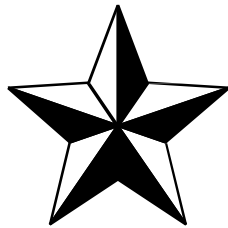


Bastrop  
Central Appraisal District



Appraisal  
Manual

January 2026

## The Discovery Process

### **I. Preparation for Field Work**

#### **A. Assignments – are separated into two categories:**

- Assignment Group – appraisal records grouped together by region, sub-region, neighborhood, or subdivision to be reviewed per reappraisal plan schedule.
- Ad-Hoc Group – appraisal records grouped together by region, sub-region, neighborhood, or subdivision to be reviewed as the result of one of the following:
  - 1.) Building Permit
  - 2.) Statement of Ownership and Location
  - 3.) Work Order
  - 4.) Sales Verification and Review
  - 5.) Disabled Persons & Over 65 Exemptions
  - 6.) AG Inspections

Assignment groups and ad-hoc groups are assigned to an appraiser. Appraisers receive work assignments and print field cards and maps. When leaving the office, the field staff shall follow the most direct route to the first assigned property.

#### **B. Discovery Methods:**

- Permits: Building, Septic, Water Meters
- Statement of Ownership and Location
- Deed Records
- Home Stead Applications
- Tax Payers
- Renditions
- Media Sources
- Driving the area

#### **C. Tools of the Trade – items used in the collection of data for appraisal purposes. Before leaving the office, the field staff will insure the following are in their possession;**

- IPAD or Mobile Device
- Clip Board
- Field Cards
- Maps
- Tape Measure
- Identification Badge
- Appraisal License
- Business Cards
- Phone
- Graph Paper
- Tags- Lock Gate, Property Inspection Card
- Writing Utensils
- Any other items deemed necessary to perform duties of the day.

**APPRAISAL DISTRICT VEHICLE** – field staff will check out a key from the supervisor in charge of vehicles. Complete the vehicle log located in the vehicle used for that day. Perform daily safety checks as indicated on the vehicle log. Report the need for refueling to the proper supervisor.

**PERSONAL VEHICLE**– in the event an appraisal district vehicle is not available for use, the employee is responsible for logging mileage, reporting on the proper form, and submitting for approval.

## II. Field Work – Appraiser General Procedures

**BE AWARE OF YOUR SURROUNDINGS. WATCH FOR ANIMALS THAT MAY IMPOSE A THREAT!**

**ACCESSIBLE** – approach the front door with the tools you will need. Knock on the door or ring the doorbell.

**Door Is answered:**

Identify yourself and verify that the property is the one you are there to inspect. Explain the reason for your visit. Verify mailing address and the occupant’s status. (owner, tenant). In the event of a language barrier, hand the occupant the property inspection Card that is in English and Spanish.

**No One Is Home:** Leave the Property Inspection Card with your business card

**FOR THE SAFETY OF STAFF AND OCCUPANTS NO INTERIOR INSPECTIONS ARE CONDUCTED WITHOUT AN ADDITIONAL FIELD STAFF PRESENT**

Schedule a time to inspect interior at a later date.

**Field Work:**

**New Construction** – Measure the structure, note foundation, roof, and exterior type, existence of fireplace: type (MFP/PFP) and quantity (1,2,3 etc.) heating and cooling, classification, year of construction, condition and % complete. Note any unusual conditions such as foundation settlement or cracking. Measure and classify any additional structures or improvements. Take photos. Update building permit information.

**New Mobile Home** – Measure the structure, note roof and siding type, existence of fireplace: type (MFP/PFP) and quantity (1, 2, 3 etc.) heating and cooling, classification, year of construction, condition. Note label and serial numbers. Note if there is not one visible. Note any unusual conditions. Measure and classify any additional structures or improvements. Take photos. Verify the age of the home and the ownership with the Statement of Ownership and Location. Update building permit information.

**Existing Improvements** – Visually review and compare existing information with structures or improvements on site. Note changes accordingly to classification, condition, etc. Measure structures to confirm or identify the structure as listed. Verify and note fireplaces, heating and cooling. Verify and note label and serial numbers when possible. Note any unusual conditions such as foundation settlement or cracking. Take photo.

**Land-** Review and compare existing information as to the current use of the land. Note evidence of current use, verify state codes, and any adjustments for terrain, flood plain, power- line easements, access easements or other condition that would affect the value of the land. Take photos when an AG inspection.

**Before leaving the property:**

1. Ensure the reason for inspection has been addressed.
2. All fields have been updated, commented or an alert entered.
3. Photo has been taken.

**INACCESSIBLE**

**Locked Gates / Property marked as No Trespassing/ Threatening Animal**

Complete a locked gate tag and attach to gate when possible. Enter Tagged Gate prop code on device.

**Angry Property Owner / Owner Deny**

Calmly inform the property owner the information collected will be estimated. For an accurate account of all structures, it would benefit the owner if you were allowed to conduct the inspection. **DO NOT PUT YOURSELF IN DANGER. IF YOU FEEL UNCOMFORTABLE, LEAVE THE PROPERTY IMMEDIATELY!**

**Field Work:**

**Structures-** estimate as much information that can be estimated from a safe visual vantage point. Take photo of tag. Update building permit status to Lock Gate. Document the field card with a note of: Lock Gate, No Trespassing, Threatening Animal, Owner Refused Access.

**Land-** Review and compare existing information as to the current use of the land. Note evidence of current use and any adjustments for terrain, flood plain, power-line easements, access easements or other condition that would affect the value of the land. Take photo when an AG inspection

**Before leaving the property:**

1. Ensure the reason for inspection has been addressed.
2. All fields have been updated, commented on, or an alert entered.
3. Photo has been taken.

## **END OF WORK DAY**

**APPRAISAL DISTRICT VEHICLE** – complete the vehicle log located in the vehicle used for that day. Remove all trash from vehicle. Check in the key to the supervisor in charge of vehicles. Refuel at the bus barn when needed, all key rings have gas key.

## **APPRAISAL WORK**

1. Review the detailed information and ensure all sketches “close” and adjustments have been noted and explained. Device work - Mark as Complete, paper work - date and initial
2. Ensure Statement of Ownership and Location is attached with new personal mobile home field work.
3. Turn paper work into your appraiser box for review and for routing to data entry.

## **THE VALUATION PROCESS**

### **I. Approach to Value**

- A. The approach to value and the analysis processes are described in detail in the Reappraisal Plan.
- B. Valuation schedules are included in the manual. They are maintained within the Computer Assisted Mass Appraisal (CAMA) program.
- C. Classification guidelines are included to assist the appraiser in the classification of structures.

Residential Structures Included

Commercial Structure Classification and Schedules are maintained in a separate guide.

**A – REAL PROPERTY: SINGLE- FAMILY RESIDENTIAL**

**INCLUDES:**

- A1** – All single-family houses on lots
- A2** – Mobile homes located on lots owned by the resident
- A4** – Single family condominiums

**B – REAL PROPERTY – MULTIFAMILY RESIDENTIAL**

**INCLUDES:**

- B1** – Apartments
- B2** – Duplexes

**C – REAL PROPERTY – VACANT PLATTED LOTS OR LAND TRACTS**

**INCLUDES:**

- C1** – Inside city limits
- C3** – Outside city limits

**D – REAL PROPERTY – FARMS, RANCHES, AND ACREAGE**

**INCLUDES:**

- D1** – Qualified Open-space Land
- D2** – Real Property: Farm and Ranch Improvements on Qualified Open-Space Land (To be used when NO house is present on the property; D2 is used in the improvement summary section.)
- D4** – Undeveloped land in abstracts

**E – REAL PROPERTY – RURAL LAND, NOT QUALIFIED FOR OPEN-SPACE LAND APPRAISAL WITH IMPROVEMENTS.**

**INCLUDES:**

- E1** – Homesteads and Homesites
- E2** – Barns & Silos, Miscellaneous Imps
- E3** – Mobile Homes

**F – REAL PROPERTY – COMMERCIAL/INDUSTRIAL**

**INCLUDES:**

- F1** – Commercial
- F2** – Industrial and Manufacturing

**G – REAL PROPERTY – OIL, GAS & MINERALS**

**INCLUDES:**

- G1** – Producing Oil & Gas Wells
- G2** – Coal, Ores, & Minerals

**H – TANGIBLE PERSONAL PROPERTY**

**INCLUDES:**

- H1** – Personal vehicles not used for business purposes
- H2** – Goods in transit

**J – REAL & INTANGIBLE PERSONAL PROPERTY – UTILITIES**

INCLUDES:

- J1**- Water systems
- J2** – Gas Companies
- J3** – Electric Companies
- J4** – Telephone Companies
- J5** – Railroads
- J6** – Pipelines
- J7** - T.V. & Cable Companies

**L – TANGIBLE PERSONAL PROPERTY-BUSINESS**

INCLUDES:

- L1** - Commercial
- L2** – Industrial and Manufacturing

**M – OTHER TANGIBLE PERSONAL PROPERTY**

INCLUDES:

- M1** – Mobile Homes
- M2** – Other tangible personal property
- M3** – Mobile Homes

**N – INTANGIBLE PERSONAL PROPERTY**

INCLUDES:

- N1** – All taxable Intangible Property not otherwise classified

**O -- REAL PROPERTY: RESIDENTIAL INVENTORY**

INCLUDES:

- O1** – Vacant
- O2** – Improved

**S -- SPECIAL INVENTORY**

**X- TOTALLY EXEMPT**

TYPE	METHOD	CLASS
MA	R OR MH	PER MANUAL

TYPE	METHOD	CLASS
AC		
AG		
AGC		
AS		
CFC		
CFF		
CFM		
CP	SAME AS PRIMARY	SAME AS PRIMARY
CUC		
CUF		
CUM		
DC		
DG		
DS		
OC		
OF		
OM		
SPC		
SPF		
ATC		
ATG	SAME AS PRIMARY	PER MANUAL
DTC		
DTG		

TYPE	METHOD	CLASS
UTIL	R, CM, OR MH	*

TYPE	METHOD	CLASS	SUB
COMMERCIAL	CM	PER MANUAL	PER MANUAL
PAVING	CM	PVA OR PVC	PER MANUAL

TYPE	METHOD	CLASS
CS		CS
DK		1, 2, 3
ODK		1, 2, 3
P1	T (TABLE)	P1
P2		P2
P3		P3
P4		P4
PB		3, 3C, 4, 4C, 5, 5C
S		1, 2, 3, 4, 5, 6, C20, C40

TYPE	METHOD	CLASS	FEATURES
CANOPY	R (RESIDENTIAL)	PFCP1, PFCP2, PFCP3	
PMB	R (RESIDENTIAL)	PMB	Factor 1 / ELEC, Factor 2 / PLMB, Factor 3 / INSL, Foundation / Concrete Slab
PMBC	R (RESIDENTIAL)	PMBC	
PFCP	R OR MH	PFCP	Foundation/Dirt, Gravel or Concrete Slab & Exterior Wall/Metal or Wood/Quantity = # of Sidewalls

TYPE	METHOD	CLASS	PER SQ FT
SLVG	R OR MH	SLVG-1/2/3	1.00/1.50/2.00

## **SINGLE-FAMILY RESIDENTIAL**

This property type is commonly referred to as site-built construction; however, it may include houses that were site-built at another location, but moved to the current location. This improvement will have many different sizes, footprints, and heights, but can also be somewhat uniform depending on their location and price range in a single-family residential subdivision development. They can be custom construction, which is dependent on the owners tastes and budget. They are located in highly dense areas of a subdivision, say 4 to 5 per acre, or in rural areas on acreage parcels. The majority of these houses are of contemporary construction, that is since the 1960's and can be referenced or designated by its architecture. Common names used include Traditional, Contemporary, Ranch, Mid-Century Modern, Southwest, etc.

Due to the mass appraisal system provided by the Texas Property Tax Code, BCAD has identified eight categories for this structure, which will be Class One thorough Class Eight. The methodology used to form opinions of market value include the Cost and Sales Comparison Approaches. The initial step is to determine the class of house based on the descriptions that will follow. Once the replacement cost for a new house is established, other costs associated with the value must be added, which includes utilities (water, electric, and sewer), site preparation, and soft costs (interim interest, appraisals, closing costs). All of these items are summed, less any applicable depreciation (physical, functional, or economic), plus land value.

The estimate derived costs from this approach is then compared with actual sales of similar residential properties that have sold and an adjustment is formulated through a Local Sales Adjustment Multiplier (Sales Comparison Approach). This is applied to form an opinion of the final assessed market value. The following descriptions are used for this property category.

**CLASS ONE** – This category is usually not considered a habitable structure. This improvement type is typically inhabitable on a permanent basis and may be most similar to a camp-house. Most houses in this class will range in size from 400 to 1,000 square feet, with a disjointed or after-thought floor plan. The exterior construction is likely a pier and beam foundation with wood and concrete pads. The exterior wall coverings are likely used materials often a combination of siding and metal. Wall heights can be below 8-foot. Roofs can be a variety of gable, hip, or shed styles usually based on least expensive.

The interior will likely have all sorts of wall coverings if any. It may or may-not have running water or electric service and likely uninsulated and with no windows. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 1 Houses

	P1	M1	A1	V1	W1
>= SQFT	\$	\$	\$	\$	\$
>= 3000	57.04	57.47	57.90	59.60	56.62
>= 2800	58.32	59.17	59.17	61.30	58.32
>= 2600	60.02	60.45	60.45	62.15	58.75
>= 2400	61.30	61.30	62.15	63.00	60.02
>= 2200	62.15	63.86	63.86	65.56	62.15
>= 2000	63.86	65.56	65.56	68.11	63.86
>= 1800	66.41	66.41	68.11	69.81	65.56
>= 1600	68.96	68.96	69.81	72.37	68.11
>= 1400	71.52	71.52	72.37	75.77	70.67
>= 1300	73.22	72.37	75.77	78.33	71.52
>= 1200	74.92	74.92	75.77	80.03	74.07
>= 1100	76.63	76.63	79.18	81.73	75.77
>= 1000	78.33	79.18	80.88	84.29	77.48
>= 900	81.73	80.88	83.44	86.84	80.88
>= 800	84.29	83.44	86.84	89.40	83.44
>= 700	86.84	87.69	90.25	93.65	85.99
>= 600	90.25	91.10	93.65	98.76	89.40
>= 500	95.36	95.36	97.91	103.87	93.65
> 400	100.47	101.32	103.87	109.83	98.76

Main Area PSF Adjustments	
Concrete Slab	-3.60
CA/CH	2.43
Comp Roof	0.00
Metal Roof	0.14

Main Area Lump Sum Adjustments	
MFP	3,171
PFP	1,711

Mutipliers	
Combined CCM/LA]	1.0000
Local Sales Adjustm	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS TWO** – This category is most similar to the low-quality rating in the Residential Cost Handbook. This improvement type is habitable on a permanent basis and typically range from 500 to 1,100 square feet in size. There is likely a floor plan, but most often it will be one to two bedrooms with one bathroom. The exterior construction is likely a pier and beam foundation with concrete blocks. The exterior wall coverings may or may-not be new materials and typically a combination of various sidings or corrugated metal, along with paint. Wall heights are usually 8-foot. Most often roof lines are simple with a low pitch gable or shed roof and composition shingle. Rafters and eaves can be open with no fascia. This house will have plumbing and electrical service and heating and cooling with individual window units and/or space heaters most likely used. These structures have a very minimal entry and most likely a stoop.

The interior will be very basic, with lower grade inexpensive carpet or sheet vinyl. Walls and ceilings are typically painted and textured sheetrock, but can be a seamed hardboard with paper covering. Cabinets are usually a pressed board product with vinyl and doors are hollow core. The house may or may-not be insulated, depending on age. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 2 Houses

>=	SQFT	P2 \$	M2 \$	A2 \$	V2 \$	W2 \$
>=	3000	68.54	70.24	69.81	72.37	68.11
>=	2800	69.81	71.52	71.09	73.65	69.39
>=	2600	71.09	72.79	72.37	74.92	70.24
>=	2400	72.37	74.07	73.65	76.20	71.52
>=	2200	73.65	75.77	75.35	77.90	73.22
>=	2000	75.35	77.48	77.05	80.03	74.92
>=	1800	77.48	79.18	79.18	82.16	76.63
>=	1600	79.61	81.31	81.31	84.29	78.75
>=	1400	82.16	83.86	83.86	87.69	81.31
>=	1300	83.44	85.14	85.99	89.40	82.59
>=	1200	85.14	86.84	86.84	91.10	84.29
>=	1100	86.84	88.55	89.40	92.80	85.99
>=	1000	88.55	91.10	91.10	95.36	87.69
>=	900	91.10	92.80	93.65	97.91	90.25
>=	800	93.65	95.36	96.21	100.47	92.80
>=	700	96.21	98.76	99.61	103.87	95.36
>=	600	99.61	102.17	103.02	108.13	98.76
>=	500	104.72	106.43	107.28	113.24	103.02
>	400	109.83	112.38	113.24	119.20	108.13

Main Area PSF Adjustments	
Concrete Slab	-3.60
CA/CH	2.43
Comp Roof	0.00
Metal Roof	0.14

Main Area Lump Sum Adjustment	
MFP	3,171.00
PFP	1,711

Multipliers	
Combined CCM/L	1.0000
Local Sales Adjust	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS THREE** – This category is most similar to the fair-quality rating in the Residential Cost Handbook. Most houses of this class will range in size between 600 and 1,500 square feet. The floor plan is likely derived from a hand-drawn diagram and will likely have multiple bedrooms, but still only one bathroom. The exterior construction is usually concrete blocks typically with hardboard or T1-11 wood siding wall and most likely painted. Wall heights are usually 8-foot. The roof lines are simple with composition shingle or light weight gauge metal. The structure most likely still has open rafters and eaves and very little trim, but will have a covered entry porch. Heating and cooling are most likely individual window units and/or space heaters and it may have a wood stove. Insulation is typically fiberglass batts with a minimal R-factor.

