	47%	40%	35%
1983	37		67%	57%	49%	41%	37%
1982	38		69%	59%	51%	43%	38%
1981	39		70%	61%	53%	45%	40%
1980	40		72%	63%	55%	47%	41%
1979	41		73%	64%	57%	49%	43%
1978	42		75%	66%	59%	51%	45%
1977	43		76%	67%	60%	52%	47%
1976	44		77%	69%	62%	54%	48%
1975	45		78%	70%	63%	55%	50%
1974	46		79%	72%	65%	57%	51%
1973	47		79%	73%	66%	59%	53%
1972	48		80%	75%	68%	61%	54%
1971	49		80%	76%	69%	62%	56%
1970	50			77%	71%	64%	57%
1969	51			78%	72%	65%	58%
1968	52			78%	73%	66%	60%
1967	53			79%	75%	68%	61%
1966	54			79%	76%	69%	63%
1965	55			80%	77%	70%	64%
1964	56			80%	78%	71%	65%
1963	57				78%	72%	66%
1962	58				79%	72%	67%
1961	59				79%	73%	68%
1960	60				80%	74%	69%
1959	61				80%	75%	70%
1958	62					76%	71%
1957	63					76%	72%
1956	64					77%	73%
1955	65					78%	74%
1954	66					80%	74%
1953	67					80%	74%
1952	68						74%
1951	69						74%
1950	70						78%
1949	71						78%
1948	72						78%
1947	73						78%
1946	74						78%
1945	75						80%
1944	76						80%

Effective Age Table					
YR BLT	Condition				
	Poor	Fair	Average	Good	Excellent
2010-2019	N/A	N/A	2010-2019	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
2020 Depreciation Schedules

<u>EFF YR BLT</u>	<u>AGE</u>	<u>10 yr</u>	<u>15 yr</u>	<u>20 yr</u>	<u>25 yr</u>	<u>30 yr</u>	<u>35 yr</u>
2019	1	6%	4%	3%	2%	1%	1%
2018	2	13%	9%	6%	4%	3%	2%
2017	3	20%	14%	10%	7%	5%	3%
2016	4	27%	19%	14%	10%	7%	4%
2015	5	34%	24%	18%	13%	9%	5%
2014	6	41%	30%	22%	16%	11%	7%
2013	7	48%	35%	26%	19%	14%	9%
2012	8	54%	40%	30%	22%	17%	11%
2011	9	59%	45%	34%	25%	20%	14%
2010	10	64%	50%	38%	29%	23%	17%
2009	11	68%	54%	42%	33%	26%	19%
2008	12	71%	58%	46%	36%	28%	21%
2007	13	71%	62%	50%	39%	31%	23%
2006	14	71%	65%	53%	42%	34%	25%
2005	15	71%	68%	56%	45%	36%	27%
2004	16	71%	71%	58%	48%	38%	29%
2003	17	71%	71%	61%	51%	40%	31%
2002	18	71%	71%	63%	53%	43%	33%
2001	19	71%	71%	65%	55%	45%	35%
2000	20	71%	71%	67%	57%	47%	37%
1999	21	71%	71%	69%	59%	49%	39%
1998	22	71%	71%	71%	60%	51%	41%
1997	23	71%	71%	71%	62%	53%	43%
1996	24	71%	71%	71%	63%	54%	44%
1995	25	71%	71%	71%	64%	55%	46%
1994	26	71%	71%	71%	65%	56%	47%
1993	27	71%	71%	71%	66%	57%	49%
1992	28	71%	71%	71%	67%	58%	50%
1991	29	71%	71%	71%	67%	59%	51%
1990	30	71%	71%	71%	67%	60%	52%
1989	31	71%	71%	71%	67%	61%	53%
1988	32	71%	71%	71%	67%	61%	54%
1987	33	71%	71%	71%	67%	61%	55%
1986	34	71%	71%	71%	67%	61%	56%
1985	35	71%	71%	71%	67%	61%	57%
1984	36	71%	71%	71%	67%	61%	58%
1983	37	71%	71%	71%	67%	61%	58%
1982	38	71%	71%	71%	67%	61%	58%
1981	39	71%	71%	71%	67%	61%	58%
1980	40	71%	71%	71%	67%	61%	58%
1979	41	71%	71%	71%	67%	61%	58%
1978	42	71%	71%	71%	67%	61%	58%
1977	43	71%	71%	71%	67%	61%	58%
1976	44	71%	71%	71%	67%	61%	58%
1975	45	71%	71%	71%	67%	61%	58%
1974	46	71%	71%	71%	67%	61%	58%
1973	47	71%	71%	71%	67%	61%	58%
1972	48	71%	71%	71%	67%	61%	58%
1971	49	71%	71%	71%	67%	61%	58%
1970	50	71%	71%	71%	67%	61%	58%