

Bastrop Central Appraisal District



Commercial Appraisal Manual

January 2026

COMMERCIAL SCHEDULES

Commercial cost schedules are developed utilizing cost data compiled and published by Marshall & Swift/Boeckh, LLC as the *Marshall Valuation Service*. The *Marshall Valuation Service* is an aid in determining values of nearly every kind of improved property where replacement cost is desired. Modifiers are used to bring the cost data to current costs as well as to locality costs. The current cost multiplier is referred to as CCM and the cost local multiplier is referred to as CLM.

Included in the schedules is the Class Code associated with the improvement code/class. The following definitions are excerpted from the *Marshall Valuation Service*. There are five basic cost groups by type of framing, walls, floors and roof structures.

Class A buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs.

Class B buildings have reinforced concrete frames and concrete or masonry floors and roofs.

Class C buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slab on grade.

Class D buildings generally have wood frame, floor, and roof structure. They may have a concrete floor on grade and other substitute materials but are considered combustible construction. This class includes the pre-engineered pole- or post-frame, hoop and arch-rib-frame buildings.

Class S buildings have frames, roofs, and walls of incombustible metal. This class includes the pre-engineered metal buildings, including slant-wall and Quonset structures.

Each improvement code/class can be followed by a subclass designation. The following definitions are excerpted from the *Marshall Valuation Service*. The typical quality scales against which most building is rated are:

1-Low Cost-quality buildings generally constructed to minimum code requirements often with little regard for architectural appearance or amenities.

2-Average-quality buildings constitute the largest group of building constructed. Generally designed for maximum economic potential without some of the prestige amenities of higher-quality construction.

3-Good-quality buildings a designed for good appearance, comfort and convenience, as well as an element of prestige. Better lighting and mechanical work are primary items in their costs.

4-Excellent-quality buildings will have more ornamentation, special design and top-quality materials.

CODES BY DESC

PACS CODE	DESCRIPTION	CLASS	SUBCLASS	SUBCLASS2	SUBCLASS3	SUBCLASS4	M/S SEC	DEP TABLE
RMF	APARTMENT	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		12 2
RMM	APARTMENT	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		12 2
RMS	APARTMENT	S		2-AVERAGE	3-GOOD			12 2
ARNC	ARENAS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		17 1
ARND	ARENAS	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		17 1
ARNS	ARENAS	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		17 1
ALC	ASSISTED LIVING	C	1-LOW COST	2-AVERAGE	3-GOOD			11 2
ALD	ASSISTED LIVING	D	1-LOW COST	2-AVERAGE	3-GOOD			11 2
ALS	ASSISTED LIVING	S		2-AVERAGE	3-GOOD			11 2
SSF	AUTO DEALER SERVICE CENTER	D		2-AVERAGE	3-GOOD			14 1
SSM	AUTO DEALER SERVICE CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD			14 1
SSS	AUTO DEALER SERVICE CENTER	S	1-LOW COST	2-AVERAGE				14 1
MAF	AUTO DEALER SHOWROOM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MAM	AUTO DEALER SHOWROOM	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MAS	AUTO DEALER SHOWROOM	S	1-LOW COST	2-AVERAGE	3-GOOD			14 2
SRF	AUTO REPAIR GARAGE	D	1-LOW COST	2-AVERAGE	3-GOOD			14 1
SRM	AUTO REPAIR GARAGE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
SRS	AUTO REPAIR GARAGE	S	1-LOW COST	2-AVERAGE	3-GOOD			14 1
BBC	BANK - BRANCH	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
BBD	BANK - BRANCH	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
BBS	BANK - BRANCH	S	1-LOW COST	2-AVERAGE	3-GOOD			15 2
PFF	BANK / FINANCIAL INSTITUTES	D		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
PFM	BANK / FINANCIAL INSTITUTES	C		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
PFS	BANK / FINANCIAL INSTITUTES	S		2-AVERAGE	3-GOOD			15 2
BQC	BANQUET RECEPTION HALL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
BQD	BANQUET RECEPTION HALL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
BQS	BANQUET RECEPTION HALL	S	1-LOW COST	2-AVERAGE	3-GOOD			13 2
BARNC	BARN	C	1-LOW COST	2-AVERAGE	3-GOOD			17 1
BARND	BARN	D	1-LOW COST	2-AVERAGE	3-GOOD			17 1
BARNS	BARN	S	1-LOW COST	2-AVERAGE	3-GOOD			17 1
MBF	BIG BOX RETAIL	D	1-LOW COST	2-AVERAGE	3-GOOD			13 1
MBM	BIG BOX RETAIL	C	1-LOW COST	2-AVERAGE	3-GOOD			13 1
MBS	BIG BOX RETAIL	S	1-LOW COST	2-AVERAGE	3-GOOD			13 1
EBF	BOWLING CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
EBM	BOWLING CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
EBS	BOWLING CENTER	S	1-LOW COST	2-AVERAGE	3-GOOD			16 2
CFSC	CANOPY - FUEL SERVICE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		64 1
CFSD	CANOPY - FUEL SERVICE	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		64 1
CFSS	CANOPY - FUEL SERVICE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		64 1
CAF	CARWASH DRIVE THRU	D	1-LOW COST	2-AVERAGE	3-GOOD			64 1
CAM	CARWASH DRIVE THRU	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		64 1
CAS	CARWASH DRIVE THRU	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		64 1
CWD	CARWASH SELFSERVICE	D	1-LOW COST	2-AVERAGE	3-GOOD			64 1
CWM	CARWASH SELFSERVICE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		64 1
CWS	CARWASH SELFSERVICE	S	1-LOW COST	2-AVERAGE	3-GOOD			64 1
ERF	CHURCH	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
ERM	CHURCH	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
ERS	CHURCH	S	1-LOW COST	2-AVERAGE	3-GOOD			16 2
PCFP	COMMERCIAL CARPORTS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		63 1
PCPA	COMMERCIAL CARPORTS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		63 1
PCPS	COMMERCIAL CARPORTS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		63 1
ELEV	COMMERCIAL ELEVATORS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
FENCE	MISC-FENCE - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
CHOT-TUB	MISC-HOT TUB - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
EXTLP	LIGHTING - POLE - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
EXTWL	LIGHTING - WALL - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
PVA	MISC-PAVING ASPHALT - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 PAV
PVC	MISC-PAVING CONCRETE - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 PAV
C-POOL	MISC-POOL - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 2
CNA	COMMERCIAL RESIDENTIAL CANOPIES		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
CNF	COMMERCIAL RESIDENTIAL CANOPIES		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
CNS	COMMERCIAL RESIDENTIAL CANOPIES		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
STF	COMMERCIAL UTILITY BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD			17 1
STM	COMMERCIAL UTILITY BUILDING	C		2-AVERAGE	3-GOOD			17 1
STS	COMMERCIAL UTILITY BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD			17 1
SBF	COMMERCIAL UTILITY - SHOP BUILDING	D		2-AVERAGE	3-GOOD			17 1
SBM	COMMERCIAL UTILITY - SHOP BUILDING	C		2-AVERAGE	3-GOOD			17 1
SBS	COMMERCIAL UTILITY - SHOP BUILDING	S		2-AVERAGE	3-GOOD			17 1
CRCC	COMMUNITY RETAIL CENTERS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
CRCD	COMMUNITY RETAIL CENTERS	D		2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
CRCS	COMMUNITY RETAIL CENTERS	S		2-AVERAGE				13 2
MCF	CONVENIENCE STORE	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MCM	CONVENIENCE STORE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MCS	CONVENIENCE STORE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2

CODES BY DESC

PACS CODE	DESCRIPTION	CLASS	SUBCLASS	SUBCLASS2	SUBCLASS3	SUBCLASS4	M/S SEC	DEP TABLE
CCB	CONVENTION CENTER	B	1-LOW COST	2-AVERAGE	3-GOOD			16 2
CCC	CONVENTION CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
CCD	CONVENTION CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
ECM	COUNTRY CLUB	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11
ECF	COUNTRY CLUB	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11
ECS	COUNTRY CLUB	S	1-LOW COST	2-AVERAGE				11
EIM	DAYCARE CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18
EIF	DAYCARE CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18
EIS	DAYCARE CENTER	S	1-LOW COST	2-AVERAGE				18
DECK	DECK			2-AVERAGE	3-GOOD			66 1
MTF	DISCOUNT STORE	D	1-LOW COST	2-AVERAGE	3-GOOD			13 2
MTM	DISCOUNT STORE	C	1-LOW COST	2-AVERAGE	3-GOOD			13 2
MTS	DISCOUNT STORE	S	1-LOW COST	2-AVERAGE	3-GOOD			13 2
EFC	DRIVE IN FAST FOOD	C	1-LOW COST	2-AVERAGE				13 2
EFD	DRIVE IN FAST FOOD	D	1-LOW COST	2-AVERAGE				13 2
EFS	DRIVE IN FAST FOOD	S	1-LOW COST	2-AVERAGE				13 2
MSF	DRUG STORE PHARMACY	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MSM	DRUG STORE PHARMACY	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MSS	DRUG STORE PHARMACY	S	1-LOW COST					13 2
PB	FARM EQUIPMENT SHOP/STORAGE	S		5 5C				17 1
PB	FARM LEAN TO	D		3 3C				17 1
PB	FARM UTILITY STORAGE	C		4 4C				17 1
EDF	FAST FOOD	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
EDM	FAST FOOD	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
EDS	FAST FOOD	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
FIREC	FIRE STATION	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
FIREF	FIRE STATION	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
FIREF	FIRE STATION	S	1-LOW COST	2-AVERAGE	3-GOOD			15 2
EYF	FRATERNAL HALL	D	1-LOW COST	2-AVERAGE	3-GOOD			16 2
EYM	FRATERNAL HALL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
EYS	FRATERNAL HALL	S	1-LOW COST	2-AVERAGE				16 2
GOVC	GOVERNMENT BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
GOVD	GOVERNMENT BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
GOVS	GOVERNMENT BUILDING	S	1-LOW COST	2-AVERAGE				15 2
GRNSE	GREENHOUSE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		17 1
GRNHS	GREENHOUSE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		17 1
EGC	GYMNASIUM	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 1
EGD	GYMNASIUM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 1
EGS	GYMNASIUM	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 1
HANGER	HANGER	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
EHF	HEALTH CLUB	D	1-LOW COST	2-AVERAGE	3-GOOD			11 2
EHM	HEALTH CLUB	C	1-LOW COST	2-AVERAGE	3-GOOD			11 2
EHS	HEALTH CLUB	S	1-LOW COST	2-AVERAGE				11 2
WIF	HEAVY INDUSTRIAL	D	1-LOW COST	2-AVERAGE				14 1
WIM	HEAVY INDUSTRIAL	C	1-LOW COST	2-AVERAGE	3-GOOD			14 1
WIS	HEAVY INDUSTRIAL	S	1-LOW COST	2-AVERAGE	3-GOOD			14 1
IHS	HOSPITAL - GENERAL	D	1-LOW COST	2-AVERAGE	3-GOOD			15 2
IHF	HOSPITAL - GENERAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IHM	HOSPITAL - GENERAL	B	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
THF	HOTEL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
THM	HOTEL	B	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
THS	HOTEL	D	1-LOW COST	2-AVERAGE	3-GOOD			11 2
LAWC	JAILS - CORRECTIONAL FACILITIES	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LAWD	JAILS - CORRECTIONAL FACILITIES	D		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LAWS	JAILS - CORRECTIONAL FACILITIES	S		2-AVERAGE				15 2
KNLC	KENNELS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 1
KNLD	KENNELS	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 1
KNLS	KENNELS	S	1-LOW COST	2-AVERAGE	3-GOOD			15 1
LAC	LAUNDROMAT	C		2-AVERAGE				13 2
LAD	LAUNDROMAT	D		2-AVERAGE				13 2
LAS	LAUNDROMAT	S		2-AVERAGE				13 2
WIL	LIGHT INDUSTRIAL	C	1-LOW COST	2-AVERAGE	3-GOOD			14 1
WIL	LIGHT INDUSTRIAL	D	1-LOW COST	2-AVERAGE	3-GOOD			14 1
WIL	LIGHT INDUSTRIAL	S	1-LOW COST	2-AVERAGE	3-GOOD			14 1
STM1	LUMBER STORAGE BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD			17 OTHER
STF	LUMBER STORAGE BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD			17 OTHER
STS	LUMBER STORAGE BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD			17 OTHER
MGF	MARKET OR GROCERY	D		2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MGM	MARKET OR GROCERY	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MGS	MARKET OR GROCERY	S	1-LOW COST	2-AVERAGE	3-GOOD			13 2
PMF	MEDICAL OFFICE BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
PMM	MEDICAL OFFICE BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
PMS	MEDICAL OFFICE BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD			15 2
WMF	MINI - WAREHOUSE	D	1-LOW COST	2-AVERAGE	3-GOOD			14 1

