

**MASS APPRAISAL REPORT
FOR
2021 APPRAISAL YEAR
FOR THE**

**ELLIS
APPRAISAL DISTRICT**

By

**Kathy A. Rodrigue, RPA
Chief Appraiser**

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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 2021 mass appraisal results is 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 30 positions and currently consists of the Chief Appraiser, three Appraisal Directors, Property Owner Assistance Manager, fifteen Staff Appraisers, and ten Support Positions. All property in the district is appraised by the EAD staff with the exception of minerals, pipelines, utilities, cement and power plants 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 and 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 44 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 #2
	Midlothian MMD #3

The 2020 certified appraisal roll for the Ellis Appraisal District consisted of 90,233 parcels. The breakdown of these parcels was as follows:

Single Family Residential	59,230
Multi Family Residential	1,008
Mobile Homes	3,183
Vacant Lots	8,147
Vacant Acreage	7,479
Commercial/Industrial Real	2,761
Minerals	1,160
Utilities	664
Personal Property	3,900
Exempt Property	2,701

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, 2020, all appraisals are as of January 1, 2021. To receive the September 1 appraisal date, the property owner must have filed an application by July 31, 2020. The date of this report is April 15, 2021.

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 Google and 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	J8	Compressors & pump stations
G4	Non producing coal/lignite	J9	Railroad rolling stock
G5	Producing sulfur	L1	Business personal property
G6	Non-producing sulfur	L2	Industrial personal property
G7	Service wells	L1E	Leased equipment
G8	Producing clay	L1V	Leased vehicles
J1	Water systems	M1	Mobile homes improvement only
J2	Gas distribution systems	O	Residential inventory improvements
J3	Electric companies	S1	Motor vehicle inventory
J4	Telephone companies	S2	Manufactured housing inventory
J5	Railroads	S3	Heavy equipment inventory
J6	Pipelines	S4	Vessel & outboard motor inventory
J7	Cable TV systems	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 and condition of an improvement are 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. 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 Comptroller's 2020 Property Value Study are as follows:

Category	# of Sales	Median Ratio	COD	PRD
A	1,432	.99	7.40	1.00
E	167	1.00	17.39	1.01
F	162	1.03	20.83	1.05
Total	1,882	1.00	9.63	.98

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 2020 appraisal roll, were reported to the district on January 31, 2021. The overall median appraisal ratio for Ellis CAD was reported at 1.00.

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 2020 preliminary findings of the ratio study reported that all eleven school districts received their local appraisal roll values. The complete report for Ellis County and all school districts can be found at <https://comptroller.texas.gov/taxes/property-tax/pvs/2020p/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

2021 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	98	6	6.12%	1.19	100.85%	100.05%	0.0377	1.00
ENN02	SUMMERWOOD/CARDINALS	325	12	3.69%	1.19	100.71%	100.25%	0.029	1.00
ENN03	Southgate	196	7	3.57%	1.14	100.81%	100.92%	0.0122	1.00
ENN04	HIGHLAND PARK-CRESTVIEW	189	6	3.17%	1.19	99.60%	100.14%	0.0342	1.00
ENN05	COLONIAL EST/WILLOW CR/JAMESTOWN	269	11	4.09%	1.12	100.00%	99.80%	0.0495	1.00
ENN06	ICL RFGD or better	131	7	5.34%	1.01	100.46%	99.42%	0.0330	1.00
ENN06A	ICL RFAV TO RVAV	1420	39	2.75%	1.16	100.71%	99.80%	0.0835	1.00
ENN07	ENNIS NW GD AND UP	303	12	3.96%	0.90	100.59%	99.81%	0.0348	1.00
ENN09	Sleepy Hollow Estates	41	5	12.20%	0.87	100.61%	100.22%	0.5220	1.01
ENN08	Lyndale/Sunset/Sunset North	332	12	3.61%	1.15	99.90%	100.92%	0.3180	1.00
ENN10	Casa Linda/Preston Hollow+	425	14	3.29%	1.16	99.83%	100.49%	0.0534	1.00
ENN10A	Sleepy HollowManor & Pinehurst	152	14	9.21%	1.27	99.84%	100.03%	0.0318	1.00
ENN11	Garrett	140	5	3.57%	1.24	100.88%	99.92%	0.0471	1.01
ENN14	OAK CREEK/ PROMONTORY POINT	84	6	7.14%	1.13	99.32%	100.37%	0.0329	1.00
ENNEAST	Ennis East side	593	8	1.35%	1.14	100.51%	99.25%	0.0414	1.00
FER01	RFLC TO RFFR ICL	184	4	2.17%	1.18	99.60%	99.21%	0.0283	1.01
FER02	RFAV TO RFGD ICL	164	8	4.88%	1.06	100.44%	100.22%	0.3740	1.00
FER03	RVFR TO RVAV ICL	323	24	7.43%	1.14	100.97%	100.52%	0.0590	1.00
FER05	Shaw Creek	211	9	4.27%	1.17	100.86%	99.64%	0.0345	1.00
FER11	Tanners Farn/Bluff Springs +	303	7	2.31%	1.06	101.00%	100.80%	0.0953	1.00
FER14	CarriagHill/ India Junction	175	5	2.86%	1.13	99.36%	101.62%	0.1063	1.01
GRNDECASA1	Grande Casa	299	9	3.01%	1.13	100.46%	99.13%	0.0454	1.00
ITA05	Hyles/Dunlap NBH	143	7	4.90%	1.01	100.03%	100.82%	0.0667	1.00
MAY04	Stratum 4 (ICL RFAV TO RVAV)	239	9	3.77%	1.18	99.92%	99.82%	0.0322	1.00
MAY05	STRAT 5 (RFGD- & BETTER)	20	4	20.00%	0.91	100.56%	100.80%	0.0284	1.00
MAY08	BLUESTEM HILLS-NEW SUBDV 4 HOUSES	13	4	30.77%	0.96	100.73%	100.96%	0.0312	1.00
MAYMH	Maypearl mh	253	6	2.37%	1.16	99.94%	99.72%	0.0651	1.00
MID01	MIDLO-UBASIC	625	25	4.00%	1.30	101%	100.03%	0.0642	1.01
MID02	MIDLO-USTND	625	23	3.68%	1.33	100.96%	100.31%	0.0522	1.00
MID03	MIDLO-UXTRA	62	5	8.06%	1.30	99.91%	98.96%	0.0430	1.00
MID05	Midtowne	69	3	4.35%	1.28	101.46%	99.54%	0.0240	1.00
MID06	Spring Creek Estates	91	7	7.69%	0.95	99.42%	100.84%	0.0311	1.00
MID07	Hillcrest/Fox Run/Valley View	368	8	2.17%	1.36	100.78%	100.64%	0.0269	1.00
MID08	Hunters Glen	156	8	5.13%	1.16	99.95%	100.29%	0.0314	1.00
MID10	OVERLOOK EST/MILLBROOK	572	25	4.37%	1.28	100.90%	99.36%	0.0455	1.00
MID12	Lawson Farms	101	4	3.96%	1.14	100.36%	100.67%	0.0319	1.00
MID16	Kensington Park Ph I & II	258	17	6.59%	1.27	100.83%	100.01%	0.0458	1.00
MID16A	Kensington Park North	166	12	7.23%	1.26	100.41%	99.36%	0.2820	1.00
MID18	Lake Ridge	208	7	3.37%	0.90	100.51%	99.42%	0.0492	1.00
MID20	Brandi Ridge	113	7	6.19%	1.31	100.27%	101.30%	0.0282	1.00
MID21	Diamond Creek+	325	9	2.77%	1.29	100.81%	100.25%	0.0335	1.00
MID21B	Crystal Forest	301	14	4.65%	1.18	99.74%	100.53%	0.0655	1.00
MID22	Cumberland Forest	52	3	5.77%	0.87	100.51%	100.12%	0.0153	1.00
MID22A	Glen Eagle /Glen Highlands	159	6	3.77%	0.90	100.61%	99.66%	0.0258	1.00
MID22B	Ashmore	141	6	4.26%	1.09	100.62%	100.63%	0.0256	1.00
MID23	Lakegrove/Creekbend/Creekwood	309	7	2.27%	1.20	100.49%	100.80%	0.0196	1.00
MID24	PATRIOT ESTS FRAME	73	6	8.22%	1.28	99.09%	100.40%	0.0453	1.00
MID24B	PATRIOT ESTS BRICK	117	10	8.55%	1.10	100.73%	100.31%	0.0229	1.00
MID25	Bluegrass/Clearview/Camelot ests	199	5	2.51%	1.29	101.50%	99.32%	0.0388	1.00
MID26	Meadows of Longbranch	134	9	6.72%	0.99	99.12%	100.86%	0.0421	1.00
MID27	Stonewood/The Aviary/Waters Edge	97	7	7.22%	0.86	99.28%	101.84%	0.0866	1.01
MID28	Eagles Nest	85	4	4.71%	1.12	99.97%	100.27%	0.0258	1.00
MID29	Longbranch	388	16	4.12%	1.33	100.98%	100.00%	0.0386	1.00
MID30	Park Place Ph 1-7	669	35	5.23%	1.38	100.34%	100.71%	0.0527	1.00
MID30A	Country East +	209	7	3.35%	1.31	100.92%	100.38%	0.0324	1.00
MID31	Shiloh Forest/Shiloh Grove	290	9	3.10%	0.96	100.34%	100.83%	0.0553	1.01
MID34	Honeysuckle Estates	52	4	7.69%	86.00	100.02%	99.45%	0.0222	1.00
MID35	La Vista/Cimarron Meadows	364	13	3.57%	1.11	100.53%	100.81%	0.0691	1.00
MID36	Cross Creek/Westchester/The Splendor	172	8	4.65%	1.18	100.88%	100.40%	0.0476	1.00
MID37	Northridge 1-4	206	5	2.43%	1.29	100.37%	100.97%	0.0669	1.00
MID38	Midlothian Meadows	601	25	4.16%	1.32	100.90%	100.85%	0.0466	1.00
MID40	The Rosebud	590	30	5.08%	1.27	100.90%	100.22%	0.0437	1.00
MID41	Saddle Back Creek/ Cold Water Creek	275	9	3.27%	1.20	99.98%	100.96%	0.0185	1.00
MID42	Country South/Mission Hills/Shallow Creek	354	10	2.82%	1.16	100.76%	100.75%	0.0592	1.00
MID43	WINDMILL RIDGE	175	7	4.00%	1.14	99.41%	100.54%	0.0298	1.00
MID44	Plum Creek	152	5	3.29%	0.93	99.80%	100.22%	0.0360	1.00
MID45	Cotton Creek Ranch	107	6	5.61%	1.08	100.44%	100.02%	0.0199	1.00
MID46	Midlothian Estates	112	3	2.68%	1.05	100.08%	100.09%	0.0078	1.00
MID47	BOIS D ARC ESTATES	165	6	3.64%	1.01	100.50%	99.10%	0.0339	1.00
MID48	Twin Creeks/Highland Meadow	145	6	4.14%	1.07	100.89%	101.44%	0.0108	1.00
MID49	Jordan Run Ests	94	5	5.32%	1.01	100.73%	100.49%	0.0226	1.00
MID50	Texanna Ranch	100	6	6.00%	0.97	100.33%	100.16%	0.0856	1.00
MID53	Plainview Manor	52	4	7.69%	0.98	100.02%	100.43%	0.0602	1.00
MID54	Lawson Farms 2&3	607	42	6.92%	0.91	100.91%	100.97%	0.0432	1.00
MID55	Autumn Run PH1&2	95	9	9.47%	0.91	100.45	100.26	0.0268	1.00
MID58	Billingsley Farms	73	5	6.85%	0.99	100.16%	1.00%	0.0330	1.00
MID59	Coventry Crossing	188	23	12.23%	0.92	100.80%	100.50%	0.0341	1.00
MID60	Ovilla Parc	159	10	6.29%	0.86	100.53%	100.05%	0.0462	1.00
MID61	McAlpin Manor	151	10	6.62%	0.85	100.84	100.70	0.0395	1.00
MID62	Springer Ests/ Bryson Manor/Springs	215	21	9.77%	0.82	100.95%	100.44%	0.0615	1.01
MID63	Estates of Somercrest	34	3	8.82%	0.79	99.74	100.75	0.0737	1.00
MID63B	Villas of Somercrest	19	4	21.05%	1.04	100.80	100.00	0.0267	1.00
MID64	Ovilla Oaks	99	4	4.04%	1.10	100.47	100.82	0.0406	1.00
MID66	Parkside Estates	103	5	4.85%	1.14	100.91	99.65	0.0179	1.00

MID67	The Grove	164	48	29.27%	0.95	99.61	100.35	0.0415	1.00
MID68	Windermere Estates	156	7	4.49%	1.21	99.72	100.39	0.0213	1.00
MID69	La Paz Ranch	50	19	38.00%	0.99	100.20	100.50	0.0331	1.00
MID70	Hillstone Estates	75	15	20.00%	0.86	100.91	100.22	0.0318	1.00
MID71	Dove Creek Ph1	59	8	13.56%	0.99	101.26	100.74	0.0297	1.00
MID73	Bob White & Long Branch Ests	111	6	5.41%	0.90	100.10	100.81	0.0513	1.00
MID74	Thomas Trail Estates	75	9	12.00%	0.96	100.37	100.01	0.0191	1.00
MID75	Four Trees Addition	117	5	4.27%	0.89	100.96	100.48	0.0305	1.01
MID76	Legacy Estates Ph I	93	16	17.20%	0.88	100.40	99.81	0.0351	1.00
MID77	Mill Valley	78	18	23.08%	1.04	99.42	100.60	0.0415	1.00
MID78	Mockingbird Springs	40	4	10.00%	0.84	100.26	99.46	0.0217	1.00
MID79	Horizon Estates	33	11	33.33%	1.00	99.82	101.37	0.0208	1.00
PAL05	Meadows of Palmer/Virginia Estates	152	20	13.16%	1.20	100.32%	100.76%	0.0321	1.00
PAL06	Palmer Hill Estates	19	2	10.53%	1.02	100.20%	100.20%	0.0144	1.00
PAL07	PALMER ICL \$100,001 & UP	83	5	6.02%	1.06	100.58%	100.71%	0.0077	1.00
PAL08	GREEN ACRES	192	11	5.73%	1.28	100.01%	101.21%	0.0287	1.00
PAL11	ICL UP TO \$100K	86	4	4.65%	1.06	100.98%	100.85%	0.0405	1.00
RED01	LINDELL BECKLEY HILLTOP	27	8	29.63%	1.17	100.75%	100.52%	0.0511	1.00
RED02	Brian Terrace/Cobblestone Estates/OakTreeEsts	269	11	4.09%	0.96	99.91%	100.76%	0.0606	1.00
RED04	Quail Run	260	12	4.62%	1.13	100.24%	100.07%	0.0314	1.00
RED04A	Hickory Creek PH 1	136	9	6.62%	1.03	100.07%	100.66%	0.0362	1.00
RED05	Magnolia Farms	174	14	2.31%	0.96	100.81%	99.63%	0.0347	1.00
RED06	CAMDEN PRK RED OAK	100	14	14.00%	1.14	100.18%	100.54%	0.0197	1.00
RED07	ASHBURN GLEN/OVILLA CREEK EST/GREENMDWS	196	9	4.59%	0.83	100.61%	100.15%	0.0388	1.00
RED07A	EASTRIDGE EST	85	5	5.88%	1.20	100.37%	100.68%	0.0318	1.00
RED09	Country Ranch/Red Oak Club Estates	174	9	5.17%	1.18	100.71%	100.31%	0.0258	1.00
RED10	Eastridge South	211	10	4.74%	1.28	100.20%	100.78%	0.0540	1.00
RED11	Hunters Glen/Chapman Ranch	107	8	7.48%	0.98	100.17%	100.40%	0.0600	1.00
RED12	Ligon/Valley Oaks	258	12	4.65%	1.33	100.61%	100.79%	0.0154	1.00
RED13	Mara Estates	118	3	2.54%	1.15	99.55%	100.67%	0.0180	1.00
RED14	Big Horn Estates	188	5	2.66%	1.10	99.54%	100.73%	0.0291	1.00
RED15	Cole Manor	68	9	13.24%	1.05	99.89%	99.89%	0.0250	1.00
RED16	Indian Hills Little Creek +	264	13	4.92%	0.90	100.97%	100.25%	0.0461	1.00
RED17	Oakmont Park Ph 1	97	11	11.34%	1.01	100.98%	100.73%	0.0468	1.00
RED18	Waterview Farms up to 2010	133	4	3.01%	1.10	100.58%	99.54%	0.0198	1.00
RED18A	Waterview Farms 2014 & newer	72	5	6.94%	1.04	100.30%	99.80%	0.0204	1.00
RED19	Shadowridge/Rushy Creek	251	8	3.19%	1.28	100.07%	100.53%	0.0264	1.00
RED19A	THE WOODS OF REDOAK	152	17	11.18%	0.92	100.00%	100.13%	0.0330	1.00
RED20	Harmony	531	24	4.52%	1.24	99.60%	100.78%	0.0481	1.00
RED21	Holly Acs/Hugh Mc/Goodloe/Greenvalley	205	7	3.41%	1.05	100.60%	100.42%	0.0380	1.00
RED21A	HIDDEN CREEK PHASE I,II,IIB,III	41	3	7.32%	1.05	100.31%	101.03%	0.0209	1.00
RED22	Brookwood/Prairie View/Spring Branch +	764	32	4.19%	1.20	100.97%	99.22%	0.0543	1.00
RED23	Hollywood & Southave ests	144	7	4.86%	0.99	100.53%	99.20%	0.0295	1.00
RED24	Brookwd/Shdwwd/SuburbanEst/ThrnTree/WillowCrkEst/MdwGlen Est	293	9	3.07%	1.00	100.51%	100.51%	0.0240	1.00
RED25	Magnolia Meadows	292	12	4.11%	1.15	99.86%	100.86%	0.0389	1.00
RED26	Stone Creek PH 1	168	4	2.38%	1.22	99.67%	100.71%	0.0149	1.00
RED27	The Villages at Charlseton PH 1&2	123	18	14.63%	1.24	99.71%	100.09%	0.0430	1.00
RED29	HIGHLAND MEADOW/REDOAK ESTATES	175	4	2.29%	1.33	100.56%	100.39%	0.0068	1.00
RED30	FOX HOLLOW	430	14	3.26%	1.19	100.48%	100.99%	0.0230	1.00
RED31	HAMPTON & SHAFER ACS	116	5	4.31%	1.06	99.41%	100.23%	0.0168	1.00
RED32	SUNRISE MEADOWS	145	10	6.90%	0.89	100.34%	99.97%	0.0544	1.00
RED32A	SUNRISE MEADOWS PH2	88	3	3.41%	0.84	100.72%	100.63%	0.0039	1.00
RED33	Hickory Creek PH 2&3	217	15	6.91%	0.86	99.73%	99.23%	0.0394	1.00
RED34	WESTMORELAND ACS, WESTMORELAND ESTS, WOODLAWN ACS	197	6	3.05%	1.32	100.68%	100.43%	0.016	1.00
RED35	Glen Heights	296	9	3.04%	0.98	100.57%	99.83%	0.0252	1.00
RED37	RED UBASIC	132	3	2.27%	0.96	99.82%	99.99%	0.0709	1.01
RED38	RED USTANDARD	229	5	2.18%	1.05	100.44%	100.81%	0.0366	1.00
RED39	RED UXTRA	80	3	3.75%	0.85	98.97%	100.87%	0.0229	1.00
RED40	The Cove of Hickory Creek	50	7	8.57%	0.94	99.62%	100.35%	0.0290	1.00
RED42	STONE CREEK PH II	215	8	3.72%	1.16	100.13%	100.37%	0.0153	1.00
SOUTH 20	SOUTH RFAV- TO RVAV+	676	19	2.81%	1.05	100.40%	100.65%	0.0688	1.00
SOUTH 30	SOUTH RFGD- AND UP	87	5	5.75%	0.99	101.27%	98.78%	0.0421	1.00
WAX01	ICL UNDER 1250SQFT	448	9	2.01%	1.35	99.35%	101.08%	0.0277	1.00
WAX02	USTND	1031	34	3.30%	1.40	100.69%	100.67%	0.0550	1.00
WAX03	College Hills,Nrthgt,Wax Place,Colonial	414	12	2.90%	1.34	100.49%	99.73%	0.0222	1.00
WAX04H	ICL RFGD- or better Historic	271	8	2.95%	1.14	100.38%	100.33%	0.7470	1.01
WAX05	SOUTH ICL	353	9	2.55%	1.09	99.47%	100.69%	0.0398	1.00
WAX06	Indian Hills	463	24	5.18%	1.23	99.70%	100.45%	0.4790	1.00
WAX06A	FRANKLIN TOWN HOMES	15	5	33.33%	1.07	100.56%	100.70%	0.0200	1.00
WAX07	Marvin Gardens/Lake Park Area	428	11	2.57%	1.13	100.84%	100.87%	0.0692	1.00
WAX08	Garden Valley+	213	16	7.51%	1.15	100.39%	100.03%	0.0356	1.00
WAX09	KATY LAKE	101	8	7.92%	0.93	99.12%	100.50%	0.0380	1.00
WAX10	Bellevue Area	232	5	2.16%	1.18	100.04%	100.98%	0.0514	1.00
WAX11	Mustang Creek	434	22	5.07%	1.14	100.00%	100.14%	0.0374	1.00
WAX12	Tecumseh Park, +	327	12	3.67%	1.03	100.86%	101.32%	0.0377	1.00
WAX13	River Oaks	307	15	4.89%	1.26	99.48%	100.55%	0.0298	1.00
WAX14	Enchanted Gardens/University Park+	402	19	4.73%	1.36	100.54%	99.96%	0.0318	1.00
WAX15	COUNTRY CLUB VILLAGE	101	5	4.95%	1.15	100.53%	99.86%	0.0427	0.99
WAX16	Chapman Ranch	139	6	4.32%	1.17	99.60%	100.55%	0.0300	1.00
WAX17	Settlers Glen	682	51	7.48%	1.18	100.85%	100.43%	0.0274	1.00
WAX18	Estates of Garden Valley/Chapman 7 & 8+	120	10	8.33%	0.85	100.04%	99.66%	0.0520	1.00
WAX19	The Cove	321	40	12.46%	0.86	100.14%	100.85%	0.0367	1.00
WAX19A	Oxford Ranc/Kelly Place	185	14	7.57%	1.02	100.55%	99.14%	0.0291	1.00
WAX19S	Saddlebrook Estates	327	11	3.36%	1.13	100.34%	99.65%	0.0347	1.00
WAX20	Windchase	394	22	5.58%	1.28	100.23%	100.71%	0.0359	1.00
WAX21	Clift Estates	173	11	6.36%	1.21	100.15%	100.69%	0.0458	1.00
WAX22	Country Meadows	197	8	4.06%	1.33	100.78%	100.27%	0.0249	1.00
WAX23	Country Place & Grove Creek	112	4	3.57%	1.22	100.79%	99.37%	0.0372	1.01
WAX24	Highland Vlg/Huntington Crk	166	7	4.22%	1.29	100.80%	100.18%	0.0275	1.00