The interior will be very basic, with less expensive carpet or sheet vinyl. The walls and ceilings are typically painted and textured sheetrock, but may have some paneling. Cabinets are usually a pressed board product with vinyl cover or may be wood in an older home. Counter tops in the kitchen are usually Formica. Doors are usually hollow core with a wood veneer or Masonite. Overall, this is a very basic house. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 3 Houses

>=	SQFT	P3 \$	M3 \$	A3 \$	V3 \$	W3 \$
>=	3000	80.03	83.01	81.73	85.14	79.61
>=	2800	81.31	83.86	83.01	85.99	80.46
>=	2600	82.16	85.14	84.29	87.69	81.73
>=	2400	83.44	86.84	85.14	89.40	83.01
>=	2200	85.14	87.69	86.84	90.25	84.29
>=	2000	86.84	89.40	88.55	91.95	85.99
>=	1800	88.55	91.95	90.25	94.51	87.69
>=	1700	89.40	92.80	91.10	95.36	88.55
>=	1600	90.25	93.65	92.80	96.21	89.40
>=	1500	91.10	94.51	93.65	97.91	91.10
>=	1400	92.80	96.21	95.36	99.61	91.95
>=	1300	93.65	97.91	96.21	100.47	93.65
>=	1200	95.36	98.76	97.91	102.17	94.51
>=	1100	97.06	100.47	99.61	103.87	96.21
>=	1000	98.76	103.02	101.32	106.43	97.91
>=	900	100.47	104.72	103.87	108.98	99.61
>=	800	103.02	107.28	105.57	111.53	102.17
>=	700	105.57	109.83	108.98	114.09	104.72
>	600	108.98	113.24	112.38	117.49	108.13

Main Area PSF Adjustments	
Concrete Slab	-3.39
CA/CH	2.56
Comp Roof	0.00
Metal Roof	1.55

Main Area Lump Su	
MFP	3,789
PFP	2,018

Multipliers	
Combined CCM/LAN	1.0000
Local Sales Adjustme	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS FOUR** – This category generally follows the average-quality rating in the Residential Cost Handbook. This classification is the very low end of production houses by residential construction companies. The typical house in this class will range in size between 800 and 1,900 square feet. Typically, the floor plan is fairly simple with a front elevation narrower than the depth. There may be other shapes or broken roof lines. These structures have two or three bedrooms with one or two bathrooms. The exterior construction can be a concrete slab or pier and beam. Wall coverings are mostly painted T1-11 wood siding, some masonry, with more contemporary siding being cement board. Wall heights are mostly 8-foot, but can be higher if a second floor is present. Generally, roof lines are less complicated with composition shingle or light weight gauge metal. Eaves with fascia are open or enclosed with very little trim or ornamentation. The front entry will usually have a small covered porch. Heating and cooling are most likely individual window units and/or space heaters, but the structure may have a wood stove. Insulation is typically fiberglass batts with a minimal R-factor.

Typically, the interior includes carpet in bedrooms and sheet vinyl or low-cost ceramic tile floors in other portions of the house. Walls and ceilings are painted and textured sheetrock with little to no trim. Older homes will have painted wood cabinets but new construction will have a builder grade composite wood with veneer. These structures will have laminated plastic or simulated marble countertops and backsplash. The doors are usually hollow core Masonite. Most often closets are walk-in or large sliding door wardrobes.

This house will have an average number of plumbing and electrical fixtures. There could be an attached or detached garage or carport that was constructed at the same time as the house. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 4 Houses

>= SQFT	P4 \$	M4 \$	A4 \$	V4 \$	W4 \$
>= 3200	92.80	95.36	95.36	99.61	92.80
>= 3000	93.65	96.21	96.21	100.47	93.65
>= 2800	95.36	97.91	97.91	102.17	94.51
>= 2600	96.21	98.76	98.76	103.87	96.21
>= 2400	97.91	100.47	100.47	105.57	97.91
>= 2200	99.61	102.17	102.17	107.28	99.61
>= 2100	100.47	103.87	103.02	108.13	100.47
>= 2000	101.32	104.72	103.87	109.83	101.32
>= 1900	102.17	105.57	105.57	110.68	102.17
>= 1800	103.02	106.43	106.43	112.38	103.02
>= 1700	104.72	108.13	107.28	113.24	103.87
>= 1600	105.57	108.98	108.98	114.94	105.57
>= 1500	107.28	110.68	109.83	116.64	106.43
>= 1400	108.13	112.38	111.53	118.34	108.13
>= 1300	109.83	114.09	113.24	120.05	109.83
>= 1200	111.53	115.79	114.94	121.75	111.53
>= 1000	115.79	120.05	119.20	126.86	114.94
>= 800	120.90	126.01	124.30	132.82	120.05
> 600	127.71	132.82	131.12	140.48	126.86

Main Area PSF Adjustments	
Concrete Slab	-3.55
CA/CH	2.71
CMP RF	0.00
MTL RF	1.68

Main Area Lump Sum Adjustment	
MFP	4,598
PFP	2,363

Multipliers	
Combined CCM/LAM	1.2000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS FIVE** – This category generally follows the good-quality rating in the Residential Cost Handbook. This classification is the lower end of production houses by residential construction companies. This house will range in size between 1,100 and 2,500 square feet. The more contemporary floor plans are typically a rectangular footprint with the front elevation being narrower than the depth and designed to fit on narrow lots. This structure usually has a minimum of three bedrooms and two bathrooms. The exterior construction often includes a concrete slab. Wall coverings in older homes are painted T1-11 wood siding and in newer contemporary homes cement board with one or two sides masonry is used. Wall heights are mostly 8-foot, but can be higher if a second floor is present. Roof lines are more complex with a combination of hips, gables, and valleys. Enclosed eaves with fascia and some trim is evident. Windows are generally double-pane in aluminum frames. Front entry will usually have a small covered porch and rear will have an open patio. Heating and cooling are typically a central forced-air system. This structure also may have a wood stove or fireplace. Insulation is typically fiberglass batts in the walls and blown fiberglass in the ceilings.

The interior typically includes carpet in bedrooms, vinyl or low-cost ceramic tile floors in other living areas. Walls and ceilings are painted and textured sheetrock, with little to no trim. Natural wood veneer cabinets and vanities with laminated plastic or simulated marble countertops and backsplash is used. The structure usually includes hollow core Masonite doors. Most have walk-in closets with ample storage space. Kitchen appliances will include a refrigerator, dishwasher, micro-wave vent-a-hood with combination oven/cooktop and a disposal. This house will have an adequate number of plumbing and electrical fixtures.

Other features with this house include some landscaping in front of the house, 6-foot wood fencing, and usually a front entry attached two-car garage with a concrete pad driveway and minimal flat-work. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 5 Houses

>=	SQFT	P5 \$	M5 \$	A5 \$	V5 \$	W5 \$
>=	4000	117.49	121.75	120.90	127.71	118.34
>=	3800	119.20	123.45	121.75	129.41	119.20
>=	3600	120.05	124.30	123.45	131.12	120.05
>=	3400	121.75	126.01	124.30	131.97	121.75
>=	3200	122.60	127.71	126.01	133.67	122.60
>=	3000	124.30	129.41	127.71	135.37	124.30
>=	2800	126.01	131.12	129.41	137.08	126.01
>=	2600	127.71	132.82	131.12	139.63	127.71
>=	2400	129.41	134.52	132.82	141.33	129.41
>=	2200	131.97	137.08	135.37	143.89	131.97
>=	2100	132.82	137.93	136.22	145.59	132.82
>=	2000	133.67	139.63	137.08	147.29	134.52
>=	1900	135.37	140.48	138.78	148.14	135.37
>=	1800	137.08	142.18	140.48	149.85	137.08
>=	1600	139.63	145.59	143.04	153.25	139.63
>=	1400	143.04	149.00	147.29	157.51	143.04
>=	1200	147.29	154.10	151.55	162.62	147.29
>=	1000	152.40	159.21	156.66	168.58	152.40
>	800	158.36	166.02	163.47	176.24	159.21

Main Area PSF Adjustments	
Concrete Slab	-3.43
CA/CH	3.03
Comp Roof	-2.06
Metal Roof	1.33

Main Area Lump Sum Adjustment	
MFP	6,769
PFP	3,342

Multipliers	
Combined CCM/LAM	0.9750
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 75% of the floor area and apply Adjusted Rate to find the value.**

**CLASS SIX** – This category generally follows the very good-quality rating in the Residential Cost Handbook. This classification is the upper end of production houses by residential construction companies and sometimes includes the custom category. This house will often be 2,000 to 3,000 square feet with stock floor plans that are adjustable to the owner’s needs. There is usually a minimum of three bedrooms and 2.5-bathrooms. The exterior construction includes a post-tension or monolithic slab, with various siding materials (i.e., wood or cement board) and usually some masonry or stucco. All four walls of most houses will be the same. Wall heights usually start at 9-feet. Roof lines can be complex depending on the footprint and combination of hips and gables. Enclosed eaves with fascia and trim are evident. Windows are generally double-pane in vinyl frames with Low-E glass. Front entry will usually have a covered porch and the rear will have a porch, patio, or deck combination. Heating and cooling are typically a central forced-air system with a higher seer rating. This structure may also have a wood stove or fireplace. Insulation is typically fiberglass batts in the walls and blown fiberglass in the ceilings; however, due to more energy efficient construction, exterior walls are taped and foam insulation is used.

The interior will include various floor coverings that include carpet, ceramic tile, wood, or engineered wood. Walls and ceilings are painted and textured sheetrock with some trim such as crown molding, chair rails, window treatments, and wood wrapped windows. Trim may be paint or stain grade wood. Baseboards are typically 5” or taller. The structure may have stain grade natural wood and sometimes painted cabinets. Countertops in the kitchen are usually a solid surface such as granite, Corian, Silestone, or quartz. Doors are 6’8” or 8’ and are usually painted MDF or stain grade wood. Kitchen appliances will include a refrigerator, dishwasher, microwave vent-a-hood with combination oven/cooktop and a disposal. This house will have an ample supply of plumbing and electrical fixtures.

Custom interior features will include ceiling fans, elevated ceilings throughout, alarm system, quality hardware, and accent lighting. Exterior features will include landscaping with lighting around the house, sprinkler system, longer paved drive with a circle drive, decorative or ornamental fencing, outdoor entertaining areas, and an extensive amount of flatwork. Parking and car storage will be able to accommodate a minimum of three-cars. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 6 Houses

>= SQFT	P6 \$	M6 \$	V6 \$	W6 \$
>= 4400	136.22	140.48	145.59	137.08
>= 4200	137.93	142.18	147.29	138.78
>= 4000	138.78	143.89	149.00	140.48
>= 3800	140.48	144.74	150.70	141.33
>= 3600	142.18	146.44	152.40	143.04
>= 3400	143.89	148.14	154.10	144.74
>= 3200	145.59	150.70	155.81	146.44
>= 3000	147.29	152.40	158.36	148.14
>= 2800	149.00	154.10	160.06	150.70
>= 2600	151.55	156.66	162.62	152.40
>= 2500	152.40	158.36	164.32	154.10
>= 2400	154.10	159.21	166.02	154.95
>= 2300	154.95	160.91	166.87	156.66
>= 2200	156.66	162.62	168.58	157.51
>= 2000	159.21	165.17	171.98	160.91
>= 1800	162.62	169.43	176.24	164.32
>= 1600	166.87	172.83	180.50	168.58
>= 1400	171.13	177.94	185.61	172.83
> 1200	176.24	183.90	191.57	177.94

Main Area PSF Adjustments	
Concrete Slab	-3.31
CA/CH	3.19
Comp Roof	-2.57
Metal Roof	5.14

Main Area Lump Sum Adjustment	
MFP	8,216
PFP	3,980

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	
AC	25%	3. Apply NH Adjustment
ATC	25%	
DC	35%	4. Apply Subdivision Adjustment
DTC	35%	
AGC	40%	5. Apply CCM
AS	25%	
DS	35%	6. Actual Area x Addition % = Effective Area
OF	18%	
OC	20%	7. Effective Area x Adjusted Rate = RCN
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS SEVEN** – This category generally follows the excellent-quality rating in the Residential Cost Handbook. The materials and workmanship are as good as you can buy. Most likely the house is over built for the market and suffers from functional obsolescence super adequate or external obsolescence, meaning that it will not likely sell for the actual costs to construct. The construction period will be at least a year. This house will exceed 3,000 square feet with plans that have been specifically designed by an architect and engineered due to wall spans and heights. There will likely be a number of specialty rooms for entertaining along with a minimum of four bedrooms and equal number of bathrooms. The exterior construction includes a post-tension or monolithic slab, with various surface materials (i.e. wood, stone, brick, etc.). Wall heights usually start at 10-feet. Roof lines can be complex depending on the footprint and combination of hips and gables. Roofing materials will usually be at least a three-tab composition shingle, but can also be standing seam metal, or tile. It consists of enclosed eaves with fascia and trim, along with extensive cornice work, columns, exposed beams and corbels. Windows are generally oversized and double-pane in vinyl-clad wood frames, Low-E glass, and double hung. They may even include a number of fixed glass windows with tinted glass. Porches and patios are likely to be tile or stained and scored or stamped concrete. Decks will be a moisture resistant surface. The front entry will usually have a larger decorative door with etched or leaded glass in wood or steel. Heating and cooling will be a zoned forced-air system with a very high seer rating. It may include multiple fireplaces inside and outside.

The interior will include various floor coverings like carpet, ceramic tile, wood or engineered wood. Some materials may be imported. Walls and ceilings are a combination of painted and textured sheetrock with extensive wood or stain grade trim that includes crown molding, chair rails, wrapped windows, and high base boards. Countertops throughout the house are usually a solid surface such as granite, Corian, Silestone, or quartz. Appliances will most likely be oversized and stainless steel. This house will have an abundance of upgraded plumbing and electrical fixtures.