CODES BY DESC

PACS CODE	DESCRIPTION	CLASS	SUBCLASS	SUBCLASS2	SUBCLASS3	SUBCLASS4	M/S SEC	DEP TABLE
WMM	MINI - WAREHOUSE	C	1-LOW COST	2-AVERAGE	3-GOOD			14 1
WMS	MINI - WAREHOUSE	S	1-LOW COST	2-AVERAGE	3-GOOD			14 1
MHHU	MOBILE HOME HOOKUPS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		63 2
MOF	MORTUARIES	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
MOM	MORTUARIES	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
MOS	MORTUARIES	S	1-LOW COST	2-AVERAGE				11 2
TMF	MOTEL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		12 2
TMM	MOTEL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		12 2
TMS	MOTEL	S		2-AVERAGE				12 2
MUC	MUSEUM	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
MUD	MUSEUM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
MUS	MUSEUM	S	1-LOW COST					16 2
INF	NURSING HOME	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
INM	NURSING HOME	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
INS	NURSING HOME	S	1-LOW COST	2-AVERAGE				15 2
POF	OFFICE BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
POM	OFFICE BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
POS	OFFICE BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD			15 2
PPO	PORTABLE OFFICE OR CLASSROOM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 2
LIBC	PUBLIC LIBRARIES	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LIBD	PUBLIC LIBRARIES	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LIBS	PUBLIC LIBRARIES	S	1-LOW COST	2-AVERAGE	3-GOOD			15 2
EMF	RESTAURANT - MENU	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
EMM	RESTAURANT - MENU	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
EMS	RESTAURANT - MENU	S	1-LOW COST	2-AVERAGE	3-GOOD			13 2
RRC	RESTROOM BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 2
RRD	RESTROOM BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 2
RRS	RESTROOM BUILDING	S	1-LOW COST	2-AVERAGE				18 2
MRF	RETAIL-GENERAL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MRM	RETAIL-GENERAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MRS	RETAIL-GENERAL	S	1-LOW COST	2-AVERAGE	3-GOOD			13 2
RCF	RETIREMENT CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
RCM	RETIREMENT CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
RCS	RETIREMENT CENTER	S	1-LOW COST					11 2
RV HOOKUP	MISC-RV HOOKUPS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		63 2
ESF	SCHOOLS	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 2
ESM	SCHOOLS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		18 2
ESS	SCHOOLS	S	1-LOW COST	2-AVERAGE	3-GOOD			18 2
MLC	MINI LUBE / SERVICE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MLD	MINI LUBE / SERVICE	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MLS	MINI LUBE / SERVICE	S	1-LOW COST	2-AVERAGE				14 2
EKF	SKATING CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD			16 2
EKM	SKATING CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD			16 2
EKS	SKATING CENTER	S	1-LOW COST	2-AVERAGE	3-GOOD			16 2
KIOSC	SELF SERVICE BOOTHS	C	1-LOW COST	2-AVERAGE	3-GOOD			64 2
STBC	STABLES	C	1-LOW COST	2-AVERAGE	3-GOOD			17 1
STBD	STABLES	D	1-LOW COST	2-AVERAGE	3-GOOD			17 1
STBS	STABLES	S	1-LOW COST	2-AVERAGE	3-GOOD			17 1
ETF	THEATER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
ETM	THEATER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
ETS	THEATER	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
IDF	URGENT CARE	D		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IDM	URGENT CARE	C		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IDS	URGENT CARE	S		2-AVERAGE				15 2
IVF	VETERINARY HOSPITAL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IVM	VETERINARY HOSPITAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IVS	VETERINARY HOSPITAL	S	1-LOW COST	2-AVERAGE				15 2
WDF	WAREHOUSE DISTRIBUTION	D		2-AVERAGE	3-GOOD			14 1
WDM	WAREHOUSE DISTRIBUTION	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
WDS	WAREHOUSE DISTRIBUTION	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
WHF	WAREHOUSE GENERAL	D	1-LOW COST	2-AVERAGE	3-GOOD			14 1
WHM	WAREHOUSE GENERAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
WHS	WAREHOUSE GENERAL	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
MWM	WAREHOUSE MEGA	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
MWS	WAREHOUSE MEGA	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1

CODES BY PACS CD

PACS CODE	DESCRIPTION	CLASS	SUBCLASS	SUBCLASS2	SUBCLASS3	SUBCLASS4	M/S SEC	DEP TABLE
ALC	ASSISTED LIVING	C	1-LOW COST	2-AVERAGE	3-GOOD		11	2
ALD	ASSISTED LIVING	D	1-LOW COST	2-AVERAGE	3-GOOD		11	2
ALS	ASSISTED LIVING	S		2-AVERAGE	3-GOOD		11	2
ARNC	ARENAS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	17	1
ARND	ARENAS	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	17	1
ARNS	ARENAS	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	17	1
BARNC	BARN	C	1-LOW COST	2-AVERAGE	3-GOOD		17	1
BARND	BARN	D	1-LOW COST	2-AVERAGE	3-GOOD		17	1
BARNS	BARN	S	1-LOW COST	2-AVERAGE	3-GOOD		17	1
BBC	BANK - BRANCH	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
BBD	BANK - BRANCH	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
BBS	BANK - BRANCH	S	1-LOW COST	2-AVERAGE	3-GOOD		15	2
BQC	BANQUET RECEPTION HALL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
BQD	BANQUET RECEPTION HALL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
BQS	BANQUET RECEPTION HALL	S	1-LOW COST	2-AVERAGE	3-GOOD		13	2
CAF	CARWASH DRIVE THRU	D	1-LOW COST	2-AVERAGE	3-GOOD		64	1
CAM	CARWASH DRIVE THRU	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	64	1
CAS	CARWASH DRIVE THRU	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	64	1
CCB	CONVENTION CENTER	B	1-LOW COST	2-AVERAGE	3-GOOD		16	2
CCC	CONVENTION CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
CCD	CONVENTION CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
CFSC	CANOPY - FUEL SERVICE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	64	1
CFSD	CANOPY - FUEL SERVICE	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	64	1
CFSS	CANOPY - FUEL SERVICE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	64	1
CHOT-TUB	MISC-HOT TUB - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	1
CNA	COMMERCIAL RESIDENTIAL CANOPIES		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	1
CNF	COMMERCIAL RESIDENTIAL CANOPIES		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	1
CNS	COMMERCIAL RESIDENTIAL CANOPIES		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	1
C-POOL	MISC-POOL - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	2
CRCC	COMMUNITY RETAIL CENTERS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
CRCD	COMMUNITY RETAIL CENTERS	D		2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
CRCS	COMMUNITY RETAIL CENTERS	S		2-AVERAGE			13	2
CWD	CARWASH SELFSERVICE	D	1-LOW COST	2-AVERAGE	3-GOOD		64	1
CWM	CARWASH SELFSERVICE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	64	1
CWS	CARWASH SELFSERVICE	S	1-LOW COST	2-AVERAGE	3-GOOD		64	1
DECK	DECK			2-AVERAGE	3-GOOD		66	1
EBF	BOWLING CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
EBM	BOWLING CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
EBS	BOWLING CENTER	S	1-LOW COST	2-AVERAGE	3-GOOD		16	2
ECF	COUNTRY CLUB	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	11	2
ECM	COUNTRY CLUB	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	11	2
ECS	COUNTRY CLUB	S	1-LOW COST	2-AVERAGE			11	2
EDF	FAST FOOD	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
EDM	FAST FOOD	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
EDS	FAST FOOD	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
EFC	DRIVE IN FAST FOOD	C	1-LOW COST	2-AVERAGE			13	2
efd	DRIVE IN FAST FOOD	D	1-LOW COST	2-AVERAGE			13	2
EFS	DRIVE IN FAST FOOD	S	1-LOW COST	2-AVERAGE			13	2
EGC	GYMNASIUM	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	1
EGD	GYMNASIUM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	1
EGS	GYMNASIUM	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	1
EHF	HEALTH CLUB	D	1-LOW COST	2-AVERAGE	3-GOOD		11	2
EHM	HEALTH CLUB	C	1-LOW COST	2-AVERAGE	3-GOOD		11	2
EHS	HEALTH CLUB	S	1-LOW COST	2-AVERAGE			11	2
EIF	DAYCARE CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	2
EIM	DAYCARE CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	2
EIS	DAYCARE CENTER	S	1-LOW COST	2-AVERAGE			18	2
EKF	SKATING CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD		16	2
EKM	SKATING CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD		16	2
EKS	SKATING CENTER	S	1-LOW COST	2-AVERAGE	3-GOOD		16	2
ELEV	COMMERCIAL ELEVATORS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
EMF	RESTAURANT - MENU	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
EMM	RESTAURANT - MENU	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	13	2
EMS	RESTAURANT - MENU	S	1-LOW COST	2-AVERAGE	3-GOOD		13	2
ERF	CHURCH	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
ERM	CHURCH	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
ERS	CHURCH	S	1-LOW COST	2-AVERAGE	3-GOOD		16	2
ESF	SCHOOLS	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	2
ESM	SCHOOLS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	2
ESS	SCHOOLS	S	1-LOW COST	2-AVERAGE	3-GOOD		18	2
ETF	THEATER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
ETM	THEATER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
ETS	THEATER	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	16	2
EXTLP	LIGHTING - POLE - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	1

CODES BY PACS CD

PACS CODE	DESCRIPTION	CLASS	SUBCLASS	SUBCLASS2	SUBCLASS3	SUBCLASS4	M/S SEC	DEP TABLE
EXTWL	LIGHTING - WALL - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
EYF	FRATERNAL HALL	D	1-LOW COST	2-AVERAGE	3-GOOD		16	2
EYM	FRATERNAL HALL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
EYS	FRATERNAL HALL	S	1-LOW COST	2-AVERAGE			16	2
FENCE	MISC-FENCE - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		66 1
FIREC	FIRE STATION	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
FIREF	FIRE STATION	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
FIREF	FIRE STATION	S	1-LOW COST	2-AVERAGE	3-GOOD		15	2
GOVC	GOVERNMENT BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
GOVD	GOVERNMENT BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
GOVS	GOVERNMENT BUILDING	S	1-LOW COST	2-AVERAGE			15	2
GRNHS	GREENHOUSE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		17 1
GRNSE	GREENHOUSE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		17 1
HANGER	HANGER	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
IDF	URGENT CARE	D		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IDM	URGENT CARE	C		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IDS	URGENT CARE	S		2-AVERAGE			15	2
IHF	HOSPITAL - GENERAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IHM	HOSPITAL - GENERAL	B	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IHS	HOSPITAL - GENERAL	D	1-LOW COST	2-AVERAGE	3-GOOD		15	2
INF	NURSING HOME	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
INM	NURSING HOME	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
INS	NURSING HOME	S	1-LOW COST	2-AVERAGE			15	2
IVF	VETERINARY HOSPITAL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IVM	VETERINARY HOSPITAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
IVS	VETERINARY HOSPITAL	S	1-LOW COST	2-AVERAGE			15	2
KIOSC	SELF SERVICE BOOTHS	C	1-LOW COST	2-AVERAGE	3-GOOD		64	2
KNLC	KENNELS	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 1
KNLD	KENNELS	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 1
KNLS	KENNELS	S	1-LOW COST	2-AVERAGE	3-GOOD		15	1
LAC	LAUNDROMAT	C		2-AVERAGE			13	2
LAD	LAUNDROMAT	D		2-AVERAGE			13	2
LAS	LAUNDROMAT	S		2-AVERAGE			13	2
LAWC	JAILS - CORRECTIONAL FACILITIES	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LAWD	JAILS - CORRECTIONAL FACILITIES	D		2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LAWS	JAILS - CORRECTIONAL FACILITIES	S		2-AVERAGE			15	2
LIBC	PUBLIC LIBRARIES	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LIBD	PUBLIC LIBRARIES	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		15 2
LIBS	PUBLIC LIBRARIES	S	1-LOW COST	2-AVERAGE	3-GOOD		15	2
MAF	AUTO DEALER SHOWROOM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MAM	AUTO DEALER SHOWROOM	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MAS	AUTO DEALER SHOWROOM	S	1-LOW COST	2-AVERAGE	3-GOOD		14	2
MBF	BIG BOX RETAIL	D	1-LOW COST	2-AVERAGE	3-GOOD		13	1
MBM	BIG BOX RETAIL	C	1-LOW COST	2-AVERAGE	3-GOOD		13	1
MBS	BIG BOX RETAIL	S	1-LOW COST	2-AVERAGE	3-GOOD		13	1
MCF	CONVENIENCE STORE	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MCM	CONVENIENCE STORE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MCS	CONVENIENCE STORE	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MGF	MARKET OR GROCERY	D		2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MGM	MARKET OR GROCERY	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MGS	MARKET OR GROCERY	S	1-LOW COST	2-AVERAGE	3-GOOD		13	2
MHHU	MOBILE HOME HOOKUPS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		63 2
MLC	MINI LUBE / SERVICE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MLD	MINI LUBE / SERVICE	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 2
MLS	MINI LUBE / SERVICE	S	1-LOW COST	2-AVERAGE			14	2
MOF	MORTUARIES	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
MOM	MORTUARIES	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		11 2
MOS	MORTUARIES	S	1-LOW COST	2-AVERAGE			11	2
MRF	RETAIL-GENERAL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MRM	RETAIL-GENERAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MRS	RETAIL-GENERAL	S	1-LOW COST	2-AVERAGE	3-GOOD		13	2
MSF	DRUG STORE PHARMACY	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MSM	DRUG STORE PHARMACY	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		13 2
MSS	DRUG STORE PHARMACY	S	1-LOW COST				13	2
MTF	DISCOUNT STORE	D	1-LOW COST	2-AVERAGE	3-GOOD		13	2
MTM	DISCOUNT STORE	C	1-LOW COST	2-AVERAGE	3-GOOD		13	2
MTS	DISCOUNT STORE	S	1-LOW COST	2-AVERAGE	3-GOOD		13	2
MUC	MUSEUM	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
MUD	MUSEUM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		16 2
MUS	MUSEUM	S	1-LOW COST				16	2
MWM	WAREHOUSE MEGA	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
MWS	WAREHOUSE MEGA	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT		14 1
PB	FARM EQUIPMENT SHOP/STORAGE	S		5 5C			17	1
PB	FARM LEAN TO	D		3 3C			17	1