WAX25	Arbor at Willow Grove	235	16	6.81%	125.00	99.35%	100.89%	0.0487	1.00
WAX26	Crystal Cove	86	6	6.98%	0.86	100.44%	100.81%	0.0680	1.02
WAX27	Hillview/Southpark/High Pointe	271	10	3.69%	1.28	100.24%	101.46%	0.0452	1.00
WAX27A	Quail Creek Village/Carlton Estates	438	9	2.05%	1.40	100.12%	101.73%	0.0550	1.01
WAX28	Spring Creek Crossing & Farm +	157	6	3.82%	0.95	99.84%	100.72%	0.0246	1.00
WAX29	Spg Crk Grv & Mdw	103	4	3.88%	1.02	100.00%	100.53%	0.0509	1.00
WAX30	Brookbend Grove	125	5	4.00%	0.94	100.40%	99.34%	0.0337	1.00
WAX31	Homestead Estates	16	6	37.50%	1.05	100.90%	100.93%	0.0163	1.00
WAX31A	Bluebonnet Trails	28	13	46.43%	0.98	99.68%	100.74%	0.0247	1.00
WAX36	WEST ICL	29	5	17.24%	1.11	100.14%	100.11%	0.0098	1.00
WAX38	Camden Park Ph 1&2	179	9	5.03%	1.10	98.13%	100.53%	0.0439	1.00
WAX39	SUMMIT ESTATES	104	9	8.65%	1.09	100.40%	99.25%	0.0390	1.00
WAX39B	SPRINGFIELD LAKES	104	5	4.81%	0.93	99.66%	100.50%	0.0173	1.00
WAX40	ESTATES OF NORTH GROVE	182	16	8.79%	0.96	100.81%	100.54%	0.0372	1.00
WAX41	GINGERBREAD VILLAGE	254	10	3.94%	1.20	100.77%	100.71%	0.0501	1.00
WAX42	BUFFALO RIDGE	211	17	8.06%	1.26	100.20%	100.19%	0.0405	1.00
WAX42B	BUFFALO RIDGE PH III	75	10	13.33%	1.19	99.64%	100.63%	0.0301	1.00
WAX42C	BUFFALO RIDGE PHIV	70	16	22.86%	1.00	100.92%	100.08%	0.0301	1.00
WAX43	NORTHEAST MEADOWS	189	7	3.70%	1.05	100.45%	100.63%	0.0197	1.00
WAX44	GARDEN VALLEY WEST	136	9	6.62%	1.29	99.30%	100.32%	0.0363	1.00
WAX45	PARK PLACE	217	10	4.61%	0.96	99.32%	100.67%	0.0295	1.00
WAX45B	PARK PLACE PH 3	69	5	7.25%	0.87	99.63%	100.66%	0.0369	1.00
WAX46	SANDSTONE RANCH PH 1	120	19	15.83%	0.78	100.81%	100.63%	0.0300	1.00
WAX49	Garden Valley Ranch III/Willow Springs	352	19	5.40%	0.95	99.70%	100.57%	0.0457	1.00
WAX52	PECAN VALLEY	46	4	8.70%	1.04	100.78%	99.27%	0.0303	1.00
WAX54	ADAY ESTATES ADDITION	36	4	11.11%	0.96	99.82%	100.85%	0.0411	1.00
WAX55	WAXEAST 2008 TO PRESENT	159	14	8.81%	1.19	100.03%	101.60%	0.0506	1.00
WAX57	PIONEER POINT	68	16	23.53%	1.01	99.97%	99.47%	0.0365	1.00
WAX58	SPRINGSIDE ESTATES	25	5	20.00%	1.11	99.73%	100.63%	0.0332	1.00
WAX60	HAVEN PH I	40	18	45.00%	0.97	99.59%	101.15%	0.0300	1.00
WAX61	MURRAY ESTATES	7	4	57.14%	1.00	100.68%	100.89%	0.0411	1.00
WAXEAST	WAXEAST	402	10	2.49%	0.97	100.52%	100.00%	0.0380	1.00
WAX62	KARSEN HEIGHTS	159	10	6.29%	1.22	100.90%	99.78%	0.0302	1.00
E-SBASIC	EAST REGION-SBASIC	507	10	1.97%	1.01	99.06%	99.75%	0.0952	1.00
E-SSTND	EAST REGION-SSTND	796	16	2.01%	1.20	99.70%	98.97%	0.0399	1.00
E-SXTRA	EAST REGION-SXTRA	284	12	4.23%	1.14	100.14%	100.90%	0.0428	1.00
E-SEST	EAST REGION-SEST	65	4	6.15%	0.81	100.32%	99.66%	0.0214	1.01
E-RBASIC	EAST REGION-RBASIC	560	7	1.25%	0.83	101.39%	97.65%	0.1497	1.02
E-RSTND	EAST REGION-RSTND	1366	30	2.20%	0.96	100.84%	102.06%	0.1186	0.96
E-RXTRA	EAST REGION-RXTRA	399	11	2.76%	1.02	101.49%	99.49%	0.0585	1.01
E-REST	EAST REGION-REST	72	4	5.56%	1.21	100.55%	100.58%	0.0505	1.02
W-SBASIC	WEST REGION-SBASIC	235	6	2.55%	1.18	100.78%	100.79%	0.0543	1.01
W-SSTND	WEST REGION-SSTND	444	13	2.93%	1.19	100.28%	100.01%	0.0636	1.00
W-SEST	WEST REGION-SEST	51	3	5.88%	1.05	99.87%	99.07%	0.0365	1.00
W-SXTRA	WEST REGION-SXTRA	323	19	5.88%	1.07	100.85%	99.54%	0.0577	1.00
W-RBASIC	WEST REGION-RBASIC	281	4	1.42%	0.95	100.50%	100.31%	0.0513	1.02
W-RSTND	WEST REGION-RSTND	632	18	2.85%	1.11	100.75%	100.33%	0.6970	1.02
W-RXTRA	WEST REGION-RXTRA	246	6	2.44%	1.20	100.45%	99.92%	0.0283	1.00
N-SSTND	NORTH REGION-SSTND	1088	28	2.57%	1.25	99.68%	100.96%	0.0643	1.00
N-SXTRA	NORTH REGION-SXTRA	443	24	5.42%	1.07	100.79%	100.63%	0.0375	1.00
N-SEST	NORTH REGION-NSEST	204	7	3.43%	0.88	99.82%	100.41%	0.0308	1.00
N-RSTND	NORTH REGION-NRSTND	529	11	2.08%	1.09	99.34%	100.39%	0.0690	1.00
N-RXTRA	NORTH REGION-RXTRA	181	8	4.42%	0.98	99.96%	100.60%	0.0316	1.00
S-SBASIC	SOUTH REGION-SBASIC	102	4	3.92%	1.28	100.47%	101.14%	0.0458	1.02
S-SSTND	SOUTH REGION- SSSTND	163	6	3.68%	1.21	100.80%	99.23%	0.0480	1.00
S-RBASIC	SOUTH REGION- SBASIC	264	5	1.89%	1.16	99.35%	97.73%	0.0683	1.03
S-RSTND	SOUTH REGION- RSTND	592	12	2.03%	1.19	100.68%	99.98%	0.0906	1.03
S-RXTRA	SOUTH REGION- RXTRA	114	4	3.51%	0.98	100.38%	100.47%	0.0544	1.01

Appendices B

EAD Classing Information

Residential Classes

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

Carpports

Carpports 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

2021 Improvement Cost Schedules

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
C	ASPH	IMPROVED	2021	50000	4.89
C	ASPH	IMPROVED	2021	100000	4.56
C	ASPH	IMPROVED	2021	150000	4.15
C	ASPH	IMPROVED	2021	250000	3.38
C	ASPH	IMPROVED	2021	999999+	3.38
C	ASPH	UNIMPROVED	2021	50000	3.56
C	ASPH	UNIMPROVED	2021	100000	3.38
C	ASPH	UNIMPROVED	2021	150000	3.03
C	ASPH	UNIMPROVED	2021	200000	2.49
C	ASPH	UNIMPROVED	2021	999999+	2.49
C	CNPY	CNPA	2021	999999+	16.50
C	CNPY	CNPE	2021	999999+	27.00
C	CNPY	CNPG	2021	999999+	21.00
C	CNPY	CNPP	2021	999999+	5.00
C	COMM	ACAC	2021	10000	122.95
C	COMM	ACAC	2021	25000	117.96
C	COMM	ACAC	2021	999999+	112.61
C	COMM	ACAF	2021	10000	122.06
C	COMM	ACAF	2021	25000	117.10
C	COMM	ACAF	2021	999999+	111.79
C	COMM	ACAS	2021	10000	109.68
C	COMM	ACAS	2021	25000	105.22
C	COMM	ACAS	2021	999999+	100.45
C	COMM	ACEC	2021	10000	233.98
C	COMM	ACEC	2021	25000	224.48
C	COMM	ACEC	2021	999999+	214.29
C	COMM	ACEF	2021	10000	222.97
C	COMM	ACEF	2021	25000	213.91
C	COMM	ACEF	2021	999999+	204.21
C	COMM	ACGC	2021	10000	172.50
C	COMM	ACGC	2021	25000	165.50
C	COMM	ACGC	2021	999999+	157.99
C	COMM	ACGF	2021	10000	164.25
C	COMM	ACGF	2021	25000	157.57
C	COMM	ACGF	2021	999999+	150.43
C	COMM	ACGS	2021	10000	151.50
C	COMM	ACGS	2021	25000	145.35
C	COMM	ACGS	2021	999999+	138.76
C	COMM	ACPC	2021	10000	87.17
C	COMM	ACPC	2021	25000	83.63
C	COMM	ACPC	2021	999999+	79.83
C	COMM	ACPF	2021	10000	85.82
C	COMM	ACPF	2021	25000	82.33
C	COMM	ACPF	2021	999999+	78.60
C	COMM	ACPS	2021	10000	78.54
C	COMM	ACPS	2021	25000	75.35
C	COMM	ACPS	2021	999999+	71.93
C	COMM	AMAC	2021	2000	135.13
C	COMM	AMAC	2021	4000	129.27
C	COMM	AMAC	2021	10000	117.21
C	COMM	AMAC	2021	20000	109.54
C	COMM	AMAC	2021	999999+	105.37
C	COMM	AMAF	2021	2000	129.10
C	COMM	AMAF	2021	4000	123.50
C	COMM	AMAF	2021	10000	111.98
C	COMM	AMAF	2021	20000	104.66
C	COMM	AMAF	2021	999999+	100.67
C	COMM	AMAS	2021	2000	129.53

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
R	BARN	EQPA	2021	600	12.00
R	BARN	EQPA	2021	1200	10.00
R	BARN	EQPA	2021	2400	8.50
R	BARN	EQPA	2021	3600	7.50
R	BARN	EQPA	2021	3600.1	7.50
R	BARN	EQPA	2021	999999+	7.50
R	BARN	EQPE	2021	600	15.00
R	BARN	EQPE	2021	1200	13.00
R	BARN	EQPE	2021	2400	11.50
R	BARN	EQPE	2021	3600	10.50
R	BARN	EQPE	2021	3600.1	10.50
R	BARN	EQPE	2021	999999+	10.50
R	BARN	LVSA	2021	600	12.00
R	BARN	LVSA	2021	1200	10.00
R	BARN	LVSA	2021	2400	8.50
R	BARN	LVSA	2021	3600	7.50
R	BARN	LVSA	2021	3600.1	7.50
R	BARN	LVSA	2021	999999+	7.50
R	BARN	LVSE	2021	600	15.00
R	BARN	LVSE	2021	1200	13.00
R	BARN	LVSE	2021	2400	11.50
R	BARN	LVSE	2021	3600	10.50
R	BARN	LVSE	2021	3600.1	10.50
R	BARN	LVSE	2021	999999+	10.50
R	BARN	LVSP	2021	999999+	4.00
R	BARN	UTL	2021	600	3.00
R	BARN	UTL	2021	1200	2.50
R	BARN	UTL	2021	2400	2.00
R	BARN	UTL	2021	999999+	1.75
R	BOAT DOCK	A	2021	999999+	10000.00
R	BOAT DOCK	E	2021	999999+	15000.00
R	BOAT DOCK	P	2021	999999+	5000.00
R	CABANA	A	2021	999999+	10000.00
R	CABANA	E	2021	999999+	20000.00
R	CABANA	P	2021	999999+	3000.00
R	CNPA	CNPA	2021	999999+	5.00
R	CNPE	CNPE	2021	999999+	10.50
R	CNPY	CNPA	2021	999999+	5.00
R	CP	*	2021	999999+	2.50
R	CV	ACPA	2021	999999+	5.00
R	CV	ADNA	2021	999999+	40.00
R	CV	ATT GAR	2021	999999+	25.00
R	CV	RFVAV	2021	600	96.67
R	CV	RFVAV	2021	800	90.94
R	CV	RFVAV	2021	1000	85.71
R	CV	RFVAV	2021	1200	82.52
R	CV	RFVAV	2021	1400	79.47
R	CV	RFVAV	2021	1500	78.43
R	CV	RFVAV	2021	1600	77.41
R	CV	RFVAV	2021	1700	76.40
R	CV	RFVAV	2021	1800	75.41
R	CV	RFVAV	2021	1900	74.42
R	CV	RFVAV	2021	2000	73.44
R	CV	RFVAV	2021	2100	72.47
R	CV	RFVAV	2021	2200	71.96
R	CV	RFVAV	2021	2400	70.51
R	CV	RFVAV	2021	2600	69.51
R	CV	RFVAV	2021	2800	68.08

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	AMAS	2021	4000	123.91
C		COMM	AMAS	2021	10000	112.35
C		COMM	AMAS	2021	20000	105.00
C		COMM	AMAS	2021	999999+	101.01
C		COMM	AMEC	2021	2000	245.78
C		COMM	AMEC	2021	4000	235.12
C		COMM	AMEC	2021	10000	213.19
C		COMM	AMEC	2021	20000	199.25
C		COMM	AMEC	2021	999999+	191.67
C		COMM	AMEF	2021	2000	227.82
C		COMM	AMEF	2021	4000	217.94
C		COMM	AMEF	2021	10000	197.61
C		COMM	AMEF	2021	20000	184.69
C		COMM	AMEF	2021	999999+	177.66
C		COMM	AMGC	2021	2000	180.88
C		COMM	AMGC	2021	4000	173.03
C		COMM	AMGC	2021	10000	156.89
C		COMM	AMGC	2021	20000	146.63
C		COMM	AMGC	2021	999999+	141.05
C		COMM	AMGF	2021	2000	170.32
C		COMM	AMGF	2021	4000	162.94
C		COMM	AMGF	2021	10000	147.74
C		COMM	AMGF	2021	20000	138.08
C		COMM	AMGF	2021	999999+	132.82
C		COMM	AMPC	2021	2000	96.82
C		COMM	AMPC	2021	4000	92.62
C		COMM	AMPC	2021	10000	83.98
C		COMM	AMPC	2021	20000	78.49
C		COMM	AMPC	2021	999999+	75.50
C		COMM	AMPF	2021	2000	93.30
C		COMM	AMPF	2021	4000	89.25
C		COMM	AMPF	2021	10000	80.93
C		COMM	AMPF	2021	20000	75.63
C		COMM	AMPF	2021	999999+	72.75
C		COMM	AOAC	2021	5000	111.94
C		COMM	AOAC	2021	10000	110.75
C		COMM	AOAC	2021	15000	110.32
C		COMM	AOAC	2021	20000	108.15
C		COMM	AOAC	2021	999999+	108.15
C		COMM	AOAF	2021	5000	109.66
C		COMM	AOAF	2021	10000	108.49
C		COMM	AOAF	2021	15000	108.07
C		COMM	AOAF	2021	20000	105.95
C		COMM	AOAF	2021	999999+	105.95
C		COMM	AOAS	2021	5000	101.31
C		COMM	AOAS	2021	10000	100.23
C		COMM	AOAS	2021	15000	99.84
C		COMM	AOAS	2021	20000	97.88
C		COMM	AOAS	2021	999999+	97.88
C		COMM	AOEC	2021	5000	205.54
C		COMM	AOEC	2021	10000	203.35
C		COMM	AOEC	2021	15000	202.55
C		COMM	AOEC	2021	20000	198.58
C		COMM	AOEC	2021	999999+	198.58
C		COMM	AOGC	2021	5000	154.15
C		COMM	AOGC	2021	10000	152.51
C		COMM	AOGC	2021	15000	151.92
C		COMM	AOGC	2021	20000	148.93

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		CV	RFAV	2021	3000	67.11
R		CV	RFAV	2021	3200	66.15
R		CV	RFAV	2021	999999+	66.15
R		CV	RFFR	2021	600	80.78
R		CV	RFFR	2021	700	77.67
R		CV	RFFR	2021	800	75.55
R		CV	RFFR	2021	900	73.50
R		CV	RFFR	2021	1000	71.51
R		CV	RFFR	2021	1100	70.00
R		CV	RFFR	2021	1200	68.97
R		CV	RFFR	2021	1300	67.51
R		CV	RFFR	2021	1400	66.51
R		CV	RFFR	2021	1500	65.52
R		CV	RFFR	2021	1600	64.56
R		CV	RFFR	2021	1700	63.59
R		CV	RFFR	2021	1800	63.08
R		CV	RFFR	2021	2000	61.64
R		CV	RFFR	2021	2200	60.21
R		CV	RFFR	2021	2400	58.79
R		CV	RFFR	2021	2600	57.84
R		CV	RFFR	2021	2800	56.89
R		CV	RFFR	2021	3000	55.96
R		CV	RFFR	2021	999999+	55.96
R		CV	RFLC	2021	400	81.59
R		CV	RFLC	2021	500	76.45
R		CV	RFLC	2021	600	72.88
R		CV	RFLC	2021	700	69.87
R		CV	RFLC	2021	800	67.39
R		CV	RFLC	2021	900	64.97
R		CV	RFLC	2021	1000	63.48
R		CV	RFLC	2021	1100	61.57
R		CV	RFLC	2021	1200	60.12
R		CV	RFLC	2021	1300	59.14
R		CV	RFLC	2021	1400	57.72
R		CV	RFLC	2021	1600	55.81
R		CV	RFLC	2021	1800	53.93
R		CV	RFLC	2021	2000	52.51
R		CV	RFLC	2021	2200	51.10
R		CV	RFLC	2021	2400	50.15
R		CV	RFLC	2021	2600	48.77
R		CV	RFLC	2021	2800	47.83
R		CV	RFLC	2021	3000	47.35
R		CV	RFLC	2021	999999+	47.35
R		CV	RVAV	2021	600	107.44
R		CV	RVAV	2021	800	99.92
R		CV	RVAV	2021	1000	94.69
R		CV	RVAV	2021	1200	90.59
R		CV	RVAV	2021	1300	88.61
R		CV	RVAV	2021	1400	87.55
R		CV	RVAV	2021	1500	85.61
R		CV	RVAV	2021	1600	84.59
R		CV	RVAV	2021	1700	83.14
R		CV	RVAV	2021	1800	82.14
R		CV	RVAV	2021	1900	81.15
R		CV	RVAV	2021	2000	80.17
R		CV	RVAV	2021	2100	79.20
R		CV	RVAV	2021	2200	78.24
R		CV	RVAV	2021	2400	76.79

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	AOGC	2021	999999+	148.93
C		COMM	AOGF	2021	5000	153.52
C		COMM	AOGF	2021	10000	151.89
C		COMM	AOGF	2021	15000	151.30
C		COMM	AOGF	2021	20000	148.33
C		COMM	AOGF	2021	999999+	148.33
C		COMM	AOPC	2021	5000	80.29
C		COMM	AOPC	2021	10000	79.43
C		COMM	AOPC	2021	15000	79.12
C		COMM	AOPC	2021	20000	77.57
C		COMM	AOPC	2021	999999+	77.57
C		COMM	AOPF	2021	5000	78.19
C		COMM	AOPF	2021	10000	77.36
C		COMM	AOPF	2021	15000	77.06
C		COMM	AOPF	2021	20000	75.54
C		COMM	AOPF	2021	999999+	75.54
C		COMM	AOPS	2021	5000	72.50
C		COMM	AOPS	2021	10000	71.73
C		COMM	AOPS	2021	15000	71.45
C		COMM	AOPS	2021	20000	70.04
C		COMM	AOPS	2021	999999+	70.04
C		COMM	APAC	2021	2000	120.39
C		COMM	APAC	2021	4000	116.60
C		COMM	APAC	2021	10000	106.53
C		COMM	APAC	2021	20000	104.04
C		COMM	APAC	2021	999999+	100.25
C		COMM	APAF	2021	2000	118.96
C		COMM	APAF	2021	4000	115.21
C		COMM	APAF	2021	10000	105.26
C		COMM	APAF	2021	20000	102.80
C		COMM	APAF	2021	999999+	99.06
C		COMM	APAS	2021	2000	111.04
C		COMM	APAS	2021	4000	107.55
C		COMM	APAS	2021	10000	98.26
C		COMM	APAS	2021	20000	95.96
C		COMM	APAS	2021	999999+	92.47
C		COMM	APEC	2021	2000	223.21
C		COMM	APEC	2021	4000	216.18
C		COMM	APEC	2021	10000	197.51
C		COMM	APEC	2021	20000	192.90
C		COMM	APEC	2021	999999+	185.87
C		COMM	APEF	2021	2000	221.51
C		COMM	APEF	2021	4000	214.53
C		COMM	APEF	2021	10000	196.01
C		COMM	APEF	2021	20000	191.43
C		COMM	APEF	2021	999999+	184.45
C		COMM	APGS	2021	2000	151.42
C		COMM	APGS	2021	4000	146.66
C		COMM	APGS	2021	10000	133.99
C		COMM	APGS	2021	20000	130.86
C		COMM	APGS	2021	999999+	126.09
C		COMM	APPC	2021	2000	88.69
C		COMM	APPC	2021	4000	85.89
C		COMM	APPC	2021	10000	78.48
C		COMM	APPC	2021	20000	76.64
C		COMM	APPC	2021	999999+	73.85
C		COMM	APPF	2021	2000	86.65
C		COMM	APPF	2021	4000	83.93

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		CV	RVAV	2021	2600	75.34
R		CV	RVAV	2021	2800	73.92
R		CV	RVAV	2021	3000	72.50
R		CV	RVAV	2021	3200	71.54
R		CV	RVAV	2021	999999+	71.54
R		CV	RVFR	2021	600	87.96
R		CV	RVFR	2021	700	85.30
R		CV	RVFR	2021	800	82.28
R		CV	RVFR	2021	900	80.24
R		CV	RVFR	2021	1000	78.24
R		CV	RVFR	2021	1100	76.29
R		CV	RVFR	2021	1200	74.81
R		CV	RVFR	2021	1300	73.34
R		CV	RVFR	2021	1400	72.35
R		CV	RVFR	2021	1500	70.91
R		CV	RVFR	2021	1600	69.94
R		CV	RVFR	2021	1700	68.98
R		CV	RVFR	2021	1800	68.02
R		CV	RVFR	2021	2000	66.13
R		CV	RVFR	2021	2200	64.70
R		CV	RVFR	2021	2400	63.73
R		CV	RVFR	2021	2600	62.33
R		CV	RVFR	2021	2800	61.38
R		CV	RVFR	2021	3000	60.44
R		CV	RVFR	2021	999999+	60.44
R		CV	STR2	2021	400	81.59
R		CV	STR2	2021	500	76.45
R		CV	STR2	2021	600	72.88
R		CV	STR2	2021	700	69.87
R		CV	STR2	2021	800	67.39
R		CV	STR2	2021	900	64.97
R		CV	STR2	2021	1000	63.48
R		CV	STR2	2021	1100	61.57
R		CV	STR2	2021	1200	60.12
R		CV	STR2	2021	1300	59.14
R		CV	STR2	2021	1400	57.72
R		CV	STR2	2021	1600	55.81
R		CV	STR2	2021	1800	53.93
R		CV	STR2	2021	2000	52.51
R		CV	STR2	2021	2200	51.10
R		CV	STR2	2021	2400	50.15
R		CV	STR2	2021	2600	48.77
R		CV	STR2	2021	2800	47.83
R		CV	STR2	2021	3000	47.35
R		CV	STR2	2021	999999+	47.35
R		DECK	A	2021	25	9.00
R		DECK	A	2021	50	8.00
R		DECK	A	2021	100	7.00
R		DECK	A	2021	300	6.00
R		DECK	A	2021	999999+	6.00
R		DECK	E	2021	25	12.50
R		DECK	E	2021	50	11.50
R		DECK	E	2021	100	11.00
R		DECK	E	2021	300	10.00
R		DECK	E	2021	999999+	9.50
R		DECK	P	2021	25	4.50
R		DECK	P	2021	50	3.50
R		DECK	P	2021	100	3.00

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	APPF	2021	10000	76.68
C		COMM	APPF	2021	20000	74.89
C		COMM	APPF	2021	99999+	72.16
C		COMM	APPS	2021	2000	81.26
C		COMM	APPS	2021	4000	78.70
C		COMM	APPS	2021	10000	71.91
C		COMM	APPS	2021	20000	70.23
C		COMM	APPS	2021	99999+	67.67
C		COMM	EBAC	2021	10000	71.32
C		COMM	EBAC	2021	20000	69.74
C		COMM	EBAC	2021	99999+	63.46
C		COMM	EBAF	2021	10000	69.13
C		COMM	EBAF	2021	20000	67.59
C		COMM	EBAF	2021	99999+	61.51
C		COMM	EBAS	2021	10000	63.20
C		COMM	EBAS	2021	20000	61.80
C		COMM	EBAS	2021	99999+	56.24
C		COMM	EBEC	2021	10000	114.70
C		COMM	EBEC	2021	20000	112.15
C		COMM	EBEC	2021	99999+	102.05
C		COMM	EBEF	2021	10000	112.52
C		COMM	EBEF	2021	20000	110.02
C		COMM	EBEF	2021	99999+	100.11
C		COMM	EBGC	2021	10000	93.59
C		COMM	EBGC	2021	20000	91.51
C		COMM	EBGC	2021	99999+	83.27
C		COMM	EBGF	2021	10000	91.54
C		COMM	EBGF	2021	20000	89.51
C		COMM	EBGF	2021	99999+	81.45
C		COMM	EBGS	2021	10000	83.65
C		COMM	EBGS	2021	20000	81.79
C		COMM	EBGS	2021	99999+	74.43
C		COMM	EBPC	2021	10000	54.60
C		COMM	EBPC	2021	20000	53.38
C		COMM	EBPC	2021	99999+	48.58
C		COMM	EBPF	2021	10000	51.97
C		COMM	EBPF	2021	20000	50.81
C		COMM	EBPF	2021	99999+	46.24
C		COMM	EBPS	2021	10000	47.40
C		COMM	EBPS	2021	20000	46.35
C		COMM	EBPS	2021	99999+	42.18
C		COMM	ECAC	2021	5000	136.29
C		COMM	ECAC	2021	10000	134.57
C		COMM	ECAC	2021	20000	124.82
C		COMM	ECAC	2021	99999+	118.36
C		COMM	ECAF	2021	5000	130.83
C		COMM	ECAF	2021	10000	129.19
C		COMM	ECAF	2021	20000	119.83
C		COMM	ECAF	2021	99999+	113.63
C		COMM	ECAS	2021	5000	118.14
C		COMM	ECAS	2021	10000	116.66
C		COMM	ECAS	2021	20000	108.20
C		COMM	ECAS	2021	99999+	102.60
C		COMM	ECEC	2021	5000	234.41
C		COMM	ECEC	2021	10000	231.47
C		COMM	ECEC	2021	20000	214.69
C		COMM	ECEC	2021	99999+	203.58
C		COMM	ECEF	2021	5000	231.69