This classification can be referred to as “you name it, it’s got it”. All interior finishes are made from custom materials and is equal quality. The best brand ceiling fans, elevated ceilings throughout, alarm system, expensive hardware, and accent lighting can be found throughout. Built-in shelving and desks are included. Exterior features may include paver walks and/or drives, extensive landscaping with lighting and sprinkler system around the house, numerous parking areas with oversized garage and drive-through carports, and a circle drive. Other items include decorative or ornamental fencing. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 7 Houses

>=	SQFT	P7 \$	M7 \$	V7 \$	W7 \$
>=	4400	170.28	174.96	181.77	171.13
>=	4200	171.98	176.67	183.48	172.83
>=	4000	173.26	178.37	185.18	174.54
>=	3800	174.96	180.07	187.31	176.24
>=	3600	177.09	181.77	189.44	177.94
>=	3400	178.79	183.90	191.14	180.07
>=	3200	180.92	186.46	193.69	181.77
>=	3000	183.05	188.59	196.25	183.90
>=	2800	185.18	190.71	198.38	186.88
>=	2600	188.16	193.69	201.36	189.01
>=	2500	191.14	196.67	205.19	191.99
>=	2400	191.14	196.67	205.19	191.99
>=	2300	194.12	200.08	208.17	194.97
>=	2200	194.12	200.08	208.17	194.97
>=	2000	197.52	203.48	212.42	198.80
>=	1800	201.36	208.17	217.11	203.06
>=	1600	206.04	212.42	222.22	207.74
>=	1400	210.16	216.67	226.66	211.90
>=	1200	216.46	223.17	233.46	218.25

Main Area PSF Adjustments	
Concrete Slab	-3.26
CA/CH	3.38
Comp Roof	-15.67
Metal Roof	-6.77

Main Area Lump Sum Adjustment	
MFP	10,217
PFP	4,853

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	
AC	25%	3. Apply NH Adjustment
ATC	25%	
DC	35%	4. Apply Subdivision Adjustment
DTC	35%	
AGC	40%	5. Apply CCM
AS	25%	
DS	35%	6. Actual Area x Addition % = Effective Area
OF	18%	
OC	20%	7. Effective Area x Adjusted Rate = RCN
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS EIGHT** – This category generally follows the high value residence quality rating in the Marshall & Swift Cost Guide. A custom project in every sense of the word with the best materials and workmanship money can buy. The house is usually over built for the market and suffers from functional obsolescence super adequate or external obsolescence, meaning that it will not likely sell for the actual costs to construct. The construction period will be at least a year and may take up to two years. This house will exceed 4,000 square feet with plans that have been specifically designed by an architect and engineered due to wall spans and heights. The exterior construction includes the best engineered foundation for the soil type. Walls will have various materials (i.e. wood, stone, brick, etc.) with heights usually starting at 10-feet. Roof lines will be complex depending on the footprint and combination of hips and gables. Roofing materials will usually be at least a three-tab composition shingle, but can also be standing seam metal, or tile. The structure will have enclosed eaves with fascia and trim, along with extensive cornice work, columns, exposed beams, and corbels. Windows can be fixed tinted glass or oversized and double-pane in vinyl-clad wood frames, Low-E glass, and double hung. Porches and patios are likely to be stained and scored or stamped concrete or possibly tile. Decks will be a moisture resistant surface. The front entry will usually have a larger decorative door with etched or leaded glass in wood or steel. The interior will include various floor coverings that include carpet, ceramic tile, wood, or engineered wood. Some materials may be imported. Walls and ceilings are a combination of painted and textured sheetrock with extensive wood or stain grade trim that includes crown molding, chair rails, wrapped windows, and high base boards. Cabinets will be paint or stain grade wood with raised panels or glass doors along with soft close hardware. Countertops throughout the house are usually a solid surface such as granite, Corian, Silestone, or quartz. Appliances will most likely be oversized and stainless steel. This classification is a “one of a kind” and has the “you name it, it’s got it” mantra as well. All interior finish is made from custom materials and is of equal quality. The structure includes the best brands of everything, including ceiling fans, alarm system, and accent lighting. Additional items included are built-ins, internal vacuum, heated shower stalls, jetted tub, wet or dry sauna, and an intercom/video/audio system. The kitchen can be referred to as “gourmet” with commercial size and quality appliances. Exterior features have paver, brick, or stone walks and/or drives, extensive landscaping with lighting and sprinkler system around the house, numerous parking areas with oversized garage and drive-through carports, and a circle drive. Other items include decorative or ornamental fencing. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 8 Houses

>=	SQFT	P8 \$	M8 \$	V8 \$	W8 \$
>=	6000	193.27	245.39	205.19	194.12
>=	5600	195.82	251.68	207.74	196.67
>=	5200	198.38	254.54	211.15	199.23
>=	4800	200.93	258.83	214.55	201.78
>=	4400	204.34	263.12	217.96	205.19
>=	4200	206.04	264.55	219.66	206.89
>=	4000	207.74	267.41	221.36	208.59
>=	3800	209.44	270.27	223.92	211.15
>=	3600	212.00	271.70	226.47	212.85
>=	3400	213.70	275.99	228.18	215.40
>=	3200	216.26	278.85	231.58	217.11
>=	3000	218.81	281.71	234.14	219.66
>=	2800	221.36	281.71	236.69	223.07
>=	2600	224.77	281.71	240.09	225.62
>=	2400	228.18	281.71	244.35	229.03
>=	2200	231.58	281.71	247.76	232.43
>=	2000	235.84	281.71	252.87	236.69
>=	1800	240.09	281.71	257.97	241.80
>=	1600	245.20	281.71	263.93	246.91

Main Area PSF Adjustments	
Concrete Slab	-3.26
CA/CH	3.38
Comp Roof	-15.67
Metal Roof	-6.77

Main Area Lump Sum Adjustments	
MFP	10,217
PFP	4,853

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	
DTG	50%	
AC	25%	
ATC	25%	
DC	35%	
DTC	35%	2. Apply LSM 3. Apply NH Adjustment 4. Apply Subdivision Adjustment 5. Apply CCM 6. Actual Area x Addition % = Effective Area 7. Effective Area x Adjusted Rate = RCN
AGC	40%	
AS	25%	
DS	35%	
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

## BARNDOMINIUM

Barndominiums have become very popular in the last 10-years, especially in rural areas and acreage homesites. It is believed that the costs to construct will be a lower alternative to a traditional single-family structure and in some instances it may. Two items that can significantly increase the cost and value include the interior finish and the addition of garages and/or canopy attachments. Interior finishes can include a variety of floor coverings, with stained concrete being most popular. Walls and ceilings range from painted and textured drywall to tongue and groove wood or beadboard with wood wrapped beams. Baseboard and casings are good quality and painted or stain grade wood. Typically, ceiling heights exceed 10-feet. Countertops on the low end are Formica with granite used on the high end. The more unique and/or custom the interior, the higher the price. For purposes of our value schedules, we have identified five designations and corresponding value contributions. See photographs below for illustration. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.

**Class 1**



**Class 2**



**Class 3**



**Class 4**



**Class 5**



# Bastrop Central Appraisal

## Barndominium

	BRND1	BRND2	BRND3	BRND4	BRND5
>= SQFT	\$	\$	\$	\$	\$
>= 2700	67.00	71.40	76.00	92.00	110.70
>= 2500	67.50	71.70	76.40	92.40	111.10
>= 2200	67.80	71.90	76.80	92.70	111.60
>= 2000	68.30	72.50	77.20	93.00	112.00
>= 1700	68.45	73.00	77.80	93.50	112.30
>= 1500	68.70	73.50	78.20	94.30	113.00
>= 1300	69.55	74.00	78.80	95.00	113.50
>= 1000	70.30	74.60	79.40	95.30	114.30
>= 750	71.90	75.50	80.30	96.00	114.90

Adjustments PSF	
CA/CH	3.00
Foundation - Concrete Slab	9.00

Adjustments Lump Sum	
Fireplace	1500.0

Multipliers	
Combined CCM/LAM	0.8500
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages	Calculation	
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	
AC	25%	3. Apply NH Adjustment
ATC	25%	
DC	35%	4. Apply Subdivision Adjustment
DTC	35%	
AGC	40%	5. Apply CCM
AS	25%	
DS	35%	6. Actual Area x Addition % = Effective Area
OF	18%	
OC	20%	7. Effective Area x Adjusted Rate = RCN
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	25%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

NOTE: For 1.5 and 2-story structures, calculate 75% of the floor area and apply Adjusted Rate to find the value.

## ANTIQUe RESIDENTIAL STRUCTURES

This category of residential property considers structures that are older and/or historic. These houses are not necessarily registered with the Texas or National Historic Register, but rather, they are classified by age and architecture. Guidelines identifying and appraising this improvement type have been researched through A Field Guide to American Houses, the Residential Cost Handbook, published by Marshall & Swift, and the Marshall Valuation Service cost guide, published by Marshall and Swift.

Although sources differ regarding the number architectural styles, there appears to be around 24-types of house architecture classification. Due to the mass appraisal system provided by the Texas Property Tax Code, BCAD has identified four general architectural styles that are most common in Bastrop County and have grouped similar historical architectural styles together. The predominant styles of historical structures are identified as **Colonial (CL)**, **Craftsman (CR)**, **Folk (FL)**, and **Victorian (VC)**.

The methodology used to form opinions of market value include the Cost and Sales Comparison Approaches. The initial step is to determine the type of home based on information described above.

Once the replacement cost new of the house is established, other costs associated with market value must be added, which includes utilities (water, electric, and sewer), site preparation, and soft costs (interim interest, appraisals, closing costs). All of these items are summed, less any applicable depreciation (physical, functional, or economic), plus land value for a Cost Approach conclusion.

The estimate derived from costs is then compared with actual sold similar residential properties. A ratio between the cost and sales price is formulated and applied as Local Sales Adjustment Multiplier, which in essences is the Sales Comparison Approach. This is applied to form an opinion of the final assessed market value. The following descriptions are the categories used for this property category.

**COLONIAL** - Styles similar to this category would include Colonial Revival, Georgian, Federal, and Neoclassical. These are often associated with two-stories, columns, entries and porches dominating the front façade, and large windows. These styles were from eras ranging from 1700 to late 1800.

Most of these houses have pier and beam foundations with wood siding exteriors, with some exceptions being masonry. Windows are typically double hung, single-pane, in wood frames. The exception is for those that have been renovated. Roof coverings are typically metal, but composition shingle and clay tile are also used. The interiors often have very simple floor plans, with very limited hallways and one room opening into another. Closets were very limited and typically only one bathroom was found. However, most current renovations have changed these functionally obsolete floor plans. Kitchens and bathrooms will have modern appliances and fixtures. Some properties had a carriage house or quarters building, which has been converted to a storage building, guest house, etc. Garages have been added at later dates. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## CL Colonial House

>=	SQFT	CL \$	CL1.5 \$	CL2 \$
>=	4400	170.28	151.97	154.10
>=	4200	171.98	154.10	156.23
>=	4000	173.26	155.38	157.93
>=	3800	174.96	157.08	159.64
>=	3600	177.09	159.21	160.91
>=	3400	178.79	160.49	162.62
>=	3200	180.92	162.19	164.75
>=	3000	183.05	164.75	167.30
>=	2800	185.18	166.87	169.43
>=	2600	188.16	169.43	171.98
>=	2500	189.65	170.49	173.26
>=	2400	191.14	171.56	174.54
>=	2300	192.63	173.26	176.03
>=	2200	194.12	174.96	177.52
>=	2000	197.52	177.94	180.50
>=	1800	201.36	181.77	184.75
>=	1600	206.04	186.03	188.59
>=	1400	210.16	189.75	192.36
>=	1200	216.46	195.44	198.13

Main Area PSF Adjustments	
Concrete Slab	-3.26
CA/CH	3.38
CMP RF	0.00
MTL RF	0.00

Main Area Lump Sum Adjustments	
MFP	\$10,217
PFP	\$4,853

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentage	Calculation	
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CRAFTSMAN** - Styles similar to this category would be Cape Code, Tudor Revival, and Bungalow. These are often associated with a single floor, partial wrap-around porches, lower pitched roofs, and decorative false beams under eaves. Exteriors are primarily a mixture of masonry and wood siding. These styles were from eras ranging from the late 1800's to 1950.

Houses similar to this structure have pier and beam foundations, but the exteriors have more variation with wood, stucco or brick veneer. Windows are typically double hung, single-pane, in wood frames, except as renovated. Roof coverings are generally metal, but composition shingle was also used. The floor plans are slightly more complex with a central hallway and bedrooms having closets. Again, renovations since their construction has eliminated most functional obsolescence. Kitchens and bathrooms will have modern appliances and fixtures. Garages were available and often the driveway was two concrete runners. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## CR Craftsman

	CR	CR1.5	CR2
>= SQFT	\$		
>= 4000	118.34	103.87	108.13
>= 3800	119.20	104.72	108.98
>= 3600	120.05	106.43	110.68
>= 3400	121.75	107.28	111.53
>= 3200	122.60	108.98	113.24
>= 3000	124.30	109.83	114.09
>= 2800	126.01	111.53	115.79
>= 2600	127.71	113.24	117.49
>= 2400	129.41	114.94	120.05
>= 2200	131.97	116.64	121.75
>= 2100	132.82	117.49	122.60
>= 2000	134.52	119.20	124.30
>= 1900	135.37	120.05	125.16
>= 1800	137.08	120.90	126.86
>= 1600	139.63	124.30	129.41
>= 1400	143.04	126.86	133.67
>= 1200	147.29	131.12	137.93
>= 1000	152.40	135.37	143.04
>= 800	159.21	135.37	143.04

Main Area PSF Adjustments	
Concrete Slab	-3.31
CA/CH	3.19
CMP RF	0.00
MTL RF	5.14

Main Area Lump Sum Adjustments	
MFP	8,216
PFP	3,980

Multiplier	
Combined CCM/LAM	1.3000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**FOLK** - Styles similar to this category would be Saltbox, Folk Victorian, and Prairie. These are often associated with a single story; however, some utilized the attic due to their steep roof pitches for a half-floor. Most have a single front porch created by an L-shape in the floor plan. This style uses common construction normally with a clap board façade. These styles were from eras ranging from the mid-1800's to early 1920's.

Like most all older homes, the foundation is a pier and beam foundation. Exteriors are usually a wood siding for this style. Windows are typically double hung, single-pane, in wood frames, except as renovated. Roof coverings are generally metal, but wood shingles were also used. Floor plans are very simple with front rooms being used for living or a bedroom and often a door leading to each one from the front porch. This was done for fire and sleeping comfort. Bedrooms usually did not have closets and only one bathroom was available. Again, renovations since their construction has eliminated most functional obsolescence. Kitchens and bathrooms will have modern appliances and fixtures. Garages were not as popular with this house until years later. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## FL Folk House

	FL	FL1.5	FL2
>= SQFT	\$	\$	\$
>= 3200	92.80	85.99	84.71
>= 3000	94.51	87.69	85.99
>= 2800	95.36	88.55	87.69
>= 2600	97.06	89.40	88.55
>= 2400	97.91	91.10	90.25
>= 2200	99.61	91.95	91.95
>= 2100	100.47	92.80	92.80
>= 2000	102.17	93.65	93.65
>= 1900	103.02	94.51	95.36
>= 1800	103.87	95.36	96.21
>= 1700	104.72	96.21	97.06
>= 1600	106.43	97.06	98.76
>= 1500	107.28	98.76	99.61
>= 1400	108.98	99.61	101.32
>= 1300	110.68	101.32	103.02
>= 1200	112.38	102.17	104.72
>= 1000	115.79	105.57	108.98
>= 800	120.90	108.13	111.53
>= 600	127.71	114.94	118.34

Main Area PSF Adjustments	
Concrete Slab	-3.55
CA/CH	2.71
CMP RF	0.00
MTL RF	1.68

Main Area Lump Sum Adjustments	
MFP	4,598
PFP	2,363

Multipliers	
Combined CCM/LAM	1.3000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**VICTORIAN** - Styles similar to this category would include Gothic Revival and Queen Anne. These are often associated with two-stories, steeply pitched roofs, numerous roof peaks, ornamentation, and textured shingling on exterior walls. These styles were from eras ranging from the mid-1800's to early 1900's.

Houses similar to this structure have pier and beam foundations and the exteriors were nearly always a wood siding with an enormous amount of ornamentation and trim. Windows are typically double hung, single-pane, in wood frames, except as renovated. Roof coverings are generally composition shingle or wood shingle. The interiors would have a number of rooms, with some being fairly formal. Renovations since their construction has eliminated most functional obsolescence. Kitchens and bathrooms will have modern appliances and fixtures. A carriage house or quarters building was usually available. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## VC Victorian House

	VC	VC1.5	VC2
>= SQFT	\$		
>= 6000	193.27	172.83	172.83
>= 5600	195.82	175.39	175.39
>= 5200	198.38	177.94	177.94
>= 4800	200.93	178.79	178.79
>= 4400	204.34	180.50	180.50
>= 4200	206.04	183.05	183.90
>= 4000	207.74	184.75	185.61
>= 3800	209.44	186.46	187.31
>= 3600	212.00	189.01	189.01
>= 3400	213.70	190.71	190.71
>= 3200	216.26	192.42	193.27
>= 3000	218.81	194.97	195.82
>= 2800	221.36	197.52	198.38
>= 2600	224.77	200.08	200.93
>= 2400	228.18	202.63	203.48
>= 2200	231.58	206.04	206.89
>= 2000	235.84	209.44	210.30
>= 1800	240.09	213.70	214.55
>= 1600	245.20	217.96	218.81

Main Area PSF Adjustments	
Concrete Slab	-3.26
CA/CH	3.38
CMP RF	0.00
MTL RF	0.00

Main Area Lump Sum Adjustments	
MFP	10,217
PFP	4,853

Multiplier	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

## TOWNHOUSES AND DUPLEXES

This property type is residential oriented, but has income producing potential. By definition, a **duplex** is a housing structure with two separate living units, either side by side, or one above the other. A **townhouse** or **townhome** is a residential structure that shares one or more walls with other independently-owned units. They are often in rows of uniformed houses, two stories or taller. Residents/tenants occupy/own their interior and exterior walls, lawn, and roof.

The methodology used to form opinions of market value include the Cost and Sales Comparison Approaches. The Sales Comparison Approach can utilize two methods, that being a comparison to actual sales and secondly, a gross income multiplier method.

The initial step in the Cost Approach is to determine the type of structure based on information in the Residential Cost Handbook, published by Marshall & Swift, as well as the Marshall & Swift cost guide. Once the replacement cost new of the unit is established, other costs associated with the value must be added, which includes utilities (water, electric, and sewer), site preparation, and soft costs (interim interest, appraisals, closing costs). All of these items are summed, less any applicable depreciation (physical, functional, or economic), plus land value.

The estimate derived from the Cost Approach is then compared with actual sales of similar duplex/townhouse properties and adjusted through a Local Sales Adjustment Multiplier to form an opinion of the final assessed market value.

Due to the mass appraisal system provided by the Texas Property Tax Code, BCAD has identified general architectural styles that are most common in Bastrop County. The following descriptions are the categories used for this property type.

**CLASS 4** - Fair quality are constructed with minimum compliance to uniform building codes. Simple floor plans, with few refinements. The building shape is usually rectangular with little or no attention given to ornamentation or architectural design. They are usually built from stock plans. Overall quality of materials and workmanship is below average and the interior is plain with few refinements.