CODES BY PACS CD

PACS CODE	DESCRIPTION	CLASS	SUBCLASS	SUBCLASS2	SUBCLASS3	SUBCLASS4	M/S SEC	DEP TABLE
PB	FARM UTILITY STORAGE	C		4 4C			17	1
PCFP	COMMERCIAL CARPORTS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	63	1
PCPA	COMMERCIAL CARPORTS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	63	1
PCPS	COMMERCIAL CARPORTS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	63	1
PFF	BANK / FINANCIAL INSTITUTES	D		2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
PFM	BANK / FINANCIAL INSTITUTES	C		2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
PFS	BANK / FINANCIAL INSTITUTES	S		2-AVERAGE	3-GOOD		15	2
PMF	MEDICAL OFFICE BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
PMM	MEDICAL OFFICE BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
PMS	MEDICAL OFFICE BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD		15	2
POF	OFFICE BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
POM	OFFICE BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	15	2
POS	OFFICE BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD		15	2
PPO	PORTABLE OFFICE OR CLASSROOM	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	2
PVA	MISC-PAVING ASPHALT - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	PAV
PVC	MISC-PAVING CONCRETE - COMMERCIAL		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	66	PAV
RCF	RETIREMENT CENTER	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	11	2
RCM	RETIREMENT CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	11	2
RCS	RETIREMENT CENTER	S	1-LOW COST				11	2
RMF	APARTMENT	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	12	2
RMM	APARTMENT	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	12	2
RMS	APARTMENT	S		2-AVERAGE	3-GOOD		12	2
RRC	RESTROOM BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	2
RRD	RESTROOM BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	18	2
RRS	RESTROOM BUILDING	S	1-LOW COST	2-AVERAGE			18	2
RV HOOKUP	MISC-RV HOOKUPS		1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	63	2
SBF	COMMERCIAL UTILITY - SHOP BUILDING	D		2-AVERAGE	3-GOOD		17	1
SBM	COMMERCIAL UTILITY - SHOP BUILDING	C		2-AVERAGE	3-GOOD		17	1
SBS	COMMERCIAL UTILITY - SHOP BUILDING	S		2-AVERAGE	3-GOOD		17	1
SRF	AUTO REPAIR GARAGE	D	1-LOW COST	2-AVERAGE	3-GOOD		14	1
SRM	AUTO REPAIR GARAGE	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	14	1
SRS	AUTO REPAIR GARAGE	S	1-LOW COST	2-AVERAGE	3-GOOD		14	1
SSF	AUTO DEALER SERVICE CENTER	D		2-AVERAGE	3-GOOD		14	1
SSM	AUTO DEALER SERVICE CENTER	C	1-LOW COST	2-AVERAGE	3-GOOD		14	1
SSS	AUTO DEALER SERVICE CENTER	S	1-LOW COST	2-AVERAGE			14	1
STBC	STABLES	C	1-LOW COST	2-AVERAGE	3-GOOD		17	1
STBD	STABLES	D	1-LOW COST	2-AVERAGE	3-GOOD		17	1
STBS	STABLES	S	1-LOW COST	2-AVERAGE	3-GOOD		17	1
STF	COMMERCIAL UTILITY BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD		17	1
STF	LUMBER STORAGE BUILDING	D	1-LOW COST	2-AVERAGE	3-GOOD		17	OTHER
STM	COMMERCIAL UTILITY BUILDING	C		2-AVERAGE	3-GOOD		17	1
STM	LUMBER STORAGE BUILDING	C	1-LOW COST	2-AVERAGE	3-GOOD		17	OTHER
STS	COMMERCIAL UTILITY BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD		17	1
STS	LUMBER STORAGE BUILDING	S	1-LOW COST	2-AVERAGE	3-GOOD		17	OTHER
THF	HOTEL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	11	2
THM	HOTEL	B	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	11	2
THS	HOTEL	D	1-LOW COST	2-AVERAGE	3-GOOD		11	2
TMF	MOTEL	D	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	12	2
TMM	MOTEL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	12	2
TMS	MOTEL	S		2-AVERAGE			12	2
WDF	WAREHOUSE DISTRIBUTION	D		2-AVERAGE	3-GOOD		14	1
WDM	WAREHOUSE DISTRIBUTION	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	14	1
WDS	WAREHOUSE DISTRIBUTION	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	14	1
WHF	WAREHOUSE GENERAL	D	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WHM	WAREHOUSE GENERAL	C	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	14	1
WHS	WAREHOUSE GENERAL	S	1-LOW COST	2-AVERAGE	3-GOOD	4-EXCELLENT	14	1
WIF	HEAVY INDUSTRIAL	D	1-LOW COST	2-AVERAGE			14	1
WIL	LIGHT INDUSTRIAL	C	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WIL	LIGHT INDUSTRIAL	D	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WIL	LIGHT INDUSTRIAL	S	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WIM	HEAVY INDUSTRIAL	C	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WIS	HEAVY INDUSTRIAL	S	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WMF	MINI - WAREHOUSE	D	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WMM	MINI - WAREHOUSE	C	1-LOW COST	2-AVERAGE	3-GOOD		14	1
WMS	MINI - WAREHOUSE	S	1-LOW COST	2-AVERAGE	3-GOOD		14	1

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
ASSISTED LIVING	11/13	ALC	C	1	LOW COST	131.00	-	-	131.00	1.02	0.86	114.9	CONGREGATE HOUSING FOR THE ELDERLY, OF THREE OR MORE FLOORS. NORMALLY WITH LIMITED INDIVIDUAL AND COMMON KITCHEN AND DINING AREA, LOUNGES, NURSING AND THERAPY ROOMS. ELEVATOR COST INCLUDED IN BASE COST. SKILLED NURSING FACILITIES ARE VALUED IN SECTION 15.
				2	AVERAGE	173.00	-	-	173.00	1.02	0.86	151.8	
				3	GOOD	229.00	-	-	229.00	1.02	0.86	200.9	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		ALD	D	1	LOW COST	125.00	-	-	125.00	1.00	0.87	108.8	
				2	AVERAGE	167.00	-	-	167.00	1.00	0.87	145.3	
				3	GOOD	222.00	-	-	222.00	1.00	0.87	193.1	
				4	EXCELLENT	-	-	-	-	1.00	0.87	-	
		ALS	S	1	LOW COST	-	-	-	-	0.98	0.86	-	
				2	AVERAGE	160.00	-	-	160.00	0.98	0.86	134.8	
				3	GOOD	216.00	-	-	216.00	0.98	0.86	182.0	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
ARENAS	17/35	ARNC	C	1	LOW COST	26.25	-	-	26.25	0.99	0.86	22.3	LARGE, SIMPLE, CLEAR SPAN RIDING OR EXERCISE ARENA. BETTER QUALITIES HAVE STABLING FACILITIES.
				2	AVERAGE	39.25	-	-	39.25	0.99	0.86	33.4	
				3	GOOD	59.00	-	-	59.00	0.99	0.86	50.2	
				4	EXCELLENT	88.00	-	-	88.00	0.99	0.86	74.9	
		ARND	D	1	LOW COST	15.50	-	-	15.50	0.98	0.87	13.2	
				2	AVERAGE	26.75	-	-	26.75	0.98	0.87	22.8	
				3	GOOD	46.50	-	-	46.50	0.98	0.87	39.6	
				4	EXCELLENT	80.00	-	-	80.00	0.98	0.87	68.2	
		ARNS	S	1	LOW COST	16.35	-	-	16.35	1.01	0.86	14.2	
				2	AVERAGE	27.75	-	-	27.75	1.01	0.86	24.1	
				3	GOOD	47.25	-	-	47.25	1.01	0.86	41.0	
				4	EXCELLENT	80.50	-	-	80.50	1.01	0.86	69.9	
BARNES	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 NAD 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	-	
BRANCH BANK	15/21	BBC	C	1	LOW COST	186.00	-	-	186.00	0.98	0.86	156.8	BRANCH BANK TENDS TO BE A SINGLE PURPOSE, LOW RISE NEIGHBORHOOD FACILITY. BANK FIXTURES SUCH AS VAULT DOORS, SAFETY DEPOSIT CABINETS AND COUNTERS NOT INCLUDED IN COST.
				2	AVERAGE	249.00	-	-	249.00	0.98	0.86	209.9	
				3	GOOD	344.00	-	-	344.00	0.98	0.86	289.9	
				4	EXCELLENT	472.00	-	-	472.00	0.98	0.86	397.8	
		BBD	D	1	LOW COST	176.00	-	-	176.00	1.01	0.87	154.7	
				2	AVERAGE	233.00	-	-	233.00	1.01	0.87	204.7	
				3	GOOD	322.00	-	-	322.00	1.01	0.87	282.9	
				4	EXCELLENT	443.00	-	-	443.00	1.01	0.87	389.3	
		BBS	S	1	LOW COST	174.00	-	-	174.00	0.97	0.86	145.2	
				2	AVERAGE	228.00	-	-	228.00	0.97	0.86	190.2	
				3	GOOD	302.00	-	-	302.00	0.97	0.86	251.9	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
BANQUET RECEPTION HALL	13/19	BQC	C	1	LOW COST	106.00	-	-	106.00	1.03	0.86	93.9	BANQUET/RECEPTION HALLS ARE CLUBHOUSE TYPE FACILITIES THAT OFFER FOOD SERVICES.
				2	AVERAGE	151.00	-	-	151.00	1.03	0.86	133.8	
				3	GOOD	209.00	-	-	209.00	1.03	0.86	185.1	
				4	EXCELLENT	290.00	-	-	290.00	1.03	0.86	256.9	
		BQD	D	1	LOW COST	97.50	-	-	97.50	1.02	0.87	86.5	
				2	AVERAGE	141.00	-	-	141.00	1.02	0.87	125.1	
				3	GOOD	197.00	-	-	197.00	1.02	0.87	174.8	
				4	EXCELLENT	277.00	-	-	277.00	1.02	0.87	245.8	
		BQS	S	1	LOW COST	94.50	-	-	94.50	0.98	0.86	79.6	
				2	AVERAGE	138.00	-	-	138.00	0.98	0.86	116.3	
				3	GOOD	193.00	-	-	193.00	0.98	0.86	162.7	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
CAR WASH - DRIVE THRU	64/5	CAM	C	1	LOW COST	114.00	-	-	114.00	1.03	0.86	101.0	SMALL SINGLE CARE DRIVE THRU ROLL OVER ROBOT. ALL EQUIPMENT IS INCLUDED IN THE COST.
				2	AVERAGE	134.00	-	-	134.00	1.03	0.86	118.7	
				3	GOOD	162.00	-	-	162.00	1.03	0.86	143.5	
				4	EXCELLENT	190.00	-	-	190.00	1.03	0.86	168.3	
		CAF	D	1	LOW COST	107.00	-	-	107.00	1.03	0.87	95.9	
				2	AVERAGE	127.00	-	-	127.00	1.03	0.87	113.8	
				3	GOOD	153.00	-	-	153.00	1.03	0.87	137.1	
				4	EXCELLENT	-	-	-	-	1.03	0.87	-	
		CAS	S	1	LOW COST	109.00	-	-	109.00	1.03	0.86	96.6	
				2	AVERAGE	130.00	-	-	130.00	1.03	0.86	115.2	
				3	GOOD	160.00	-	-	160.00	1.03	0.86	141.7	
				4	EXCELLENT	191.00	-	-	191.00	1.03	0.86	169.2	
CONVENTION CENTER	16/16	CCB	B	1	LOW COST	183.00	-	-	183.00	0.98	0.88	157.8	LARGE OPEN ARENA/AUDITORIUM-TYPE FACILITIES FOR SHORT-TERM MEETINGS AND/OR TRADE SHOW-DISPLAY OF PRODUCTS
				2	AVERAGE	251.00	-	-	251.00	0.98	0.88	216.5	
				3	GOOD	347.00	-	-	347.00	0.98	0.88	299.3	
				4	EXCELLENT	-	-	-	-	0.98	0.88	-	
		CCC	C	1	LOW COST	141.00	-	-	141.00	0.97	0.86	117.6	
				2	AVERAGE	187.00	-	-	187.00	0.97	0.86	156.0	
				3	GOOD	246.00	-	-	246.00	0.97	0.86	205.2	
				4	EXCELLENT	311.00	-	-	311.00	0.97	0.86	259.4	
		CCD	D	1	LOW COST	134.00	-	-	134.00	1.02	0.87	118.9	
				2	AVERAGE	177.00	-	-	177.00	1.02	0.87	157.1	
				3	GOOD	233.00	-	-	233.00	1.02	0.87	206.8	
				4	EXCELLENT	294.00	-	-	294.00	1.02	0.87	260.9	
COMMERCIAL POOL	66/7	C-POOL		1		103.00	-	-	103.00	0.96	0.86	85.0	LARGE REC POOLS, FOUND IN PARKS, SCHOOLS, HOTELS, ETC. COSTS ARE FOR POURED CONCRETE POOLS INCLUDES CHLORINATORS, FILTERS, HEATERS, BOARDS, LADDERS AND COPING.
				2		111.33	-	-	111.33	0.96	0.86	91.9	
				3		119.67	-	-	119.67	0.96	0.86	98.8	
				4		128.00	-	-	128.00	0.96	0.86	105.7	
COMMERCIAL HOT TUB	66/6	CHOT-TUB		1		140.00	-	-	140.00	0.96	0.86	115.6	DETACHED EXTERIOR GUNITE SPAS AND TUBS INCLUDING EQUIPMENT
				2		223.33	-	-	223.33	0.96	0.86	184.4	
				3		306.67	-	-	306.67	0.96	0.86	253.2	
				4		390.00	-	-	390.00	0.96	0.86	322.0	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES	
CANOPY - FUEL SERVICE	64/2	CFSC	C	1	LOW COST	35.75	-	-	35.75	1.03	0.86	31.7	CANOPIES COVERED AREA INCLUDING LIGHT FIXTURES AND SUPPORTS. CLASS C = CONCRETE TEES; CLASS D = STEEL; CLASS S = WOOD FRAME AND SHEATHING	
				2	AVERAGE	41.00	-	-	41.00	1.03	0.86	36.3		
				3	GOOD	49.00	-	-	49.00	1.03	0.86	43.4		
				4	EXCELLENT	57.00	-	-	57.00	1.03	0.86	50.5		
		CFSD	D	1	LOW COST	30.50	-	-	30.50	1.03	0.87	27.3		
				2	AVERAGE	39.50	-	-	39.50	1.03	0.87	35.4		
				3	GOOD	50.50	-	-	50.50	1.03	0.87	45.3		
				4	EXCELLENT	63.50	-	-	63.50	1.03	0.87	56.9		
		CFSS	S	1	LOW COST	27.00	-	-	27.00	1.03	0.86	23.9		
				2	AVERAGE	34.00	-	-	34.00	1.03	0.86	30.1		
				3	GOOD	41.25	-	-	41.25	1.03	0.86	36.5		
				4	EXCELLENT	52.50	-	-	52.50	1.03	0.86	46.5		
COMMERCIAL RESIDENTIAL CANOPIES	66/2	CNF		1		13.95	-	-	13.95	0.96	0.86	11.5	WOOD CANOPY INCLUDING ROOF AND SUPPORTS	
				2		20.47	-	-	20.47	0.96	0.86	16.9		
				3		26.98	-	-	26.98	0.96	0.86	22.3		
				4		33.50	-	-	33.50	0.96	0.86	27.7		
	66/2	CNS			1		11.80	-	-	11.80	0.96	0.86	9.7	ALUMINUM OR STEEL INCLUDING ROOF AND SUPPORTS
					2		15.13	-	-	15.13	0.96	0.86	12.5	
					3		18.47	-	-	18.47	0.96	0.86	15.2	
					4		21.80	-	-	21.80	0.96	0.86	18.0	
	66/2	CNA			1		17.45	-	-	17.45	0.96	0.86	14.4	AWNING, FABRIC INCLUDES ROOF AND SUPPORTS
					2		24.80	-	-	24.80	0.96	0.86	20.5	
					3		32.15	-	-	32.15	0.96	0.86	26.5	
					4		39.50	-	-	39.50	0.96	0.86	32.6	
COMMUNITY RETAIL CENTERS	13/34	CRCC	C	1	LOW COST	111.00	-	-	111.00	1.03	0.86	98.3	TYPICALLY STRIP STORES WITH DISCOUNT OR MARKET ANCHORS WITH MIXED OCCUPANCY.	
				2	AVERAGE	135.00	-	-	135.00	1.03	0.86	119.6		
				3	GOOD	169.00	-	-	169.00	1.03	0.86	149.7		
				4	EXCELLENT	207.00	-	-	207.00	1.03	0.86	183.4		
		CRCD	D	1	LOW COST	-	-	-	-	-	1.02	0.87		-
				2	AVERAGE	126.00	-	-	126.00	1.02	0.87	111.8		
				3	GOOD	159.00	-	-	159.00	1.02	0.87	141.1		
				4	EXCELLENT	195.00	-	-	195.00	1.02	0.87	173.0		
		CRCS	S	1	LOW COST	-	-	-	-	-	0.98	-		-
				2	AVERAGE	124.00	-	-	124.00	0.98	0.86	104.5		
				3	GOOD	-	-	-	-	0.98	0.86	-		
				4	EXCELLENT	-	-	-	-	0.98	0.86	-		
CAR WASH - SELF SERVICE	64/5	CWM	C	1	LOW COST	82.50	-	-	82.50	1.03	0.86	73.1	COIN OPERATED FOR SELF SERVICE. INCLUDES ALL EQUIPMENT COST.	
				2	AVERAGE	103.00	-	-	103.00	1.03	0.86	91.2		
				3	GOOD	134.00	-	-	134.00	1.03	0.86	118.7		
				4	EXCELLENT	167.00	-	-	167.00	1.03	0.86	147.9		
		CWD	D	1	LOW COST	76.00	-	-	76.00	1.03	0.87	68.1		
				2	AVERAGE	96.50	-	-	96.50	1.03	0.87	86.5		
				3	GOOD	126.00	-	-	126.00	1.03	0.87	112.9		
				4	EXCELLENT	-	-	-	-	1.03	0.87	-		
		CWS	S	1	LOW COST	75.50	-	-	75.50	1.03	0.86	66.9		
				2	AVERAGE	98.00	-	-	98.00	1.03	0.86	86.8		
				3	GOOD	130.00	-	-	130.00	1.03	0.86	115.2		
				4	EXCELLENT	-	-	-	-	1.03	0.86	-		