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		DECK	P	2021	300	2.00
R		DECK	P	2021	99999+	1.50
R		DGFA	DGFA	2021	99999+	19.95
R		DGFE	DGFE	2021	99999+	31.26
R		DGFP	DGFP	2021	99999+	15.24
R		DGVA	DGVA	2021	99999+	24.31
R		DGVE	DGVE	2021	99999+	40.99
R		DGVP	DGVP	2021	99999+	18.59
R		DTCA	DTCA	2021	99999+	6.00
R		DTCE	DTCE	2021	99999+	12.00
R		DTCP	DTCP	2021	99999+	3.00
R		DTSA	DTSA	2021	99999+	10.00
R		DTSE	DTSE	2021	99999+	15.00
R		DTSP	DTSP	2021	99999+	5.00
R		GHSE	GLS	2021	99999+	7.50
R		GHSE	PLST	2021	99999+	3.50
R		IHP	IHP	2021	5000	12.60
R		IHP	IHP	2021	7500	11.60
R		IHP	IHP	2021	10000	10.60
R		IHP	IHP	2021	15000	9.50
R		IHP	IHP	2021	15000.1	9.50
R		IHP	IHP	2021	99999+	9.50
R		MA	NFAV	2021	99999+	0.00
R		MA	NFEX	2021	99999+	0.00
R		MA	NFFR	2021	99999+	0.00
R		MA	NFGD	2021	99999+	0.00
R		MA	NFLC	2021	99999+	0.00
R		MA	NFVG	2021	99999+	0.00
R		MA	NV	2021	99999+	0.00
R		MA	NVAV	2021	99999+	0.00
R		MA	NVEX	2021	99999+	0.00
R		MA	NVFR	2021	99999+	1.00
R		MA	NVGD	2021	99999+	0.00
R		MA	NVLC	2021	99999+	0.00
R		MA	NVMH	2021	99999+	0.00
R		MA	NVVG	2021	99999+	0.00
R		MA	RFAV	2021	600	96.88
R		MA	RFAV	2021	800	90.19
R		MA	RFAV	2021	1000	85.36
R		MA	RFAV	2021	1200	82.15
R		MA	RFAV	2021	1300	80.60
R		MA	RFAV	2021	1400	79.08
R		MA	RFAV	2021	1500	78.03
R		MA	RFAV	2021	1600	77.01
R		MA	RFAV	2021	1700	75.99
R		MA	RFAV	2021	1800	74.99
R		MA	RFAV	2021	1900	74.00
R		MA	RFAV	2021	2000	73.02
R		MA	RFAV	2021	2100	72.50
R		MA	RFAV	2021	2200	71.53
R		MA	RFAV	2021	2400	70.07
R		MA	RFAV	2021	2600	69.07
R		MA	RFAV	2021	2800	67.63
R		MA	RFAV	2021	3000	66.66
R		MA	RFAV	2021	3200	65.70
R		MA	RFAV	2021	99999+	65.70
R		MA	RFEX	2021	1600	189.21
R		MA	RFEX	2021	1800	184.94

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	ECEF	2021	10000	228.77
C		COMM	ECEF	2021	20000	212.19
C		COMM	ECEF	2021	99999+	201.21
C		COMM	ECGC	2021	5000	178.08
C		COMM	ECGC	2021	10000	175.84
C		COMM	ECGC	2021	20000	163.10
C		COMM	ECGC	2021	99999+	154.66
C		COMM	ECGF	2021	5000	172.63
C		COMM	ECGF	2021	10000	170.46
C		COMM	ECGF	2021	20000	158.10
C		COMM	ECGF	2021	99999+	149.92
C		COMM	ECPC	2021	5000	101.76
C		COMM	ECPC	2021	10000	100.48
C		COMM	ECPC	2021	20000	93.20
C		COMM	ECPC	2021	99999+	88.38
C		COMM	ECPF	2021	5000	96.31
C		COMM	ECPF	2021	10000	95.10
C		COMM	ECPF	2021	20000	88.21
C		COMM	ECPF	2021	99999+	83.64
C		COMM	ECPS	2021	5000	87.03
C		COMM	ECPS	2021	10000	85.93
C		COMM	ECPS	2021	20000	79.71
C		COMM	ECPS	2021	99999+	75.58
C		COMM	EFAC	2021	1000	151.59
C		COMM	EFAC	2021	1500	133.52
C		COMM	EFAC	2021	2000	131.35
C		COMM	EFAC	2021	2500	129.55
C		COMM	EFAC	2021	3000	128.78
C		COMM	EFAC	2021	4000	124.17
C		COMM	EFAC	2021	5000	118.40
C		COMM	EFAC	2021	99999+	115.84
C		COMM	EFAF	2021	1000	139.93
C		COMM	EFAF	2021	1500	123.25
C		COMM	EFAF	2021	2000	121.24
C		COMM	EFAF	2021	2500	119.59
C		COMM	EFAF	2021	3000	118.88
C		COMM	EFAF	2021	4000	114.62
C		COMM	EFAF	2021	5000	109.30
C		COMM	EFAF	2021	99999+	106.93
C		COMM	EFAS	2021	1000	134.77
C		COMM	EFAS	2021	1500	118.70
C		COMM	EFAS	2021	2000	116.77
C		COMM	EFAS	2021	2500	115.17
C		COMM	EFAS	2021	3000	114.49
C		COMM	EFAS	2021	4000	110.39
C		COMM	EFAS	2021	5000	105.26
C		COMM	EFAS	2021	99999+	102.98
C		COMM	EFEC	2021	1000	332.87
C		COMM	EFEC	2021	1500	293.19
C		COMM	EFEC	2021	2000	288.41
C		COMM	EFEC	2021	2500	284.47
C		COMM	EFEC	2021	3000	282.78
C		COMM	EFEC	2021	4000	272.65
C		COMM	EFEC	2021	5000	259.99
C		COMM	EFEC	2021	99999+	254.36
C		COMM	EFEF	2021	1000	319.09
C		COMM	EFEF	2021	1500	281.05
C		COMM	EFEF	2021	2000	276.47

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RFEX	2021	2000	180.81
R		MA	RFEX	2021	2200	176.78
R		MA	RFEX	2021	2400	173.72
R		MA	RFEX	2021	2600	170.71
R		MA	RFEX	2021	2800	168.66
R		MA	RFEX	2021	3000	165.73
R		MA	RFEX	2021	3200	163.74
R		MA	RFEX	2021	3400	161.77
R		MA	RFEX	2021	3600	159.81
R		MA	RFEX	2021	3800	157.87
R		MA	RFEX	2021	4000	156.85
R		MA	RFEX	2021	4200	154.93
R		MA	RFEX	2021	4400	153.03
R		MA	RFEX	2021	4800	151.06
R		MA	RFEX	2021	5200	148.21
R		MA	RFEX	2021	5600	146.28
R		MA	RFEX	2021	6000	144.37
R		MA	RFEX	2021	99999+	144.37
R		MA	RFFR	2021	600	80.88
R		MA	RFFR	2021	700	77.74
R		MA	RFFR	2021	800	75.61
R		MA	RFFR	2021	900	73.55
R		MA	RFFR	2021	1000	71.55
R		MA	RFFR	2021	1100	70.03
R		MA	RFFR	2021	1200	68.99
R		MA	RFFR	2021	1300	67.53
R		MA	RFFR	2021	1400	66.52
R		MA	RFFR	2021	1500	65.53
R		MA	RFFR	2021	1600	64.56
R		MA	RFFR	2021	1700	63.59
R		MA	RFFR	2021	1800	63.08
R		MA	RFFR	2021	2000	61.63
R		MA	RFFR	2021	2200	60.19
R		MA	RFFR	2021	2400	59.23
R		MA	RFFR	2021	2600	57.82
R		MA	RFFR	2021	2800	56.87
R		MA	RFFR	2021	3000	56.38
R		MA	RFFR	2021	99999+	56.38
R		MA	RFGD	2021	800	121.85
R		MA	RFGD	2021	1000	115.93
R		MA	RFGD	2021	1200	110.48
R		MA	RFGD	2021	1400	107.10
R		MA	RFGD	2021	1600	103.90
R		MA	RFGD	2021	1800	100.81
R		MA	RFGD	2021	1900	99.74
R		MA	RFGD	2021	2000	98.69
R		MA	RFGD	2021	2100	97.66
R		MA	RFGD	2021	2200	96.64
R		MA	RFGD	2021	2400	94.62
R		MA	RFGD	2021	2600	92.64
R		MA	RFGD	2021	2800	91.59
R		MA	RFGD	2021	3000	90.55
R		MA	RFGD	2021	3200	88.64
R		MA	RFGD	2021	3400	87.63
R		MA	RFGD	2021	3600	86.65
R		MA	RFGD	2021	3800	85.66
R		MA	RFGD	2021	4000	84.69
R		MA	RFGD	2021	99999+	84.69

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	EFEF	2021	2500	272.69
C		COMM	EFEF	2021	3000	271.07
C		COMM	EFEF	2021	4000	261.36
C		COMM	EFEF	2021	5000	249.23
C		COMM	EFEF	2021	999999+	243.83
C		COMM	EFES	2021	1000	248.48
C		COMM	EFES	2021	1500	218.86
C		COMM	EFES	2021	2000	215.29
C		COMM	EFES	2021	2500	212.35
C		COMM	EFES	2021	3000	211.09
C		COMM	EFES	2021	4000	203.53
C		COMM	EFES	2021	5000	194.08
C		COMM	EFES	2021	999999+	189.88
C		COMM	EFGC	2021	1000	197.18
C		COMM	EFGC	2021	1500	173.67
C		COMM	EFGC	2021	2000	170.84
C		COMM	EFGC	2021	2500	168.51
C		COMM	EFGC	2021	3000	167.51
C		COMM	EFGC	2021	4000	161.51
C		COMM	EFGC	2021	5000	154.01
C		COMM	EFGC	2021	999999+	150.67
C		COMM	EFGF	2021	1000	183.39
C		COMM	EFGF	2021	1500	161.54
C		COMM	EFGF	2021	2000	158.90
C		COMM	EFGF	2021	2500	156.73
C		COMM	EFGF	2021	3000	155.80
C		COMM	EFGF	2021	4000	150.22
C		COMM	EFGF	2021	5000	143.24
C		COMM	EFGF	2021	999999+	140.14
C		COMM	EFGS	2021	1000	181.09
C		COMM	EFGS	2021	1500	159.51
C		COMM	EFGS	2021	2000	156.91
C		COMM	EFGS	2021	2500	154.76
C		COMM	EFGS	2021	3000	153.85
C		COMM	EFGS	2021	4000	148.33
C		COMM	EFGS	2021	5000	141.45
C		COMM	EFGS	2021	999999+	138.38
C		COMM	EFPC	2021	1000	110.25
C		COMM	EFPC	2021	1500	97.11
C		COMM	EFPC	2021	2000	95.52
C		COMM	EFPC	2021	2500	94.22
C		COMM	EFPC	2021	3000	93.66
C		COMM	EFPC	2021	4000	90.31
C		COMM	EFPC	2021	5000	86.11
C		COMM	EFPC	2021	999999+	84.25
C		COMM	EFPP	2021	1000	99.65
C		COMM	EFPP	2021	1500	87.77
C		COMM	EFPP	2021	2000	86.34
C		COMM	EFPP	2021	2500	85.16
C		COMM	EFPP	2021	3000	84.65
C		COMM	EFPP	2021	4000	81.62
C		COMM	EFPP	2021	5000	77.83
C		COMM	EFPP	2021	999999+	76.15
C		COMM	EFPS	2021	1000	93.18
C		COMM	EFPS	2021	1500	82.07
C		COMM	EFPS	2021	2000	80.73
C		COMM	EFPS	2021	2500	79.63
C		COMM	EFPS	2021	3000	79.16

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RFLC	2021	400	81.74
R		MA	RFLC	2021	500	77.01
R		MA	RFLC	2021	600	73.41
R		MA	RFLC	2021	700	70.39
R		MA	RFLC	2021	800	67.45
R		MA	RFLC	2021	900	65.46
R		MA	RFLC	2021	1000	63.51
R		MA	RFLC	2021	1100	62.04
R		MA	RFLC	2021	1200	60.60
R		MA	RFLC	2021	1300	59.16
R		MA	RFLC	2021	999999+	59.16
R		MA	RFVG	2021	1200	135.96
R		MA	RFVG	2021	1400	130.65
R		MA	RFVG	2021	1600	126.44
R		MA	RFVG	2021	1800	123.28
R		MA	RFVG	2021	2000	120.21
R		MA	RFVG	2021	2200	117.20
R		MA	RFVG	2021	2300	116.17
R		MA	RFVG	2021	2400	115.14
R		MA	RFVG	2021	2500	114.13
R		MA	RFVG	2021	2600	113.12
R		MA	RFVG	2021	2800	111.14
R		MA	RFVG	2021	3000	109.18
R		MA	RFVG	2021	3200	107.25
R		MA	RFVG	2021	3400	106.22
R		MA	RFVG	2021	3600	104.32
R		MA	RFVG	2021	3800	103.31
R		MA	RFVG	2021	4000	102.33
R		MA	RFVG	2021	4200	101.35
R		MA	RFVG	2021	4400	100.38
R		MA	RFVG	2021	999999+	100.38
R		MA	RVAV	2021	600	109.78
R		MA	RVAV	2021	800	102.11
R		MA	RVAV	2021	1000	96.77
R		MA	RVAV	2021	1200	92.61
R		MA	RVAV	2021	1300	90.59
R		MA	RVAV	2021	1400	89.51
R		MA	RVAV	2021	1500	87.54
R		MA	RVAV	2021	1600	86.50
R		MA	RVAV	2021	1700	85.02
R		MA	RVAV	2021	1800	84.01
R		MA	RVAV	2021	1900	82.56
R		MA	RVAV	2021	2000	81.57
R		MA	RVAV	2021	2100	80.59
R		MA	RVAV	2021	2200	80.06
R		MA	RVAV	2021	2400	78.13
R		MA	RVAV	2021	2600	76.66
R		MA	RVAV	2021	2800	75.21
R		MA	RVAV	2021	3000	74.23
R		MA	RVAV	2021	3200	73.25
R		MA	RVAV	2021	999999+	73.25
R		MA	RVEX	2021	1600	208.60
R		MA	RVEX	2021	1800	203.38
R		MA	RVEX	2021	2000	199.21
R		MA	RVEX	2021	2200	195.13
R		MA	RVEX	2021	2400	191.13
R		MA	RVEX	2021	2600	188.09
R		MA	RVEX	2021	2800	185.10

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	EFPS	2021	4000	76.32
C		COMM	EFPS	2021	5000	72.78
C		COMM	EFPS	2021	999999+	71.20
C		COMM	ERAC	2021	1000	142.05
C		COMM	ERAC	2021	1500	125.12
C		COMM	ERAC	2021	2000	123.08
C		COMM	ERAC	2021	2500	121.40
C		COMM	ERAC	2021	3000	120.68
C		COMM	ERAC	2021	4000	116.36
C		COMM	ERAC	2021	5000	110.95
C		COMM	ERAC	2021	999999+	108.55
C		COMM	ERAF	2021	1000	131.45
C		COMM	ERAF	2021	1500	115.78
C		COMM	ERAF	2021	2000	113.89
C		COMM	ERAF	2021	2500	112.34
C		COMM	ERAF	2021	3000	111.67
C		COMM	ERAF	2021	4000	107.67
C		COMM	ERAF	2021	5000	102.67
C		COMM	ERAF	2021	999999+	100.45
C		COMM	ERAS	2021	1000	125.29
C		COMM	ERAS	2021	1500	110.36
C		COMM	ERAS	2021	2000	108.56
C		COMM	ERAS	2021	2500	107.08
C		COMM	ERAS	2021	3000	106.44
C		COMM	ERAS	2021	4000	102.63
C		COMM	ERAS	2021	5000	97.86
C		COMM	ERAS	2021	999999+	95.74
C		COMM	EREC	2021	1000	234.28
C		COMM	EREC	2021	1500	206.36
C		COMM	EREC	2021	2000	202.99
C		COMM	EREC	2021	2500	200.22
C		COMM	EREC	2021	3000	199.03
C		COMM	EREC	2021	4000	191.90
C		COMM	EREC	2021	5000	182.99
C		COMM	EREC	2021	999999+	179.03
C		COMM	EREF	2021	1000	221.56
C		COMM	EREF	2021	1500	195.15
C		COMM	EREF	2021	2000	191.97
C		COMM	EREF	2021	2500	189.35
C		COMM	EREF	2021	3000	188.22
C		COMM	EREF	2021	4000	181.48
C		COMM	EREF	2021	5000	173.05
C		COMM	EREF	2021	999999+	169.31
C		COMM	ERGS	2021	1000	166.35
C		COMM	ERGS	2021	1500	146.53
C		COMM	ERGS	2021	2000	144.14
C		COMM	ERGS	2021	2500	142.17
C		COMM	ERGS	2021	3000	141.32
C		COMM	ERGS	2021	4000	136.26
C		COMM	ERGS	2021	5000	129.93
C		COMM	ERGS	2021	999999+	127.12
C		COMM	ERPC	2021	1000	103.36
C		COMM	ERPC	2021	1500	91.04
C		COMM	ERPC	2021	2000	89.55
C		COMM	ERPC	2021	2500	88.33
C		COMM	ERPC	2021	3000	87.81
C		COMM	ERPC	2021	4000	84.66
C		COMM	ERPC	2021	5000	80.73

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RVEX	2021	3000	182.14
R		MA	RVEX	2021	3200	179.22
R		MA	RVEX	2021	3400	177.22
R		MA	RVEX	2021	3600	175.24
R		MA	RVEX	2021	3800	173.28
R		MA	RVEX	2021	4000	167.48
R		MA	RVEX	2021	4200	169.40
R		MA	RVEX	2021	4400	167.48
R		MA	RVEX	2021	4800	164.58
R		MA	RVEX	2021	5200	161.70
R		MA	RVEX	2021	5600	159.75
R		MA	RVEX	2021	6000	156.90
R		MA	RVEX	2021	999999+	156.90
R		MA	RVFR	2021	600	88.96
R		MA	RVFR	2021	700	85.82
R		MA	RVFR	2021	800	83.24
R		MA	RVFR	2021	900	80.73
R		MA	RVFR	2021	1000	78.73
R		MA	RVFR	2021	1100	77.21
R		MA	RVFR	2021	1200	75.72
R		MA	RVFR	2021	1300	74.26
R		MA	RVFR	2021	1400	72.80
R		MA	RVFR	2021	1500	71.82
R		MA	RVFR	2021	1600	70.39
R		MA	RVFR	2021	1700	69.43
R		MA	RVFR	2021	1800	68.47
R		MA	RVFR	2021	2000	67.01
R		MA	RVFR	2021	2200	65.58
R		MA	RVFR	2021	2400	64.17
R		MA	RVFR	2021	2600	62.76
R		MA	RVFR	2021	2800	61.81
R		MA	RVFR	2021	3000	60.87
R		MA	RVFR	2021	999999+	60.87
R		MA	RVGD	2021	800	138.01
R		MA	RVGD	2021	1000	130.29
R		MA	RVGD	2021	1200	124.84
R		MA	RVGD	2021	1400	119.67
R		MA	RVGD	2021	1600	116.46
R		MA	RVGD	2021	1800	113.38
R		MA	RVGD	2021	1900	111.41
R		MA	RVGD	2021	2000	110.36
R		MA	RVGD	2021	2100	109.33
R		MA	RVGD	2021	2200	107.41
R		MA	RVGD	2021	2400	105.40
R		MA	RVGD	2021	2600	103.41
R		MA	RVGD	2021	2800	102.36
R		MA	RVGD	2021	3000	100.42
R		MA	RVGD	2021	3200	98.51
R		MA	RVGD	2021	3400	97.51
R		MA	RVGD	2021	3600	96.52
R		MA	RVGD	2021	3800	94.63
R		MA	RVGD	2021	4000	93.66
R		MA	RVGD	2021	999999+	93.66
R		MA	RVVG	2021	1200	156.57
R		MA	RVVG	2021	1400	150.29
R		MA	RVVG	2021	1600	145.13
R		MA	RVVG	2021	1800	141.02
R		MA	RVVG	2021	2000	137.01

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	ERPC	2021	999999+	78.98
C		COMM	ERPF	2021	1000	93.82
C		COMM	ERPF	2021	1500	82.64
C		COMM	ERPF	2021	2000	81.29
C		COMM	ERPF	2021	2500	80.18
C		COMM	ERPF	2021	3000	79.70
C		COMM	ERPF	2021	4000	76.85
C		COMM	ERPF	2021	5000	73.28
C		COMM	ERPF	2021	999999+	71.69
C		COMM	ERPS	2021	1000	86.34
C		COMM	ERPS	2021	1500	76.05
C		COMM	ERPS	2021	2000	74.80
C		COMM	ERPS	2021	2500	73.78
C		COMM	ERPS	2021	3000	73.34
C		COMM	ERPS	2021	4000	70.72
C		COMM	ERPS	2021	5000	67.43
C		COMM	ERPS	2021	999999+	65.97
C		COMM	ESAC	2021	10000	81.21
C		COMM	ESAC	2021	20000	79.40
C		COMM	ESAC	2021	999999+	72.25
C		COMM	ESAF	2021	10000	79.15
C		COMM	ESAF	2021	20000	77.38
C		COMM	ESAF	2021	999999+	70.42
C		COMM	ESAS	2021	10000	71.25
C		COMM	ESAS	2021	20000	69.66
C		COMM	ESAS	2021	999999+	63.39
C		COMM	ESGC	2021	10000	110.11
C		COMM	ESGC	2021	20000	107.66
C		COMM	ESGC	2021	999999+	97.97
C		COMM	ESGF	2021	10000	108.71
C		COMM	ESGF	2021	20000	106.29
C		COMM	ESGF	2021	999999+	96.72
C		COMM	ESGS	2021	10000	99.20
C		COMM	ESGS	2021	20000	97.00
C		COMM	ESGS	2021	999999+	88.27
C		COMM	ESPC	2021	10000	55.97
C		COMM	ESPC	2021	20000	54.73
C		COMM	ESPC	2021	999999+	49.80
C		COMM	ESPF	2021	10000	54.35
C		COMM	ESPF	2021	20000	53.14
C		COMM	ESPF	2021	999999+	48.36
C		COMM	ESPS	2021	10000	49.26
C		COMM	ESPS	2021	20000	48.17
C		COMM	ESPS	2021	999999+	43.83
C		COMM	ETAC	2021	10000	92.20
C		COMM	ETAC	2021	20000	89.61
C		COMM	ETAC	2021	999999+	84.91
C		COMM	ETAF	2021	10000	89.82
C		COMM	ETAF	2021	20000	87.31
C		COMM	ETAF	2021	999999+	82.72
C		COMM	ETAS	2021	10000	83.96
C		COMM	ETAS	2021	20000	81.61
C		COMM	ETAS	2021	999999+	77.32
C		COMM	ETEC	2021	10000	192.37
C		COMM	ETEC	2021	20000	186.98
C		COMM	ETEC	2021	999999+	177.16
C		COMM	ETEF	2021	10000	159.38
C		COMM	ETEF	2021	20000	154.91