The foundation is typically a pier and beam with wood subfloor. Walls are normally Masonite with moderate fenestration. Windows are usually single-pane in aluminum frames. Roofs can vary in design, but are probably a gable with lightweight composition shingles.

The interior will have inexpensive carpet or sheet vinyl floor coverings. Walls and ceilings are painted and textured drywall. Trim is typically paint grade wood and doors are hollow core MDF. Cabinets are a stock builder quality, likely with no hardware. Counter tops will be laminated plastic or plain ceramic tile. Bathrooms will have porcelain sinks and water closets and fiberglass shower inserts. The floor plan is usually a living room with eating area and kitchen and small bedrooms with small closets. There will be a minimum number of electric outlets and low costs fixtures. Insulation is usually batts in the walls and blown in the attic. Typically heating and cooling is a ground mounted forced-air system with minimum output and low seer rating. Your attention is directed to the following photograph. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Duplex Class 4

>=	SQFT	P \$	M \$	A \$	V \$	W \$
>=	2800	74.56	74.61	74.57	74.62	74.54
>=	2600	75.88	75.93	75.89	75.94	75.86
>=	2400	77.19	77.25	77.20	77.26	77.18
>=	2200	78.95	79.00	78.96	79.01	78.93
>=	2000	80.26	80.32	80.27	80.33	80.25
>=	1800	82.46	82.51	82.47	82.52	82.44
>=	1700	83.33	83.39	83.34	83.40	83.32
>=	1600	84.65	84.70	84.66	84.71	84.63
>=	1500	85.53	85.58	85.54	85.59	85.51
>=	1400	86.84	86.90	86.85	86.90	86.83
>=	1300	88.60	88.65	88.61	88.66	88.58
>=	1200	90.35	90.40	90.36	90.41	90.33
>=	1000	93.86	93.91	93.87	93.92	93.84
>=	800	98.25	98.30	98.26	98.31	98.23
>=	600	100.88	100.93	100.89	100.94	100.86

Main Area PSF Adjustments	
Concrete Slab	-2.81
CA/CH	2.49
CMP RF	-
MTL RF	1.55

Main Area Lump Sum Adjustments	
MFP	4,172
FPF	2,171

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision Adjustment
ATC	25%	5. Apply CCM
DC	35%	
DTC	35%	6. Actual Area x Addition % = Effective Area
AGC	40%	7. Effective Area x Adjusted Rate = RCN
AS	25%	
DS	35%	
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS 5** - Average quality are constructed to uniform building codes and exceed the minimum requirements of mortgage issuing agencies. The overall architectural design is simple along with the quality of materials and workmanship. Attention is only given to the front elevation to distinguish one unit from another. Floor plans have few refinements and are usually built from stock plans.

A concrete perimeter foundation with continuous foundation under interior bearing walls is typical. Walls are normally Masonite or a combination of siding and masonry veneer. Some fenestration is around the front elevation. Windows are usually double-pane in aluminum frames. Roofs can vary in design, but are probably a gable with composition shingles.

Floor coverings will be carpet with sheet vinyl in wet areas. Interior walls and ceilings are painted and textured drywall. Trim is typically paint grade wood and doors are hollow core MDF. The structure will have adequate wardrobe-type bedroom closets and shelved linen closets. Cabinets are a wood composite with vinyl exterior and may have some inexpensive hardware. Counter tops will be laminated plastic or plain ceramic tile. Bathrooms will have porcelain sinks and water closets and fiberglass shower inserts. The floor plan usually consists of a living room with eating area and kitchen, bedrooms with adequate closet space. The structure will have adequate number of electric outlets with lower cost fixtures. Insulation is usually batts in the walls and blown in the attic. Typically heating and cooling is a ground mounted forced-air system with minimum output and low seer rating. Your attention is directed to the following photograph. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Duplex Class 5

>=	SQFT	P \$	M \$	A \$	V \$	W \$
>=	3200	99.12	99.17	99.13	99.19	99.11
>=	3000	100.88	100.92	100.89	100.94	100.87
>=	2800	101.76	101.80	101.76	101.82	101.75
>=	2600	103.51	103.55	103.52	103.57	103.50
>=	2400	105.26	105.31	105.27	105.33	105.26
>=	2200	107.90	107.94	107.90	107.96	107.89
>=	2000	109.65	109.69	109.66	109.71	109.64
>=	1900	111.40	111.45	111.41	111.47	111.40
>=	1800	112.28	112.33	112.29	112.34	112.27
>=	1700	114.04	114.08	114.04	114.10	114.03
>=	1600	115.79	115.83	115.80	115.85	115.78
>=	1500	117.54	117.59	117.55	117.61	117.54
>=	1400	119.30	119.34	119.31	119.36	119.29
>=	1200	122.81	122.85	122.82	122.87	122.80
>=	1000	128.07	128.12	128.08	128.13	128.06
>=	900	131.58	131.62	131.59	131.64	131.57
>=	800	134.21	134.26	134.22	134.27	134.20

Main Area PSF Adjustments	
Concrete Slab	-2.70
CA/CH	2.78
CMP RF	-1.98
MTL RF	1.12

Main Area Lump Sum Adjustments	
MFP	6,173
PFP	3,044

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2 2. Apply LSM 3. Apply NH Adjustment 4. Apply Subdivision Adjustment 5. Apply CCM 6. Actual Area x Addition % = Effective Area 7. Effective Area x Adjusted Rate = RCN
ATG	40%	
DG	50%	
DTG	50%	
AC	25%	
ATC	25%	
DC	35%	
DTC	35%	
AGC	40%	
AS	25%	
DS	35%	
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS 6** - Good quality usually exceeds uniform building codes in both materials and workmanship. Considerable attention is given to the front elevation to distinguish one unit from another. The floor plan is usually from stock plans but includes some custom features. The building is usually something other than a simple rectangle. Carport and garages are typically associated with this unit type.

A concrete perimeter foundation with continuous foundation under interior bearing walls is typical. Walls are normally Masonite or a combination of siding and masonry veneer. Some fenestration is around the front elevation. Windows are usually double-pane in aluminum frames. Roofs can vary in design, but probably a gable with composition shingles.

Floor coverings will be carpet and sheet vinyl in wet areas. Interior walls and ceilings are painted and textured drywall. Trim is typically paint grade wood and doors are hollow core MDF. The unit will have an adequate wardrobe-type bedroom closets and shelved linen closets. Cabinets are a wood composite with vinyl exterior and may have some inexpensive hardware. Counter tops will be laminated plastic or plain ceramic tile. Bathrooms will have porcelain sinks and water closets and fiberglass shower inserts. The floor plan usually consists of a living room with eating area and kitchen and bedrooms with adequate closet space. It will have adequate number of electric outlets with lower cost fixtures. Insulation is typically batts in the walls and blown in the attic. Typically heating and cooling is a ground mounted forced-air system with minimum output and low seer rating. Your attention is directed to the following photograph. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgement.



# Bastrop Central Appraisal

## Duplex Class 6

>=	SQFT	P \$	M \$	A \$	V \$	W \$
>=	3200	114.91	114.95	114.92	114.97	114.91
>=	3000	116.67	116.70	116.68	116.73	116.67
>=	2800	118.42	118.46	118.43	118.48	118.42
>=	2600	120.18	120.21	120.19	120.24	120.18
>=	2400	122.81	122.84	122.82	122.87	122.81
>=	2300	123.69	123.72	123.69	123.75	123.69
>=	2200	125.44	125.47	125.45	125.50	125.44
>=	2100	126.32	126.35	126.33	126.38	126.32
>=	2000	128.07	128.11	128.08	128.13	128.07
>=	1900	128.95	128.98	128.96	129.01	128.95
>=	1800	130.70	130.74	130.71	130.76	130.70
>=	1700	132.46	132.49	132.47	132.52	132.46
>=	1600	134.21	134.25	134.22	134.27	134.21
>=	1400	138.60	138.63	138.61	138.66	138.60
>=	1200	142.98	143.02	142.99	143.05	142.98
>=	1000	149.12	149.16	149.13	149.19	149.12
>=	900	152.63	152.67	152.64	152.69	152.63

Main Area PSF Adjustments	
Concrete Slab	-2.64
CA/CH	2.93
CMP RF	-2.09
MTL RF	1.24

Main Area Lump Sum Adjustments	
MFP	7,492
PFP	3,640

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	
AC	25%	3. Apply NH Adjustment
ATC	25%	
DC	35%	4. Apply Subdivision Adjustment
DTC	35%	
AGC	40%	5. Apply CCM
AS	25%	
DS	35%	6. Actual Area x Addition % = Effective Area
OF	18%	
OC	20%	7. Effective Area x Adjusted Rate = RCN
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

## TINY HOUSE

This type of residential structure is portable with the ability to move from place to place, much like a Park Model RV. The original concept was to construct a small, but well thought-out living space that did not waste any space in the interior. The tiny house is typically built on tandem axel bumper-pull or gooseneck trailers that vary in length (i.e. 12- to 40-feet) and the widths are around 10-feet. The heights are usually under 14-feet to comply with hauling laws. Of course, weight is of a concern, as the heavier the load, the more substantial the trailer must be, which drives costs upward.

The framing is usually wood, but light-weight steel is also being used. Exteriors typically have some form of siding that includes rough-sawn T111 wood, Cedar siding, metal, cement board, or combinations thereof. Roofs have various designs that include a shed, gable, or hip and are most often metal. Windows are usually double pain, in aluminum or vinyl frames. Of course, the foundation is the trailer, but they can be stabilized with additional jacks and even have a wainscoting around the perimeter for a more permanent look.

Interior finish-out can be varied as much as a site-built home. They will be insulated with batts or spray foam. Walls and ceilings can be wood paneling, wood plank, or metal with accent materials in the higher end models. Trim is often paint or stain grade and cabinets will include various grades, depending on the cost or budget. Unlike an RV, these structures often have a loft that is often used as sleeping quarters. Counter-tops can be Formica to granite with a wide range of plumbing fixtures. Bathrooms and kitchen areas will use porcelain and/or stainless-steel fixtures. On the lower end, bathing areas are acrylic shower inserts and the upper end full size tubs. Floor coverings are typically sheet vinyl, wood, or engineered wood. Light fixtures are similar to those found in a typical home.

Mechanical, plumbing, and electric are typically the same with all units. Heating and cooling are usually a thru-wall unit with interior duct work. Hot-water can be a small water heater or a tank-less model. Both can be electric or LP Gas. Electricity is alternating current with a minimum 50-amp capacity, usually higher. The trailers are usually set-up in a manner that allows them to be connected to a water and electric source and some sort of private septic system.

For purposes of this analysis, they have been defined into three value categories that include **Average (TH-A)**, **Good (TH-G)**, and **Excellent (TH-E)**, which are further defined as follows:

**TH-A** – This tiny house is usually a bumper pull trailer, usually under 28-feet in length and a single-story, with no loft area. The exterior is typically one type of painted or stained siding material. The interior is plain with mostly painted and textured drywall, some wood trim where necessary for finish, minimal cabinetry, Formica counter-tops, limited number of appliances, and acrylic shower insert. The entry to the house is from an exterior stoop.

**TH-G** – This tiny house is usually a bumper pull or gooseneck trailer. The exterior may be of multiple materials. There will

also likely be a built-in covered porch. To obtain a larger size, it may also have a small loft. The interior will likely have a combination of painted and textured drywall with stain grade wood accents, along with stain grade wood trim. Counter-tops will usually be some solid-surface material. Appliances will likely include a medium size refrigerator, disposal, range with vent-a-hood, and possibly a stackable washer/dryer. The floor plan will likely have a sleeping area along with a living area separated by the bathroom or kitchen. Overall, nice finish-out.

**TH-F** – This tiny house usually is the longest trailer available and can be bumper pull or gooseneck. The exterior will usually contain multiple materials. There will likely be a covered porch along with a balcony. This type of home will likely have a loft. The interior finish will be similar to most upgrade site-built homes with the highest quality features, trim, and fixtures allowable by weight. Counter-tops will usually be some solid-surface material. Appliances will likely be larger than those found in an RV. The floor plan will have separated areas.

Your attention is directed to the following photographs for illustration. The valuation table is found in Excel. This manual serves only as a guide. BCAD reserves the right to deviate from this guide real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Tiny House

	TH-F	TH-A	TH-G
>= SQFT	\$	\$	\$
>= 600	150.00	192.00	258.00
>= 500	156.00	198.00	264.00
>= 400	162.00	204.00	270.00
>= 360	168.00	210.00	276.00
>= 320	174.50	216.00	282.00
>= 280	186.00	228.00	294.00
>= 240	192.00	234.00	300.00
>= 200	198.00	240.00	306.00
>= 160	204.00	246.00	312.00

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

Adjust Percentages	Calculation
AG	40%
ATG	40%
DG	50%
DTG	50%
AC	25%
ATC	25%
DC	35%
DTC	35%
AGC	40%
AS	25%
DS	35%
OF	18%
OC	20%
OM	22%
CUF	48%
CUC	50%
CUM	52%
CFF	68%
CFC	70%
CFM	72%
CP	25%
SPC	68%
SPF	68%

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Sum all main area
2. Find the correct Base Rate to the corresponding Size and Class (Quality)
3. Apply CCM/LAM
4. Apply LSM (Local Sales Multiplier)
5. Adjusted Rate x Effective Area = RCN Value

## CONTAINER HOMES

This type of structure is mostly seen on land that has no deed restrictions. In essence they are new or used shipping containers. They come in two basic sizes that include an 8'x20' and 8'x40'. Variations are available with 9-foot walls and double door entries at each end. A used 20-footer costs anywhere between \$1,400 and \$2,800; whereas a 40-footer costs \$3,500 - \$4,500. We have defined them into three value categories that include Fair, Average, and Good. This is basically the exterior condition of the container and the quality and amount of interior finish, which are the required modifications needed to make the container livable. The valuation table is found in Excel. See the following photographs for illustration. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.

### CNTR - Fair



### CNTR – Average



### CNTR - Good



# *Bastrop Central Appraisal*

## Container Homes

		CNTR-F	CNTR-A	CNTR-G
>=	SQFT	\$	\$	\$
>=	<b>1600</b>	40.00	135.00	238.00
>=	<b>1300</b>	55.00	172.00	264.00
>=	<b>1100</b>	67.00	211.00	278.00
>=	<b>960</b>	79.00	218.00	291.00
>=	<b>800</b>	81.00	225.00	300.00
>=	<b>640</b>	83.00	232.00	325.00
>=	<b>500</b>	85.00	238.00	350.00
>=	<b>320</b>	88.00	244.00	378.00
>=	<b>160</b>	90.00	251.00	397.00

<b>Adjustments PSF</b>	
Concrete Flatwork	9.00
CA/CH	5.00
COMP ROOF	1.18
METAL ROOF	0.97

<b>Adjustments Lump Sum</b>	
Fireplace	1000.0

<b>Multipliers</b>	
Combined CCM/LAM	0.9750
Local Sales Adjustment	1.0000

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Sum all main area
2. Find the correct Base Rate to the corresponding Size & Class (Quality)
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

## MODULAR HOUSING

A modular house is another type of factory-produced housing. Like a manufactured house, it is built in a factory-controlled environment in the various sections. It is also transported to a specific location on a steel undercarriage with wheels. There are however several differences. First, they are not typically purchased from a dealer with inventory on a sales lot, rather directly from a manufacturer. Secondly, the steel undercarriage that transports the house is generally not a permanent and necessary structural component and is removed so the house can be placed on a permanent type foundation. Lastly, no HUD seal certifying compliance with federal construction and safety standards is required to be placed on each component of the house.

This type of house structure has different sizes, footprints, and elevations. It can have siding and masonry exterior walls. Roofs can be metal or composition shingle. They obviously come in single-story elevations, but also include 1.5 and 2-story models. Certain design limitations do exist since the modules must be moved by truck. Costs to construct will subsequently vary, depending on the manner in which they are designed, the finish-out and permanent set-up location. Modular houses require a foundation to include space between the subfloor and ground to accommodate electrical, heating/cooling, and plumbing connections. The home cannot be placed on a monolithic concrete slab. The appeal of this type of structure is the shorter time to construct, which is about two to five months and the lower costs of 10 to 20 percent over a stick-built house. Modular homes have nearly the same quality as some site-built houses and financing options include the manufacturer directly or conventional.

The initial step is to determine the type of home based on information in the Residential Cost Handbook, published by Marshall & Swift. This is also compared with data from individual modular manufacturing facilities.

Once the cost of the house is established, other costs associated with the value must be added. These include moving and set-up fees, utilities (water, electric, and sewer), site preparation, foundation, and soft costs (interim interest, appraisals, closing costs). All of these items are summed, less any applicable depreciation (physical, functional, or economic), plus land value.

The estimate derived from the Cost Approach is then compared with actual sales of similar manufactured home properties (Sales Comparison Approach) and adjusted through a Local Sales Adjustment Multiplier to form an opinion of the final assessed market value.

Due to the mass appraisal system provided by the Texas Property Tax Code, BCAD has identified this structure type into three categories. The following descriptions are the categories used for this property type.