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
DECK	66/2	DECK		1		-	-	-	-	0.96	0.86	-	2 = SOFTWOOD, FIR, PINE, ETC. 3 = CEDAR, REDWOOD OR METAL PRICE INCLUDES RAILINGS AND STEPS
				2		38.43	-	-	38.43	0.96	0.86	31.7	
				3		56.69	-	-	56.69	0.96	0.86	46.8	
				4		-	-	-	-	0.96	0.86	-	
BOWLING CENTERS	16/22	EBM	C	1	LOW COST	87.00	-	-	87.00	0.97	0.86	72.6	COST DOES NOT INCLUDE EQUIPMENT COSTS OF BALL RETURNS, KITCHEN/BAR EQUIPMENT OR ALLEYS.
				2	AVERAGE	115.00	-	-	115.00	0.97	0.86	95.9	
				3	GOOD	150.00	-	-	150.00	0.97	0.86	125.1	
				4	EXCELLENT	183.00	-	-	183.00	0.97	0.86	152.7	
		EBF	D	1	LOW COST	79.50	-	-	79.50	1.02	0.87	70.5	
				2	AVERAGE	106.00	-	-	106.00	1.02	0.87	94.1	
				3	GOOD	140.00	-	-	140.00	1.02	0.87	124.2	
				4	EXCELLENT	173.00	-	-	173.00	1.02	0.87	153.5	
		EBS	S	1	LOW COST	76.50	-	-	76.50	0.97	0.86	63.8	
				2	AVERAGE	103.00	-	-	103.00	0.97	0.86	85.9	
				3	GOOD	136.00	-	-	136.00	0.97	0.86	113.5	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
COUNTRY CLUB	11/31	ECM	C	1	LOW COST	148.00	-	-	148.00	1.02	0.86	129.8	SPECIALIZED CLUBHOUSES DESIGNED MAINLY FOR ENTERTAINMENT. GENERALLY, BETTER CLUBS WILL HAVE BALLROOM, BAR, BANQUET AND PRO SHOP FACILITIES AS WELL AS LOCKER AND SHOWER ROOMS.
				2	AVERAGE	198.00	-	-	198.00	1.02	0.86	173.7	
				3	GOOD	259.00	-	-	259.00	1.02	0.86	227.2	
				4	EXCELLENT	341.00	-	-	341.00	1.02	0.86	299.1	
		ECF	D	1	LOW COST	139.00	-	-	139.00	1.00	0.87	120.9	
				2	AVERAGE	189.00	-	-	189.00	1.00	0.87	164.4	
				3	GOOD	250.00	-	-	250.00	1.00	0.87	217.5	
				4	EXCELLENT	334.00	-	-	334.00	1.00	0.87	290.6	
		ECS	S	1	LOW COST	130.00	-	-	130.00	0.98	0.86	109.6	
				2	AVERAGE	178.00	-	-	178.00	0.98	0.86	150.0	
				3	GOOD	-	-	-	-	0.98	0.86	-	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
FAST FOOD	13/17	EDM	C	1	AVERAGE	191.00	-	-	191.00	1.03	0.86	169.2	TYPICALLY LIMITED SEATING AREA IN RELATION TO PREP AREA. DRIVE UPS OR THROUGHS. TYPICALLY MCDONALDS, BURGER KING, CHICK-FIL-A, TACO BELL.
				2	GOOD	246.00	-	-	246.00	1.03	0.86	217.9	
				3	VERY GOOD	319.00	-	-	319.00	1.03	0.86	282.6	
				4	EXCELLENT	416.00	-	-	416.00	1.03	0.86	368.5	
		EDF	D	1	AVERAGE	176.00	-	-	176.00	1.02	0.87	156.2	
				2	GOOD	230.00	-	-	230.00	1.02	0.87	204.1	
				3	VERY GOOD	302.00	-	-	302.00	1.02	0.87	268.0	
				4	EXCELLENT	399.00	-	-	399.00	1.02	0.87	354.1	
		EDS	S	1	LOW COST	121.00	-	-	121.00	0.98	0.86	102.0	
				2	AVERAGE	174.00	-	-	174.00	0.98	0.86	146.6	
				3	GOOD	233.00	-	-	233.00	0.98	0.86	196.4	
				4	EXCELLENT	321.00	-	-	321.00	0.98	0.86	270.5	
DRIVE INN - FAST FOOD	13/17	EFC	C	1	LOW COST	138.00	-	-	138.00	1.03	0.86	122.2	TYPICALLY DRIVE-INN TYPE FAST FOOD - LOW COST TO AVERAGE. CANOPIES VALUED SEPARATE. TYPICALLY SONICS
				2	AVERAGE	191.00	-	-	191.00	1.03	0.86	169.2	
				3	GOOD	-	-	-	-	1.03	0.86	-	
				4	EXCELLENT	-	-	-	-	1.03	0.86	-	
		EFD	D	1	LOW COST	125.00	-	-	125.00	1.02	0.87	110.9	
				2	AVERAGE	176.00	-	-	176.00	1.02	0.87	156.2	
				3	GOOD	-	-	-	-	1.02	0.87	-	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		EFS	S	1	LOW COST	121.00	-	-	121.00	0.98	0.86	102.0	
				2	AVERAGE	174.00	-	-	174.00	0.98	0.86	146.6	
				3	GOOD	-	-	-	-	0.98	0.86	-	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
GYMNASIUMS	18/25	EGC	C	1	LOW COST	103.00	-	-	103.00	1.00	0.86	88.6	INCLUDE ATHLETIC, RECREATION, HEALTH AND PHYSICAL FITNESS OCCUPANCIES WHERE THE DESIGN IS OF A GYMNASIUM TYPE WITH A BASKETBALL COURT.
				2	AVERAGE	155.00	-	-	155.00	1.00	0.86	133.3	
				3	GOOD	217.00	-	-	217.00	1.00	0.86	186.6	
				4	EXCELLENT	294.00	-	-	294.00	1.00	0.86	252.8	
		EGD	D	1	LOW COST	96.00	-	-	96.00	1.01	0.87	84.4	
				2	AVERAGE	147.00	-	-	147.00	1.01	0.87	129.2	
				3	GOOD	206.00	-	-	206.00	1.01	0.87	181.0	
				4	EXCELLENT	283.00	-	-	283.00	1.01	0.87	248.7	
		EGS	S	1	LOW COST	77.50	-	-	77.50	1.00	0.86	66.7	
				2	AVERAGE	92.50	-	-	92.50	1.00	0.86	79.6	
				3	GOOD	143.00	-	-	143.00	1.00	0.86	123.0	
				4	EXCELLENT	204.00	-	-	204.00	1.00	0.86	175.4	
HEALTH CLUB	11/31	EHM	C	1	LOW COST	127.00	-	-	127.00	1.02	0.86	111.4	DESIGNED AS SMALL PHYSICAL FITNESS FACILITIES. LARGE GYMNASIUM-TYPE FITNESS CENTERS WITH SPORTS COURTS SHOULD BE PRICED FROM SECTION 16 or 18.
				2	AVERAGE	172.00	-	-	172.00	1.02	0.86	150.9	
				3	GOOD	236.00	-	-	236.00	1.02	0.86	207.0	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		EHF	D	1	LOW COST	119.00	-	-	119.00	1.00	0.87	103.5	
				2	AVERAGE	164.00	-	-	164.00	1.00	0.87	142.7	
				3	GOOD	227.00	-	-	227.00	1.00	0.87	197.5	
				4	EXCELLENT	-	-	-	-	1.00	0.87	-	
		EHS	S	1	LOW COST	113.00	-	-	113.00	0.98	0.86	95.2	
				2	AVERAGE	157.00	-	-	157.00	0.98	0.86	132.3	
				3	GOOD	-	-	-	-	0.98	0.86	-	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
DAY CARE CENTER	18/13	EIM	C	1	LOW COST	130.00		-	130.00	1.00	0.86	111.8	DAY CARE FACILITIES
				2	AVERAGE	177.00		-	177.00	1.00	0.86	152.2	
				3	GOOD	230.00		-	230.00	1.00	0.86	197.8	
				4	EXCELLENT	300.00		-	300.00	1.00	0.86	258.0	
		EIF	D	1	LOW COST	123.00		-	123.00	1.01	0.87	108.1	
				2	AVERAGE	168.00		-	168.00	1.01	0.87	147.6	
				3	GOOD	221.00		-	221.00	1.01	0.87	194.2	
				4	EXCELLENT	291.00		-	291.00	1.01	0.87	255.7	
		EIS	S	1	LOW COST	119.00		-	119.00	1.00	0.86	102.3	
				2	AVERAGE	164.00		-	164.00	1.00	0.86	141.0	
				3	GOOD	-	-	-	-	1.00	0.86	-	
				4	EXCELLENT	-	-	-	-	1.00	0.86	-	
SKATING CENTERS	16/21	EKM	C	1	LOW COST	89.50		-	86.00	0.97	0.86	71.7	TYPICALLY LOWER-QUALITY AUDITORIUMS MODIFIED FOR THAT PARTICULAR USE. ROLLER RINKS WILL INCLUDE THE BASIC SKATING SURFACE IN THE BASE COST.
				2	AVERAGE	130.00		-	125.00	0.97	0.86	104.3	
				3	GOOD	176.00		-	169.00	0.97	0.86	141.0	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
		EKF	D	1	LOW COST	83.00		-	80.50	1.02	0.87	71.4	
				2	AVERAGE	122.00		-	118.00	1.02	0.87	104.7	
				3	GOOD	167.00		-	162.00	1.02	0.87	143.8	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		EKS	S	1	LOW COST	80.50		-	77.50	0.97	0.86	64.7	
				2	AVERAGE	119.00		-	115.00	0.97	0.86	95.9	
				3	GOOD	166.00		-	160.00	0.97	0.86	133.5	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
COMMERCIAL ELEVATORS	13/39	ELEV		1	LOW COST	66,500.00		-	66,500.00	0.99	0.86	56,618.1	PASSENGER BASE COST, TWO TO THREE STORIES.
				2	AVERAGE	78,750.00		-	78,750.00	0.99	0.86	67,047.8	
				3	GOOD	92,500.00		-	92,500.00	0.99	0.86	78,754.5	
				4	EXCELLENT	109,000.00		-	109,000.00	0.99	0.86	92,802.6	
RESTAURANT - MENU	13/14	EMM	C	1	LOW COST	129.00		-	129.00	1.03	0.86	114.3	SIT DOWN RESTAURANT. COST INCLUDE ALL PLUMBING, BUILT-IN REFRIGERATORS AND ELECTRICAL CONNECTION TO PROVIDE SERVICES FOR THE PREPARATION AND SALE OF FOOD.
				2	AVERAGE	178.00		-	178.00	1.03	0.86	157.7	
				3	GOOD	229.00		-	229.00	1.03	0.86	202.8	
				4	EXCELLENT	379.00		-	379.00	1.03	0.86	335.7	
		EMF	D	1	LOW COST	117.00		-	117.00	1.02	0.87	103.8	
				2	AVERAGE	165.00		-	165.00	1.02	0.87	146.4	
				3	GOOD	214.00		-	214.00	1.02	0.87	189.9	
				4	EXCELLENT	364.00		-	364.00	1.02	0.87	323.0	
		EMS	S	1	LOW COST	112.00		-	112.00	0.98	0.86	94.4	
				2	AVERAGE	162.00		-	162.00	0.98	0.86	136.5	
				3	GOOD	216.00		-	216.00	0.98	0.86	182.0	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	