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MA	RVVG	2021	2200	133.96
R		MA	RVVG	2021	2400	130.98
R		MA	RVVG	2021	2500	129.95
R		MA	RVVG	2021	2600	128.93
R		MA	RVVG	2021	2800	126.02
R		MA	RVVG	2021	3000	124.04
R		MA	RVVG	2021	3200	122.08
R		MA	RVVG	2021	3400	120.14
R		MA	RVVG	2021	3600	118.21
R		MA	RVVG	2021	3800	117.20
R		MA	RVVG	2021	4000	115.29
R		MA	RVVG	2021	4200	114.30
R		MA	RVVG	2021	4400	113.32
R		MA	RVVG	2021	999999+	113.32
R		MH	MA08	2021	160	79.53
R		MH	MA08	2021	192	75.66
R		MH	MA08	2021	224	72.38
R		MH	MA08	2021	256	69.91
R		MH	MA08	2021	288	68.15
R		MH	MA08	2021	320	66.56
R		MH	MA08	2021	352	65.09
R		MH	MA08	2021	384	63.72
R		MH	MA08	2021	416	62.87
R		MH	MA08	2021	448	61.63
R		MH	MA08	2021	480	60.88
R		MH	MA08	2021	512	60.17
R		MH	MA08	2021	544	59.50
R		MH	MA08	2021	576	58.84
R		MH	MA08	2021	608	58.21
R		MH	MA08	2021	640	57.60
R		MH	MA08	2021	999999+	57.60
R		MH	MA10	2021	200	71.49
R		MH	MA10	2021	240	68.03
R		MH	MA10	2021	280	65.04
R		MH	MA10	2021	320	62.81
R		MH	MA10	2021	360	61.21
R		MH	MA10	2021	400	59.54
R		MH	MA10	2021	440	58.30
R		MH	MA10	2021	480	57.02
R		MH	MA10	2021	520	56.14
R		MH	MA10	2021	560	55.08
R		MH	MA10	2021	600	54.28
R		MH	MA10	2021	640	53.62
R		MH	MA10	2021	680	52.88
R		MH	MA10	2021	720	52.27
R		MH	MA10	2021	760	51.67
R		MH	MA10	2021	800	51.09
R		MH	MA10	2021	999999+	51.09
R		MH	MA12	2021	240	64.41
R		MH	MA12	2021	288	61.22
R		MH	MA12	2021	336	58.44
R		MH	MA12	2021	384	56.35
R		MH	MA12	2021	432	54.87
R		MH	MA12	2021	480	53.06
R		MH	MA12	2021	528	52.01
R		MH	MA12	2021	576	50.80
R		MH	MA12	2021	624	49.86
R		MH	MA12	2021	672	48.96

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C	COMM	ETEF	2021	999999+	146.78	
C	COMM	ETGC	2021	10000	130.32	
C	COMM	ETGC	2021	20000	126.66	
C	COMM	ETGC	2021	999999+	120.01	
C	COMM	ETGF	2021	10000	128.06	
C	COMM	ETGF	2021	20000	124.47	
C	COMM	ETGF	2021	999999+	117.93	
C	COMM	ETGS	2021	10000	120.33	
C	COMM	ETGS	2021	20000	116.96	
C	COMM	ETGS	2021	999999+	110.82	
C	COMM	ETPC	2021	10000	61.17	
C	COMM	ETPC	2021	20000	59.45	
C	COMM	ETPC	2021	999999+	56.33	
C	COMM	ETPF	2021	10000	59.42	
C	COMM	ETPF	2021	20000	57.76	
C	COMM	ETPF	2021	999999+	54.72	
C	COMM	ETPS	2021	10000	55.23	
C	COMM	ETPS	2021	20000	53.68	
C	COMM	ETPS	2021	999999+	50.86	
C	COMM	GOLF LC	2021	999999+	78225.00	
C	COMM	GOLF POOR	2021	999999+	111300.00	
C	COMM	GRHSA	2021	999999+	7.50	
C	COMM	GRHSE	2021	999999+	17.50	
C	COMM	IDAC	2021	200000	40.31	
C	COMM	IDAC	2021	500000	39.88	
C	COMM	IDAC	2021	1000000	39.50	
C	COMM	IDAC	2021	999999+	39.40	
C	COMM	IDAS	2021	200000	36.22	
C	COMM	IDAS	2021	500000	35.84	
C	COMM	IDAS	2021	1000000	35.50	
C	COMM	IDAS	2021	999999+	35.41	
C	COMM	IDEC	2021	200000	85.13	
C	COMM	IDEC	2021	500000	84.23	
C	COMM	IDEC	2021	1000000	83.43	
C	COMM	IDEC	2021	999999+	83.23	
C	COMM	IDES	2021	200000	78.61	
C	COMM	IDES	2021	500000	77.78	
C	COMM	IDES	2021	1000000	77.04	
C	COMM	IDES	2021	999999+	76.85	
C	COMM	IDGC	2021	200000	58.39	
C	COMM	IDGC	2021	500000	57.77	
C	COMM	IDGC	2021	1000000	57.22	
C	COMM	IDGC	2021	999999+	57.08	
C	COMM	IDGS	2021	200000	53.18	
C	COMM	IDGS	2021	500000	52.62	
C	COMM	IDGS	2021	1000000	52.11	
C	COMM	IDGS	2021	999999+	51.99	
C	COMM	IDPC	2021	200000	28.82	
C	COMM	IDPC	2021	500000	28.51	
C	COMM	IDPC	2021	1000000	28.24	
C	COMM	IDPC	2021	999999+	28.17	
C	COMM	IDPS	2021	200000	25.82	
C	COMM	IDPS	2021	500000	25.55	
C	COMM	IDPS	2021	1000000	25.30	
C	COMM	IDPS	2021	999999+	25.24	
C	COMM	IHAC	2021	5000	15.75	
C	COMM	IHAC	2021	7500	14.75	
C	COMM	IHAC	2021	10000	13.75	

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R	MH	MA12	2021	720	48.08	
R	MH	MA12	2021	768	47.46	
R	MH	MA12	2021	816	46.64	
R	MH	MA12	2021	864	46.05	
R	MH	MA12	2021	912	45.48	
R	MH	MA12	2021	960	44.92	
R	MH	MA12	2021	999999+	44.92	
R	MH	MA14	2021	280	59.89	
R	MH	MA14	2021	336	56.46	
R	MH	MA14	2021	392	53.81	
R	MH	MA14	2021	448	52.06	
R	MH	MA14	2021	504	50.44	
R	MH	MA14	2021	560	48.92	
R	MH	MA14	2021	616	47.70	
R	MH	MA14	2021	672	46.53	
R	MH	MA14	2021	728	45.63	
R	MH	MA14	2021	784	44.76	
R	MH	MA14	2021	840	43.91	
R	MH	MA14	2021	896	43.32	
R	MH	MA14	2021	952	42.74	
R	MH	MA14	2021	1008	41.95	
R	MH	MA14	2021	1064	41.39	
R	MH	MA14	2021	1120	40.85	
R	MH	MA14	2021	999999+	40.85	
R	MH	MA16	2021	320	55.72	
R	MH	MA16	2021	384	52.89	
R	MH	MA16	2021	448	50.35	
R	MH	MA16	2021	512	48.44	
R	MH	MA16	2021	576	46.89	
R	MH	MA16	2021	640	45.42	
R	MH	MA16	2021	704	44.24	
R	MH	MA16	2021	768	43.33	
R	MH	MA16	2021	832	42.23	
R	MH	MA16	2021	896	41.38	
R	MH	MA16	2021	960	40.79	
R	MH	MA16	2021	1024	39.98	
R	MH	MA16	2021	1088	39.42	
R	MH	MA16	2021	1152	38.87	
R	MH	MA16	2021	1216	38.33	
R	MH	MA16	2021	1280	37.80	
R	MH	MA16	2021	999999+	37.80	
R	MH	MA18	2021	360	52.90	
R	MH	MA18	2021	432	49.73	
R	MH	MA18	2021	504	47.50	
R	MH	MA18	2021	576	45.66	
R	MH	MA18	2021	648	44.15	
R	MH	MA18	2021	720	42.72	
R	MH	MA18	2021	792	41.57	
R	MH	MA18	2021	864	40.46	
R	MH	MA18	2021	936	39.61	
R	MH	MA18	2021	1008	38.79	
R	MH	MA18	2021	1080	37.98	
R	MH	MA18	2021	1152	37.42	
R	MH	MA18	2021	1224	36.86	
R	MH	MA18	2021	1296	36.33	
R	MH	MA18	2021	1368	35.80	
R	MH	MA18	2021	1440	35.27	
R	MH	MA18	2021	999999+	35.27	

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	IHAC	2021	15000	12.50
C		COMM	IHAC	2021	15000.1	12.50
C		COMM	IHAC	2021	999999+	12.50
C		COMM	IHAF	2021	5000	15.75
C		COMM	IHAF	2021	7500	14.75
C		COMM	IHAF	2021	10000	13.75
C		COMM	IHAF	2021	15000	12.50
C		COMM	IHAF	2021	15000.1	12.50
C		COMM	IHAF	2021	999999+	12.50
C		COMM	IHAS	2021	5000	15.75
C		COMM	IHAS	2021	7500	14.75
C		COMM	IHAS	2021	10000	13.75
C		COMM	IHAS	2021	15000	12.50
C		COMM	IHAS	2021	15000.1	12.50
C		COMM	IHAS	2021	999999+	12.50
C		COMM	IHEC	2021	5000	22.85
C		COMM	IHEC	2021	7500	21.85
C		COMM	IHEC	2021	10000	20.85
C		COMM	IHEC	2021	15000	19.50
C		COMM	IHEC	2021	15000.1	19.50
C		COMM	IHEC	2021	999999+	19.50
C		COMM	IHEF	2021	5000	22.85
C		COMM	IHEF	2021	7500	21.85
C		COMM	IHEF	2021	10000	20.85
C		COMM	IHEF	2021	15000	19.50
C		COMM	IHEF	2021	15000.1	19.50
C		COMM	IHEF	2021	999999+	19.50
C		COMM	IHES	2021	5000	22.85
C		COMM	IHES	2021	7500	21.85
C		COMM	IHES	2021	10000	20.85
C		COMM	IHES	2021	15000	19.50
C		COMM	IHES	2021	15000.1	19.50
C		COMM	IHES	2021	999999+	19.50
C		COMM	IHPC	2021	5000	12.60
C		COMM	IHPC	2021	7500	11.60
C		COMM	IHPC	2021	10000	10.60
C		COMM	IHPC	2021	15000	9.50
C		COMM	IHPC	2021	15000.1	9.50
C		COMM	IHPC	2021	999999+	9.50
C		COMM	IHPF	2021	5000	12.60
C		COMM	IHPF	2021	7500	11.60
C		COMM	IHPF	2021	10000	10.60
C		COMM	IHPF	2021	15000	9.50
C		COMM	IHPF	2021	15000.1	9.50
C		COMM	IHPF	2021	999999+	9.50
C		COMM	IHPS	2021	5000	12.60
C		COMM	IHPS	2021	7500	11.60
C		COMM	IHPS	2021	10000	10.60
C		COMM	IHPS	2021	15000	9.50
C		COMM	IHPS	2021	15000.1	9.50
C		COMM	IHPS	2021	999999+	9.50
C		COMM	IMAC	2021	20000	50.30
C		COMM	IMAC	2021	50000	45.95
C		COMM	IMAC	2021	200000	41.74
C		COMM	IMAC	2021	999999+	40.92
C		COMM	IMAS	2021	20000	45.55
C		COMM	IMAS	2021	50000	41.61
C		COMM	IMAS	2021	200000	37.80

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MA20	2021	400	73.13
R		MH	MA20	2021	480	68.26
R		MH	MA20	2021	560	64.52
R		MH	MA20	2021	640	61.38
R		MH	MA20	2021	720	58.79
R		MH	MA20	2021	800	56.72
R		MH	MA20	2021	880	55.15
R		MH	MA20	2021	960	53.16
R		MH	MA20	2021	1040	52.10
R		MH	MA20	2021	1120	50.62
R		MH	MA20	2021	1200	49.38
R		MH	MA20	2021	1280	48.38
R		MH	MA20	2021	1360	47.39
R		MH	MA20	2021	1440	46.41
R		MH	MA20	2021	1520	45.66
R		MH	MA20	2021	1600	44.92
R		MH	MA20	2021	999999+	44.92
R		MH	MA24	2021	480	67.68
R		MH	MA24	2021	576	62.50
R		MH	MA24	2021	672	58.86
R		MH	MA24	2021	768	55.80
R		MH	MA24	2021	864	53.26
R		MH	MA24	2021	960	51.24
R		MH	MA24	2021	1056	49.25
R		MH	MA24	2021	1152	47.52
R		MH	MA24	2021	1248	46.04
R		MH	MA24	2021	1344	44.81
R		MH	MA24	2021	1440	43.59
R		MH	MA24	2021	1536	42.60
R		MH	MA24	2021	1632	41.63
R		MH	MA24	2021	1728	40.66
R		MH	MA24	2021	1824	39.93
R		MH	MA24	2021	1920	39.20
R		MH	MA24	2021	999999+	39.20
R		MH	MA26	2021	520	65.52
R		MH	MA26	2021	624	60.39
R		MH	MA26	2021	728	56.79
R		MH	MA26	2021	832	53.53
R		MH	MA26	2021	936	51.02
R		MH	MA26	2021	1040	49.01
R		MH	MA26	2021	1144	47.04
R		MH	MA26	2021	1248	45.32
R		MH	MA26	2021	1352	43.85
R		MH	MA26	2021	1456	42.63
R		MH	MA26	2021	1560	41.41
R		MH	MA26	2021	1664	40.43
R		MH	MA26	2021	1768	39.47
R		MH	MA26	2021	1872	38.51
R		MH	MA26	2021	1976	37.78
R		MH	MA26	2021	2080	37.05
R		MH	MA26	2021	999999+	37.05
R		MH	MA28	2021	560	63.40
R		MH	MA28	2021	672	58.32
R		MH	MA28	2021	784	54.76
R		MH	MA28	2021	896	51.30
R		MH	MA28	2021	1008	48.80
R		MH	MA28	2021	1120	46.81
R		MH	MA28	2021	1232	44.85

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	IMAS	2021	999999+	37.06
C		COMM	IMEC	2021	20000	151.35
C		COMM	IMEC	2021	50000	138.26
C		COMM	IMEC	2021	200000	125.60
C		COMM	IMEC	2021	999999+	123.12
C		COMM	IMES	2021	20000	145.39
C		COMM	IMES	2021	50000	132.81
C		COMM	IMES	2021	200000	120.65
C		COMM	IMES	2021	999999+	118.27
C		COMM	IMGS	2021	20000	78.83
C		COMM	IMGS	2021	50000	72.01
C		COMM	IMGS	2021	200000	65.42
C		COMM	IMGS	2021	999999+	64.13
C		COMM	IMPC	2021	20000	36.45
C		COMM	IMPC	2021	50000	33.30
C		COMM	IMPC	2021	200000	30.25
C		COMM	IMPC	2021	999999+	29.65
C		COMM	IMPS	2021	20000	32.34
C		COMM	IMPS	2021	50000	29.54
C		COMM	IMPS	2021	200000	26.83
C		COMM	IMPS	2021	999999+	26.30
C		COMM	IOAC	2021	2000	28.02
C		COMM	IOAC	2021	5000	25.96
C		COMM	IOAC	2021	10000	23.94
C		COMM	IOAC	2021	20000	22.44
C		COMM	IOAC	2021	999999+	20.91
C		COMM	IOAF	2021	2000	21.82
C		COMM	IOAF	2021	5000	20.21
C		COMM	IOAF	2021	10000	18.64
C		COMM	IOAF	2021	20000	17.47
C		COMM	IOAF	2021	999999+	16.28
C		COMM	IOAS	2021	2000	21.63
C		COMM	IOAS	2021	5000	20.03
C		COMM	IOAS	2021	10000	18.48
C		COMM	IOAS	2021	20000	17.32
C		COMM	IOAS	2021	999999+	16.14
C		COMM	IOGC	2021	2000	37.29
C		COMM	IOGC	2021	5000	34.54
C		COMM	IOGC	2021	10000	31.86
C		COMM	IOGC	2021	20000	29.86
C		COMM	IOGC	2021	999999+	27.82
C		COMM	IOGF	2021	2000	31.04
C		COMM	IOGF	2021	5000	28.75
C		COMM	IOGF	2021	10000	26.52
C		COMM	IOGF	2021	20000	24.85
C		COMM	IOGF	2021	999999+	23.16
C		COMM	IOGS	2021	2000	29.91
C		COMM	IOGS	2021	5000	27.70
C		COMM	IOGS	2021	10000	25.55
C		COMM	IOGS	2021	20000	23.95
C		COMM	IOGS	2021	999999+	22.32
C		COMM	IOPC	2021	2000	23.86
C		COMM	IOPC	2021	5000	22.10
C		COMM	IOPC	2021	10000	20.38
C		COMM	IOPC	2021	20000	19.10
C		COMM	IOPC	2021	999999+	17.80
C		COMM	IOPF	2021	2000	18.25
C		COMM	IOPF	2021	5000	16.90

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MA28	2021	1344	43.15
R		MH	MA28	2021	1456	41.69
R		MH	MA28	2021	1568	40.47
R		MH	MA28	2021	1680	39.26
R		MH	MA28	2021	1792	38.29
R		MH	MA28	2021	1904	37.32
R		MH	MA28	2021	2016	36.37
R		MH	MA28	2021	2128	35.64
R		MH	MA28	2021	2240	34.92
R		MH	MA28	2021	999999+	34.92
R		MH	MA30	2021	600	61.78
R		MH	MA30	2021	720	56.74
R		MH	MA30	2021	840	52.98
R		MH	MA30	2021	960	49.65
R		MH	MA30	2021	1080	47.06
R		MH	MA30	2021	1200	44.97
R		MH	MA30	2021	1320	43.14
R		MH	MA30	2021	1440	41.44
R		MH	MA30	2021	1560	39.99
R		MH	MA30	2021	1680	38.77
R		MH	MA30	2021	1800	37.57
R		MH	MA30	2021	1920	36.49
R		MH	MA30	2021	2040	35.65
R		MH	MA30	2021	2160	34.69
R		MH	MA30	2021	2280	33.97
R		MH	MA30	2021	2400	33.14
R		MH	MA30	2021	999999+	33.14
R		MH	MA32	2021	640	60.20
R		MH	MA32	2021	720	55.19
R		MH	MA32	2021	896	51.23
R		MH	MA32	2021	1024	48.03
R		MH	MA32	2021	1152	45.35
R		MH	MA32	2021	1280	43.15
R		MH	MA32	2021	1408	41.44
R		MH	MA32	2021	1536	39.75
R		MH	MA32	2021	1664	38.30
R		MH	MA32	2021	1792	37.10
R		MH	MA32	2021	1920	35.90
R		MH	MA32	2021	2048	34.71
R		MH	MA32	2021	2176	33.98
R		MH	MA32	2021	2304	33.03
R		MH	MA32	2021	2432	32.31
R		MH	MA32	2021	2560	31.38
R		MH	MA32	2021	999999+	31.38
R		MH	MA36	2021	720	57.10
R		MH	MA36	2021	864	52.15
R		MH	MA36	2021	1008	48.23
R		MH	MA36	2021	1152	45.07
R		MH	MA36	2021	1296	42.41
R		MH	MA36	2021	1440	40.46
R		MH	MA36	2021	1584	38.54
R		MH	MA36	2021	1728	36.86
R		MH	MA36	2021	1872	35.42
R		MH	MA36	2021	2016	34.23
R		MH	MA36	2021	2160	33.04
R		MH	MA36	2021	2304	32.08
R		MH	MA36	2021	2448	31.13
R		MH	MA36	2021	2592	30.41

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	IOPF	2021	10000	15.59
C		COMM	IOPF	2021	20000	14.61
C		COMM	IOPF	2021	99999+	13.62
C		COMM	IOPS	2021	2000	17.99
C		COMM	IOPS	2021	5000	16.67
C		COMM	IOPS	2021	10000	15.37
C		COMM	IOPS	2021	20000	14.41
C		COMM	IOPS	2021	99999+	13.43
C		COMM	IWAS	2021	3000	37.29
C		COMM	IWAS	2021	6000	35.08
C		COMM	IWAS	2021	6000.1	31.64
C		COMM	IWAS	2021	99999+	31.64
C		COMM	IWFS	2021	3000	27.90
C		COMM	IWFS	2021	6000	26.25
C		COMM	IWFS	2021	6000.1	23.67
C		COMM	IWFS	2021	99999+	23.67
C		COMM	IWGS	2021	3000	49.90
C		COMM	IWGS	2021	6000	46.94
C		COMM	IWGS	2021	6000.1	42.34
C		COMM	IWGS	2021	99999+	42.34
C		COMM	IWPS	2021	3000	20.71
C		COMM	IWPS	2021	6000	19.48
C		COMM	IWPS	2021	6000.1	17.57
C		COMM	IWPS	2021	99999+	17.57
C		COMM	LOAD DOCK	2021	99999+	25000.00
C		COMM	MCAC	2021	2000	86.80
C		COMM	MCAC	2021	4000	85.10
C		COMM	MCAC	2021	6000	82.06
C		COMM	MCAC	2021	8000	77.23
C		COMM	MCAC	2021	10000	76.30
C		COMM	MCAC	2021	20000	71.39
C		COMM	MCAC	2021	50000	70.37
C		COMM	MCAC	2021	100000	69.02
C		COMM	MCAC	2021	99999+	66.14
C		COMM	MCAF	2021	2000	81.29
C		COMM	MCAF	2021	4000	79.70
C		COMM	MCAF	2021	6000	76.85
C		COMM	MCAF	2021	8000	72.33
C		COMM	MCAF	2021	10000	71.45
C		COMM	MCAF	2021	20000	66.85
C		COMM	MCAF	2021	50000	65.90
C		COMM	MCAF	2021	100000	64.63
C		COMM	MCAF	2021	99999+	61.94
C		COMM	MCAS	2021	2000	78.00
C		COMM	MCAS	2021	4000	76.48
C		COMM	MCAS	2021	6000	73.74
C		COMM	MCAS	2021	8000	69.40
C		COMM	MCAS	2021	10000	68.56
C		COMM	MCAS	2021	20000	64.15
C		COMM	MCAS	2021	50000	63.23
C		COMM	MCAS	2021	100000	62.02
C		COMM	MCAS	2021	99999+	59.43
C		COMM	MCEC	2021	2000	128.59
C		COMM	MCEC	2021	4000	126.08
C		COMM	MCEC	2021	6000	121.56
C		COMM	MCEC	2021	8000	114.41
C		COMM	MCEC	2021	10000	113.03
C		COMM	MCEC	2021	20000	105.76

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MA36	2021	2736	29.48
R		MH	MA36	2021	2880	28.77
R		MH	MA36	2021	99999+	29.35
R		MH	MA42	2021	840	56.86
R		MH	MA42	2021	1008	52.84
R		MH	MA42	2021	1176	49.96
R		MH	MA42	2021	1344	47.34
R		MH	MA42	2021	1512	45.36
R		MH	MA42	2021	1680	43.72
R		MH	MA42	2021	1848	42.16
R		MH	MA42	2021	2016	40.77
R		MH	MA42	2021	2184	39.61
R		MH	MA42	2021	2352	38.61
R		MH	MA42	2021	2520	37.62
R		MH	MA42	2021	2688	36.84
R		MH	MA42	2021	2856	36.08
R		MH	MA42	2021	3024	35.25
R		MH	MA42	2021	3192	34.64
R		MH	MA42	2021	3360	34.03
R		MH	MA42	2021	99999+	34.03
R		MH	ME12	2021	336	84.38
R		MH	ME12	2021	384	81.38
R		MH	ME12	2021	432	78.65
R		MH	ME12	2021	480	76.56
R		MH	ME12	2021	528	74.60
R		MH	ME12	2021	576	72.74
R		MH	ME12	2021	624	71.41
R		MH	ME12	2021	672	70.15
R		MH	ME12	2021	720	68.93
R		MH	ME12	2021	768	67.75
R		MH	ME12	2021	816	66.61
R		MH	ME12	2021	864	65.94
R		MH	ME12	2021	912	64.84
R		MH	ME12	2021	960	64.22
R		MH	ME12	2021	99999+	65.50
R		MH	ME14	2021	392	77.87
R		MH	ME14	2021	448	75.04
R		MH	ME14	2021	504	72.45
R		MH	ME14	2021	560	70.46
R		MH	ME14	2021	616	68.59
R		MH	ME14	2021	672	67.26
R		MH	ME14	2021	728	65.99
R		MH	ME14	2021	784	64.33
R		MH	ME14	2021	840	63.60
R		MH	ME14	2021	896	62.46
R		MH	ME14	2021	952	61.35
R		MH	ME14	2021	1008	60.72
R		MH	ME14	2021	1064	59.65
R		MH	ME14	2021	1120	59.05
R		MH	ME14	2021	99999+	60.23
R		MH	ME16	2021	448	73.10
R		MH	ME16	2021	512	71.36
R		MH	ME16	2021	576	67.91
R		MH	ME16	2021	640	66.00
R		MH	ME16	2021	704	64.20
R		MH	ME16	2021	768	62.47
R		MH	ME16	2021	832	61.25
R		MH	ME16	2021	896	60.07