**CLASS FIVE** – This category is most similar to the fair-quality rating in the Residential Cost Handbook. Most houses of this class will range in size between 1,000 and 2,000 square feet. The floor plan and roof elevation are generally the simplest design offered for this type of structure. Delivery will likely only be two or three modular components. It will likely have multiple bedrooms, but still only one bathroom. The construction is a pier and beam foundation. Exterior walls will include vinyl, cement board, or masonry veneer with 8-foot wall heights. Roof lines are simple with composition shingle. The structure will have minimal trim, but enclosed eaves and a small covered entry porch. Heating and cooling are most likely forced-air central heat and air. Insulation is typically fiberglass batts with the required R-factor.

The interior will be basic, with less expensive carpet or sheet vinyl. The walls and ceilings are typically painted and textured sheetrock. Cabinets are usually a pressed board product with vinyl cover or may be wood in an older home. Counter tops in the kitchen are usually Formica. Doors are usually hollow core with a wood veneer or Masonite. Kitchen appliances will include a refrigerator, dishwasher, microwave vent-a-hood with combination oven/cooktop and a disposal. Overall, this is a very basic house. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 5 Modular

	MOD M5	MOD V5	MOD W5
>= SQFT	\$	\$	\$
>= 2000	161.04	170.15	155.64
>= 1900	162.36	171.47	156.96
>= 1800	165.00	174.11	158.28
>= 1600	168.96	178.07	162.24
>= 1400	172.92	182.02	166.19
>= 1200	178.20	188.62	170.15
>= 1000	184.80	195.21	176.75

Main Area PSF Adjustments	
CA/CH	3.20
Comp Roof	0.00
Metal Roof	1.17

Main Area Lump Sum Adjustment	
Fireplace	2,000

Multipliers	
Combined CCM/LAM	0.8342
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages	Calculation	
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision Adjustment
ATC	25%	
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition % = Effective Area
AGC	40%	
AS	25%	7. Effective Area x Adjusted Rate = RCN
DS	35%	
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS SIX** – This category generally follows the very good-quality rating in the Residential Cost Handbook. This classification is the upper end of production houses by residential construction companies and sometimes includes the custom category. This house will often be 1,800 to 2,600 square feet. The floor plan will likely have had some customization to meet the owner’s needs. There will likely be a minimum of three or four components. It will usually have a minimum of three bedrooms and 2.5-bathrooms. The foundation will be a pier and beam. Exterior walls will have various siding materials (i.e., vinyl or cement board) and/or masonry veneer. Wall heights usually start at 9-feet and roof lines can be complex depending on the footprint and combination of hips and gables. Enclosed eaves with fascia and trim are evident. Windows are generally double-pane in vinyl frames with Low-E glass. Front entry will usually have a covered porch and the rear will have a porch, patio, or deck combination. Heating and cooling are typically a central forced-air system with a higher seer rating. This structure may also have a wood stove or fireplace. Insulation is typically fiberglass batts in the walls and blown fiberglass in the ceilings.

The interior will include various floor coverings that include carpet, ceramic tile, wood, or engineered wood. Walls and ceilings are painted and textured sheetrock with some trim such as crown molding, chair rails, and window treatments. Trim may be paint or stain grade wood. Baseboards are typically 5” or taller. The structure may have stain grade natural wood and sometimes painted cabinets. Countertops in the kitchen are usually a solid surface such as granite, Corian, Silestone, or quartz. Doors are typically a standard height and usually painted MDF. Kitchen appliances will include a refrigerator, dishwasher, microwave vent-a-hood with combination oven/cooktop and a disposal. This house will have an ample supply of plumbing and electrical fixtures.

Custom interior features will include ceiling fans, elevated ceilings, alarm system, hardware and lighting fixture upgrades. Exterior features will include landscaping with lighting around the house, sprinkler system, paved drive, and fencing. Parking and car storage will be able to accommodate a minimum of two-cars. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 6 Modular

	MOD M6	MOD V6	MOD W6
>= SQFT	\$	\$	\$
>= 2600	180.70	188.62	176.75
>= 2500	183.34	189.94	178.07
>= 2400	184.66	191.26	179.38
>= 2300	185.98	193.89	180.70
>= 2200	187.30	195.21	183.34
>= 2000	191.26	199.17	185.98
>= 1800	195.21	203.13	189.94

Main Area PSF Adjustments	
CA/CH	3.37
Comp Roof	0.00
Metal Roof	4.49

Main Area Lump Sum Adjustment	
Fireplace	2,000

Multipliers	
Combined CCM/LAM	0.8342
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	
AC	25%	3. Apply NH Adjustment
ATC	25%	
DC	35%	4. Apply Subdivision Adjustment
DTC	35%	
AGC	40%	5. Apply CCM
AS	25%	
DS	35%	6. Actual Area x Addition % = Effective Area
OF	18%	
OC	20%	7. Effective Area x Adjusted Rate = RCN
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	68%	
SPF	68%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

**CLASS SEVEN** – This category generally follows the excellent-quality rating in the Residential Cost Handbook. The materials and workmanship are the best this type of structure can be. The size range will be in the 2,400 to 3,400 square foot range, with a fully custom design. It will likely take upwards of five plus modular components. Exterior walls will likely be 9-foot plus with good quality siding material or a masonry veneer. Roof lines will be more complex and have a combination of hips, gables, and dormers. Roofing materials will usually be at least a three-tab composition shingle. It will have enclosed eaves with fascia and trim, along with cornice work and columns with an entry porch. Windows are generally double-pane in vinyl-frames with Low-E glass. There may even be some fixed glass. Porches and patios will be part of the plan, along with decking. Heating and cooling will be a zoned forced-air system with a very high seer rating. It may include multiple fireplaces inside and outside. Insulation can be fiberglass batts or spray foam with taped walls and roof cover.

The interior will include various floor coverings like carpet, ceramic tile, wood, or engineered wood. Walls and ceilings are a combination of painted and textured sheetrock with wood or stain grade trim that includes crown molding, chair rails, wrapped windows, and high base boards. Cabinets will be paint or stain grade wood with raised panels or glass doors along with soft close hardware. Countertops throughout the house are usually a solid surface such as granite, Corian, Silestone, or quartz. Doors can be 8’ and are usually painted MDF or stain grade wood. Kitchen appliances will likely be stainless steel and there may be other items typically not present, like a built-in trash compactor or ice machine. This house will be the best of its kind. Outdoor amenities may include paver walks and/or drives, landscaping with lighting and sprinkler system around the house. Parking will include a paved drive and garage, carport or combination. Other items include decorative or ornamental fencing. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 7 Modular

	MOD M7	MOD V7	MOD W7
>= SQFT	\$	\$	\$
>= 3400	254.57	265.12	249.29
>= 3200	257.21	267.76	251.93
>= 3000	259.84	270.40	254.57
>= 2800	263.80	274.35	258.52
>= 2600	266.44	278.31	261.16
>= 2400	270.40	282.27	265.12

Main Area PSF Adjustments	
CA/CH	3.56
Comp Roof	0.00
Metal Roof	2.64

Main Area Lump Sum Adjustment	
Fireplace	2,500

Multipliers	
Combined CCM/LAM	0.8342
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	
AC	25%	3. Apply NH Adjustment
ATC	25%	
DC	35%	4. Apply Subdivision Adjustment
DTC	35%	
AGC	40%	5. Apply CCM
AS	25%	
DS	35%	6. Actual Area x Addition % = Effective Area
OF	18%	
OC	20%	7. Effective Area x Adjusted Rate = RCN
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	68%	
SPF	68%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**NOTE: For 1.5 and 2-story structures, calculate 85% of the floor area and apply Adjusted Rate to find the value.**

## **MANUFACTURED HOUSING**

According to the Residential Cost Handbook, published by Marshall & Swift, factory produced housing are residential structures transported to sites. There are three basic types of factory produced houses and include manufactured, modular, and panelized. This discussion deals with the manufactured type.

These residential structures are single or multi-sectional units, eight feet or wider and typically 32-feet or longer, up to 76-feet. They are built on a steel frame undercarriage and depending on the quality, will differ some. They come with wheel assemblies that can be removed. For the most part, Class 1, Class 2, and Class 3 are older models, that is 1980's or older.

The methodology used to form opinions of market value include the Cost and Sales Comparison Approaches. The initial step is to determine the type of home based on information in the Residential Cost Handbook, published by Marshall & Swift. This is also compared with data from individual manufactured home sales facilities.

Once the cost of the house is established, other costs associated with the value must be added. These include moving and set-up fees from the dealer, utilities (water, electric, and sewer) hook-ups, site preparation, foundation, and soft costs (interim interest, appraisals, closing costs). All of these items are summed, less any applicable depreciation (physical, functional, or economic), plus land value.

The estimate derived from the Cost Approach is then compared with actual sales of similar manufactured home properties and adjusted through a Local Sales Adjustment Multiplier to form an opinion of the final assessed market value.

Due to the mass appraisal system provided by the Texas Property Tax Code, BCAD has identified general architectural styles that are most common in Bastrop County. The following descriptions are the categories used for this property type.

**CLASS 1** - Low quality designed to meet minimum manufactured home code requirements. The overall quality of materials and workmanship is below average. It is a single-wide and the floor plan is usually simple with little or no attention given to details and typically has a living room, kitchen, two bedrooms, and one bathroom. The foundation is typically concrete blocks and shimmed with wood. The exterior walls are typically 8-foot with pre-finished light-weight aluminum and the roof is slightly arched with a metal or rubber covering. Minimum fenestration is present using economy grade windows.

The interior will have lower grade carpet and pad and/or sheet vinyl, walls and ceilings are typically a seamed hardboard with paper covering, cabinets are usually a pressed board product with vinyl sheet exterior, and doors are hollow core. Insulation is typically fiberglass batts with a minimal R-factor. All plumbing fixtures are usually located along one side of the house (wet wall) with minimal runs. Heating and cooling may or may-not be central and often is window units and space heaters. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 1 Mobile Home

	MH1	
SQFT	\$	
>=	960	39.80
>=	840	43.00
>=	720	46.83
>=	600	52.79
>=	560	53.64
>=	480	55.13
>=	440	56.19
>=	400	57.04
>=	360	58.11
>=	320	59.39
>=	280	61.09
>=	240	62.79
>=	200	64.71
>=	160	70.24

Main Area PSF Adjustments	
MH1 - CA/CH	1.81
MH1 - CMP RF	0.17

Main Area Lump Sum Adjustments	
MH1 - FPP	1,729

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

\* Due to variations in size and the limitations of publication, the square footage information provided here represents only a sample of the most common mobile home sizes. If the square footage of a specific mobile home does not fall within the ranges shown, please submit a request to access the complete valuation table for more comprehensive sizing information.

**CLASS 2** - 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 appearance and finish. It is most often a single-wide with the floor plan being simple. Plumbing is along a single outside wall. Rooms will usually include a living area, kitchen, two or three bedrooms, and one or two bathrooms depending on size and small closets or wardrobes. The foundation includes the steel undercarriage with concrete blocks or pads and may have a continuous concrete runner with underpinning. The exterior walls are typically 8-foot with 2"x4" stud framing and pre-finished aluminum, vinyl, or hardboard and often has two exterior colors or textures. Roofs are typically low-pitched gable designs with metal or composition shingles and minimal overhang.

Walls are medium-quality prefinished plywood paneling or printed hardboard. The interior will have lower grade carpet and pad and/or sheet vinyl. The structure will have laminate plastic countertops and backsplash and standard-grade hollow core doors. The kitchen and bathroom include paint grade or vinyl covered particle board cabinets. Insulation is typically fiberglass batts with a minimal R-factor. Heating and cooling are typically a forced-air central system. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# *Bastrop Central Appraisal*

## Class 2 Mobile Home

	MH2	
SQFT	\$	
>=	<b>1080</b>	41.93
>=	<b>960</b>	44.70
>=	<b>840</b>	48.53
>=	<b>720</b>	52.79
>=	<b>600</b>	59.60
>=	<b>560</b>	60.45
>=	<b>480</b>	62.15
>=	<b>440</b>	63.22
>=	<b>400</b>	64.28
>=	<b>360</b>	65.56
>=	<b>320</b>	67.05
>=	<b>280</b>	68.75
>=	<b>240</b>	70.67
>=	<b>200</b>	73.01
>=	<b>160</b>	79.18

Main Area PSF Adjustments	
MH2 - CA/CH	1.71
MH2 - CMP RF	0.01

Main Area Lump Sum Adjustments	
MH2 - Fireplace	1,989

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages	Calculation	
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

\* Due to variations in size and the limitations of publication, the square footage information provided here represents only a sample of the most common mobile home sizes. If the square footage of a specific mobile home does not fall within the ranges shown, please submit a request to access the complete valuation table for more comprehensive sizing information.

**CLASS 3** - 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 may have some ornamentation like shutters or painted trim. It is the less expensive of the contemporary mobile homes. The house can be a single or double-wide with the floor plans having some complexity, placing bedrooms on either end of the house or even in the mid-portion. Rooms will usually include a living area, kitchen, three bedrooms and two bathrooms depending on size. The exterior walls are typically 8-foot with 2"x4" stud framing and with pre-finished aluminum, hardboard, or plywood. Roofs are typically low-pitched gable designs with composition shingle or metal, and minimal overhangs.

The interior will have light weight carpet and pad, sheet vinyl, or VCT. The structure will have medium-quality prefinished seamed plywood, hardboard paneling, or papered veneered drywall. Adequate wardrobes, closets, and storage can be found. It will include laminate plastic countertops and backsplash and standard-grade hollow core doors. Paint-grade or vinyl-covered particle board or inexpensive wood veneer cabinets are found in the kitchen and bathroom vanity. Insulation is typically fiberglass batts with a sufficient R-factor. Heating and cooling are typically a forced-air central system. Your attention is directed to the following photograph. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment,



# Bastrop Central Appraisal

## Class 3 Mobile Home

	MH3	
	SQ FT	\$
>=	<b>2048</b>	45.12
>=	<b>1680</b>	51.51
>=	<b>1440</b>	61.30
>=	<b>1360</b>	62.58
>=	<b>1280</b>	63.86
>=	<b>1200</b>	65.56
>=	<b>1120</b>	67.26
>=	<b>1040</b>	68.96
>=	<b>960</b>	70.67
>=	<b>800</b>	75.35
>=	<b>720</b>	78.33
>=	<b>640</b>	81.31
>=	<b>560</b>	83.86
>=	<b>480</b>	89.40
>=	<b>400</b>	96.21

Main Area PSF Adjustments	
MH3 - CA/CH	1.81
MH3 - CMP RF	0.23

Main Area Lump Sum Adjustments	
MH3 - Fireplace	2,280

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
  2. Find the correct Base Rate to the corresponding size
  3. Apply SE Rate (Features) for the Main Area
  4. Apply LSM (Local sales Multiplier)
  5. Apply NH Adjustment
  6. Apply Subdivision Adjustment
  7. Apply CCM
  8. Adjusted Rate x Effective Area = RCN Value
  9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value
- \* Due to variations in size and the limitations of publication, the square footage information provided here represents only a sample of the most common mobile home sizes. If the square footage of a specific mobile home does not fall within the ranges shown, please submit a request to access the complete valuation table for more comprehensive sizing information.

**CLASS 4** - 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. Medium range of costs for contemporary mobile homes. The house can be a single or double-wide with the floor plans having some complexity like combination living, dining, and kitchen areas. The exterior walls are typically 8-foot with 2"x4" stud framing and vinyl, plywood, or hardboard and sometimes a combination of the two. Roofs are a gable design with a 3/12 pitch and composition shingle or metal with some overhang.

The interior will have good-quality medium weight carpet and pad, sheet vinyl, or VCT. Good-quality prefinished seamed plywood paneling or papered veneered is used for the drywall. Large wardrobe closets and ample storage space is provided. Laminate plastic or simulated cultured marble countertops and backsplash are included with standard-grade hollow core doors. Paint-grade or vinyl-covered particle board or inexpensive wood veneer cabinets are found in the kitchen and bathroom vanity. Insulation is typically fiberglass batts with a sufficient R-factor. Heating and cooling are typically a forced-air central system. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 4 Mobile Home

	MH4
SQFT	\$
>= 2016	60.88
>= 1904	62.58
>= 1792	63.86
>= 1728	68.96
>= 1440	79.18
>= 1360	80.46
>= 1280	82.16
>= 1200	83.86
>= 1120	85.14
>= 1040	87.69
>= 960	89.40
>= 880	91.95
>= 800	94.51
>= 720	97.91
>= 640	101.32
>= 560	105.57

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

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Main Area PSF Adjustments	
MH4 - CA/CH	2.02
MH4 - MTL RF	0.99

Main Area Lump Sum Adjustments	
MH4 - Fireplace	3,040

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

**CLASS 5** - Very good quality manufactured houses are typically found in high quality manufactured housing parks. Exterior finishes and interior refinements will include detail and ornamentation that resemble site-built houses. They include an upper-end range of costs for contemporary mobile homes. They are mostly double-wide floor plans, but can still be single-wide. The exterior walls are typically 8-foot with 2"x4" or 2"x6" stud framing with vaulted ceiling/roof lines. Exterior siding can be vinyl, hardboard, or cement board. Roofs are a gable design with a 3/12 pitch and composition shingle or metal with some overhang.