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CHURCH	16/9	ERM	C	1	LOW COST	139.00		-	139.00	0.97	0.86	116.0		
				2	AVERAGE	196.00		-	196.00	0.97	0.86	163.5		
				3	GOOD	275.00		-	275.00	0.97	0.86	229.4		
				4	EXCELLENT	374.00		-	374.00	0.97	0.86	312.0		
		ERF	D	1	LOW COST	132.00		-	132.00	1.02	0.87	117.1		
				2	AVERAGE	187.00		-	187.00	1.02	0.87	165.9		
				3	GOOD	262.00		-	262.00	1.02	0.87	232.5		
				4	EXCELLENT	356.00		-	356.00	1.02	0.87	315.9		
		ERS	S	1	LOW COST	127.00		-	127.00	0.97	0.86	105.9		
				2	AVERAGE	178.00		-	178.00	0.97	0.86	148.5		
				3	GOOD	246.00		-	246.00	0.97	0.86	205.2		
				4	EXCELLENT	-	-	-	-	0.97	0.86	-		
SCHOOLS	18/9-9	ESM	C	1	LOW COST	160.00		-	160.00	1.00	0.86	137.6	SERVE KINDERGARTEN/FIRST GRADE THROUGH FIFTH OF SIXTH GRADE. GENERALLY SMALLER IN SCOPE THAN THE SECONDARY SCHOOLS, WITH FEWER AUXILIARY FACILITIES. PRIMARILY GENERAL CLASSROOMS	
				2	AVERAGE	200.00		-	200.00	1.00	0.86	172.0		
				3	GOOD	247.00		-	247.00	1.00	0.86	212.4		
				4	EXCELLENT	314.00		-	314.00	1.00	0.86	270.0		
		ESF	D	1	LOW COST	152.00		-	152.00	1.01	0.87	133.6		
				2	AVERAGE	191.00		-	191.00	1.01	0.87	167.8		
				3	GOOD	238.00		-	238.00	1.01	0.87	209.1		
				4	EXCELLENT	305.00		-	305.00	1.01	0.87	268.0		
		ESS	S	1	LOW COST	148.00		-	148.00	1.00	0.86	127.3		
				2	AVERAGE	187.00		-	187.00	1.00	0.86	160.8		
				3	GOOD	235.00		-	235.00	1.00	0.86	202.1		
				4	EXCELLENT	-	-	-	-	1.00	0.86	-		
THEATERS	16/13	ETM	C	1	LOW COST	101.00		-	101.00	0.97	0.86	84.3	DESIGNED PRIMARY FOR SCREEN PRESENTATIONS. COST DOES NOT INCLUDE SEATING	
				2	AVERAGE	152.00		-	152.00	0.97	0.86	126.8		
				3	GOOD	215.00		-	215.00	0.97	0.86	179.4		
				4	EXCELLENT	318.00		-	318.00	0.97	0.86	265.3		
		ETF	D	1	LOW COST	94.50		-	94.50	1.02	0.87	83.9		
				2	AVERAGE	143.00		-	143.00	1.02	0.87	126.9		
				3	GOOD	203.00		-	203.00	1.02	0.87	180.1		
				4	EXCELLENT	-	-	-	-	1.02	0.87	-		
		ETS	S	1	LOW COST	93.00		-	93.00	0.97	0.86	77.6		
				2	AVERAGE	141.00		-	141.00	0.97	0.86	117.6		
				3	GOOD	203.00		-	203.00	0.97	0.86	169.3		
				4	EXCELLENT	-	-	-	-	0.97	0.86	-		
COMMERCIAL LIGHTING	66/5	EXTLP		1		341.00	-	-	341.00	0.96	0.86	281.5	POLE MOUNT LIGHTING	
				2		537.00	-	-	537.00	0.96	0.86	443.3		
				3		734.00	-	-	734.00	0.96	0.86	606.0		
				4		930.00	-	-	930.00	0.96	0.86	767.8		
	66/5	EXTWL			1		253.00	-	-	253.00	0.96	0.86	208.9	WALL MOUNT LIGHTING
					2		415.00	-	-	415.00	0.96	0.86	342.6	
					3		578.00	-	-	578.00	0.96	0.86	477.2	
					4		740.00	-	-	740.00	0.96	0.86	610.9	

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FRATERNAL HALL	16/15	EYM	C	1	LOW COST	128.00		-	128.00	0.97	0.86	106.8	LOWER COST MERGE INTO THE CLUBHOUSE OCCUPANCY IN SECTION 11
				2	AVERAGE	179.00		-	179.00	0.97	0.86	149.3	
				3	GOOD	246.00		-	246.00	0.97	0.86	205.2	
				4	EXCELLENT	328.00		-	328.00	0.97	0.86	273.6	
		EYF	D	1	LOW COST	120.00		-	120.00	1.02	0.87	106.5	
				2	AVERAGE	169.00		-	169.00	1.02	0.87	150.0	
				3	GOOD	235.00		-	235.00	1.02	0.87	208.5	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		EYS	S	1	LOW COST	118.00		-	118.00	0.97	0.86	98.4	
				2	AVERAGE	165.00		-	165.00	0.97	0.86	137.6	
				3	GOOD	-	-	-	-	0.97	0.86	-	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
COMMERCIAL FENCE	66/4-5	FENCE		1	CHAIN LINK	41.55	-	-	41.55	0.96	0.86	34.3	1 = CHAIN LINK; 2 = METAL; 3 = WOOD; 4 = VINYL. COST PER LINEAR FOOT INCLUDES INSTALLATION.
				2	METAL	32.25	-	-	32.25	0.96	0.86	26.6	
				3	WOOD	46.75	-	-	46.75	0.96	0.86	38.6	
				4	VINYL	67.00	-	-	67.00	0.96	0.86	55.3	
FIRE STATIONS	15/29	FIREC	C	1	LOW COST	126.00		-	126.00	0.98	0.86	106.2	EMERGENCY SERVICE BUILDINGS DESIGNED WITH ENGINE STORAGE, DORMITORY AND LIGHT KITCHEN FACILITIES. VOLUNTEER STATIONS SHOULD BE VALUED AS SERVICE GARAGE OR PREFAB STRUCTURE.
				2	AVERAGE	186.00		-	186.00	0.98	0.86	156.8	
				3	GOOD	266.00		-	266.00	0.98	0.86	224.2	
				4	EXCELLENT	386.00		-	386.00	0.98	0.86	325.3	
		FIRED	D	1	LOW COST	112.00		-	112.00	1.01	0.87	98.4	
				2	AVERAGE	170.00		-	170.00	1.01	0.87	149.4	
				3	GOOD	249.00		-	249.00	1.01	0.87	218.8	
				4	EXCELLENT	368.00		-	368.00	1.01	0.87	323.4	
		FIRES	S	1	LOW COST	95.50		-	95.50	0.97	0.86	79.7	
				2	AVERAGE	144.00		-	144.00	0.97	0.86	120.1	
				3	GOOD	208.00		-	208.00	0.97	0.86	173.5	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
GOVERNMENTAL BUILDINGS	15/30	GOVC	C	1	LOW COST	154.00		-	154.00	0.98	0.86	129.8	INCLUDE CITY HALLS, COURTHOUSES, ETC.
				2	AVERAGE	217.00		-	217.00	0.98	0.86	182.9	
				3	GOOD	288.00		-	288.00	0.98	0.86	242.7	
				4	EXCELLENT	401.00		-	401.00	0.98	0.86	338.0	
		GOVD	D	1	LOW COST	142.00		-	142.00	1.01	0.87	124.8	
				2	AVERAGE	196.00		-	196.00	1.01	0.87	172.2	
				3	GOOD	275.00		-	275.00	1.01	0.87	241.6	
				4	EXCELLENT	385.00		-	385.00	1.01	0.87	338.3	
		GOVS	S	1	LOW COST	141.00		-	141.00	0.97	0.86	117.6	
				2	AVERAGE	193.00		-	193.00	0.97	0.86	161.0	
				3	GOOD	-	-	-	-	0.97	0.86	-	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	