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MCEC	2021	50000	104.25
C		COMM	MCEC	2021	100000	102.25
C		COMM	MCEC	2021	999999+	97.98
C		COMM	MCEF	2021	2000	121.24
C		COMM	MCEF	2021	4000	118.88
C		COMM	MCEF	2021	6000	114.62
C		COMM	MCEF	2021	8000	107.88
C		COMM	MCEF	2021	10000	106.57
C		COMM	MCEF	2021	20000	99.71
C		COMM	MCEF	2021	50000	98.30
C		COMM	MCEF	2021	100000	96.40
C		COMM	MCEF	2021	999999+	92.38
C		COMM	MCES	2021	2000	119.50
C		COMM	MCES	2021	4000	117.17
C		COMM	MCES	2021	6000	112.98
C		COMM	MCES	2021	8000	106.33
C		COMM	MCES	2021	10000	105.05
C		COMM	MCES	2021	20000	98.29
C		COMM	MCES	2021	50000	96.89
C		COMM	MCES	2021	100000	95.02
C		COMM	MCES	2021	999999+	91.06
C		COMM	MCGC	2021	2000	107.46
C		COMM	MCGC	2021	4000	105.37
C		COMM	MCGC	2021	6000	101.59
C		COMM	MCGC	2021	8000	95.62
C		COMM	MCGC	2021	10000	94.46
C		COMM	MCGC	2021	20000	88.38
C		COMM	MCGC	2021	50000	87.13
C		COMM	MCGC	2021	100000	85.45
C		COMM	MCGC	2021	999999+	81.88
C		COMM	MCGF	2021	2000	101.95
C		COMM	MCGF	2021	4000	99.96
C		COMM	MCGF	2021	6000	96.38
C		COMM	MCGF	2021	8000	90.71
C		COMM	MCGF	2021	10000	89.62
C		COMM	MCGF	2021	20000	83.85
C		COMM	MCGF	2021	50000	82.66
C		COMM	MCGF	2021	100000	81.07
C		COMM	MCGF	2021	999999+	77.68
C		COMM	MCGS	2021	2000	98.52
C		COMM	MCGS	2021	4000	96.60
C		COMM	MCGS	2021	6000	93.14
C		COMM	MCGS	2021	8000	87.66
C		COMM	MCGS	2021	10000	86.60
C		COMM	MCGS	2021	20000	81.03
C		COMM	MCGS	2021	50000	79.88
C		COMM	MCGS	2021	100000	78.34
C		COMM	MCGS	2021	999999+	75.07
C		COMM	MCPC	2021	2000	70.27
C		COMM	MCPC	2021	4000	68.89
C		COMM	MCPC	2021	6000	66.43
C		COMM	MCPC	2021	8000	62.52
C		COMM	MCPC	2021	10000	61.77
C		COMM	MCPC	2021	20000	57.79
C		COMM	MCPC	2021	50000	56.97
C		COMM	MCPC	2021	100000	55.87
C		COMM	MCPC	2021	999999+	53.54
C		COMM	MCPF	2021	2000	65.21

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	ME16	2021	960	58.94
R		MH	ME16	2021	1024	58.28
R		MH	ME16	2021	1088	57.19
R		MH	ME16	2021	1152	56.58
R		MH	ME16	2021	1216	55.53
R		MH	ME16	2021	1280	54.95
R		MH	ME16	2021	999999+	56.05
R		MH	ME18	2021	504	68.60
R		MH	ME18	2021	576	66.00
R		MH	ME18	2021	648	64.03
R		MH	ME18	2021	720	62.19
R		MH	ME18	2021	792	60.43
R		MH	ME18	2021	864	58.75
R		MH	ME18	2021	936	57.56
R		MH	ME18	2021	1008	56.42
R		MH	ME18	2021	1080	55.75
R		MH	ME18	2021	1152	54.67
R		MH	ME18	2021	1224	53.61
R		MH	ME18	2021	1296	53.01
R		MH	ME18	2021	1368	52.43
R		MH	ME18	2021	1440	51.64
R		MH	ME18	2021	999999+	51.64
R		MH	ME20	2021	560	93.89
R		MH	ME20	2021	640	90.03
R		MH	ME20	2021	720	86.33
R		MH	ME20	2021	800	83.64
R		MH	ME20	2021	880	81.03
R		MH	ME20	2021	960	78.92
R		MH	ME20	2021	1040	76.87
R		MH	ME20	2021	1120	74.85
R		MH	ME20	2021	1200	73.31
R		MH	ME20	2021	1280	71.80
R		MH	ME20	2021	1360	70.75
R		MH	ME20	2021	1440	69.28
R		MH	ME20	2021	1520	68.26
R		MH	ME20	2021	1600	67.26
R		MH	ME20	2021	999999+	67.26
R		MH	ME24	2021	672	85.16
R		MH	ME24	2021	768	80.97
R		MH	ME24	2021	864	77.81
R		MH	ME24	2021	960	74.75
R		MH	ME24	2021	1056	72.20
R		MH	ME24	2021	1152	70.15
R		MH	ME24	2021	1248	68.14
R		MH	ME24	2021	1344	66.16
R		MH	ME24	2021	1440	64.65
R		MH	ME24	2021	1536	63.16
R		MH	ME24	2021	1632	61.69
R		MH	ME24	2021	1728	60.69
R		MH	ME24	2021	1824	59.69
R		MH	ME24	2021	1920	58.26
R		MH	ME24	2021	999999+	58.26
R		MH	ME26	2021	728	81.83
R		MH	ME26	2021	832	77.68
R		MH	ME26	2021	936	74.33
R		MH	ME26	2021	1040	71.29
R		MH	ME26	2021	1144	68.77
R		MH	ME26	2021	1248	66.74

2021 Improvement Cost Schedules

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
C	COMM	MCPF	2021	4000	63.94
C	COMM	MCPF	2021	6000	61.65
C	COMM	MCPF	2021	8000	58.02
C	COMM	MCPF	2021	10000	57.32
C	COMM	MCPF	2021	20000	53.63
C	COMM	MCPF	2021	50000	52.87
C	COMM	MCPF	2021	100000	51.85
C	COMM	MCPF	2021	999999+	49.69
C	COMM	MCPS	2021	2000	62.03
C	COMM	MCPS	2021	4000	60.82
C	COMM	MCPS	2021	6000	58.64
C	COMM	MCPS	2021	8000	55.19
C	COMM	MCPS	2021	10000	54.53
C	COMM	MCPS	2021	20000	51.02
C	COMM	MCPS	2021	50000	50.29
C	COMM	MCPS	2021	100000	49.32
C	COMM	MCPS	2021	999999+	47.27
C	COMM	MDAC	2021	2000	101.04
C	COMM	MDAC	2021	4000	95.52
C	COMM	MDAC	2021	6000	91.77
C	COMM	MDAC	2021	8000	89.90
C	COMM	MDAC	2021	10000	88.81
C	COMM	MDAC	2021	20000	83.10
C	COMM	MDAC	2021	999999+	81.91
C	COMM	MDAF	2021	2000	95.52
C	COMM	MDAF	2021	4000	90.31
C	COMM	MDAF	2021	6000	86.76
C	COMM	MDAF	2021	8000	84.99
C	COMM	MDAF	2021	10000	83.97
C	COMM	MDAF	2021	20000	78.56
C	COMM	MDAF	2021	999999+	77.44
C	COMM	MDEC	2021	2000	144.20
C	COMM	MDEC	2021	4000	136.33
C	COMM	MDEC	2021	6000	130.98
C	COMM	MDEC	2021	8000	128.31
C	COMM	MDEC	2021	10000	126.76
C	COMM	MDEC	2021	20000	118.60
C	COMM	MDEC	2021	999999+	116.91
C	COMM	MDEF	2021	2000	136.86
C	COMM	MDEF	2021	4000	129.38
C	COMM	MDEF	2021	6000	124.31
C	COMM	MDEF	2021	8000	121.77
C	COMM	MDEF	2021	10000	120.30
C	COMM	MDEF	2021	20000	112.56
C	COMM	MDEF	2021	999999+	110.95
C	COMM	MDGC	2021	2000	120.32
C	COMM	MDGC	2021	4000	113.75
C	COMM	MDGC	2021	6000	109.29
C	COMM	MDGC	2021	8000	107.06
C	COMM	MDGC	2021	10000	105.77
C	COMM	MDGC	2021	20000	98.96
C	COMM	MDGC	2021	999999+	97.55
C	COMM	MDGF	2021	2000	113.89
C	COMM	MDGF	2021	4000	107.67
C	COMM	MDGF	2021	6000	103.45
C	COMM	MDGF	2021	8000	101.34
C	COMM	MDGF	2021	10000	100.12
C	COMM	MDGF	2021	20000	93.67

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
R	MH	ME26	2021	1352	64.74
R	MH	ME26	2021	1456	62.78
R	MH	ME26	2021	1560	61.28
R	MH	ME26	2021	1664	59.81
R	MH	ME26	2021	1768	58.57
R	MH	ME26	2021	1872	57.35
R	MH	ME26	2021	1976	56.36
R	MH	ME26	2021	2080	55.16
R	MH	ME26	2021	999999+	55.16
R	MH	ME28	2021	784	78.55
R	MH	ME28	2021	896	74.44
R	MH	ME28	2021	1008	70.90
R	MH	ME28	2021	1120	67.89
R	MH	ME28	2021	1232	65.38
R	MH	ME28	2021	1344	63.37
R	MH	ME28	2021	1456	61.39
R	MH	ME28	2021	1568	59.43
R	MH	ME28	2021	1680	57.95
R	MH	ME28	2021	1792	56.48
R	MH	ME28	2021	1904	55.48
R	MH	ME28	2021	2016	54.04
R	MH	ME28	2021	2128	53.06
R	MH	ME28	2021	2240	52.08
R	MH	ME28	2021	999999+	52.08
R	MH	ME30	2021	840	75.76
R	MH	ME30	2021	960	71.69
R	MH	ME30	2021	1080	68.18
R	MH	ME30	2021	1200	65.19
R	MH	ME30	2021	1320	62.70
R	MH	ME30	2021	1440	60.70
R	MH	ME30	2021	1560	58.73
R	MH	ME30	2021	1680	57.01
R	MH	ME30	2021	1800	55.31
R	MH	ME30	2021	1920	54.08
R	MH	ME30	2021	2040	53.92
R	MH	ME30	2021	2160	51.54
R	MH	ME30	2021	2280	50.56
R	MH	ME30	2021	2400	49.59
R	MH	ME30	2021	999999+	49.59
R	MH	ME32	2021	896	73.02
R	MH	ME32	2021	1024	68.98
R	MH	ME32	2021	1152	65.49
R	MH	ME32	2021	1280	62.51
R	MH	ME32	2021	1408	60.04
R	MH	ME32	2021	1536	58.05
R	MH	ME32	2021	1664	56.10
R	MH	ME32	2021	1792	54.61
R	MH	ME32	2021	1920	52.70
R	MH	ME32	2021	2048	51.69
R	MH	ME32	2021	2176	50.26
R	MH	ME32	2021	2304	49.05
R	MH	ME32	2021	2432	48.08
R	MH	ME32	2021	2560	47.12
R	MH	ME32	2021	999999+	47.12
R	MH	ME36	2021	1008	68.52
R	MH	ME36	2021	1152	64.53
R	MH	ME36	2021	1296	61.08
R	MH	ME36	2021	1440	58.59

2021 Improvement Cost Schedules

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
C	COMM	MDGF	2021	999999+	92.34
C	COMM	MDPC	2021	2000	84.96
C	COMM	MDPC	2021	4000	80.32
C	COMM	MDPC	2021	6000	77.17
C	COMM	MDPC	2021	8000	75.59
C	COMM	MDPC	2021	10000	74.68
C	COMM	MDPC	2021	20000	69.88
C	COMM	MDPC	2021	999999+	68.88
C	COMM	MDPF	2021	2000	79.91
C	COMM	MDPF	2021	4000	75.54
C	COMM	MDPF	2021	6000	72.58
C	COMM	MDPF	2021	8000	71.10
C	COMM	MDPF	2021	10000	70.24
C	COMM	MDPF	2021	20000	65.72
C	COMM	MDPF	2021	999999+	64.79
C	COMM	MDPS	2021	2000	76.63
C	COMM	MDPS	2021	4000	72.44
C	COMM	MDPS	2021	6000	69.60
C	COMM	MDPS	2021	8000	68.18
C	COMM	MDPS	2021	10000	67.36
C	COMM	MDPS	2021	20000	63.02
C	COMM	MDPS	2021	999999+	62.13
C	COMM	MGAC	2021	10000	79.45
C	COMM	MGAC	2021	20000	73.88
C	COMM	MGAC	2021	40000	71.99
C	COMM	MGAC	2021	60000	69.45
C	COMM	MGAC	2021	80000	68.14
C	COMM	MGAC	2021	999999+	65.59
C	COMM	MGAF	2021	10000	73.81
C	COMM	MGAF	2021	20000	68.63
C	COMM	MGAF	2021	40000	66.88
C	COMM	MGAF	2021	60000	64.51
C	COMM	MGAF	2021	80000	63.30
C	COMM	MGAF	2021	999999+	60.93
C	COMM	MGAS	2021	10000	70.29
C	COMM	MGAS	2021	20000	65.35
C	COMM	MGAS	2021	40000	63.69
C	COMM	MGAS	2021	60000	61.44
C	COMM	MGAS	2021	80000	60.28
C	COMM	MGAS	2021	999999+	58.03
C	COMM	MGEC	2021	10000	115.49
C	COMM	MGEC	2021	20000	107.38
C	COMM	MGEC	2021	40000	104.64
C	COMM	MGEC	2021	60000	100.95
C	COMM	MGEC	2021	80000	99.04
C	COMM	MGEC	2021	999999+	95.35
C	COMM	MGEF	2021	10000	108.54
C	COMM	MGEF	2021	20000	100.92
C	COMM	MGEF	2021	40000	98.35
C	COMM	MGEF	2021	60000	94.87
C	COMM	MGEF	2021	80000	93.08
C	COMM	MGEF	2021	999999+	89.61
C	COMM	MGGC	2021	10000	97.25
C	COMM	MGGC	2021	20000	90.43
C	COMM	MGGC	2021	40000	88.12
C	COMM	MGGC	2021	60000	85.01
C	COMM	MGGC	2021	80000	83.40
C	COMM	MGGC	2021	999999+	80.29

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
R	MH	ME36	2021	1584	56.14
R	MH	ME36	2021	1728	53.72
R	MH	ME36	2021	1872	51.79
R	MH	ME36	2021	2016	50.32
R	MH	ME36	2021	2160	48.64
R	MH	ME36	2021	2304	47.42
R	MH	ME36	2021	2448	46.22
R	MH	ME36	2021	2592	45.02
R	MH	ME36	2021	2736	44.06
R	MH	ME36	2021	2880	43.10
R	MH	ME36	2021	999999+	43.10
R	MH	ME42	2021	1176	71.73
R	MH	ME42	2021	1344	68.49
R	MH	ME42	2021	1512	65.63
R	MH	ME42	2021	1680	63.24
R	MH	ME42	2021	1848	61.20
R	MH	ME42	2021	2016	59.60
R	MH	ME42	2021	2184	58.03
R	MH	ME42	2021	2352	56.35
R	MH	ME42	2021	2520	55.24
R	MH	ME42	2021	2688	54.01
R	MH	ME42	2021	2856	53.09
R	MH	ME42	2021	3024	52.00
R	MH	ME42	2021	3192	51.10
R	MH	ME42	2021	3360	50.32
R	MH	ME42	2021	999999+	51.33
R	MH	MG12	2021	240	74.61
R	MH	MG12	2021	288	70.77
R	MH	MG12	2021	336	67.39
R	MH	MG12	2021	384	64.75
R	MH	MG12	2021	432	62.74
R	MH	MG12	2021	480	60.86
R	MH	MG12	2021	528	59.53
R	MH	MG12	2021	576	58.27
R	MH	MG12	2021	624	56.62
R	MH	MG12	2021	672	55.91
R	MH	MG12	2021	720	54.78
R	MH	MG12	2021	768	53.69
R	MH	MG12	2021	816	53.06
R	MH	MG12	2021	864	52.46
R	MH	MG12	2021	912	51.42
R	MH	MG12	2021	960	50.85
R	MH	MG12	2021	999999+	50.85
R	MH	MG14	2021	280	67.22
R	MH	MG14	2021	336	63.62
R	MH	MG14	2021	392	60.85
R	MH	MG14	2021	448	58.77
R	MH	MG14	2021	504	56.86
R	MH	MG14	2021	560	55.50
R	MH	MG14	2021	616	53.79
R	MH	MG14	2021	672	52.58
R	MH	MG14	2021	728	51.64
R	MH	MG14	2021	784	50.75
R	MH	MG14	2021	840	49.88
R	MH	MG14	2021	896	49.04
R	MH	MG14	2021	952	48.44
R	MH	MG14	2021	1008	47.85
R	MH	MG14	2021	1064	47.06

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MGGF	2021	10000	91.17
C		COMM	MGGF	2021	20000	84.78
C		COMM	MGGF	2021	40000	82.61
C		COMM	MGGF	2021	60000	79.69
C		COMM	MGGF	2021	80000	78.19
C		COMM	MGGF	2021	999999+	75.27
C		COMM	MGGS	2021	10000	87.97
C		COMM	MGGS	2021	20000	81.79
C		COMM	MGGS	2021	40000	79.70
C		COMM	MGGS	2021	60000	76.89
C		COMM	MGGS	2021	80000	75.44
C		COMM	MGGS	2021	999999+	72.62
C		COMM	MGPC	2021	10000	66.86
C		COMM	MGPC	2021	20000	62.17
C		COMM	MGPC	2021	40000	60.58
C		COMM	MGPC	2021	60000	58.44
C		COMM	MGPC	2021	80000	57.34
C		COMM	MGPC	2021	999999+	55.20
C		COMM	MGPS	2021	10000	58.21
C		COMM	MGPS	2021	20000	54.13
C		COMM	MGPS	2021	40000	52.75
C		COMM	MGPS	2021	60000	50.88
C		COMM	MGPS	2021	80000	49.92
C		COMM	MGPS	2021	999999+	48.06
C		COMM	MRAC	2021	2000	80.83
C		COMM	MRAC	2021	4000	76.41
C		COMM	MRAC	2021	6000	73.42
C		COMM	MRAC	2021	8000	71.92
C		COMM	MRAC	2021	10000	71.05
C		COMM	MRAC	2021	20000	66.48
C		COMM	MRAC	2021	50000	65.53
C		COMM	MRAC	2021	100000	64.27
C		COMM	MRAC	2021	999999+	61.59
C		COMM	MRAF	2021	2000	75.78
C		COMM	MRAF	2021	4000	71.64
C		COMM	MRAF	2021	6000	68.83
C		COMM	MRAF	2021	8000	67.42
C		COMM	MRAF	2021	10000	66.61
C		COMM	MRAF	2021	20000	62.32
C		COMM	MRAF	2021	50000	61.43
C		COMM	MRAF	2021	100000	60.25
C		COMM	MRAF	2021	999999+	57.74
C		COMM	MRAS	2021	2000	72.52
C		COMM	MRAS	2021	4000	68.56
C		COMM	MRAS	2021	6000	65.87
C		COMM	MRAS	2021	8000	64.53
C		COMM	MRAS	2021	10000	63.75
C		COMM	MRAS	2021	20000	59.65
C		COMM	MRAS	2021	50000	58.80
C		COMM	MRAS	2021	100000	57.42
C		COMM	MRAS	2021	999999+	55.26
C		COMM	MREC	2021	2000	144.20
C		COMM	MREC	2021	4000	136.33
C		COMM	MREC	2021	6000	130.98
C		COMM	MREC	2021	8000	128.31
C		COMM	MREC	2021	10000	126.76
C		COMM	MREC	2021	20000	118.60
C		COMM	MREC	2021	50000	116.91

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MG14	2021	1120	46.50
R		MH	MG14	2021	999999+	46.50
R		MH	MG16	2021	320	62.92
R		MH	MG16	2021	384	59.48
R		MH	MG16	2021	448	56.84
R		MH	MG16	2021	512	54.85
R		MH	MG16	2021	576	53.01
R		MH	MG16	2021	640	51.49
R		MH	MG16	2021	704	50.26
R		MH	MG16	2021	768	49.10
R		MH	MG16	2021	832	47.97
R		MH	MG16	2021	896	47.10
R		MH	MG16	2021	960	46.26
R		MH	MG16	2021	1024	45.43
R		MH	MG16	2021	1088	44.85
R		MH	MG16	2021	1152	44.29
R		MH	MG16	2021	1216	43.51
R		MH	MG16	2021	1280	42.97
R		MH	MG16	2021	999999+	42.97
R		MH	MG18	2021	360	59.32
R		MH	MG18	2021	432	56.02
R		MH	MG18	2021	504	53.47
R		MH	MG18	2021	576	51.55
R		MH	MG18	2021	648	49.76
R		MH	MG18	2021	720	48.29
R		MH	MG18	2021	792	47.10
R		MH	MG18	2021	864	45.96
R		MH	MG18	2021	936	45.09
R		MH	MG18	2021	1008	44.01
R		MH	MG18	2021	1080	43.41
R		MH	MG18	2021	1152	42.61
R		MH	MG18	2021	1224	41.82
R		MH	MG18	2021	1296	41.26
R		MH	MG18	2021	1368	40.72
R		MH	MG18	2021	1440	40.19
R		MH	MG18	2021	999999+	40.19
R		MH	MG20	2021	400	85.08
R		MH	MG20	2021	480	79.19
R		MH	MG20	2021	560	74.91
R		MH	MG20	2021	640	71.26
R		MH	MG20	2021	720	68.62
R		MH	MG20	2021	800	66.06
R		MH	MG20	2021	880	65.35
R		MH	MG20	2021	960	61.54
R		MH	MG20	2021	1040	60.01
R		MH	MG20	2021	1120	58.51
R		MH	MG20	2021	1200	57.03
R		MH	MG20	2021	1280	56.01
R		MH	MG20	2021	1360	54.56
R		MH	MG20	2021	1440	53.57
R		MH	MG20	2021	1520	52.59
R		MH	MG20	2021	1600	51.61
R		MH	MG20	2021	999999+	51.61
R		MH	MG24	2021	480	78.61
R		MH	MG24	2021	576	72.87
R		MH	MG24	2021	672	68.27
R		MH	MG24	2021	768	64.70
R		MH	MG24	2021	864	61.68

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MREC	2021	100000	114.66
C		COMM	MREC	2021	999999+	109.88
C		COMM	MREF	2021	2000	136.86
C		COMM	MREF	2021	4000	129.38
C		COMM	MREF	2021	6000	124.31
C		COMM	MREF	2021	8000	121.77
C		COMM	MREF	2021	10000	120.30
C		COMM	MREF	2021	20000	112.56
C		COMM	MREF	2021	50000	110.95
C		COMM	MREF	2021	100000	108.82
C		COMM	MREF	2021	999999+	104.28
C		COMM	MRGC	2021	2000	106.55
C		COMM	MRGC	2021	4000	100.73
C		COMM	MRGC	2021	6000	96.78
C		COMM	MRGC	2021	8000	94.80
C		COMM	MRGC	2021	10000	93.66
C		COMM	MRGC	2021	20000	87.63
C		COMM	MRGC	2021	50000	86.38
C		COMM	MRGC	2021	100000	84.72
C		COMM	MRGC	2021	999999+	81.18
C		COMM	MRGF	2021	2000	100.12
C		COMM	MRGF	2021	4000	94.65
C		COMM	MRGF	2021	6000	90.94
C		COMM	MRGF	2021	8000	89.08
C		COMM	MRGF	2021	10000	88.01
C		COMM	MRGF	2021	20000	82.34
C		COMM	MRGF	2021	50000	81.17
C		COMM	MRGF	2021	100000	79.61
C		COMM	MRGF	2021	999999+	76.28
C		COMM	MRGS	2021	2000	97.61
C		COMM	MRGS	2021	4000	92.28
C		COMM	MRGS	2021	6000	88.66
C		COMM	MRGS	2021	8000	86.85
C		COMM	MRGS	2021	10000	85.80
C		COMM	MRGS	2021	20000	80.28
C		COMM	MRGS	2021	50000	79.14
C		COMM	MRGS	2021	100000	77.28
C		COMM	MRGS	2021	999999+	74.37
C		COMM	MRPC	2021	2000	58.32
C		COMM	MRPC	2021	4000	55.14
C		COMM	MRPC	2021	6000	52.98
C		COMM	MRPC	2021	8000	51.89
C		COMM	MRPC	2021	10000	51.27
C		COMM	MRPC	2021	20000	47.97
C		COMM	MRPC	2021	50000	47.29
C		COMM	MRPC	2021	100000	46.38
C		COMM	MRPC	2021	999999+	44.44
C		COMM	MRPF	2021	2000	54.19
C		COMM	MRPF	2021	4000	51.23
C		COMM	MRPF	2021	6000	49.22
C		COMM	MRPF	2021	8000	48.22
C		COMM	MRPF	2021	10000	47.64
C		COMM	MRPF	2021	20000	44.57
C		COMM	MRPF	2021	50000	43.93
C		COMM	MRPF	2021	100000	43.09
C		COMM	MRPF	2021	999999+	41.29
C		COMM	MRPS	2021	2000	50.63
C		COMM	MRPS	2021	4000	47.86