The interior will have better quality carpet and pad, sheet vinyl, VCT, sometimes ceramic tile. Walls are usually papered veneered drywall or painted and textured drywall. Good closets and storage space are provided. Laminate plastic or simulated cultured marble countertops and backsplash, better grade hollow core doors, and natural wood veneer cabinets are included. Insulation is typically fiberglass batts with a sufficient R-factor. Plumbing can be along both front and rear walls. Windows are typically double-pane with aluminum or vinyl frames. They have numerous and convenient electric outlets with some recessed lighting fixtures. Heating and cooling are typically a forced-air central system. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 5 Mobile Home

	SQFT	MH5 \$
>=	2160	61.73
>=	1920	67.69
>=	1680	74.90
>=	1560	89.40
>=	1440	91.10
>=	1360	92.80
>=	1280	94.15
>=	1200	97.06
>=	1120	98.76
>=	1040	101.32
>=	960	103.87
>=	880	106.43
>=	800	109.83
>=	720	113.24
>=	640	117.49
>=	560	122.6

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

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Main Area PSF Adjustments	
MH5 - CA/CH	2.13
MH5 - MTL RF	1.59

Main Area Lump Sum Adjustments	
MH5 - Fireplace	4,321

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

**CLASS 6** - Excellent quality manufactured houses are similar in both design and appearance to modular constructed houses and to an extent, site-built residences and are typically found in tract developments. Costs for these types of construction can overlap. Manufactured houses at this quality can and will often meet in part, local building code. Exterior finishes and interior refinements will include detail and ornamentation that resemble site-built houses. They are at the upper-most end of the cost range. They are mostly double-wide floor plans and can have a tip-out design. The exterior walls are typically 8-foot with 2"x4" or 2"x6" stud framing with vaulted or higher than 8-foot ceilings. Exterior siding can be vinyl, hardboard, or cement board or a combination thereof. Roofs are a gable design with at least a 3/12 pitch and composition shingle or metal with some overhang.

The interior will have as good of quality carpet and pad, vinyl, or ceramic tile as a site-built home. Walls and ceilings are usually painted and textured drywall. Large closets and ample storage space are provided. Cultured marble countertops and backsplash or in some instances some solid surface is found. Excellent grade doors, but sometimes MDF solid core doors are provided. The structure will have natural wood veneer cabinets. Insulation is typically fiberglass batts with a sufficient R-factor. Plumbing can be along both front and rear walls. Windows are typically double-pane with aluminum or vinyl frames. Numerous and convenient electric outlets with recessed lighting fixtures are found nearly throughout the structure. Heating and cooling are typically a forced-air central system. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 6 Mobile Home

	MH6
SQFT	\$
>= 2808	61.09
>= 2160	68.11
>= 1920	74.50
>= 1680	82.59
>= 1560	98.34
>= 1440	100.47
>= 1360	102.17
>= 1280	103.87
>= 1200	105.57
>= 1120	108.13
>= 1040	109.83
>= 960	112.38
>= 880	114.94
>= 800	118.34
>= 720	121.75
>= 640	126.01

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

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If the square footage of a specific mobile home does not fall within the ranges shown, please submit a request to access the complete valuation table for more comprehensive sizing information.

Main Area PSF Adjustments	
MH6 - CA/CH	2.13
MH6 - MTL RF	1.59

Main Area Lump Sum Adjustments	
MH6 - Fireplace	4,864

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate of Main Area from step 2
ATG	40%	
DG	50%	2. Apply LSM
DTG	50%	
AC	25%	3. Apply NH Adjustment
ATC	25%	
DC	35%	4. Apply Subdivision Adjustment
DTC	35%	
AGC	40%	5. Apply CCM
AS	25%	
DS	35%	6. Actual Area x Addition % = Effective Area
OF	18%	
OC	20%	7. Effective Area x Adjusted Rate = RCN
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

**CLASS 7** – This manufactured house is of the highest quality available. They are similar in both design and appearance to modular construction, except that they are still delivered in components. Costs for these types of construction often will overlap site-built construction. They are mostly double-wide designs and sometimes have a tip-out (expansion). This means the house is typically delivered in three components. The exterior walls are typically 8-foot with 2”x4” or 2”x6” stud framing with vaulted or higher than 8-foot ceilings. Exterior siding can be vinyl, natural wood, or cement board or a combination thereof. They sometimes have an attached garage. Exteriors will have multiple colors and contrasting trim. Roofs are a gable design with at least a 3/12 pitch and composition shingle or metal with some overhang.

The interior will have either carpet, vinyl, ceramic tile, engineered wood, or a combination of each. Walls and ceilings are usually painted and textured drywall. The structure will have large closets and ample storage space. Cultured marble countertops and backsplash or in some instances some solid surface is included. Excellent grade doors, but sometimes MDF solid core doors are found in the structure with natural wood veneer cabinets. Insulation is typically fiberglass batts with a sufficient R-factor. Plumbing can be along both front and rear walls. Windows are typically double-pane with aluminum or vinyl frames. Numerous and convenient electric outlets with recessed lighting fixtures are found nearly throughout the structure. Heating and cooling are typically a forced-air central system. Your attention is directed to the following photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## Class 7 Mobile Home

	MH7
SQFT	\$
>= 2808	71.09
>= 2160	78.11
>= 1920	84.50
>= 1680	92.59
>= 1560	108.34
>= 1440	110.47
>= 1360	112.17
>= 1280	113.87
>= 1200	115.57
>= 1120	118.13
>= 1040	119.83
>= 960	122.38
>= 880	124.94
>= 800	128.34

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Calculate the main area
2. Find the correct Base Rate to the corresponding size
3. Apply SE Rate (Features) for the Main Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

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Main Area PSF Adjustments	
MH7 - CA/CH	2.13
MH7 - MTL RF	1.59

Main Area Lump Sum Adjustments	
MH7 - Fireplace	4,864

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

ADDITIONS		
Adjust Percentages		Calculation
AG	40%	1. Use the base rate
ATG	40%	of Main Area from step 2
DG	50%	2. Apply LSM
DTG	50%	3. Apply NH Adjustment
AC	25%	4. Apply Subdivision
ATC	25%	Adjustment
DC	35%	5. Apply CCM
DTC	35%	6. Actual Area x Addition %
AGC	40%	= Effective Area
AS	25%	7. Effective Area x Adjusted
DS	35%	Rate = RCN
OF	18%	
OC	20%	
OM	22%	
CUF	48%	
CUC	50%	
CUM	52%	
CFF	68%	
CFC	70%	
CFM	72%	
CP	25%	
SPC	30%	
SPF	30%	

## SALVAGE STRUCTURES

Salvage structures are typically at the end of their physical and/or economic life. They are mostly deemed unusable except for temporary storage due to time, abuse, and obsolescence. The designation for this building is Salvage Structures or SLVG. See photographs. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.

### SLVG1 - \$1.00 PSF



### SLVG2 - \$1.50 PSF



### SLVG3 - \$2.00 PSF



## ATTACHED AND DETACHED GARAGES/CARPORTS

These building designations are ATG or ATC and DTG or DTC. They are not to be confused with AG, AC, DG, and DC. These buildings are not a shed, pole barn, or pre-fab carport. They are best described as being built for designated vehicle parking; thus, garages will have overhead doors. This building was likely built after the residence or constructed in a different class and/or quality of the residence. The valuation table was previously found in Excel, but has been combined with the other residential schedules. See the following photographs for illustration. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.

### ATG



### DTG



## ATTACHED GARAGE CONVERSIONS

This building designation is AGC, which is an attached garage conversion from a typical garage interior to heated and cooled finished space similar to the residence. They are often found in older subdivisions and they may or may-not been approved by the property owner's association. They are fairly obvious to notice as the garage door is often replaced with siding, sometimes masonry if it will match and windows. See the following photograph for illustration. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.

### AGC



## SWIMMING POOLS/ HOT TUBS

Swimming pools have typically three basic forms in Bastrop County. Models that have been around for many years include in-ground concrete, shock-crete, or gunite. Above ground pools are typically a kit with a lightweight metal frame and rubber liner. A third type becoming more popular in the past 15-years is fiberglass which is installed in-ground. Additionally, there is the traditional hot-tub. The designations are Pool with the appropriate Class with corresponding value contribution.

**P1 - \$92.22 PSF** – In-ground pool constructed with steel re-enforced gunite, concrete, or shock-crete. This type of pool will usually have some masonry decking or patio around the exterior. Various models include steps, walk-in beaches, fountains, and spas.

**P2 - \$19.94 PSF** - This pool is usually a kit and nearly all construction is above ground. The pool can be round or rectangular. There is a plastic liner associated with this type of pool. In some instances, a deck next-to or around the exterior can be found.

**P3 - \$57.00 PSF** – This type of hot-tub is above-ground with a weather proof cabinet as a surround. Features include lighting, seating capacity/arrangements, blowers, jets, and blue-tooth/speaker capability can be purchased as options. Most are set-up on a reenforced deck, concrete, or gravel pad.

**P4 - \$78.39 PSF** – This represents a fiberglass insert installed into the ground. This pool type almost always has a masonry decking, but sometimes could be a treated lumber or synthetic material. The smallest is around 240 SF and the largest around 600 SF.

## STORAGE BUILDINGS

This type of structure can take many forms. For the most part it is found in backyards of residential properties, but it is not exclusively in this location. Differences in storage buildings can be found in the construction quality, exterior siding, wall heights, roof materials, doors, and floors. A lot of these buildings can be purchased at home improvement stores or storage building companies. There designations are Storage Buildings by Class. See the following descriptions and values. Photographs are located on the following page.

**CLASS 1 - \$11.12 PSF** - Low costs, plastic or thin metal walls and roof, typically kit assembly with a dirt floor. They do not ordinarily have walk-in heights. Can be a catch-all built with salvage material.

**CLASS 2 - \$15.50 PSF** - Fair quality materials, but with a lower construction cost. Exterior walls are typically 4'x8' hardboard siding or light weight metal with a wood frame. They are built on skids with 7-foot or less ceiling heights. They often have a composition shingle roof, no windows, wood floor, and one door.

**CLASS 3 - \$21.90 PSF** - Average quality with wood 4'x8' siding. They usually have a wood floor on skids and wall heights are between 7 and 8-foot. The roof is composition shingle and there are no windows and one door.

**CLASS 4 - \$28.10 PSF** - Good quality materials and construction. Exterior walls are usually Masonite siding, sometimes 4'x8' hardi-plank on a wood frame. Roofing can be composition shingle or light weight metal. Floors are mostly wood, but not on skids. The building is situated on concrete pads. There is usually windows and a variety of door types. This building will likely have electric service and sometimes water service. Ceiling heights are usually 8-foot or higher.

**CLASS 5 - \$32.60 PSF** - Very good quality building often with horizontal hardi-plank siding, metal or composition shingle roof, multiple windows, and one door. The foundations are often concrete, but it can be a quality concrete pad with wood subfloor and plywood surface. It is not unusual to have electrical and water service. It can be built on-site or purchased completed and moved.

**CLASS 6 - \$39.00 PSF** - Excellent quality materials and construction. Exterior siding can vary between hardi-plank, T-111, or Masonite. This building can be built on-site or purchased from a home improvement store. Multiple windows, a door, an overhead door, and concrete or wood floor. Some of these buildings will be 1.5-story with a mezzanine area. It usually has electric service.

**CLASS C20 - \$2,000** – This category includes containers that can be purchased new or used. They typically come in two lengths (20' or 40'). This is the 20-foot and includes the cost for hauling to site and step-up.

**CLASS C40 - \$4,000** – This category includes containers that can be purchased new or used. They typically come in two lengths (20' or 40'). This is the 40-foot and includes the cost for hauling to site and step-up.

STG 1



STG 2



STG 3



STG 4



STG 5



STG 6



C20 & C40 PHOTO ON NEXT PAGE

C20



C40



### UTILITY PACKAGE

Utility packages have typically two basic forms in Bastrop County. Utility- Above Ground and Utility- Underground, stemming from the options of electricity avenues. BCAD has obtained cost estimations from the county's prominent utility providers, including electric, water, and septic systems. The designations are Utility Package with the appropriate Class and Subclass with corresponding value contribution.

**AG \*** - **\$21,250** – Includes all services, above ground electric

**AG ELEC** - **\$6,500** – Above ground electricity only

**AG WATER** - **\$6,750** – Water only

**AG SEPTIC** - **\$8,000** – Septic only

**UG \*** - **\$27,750** – Includes all services, under ground electric

**UG ELEC** - **\$13,000** – Under ground electricity only

**UG WATER**- **\$6,750** – Water Only

**UG SEPTIC** - **\$8,000** – Septic Only

## DECKS

Decks can take many shapes and forms and be constructed from a variety of materials that includes metal, redwood, cedar, treated lumber, and engineered wood. The higher quality the material and the more complicated design (i.e. angles, multiple levels, etc.) the more expensive the project. The designations are Deck and the Class and corresponding value contributions. See photographs on the following page for illustration. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment. M&S Residential Guide Section B Page 24. 2025 CCM/LCM is 87.72 figured in to psf below.

**DK 1 - \$25.44 PSF** – Basic level of deck with treated lumber and no railings or ornamentation. Supports are typically concrete blocks, no holes dug and are usually under 50 square feet. Most often serves as a landing. Can be owner or professionally built.

**DK 2 - \$29.43 PSF** – This deck will have multiple levels, built with treated lumber, supports are in-ground. It may have some under-pinning and steps as it is slightly elevated. You will see this type of structure alongside a residence and serves not only as a landing, but also for other purposes. It can be professionally built or owner built. This deck is often over 200 square feet and usually has no more than one set of steps.

**DK 3 - \$36.32 PSF** - This deck will have multiple levels, ornamentation, and hand rails, possibly some benches. Materials are mostly treated lumber framing, cedar or stained treated lumber with supports being in-ground. It will be under-pinned with multiple access steps. Materials will nearly always be weather resistant and may have some combination of metal railings. This type of deck is built for a special purpose and not necessarily attached to a home and nearly always professionally built. The size will vary, but normally over 400 square feet and could be partially covered.

**DK 4 - \$45.18 PSF** – This is the most expensive and complicated deck due to design and materials. It will include weather proof materials (e.g. TREX Composite), in-ground supports and may have some metal joists. It nearly always has multiple levels and could be covered. Various combinations of wood or metal railings and other ornamentation such as lighting are included. The size will usually be large and will be used in-conjunction with a residence and entertainment area such as an outdoor kitchen and/or swimming pool. This is an excellent professionally built deck.

DK1



DK2



DK3



DK4



### **PREFABRICATED CARPORTS**

This type of structure is pre-fabricated construction; whereby, it is purchased from a dealer or on-line. Choices for this building type include framing size, horizontal or vertical metal siding, and metal color. They are anchored to the ground by the installation company and it is recommended that some concrete footings or runners be installed ahead of the erection. The designation for this building is Pre-Fab Car Port or PFCP. Additional costs are added by the type of floor (i.e. dirt, gravel, or concrete) and whether there are one, two or three walls. The valuation table is found in Excel. See the follow photograph for an illustration. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# Bastrop Central Appraisal

## PRE-FABRICATED CARPORT

>=	SQFT	\$
>=	500	4.95
>=	250	5.50
>=	150	6.60

### How To Derive the Unit Price in GSA from Cost Tables for Main Area

1. Sum all main area
2. Find the correct Base Rate to the corresponding Size
3. Apply SE Rate (Features) for the Floor Area
4. Apply LSM (Local sales Multiplier)
5. Apply NH Adjustment
6. Apply Subdivision Adjustment
7. Apply CCM/LAM
8. Adjusted Rate x Effective Area = RCN Value
9. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

Adjustments PSF	
Dirt Floor	0.00
Gravel Floor	0.25
Concrete Floor	9.00

Adjustments Lump Sum	
1 Sidewall	250.00
2 Sidewalls	500.00
3 Sidewalls	750.00

Multipliers	
Combined CCM/LAM	1.0000
Local Sales Adjustment	1.0000

## **PREFABRICATED METAL BUILDING**

This type of building is a light commercial grade construction utility building designated as a PMB. The Marshall Valuation Service Guide best defines this building in Section 17, Page 11. The building is used primarily for a residential shop, but can be a light commercial home/work building. Typically, the improvements are pre-engineered with stock plans for easy and inexpensive construction. They are often a bolt-up construction red-iron frame with an eave height in the 9 to 12-foot range. Anything higher is likely an industrial structure. Most will have a window, entry door, and one overhead door. They can be constructed on a concrete runner with a gravel floor, but often will have a concrete foundation. They also usually have electrical and plumbing service. The valuation table is found in Excel. See the follow photograph for illustration. This manual serves only as a guide. BCAD reserves the right to deviate from this guide as real-world conditions may require the appraiser to make an appraisal judgment.