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GREENHOUSES	17/22		C	1	LOW COST	-	-	-	-	0.99	0.86	-	ENCLOSURES USED TO REGULATE THE CLIMATIC CONDITIONS FOR GERMINATING AND GROWING VARIOUS PLANTS AND VET TABLES.			
				2	AVERAGE	-	-	-	-	0.99	0.86	-				
				3	GOOD	-	-	-	-	0.99	0.86	-				
				4	EXCELLENT	-	-	-	-	0.99	0.86	-				
		GRNSW	S	1	LOW COST	6.94	-	-	6.94	1.01	0.86	6.0				
				2	AVERAGE	14.95	-	-	14.95	1.01	0.86	13.0				
				3	GOOD	32.00	-	-	32.00	1.01	0.86	27.8				
				4	EXCELLENT	47.25	-	-	47.25	1.01	0.86	41.0				
		GRNHS	S	1	LOW COST	5.01	-	-	5.01	1.01	0.86	4.4				
				2	AVERAGE	10.60	-	-	10.60	1.01	0.86	9.2				
				3	GOOD	22.55	-	-	22.55	1.01	0.86	19.6				
				4	EXCELLENT	27.25	-	-	27.25	1.01	0.86	23.7				
HANGERS	14/29			1	LOW COST	-	-	-	-	1.02	0.86	-	DESIGNED FOR AIRCRAFT STORAGE WITH LIMITED FACILITIES FOR LIGHT REPAIR.			
				2	AVERAGE	-	-	-	-	1.02	0.86	-				
				3	GOOD	-	-	-	-	1.02	0.86	-				
				4	EXCELLENT	-	-	-	-	1.02	0.86	-				
		HANGER	S	1	LOW COST	26.00	-	-	26.00	1.02	0.86	22.8				
				2	AVERAGE	35.50	-	-	35.50	1.02	0.86	31.1				
				3	GOOD	53.00	-	-	53.00	1.02	0.86	46.5				
				4	EXCELLENT	81.50	-	-	81.50	1.02	0.86	71.5				
		URGENT CARE FACILITIES	15/23	IDM	C	1	LOW COST	-	-	-	-	0.98		0.86	-	DESIGNED FOR EMERGENCY, URGENT CARE, FIRST AID AND MEDICAL TREATMENT, USUALLY HAVING NO FACILITIES FOR SURGERY.
						2	AVERAGE	156.00	-	-	156.00	0.98		0.86	131.5	
						3	GOOD	200.00	-	-	200.00	0.98		0.86	168.6	
						4	EXCELLENT	262.00	-	-	262.00	0.98		0.86	220.8	
IDF	D			1	LOW COST	-	-	-	-	1.01	0.87	-				
				2	AVERAGE	149.70	-	-	149.70	1.01	0.87	131.5				
				3	GOOD	191.90	-	-	191.90	1.01	0.87	168.6				
				4	EXCELLENT	251.30	-	-	251.30	1.01	0.87	220.8				
IDS	S			1	LOW COST	-	-	-	-	0.97	0.86	-				
				2	AVERAGE	141.00	-	-	141.00	0.97	0.86	117.6				
				3	GOOD	-	-	-	-	0.97	0.86	-				
				4	EXCELLENT	-	-	-	-	0.97	0.86	-				
HOSPITAL - GENERAL	15/24	IHM	B	1	LOW COST	323.00	20.60	-	343.60	0.99	0.88	299.3	COST INCLUDE FIXED EQUIPMENT THAT IS PERMANENT EQUIPMENT. BASE INCLUDES HVAC WITH ADJ HEAT (pg 25)			
				2	AVERAGE	419.00	26.25	-	445.25	0.99	0.88	387.9				
				3	GOOD	545.00	33.75	-	578.75	0.99	0.88	504.2				
				4	EXCELLENT	710.00	43.00	-	753.00	0.99	0.88	656.0				
		IHF	C	1	LOW COST	238.00	18.25	-	256.25	0.98	0.86	216.0				
				2	AVERAGE	319.00	23.20	-	342.20	0.98	0.86	288.4				
				3	GOOD	425.00	29.50	-	454.50	0.98	0.86	383.1				
				4	EXCELLENT	565.00	37.75	-	602.75	0.98	0.86	508.0				
		IHS	D	1	LOW COST	228.00	18.25	-	246.25	1.01	0.87	216.4				
				2	AVERAGE	302.00	23.20	-	325.20	1.01	0.87	285.8				
				3	GOOD	400.00	29.50	-	429.50	1.01	0.87	377.4				
				4	EXCELLENT	-	-	-	-	1.01	0.87	-				

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NURSING HOMES	15/26	INM	C	1	LOW COST	162.00		-	162.00	0.98	0.86	136.5	INCLUDE SKILLED NURSING HOMES, REST HOMES. FACILITIES LACK SURGICAL CARE AND TREATMENT.
				2	AVERAGE	211.00		-	211.00	0.98	0.86	177.8	
				3	GOOD	280.00		-	280.00	0.98	0.86	236.0	
				4	EXCELLENT	371.00		-	371.00	0.98	0.86	312.7	
		INF	D	1	LOW COST	154.00		-	154.00	1.01	0.87	135.3	
				2	AVERAGE	201.00		-	201.00	1.01	0.87	176.6	
				3	GOOD	267.00		-	267.00	1.01	0.87	234.6	
				4	EXCELLENT	339.00		-	339.00	1.01	0.87	297.9	
		INS	S	1	LOW COST	145.00		-	145.00	0.97	0.86	121.0	
				2	AVERAGE	189.00		-	189.00	0.97	0.86	157.7	
				3	GOOD	-	-	-	-	0.97	0.86	-	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
VETERINARY HOSPITALS	15/28	IVM	C	1	LOW COST	154.00		-	154.00	0.98	0.86	129.8	DESIGNED FOR THE MEDICAL AND SURGICAL CARE AND TREATMENT OF SMALL ANIMALS. COSTS DO NOT INCLUDE CAGES AND RUNS OR OPEN SHELTERS.
				2	AVERAGE	205.00		-	205.00	0.98	0.86	172.8	
				3	GOOD	263.00		-	263.00	0.98	0.86	221.7	
				4	EXCELLENT	343.00		-	343.00	0.98	0.86	289.1	
		IVF	D	1	LOW COST	146.00		-	146.00	1.01	0.87	128.3	
				2	AVERAGE	195.00		-	195.00	1.01	0.87	171.3	
				3	GOOD	251.00		-	251.00	1.01	0.87	220.6	
				4	EXCELLENT	329.00		-	329.00	1.01	0.87	289.1	
		IVS	S	1	LOW COST	136.00		-	136.00	0.97	0.86	113.5	
				2	AVERAGE	185.00		-	185.00	0.97	0.86	154.3	
				3	GOOD	-	-	-	-	0.97	0.86	-	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
SMALL SELF-SERVICE BOOTHS	64/2	KIOSC	C	1	LOW COST	190.00		-	190.00	1.03	0.86	168.3	KIOSK FUEL SELF SERVICE BOOTHS
				2	AVERAGE	292.00		-	292.00	1.03	0.86	258.7	
				3	GOOD	530.00		-	530.00	1.03	0.86	469.5	
				4	EXCELLENT	-	-	-	-	1.03	0.86	-	
			D	1	LOW COST	-	-	-	-	1.03	0.87	-	
				2	AVERAGE	-	-	-	-	1.03	0.87	-	
				3	GOOD	-	-	-	-	1.03	0.87	-	
				4	EXCELLENT	-	-	-	-	1.03	0.87	-	
			S	1	LOW COST	-	-	-	-	1.03	0.86	-	
				2	AVERAGE	-	-	-	-	1.03	0.86	-	
				3	GOOD	-	-	-	-	1.03	0.86	-	
				4	EXCELLENT	-	-	-	-	1.03	0.86	-	
KENNELS	15/27	KNLC	C	1	LOW COST	100.00		-	100.00	0.98	0.86	84.3	HAVE LIMITED EXAMINATIONS AND TREATMENT FACILITIES AND ARE PREDOMINANTLY FOR THE BOARDING OF SMALL ANIMALS. COSTS INCLUDE CAGES AND ENCLOSED RUNS.
				2	AVERAGE	140.00		-	140.00	0.98	0.86	118.0	
				3	GOOD	187.00		-	187.00	0.98	0.86	157.6	
				4	EXCELLENT	332.00		-	332.00	0.98	0.86	279.8	
		KNLD	D	1	LOW COST	93.00		-	93.00	1.01	0.87	81.7	
				2	AVERAGE	130.00		-	130.00	1.01	0.87	114.2	
				3	GOOD	175.00		-	175.00	1.01	0.87	153.8	
				4	EXCELLENT	311.00		-	311.00	1.01	0.87	273.3	
		KNLS	S	1	LOW COST	89.50		-	89.50	0.97	0.86	74.7	
				2	AVERAGE	127.00		-	127.00	0.97	0.86	105.9	
				3	GOOD	172.00		-	172.00	0.97	0.86	143.5	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES	
LAUNDROMATS	13/25	LAC	C	1	LOW COST	-	-	-	-	1.03	0.86	-	CONSTRUCTED TO HOLD AUTOMATIC SELF-SERVICE WASHING MACHINES, DRY AND DRY CLEANING MACHINES. COSTS INCLUDE THE PLUMBING AND ELECTRICAL FIXTURES NECESSARY FOR OPERATION. LAUNDRY OR CLEANING EQUIPMENT NOT INCLUDED.	
				2	AVERAGE	119.00	-	-	-	119.00	1.03	0.86		105.4
				3	GOOD	-	-	-	-	-	1.03	0.86		-
				4	EXCELLENT	-	-	-	-	-	1.03	0.86		-
		LAD	D	1	LOW COST	-	-	-	-	-	1.02	0.87		-
				2	AVERAGE	109.00	-	-	-	109.00	1.02	0.87		96.7
				3	GOOD	-	-	-	-	-	1.02	0.87		-
				4	EXCELLENT	-	-	-	-	-	1.02	0.87		-
		LAS	S	1	LOW COST	-	-	-	-	-	0.98	0.86		-
				2	AVERAGE	106.00	-	-	-	106.00	0.98	0.86		89.3
				3	GOOD	-	-	-	-	-	0.98	0.86		-
				4	EXCELLENT	-	-	-	-	-	0.98	0.86		-
JAILS - CORRECTIONAL FACILITIES	15/33	LAWC	C	1	LOW COST	215.00	-	-	215.00	0.98	0.86	181.2	DETENTION FACILITIES INCLUDING JAIL HARDWARE OF CELL BLOCKS AND LOCKING EQUIPMENT.	
				2	AVERAGE	287.00	-	-	-	287.00	0.98	0.86		241.9
				3	GOOD	386.00	-	-	-	386.00	0.98	0.86		325.3
				4	EXCELLENT	525.00	-	-	-	525.00	0.98	0.86		442.5
		LAWD	D	1	LOW COST	-	-	-	-	-	1.01	0.87		-
				2	AVERAGE	270.00	-	-	-	270.00	1.01	0.87		237.2
				3	GOOD	365.00	-	-	-	365.00	1.01	0.87		320.7
				4	EXCELLENT	490.00	-	-	-	490.00	1.01	0.87		430.6
		LAWS	S	1	LOW COST	-	-	-	-	-	0.97	0.86		-
				2	AVERAGE	268.00	-	-	-	268.00	0.97	0.86		223.6
				3	GOOD	-	-	-	-	-	0.97	0.86		-
				4	EXCELLENT	-	-	-	-	-	0.97	0.86		-
PUBLIC LIBRARIES	15/32	LIBC	C	1	LOW COST	155.00	-	-	155.00	0.98	0.86	130.6	RESOURCE CENTERS INCLUDES BASIC CONSTRUCTION OF THE BUILDING.	
				2	AVERAGE	205.00	-	-	-	205.00	0.98	0.86		172.8
				3	GOOD	276.00	-	-	-	276.00	0.98	0.86		232.6
				4	EXCELLENT	471.00	-	-	-	471.00	0.98	0.86		397.0
		LIBD	D	1	LOW COST	147.00	-	-	-	147.00	1.01	0.87		129.2
				2	AVERAGE	194.00	-	-	-	194.00	1.01	0.87		170.5
				3	GOOD	263.00	-	-	-	263.00	1.01	0.87		231.1
				4	EXCELLENT	436.00	-	-	-	436.00	1.01	0.87		383.1
		LIBS	S	1	LOW COST	141.00	-	-	-	141.00	0.97	0.86		117.6
				2	AVERAGE	187.00	-	-	-	187.00	0.97	0.86		156.0
				3	GOOD	253.00	-	-	-	253.00	0.97	0.86		211.1
				4	EXCELLENT	-	-	-	-	-	0.97	0.86		-
AUTO DEALERSHIP - SHOWROOM	14/31	MAM	C	1	LOW COST	97.00	-	-	97.00	1.02	0.86	85.1	SHOWROOMS ARE VEHICULAR SALES ROOMS LIST SHOWROOM AND SERVICE CENTER SEPARATE.	
				2	AVERAGE	140.00	-	-	-	140.00	1.02	0.86		122.8
				3	GOOD	194.00	-	-	-	194.00	1.02	0.86		170.2
				4	EXCELLENT	274.00	-	-	-	274.00	1.02	0.86		240.4
		MAF	D	1	LOW COST	90.50	-	-	-	90.50	1.02	0.87		80.3
				2	AVERAGE	133.00	-	-	-	133.00	1.02	0.87		118.0
				3	GOOD	185.00	-	-	-	185.00	1.02	0.87		164.2
				4	EXCELLENT	265.00	-	-	-	265.00	1.02	0.87		235.2
		MAS	S	1	LOW COST	89.50	-	-	-	89.50	1.02	0.86		78.5
				2	AVERAGE	133.00	-	-	-	133.00	1.02	0.86		116.7
				3	GOOD	187.00	-	-	-	187.00	1.02	0.86		164.0
				4	EXCELLENT	-	-	-	-	-	1.02	0.86		-