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MG24	2021	960	59.17
R		MH	MG24	2021	1056	56.71
R		MH	MG24	2021	1152	54.73
R		MH	MG24	2021	1248	53.23
R		MH	MG24	2021	1344	51.75
R		MH	MG24	2021	1440	50.29
R		MH	MG24	2021	1536	49.07
R		MH	MG24	2021	1632	47.86
R		MH	MG24	2021	1728	46.89
R		MH	MG24	2021	1824	45.92
R		MH	MG24	2021	1920	44.96
R		MH	MG24	2021	999999+	44.96
R		MH	MG26	2021	520	75.95
R		MH	MG26	2021	624	70.27
R		MH	MG26	2021	728	65.71
R		MH	MG26	2021	832	61.95
R		MH	MG26	2021	936	58.95
R		MH	MG26	2021	1040	56.47
R		MH	MG26	2021	1144	54.25
R		MH	MG26	2021	1248	52.17
R		MH	MG26	2021	1352	50.68
R		MH	MG26	2021	1456	49.10
R		MH	MG26	2021	1560	47.77
R		MH	MG26	2021	1664	46.55
R		MH	MG26	2021	1768	45.35
R		MH	MG26	2021	1872	44.38
R		MH	MG26	2021	1976	43.42
R		MH	MG26	2021	2080	42.46
R		MH	MG26	2021	999999+	42.46
R		MH	MG28	2021	560	73.34
R		MH	MG28	2021	672	67.73
R		MH	MG28	2021	784	63.20
R		MH	MG28	2021	896	59.24
R		MH	MG28	2021	1008	56.27
R		MH	MG28	2021	1120	53.80
R		MH	MG28	2021	1232	51.82
R		MH	MG28	2021	1344	49.64
R		MH	MG28	2021	1456	48.16
R		MH	MG28	2021	1568	46.48
R		MH	MG28	2021	1680	45.26
R		MH	MG28	2021	1792	44.05
R		MH	MG28	2021	1904	42.86
R		MH	MG28	2021	2016	41.89
R		MH	MG28	2021	2128	40.93
R		MH	MG28	2021	2240	39.98
R		MH	MG28	2021	999999+	39.98
R		MH	MG30	2021	600	70.12
R		MH	MG30	2021	720	64.77
R		MH	MG30	2021	840	60.27
R		MH	MG30	2021	960	56.57
R		MH	MG30	2021	1080	53.83
R		MH	MG30	2021	1200	51.38
R		MH	MG30	2021	1320	49.30
R		MH	MG30	2021	1440	47.36
R		MH	MG30	2021	1560	45.89
R		MH	MG30	2021	1680	44.33
R		MH	MG30	2021	1800	43.11
R		MH	MG30	2021	1920	41.91

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	MRPS	2021	6000	45.99
C		COMM	MRPS	2021	8000	45.05
C		COMM	MRPS	2021	10000	44.50
C		COMM	MRPS	2021	20000	41.64
C		COMM	MRPS	2021	50000	41.05
C		COMM	MRPS	2021	100000	40.26
C		COMM	MRPS	2021	999999+	38.58
C		COMM	MSAC	2021	10000	82.92
C		COMM	MSAC	2021	20000	75.56
C		COMM	MSAC	2021	50000	71.11
C		COMM	MSAC	2021	80000	69.75
C		COMM	MSAC	2021	120000	67.78
C		COMM	MSAC	2021	200000	66.84
C		COMM	MSAC	2021	999999+	65.21
C		COMM	MSAF	2021	10000	77.28
C		COMM	MSAF	2021	20000	70.42
C		COMM	MSAF	2021	50000	66.27
C		COMM	MSAF	2021	80000	65.00
C		COMM	MSAF	2021	120000	63.16
C		COMM	MSAF	2021	200000	62.37
C		COMM	MSAF	2021	999999+	60.77
C		COMM	MSAS	2021	10000	73.74
C		COMM	MSAS	2021	20000	67.19
C		COMM	MSAS	2021	50000	63.23
C		COMM	MSAS	2021	80000	62.02
C		COMM	MSAS	2021	120000	60.27
C		COMM	MSAS	2021	200000	59.43
C		COMM	MSAS	2021	999999+	57.98
C		COMM	MSGC	2021	10000	99.86
C		COMM	MSGC	2021	20000	90.99
C		COMM	MSGC	2021	50000	85.64
C		COMM	MSGC	2021	80000	83.99
C		COMM	MSGC	2021	120000	81.62
C		COMM	MSGC	2021	200000	80.48
C		COMM	MSGC	2021	999999+	78.53
C		COMM	MSGF	2021	10000	93.78
C		COMM	MSGF	2021	20000	85.46
C		COMM	MSGF	2021	50000	80.42
C		COMM	MSGF	2021	80000	78.87
C		COMM	MSGF	2021	120000	76.65
C		COMM	MSGF	2021	200000	75.68
C		COMM	MSGF	2021	999999+	73.75
C		COMM	MSPC	2021	10000	65.56
C		COMM	MSPC	2021	20000	59.74
C		COMM	MSPC	2021	50000	56.22
C		COMM	MSPC	2021	80000	55.14
C		COMM	MSPC	2021	120000	53.58
C		COMM	MSPC	2021	200000	52.84
C		COMM	MSPC	2021	999999+	51.55
C		COMM	MSPF	2021	10000	60.78
C		COMM	MSPF	2021	20000	55.39
C		COMM	MSPF	2021	50000	52.13
C		COMM	MSPF	2021	80000	51.12
C		COMM	MSPF	2021	120000	49.68
C		COMM	MSPF	2021	200000	48.99
C		COMM	MSPF	2021	999999+	47.80
C		COMM	MSPS	2021	10000	57.78
C		COMM	MSPS	2021	20000	52.65

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MG30	2021	2040	40.83
R		MH	MG30	2021	2160	39.87
R		MH	MG30	2021	2280	38.92
R		MH	MG30	2021	2400	38.08
R		MH	MG30	2021	999999+	38.08
R		MH	MG32	2021	640	66.93
R		MH	MG32	2021	768	61.84
R		MH	MG32	2021	896	57.38
R		MH	MG32	2021	1024	53.92
R		MH	MG32	2021	1152	51.43
R		MH	MG32	2021	1280	48.98
R		MH	MG32	2021	1408	46.80
R		MH	MG32	2021	1536	45.09
R		MH	MG32	2021	1664	43.63
R		MH	MG32	2021	1792	42.19
R		MH	MG32	2021	1920	40.98
R		MH	MG32	2021	2048	39.78
R		MH	MG32	2021	2176	38.82
R		MH	MG32	2021	2304	37.87
R		MH	MG32	2021	2432	36.92
R		MH	MG32	2021	2560	36.20
R		MH	MG32	2021	999999+	36.20
R		MH	MG36	2021	720	63.78
R		MH	MG36	2021	864	58.32
R		MH	MG36	2021	1008	53.90
R		MH	MG36	2021	1152	50.92
R		MH	MG36	2021	1296	48.01
R		MH	MG36	2021	1440	45.59
R		MH	MG36	2021	1584	43.65
R		MH	MG36	2021	1728	41.96
R		MH	MG36	2021	1872	40.28
R		MH	MG36	2021	2016	39.07
R		MH	MG36	2021	2160	37.65
R		MH	MG36	2021	2304	36.69
R		MH	MG36	2021	2448	35.73
R		MH	MG36	2021	2592	34.78
R		MH	MG36	2021	2736	33.84
R		MH	MG36	2021	2880	33.12
R		MH	MG36	2021	999999+	33.12
R		MH	MG42	2021	840	65.26
R		MH	MG42	2021	1008	60.89
R		MH	MG42	2021	1176	57.37
R		MH	MG42	2021	1344	54.35
R		MH	MG42	2021	1512	51.99
R		MH	MG42	2021	1680	50.09
R		MH	MG42	2021	1848	48.39
R		MH	MG42	2021	2016	46.69
R		MH	MG42	2021	2184	45.52
R		MH	MG42	2021	2352	44.21
R		MH	MG42	2021	2520	43.21
R		MH	MG42	2021	2688	42.21
R		MH	MG42	2021	2856	41.29
R		MH	MG42	2021	3024	40.52
R		MH	MG42	2021	3192	39.69
R		MH	MG42	2021	3360	38.93
R		MH	MG42	2021	999999+	38.93
R		MH	MP08	2021	160	69.18
R		MH	MP08	2021	192	65.76

2021 Improvement Cost Schedules

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
C	COMM	MSPS	2021	50000	49.55
C	COMM	MSPS	2021	80000	48.60
C	COMM	MSPS	2021	120000	47.23
C	COMM	MSPS	2021	200000	46.57
C	COMM	MSPS	2021	999999+	45.44
C	COMM	PAD-A	2021	999999+	12322.00
C	COMM	PAD-F	2021	999999+	8787.00
C	COMM	PAD-P	2021	999999+	5252.00
C	COMM	PBAC	2021	2000	153.40
C	COMM	PBAC	2021	4000	145.94
C	COMM	PBAC	2021	6000	142.59
C	COMM	PBAC	2021	8000	141.06
C	COMM	PBAC	2021	10000	139.85
C	COMM	PBAC	2021	20000	137.86
C	COMM	PBAC	2021	999999+	136.65
C	COMM	PBAF	2021	2000	148.58
C	COMM	PBAF	2021	4000	141.35
C	COMM	PBAF	2021	6000	138.11
C	COMM	PBAF	2021	8000	136.63
C	COMM	PBAF	2021	10000	135.45
C	COMM	PBAF	2021	20000	133.53
C	COMM	PBAF	2021	999999+	132.35
C	COMM	PBAS	2021	2000	138.04
C	COMM	PBAS	2021	4000	131.32
C	COMM	PBAS	2021	6000	128.30
C	COMM	PBAS	2021	8000	126.93
C	COMM	PBAS	2021	10000	125.84
C	COMM	PBAS	2021	20000	124.06
C	COMM	PBAS	2021	999999+	122.96
C	COMM	PBEC	2021	2000	289.66
C	COMM	PBEC	2021	4000	275.57
C	COMM	PBEC	2021	6000	269.24
C	COMM	PBEC	2021	8000	266.36
C	COMM	PBEC	2021	10000	264.06
C	COMM	PBEC	2021	20000	260.32
C	COMM	PBEC	2021	999999+	258.02
C	COMM	PBEF	2021	2000	282.31
C	COMM	PBEF	2021	4000	268.57
C	COMM	PBEF	2021	6000	262.41
C	COMM	PBEF	2021	8000	259.60
C	COMM	PBEF	2021	10000	257.36
C	COMM	PBEF	2021	20000	253.72
C	COMM	PBEF	2021	999999+	251.47
C	COMM	PBGC	2021	2000	211.16
C	COMM	PBGC	2021	4000	200.88
C	COMM	PBGC	2021	6000	196.27
C	COMM	PBGC	2021	8000	194.17
C	COMM	PBGC	2021	10000	192.49
C	COMM	PBGC	2021	20000	189.77
C	COMM	PBGC	2021	999999+	188.09
C	COMM	PBGF	2021	2000	205.23
C	COMM	PBGF	2021	4000	195.25
C	COMM	PBGF	2021	6000	190.76
C	COMM	PBGF	2021	8000	188.72
C	COMM	PBGF	2021	10000	187.09
C	COMM	PBGF	2021	20000	184.44
C	COMM	PBGF	2021	999999+	182.81
C	COMM	PBGS	2021	2000	182.83

C-Comm	Type	Class	Year	Range Max	Price
R-Res					
R	MH	MP08	2021	224	63.26
R	MH	MP08	2021	256	61.49
R	MH	MP08	2021	288	59.92
R	MH	MP08	2021	320	58.48
R	MH	MP08	2021	352	57.14
R	MH	MP08	2021	384	55.88
R	MH	MP08	2021	416	55.12
R	MH	MP08	2021	448	54.40
R	MH	MP08	2021	480	53.72
R	MH	MP08	2021	512	53.07
R	MH	MP08	2021	544	52.44
R	MH	MP08	2021	576	51.83
R	MH	MP08	2021	608	51.24
R	MH	MP08	2021	640	50.67
R	MH	MP08	2021	999999+	50.67
R	MH	MP10	2021	200	62.37
R	MH	MP10	2021	240	59.28
R	MH	MP10	2021	280	57.01
R	MH	MP10	2021	320	55.30
R	MH	MP10	2021	360	53.75
R	MH	MP10	2021	400	52.42
R	MH	MP10	2021	440	51.17
R	MH	MP10	2021	480	50.09
R	MH	MP10	2021	520	49.28
R	MH	MP10	2021	560	48.51
R	MH	MP10	2021	600	47.87
R	MH	MP10	2021	640	47.15
R	MH	MP10	2021	680	46.56
R	MH	MP10	2021	720	45.98
R	MH	MP10	2021	760	45.53
R	MH	MP10	2021	800	44.98
R	MH	MP10	2021	999999+	44.98
R	MH	MP12	2021	240	56.34
R	MH	MP12	2021	288	53.46
R	MH	MP12	2021	336	51.34
R	MH	MP12	2021	384	49.64
R	MH	MP12	2021	432	48.07
R	MH	MP12	2021	480	46.81
R	MH	MP12	2021	528	45.62
R	MH	MP12	2021	576	44.70
R	MH	MP12	2021	624	43.82
R	MH	MP12	2021	672	42.97
R	MH	MP12	2021	720	42.37
R	MH	MP12	2021	768	41.56
R	MH	MP12	2021	816	40.99
R	MH	MP12	2021	864	40.44
R	MH	MP12	2021	912	40.12
R	MH	MP12	2021	960	39.58
R	MH	MP12	2021	999999+	39.58
R	MH	MP14	2021	280	52.54
R	MH	MP14	2021	336	49.59
R	MH	MP14	2021	392	47.59
R	MH	MP14	2021	448	45.74
R	MH	MP14	2021	504	44.24
R	MH	MP14	2021	560	43.03
R	MH	MP14	2021	616	41.88
R	MH	MP14	2021	672	41.00
R	MH	MP14	2021	728	40.14

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	PBGS	2021	4000	173.93
C		COMM	PBGS	2021	6000	169.94
C		COMM	PBGS	2021	8000	168.12
C		COMM	PBGS	2021	10000	166.67
C		COMM	PBGS	2021	20000	164.31
C		COMM	PBGS	2021	999999+	162.86
C		COMM	PBPC	2021	2000	114.60
C		COMM	PBPC	2021	4000	109.02
C		COMM	PBPC	2021	6000	106.52
C		COMM	PBPC	2021	8000	105.38
C		COMM	PBPC	2021	10000	104.47
C		COMM	PBPC	2021	20000	102.99
C		COMM	PBPC	2021	999999+	102.08
C		COMM	PBPF	2021	2000	112.37
C		COMM	PBPF	2021	4000	106.90
C		COMM	PBPF	2021	6000	104.44
C		COMM	PBPF	2021	8000	103.33
C		COMM	PBPF	2021	10000	102.44
C		COMM	PBPF	2021	20000	100.99
C		COMM	PBPF	2021	999999+	100.09
C		COMM	PBPS	2021	2000	106.04
C		COMM	PBPS	2021	4000	100.88
C		COMM	PBPS	2021	6000	98.57
C		COMM	PBPS	2021	8000	97.51
C		COMM	PBPS	2021	10000	96.67
C		COMM	PBPS	2021	20000	95.30
C		COMM	PBPS	2021	999999+	94.46
C		COMM	PCAC	2021	2000	129.94
C		COMM	PCAC	2021	4000	123.62
C		COMM	PCAC	2021	6000	120.78
C		COMM	PCAC	2021	8000	119.49
C		COMM	PCAC	2021	10000	118.46
C		COMM	PCAC	2021	20000	117.42
C		COMM	PCAC	2021	999999+	115.75
C		COMM	PCAF	2021	2000	128.15
C		COMM	PCAF	2021	4000	121.92
C		COMM	PCAF	2021	6000	119.12
C		COMM	PCAF	2021	8000	117.85
C		COMM	PCAF	2021	10000	116.83
C		COMM	PCAF	2021	20000	115.81
C		COMM	PCAF	2021	999999+	114.16
C		COMM	PCAS	2021	2000	119.75
C		COMM	PCAS	2021	4000	113.93
C		COMM	PCAS	2021	6000	111.31
C		COMM	PCAS	2021	8000	110.12
C		COMM	PCAS	2021	10000	109.17
C		COMM	PCAS	2021	20000	108.22
C		COMM	PCAS	2021	999999+	106.67
C		COMM	PCEC	2021	2000	227.40
C		COMM	PCEC	2021	4000	216.33
C		COMM	PCEC	2021	6000	211.36
C		COMM	PCEC	2021	8000	209.11
C		COMM	PCEC	2021	10000	207.30
C		COMM	PCEC	2021	20000	205.49
C		COMM	PCEC	2021	999999+	202.56
C		COMM	PCEF	2021	2000	215.45
C		COMM	PCEF	2021	4000	204.96
C		COMM	PCEF	2021	6000	200.26

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MP14	2021	784	39.32
R		MH	MP14	2021	840	38.74
R		MH	MP14	2021	896	38.17
R		MH	MP14	2021	952	37.62
R		MH	MP14	2021	1008	37.08
R		MH	MP14	2021	1064	36.55
R		MH	MP14	2021	1120	36.03
R		MH	MP14	2021	999999+	36.03
R		MH	MP16	2021	320	49.24
R		MH	MP16	2021	384	46.64
R		MH	MP16	2021	448	44.49
R		MH	MP16	2021	512	42.71
R		MH	MP16	2021	576	41.25
R		MH	MP16	2021	640	40.08
R		MH	MP16	2021	704	38.96
R		MH	MP16	2021	768	38.10
R		MH	MP16	2021	832	37.27
R		MH	MP16	2021	896	36.47
R		MH	MP16	2021	960	35.90
R		MH	MP16	2021	1024	35.35
R		MH	MP16	2021	1088	34.82
R		MH	MP16	2021	1152	34.29
R		MH	MP16	2021	1216	33.77
R		MH	MP16	2021	1280	33.25
R		MH	MP16	2021	999999+	33.25
R		MH	MP20	2021	400	64.02
R		MH	MP20	2021	480	59.78
R		MH	MP20	2021	560	56.17
R		MH	MP20	2021	640	53.58
R		MH	MP20	2021	720	51.07
R		MH	MP20	2021	800	49.28
R		MH	MP20	2021	880	47.53
R		MH	MP20	2021	960	46.04
R		MH	MP20	2021	1040	44.79
R		MH	MP20	2021	1120	43.56
R		MH	MP20	2021	1200	42.57
R		MH	MP20	2021	1280	41.59
R		MH	MP20	2021	1360	40.63
R		MH	MP20	2021	1440	39.89
R		MH	MP20	2021	1520	39.16
R		MH	MP20	2021	1600	38.43
R		MH	MP20	2021	999999+	38.43
R		MH	MP24	2021	480	59.20
R		MH	MP24	2021	576	55.07
R		MH	MP24	2021	672	51.55
R		MH	MP24	2021	768	48.56
R		MH	MP24	2021	864	46.32
R		MH	MP24	2021	960	44.34
R		MH	MP24	2021	1056	42.62
R		MH	MP24	2021	1152	41.16
R		MH	MP24	2021	1248	39.93
R		MH	MP24	2021	1344	38.72
R		MH	MP24	2021	1440	37.74
R		MH	MP24	2021	1536	36.78
R		MH	MP24	2021	1632	35.82
R		MH	MP24	2021	1728	35.10
R		MH	MP24	2021	1824	34.37
R		MH	MP24	2021	1920	33.66

2021 Improvement Cost Schedules

C-Comm	R-Res	Type	Class	Year	Range Max	Price
C		COMM	PCEF	2021	8000	198.12
C		COMM	PCEF	2021	10000	196.41
C		COMM	PCEF	2021	20000	194.69
C		COMM	PCEF	2021	99999+	191.91
C		COMM	PCGC	2021	2000	172.35
C		COMM	PCGC	2021	4000	163.97
C		COMM	PCGC	2021	6000	160.20
C		COMM	PCGC	2021	8000	158.49
C		COMM	PCGC	2021	10000	157.12
C		COMM	PCGC	2021	20000	155.75
C		COMM	PCGC	2021	99999+	153.53
C		COMM	PCGF	2021	2000	169.94
C		COMM	PCGF	2021	4000	161.67
C		COMM	PCGF	2021	6000	157.96
C		COMM	PCGF	2021	8000	156.27
C		COMM	PCGF	2021	10000	154.92
C		COMM	PCGF	2021	20000	153.57
C		COMM	PCGF	2021	99999+	151.38
C		COMM	PCPC	2021	2000	99.26
C		COMM	PCPC	2021	4000	94.43
C		COMM	PCPC	2021	6000	92.26
C		COMM	PCPC	2021	8000	91.28
C		COMM	PCPC	2021	10000	90.49
C		COMM	PCPC	2021	20000	89.70
C		COMM	PCPC	2021	99999+	88.42
C		COMM	PCPF	2021	2000	97.51
C		COMM	PCPF	2021	4000	92.76
C		COMM	PCPF	2021	6000	90.63
C		COMM	PCPF	2021	8000	89.67
C		COMM	PCPF	2021	10000	88.89
C		COMM	PCPF	2021	20000	88.12
C		COMM	PCPF	2021	99999+	86.86
C		COMM	PCPS	2021	2000	92.33
C		COMM	PCPS	2021	4000	87.84
C		COMM	PCPS	2021	6000	85.82
C		COMM	PCPS	2021	8000	84.90
C		COMM	PCPS	2021	10000	84.17
C		COMM	PCPS	2021	20000	83.44
C		COMM	PCPS	2021	99999+	82.24
C		COMM	PDAC	2021	50000	145.10
C		COMM	PDAC	2021	100000	143.93
C		COMM	PDEC	2021	50000	218.03
C		COMM	PDEC	2021	99999+	216.29
C		COMM	PDGC	2021	50000	177.69
C		COMM	PDGC	2021	99999+	176.26
C		COMM	PHAC	2021	1000000	168.40
C		COMM	PHAC	2021	99999+	168.40
C		COMM	PHAF	2021	20000	165.32
C		COMM	PHAF	2021	99999+	165.32
C		COMM	PHAS	2021	20000	157.22
C		COMM	PHAS	2021	99999+	157.22
C		COMM	PHEC	2021	1000000	299.54
C		COMM	PHEC	2021	99999+	299.54
C		COMM	PHGC	2021	1000000	224.27
C		COMM	PHGC	2021	99999+	224.27
C		COMM	PHGF	2021	20000	218.82
C		COMM	PHGF	2021	99999+	218.82
C		COMM	PHGS	2021	20000	208.75

C-Comm	R-Res	Type	Class	Year	Range Max	Price
R		MH	MP24	2021	999999+	33.66
R		MH	MP28	2021	560	55.51
R		MH	MP28	2021	672	51.01
R		MH	MP28	2021	784	47.76
R		MH	MP28	2021	896	45.04
R		MH	MP28	2021	1008	42.61
R		MH	MP28	2021	1120	40.66
R		MH	MP28	2021	1232	38.96
R		MH	MP28	2021	1344	37.51
R		MH	MP28	2021	1456	36.30
R		MH	MP28	2021	1568	35.10
R		MH	MP28	2021	1680	34.13
R		MH	MP28	2021	1792	33.18
R		MH	MP28	2021	1904	32.23
R		MH	MP28	2021	2016	31.51
R		MH	MP28	2021	2128	30.80
R		MH	MP28	2021	2240	30.09
R		MH	MP28	2021	999999+	30.09
R		PATA	A	2021	25	9.00
R		PATA	A	2021	50	8.00
R		PATA	A	2021	100	7.00
R		PATA	A	2021	999999+	6.00
R		PATE	E	2021	25	12.50
R		PATE	E	2021	50	11.50
R		PATE	E	2021	100	10.50
R		PATE	E	2021	300	10.00
R		PATE	E	2021	999999+	9.50
R		PATIO	A	2021	25	9.00
R		PATIO	A	2021	50	8.00
R		PATIO	A	2021	100	7.00
R		PATIO	A	2021	999999+	6.00
R		PATIO	E	2021	25	12.50
R		PATIO	E	2021	50	11.50
R		PATIO	E	2021	100	10.50
R		PATIO	E	2021	300	10.00
R		PATIO	E	2021	999999+	9.50
R		PATIO	F	2021	25	7.00
R		PATIO	F	2021	50	6.00
R		PATIO	F	2021	100	5.00
R		PATIO	F	2021	300	4.00
R		PATIO	F	2021	999999+	4.00
R		POOL	A1	2021	999999+	10000.00
R		POOL	A2	2021	999999+	12500.00
R		POOL	A3	2021	999999+	15000.00
R		POOL	E1	2021	999999+	20000.00
R		POOL	E2	2021	999999+	25000.00
R		POOL	E3	2021	999999+	30000.00
R		POOL	FLV	2021	999999+	0.00
R		POOL	P1	2021	999999+	3000.00
R		POOL	PNV	2021	999999+	10.00
R		SHED	SHDA	2021	999999+	4.00
R		SHED	SHDE	2021	999999+	6.00
R		SHED	SHDP	2021	999999+	2.00
R		SLAB	SLAB	2021	999999+	2.00
R		STGA	STGA	2021	999999+	5.00
R		STGE	STGE	2021	999999+	7.50
R		STGP	STGP	2021	999999+	3.50
R		STORM	STORM	2021	2500	3000.00