# *Bastrop Central Appraisal*

## Prefabricated Metal Building (PMB) - Value Schedule

	Base Price	
>= 1,000	29.00	<b>Adjustments PSF</b>
>= 1,500	27.40	Concrete Slab 8.03
>= 2,000	25.70	Electrical -
>= 2,500	24.56	Insulation 1.23
>= 3,000	23.75	<b>Adjustments Lump Sum</b>
>= 3,500	23.18	Plumbing 1.1
>= 4,000	22.26	<b>Additions PSF</b>
>= 5,000	21.26	PMBC 9.18
>= 6,000	20.56	<b>Multipliers</b>
>= 7,000	20.09	CCM 1.0000
>= 8,000	19.79	LAM 1.0000
>= 9,000	19.62	Local Sales Adjustment 1.0000
>= 10,000	19.15	
>= 12,000	18.53	

### How To Derive the Unit Price in GSA from Cost Tables

PMBC's are valued as an extension of the main PMB based on a sqf value + SE Values.

1. Sum all main area
2. Find the correct Base Rate to the corresponding Size
3. Apply SE Rate (Features)
4. Apply CCM/LAM
5. Apply LSM (Local sales Multiplier)
6. Adjusted Rate x Effective Area = RCN Value
7. Add SE Lump Sums (Apply CCM) = Adjusted RCN Value

**\*\*FEATURES LISTED IN M&S SECTION 47**

**\*\*PMBC LISTED IN M&S SECTION 47 PG 9 CLASS 2**

## OUTDOOR KITCHENS



The covered outdoor kitchen area will be listed as a **Covered Porch** or **CP**, the Method will continue as **R** for **Residential**, and the Class will be the class of the home. Porch is synonymous with terrace and veranda. This describes the area better than pole barn, closed finish area or closed unfinished area

The outdoor kitchen itself will be listed as a type **ODK (Out Door Kitchen)** the method will be **T** for **Table**, and the class will be **1, 2** or **3**. The area will need to be marked as true with an override and the quantity updated to the number of outdoor kitchens.

### Covered Area:

Type: **CP**

Method: **R**

Class: Same as the house

Sketch: sketch the covered area

Comment: **CP 12x12 ODK (CP, size, ODK)**

### Out Door Kitchen:

Type: **ODK**

Method: **T**

**Class 1** = Basic built-in grill, counter tops, burners etc.

- **\$8,250**

**Class 2** = Class 1 plus built-in sink

- **\$11,400**

**Class 3** = Class 1 plus built-in sink and refrigerator.

- **\$12,750**

Area: Override marked with a quantity



## POLE BARN

This type of structure is typically found in more rural locations; whereby, residential deed restrictions will not allow this type of construction. This is not to say they cannot be used for residential purposes, but the name implies an agricultural use. Pole barns will vary due to size, construction materials, number of walls, and flooring (e.g. dirt or concrete). The designations are Pole Barn or PB and corresponding value contributions. See photographs on the following page for illustration. M&S SEC 17 PG 27 - 28

**PB 3 - \$9.00** - Treated lumber, cedar, or used pipe for framing and metal roof. The roof can have various designs (e.g. shed, gable, or gambrel). The most distinctive aspects of this barn are it is open-sided with no walls. It is primarily used as overhead cover for hay. It is likely to be constructed with some used materials and not necessarily professionally built.

**PB3C - \$16.50** - Same as above with concrete floor.

**PB4 - \$10.60** – This barn can include treated lumber, cedar, steel or pipe for framing and trusses. The roof will often be a gable design. The distinctive aspect of this barn type is the number of wall enclosures, which will be one to three. This structure is often used for paddocks, covered livestock pens, and equipment.

**PB4C - \$18.20** - Same as above with concrete floor.

**PB5 - \$15.90** - Similar materials as above used for the frame and roof; however, this barn will be fully enclosed with overhead doors for access. It is most likely professionally constructed with high quality materials. There will often be a drive-thru and may have an attached lean-to that should be classified as a PB3 or PB3C.

**PB5C - \$23.70** - Same as above with concrete floor.

PB3



PB4



PB5



2026 BARN AND POLE BARN  
TYPE CODE SCHEDULE

STRUCTURE	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/V ENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
BARNs	17/30	BARN1M	C	1	LOW COST	31.75		-	31.75	0.99	0.86	27.0	GENERAL PURPOSE BUILDINGS USED FOR LIVESTOCK WITH STALLS, HAY AND GRAIN STORAGE AND OTHER USES.
				2	AVERAGE	41.75		-	41.75	0.99	0.86	35.5	
				3	GOOD	54.50		-	54.50	0.99	0.86	46.4	
				4	EXCELLENT	-	-	-	-	0.99	0.86	-	
		BARN1F	D	1	LOW COST	25.25		-	25.25	0.98	0.87	21.5	
				2	AVERAGE	34.75		-	34.75	0.98	0.87	29.6	
				3	GOOD	48.25		-	48.25	0.98	0.87	41.1	
				4	EXCELLENT	-	-	-	-	0.98	0.87	-	
		BARN1S	S	1	LOW COST	24.15		-	24.15	1.01	0.86	21.0	
				2	AVERAGE	33.25		-	33.25	1.01	0.86	28.9	
				3	GOOD	46.00		-	46.00	1.01	0.86	40.0	
				4	EXCELLENT	-	-	-	-	1.01	0.86	-	
FARM LEAN TO	17/27	PB	D	3		9.00		-	9.00	1.00	1.00	9.0	SIDE EXTENSIONS TO STRUCTURE, SHED ROOF, ONE PITCH USUALLY OFF ANOTHER BUILDING.
				3C	AVERAGE	16.50		-	16.50	1.00	1.00	16.5	
FARM UTILITY STORAGE	17/27	PB	D	4		10.60		-	10.60	1.00	1.00	10.6	OPEN ONE SIDE POLE BARN, FREESTANDING MISC COST FOR CONCRETE (DIFF BETWEEN 3 AND 3C)
				4C	AVERAGE	18.20		-	18.20	1.00	1.00	18.2	
FARM EQUIPMENT SHOP/STORAGE	17/28	PB	S	5		15.90		-	15.90	1.00	1.00	15.9	FARM POLE BARN, ENCLOSED
				5C	AVERAGE	23.70		-	23.70	1.00	1.00	23.7	

## DEPRECIATION

Depreciation is defined as a loss in value due to any cause per Property Appraisal and Assessment Administration, published by IAAO. It is an opinion of a structure's loss in value to the cost new estimate.

Depreciation is divided into three general categories: (1) Physical depreciation, a loss of value due to physical depreciation, (2) Functional, a loss in value due to lack of utility or desirability of part or all of the property, inherent to the improvement, and (3) External, a locational or economic obsolescence, loss in value due to causes outside the property and independent of it.

Physical deterioration is the wearing out of the improvement through the combination of wear and tear of use, the effects of the aging process and physical decay, action of the elements, structural defects etc. Physical deterioration is typically divided into two types: curable and incurable.

Curable physical deterioration is generally associated with individual short-lived items such as paint, floor and roof covers, hot-water heaters, etc., requiring periodic replacement or renewal, or modification continuously over the normal life span of the improvement.

Incurable physical deterioration is generally associated with the residual group of long-lived items such as floor, and roof structures, mechanical supply systems, foundations, etc. Such basic structural items are not normally replaced in a typical maintenance program and are usually incurable except through major reconstruction. The distinction here is whether or not such corrections would be justified, economically and/or practically, in view of the cost, time and value gain involved. Exceptions might be historical or landmark buildings or a component that threatens the structural integrity of the structure itself.

Functional obsolescence is the perceived market reaction to under or over improvements; the utility or desirability of part or all of the improvement. Functional obsolescence comes in two types; curable or incurable. These are further subdivided into inadequacies or deficiencies and super adequacies or excesses. Examples of functional obsolescence are land use, size, shape, topography and code requirements, zoning regulations, conforming use, number of stories, setbacks.

External obsolescence is a change in the value of a property, usually negative but can be an enhancement, caused by forces outside the property itself. External indicators to consider as to the extent of external obsolescence: physical factors; proximity of desirable or unattractive natural or artificial features or barrier, highest and best use, availability and source of utilities and public service.

## EXPLANATION OF DEPRECIATION TABLES

### Age/Life Method and Tables

Utilizing the valuation service guide published by Marshall & Swift, the general age/life depreciation table is used when calculating the depreciation of Mobile Homes, decks, storage buildings and prefabricated metal buildings (PMB's). The age/life is a straight-line approach to depreciation that is based on the effective age of the structure and the economic life. Effective age is the age of the property based on its conditions, rather than it's actual age. The chart below shows which life table is assigned/associated with the class of Mobile home, deck storage buildings and PMB's.

Mobile Home Depreciation Chart						Decks / Storages / PMB					
Age/Life Table						Age/Life Table					
MH18	20	MH38	30	MH58	40	STG1	20	PB3C	20		
MH110	20	MH310	30	MH510	40	STG2	20	PB4C	20		
MH112	20	MH312	30	MH512	40	STG3	20	PB5C	20		
MH114	20	MH314	30	MH514	40	PMB	20	PB3	20		
MH116	20	MH316	30	MH516	40	DK1	20	PB4	20		
MH118	20	MH318	30	MH518	40	DK2	20	PB5	20		
MH120	30	MH320	40	MH520	50	DK3	20				
MH124	30	MH324	40	MH524	50						
MH128	30	MH328	40	MH528	50						
		MH332	40	MH532	50						
MH28	25	MH48	35	MH68	45						
MH210	25	MH410	35	MH610	45						
MH212	25	MH412	35	MH612	45						
MH214	25	MH414	35	MH614	45						
MH216	25	MH416	35	MH616	45						
MH218	25	MH418	35	MH618	45						
MH220	35	MH420	45	MH620	55						
MH224	35	MH424	45	MH624	55						
MH228	35	MH428	45	MH628	55						
		MH432	45	MH632	55						

The following page is the age/life depreciation table for mobile homes, decks, storage buildings and PMB's. The age/life depreciation table is **NOT** used for single family residences.

The review of sales of mobile homes with land has resulted in additional adjustments for quality. The condition is used to reflect quality of construction of mobile homes. This adjustment is **NOT** used for single family residences. This adjustment is an appraisal judgement based on the appraiser's knowledge of their assigned area. The quality/condition factor for mobile homes is:

EX – 150%      GD – 125%      AV – 100%      FA – 80%      PR – 50%      VP – 25%

# *Bastrop Central Appraisal*

## **AGE/ LIFE DEPRECIATION SCHEDULES**

EFF AGE	55 LIFE	50 LIFE	45 LIFE	40 LIFE	35 LIFE	30 LIFE	25 LIFE	20 LIFE
1	100	100	100	100	100	100	100	100
2	98	98	98	98	97	97	96	96
3	97	97	97	97	96	96	95	95
4	96	96	96	96	95	95	94	94
5	95	95	95	95	94	94	93	92
5	94	94	94	94	93	93	90	88
6	93	93	93	93	92	90	87	84
7	92	92	92	92	90	87	84	78
8	91	91	91	90	88	85	81	75
9	90	90	90	89	86	82	77	70
10	89	89	89	87	84	80	74	66
11	88	88	88	85	82	77	70	61
12	87	87	87	83	79	74	67	56
13	86	86	86	81	77	71	63	51
14	85	85	85	79	75	68	59	46
15	84	84	83	77	73	65	55	42
16	83	83	80	75	70	62	50	38
17	82	82	78	73	67	59	47	33
18	81	81	76	71	65	56	44	29
19	80	80	74	69	62	53	40	25
20	79	78	72	67	59	50	35	22
21	78	76	70	65	56	46	32	20
22	77	75	68	62	54	43	28	20
23	76	74	66	60	50	40	25	20
24	75	72	64	57	48	37	23	20
25	74	70	62	55	45	34	22	20
26	73	68	60	52	42	30	20	20
27	72	66	58	48	40	30	20	20
28	71	64	56	46	40	30	20	20
29	67	62	54	44	40	30	20	20
30	65	60	52	42	40	30	20	20
31	64	58	50	40	40	30	20	20
32	62	55	50	40	40	30	20	20
33	60	52	50	40	40	30	20	20
34	60	50	50	40	40	30	20	20
35	60	50	50	40	40	30	20	20
36	60	50	50	40	40	30	20	20
37	60	50	50	40	40	30	20	20
38	60	50	50	40	40	30	20	20
39	60	50	50	40	40	30	20	20
40	60	50	50	40	40	30	20	20
41	60	50	50	40	40	30	20	20
42	60	50	50	40	40	30	20	20
43	60	50	50	40	40	30	20	20
44	60	50	50	40	40	30	20	20
45	60	50	50	40	40	30	20	20

## Age/Condition Method and Tables

Utilizing sales information, Bastrop Central Appraisal District extrapolated improvement values from the sale price. The extrapolated improvement value is then subtracted from the computer assisted mass appraisal generated replacement cost new to determine the dollar amount of depreciation and then converted to a percentage or total depreciation rate. The total depreciation rate is divided by the age of the structure to arrive at a depreciation rate per year. This information is sorted by the condition/quality to arrive at a rate per year per condition. The rate per year is then applied by each year to arrive at the depreciation rate for that age. The depreciation rate is subtracted from 100 to arrive at the percent good per age per condition.

This is applied once to the structure for age and condition. There is not a separate adjustment for condition for single family residences.

The condition/quality rating is an appraisal judgment based on the appraiser's knowledge of their assigned area.

The following descriptions may be used as a basis for applying condition/quality rating for single family residences. This is a general description and the final determination by the appraiser is not limited alone to the definitions provided.

Excellent Condition/Quality – Typical components have been repaired, refinished, or replaced. Such revitalization of the structure has changed the overall effective age to new, regardless of the actual chronological age.

Good Condition/Quality – Appearance and utility are above the standard. The life expectancy of items has been extended or increased with typical maintenance or replacement.

Average Condition/Quality – Some evidence of deferred maintenance. All major components still functional and contributing toward an extend life expectancy.

Fair Condition/Quality – Much repair needed. Many items need refinishing or overhauling. Deferred maintenance obvious shortening the life expectancy and increasing the effective age.

Poor Condition/Quality – Repair and overhaul needed on all major components. Excessive deferred maintenance, approaching abandonment or major reconstruction. Effective age is near the end of the scale regardless of the actual chronological age.

The following page is the condition/age depreciation table for single family residence. The condition/age depreciation table is **NOT** used for mobile homes.

# *Bastrop Central Appraisal*

## **SINGLE FAMILY RESIDENCE CONDITION - AGE DEPRECIATION TABLE**

<b>Age</b>	<b>Excellent</b>	<b>Good</b>	<b>Average</b>	<b>Fair</b>	<b>Poor</b>
1	99%	99%	99%	98%	98%
5	98%	97%	95%	92%	90%
7	97%	96%	93%	89%	87%
10	96%	95%	90%	85%	81%
12	95%	93%	88%	82%	77%
15	94%	92%	85%	77%	71%
17	93%	91%	83%	74%	67%
20	92%	89%	80%	70%	62%
22	91%	88%	78%	67%	58%
25	90%	86%	75%	62%	52%
27	89%	85%	73%	59%	48%
30	87%	84%	70%	54%	42%
32	87%	83%	68%	51%	38%
35	85%	81%	65%	47%	33%
37	85%	80%	63%	44%	30%
40	83%	78%	60%	40%	30%
45	81%	76%	60%	40%	30%
50	80%	73%	60%	40%	30%
55	80%	70%	60%	40%	30%
60	80%	70%	60%	40%	30%
65	80%	70%	60%	40%	30%
70	80%	70%	60%	40%	30%
80	80%	70%	60%	40%	30%
90	80%	70%	60%	40%	30%
150	80%	70%	60%	40%	30%
200	80%	70%	60%	40%	30%

## FUNCTIONAL OBSOLESCENCE ADJUSTMENTS

In order to maintain compliance with the Uniform Standards of Professional Appraisal Practice (USPAP), several sources of instruction are considered in the treatment of functional obsolescence. These include the Property Appraisal and Assessment Administration, published by The International Association of Assessing Officers and The Appraisal of Real Estate, published by the Appraisal Institute.

Functional obsolescence is loss in value due to inability of the improvement or land to perform adequately the function for which it is used, as of the appraisal date. Functional obsolescence results from changes in demand, design, and technology. It can take the form of a deficiency or super adequacy and can either be curable or incurable, depending on whether the cost to cure is economically justified as of the appraisal date. The adjustment can be qualified and quantified in total dollar amounts or percentages, depending on the source of data being used (i.e. paired sales, cost data, etc.)

The Bastrop CAD has been able to substantiate an adjustment factor through paired sales for various functional conditions. This data is retained within our files and is available for review. These conditions include foundation settlement, cracked slabs, pipeline easements, flood plain, landlocked property, overhead powerline easements, access by easement, etc. Other conditions, whether they are a deficiency or super adequacy, curable or incurable will be addressed on a case by case basis.

In many instances, a functional condition such as a house with two bedrooms and one bathroom can be addressed by comparing it with other similar homes, (i.e. 2br/ 1ba) Subsequently, no adjustment is developed or made as the property is being valued at what other market transactions indicate. A final thought to remember is that the functional obsolescence does not exist unless the market indicates such.