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BIG BOX RETAIL	13/27	MBM	B	1	LOW COST	122.00	-	-	122.00	1.01	0.88	108.4	LOWES, HOME DEPOT, WAL-MART
				2	AVERAGE	154.00	-	-	154.00	1.01	0.88	136.9	
				3	GOOD	190.00	-	-	190.00	1.01	0.88	168.9	
				4	EXCELLENT	-	-	-	-	1.01	0.88	-	
		MBF	C	1	LOW COST	96.50	-	-	96.50	1.03	0.86	85.5	
				2	AVERAGE	124.00	-	-	124.00	1.03	0.86	109.8	
				3	GOOD	155.00	-	-	155.00	1.03	0.86	137.3	
				4	EXCELLENT	-	-	-	-	1.03	0.86	-	
		MBS	D	1	LOW COST	89.50	-	-	89.50	1.02	0.87	79.4	
				2	AVERAGE	117.00	-	-	117.00	1.02	0.87	103.8	
				3	GOOD	146.00	-	-	146.00	1.02	0.87	129.6	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
CONVENIENCE STORES	13/22	MCM	C	1	LOW COST	101.00	-	-	101.00	1.03	0.86	89.5	SPECIALTY STORES CARRYING LIMITED LINES OF MERCHANDISE. COSTS INCLUDE WALK- IN FREEZERS AND COOLERS. FUEL PUMPS ARE BPP. TANKS ARE LISTED WITH REAL PROPERTY, UFS.
				2	AVERAGE	125.00	-	-	125.00	1.03	0.86	110.7	
				3	GOOD	156.00	-	-	156.00	1.03	0.86	138.2	
				4	EXCELLENT	186.00	-	-	186.00	1.03	0.86	164.8	
		MCF	D	1	LOW COST	94.00	-	-	94.00	1.02	0.87	83.4	
				2	AVERAGE	117.00	-	-	117.00	1.02	0.87	103.8	
				3	GOOD	147.00	-	-	147.00	1.02	0.87	130.4	
				4	EXCELLENT	176.00	-	-	176.00	1.02	0.87	156.2	
		MCS	S	1	LOW COST	92.50	-	-	92.50	0.98	0.86	78.0	
				2	AVERAGE	117.00	-	-	117.00	0.98	0.86	98.6	
				3	GOOD	148.00	-	-	148.00	0.98	0.86	124.7	
				4	EXCELLENT	179.00	-	-	179.00	0.98	0.86	150.9	
MARKET OR GROCERY	13/20	MGM	C	1	LOW COST	102.00	-	-	102.00	1.03	0.86	90.4	RETAIL FOOD STORES. COST INCLUDE BUILT- IN REFRIGERATORS, COLD ROOMS AND ANCILLARY COOLING EQUIPMENT. DOES NOT INCLUDE DISPLAY FREEZERS AND COOLERS.
				2	AVERAGE	121.00	-	-	121.00	1.03	0.86	107.2	
				3	GOOD	149.00	-	-	149.00	1.03	0.86	132.0	
				4	EXCELLENT	177.00	-	-	177.00	1.03	0.86	156.8	
		MGF	D	1	LOW COST	-	-	-	-	1.02	0.87	-	
				2	AVERAGE	113.00	-	-	113.00	1.02	0.87	100.3	
				3	GOOD	139.00	-	-	139.00	1.02	0.87	123.3	
				4	EXCELLENT	166.00	-	-	166.00	1.02	0.87	147.3	
		MGS	S	1	LOW COST	92.00	-	-	92.00	0.98	0.86	77.5	
				2	AVERAGE	111.00	-	-	111.00	0.98	0.86	93.6	
				3	GOOD	139.00	-	-	139.00	0.98	0.86	117.1	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
MOBILE HOME HOOKUPS	63/2-3-4		C	1	LOW COST	-	-	-	-	1.02	0.86	-	COST PER SITE. PRICE EXCLUDES RESTROOMS, SHOWERS, LAUNDRY, OFFICE BUILDINGS.
				2	AVERAGE	-	-	-	-	1.02	0.86	-	
				3	GOOD	-	-	-	-	1.02	0.86	-	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		MHHU	D	1	LOW COST	4,880.00	-	-	4,880.00	1.02	0.87	4,330.5	
				2	AVERAGE	8,900.00	-	-	8,900.00	1.02	0.87	7,897.9	
				3	GOOD	12,800.00	-	-	12,800.00	1.02	0.87	11,358.7	
				4	EXCELLENT	18,775.00	-	-	18,775.00	1.02	0.87	16,660.9	
			S	1	LOW COST	-	-	-	-	1.02	0.86	-	
				2	AVERAGE	-	-	-	-	1.02	0.86	-	
				3	GOOD	-	-	-	-	1.02	0.86	-	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
SERVICE STATION / MINI LUBE	14/33	MLC	C	1	LOW COST	111.00	-	-	111.00	1.02	0.86	97.4	QUICK MAINTENANCE WITH BAYS; JIFFY LUBE; DISCOUNT TIRE. HOISTS AND WALK- IN SERVICE PITS NOT INCLUDED IN COST.
				2	AVERAGE	140.00	-	-	140.00	1.02	0.86	122.8	
				3	GOOD	181.00	-	-	181.00	1.02	0.86	158.8	
				4	EXCELLENT	235.00	-	-	235.00	1.02	0.86	206.1	
		MLD	D	1	LOW COST	104.00	-	-	104.00	1.02	0.87	92.3	
				2	AVERAGE	133.00	-	-	133.00	1.02	0.87	118.0	
				3	GOOD	173.00	-	-	173.00	1.02	0.87	153.5	
				4	EXCELLENT	226.00	-	-	226.00	1.02	0.87	200.6	
		MLS	S	1	LOW COST	105.00	-	-	105.00	1.02	0.86	92.1	
				2	AVERAGE	133.00	-	-	133.00	1.02	0.86	116.7	
				3	GOOD	-	-	-	-	1.02	0.86	-	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
MORTUARIES	11/32	MOM	C	1	LOW COST	115.00	-	-	115.00	1.02	0.86	100.9	OR FUNERAL HOMES INCLUDE CHAPELS, AND LABORATORIES COMMENSURATE WITH THE GENERAL QUALITY.
				2	AVERAGE	159.00	-	-	159.00	1.02	0.86	139.5	
				3	GOOD	214.00	-	-	214.00	1.02	0.86	187.7	
				4	EXCELLENT	291.00	-	-	291.00	1.02	0.86	255.3	
		MOF	D	1	LOW COST	108.00	-	-	108.00	1.00	0.87	94.0	
				2	AVERAGE	151.00	-	-	151.00	1.00	0.87	131.4	
				3	GOOD	206.00	-	-	206.00	1.00	0.87	179.2	
				4	EXCELLENT	283.00	-	-	283.00	1.00	0.87	246.2	
		MOS	S	1	LOW COST	101.00	-	-	101.00	0.98	0.86	85.1	
				2	AVERAGE	143.00	-	-	143.00	0.98	0.86	120.5	
				3	GOOD	-	-	-	-	0.98	0.86	-	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
RETAIL-GENERAL	13/26	MRM	C	1	LOW COST	84.00	-	-	84.00	1.03	0.86	74.4	DESIGNED TO DISPLAY MERCHANDISE AND HANDLE SHOPPERS.
				2	AVERAGE	117.00	-	-	117.00	1.03	0.86	103.6	
				3	GOOD	154.00	-	-	154.00	1.03	0.86	136.4	
				4	EXCELLENT	208.00	-	-	208.00	1.03	0.86	184.2	
		MRF	D	1	LOW COST	78.50	-	-	78.50	1.02	0.87	69.7	
				2	AVERAGE	110.00	-	-	110.00	1.02	0.87	97.6	
				3	GOOD	145.00	-	-	145.00	1.02	0.87	128.7	
				4	EXCELLENT	198.00	-	-	198.00	1.02	0.87	175.7	
		MRS	S	1	LOW COST	76.00	-	-	76.00	0.98	0.86	64.1	
				2	AVERAGE	108.00	-	-	108.00	0.98	0.86	91.0	
				3	GOOD	146.00	-	-	146.00	0.98	0.86	123.0	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
DRUG STORE PHARMACY	13/20	MSM	C	1	LOW COST	123.00	-	-	123.00	1.03	0.86	109.0	INCLUDES BOTH SMALL NEIGHBORHOOD PHARMACY AND THE LARGE CHAIN DISCOUNT TYPE STORE. COSTS INCLUDE BUILT IN REFRIGERATORS.
				2	AVERAGE	146.00	-	-	146.00	1.03	0.86	129.3	
				3	GOOD	174.00	-	-	174.00	1.03	0.86	154.1	
				4	EXCELLENT	208.00	-	-	208.00	1.03	0.86	184.2	
		MSF	D	1	LOW COST	116.00	-	-	116.00	1.02	0.87	102.9	
				2	AVERAGE	138.00	-	-	138.00	1.02	0.87	122.5	
				3	GOOD	165.00	-	-	165.00	1.02	0.87	146.4	
				4	EXCELLENT	197.00	-	-	197.00	1.02	0.87	174.8	
		MSS	S	1	LOW COST	114.00	-	-	114.00	0.98	0.86	96.1	
				2	AVERAGE	-	-	-	-	0.98	0.86	-	
				3	GOOD	-	-	-	-	0.98	0.86	-	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	

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DISCOUNT STORE	13/28	MTM	C	1	LOW COST	72.00	-	-	72.00	1.03	0.86	63.8	TYPICALLY LARGE OPEN SHELLS WITH SOME PARTITIONING FOR OFFICES AND STORAGE AREAS. TYPICALLY DOLLAR GENERAL, DOLLAR TREE, ETC.
				2	AVERAGE	94.00	-	-	94.00	1.03	0.86	83.3	
				3	GOOD	118.00	-	-	118.00	1.03	0.86	104.5	
				4	EXCELLENT	-	-	-	-	1.03	0.86	-	
		MTF	D	1	LOW COST	65.50	-	-	65.50	1.02	0.87	58.1	
				2	AVERAGE	87.00	-	-	87.00	1.02	0.87	77.2	
				3	GOOD	111.00	-	-	111.00	1.02	0.87	98.5	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		MTS	S	1	LOW COST	63.00	-	-	63.00	0.98	0.86	53.1	
				2	AVERAGE	85.00	-	-	85.00	0.98	0.86	71.6	
				3	GOOD	111.00	-	-	111.00	0.98	0.86	93.6	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
MUSEUM	16/19	MUC	C	1	LOW COST	149.00	-	-	149.00	0.97	0.86	124.3	DESIGNED FOR LONG TERM DISPLAY OF WORKS OF ART, CRAFTS, NATURAL HISTORY ETC.
				2	AVERAGE	206.00	-	-	206.00	0.97	0.86	171.8	
				3	GOOD	281.00	-	-	281.00	0.97	0.86	234.4	
				4	EXCELLENT	384.00	-	-	384.00	0.97	0.86	320.3	
		MUD	D	1	LOW COST	141.00	-	-	141.00	1.02	0.87	125.1	
				2	AVERAGE	195.00	-	-	195.00	1.02	0.87	173.0	
				3	GOOD	258.00	-	-	258.00	1.02	0.87	228.9	
				4	EXCELLENT	352.00	-	-	352.00	1.02	0.87	312.4	
		MUS	S	1	LOW COST	128.00	-	-	128.00	0.97	0.86	106.8	
				2	AVERAGE	-	-	-	-	0.97	0.86	-	
				3	GOOD	-	-	-	-	0.97	0.86	-	
				4	EXCELLENT	-	-	-	-	0.97	0.86	-	
WAREHOUSE - MEGA	14/25	MWM	C	1	LOW COST	28.50	-	-	28.50	1.02	0.86	25.0	LARGE STORAGE-DISTRIBUTION FACILITIES, TYPICALLY OVER 200,000 SQFT. INTERIOR BUILD OUT IS LESS THAN 5%.
				2	AVERAGE	34.75	-	-	34.75	1.02	0.86	30.5	
				3	GOOD	52.00	-	-	52.00	1.02	0.86	45.6	
				4	EXCELLENT	79.50	-	-	79.50	1.02	0.86	69.7	
				1	LOW COST	-	-	-	-	1.02	0.86	-	
				2	AVERAGE	-	-	-	-	1.02	0.86	-	
				3	GOOD	-	-	-	-	1.02	0.86	-	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		MWS	S	1	LOW COST	25.50	-	-	25.50	1.02	0.86	22.4	
				2	AVERAGE	36.25	-	-	36.25	1.02	0.86	31.8	
				3	GOOD	52.50	-	-	52.50	1.02	0.86	46.1	
				4	EXCELLENT	77.00	-	-	77.00	1.02	0.86	67.5	
FARM LEAN TO	17/27	PB	D	3		12.60		-	12.60	0.98	0.87	10.7	SIDE EXTENSIONS TO STRUCTURE, SHED ROOF, ONE PITCH USUALLY OFF ANOTHER BUILDING.
				3C	AVERAGE	12.60		9.00	21.60	0.98	0.87	18.4	
FARM UTILITY STORAGE	17/27	PB	D	4		10.95		-	10.95	0.98	0.87	9.3	OPEN ONE SIDE POLE BARN, FREESTANDING MISC COST FOR CONCRETE (DIFF BETWEEN 3 AND 3C)
				4C	AVERAGE	10.95		9.00	19.95	0.98	0.87	17.0	
FARM EQUIPMENT SHOP/STORAGE	17/28	PB	S	5		19.00		-	19.00	1.01	0.86	16.5	FARM POLE BARN, ENCLOSED
				5C	AVERAGE	19.00		9.00	28.00	1.01	0.86	24.3	