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C-Comm R-Res	Type	Class	Year	Range Max	Price
C	COMM	PHGS	2021	999999+	208.75
C	COMM	PHPC	2021	50000	125.72
C	COMM	PHPC	2021	999999+	125.72
C	COMM	PHPF	2021	20000	124.59
C	COMM	PHPF	2021	999999+	124.59
C	COMM	PHPS	2021	20000	117.92
C	COMM	PHPS	2021	999999+	117.92
C	COMM	PMAC	2021	2000	128.14
C	COMM	PMAC	2021	4000	121.90
C	COMM	PMAC	2021	6000	119.10
C	COMM	PMAC	2021	8000	117.83
C	COMM	PMAC	2021	10000	116.81
C	COMM	PMAC	2021	20000	115.16
C	COMM	PMAC	2021	20000.1	114.14
C	COMM	PMAC	2021	999999+	114.14
C	COMM	PMAF	2021	2000	125.37
C	COMM	PMAF	2021	4000	119.27
C	COMM	PMAF	2021	6000	116.53
C	COMM	PMAF	2021	8000	115.28
C	COMM	PMAF	2021	10000	114.29
C	COMM	PMAF	2021	20000	112.67
C	COMM	PMAF	2021	20000.1	111.67
C	COMM	PMAF	2021	999999+	111.67
C	COMM	PMAS	2021	2000	112.44
C	COMM	PMAS	2021	4000	106.97
C	COMM	PMAS	2021	6000	104.51
C	COMM	PMAS	2021	8000	103.40
C	COMM	PMAS	2021	10000	102.50
C	COMM	PMAS	2021	20000	101.05
C	COMM	PMAS	2021	20000.1	100.16
C	COMM	PMAS	2021	999999+	100.16
C	COMM	PMEC	2021	2000	222.89
C	COMM	PMEC	2021	4000	212.04
C	COMM	PMEC	2021	6000	207.17
C	COMM	PMEC	2021	8000	204.96
C	COMM	PMEC	2021	10000	203.19
C	COMM	PMEC	2021	20000	200.31
C	COMM	PMEC	2021	20000.1	198.54
C	COMM	PMEC	2021	999999+	198.54
C	COMM	PMEF	2021	2000	208.95
C	COMM	PMEF	2021	4000	198.78
C	COMM	PMEF	2021	6000	194.22
C	COMM	PMEF	2021	8000	192.14
C	COMM	PMEF	2021	10000	190.48
C	COMM	PMEF	2021	20000	187.78
C	COMM	PMEF	2021	20000.1	186.12
C	COMM	PMEF	2021	999999+	186.12
C	COMM	PMGC	2021	2000	168.74
C	COMM	PMGC	2021	4000	160.53
C	COMM	PMGC	2021	6000	156.85
C	COMM	PMGC	2021	8000	155.17
C	COMM	PMGC	2021	10000	153.83
C	COMM	PMGC	2021	20000	151.65
C	COMM	PMGC	2021	20000.1	150.31
C	COMM	PMGC	2021	999999+	150.31
C	COMM	PMGF	2021	2000	166.23
C	COMM	PMGF	2021	4000	158.14
C	COMM	PMGF	2021	6000	154.51

C-Comm R-Res	Type	Class	Year	Range Max	Price
R	TCC	TCC	2021	999999+	20000.00
R	TCH	TCH	2021	999999+	12000.00
R	TCLC	TCLC	2021	999999+	26500.00
R	TCLH	TCLH	2021	999999+	18500.00
	WINDSOLAR	*	2021	1	5000.00

2021 Improvement Cost Schedules

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	PMGF	2021	8000	152.86
C	COMM	PMGF	2021	10000	151.54
C	COMM	PMGF	2021	20000	149.39
C	COMM	PMGF	2021	20000.1	148.07
C	COMM	PMGF	2021	999999+	148.07
C	COMM	PMGS	2021	2000	163.63
C	COMM	PMGS	2021	4000	155.67
C	COMM	PMGS	2021	6000	152.10
C	COMM	PMGS	2021	8000	150.47
C	COMM	PMGS	2021	10000	149.17
C	COMM	PMGS	2021	20000	147.06
C	COMM	PMGS	2021	20000.1	145.76
C	COMM	PMGS	2021	999999+	145.76
C	COMM	PMPC	2021	2000	97.46
C	COMM	PMPC	2021	4000	92.71
C	COMM	PMPC	2021	6000	90.58
C	COMM	PMPC	2021	8000	89.62
C	COMM	PMPC	2021	10000	88.84
C	COMM	PMPC	2021	20000	87.58
C	COMM	PMPC	2021	20000.1	86.81
C	COMM	PMPC	2021	999999+	86.81
C	COMM	PMPF	2021	2000	95.65
C	COMM	PMPF	2021	4000	91.00
C	COMM	PMPF	2021	6000	88.91
C	COMM	PMPF	2021	8000	87.96
C	COMM	PMPF	2021	10000	87.20
C	COMM	PMPF	2021	20000	85.96
C	COMM	PMPF	2021	20000.1	85.20
C	COMM	PMPF	2021	999999+	85.20
C	COMM	PMPS	2021	2000	85.47
C	COMM	PMPS	2021	4000	81.31
C	COMM	PMPS	2021	6000	79.45
C	COMM	PMPS	2021	8000	78.60
C	COMM	PMPS	2021	10000	77.92
C	COMM	PMPS	2021	20000	76.82
C	COMM	PMPS	2021	20000.1	76.14
C	COMM	PMPS	2021	999999+	76.14
C	COMM	POAC	2021	2000	101.97
C	COMM	POAC	2021	4000	97.01
C	COMM	POAC	2021	6000	94.78
C	COMM	POAC	2021	8000	93.77
C	COMM	POAC	2021	10000	92.96
C	COMM	POAC	2021	20000	91.64
C	COMM	POAC	2021	50000	90.83
C	COMM	POAC	2021	100000	88.40
C	COMM	POAC	2021	999999+	87.69
C	COMM	POAF	2021	2000	99.37
C	COMM	POAF	2021	4000	94.53
C	COMM	POAF	2021	6000	92.36
C	COMM	POAF	2021	8000	91.37
C	COMM	POAF	2021	10000	90.58
C	COMM	POAF	2021	20000	89.30
C	COMM	POAF	2021	50000	88.51
C	COMM	POAF	2021	100000	86.14
C	COMM	POAF	2021	999999+	85.45
C	COMM	POAS	2021	2000	88.67
C	COMM	POAS	2021	4000	84.36
C	COMM	POAS	2021	6000	82.42

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</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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<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	POAS	2021	8000	81.54
C	COMM	POAS	2021	10000	80.84
C	COMM	POAS	2021	20000	79.69
C	COMM	POAS	2021	50000	78.99
C	COMM	POAS	2021	100000	76.87
C	COMM	POAS	2021	999999+	76.26
C	COMM	POEC	2021	2000	204.84
C	COMM	POEC	2021	4000	194.87
C	COMM	POEC	2021	6000	190.40
C	COMM	POEC	2021	8000	188.36
C	COMM	POEC	2021	10000	186.73
C	COMM	POEC	2021	20000	184.09
C	COMM	POEC	2021	50000	182.46
C	COMM	POEC	2021	100000	177.58
C	COMM	POEC	2021	999999+	176.16
C	COMM	POEF	2021	2000	200.59
C	COMM	POEF	2021	4000	190.83
C	COMM	POEF	2021	6000	186.45
C	COMM	POEF	2021	8000	184.45
C	COMM	POEF	2021	10000	182.86
C	COMM	POEF	2021	20000	180.27
C	COMM	POEF	2021	50000	178.68
C	COMM	POEF	2021	100000	173.90
C	COMM	POEF	2021	999999+	172.50
C	COMM	POGC	2021	2000	143.48
C	COMM	POGC	2021	4000	136.50
C	COMM	POGC	2021	6000	133.36
C	COMM	POGC	2021	8000	131.94
C	COMM	POGC	2021	10000	130.80
C	COMM	POGC	2021	20000	128.94
C	COMM	POGC	2021	50000	127.80
C	COMM	POGC	2021	100000	124.38
C	COMM	POGC	2021	999999+	123.39
C	COMM	POGF	2021	2000	140.23
C	COMM	POGF	2021	4000	133.40
C	COMM	POGF	2021	6000	130.34
C	COMM	POGF	2021	8000	128.95
C	COMM	POGF	2021	10000	127.83
C	COMM	POGF	2021	20000	126.02
C	COMM	POGF	2021	50000	124.91
C	COMM	POGF	2021	100000	121.57
C	COMM	POGF	2021	999999+	120.59
C	COMM	POGS	2021	2000	128.90
C	COMM	POGS	2021	4000	122.62
C	COMM	POGS	2021	6000	119.81
C	COMM	POGS	2021	8000	118.53
C	COMM	POGS	2021	10000	117.50
C	COMM	POGS	2021	20000	115.84
C	COMM	POGS	2021	50000	114.82
C	COMM	POGS	2021	100000	111.74
C	COMM	POGS	2021	999999+	110.85
C	COMM	POPC	2021	2000	68.58
C	COMM	POPC	2021	4000	65.24
C	COMM	POPC	2021	6000	63.74
C	COMM	POPC	2021	8000	63.06
C	COMM	POPC	2021	10000	62.52
C	COMM	POPC	2021	20000	61.63
C	COMM	POPC	2021	50000	61.09

<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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2021 Improvement Cost Schedules

<u>C-Comm</u> <u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	POPC	2021	100000	59.45
C	COMM	POPC	2021	999999+	58.98
C	COMM	POPF	2021	2000	66.40
C	COMM	POPF	2021	4000	63.17
C	COMM	POPF	2021	6000	61.72
C	COMM	POPF	2021	8000	61.06
C	COMM	POPF	2021	10000	60.53
C	COMM	POPF	2021	20000	59.67
C	COMM	POPF	2021	50000	59.15
C	COMM	POPF	2021	100000	57.56
C	COMM	POPF	2021	999999+	57.10
C	COMM	POPS	2021	2000	59.88
C	COMM	POPS	2021	4000	56.96
C	COMM	POPS	2021	6000	55.66
C	COMM	POPS	2021	8000	55.06
C	COMM	POPS	2021	10000	54.59
C	COMM	POPS	2021	20000	53.81
C	COMM	POPS	2021	50000	53.34
C	COMM	POPS	2021	100000	51.91
C	COMM	POPS	2021	999999+	51.49
C	COMM	QAAC	2021	5000	76.41
C	COMM	QAAC	2021	10000	73.06
C	COMM	QAAC	2021	20000	72.69
C	COMM	QAAC	2021	40000	71.53
C	COMM	QAAC	2021	100000	70.07
C	COMM	QAAC	2021	999999+	67.45
C	COMM	QAAF	2021	5000	73.86
C	COMM	QAAF	2021	10000	70.63
C	COMM	QAAF	2021	20000	70.27
C	COMM	QAAF	2021	40000	69.15
C	COMM	QAAF	2021	100000	67.74
C	COMM	QAAF	2021	999999+	65.21
C	COMM	QAEC	2021	5000	138.83
C	COMM	QAEC	2021	10000	132.75
C	COMM	QAEC	2021	20000	132.09
C	COMM	QAEC	2021	40000	129.97
C	COMM	QAEC	2021	100000	127.33
C	COMM	QAEC	2021	999999+	122.57
C	COMM	QAEF	2021	5000	137.37
C	COMM	QAEF	2021	10000	131.35
C	COMM	QAEF	2021	20000	130.70
C	COMM	QAEF	2021	40000	128.61
C	COMM	QAEF	2021	100000	125.99
C	COMM	QAEF	2021	999999+	121.28
C	COMM	QAGC	2021	5000	103.43
C	COMM	QAGC	2021	10000	98.90
C	COMM	QAGC	2021	20000	98.40
C	COMM	QAGC	2021	40000	96.83
C	COMM	QAGC	2021	100000	94.86
C	COMM	QAGC	2021	999999+	91.31
C	COMM	QAGF	2021	5000	100.68
C	COMM	QAGF	2021	10000	96.27
C	COMM	QAGF	2021	20000	95.79
C	COMM	QAGF	2021	40000	94.25
C	COMM	QAGF	2021	100000	92.34
C	COMM	QAGF	2021	999999+	88.88
C	COMM	QAPC	2021	5000	66.16
C	COMM	QAPC	2021	10000	63.26

<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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2021 Improvement Cost Schedules

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	QAPC	2021	20000	62.94
C	COMM	QAPC	2021	40000	61.93
C	COMM	QAPC	2021	100000	60.67
C	COMM	QAPC	2021	999999+	58.41
C	COMM	QAPF	2021	5000	63.98
C	COMM	QAPF	2021	10000	61.18
C	COMM	QAPF	2021	20000	60.87
C	COMM	QAPF	2021	40000	59.90
C	COMM	QAPF	2021	100000	58.68
C	COMM	QAPF	2021	999999+	56.49
C	COMM	QFAC	2021	2000	121.53
C	COMM	QFAC	2021	4000	111.85
C	COMM	QFAC	2021	10000	107.28
C	COMM	QFAC	2021	20000	99.41
C	COMM	QFAC	2021	999999+	96.12
C	COMM	QFAF	2021	2000	115.50
C	COMM	QFAF	2021	4000	106.31
C	COMM	QFAF	2021	10000	101.96
C	COMM	QFAF	2021	20000	94.48
C	COMM	QFAF	2021	999999+	91.35
C	COMM	QFAS	2021	2000	105.67
C	COMM	QFAS	2021	4000	97.26
C	COMM	QFAS	2021	10000	93.29
C	COMM	QFAS	2021	20000	86.44
C	COMM	QFAS	2021	999999+	83.58
C	COMM	QFEC	2021	2000	220.96
C	COMM	QFEC	2021	4000	203.37
C	COMM	QFEC	2021	10000	195.05
C	COMM	QFEC	2021	20000	180.75
C	COMM	QFEC	2021	999999+	174.76
C	COMM	QFEF	2021	2000	215.94
C	COMM	QFEF	2021	4000	198.74
C	COMM	QFEF	2021	10000	190.62
C	COMM	QFEF	2021	20000	176.64
C	COMM	QFEF	2021	999999+	170.78
C	COMM	QFPC	2021	2000	87.88
C	COMM	QFPC	2021	4000	80.88
C	COMM	QFPC	2021	10000	77.58
C	COMM	QFPC	2021	20000	71.89
C	COMM	QFPC	2021	999999+	69.51
C	COMM	QFPF	2021	2000	82.36
C	COMM	QFPF	2021	4000	75.80
C	COMM	QFPF	2021	10000	72.70
C	COMM	QFPF	2021	20000	67.37
C	COMM	QFPF	2021	999999+	65.14
C	COMM	QFPS	2021	2000	74.27
C	COMM	QFPS	2021	4000	68.36
C	COMM	QFPS	2021	10000	65.56
C	COMM	QFPS	2021	20000	60.76
C	COMM	QFPS	2021	999999+	58.74
C	COMM	QMAC	2021	10000	87.18
C	COMM	QMAC	2021	20000	85.29
C	COMM	QMAC	2021	40000	81.44
C	COMM	QMAC	2021	999999+	79.38
C	COMM	QMAF	2021	10000	86.21
C	COMM	QMAF	2021	20000	84.34
C	COMM	QMAF	2021	40000	80.53
C	COMM	QMAF	2021	999999+	78.50

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

2021 Improvement Cost Schedules

<u>C-Comm</u> <u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	QMEC	2021	10000	160.80
C	COMM	QMEC	2021	20000	157.33
C	COMM	QMEC	2021	40000	150.22
C	COMM	QMEC	2021	999999+	146.43
C	COMM	QMEF	2021	10000	160.55
C	COMM	QMEF	2021	20000	157.08
C	COMM	QMEF	2021	40000	149.99
C	COMM	QMEF	2021	999999+	146.20
C	COMM	QMGC	2021	10000	120.15
C	COMM	QMGC	2021	20000	117.55
C	COMM	QMGC	2021	40000	112.24
C	COMM	QMGC	2021	999999+	109.41
C	COMM	QMGF	2021	10000	118.59
C	COMM	QMGF	2021	20000	116.03
C	COMM	QMGF	2021	40000	110.78
C	COMM	QMGF	2021	999999+	107.99
C	COMM	QMPC	2021	10000	75.88
C	COMM	QMPC	2021	20000	74.24
C	COMM	QMPC	2021	40000	70.89
C	COMM	QMPC	2021	999999+	69.10
C	COMM	QMPF	2021	10000	75.26
C	COMM	QMPF	2021	20000	73.63
C	COMM	QMPF	2021	40000	70.31
C	COMM	QMPF	2021	999999+	68.53
C	COMM	SBAC	2021	100	194.45
C	COMM	SBAC	2021	200	152.65
C	COMM	SBAC	2021	999999+	152.65
C	COMM	SBAF	2021	100	194.45
C	COMM	SBAF	2021	200	152.65
C	COMM	SBAF	2021	999999+	152.65
C	COMM	SBAS	2021	100	198.92
C	COMM	SBAS	2021	200	156.16
C	COMM	SBAS	2021	999999+	156.16
C	COMM	SBGS	2021	100	360.26
C	COMM	SBGS	2021	200	299.38
C	COMM	SBGS	2021	999999+	299.38
C	COMM	SBPC	2021	100	126.35
C	COMM	SBPC	2021	200	94.00
C	COMM	SBPC	2021	999999+	94.00
C	COMM	SBPF	2021	100	126.35
C	COMM	SBPF	2021	200	94.00
C	COMM	SBPF	2021	999999+	94.00
C	COMM	SBPS	2021	100	129.25
C	COMM	SBPS	2021	200	96.17
C	COMM	SBPS	2021	999999+	96.17
C	COMM	SDAC	2021	999999+	90.51
C	COMM	SDGC	2021	999999+	109.32
C	COMM	SGAC	2021	2000	23.86
C	COMM	SGAC	2021	5000	22.10
C	COMM	SGAC	2021	10000	20.38
C	COMM	SGAC	2021	20000	19.10
C	COMM	SGAC	2021	999999+	17.80
C	COMM	SGAF	2021	2000	18.25
C	COMM	SGAF	2021	5000	16.90
C	COMM	SGAF	2021	10000	15.59
C	COMM	SGAF	2021	20000	14.61
C	COMM	SGAF	2021	999999+	13.62
C	COMM	SGAS	2021	2000	17.99

<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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2021 Improvement Cost Schedules

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	SGAS	2021	5000	16.67
C	COMM	SGAS	2021	10000	15.37
C	COMM	SGAS	2021	20000	14.41
C	COMM	SGAS	2021	999999+	13.43
C	COMM	SGGC	2021	2000	33.35
C	COMM	SGGC	2021	5000	30.89
C	COMM	SGGC	2021	10000	28.50
C	COMM	SGGC	2021	20000	26.71
C	COMM	SGGC	2021	999999+	24.89
C	COMM	SGGF	2021	2000	27.33
C	COMM	SGGF	2021	5000	25.31
C	COMM	SGGF	2021	10000	23.35
C	COMM	SGGF	2021	20000	21.89
C	COMM	SGGF	2021	999999+	20.39
C	COMM	SGGS	2021	2000	26.56
C	COMM	SGGS	2021	5000	24.60
C	COMM	SGGS	2021	10000	22.69
C	COMM	SGGS	2021	20000	21.27
C	COMM	SGGS	2021	999999+	19.82
C	COMM	SGPF	2021	2000	12.92
C	COMM	SGPF	2021	5000	11.97
C	COMM	SGPF	2021	10000	11.04
C	COMM	SGPF	2021	20000	10.35
C	COMM	SGPF	2021	999999+	9.64
C	COMM	SGPS	2021	2000	12.97
C	COMM	SGPS	2021	5000	12.01
C	COMM	SGPS	2021	10000	11.08
C	COMM	SGPS	2021	20000	10.38
C	COMM	SGPS	2021	999999+	9.68
C	COMM	SMAC	2021	2000	89.36
C	COMM	SMAC	2021	4000	79.58
C	COMM	SMAC	2021	999999+	77.79
C	COMM	SMAF	2021	2000	85.96
C	COMM	SMAF	2021	4000	76.55
C	COMM	SMAF	2021	999999+	74.83
C	COMM	SMAS	2021	2000	83.65
C	COMM	SMAS	2021	4000	74.50
C	COMM	SMAS	2021	999999+	72.82
C	COMM	SMEC	2021	2000	150.06
C	COMM	SMEC	2021	4000	133.63
C	COMM	SMEC	2021	999999+	130.63
C	COMM	SMEF	2021	2000	146.13
C	COMM	SMEF	2021	4000	130.13
C	COMM	SMEF	2021	999999+	127.21
C	COMM	SMGC	2021	2000	115.50
C	COMM	SMGC	2021	4000	102.85
C	COMM	SMGC	2021	999999+	100.54
C	COMM	SMGF	2021	2000	111.74
C	COMM	SMGF	2021	4000	99.51
C	COMM	SMGF	2021	999999+	97.28
C	COMM	SMPC	2021	2000	70.39
C	COMM	SMPC	2021	4000	62.69
C	COMM	SMPC	2021	999999+	61.28
C	COMM	SMPF	2021	2000	67.48
C	COMM	SMPF	2021	4000	60.09
C	COMM	SMPF	2021	999999+	58.74
C	COMM	SMPS	2021	2000	66.41
C	COMM	SMPS	2021	4000	59.14

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

2021 Improvement Cost Schedules

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
<u>R-Res</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
C	COMM	SMPS	2021	999999+	57.81
C	COMM	SSAC	2021	2000	84.59
C	COMM	SSAC	2021	4000	80.92
C	COMM	SSAC	2021	999999+	69.42
C	COMM	SSAF	2021	2000	79.74
C	COMM	SSAF	2021	4000	76.28
C	COMM	SSAF	2021	999999+	65.44
C	COMM	SSAS	2021	2000	77.82
C	COMM	SSAS	2021	4000	74.45
C	COMM	SSAS	2021	999999+	63.87
C	COMM	SSGC	2021	2000	105.34
C	COMM	SSGC	2021	4000	100.77
C	COMM	SSGC	2021	999999+	86.45
C	COMM	SSGF	2021	2000	99.81
C	COMM	SSGF	2021	4000	95.48
C	COMM	SSGF	2021	999999+	81.91
C	COMM	SSPC	2021	2000	68.10
C	COMM	SSPC	2021	4000	65.14
C	COMM	SSPC	2021	999999+	55.88
C	COMM	SSPF	2021	2000	58.58
C	COMM	SSPF	2021	4000	56.04
C	COMM	SSPF	2021	999999+	48.08
C	COMM	SSPS	2021	2000	62.59
C	COMM	SSPS	2021	4000	59.87
C	COMM	SSPS	2021	999999+	51.36
C	COMM	SWAC	2021	999999+	69.90
C	COMM	SWAF	2021	999999+	64.97
C	COMM	SWAS	2021	999999+	66.00
C	COMM	SWEC	2021	999999+	112.91
C	COMM	SWGK	2021	999999+	90.51
C	COMM	SWGK	2021	999999+	84.68
C	COMM	SWGK	2021	999999+	87.54
C	COMM	SWPC	2021	999999+	55.56
C	COMM	SWPF	2021	999999+	51.53
C	COMM	SWPS	2021	999999+	50.88
C	COMM	WATERTNK-L	2021	999999+	75000.00
C	COMM	WATERTNK-S	2021	999999+	10000.00
C	COMM	WATERTOWER	2021	999999+	500000.00
C	CONC	IMPROVED	2021	50000	6.12
C	CONC	IMPROVED	2021	100000	5.72
C	CONC	IMPROVED	2021	150000	5.20
C	CONC	IMPROVED	2021	200000	4.24
C	CONC	IMPROVED	2021	999999+	4.24
C	CONC	UNIMPROVED	2021	50000	4.55
C	CONC	UNIMPROVED	2021	100000	4.32
C	CONC	UNIMPROVED	2021	150000	3.87
C	CONC	UNIMPROVED	2021	200000	3.18
C	CONC	UNIMPROVED	2021	999999+	3.18
C	CP	*	2021	999999+	2.50
C	FENCE	12FT	2021	1000	18.00
C	FENCE	12FT	2021	3000	16.00
C	FENCE	12FT	2021	6000	14.00
C	FENCE	12FT	2021	999999+	12.00
C	FENCE	6FT	2021	1000	10.00
C	FENCE	6FT	2021	3000	6.00
C	FENCE	6FT	2021	6000	4.00
C	FENCE	6FT	2021	999999+	3.00
C	FENCE	8FT	2021	1000	12.50