## FOUNDATION SETTLEMENT / CRACKED SLAB

Foundation problems occur most often in this area due to soil type, as opposed to quality of construction of the foundation. The degree of the settlement can vary between cosmetic problems to structural deficiency. The foundation can be a simple concrete block support, pier and beam, or a concrete slab (wall). Most settlement problems on pier and beam foundations are purely cosmetic problems and be cured fairly easy. In some instances, cracked slabs occur and are repaired to the degree that lending or financial institutions will loan on them. There are exceptions however, that the degree of the damage will likely result in the property having to be sold for cash at a discount price.

The market can measure this functional problem in the comparison of sale, as well as costs to cure. In this instance, five properties that sold with known foundation problems were analyzed. They ranged in difference in sales price between 7% - 50% (i.e. 50% to 93% good) compared to a similar property without any known foundation problem. One sale did not indicate any difference in sales price. Better judgement would indicate that buyers and sellers are going to recognize this condition as a negative factor.

Costs to cure figures are also considered, more so on a case by case basis. These figures can be correlated with paired sales. However, once the foundation problem is fixed, the adjustment should be removed or changed. An inspection of the property and documentation needs to be provided to help establish the degree of the problem

Based on the sales considered, two adjustments have been estimated. Foundation settlement will be adjusted at 90% good and the symbol will be **FS**. A cracked slab will be adjusted at 60% good with a symbol of **CS**.

## LAND APPRAISAL SYSTEM

Mass appraisal is a process of valuing a large number of properties as of a specific appraisal date, in a standardized manner that allows statistical testing. In order to maintain compliance with USPAP, the process of estimating land value is summarized below. Detailed information of the process to valuing land and the mass appraisal system, the Texas Property Tax Code, Property Appraisal and Assessment Administration and The Appraisal of Real Estate books are retained in our files for further review.

Five basic components are important for an effective land appraisal system. Cadastral maps, land characteristics data, sales and other market data, appraisal procedures and staff resources. The sales comparison approach is the best method of appraising land. Other acceptable methods further described in The Appraisal of Real Estate are developed in the event insufficient sales information is available.

Bastrop CAD values the major portion of land through a schedule or land table. Each schedule is a chart that displays the typical value per unit of measure for property of a given type, quality and size. To build a schedule, all land sales are reviewed to determine validity of the sale. Next, the valid sales are analyzed for factors that could result in adjustment; such as utilities on site, topography, and drainage to name a few. Typical values per unit of measure are then calculated in addition to any adjustments warranted. Sales are retained in our files for further review.

Each table is tested with a ratio study, which is the relationship between the appraisal value and the market value. The indicator of market value in this case is sales price of the property. The ratio study is performed annually.

## LAND ADJUSTMENT CODES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>%</u>
EA	EASEMENT ACCESS	75
FL	FLAGGED LOT	80
FP50	100% FLOOD PLAIN	50
FP75	GREATER THAN 50% FLOOD PLAIN	75
FP85	25%-50% FLOOD PLAIN	85
FP90	LESS THAN 25% FLOOD PLAIN	90
LL	LAND LOCKED	50
OPI	OVERHEAD POWERLINE IMPROVED	85
OPV	OVERHEAD POWERLINE VACANT	70
PL	PIPELINE EASEMENT	90
DRNG	DRAINAGE	85
FW25	FLOODWAY- NON RIVER FRONT	25
RD	ROAD	10
MULTI	MULTIPLE FACTORS – AVERAGE OF %	

## EASEMENT ACCESS PROPERTY ADJUSTMENT

An easement is an interest in real property that transfers use, but not an ownership of the property. There are various types of easements (i.e. easement appurtenant, easement in gross, prescription easement and easement by necessity) each with different legal ramifications.

The use of an easement for access is a benefit to a property owner who otherwise would not have access. However, easement access is typically perceived as being an inferior way to access property, as compared to a publicly maintained right-of-way. In addition, financial lenders will not loan on a property without securing a title policy to the property. If an easement gives access, the lender may choose not to make the loan. By law, if a title policy is to be written for an easement, an agreement must be signed by every user of the easement and the owner of that easement. The agreement simply states that the particular individual seeking the loan has the right to use the easement.

Research (i.e. paired sales) in the Bastrop County area reveals that property value is impacted by a range of 7% to 59% (i.e. 41% to 93% good). The adjustment is only applicable to the property as long as it suffers from the condition. In other words, if access is changed or can be changed, then the tract has effectively been cured. The adjustment should then be changed or removed.

Properties that have easement access will receive a 75% good adjustment. The designation for easement assess is **EA**. The adjustment should be made in the form of a functional adjustment as a lack of public right-of-way access.

## FLOOD PLAIN ADJUSTMENT

Flood plain is an area determined by the Federal Emergency Management Agency (FEMA) to have a higher degree or likelihood to be under water more frequently during rainfall. The existence of flood plain on property is not always considered a detriment. For example, river front property in and around the county might be better than 75% flood plain, but have a building site and sell for more than a tract without river frontage. The same is true for properties with creeks traversing them. Areas along the creek may be within the flood plain; however, these properties seem to sell more than those without creeks. In rural areas, and for that matter in urban areas, the absence of flood plain is rare. Many current land developments utilize these areas as amenities for the subdivision. Use of flood plain as green belts, parks, nature/riding trails, golf courses, etc. are considered to enhance the development.

Flood plain can be detriment to value if the property is without a potential building site, or the cost of raising the potential site is prohibitive. Improvements can be constructed within flood plain as long as the finished slab elevation is one foot above the flood plain elevation. This may be different per local building enforcement codes (i.e. county and city regulations)

Research (i.e. paired sales) of sales in the area does not indicate a specific adjustment range. In fact, just the opposite is indicated between a comparison of two tracts in the Smithville area. One property is on the river and is entirely in the flood plain. The other parcel is near the river and partly in the flood plain. The tract on the river sold for more money per acre.

In certain situations, where property has a designated percentage of land in a flood plain that is considered unbuildable and does not have river frontage, an adjustment should be considered. In these instances, land covered 100% by floodplain receives a 50% adjustment – **FP50**; land covered with greater than 50% and less than 100% floodplain receives a 75% adjustment- **FP75**; land covered by 25% to 50% floodplain receives an 85% adjustment – **FP85**; lastly land covered in less than 25% floodplain receives at 90% adjustment – **FP90**.

## LANDLOCKED PROPERTY ADJUSTMENT

Landlocked property has severely limited access. With few exceptions (i.e. by air or water), the property is not accessible to the owner by land. Access to the property could possibly be made by an *adjoining* property owner, but legal access from the *actual* property owner is not available by land. Legal proceedings can remedy this problem; however, the property owner will have some legal expenses. Thus, the value of the property can be impacted.

Research (i.e. paired sales) in the Bastrop County area reveals that the property value is impacted by a range of 49% to 78% (i.e. 22% to 51% good) The adjustment is only applicable to the property as long as it suffers from the condition. In other words, if access is changed or can be changed then the tract has effectively been cured. The adjustment should then be changed or removed.

In this instance, properties that are landlocked will receive a 50% good adjustment. The designation for being landlocked is **LL**. The adjustment should be made in the form of a functional adjustment for lack of access.

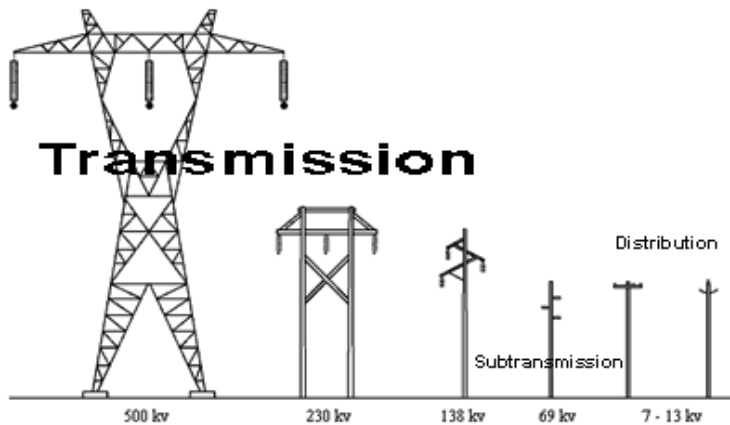
## OVERHEAD TRANSMISSION POWERLINE EASEMENT ADJUSTMENT

An easement is an interest in real property that transfers *use*, not ownership of the property. There are various types of easements (e.g. easement appurtenant, easement in gross, prescription easement and easement by necessity) each with different legal ramifications.

Overhead Transmission powerlines are used for the distribution of electricity and carries 3 phase current. The Bastrop Central Appraisal District makes an adjustment to the land value where Overhead Transmission Power Line easements are located. See below illustration of different types of powerlines. BCAD only adjusts for Transmission power lines. The debate on whether they are harmful to human health is still inconclusive. However, market data indicates them to have an impact on value for one reason or another. The characteristics of the property having an overhead transmission powerline easement can make an impact on the value of the property. For example, on a vacant tract of land, it limits the potential building site or destroys visible trees and vegetation. If the property is already improved with a structure, the addition of a new easement could be different from the expansion of an existing easement. There are many variables to consider. But as general rule it is considered to be a detriment to the property.

Research (i.e. paired sales) in the Bastrop County area reveals that vacant land is impacted by a range of 28% to 59% (i.e. 41%to 72% good) The adjustment is only applicable to the property as long as it suffers from the condition. Several improved properties were studied and very inconclusive evidence was noted. One sale indicated that an overall value impact was 13%, in other words, the value was 87% as compared to a similar property without the easement.

Based on the data that has been collected, an adjustment of 70% good will be used on vacant land properties with observed market impact and an 85% good adjustment will be used on improved properties. The designation for overhead powerline easement on vacant land is **OPV** and on improved property it is **OPI**. The adjustment should be made in the form of a functional adjustment.



## PIPELINE EASEMENT ADJUSTMENT

An easement is an interest in real property that transfers *use*, not ownership of the property. There are various types of easements (e.g. easement appurtenant, easement in gross, prescription easement and easement by necessity) each with different legal ramifications.

Pipelines are generally used for underground transmission of oil, various gases, water, etc. Pipelines are not considered to have an open threat to society like overhead powerlines. However, there are concerns for those instances when an accident happens and involves an explosion or leaking line. The market (i.e. buyers) still perceive them to have some impact on value for one reason or another. Property owners also have concerns over new easements limiting the potential use of a site.

Like the overhead powerline, the actual location of the easement can make an impact on the value of a property. If the easement traverses the property in such a manner that it limits the potential building site or destroys visible trees and vegetation, the value could be impacted more than if the easement was located on the back end of a tract or just crossed a corner. If the property is already improved with a structure, the addition of a new easement could be different from the expansion of an existing easement. There are many variables to consider.

The only data available in the way of paired sales in the area indicates an 11% (i.e. 89% good) adjustment. The adjustment is only applicable to the property as long as it suffers from the condition. Based on the data available, an adjustment of 90% goodwill be used on properties with observed market impact. The designation for pipeline easement on property is **PL**. The adjustment should be made in the form of a functional adjustment.

**Foreclosure Sales Adjustments:**

**(allowing to adjust sales back to the market, but still give some credit for the purchase prices)**

**\*SFR – 15%**

**\*LAND – 25%**

**\*MOHO's – 35%**

### Residential Completion Table

Work Done:	% of Total	Cumulative % of Total
Excavations, Permits and Survey	2	2
Excavation, Forms, Water/Sewage Hook-Up	4	6
Concrete	8	14
Rough Framing	21	35
Windows and Exterior Doors	2	37
Roof Cover	3	40
Rough-In Plumbing	4	44
Insulation	1	45
Rough-In Electrical and Mechanical	11	56
Exterior Cover	6	62
Interior Drywall and Ceiling Finish	8	70
Built-in Cabinets, interior doors, trim etc.	13	83
Plumbing Fixtures	5	88
Floor Covers	3	91
Built-in Appliances	3	94
Light Fixtures and Finish Hardware	2	96
Painting and decoration	4	100

## **Sec. 2302 Reappraisal of Property Damaged in Natural Disaster Area**

- (a.) The governing body of a taxing unit that is located partly or entirely inside an area declared to be a natural disaster area by the governor may authorize reappraisal of all property damaged in the disaster at its market value immediately after the disaster.
- (b.) If a taxing unit authorizes a reappraisal pursuant to this section, the appraisal office shall complete the reappraisal as soon as practical. The appraisal office shall include on the appraisal records, in addition to other information required or authorized by law:
  - (1.) the date of the disaster;
  - (2.) the appraised value of the property after the disaster; and
  - (3.) if the reappraisal is not authorized by all taxing units in which the property is located, an indication of the taxing units to which the reappraisal applies.
- (c.) A taxing unit that authorizes a reappraisal under this section must pay the appraisal district all the costs of making the reappraisal. If two or more taxing units provide for the reappraisal in the same territory, each shall share the costs of the reappraisal in that territory in the proportion the total dollar amount of taxes imposed in that territory in the preceding year bears to the total dollar amount of taxes all units providing for reappraisal of that territory imposed in the preceding year.
- (d.) If property damaged in a natural disaster is reappraised as provided by this section, the governing body shall provide for prorating the taxes on the property for the year in which the disaster occurred. If the taxes are prorated, taxes due on the property are determined as follows: the taxes on the property based on its value on January 1 of that year are multiplied by a fraction, the denominator of which is 365 and the numerator of which is the number of days, including the date the disaster occurred, remaining in the year; and the total of the two amounts is the amount of taxes on the property for the year.
- (e.) Repealed in 1983.

Added by 1981 Tex. Laws (1<sup>st</sup> C.S.), p. 136, ch. 13, Sec. 57; amended by 1983 Tex. Laws, p. 4829, ch. 851, Sec. 28.

## THE TAX CALENDAR

The TAX CALENDAR is a schedule of property tax activities that take place every year. Law fixes some dates on the calendar, other dates vary according to the events that take place during the year.

The tax calendar is divided broadly into four “phases”: The appraisal phase, the equalization and review phase, the assessment phase and the collections phase. The calendar below shows when the phases occur. They are described in detail below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Appraisal Phase													
				Equalization									
					Assessment								
									Collections (Current)				
Delinquent Collections from Prior Year													

**Appraisal Phase** (January 1 – May 15): The appraisal phase is the appraisal district’s responsibility. Although many appraisal activities take place year-round, the appraisal phase represents the peak period for appraisal duties. During this phase, the appraisal district:

- Compiles a list of all taxable property;
- Identifies which taxing units can tax it;
- Estimates the value of each property;
- Determines whether exemptions or special appraisal provisions apply to the property;
- Notifies the property owner of significant changes in the property’s appraisal or exempt status;
- Receives and acts on applications and reports submitted by property owners; and
- Submits the list of all taxable property with property with proposed values to the appraisal review board so the board can hear disputes related to proposed values.

Key deadlines that occur during the appraisal phase:

- January exemption renewals. The chief appraiser must send renewal applications to property owners who received certain exemptions the previous year
- April rendition deadline. Property owners must submit renditions (reports listing property and costs) on or before April 15.
- April exemption application deadlines (before April 30)
- May notices of value – Changes of property
- May submission of appraisal records. The chief appraiser submits the list of taxable properties (called Appraisal Records) to the Appraisal Review Board by May 15, or as soon after that date is practicable.

**Equalization and Review Phase** (May 15 – July 25): The Appraisal Review Board is primarily responsible for the Equalization and Review Phase, but appraisal district staff, and property owners all participate in the process. During the equalization and review phase:

- Property owners file **PROTESTS**. (written complaints about actions taken by the appraisal district or the appraisal review board).
- Often *informal negotiations with property owners* are conducted to settle issues without the need for a hearing.
- The Appraisal Review Board schedules each protest for a hearing and notifies the owner and chief appraiser.

Key dates occurring in the Equalization Phase include:

- In most cases, property owners need to file their protests on or before May 31.
- In most cases, taxing units must file challenges on or before June 10.
- The ARB must begin meeting to conduct hearings within 10 days after chief appraiser submits records for review.
- The ARB must normally complete hearing most protests and approve appraisal records on or before July 20.
- Appraisal roll (official list of taxable properties after approval) must be certified by the chief appraiser for each taxing unit on or before July 25.

**Assessment Phase:** (July 25 – October 1) The assessment phase is the taxing units' responsibility. Activities that occur in the assessment phase include:

- The assessor receives the certified appraisal roll from the chief appraiser and presents to governing body.
- The assessor or an employee of the taxing unit calculates the effective tax rate soon after the unit receives the tax roll, and the taxing unit publishes the rates along with other financial information.
- Taxing unit's governing body conducts meetings and hearings associated with the tax rate and formally adopts tax rate for the year.
- The assessor calculates the taxes that will be imposed by applying the tax rate to each property.
- The assessor prepares a tax roll (appraisal roll with the calculated taxes for each property added to it) and presents it to governing body for approval.

Once the budget is ready (often in August or September), the governing body adopts a tax rate that will generate enough revenue to fund budget. (taxable value x adopted tax rate = tax due on each property)

**Collections Phase:** (October 1 – throughout year). Taxes become delinquent on February 1 of the next year.