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

2021 Improvement Cost Schedules

<u>C-Comm</u>	<u>Type</u>	<u>Class</u>	<u>Year</u>	<u>Range Max</u>	<u>Price</u>
<u>R-Res</u>					
C	FENCE	8FT	2021	3000	10.00
C	FENCE	8FT	2021	6000	9.00
C	FENCE	8FT	2021	999999+	8.00
C	POOL	A1	2021	999999+	10000.00
C	POOL	E2	2021	999999+	20000.00
C	SLAB	SLAB	2021	999999+	2.00
C	STGA	STGA	2021	999999+	5.00
C	STGE	STGE	2021	999999+	7.50
C	STGP	STGP	2021	999999+	3.50

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

2021 Land Cost Schedules

Year	Code	Description	Price
2021	BA	\$/Ag Acre	45.48
2021	DCA	\$/Ag Acre	223.10
2021	DCE	\$/Ag Acre	240.95
2021	DCP	\$/Ag Acre	178.48
2021	IP	\$/Ag Acre	139.00
2021	IPE	\$/Ag Acre	139.00
2021	IPP	\$/Ag Acre	139.00
2021	NP	\$/Ag Acre	114.00
2021	NPE	\$/Ag Acre	114.00
2021	NPP	\$/Ag Acre	114.00
2021	NS	\$/Ag Acre	2,000.00
2021	O	\$/Ag Acre	709.09
2021	OC	\$/Ag Acre	833.33
2021	OCE	\$/Ag Acre	833.33
2021	OCP	\$/Ag Acre	833.33
2021	W	\$/Ag Acre	30.00
2021	WBA	\$/Ag Acre	45.48
2021	WDCA	\$/Ag Acre	223.10
2021	WDCE	\$/Ag Acre	240.95
2021	WDCP	\$/Ag Acre	178.48
2021	WIP	\$/Ag Acre	139.00
2021	WIPE	\$/Ag Acre	139.00
2021	WIPP	\$/Ag Acre	139.00
2021	WNP	\$/Ag Acre	114.00
2021	WNPE	\$/Ag Acre	114.00
2021	WNPP	\$/Ag Acre	114.00
2021	WNS	\$/Ag Acre	2,000.00
2021	WO	\$/Ag Acre	709.09
2021	WOC	\$/Ag Acre	833.33
2021	ACRES	\$/Mkt Acre	5,000.00
2021	LOT-E	\$/Mkt Lot	20,000.00
2021	LOT-G	\$/Mkt Lot	15,000.00
2021	LOT-A	\$/Mkt Lot	10,000.00
2021	LOT-F	\$/Mkt Lot	7,500.00
2021	LOT-P	\$/Mkt Lot	5,000.00

Year	Code	Range	Description	Price
2021	COM-HIGHWAY	4355	\$/Sq Ft	11.70
2021	COM-HIGHWAY	8711	\$/Sq Ft	10.40
2021	COM-HIGHWAY	16334	\$/Sq Ft	9.10
2021	COM-HIGHWAY	27224	\$/Sq Ft	7.15
2021	COM-HIGHWAY	38114	\$/Sq Ft	6.50
2021	COM-HIGHWAY	54449	\$/Sq Ft	5.20
2021	COM-HIGHWAY	76229	\$/Sq Ft	4.55
2021	COM-HIGHWAY	108899	\$/Sq Ft	3.25
2021	COM-HIGHWAY	152459	\$/Sq Ft	2.60
2021	COM-HIGHWAY	196019	\$/Sq Ft	2.27
2021	COM-HIGHWAY	239579	\$/Sq Ft	1.95
2021	COM-HIGHWAY	283139	\$/Sq Ft	1.63
2021	COM-HIGHWAY	326699	\$/Sq Ft	1.43
2021	COM-HIGHWAY	370259	\$/Sq Ft	1.30
2021	COM-HIGHWAY	413819	\$/Sq Ft	1.10
2021	COM-HIGHWAY	479159	\$/Sq Ft	0.97
2021	COM-HIGHWAY	653399	\$/Sq Ft	0.60
2021	COM-HIGHWAY	999999+	\$/Sq Ft	0.50
2021	COM-MAJOR	4355	\$/Sq Ft	13.50
2021	COM-MAJOR	8711	\$/Sq Ft	12.00
2021	COM-MAJOR	16334	\$/Sq Ft	10.50
2021	COM-MAJOR	27224	\$/Sq Ft	8.25
2021	COM-MAJOR	38114	\$/Sq Ft	7.50
2021	COM-MAJOR	54449	\$/Sq Ft	6.00
2021	COM-MAJOR	76229	\$/Sq Ft	5.25
2021	COM-MAJOR	108899	\$/Sq Ft	3.75
2021	COM-MAJOR	152459	\$/Sq Ft	3.00
2021	COM-MAJOR	196019	\$/Sq Ft	2.63
2021	COM-MAJOR	239579	\$/Sq Ft	2.25
2021	COM-MAJOR	283139	\$/Sq Ft	1.88
2021	COM-MAJOR	326699	\$/Sq Ft	1.65
2021	COM-MAJOR	370259	\$/Sq Ft	1.50
2021	COM-MAJOR	413819	\$/Sq Ft	1.27
2021	COM-MAJOR	479159	\$/Sq Ft	1.13
2021	COM-MAJOR	653399	\$/Sq Ft	0.90
2021	COM-MAJOR	999999+	\$/Sq Ft	0.75
2021	COM-MINOR	4355	\$/Sq Ft	9.00
2021	COM-MINOR	8711	\$/Sq Ft	8.00
2021	COM-MINOR	16334	\$/Sq Ft	7.00
2021	COM-MINOR	27224	\$/Sq Ft	5.50
2021	COM-MINOR	38114	\$/Sq Ft	5.00
2021	COM-MINOR	54449	\$/Sq Ft	4.00
2021	COM-MINOR	76229	\$/Sq Ft	3.50
2021	COM-MINOR	108899	\$/Sq Ft	2.50
2021	COM-MINOR	152459	\$/Sq Ft	2.00
2021	COM-MINOR	196019	\$/Sq Ft	1.75
2021	COM-MINOR	239579	\$/Sq Ft	1.50
2021	COM-MINOR	283139	\$/Sq Ft	1.25
2021	COM-MINOR	326699	\$/Sq Ft	1.10
2021	COM-MINOR	370259	\$/Sq Ft	1.00
2021	COM-MINOR	413819	\$/Sq Ft	0.85
2021	COM-MINOR	479159	\$/Sq Ft	0.75
2021	COM-MINOR	653399	\$/Sq Ft	0.60

2021 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
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<u>Year</u>	<u>Code</u>	<u>Range</u>	<u>Description</u>	<u>Price</u>
2021	COM-MINOR	999999+	\$/Sq Ft	0.50
2021	COM-SIDE	4355	\$/Sq Ft	5.40
2021	COM-SIDE	8711	\$/Sq Ft	4.80
2021	COM-SIDE	16334	\$/Sq Ft	4.20
2021	COM-SIDE	27224	\$/Sq Ft	3.30
2021	COM-SIDE	38114	\$/Sq Ft	3.00
2021	COM-SIDE	54449	\$/Sq Ft	2.40
2021	COM-SIDE	76229	\$/Sq Ft	2.10
2021	COM-SIDE	108899	\$/Sq Ft	1.50
2021	COM-SIDE	152459	\$/Sq Ft	1.20
2021	COM-SIDE	196019	\$/Sq Ft	1.05
2021	COM-SIDE	239579	\$/Sq Ft	0.90
2021	COM-SIDE	283139	\$/Sq Ft	0.75
2021	COM-SIDE	326699	\$/Sq Ft	0.66
2021	COM-SIDE	370259	\$/Sq Ft	0.60
2021	COM-SIDE	413819	\$/Sq Ft	0.51
2021	COM-SIDE	479159	\$/Sq Ft	0.45
2021	COM-SIDE	653399	\$/Sq Ft	0.36
2021	COM-SIDE	999999+	\$/Sq Ft	0.30

**2021 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>
LXS	105	105	125	180	105	120	80	150
LSM	200	200	300	350	225	300	150	300
L25	350	300	300	450	275	375	175	400
L50	400	400	350	525	300	450	280	555
L75	450	450	375	575	350	500	290	575
L01	500	500	500	700	400	600	300	625
L15	575	550	750	800	450	850	375	800
L02	625	600	900	900	550	900	450	900
L03	850	650	950	950	575	950	500	1000
L04	1000	800	1000	1025	600	1000	570	1050
L05	1150	1000	1050	1100	725	1100	700	1100
L06	1175	1050	1125	1250	1050	1150	750	1150
L07	1225	1100	1175	1300	1100	1250	800	1250
L08	1750	1150	1225	2000	1150	1800	850	1800
L09	1900	1200	1275	2350	1200	2350	900	2350
L10	2000	1250	1325	3000	1250	2850	950	2850

2021 Land Cost Schedules

Year	Code	Description	Price
2021	BA	\$/Ag Acre	45.48
2021	DCA	\$/Ag Acre	223.10
2021	DCE	\$/Ag Acre	240.95
2021	DCP	\$/Ag Acre	178.48
2021	IP	\$/Ag Acre	139.00
2021	IPE	\$/Ag Acre	139.00
2021	IPP	\$/Ag Acre	139.00
2021	NP	\$/Ag Acre	114.00
2021	NPE	\$/Ag Acre	114.00
2021	NPP	\$/Ag Acre	114.00
2021	NS	\$/Ag Acre	2,000.00
2021	O	\$/Ag Acre	709.09
2021	OC	\$/Ag Acre	833.33
2021	OCE	\$/Ag Acre	833.33
2021	OCP	\$/Ag Acre	833.33
2021	W	\$/Ag Acre	30.00
2021	WBA	\$/Ag Acre	45.48
2021	WDCA	\$/Ag Acre	223.10
2021	WDCE	\$/Ag Acre	240.95
2021	WDPC	\$/Ag Acre	178.48
2021	WIP	\$/Ag Acre	139.00
2021	WIPE	\$/Ag Acre	139.00
2021	WIPP	\$/Ag Acre	139.00
2021	WNP	\$/Ag Acre	114.00
2021	WNPE	\$/Ag Acre	114.00
2021	WNPP	\$/Ag Acre	114.00
2021	WNS	\$/Ag Acre	2,000.00
2021	WO	\$/Ag Acre	709.09
2021	WOC	\$/Ag Acre	833.33
2021	ACRES	\$/Mkt Acre	5,000.00
2021	LOT-E	\$/Mkt Lot	20,000.00
2021	LOT-G	\$/Mkt Lot	15,000.00
2021	LOT-A	\$/Mkt Lot	10,000.00
2021	LOT-F	\$/Mkt Lot	7,500.00
2021	LOT-P	\$/Mkt Lot	5,000.00

Year	Code	Range	Description	Price
2021	COM-HIGHWAY	4355	\$/Sq Ft	11.70
2021	COM-HIGHWAY	8711	\$/Sq Ft	10.40
2021	COM-HIGHWAY	16334	\$/Sq Ft	9.10
2021	COM-HIGHWAY	27224	\$/Sq Ft	7.15
2021	COM-HIGHWAY	38114	\$/Sq Ft	6.50
2021	COM-HIGHWAY	54449	\$/Sq Ft	5.20
2021	COM-HIGHWAY	76229	\$/Sq Ft	4.55
2021	COM-HIGHWAY	108899	\$/Sq Ft	3.25
2021	COM-HIGHWAY	152459	\$/Sq Ft	2.60
2021	COM-HIGHWAY	196019	\$/Sq Ft	2.27
2021	COM-HIGHWAY	239579	\$/Sq Ft	1.95
2021	COM-HIGHWAY	283139	\$/Sq Ft	1.63
2021	COM-HIGHWAY	326699	\$/Sq Ft	1.43
2021	COM-HIGHWAY	370259	\$/Sq Ft	1.30
2021	COM-HIGHWAY	413819	\$/Sq Ft	1.10
2021	COM-HIGHWAY	479159	\$/Sq Ft	0.97
2021	COM-HIGHWAY	653399	\$/Sq Ft	0.60
2021	COM-HIGHWAY	999999+	\$/Sq Ft	0.50
2021	COM-MAJOR	4355	\$/Sq Ft	13.50
2021	COM-MAJOR	8711	\$/Sq Ft	12.00
2021	COM-MAJOR	16334	\$/Sq Ft	10.50
2021	COM-MAJOR	27224	\$/Sq Ft	8.25
2021	COM-MAJOR	38114	\$/Sq Ft	7.50
2021	COM-MAJOR	54449	\$/Sq Ft	6.00
2021	COM-MAJOR	76229	\$/Sq Ft	5.25
2021	COM-MAJOR	108899	\$/Sq Ft	3.75
2021	COM-MAJOR	152459	\$/Sq Ft	3.00
2021	COM-MAJOR	196019	\$/Sq Ft	2.63
2021	COM-MAJOR	239579	\$/Sq Ft	2.25
2021	COM-MAJOR	283139	\$/Sq Ft	1.88
2021	COM-MAJOR	326699	\$/Sq Ft	1.65
2021	COM-MAJOR	370259	\$/Sq Ft	1.50
2021	COM-MAJOR	413819	\$/Sq Ft	1.27
2021	COM-MAJOR	479159	\$/Sq Ft	1.13
2021	COM-MAJOR	653399	\$/Sq Ft	0.90
2021	COM-MAJOR	999999+	\$/Sq Ft	0.75
2021	COM-MINOR	4355	\$/Sq Ft	9.00
2021	COM-MINOR	8711	\$/Sq Ft	8.00
2021	COM-MINOR	16334	\$/Sq Ft	7.00
2021	COM-MINOR	27224	\$/Sq Ft	5.50
2021	COM-MINOR	38114	\$/Sq Ft	5.00
2021	COM-MINOR	54449	\$/Sq Ft	4.00
2021	COM-MINOR	76229	\$/Sq Ft	3.50
2021	COM-MINOR	108899	\$/Sq Ft	2.50
2021	COM-MINOR	152459	\$/Sq Ft	2.00
2021	COM-MINOR	196019	\$/Sq Ft	1.75
2021	COM-MINOR	239579	\$/Sq Ft	1.50
2021	COM-MINOR	283139	\$/Sq Ft	1.25
2021	COM-MINOR	326699	\$/Sq Ft	1.10
2021	COM-MINOR	370259	\$/Sq Ft	1.00
2021	COM-MINOR	413819	\$/Sq Ft	0.85
2021	COM-MINOR	479159	\$/Sq Ft	0.75
2021	COM-MINOR	653399	\$/Sq Ft	0.60

2021 Land Cost Schedules

<u>Year</u>	<u>Code</u>	<u>Description</u>	<u>Price</u>
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<u>Year</u>	<u>Code</u>	<u>Range</u>	<u>Description</u>	<u>Price</u>
2021	COM-MINOR	999999+	\$/Sq Ft	0.50
2021	COM-SIDE	4355	\$/Sq Ft	5.40
2021	COM-SIDE	8711	\$/Sq Ft	4.80
2021	COM-SIDE	16334	\$/Sq Ft	4.20
2021	COM-SIDE	27224	\$/Sq Ft	3.30
2021	COM-SIDE	38114	\$/Sq Ft	3.00
2021	COM-SIDE	54449	\$/Sq Ft	2.40
2021	COM-SIDE	76229	\$/Sq Ft	2.10
2021	COM-SIDE	108899	\$/Sq Ft	1.50
2021	COM-SIDE	152459	\$/Sq Ft	1.20
2021	COM-SIDE	196019	\$/Sq Ft	1.05
2021	COM-SIDE	239579	\$/Sq Ft	0.90
2021	COM-SIDE	283139	\$/Sq Ft	0.75
2021	COM-SIDE	326699	\$/Sq Ft	0.66
2021	COM-SIDE	370259	\$/Sq Ft	0.60
2021	COM-SIDE	413819	\$/Sq Ft	0.51
2021	COM-SIDE	479159	\$/Sq Ft	0.45
2021	COM-SIDE	653399	\$/Sq Ft	0.36
2021	COM-SIDE	999999+	\$/Sq Ft	0.30

**2021 COMMERCIAL LAND MATRIX
(Applied to Commercial and Industrial Land)**

	<u>V-E</u>	<u>V-G</u>	<u>V-A</u>	<u>V-F</u>	<u>V-P</u>
C-AVA	60	50	28	21	14
C-ENN	176	148	82	62	41
C-FER	139	116	65	48	32
C-ITA	91	76	42	32	21
C-MAY	43	36	20	15	10
C-MID	267	223	124	93	62
C-MIL	140	117	65	49	32
C-OVI	150	126	70	52	35
C-PAL	79	66	37	28	18
C-RED	172	144	80	60	40
C-WAX	237	198	110	83	55
D-ENN	257	215	119	89	60
D-WAX	290	242	135	101	67

Appendices D

EAD Depreciation Schedules

EFF YR BLT	AGE	45 YR	50 YR	55 YR	60 YR	65 YR	CONDITION
2020	1	1%	1%	1%	0%	0%	Excellent
2019	2	2%	2%	2%	1%	1%	Excellent
2018	3	3%	3%	2%	2%	2%	Excellent
2017	4	4%	4%	3%	3%	2%	Excellent
2016	5	6%	5%	4%	4%	3%	Excellent
2015	6	7%	6%	5%	4%	4%	Good
2014	7	8%	7%	6%	5%	5%	Good
2013	8	10%	8%	7%	6%	5%	Good
2012	9	11%	10%	8%	7%	6%	Good
2011	10	13%	11%	9%	8%	7%	Good
2010	11	14%	12%	10%	9%	8%	Good
2009	12	15%	13%	11%	10%	9%	Good
2008	13	17%	15%	12%	11%	10%	Good
2007	14	19%	16%	13%	12%	10%	Good
2006	15	21%	17%	15%	12%	11%	Good
2005	16	23%	19%	16%	13%	12%	Average
2004	17	25%	20%	17%	15%	13%	Average
2003	18	27%	22%	19%	16%	14%	Average
2002	19	28%	24%	20%	17%	15%	Average
2001	20	30%	25%	21%	18%	16%	Average
2000	21	32%	26%	22%	19%	17%	Average
1999	22	34%	28%	23%	20%	17%	Average
1998	23	36%	29%	24%	21%	19%	Average
1997	24	38%	31%	26%	23%	20%	Average
1996	25	40%	33%	27%	24%	21%	Average
1995	26	43%	35%	29%	25%	22%	Fair
1994	27	45%	37%	31%	26%	23%	Fair
1993	28	47%	39%	33%	28%	24%	Fair
1992	29	49%	41%	34%	29%	26%	Fair
1991	30	52%	44%	36%	31%	27%	Fair
1990	31	54%	46%	38%	32%	28%	Fair
1989	32	56%	47%	40%	34%	29%	Fair
1988	33	58%	49%	42%	35%	31%	Fair
1987	34	60%	51%	44%	37%	32%	Fair
1986	35	62%	53%	45%	38%	34%	Fair
1985	36	65%	55%	47%	40%	35%	Fair
1984	37	67%	57%	49%	41%	37%	Fair
1983	38	69%	59%	51%	43%	38%	Fair
1982	39	70%	61%	53%	45%	40%	Fair
1981	40	72%	63%	55%	47%	41%	Fair
1980	41	73%	64%	57%	49%	43%	Poor
1979	42	75%	66%	59%	51%	45%	Poor
1978	43	76%	67%	60%	52%	47%	Poor
1977	44	77%	69%	62%	54%	48%	Poor
1976	45	78%	70%	63%	55%	50%	Poor
1975	46	79%	72%	65%	57%	51%	Poor
1974	47	79%	73%	66%	59%	53%	Poor
1973	48	80%	75%	68%	61%	54%	Poor
1972	49	80%	76%	69%	62%	56%	Poor
1971	50		77%	71%	64%	57%	Poor
1970	51		78%	72%	65%	58%	Poor
1969	52		78%	73%	66%	60%	Poor
1968	53		79%	75%	68%	61%	Poor
1967	54		79%	76%	69%	63%	Poor
1966	55		80%	77%	70%	64%	Poor
1965	56		80%	78%	71%	65%	Poor
1964	57			78%	72%	66%	Poor
1963	58			79%	72%	67%	Poor
1962	59			79%	73%	68%	Poor
1961	60			80%	74%	69%	Poor
1960	61			80%	75%	70%	Poor
1959	62				76%	71%	Poor
1958	63				76%	72%	Poor
1957	64				77%	73%	Poor
1956	65				78%	74%	Poor
1955	66				80%	74%	Poor
1954	67				80%	74%	Poor
1953	68					74%	Poor
1952	69					74%	Poor
1951	70					78%	Poor
1950	71					78%	Poor
1949	72					78%	Poor
1948	73					78%	Poor
1947	74					78%	Poor
1946	75					80%	Poor
1945	76					80%	Poor

EFF YR BLT	AGE	45 YR	50 YR	55 YR	60 YR	65 YR	CONDITION
2020	1	1%	1%	1%	0%	0%	Excellent
2019	2	2%	2%	2%	1%	1%	Excellent
2018	3	3%	3%	2%	2%	2%	Excellent
2017	4	4%	4%	3%	3%	2%	Excellent
2016	5	6%	5%	4%	4%	3%	Excellent
2015	6	7%	6%	5%	4%	4%	Good
2014	7	8%	7%	6%	5%	5%	Good
2013	8	10%	8%	7%	6%	5%	Good
2012	9	11%	10%	8%	7%	6%	Good
2011	10	13%	11%	9%	8%	7%	Good
2010	11	14%	12%	10%	9%	8%	Good
2009	12	15%	13%	11%	10%	9%	Good
2008	13	17%	15%	12%	11%	10%	Good
2007	14	19%	16%	13%	12%	10%	Good
2006	15	21%	17%	15%	12%	11%	Good
2005	16	23%	19%	16%	13%	12%	Average
2004	17	25%	20%	17%	15%	13%	Average
2003	18	27%	22%	19%	16%	14%	Average
2002	19	28%	24%	20%	17%	15%	Average
2001	20	30%	25%	21%	18%	16%	Average
2000	21	32%	26%	22%	19%	17%	Average
1999	22	34%	28%	23%	20%	17%	Average
1998	23	36%	29%	24%	21%	19%	Average
1997	24	38%	31%	26%	23%	20%	Average
1996	25	40%	33%	27%	24%	21%	Average
1995	26	43%	35%	29%	25%	22%	Fair
1994	27	45%	37%	31%	26%	23%	Fair
1993	28	47%	39%	33%	28%	24%	Fair
1992	29	49%	41%	34%	29%	26%	Fair
1991	30	52%	44%	36%	31%	27%	Fair
1990	31	54%	46%	38%	32%	28%	Fair
1989	32	56%	47%	40%	34%	29%	Fair
1988	33	58%	49%	42%	35%	31%	Fair
1987	34	60%	51%	44%	37%	32%	Fair
1986	35	62%	53%	45%	38%	34%	Fair
1985	36	65%	55%	47%	40%	35%	Fair
1984	37	67%	57%	49%	41%	37%	Fair
1983	38	69%	59%	51%	43%	38%	Fair
1982	39	70%	61%	53%	45%	40%	Fair
1981	40	72%	63%	55%	47%	41%	Fair
1980	41	73%	64%	57%	49%	43%	Poor
1979	42	75%	66%	59%	51%	45%	Poor
1978	43	76%	67%	60%	52%	47%	Poor
1977	44	77%	69%	62%	54%	48%	Poor
1976	45	78%	70%	63%	55%	50%	Poor
1975	46	79%	72%	65%	57%	51%	Poor
1974	47	79%	73%	66%	59%	53%	Poor
1973	48	80%	75%	68%	61%	54%	Poor
1972	49	80%	76%	69%	62%	56%	Poor
1971	50		77%	71%	64%	57%	Poor
1970	51		78%	72%	65%	58%	Poor
1969	52		78%	73%	66%	60%	Poor
1968	53		79%	75%	68%	61%	Poor
1967	54		79%	76%	69%	63%	Poor
1966	55		80%	77%	70%	64%	Poor
1965	56		80%	78%	71%	65%	Poor
1964	57			78%	72%	66%	Poor
1963	58			79%	72%	67%	Poor
1962	59			79%	73%	68%	Poor
1961	60			80%	74%	69%	Poor
1960	61			80%	75%	70%	Poor
1959	62				76%	71%	Poor
1958	63				76%	72%	Poor
1957	64				77%	73%	Poor
1956	65				78%	74%	Poor
1955	66				80%	74%	Poor
1954	67				80%	74%	Poor
1953	68					74%	Poor
1952	69					74%	Poor
1951	70					78%	Poor
1950	71					78%	Poor
1949	72					78%	Poor
1948	73					78%	Poor
1947	74					78%	Poor
1946	75					80%	Poor
1945	76					80%	Poor