2026 COST SCHEDULES COMMERCIAL
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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES	
COMMERCIAL CARPORTS	63/10	PCFP		1		8.37	-	-	8.37	1.03	0.86	7.4	CARPORT INCLUDES POSTS AND ROOF ONLY. WOOD CONSTRUCTION	
				2		11.25	-	-	11.25	1.03	0.86	10.0		
				3		14.12	-	-	14.12	1.03	0.86	12.5		
				4		17.00	-	-	17.00	1.03	0.86	15.1		
	63/10	PCPA		1		9.93	-	-	9.93	1.03	0.86	8.8	CARPORT INCLUDES POSTS AND ROOF ONLY. ALUMINUM CONSTRUCTION	
				2		13.14	-	-	13.14	1.03	0.86	11.6		
				3		16.34	-	-	16.34	1.03	0.86	14.5		
				4		19.55	-	-	19.55	1.03	0.86	17.3		
	63/10	PCPS		1		11.35	-	-	11.35	1.03	0.86	10.1	CARPORT INCLUDES POSTS AND ROOF ONLY. STEEL CONSTRUCTION	
				2		15.17	-	-	15.17	1.03	0.86	13.4		
				3		18.98	-	-	18.98	1.03	0.86	16.8		
				4		22.80	-	-	22.80	1.03	0.86	20.2		
BANK / FINANCIAL INSTITUTES	15/20	PFM	C	1	LOW COST	-	-	-	-	0.98	0.86	-	INCLUDES SAVINGS & LOANS AND CREDIT UNIONS OCCUPANCY. BANK FIXTURES, SUCH AS VAULT DOORS, SAFE DEPOSIT CABINETS AND COUNTERS NOT INCLUDED IN COST. MORE OFFICE BUILDING IN CHARACTER.	
				2	AVERAGE	244.00	-	-	244.00	0.98	0.86	205.6		
				3	GOOD	316.00	-	-	316.00	0.98	0.86	266.3		
				4	EXCELLENT	432.00	-	-	432.00	0.98	0.86	364.1		
		PFF	D	1	LOW COST	-	-	-	-	-	1.01	0.87		-
				2	AVERAGE	233.00	-	-	233.00	1.01	0.87	204.7		
				3	GOOD	301.00	-	-	301.00	1.01	0.87	264.5		
				4	EXCELLENT	413.00	-	-	413.00	1.01	0.87	362.9		
		PFS	S	1	LOW COST	-	-	-	-	-	0.97	0.86		-
				2	AVERAGE	227.00	-	-	227.00	0.97	0.86	189.4		
				3	GOOD	293.00	-	-	293.00	0.97	0.86	244.4		
				4	EXCELLENT	-	-	-	-	0.97	0.86	-		
MEDICAL OFFICE BUILDING	15/22	PMM	C	1	LOW COST	159.00	-	-	159.00	0.98	0.86	134.0	DESIGNED FOR MEDICAL AND/OR DENTAL SERVICES WITH EXAMINATION AND OUTPATIENT TREATMENT.	
				2	AVERAGE	208.00	-	-	208.00	0.98	0.86	175.3		
				3	GOOD	275.00	-	-	275.00	0.98	0.86	231.8		
				4	EXCELLENT	363.00	-	-	363.00	0.98	0.86	305.9		
		PMF	D	1	LOW COST	150.00	-	-	150.00	1.01	0.87	131.8		
				2	AVERAGE	198.00	-	-	198.00	1.01	0.87	174.0		
				3	GOOD	261.00	-	-	261.00	1.01	0.87	229.3		
				4	EXCELLENT	329.00	-	-	329.00	1.01	0.87	289.1		
		PMS	S	1	LOW COST	141.00	-	-	141.00	0.97	0.86	117.6		
				2	AVERAGE	185.00	-	-	185.00	0.97	0.86	154.3		
				3	GOOD	253.00	-	-	253.00	0.97	0.86	211.1		
				4	EXCELLENT	-	-	-	-	0.97	0.86	-		
OFFICE BUILDING	15/17	POM	C	1	LOW COST	111.00	-	-	111.00	0.98	0.86	93.6	DESIGNED FOR GENERAL COMMERCIAL OCCUPANCY.IF PART OF BUILDING HAS OTHER OCCUPANCY, THAT PORTION SHOULD BE PRICED USING ITS APPROPRIATE BASE COST.	
				2	AVERAGE	165.00	-	-	165.00	0.98	0.86	139.1		
				3	GOOD	233.00	-	-	233.00	0.98	0.86	196.4		
				4	EXCELLENT	334.00	-	-	334.00	0.98	0.86	281.5		
		POF	D	1	LOW COST	104.00	-	-	104.00	1.01	0.87	91.4		
				2	AVERAGE	156.00	-	-	156.00	1.01	0.87	137.1		
				3	GOOD	220.00	-	-	220.00	1.01	0.87	193.3		
				4	EXCELLENT	316.00	-	-	316.00	1.01	0.87	277.7		
		POS	S	1	LOW COST	99.00	-	-	99.00	0.97	0.86	82.6		
				2	AVERAGE	146.00	-	-	146.00	0.97	0.86	121.8		
				3	GOOD	213.00	-	-	213.00	0.97	0.86	177.7		
				4	EXCELLENT	-	-	-	-	0.97	0.86	-		

2026 COST SCHEDULES COMMERCIAL
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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
PORTABLE OFFICE OR CLASSROOM	18/15		C	1	LOW COST	-	-	-	-	1.00	0.86	-	
				2	AVERAGE	-	-	-	-	1.00	0.86	-	
				3	GOOD	-	-	-	-	1.00	0.86	-	
				4	EXCELLENT	-	-	-	-	1.00	0.86	-	
		PPO	D	1	LOW COST	110.00	-	-	110.00	1.01	0.87	96.7	
				2	AVERAGE	132.00	-	-	132.00	1.01	0.87	116.0	
				3	GOOD	159.00	-	-	159.00	1.01	0.87	139.7	
				4	EXCELLENT	199.00	-	-	199.00	1.01	0.87	174.9	
			S	1	LOW COST	-	-	-	-	1.00	0.86	-	
				2	AVERAGE	-	-	-	-	1.00	0.86	-	
				3	GOOD	-	-	-	-	1.00	0.86	-	
				4	EXCELLENT	-	-	-	-	1.00	0.86	-	
COMMERCIAL PAVING	66/2	PVA		1		5.07	-	-	5.07	0.96	0.86	4.2	ASPHALT PAVING: 2 = 2" BASE; 3 = 3" BASE; 4 = 4" BASE
				2	2" BASE	5.07	-	-	5.07	0.96	0.86	4.2	
				3	3" BASE	5.83	-	-	5.83	0.96	0.86	4.8	
				4	4" BASE	6.59	-	-	6.59	0.96	0.86	5.4	
	66/2	PVC		1	4" BASE	9.49	-	-	9.49	0.96	0.86	7.8	CONCRETE PAVING: 1 = 4" BASE; 2 = 5" BASE; 3 = 6" BASE; 4 = 7" BASE
				2	5" BASE	10.24	-	-	10.24	0.96	0.86	8.5	
				3	6" BASE	10.99	-	-	10.99	0.96	0.86	9.1	
				4	7" BASE	11.74	-	-	11.74	0.96	0.86	9.7	
RETIREMENT CENTER	11/30	RCM	C	1	LOW COST	157.00	-	-	157.00	1.02	0.86	137.7	MUNICIPAL -TYPE CLUBHOUSES DESIGNED FOR SENIOR CITIZENS WITH MEETING, RECREATION AND FULL KITCHEN FACILITIES.
				2	AVERAGE	210.00	-	-	210.00	1.02	0.86	184.2	
				3	GOOD	275.00	-	-	275.00	1.02	0.86	241.2	
				4	EXCELLENT	361.00	-	-	361.00	1.02	0.86	316.7	
		RCF	D	1	LOW COST	148.00	-	-	148.00	1.00	0.87	128.8	
				2	AVERAGE	200.00	-	-	200.00	1.00	0.87	174.0	
				3	GOOD	264.00	-	-	264.00	1.00	0.87	229.7	
				4	EXCELLENT	350.00	-	-	350.00	1.00	0.87	304.5	
		RCS	S	1	LOW COST	136.00	-	-	136.00	0.98	0.86	114.6	
				2	AVERAGE	-	-	-	-	0.98	0.86	-	
				3	GOOD	-	-	-	-	0.98	0.86	-	
				4	EXCELLENT	-	-	-	-	0.98	0.86	-	
APARTMENTS	12/16	RMM	C	1	LOW COST	80.50	-	-	80.50	1.02	0.86	70.6	THREE OR FEWER STORIES WITH KITCHEN AND BATH IN EACH UNIT. DESIGNED FOR OTHER THAN TRANSIENT OCCUPANCY. COSTS INCLUDE COMMON AREAS SUCH AS LOBBIES, HALLWAYS, LAUNDRY, RECREATION, ETC.
				2	AVERAGE	109.00	-	-	109.00	1.02	0.86	95.6	
				3	GOOD	147.00	-	-	147.00	1.02	0.86	128.9	
				4	EXCELLENT	198.00	-	-	198.00	1.02	0.86	173.7	
		RMF	D	1	LOW COST	76.50	-	-	76.50	1.02	0.87	67.9	
				2	AVERAGE	104.00	-	-	104.00	1.02	0.87	92.3	
				3	GOOD	142.00	-	-	142.00	1.02	0.87	126.0	
				4	EXCELLENT	193.00	-	-	193.00	1.02	0.87	171.3	
		RMS	S	1	LOW COST	-	-	-	-	1.01	0.86	-	
				2	AVERAGE	102.00	-	-	102.00	1.01	0.86	88.6	
				3	GOOD	138.00	-	-	138.00	1.01	0.86	119.9	
				4	EXCELLENT	-	-	-	-	1.01	0.86	-	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
RESTROOM BUILDINGS	18/21	RRC	C	1	LOW COST	156.00		-	156.00	1.00	0.86	134.2	GENERALLY OF SINGLE-PURPOSE DESIGN
				2	AVERAGE	213.00		-	213.00	1.00	0.86	183.2	
				3	GOOD	292.00		-	292.00	1.00	0.86	251.1	
				4	EXCELLENT	400.00		-	400.00	1.00	0.86	344.0	
		RRD	D	1	LOW COST	146.00		-	146.00	1.01	0.87	128.3	
				2	AVERAGE	199.00		-	199.00	1.01	0.87	174.9	
				3	GOOD	270.00		-	270.00	1.01	0.87	237.2	
				4	EXCELLENT	366.00		-	366.00	1.01	0.87	321.6	
		RRS	S	1	LOW COST	107.00		-	107.00	1.00	0.86	92.0	
				2	AVERAGE	141.00		-	141.00	1.00	0.86	121.3	
				3	GOOD	-	-	-	-	1.00	0.86	-	
				4	EXCELLENT	-	-	-	-	1.00	0.86	-	
RV HOOKUPS	63/2-3		C	1	LOW COST	-	-	-	-	1.02	0.86	-	COST PER SITE. PRICE EXCLUDES RESTROOMS, SHOWERS, LAUNDRY, OFFICE BUILDINGS, PATIOS, WALKS AND STREET PAVING.
				2	AVERAGE	-	-	-	-	1.02	0.86	-	
				3	GOOD	-	-	-	-	1.02	0.86	-	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		RV HOOKUPS	D	1	LOW COST	3,370.00		-	3,370.00	1.02	0.87	2,990.5	
				2	AVERAGE	6,415.00		-	6,415.00	1.02	0.87	5,692.7	
				3	GOOD	9,400.00		-	9,400.00	1.02	0.87	8,341.6	
				4	EXCELLENT	13,830.00		-	13,830.00	1.02	0.87	12,272.7	
			S	1	LOW COST	-	-	-	-	1.02	0.86	-	
				2	AVERAGE	-	-	-	-	1.02	0.86	-	
				3	GOOD	-	-	-	-	1.02	0.86	-	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
COMMERCIAL UTILITY - SHOP BUILDINGS	17/13	SBM	C	1	LOW COST	-	-	-	-	0.99	0.86	-	SHEDS OR SHOPS DESIGNED FOR THE MAINTENANCE AND STORAGE OF EQUIPMENT.
				2	AVERAGE	44.25		-	44.25	0.99	0.86	37.7	
				3	GOOD	59.00		-	59.00	0.99	0.86	50.2	
				4	EXCELLENT	-	-	-	-	0.99	0.86	-	
		SBF	D	1	LOW COST	-	-	-	-	0.98	0.87	-	
				2	AVERAGE	34.25		-	34.25	0.98	0.87	29.2	
				3	GOOD	48.50		-	48.50	0.98	0.87	41.4	
				4	EXCELLENT	-	-	-	-	0.98	0.87	-	
		SBS	S	1	LOW COST	-	-	-	-	1.01	0.86	-	
				2	AVERAGE	34.00		-	34.00	1.01	0.86	29.5	
				3	GOOD	47.00		-	47.00	1.01	0.86	40.8	
				4	EXCELLENT	-	-	-	-	1.01	0.86	-	
AUTOMOTIVE REPAIR - GARAGE	14/32	SRM	C	1	LOW COST	57.50		-	57.50	1.02	0.86	50.4	SERVICE GARAGES ARE DESIGNED PRIMARILY FOR VEHICULAR REPAIR AND MAINTENANCE. HOISTS NOT INCLUDED IN COST.
				2	AVERAGE	79.50		-	79.50	1.02	0.86	69.7	
				3	GOOD	109.00		-	109.00	1.02	0.86	95.6	
				4	EXCELLENT	156.00		-	156.00	1.02	0.86	136.8	
		SRF	D	1	LOW COST	52.00		-	52.00	1.02	0.87	46.1	
				2	AVERAGE	70.50		-	70.50	1.02	0.87	62.6	
				3	GOOD	96.00		-	96.00	1.02	0.87	85.2	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		SRS	S	1	LOW COST	49.50		-	49.50	1.02	0.86	43.4	
				2	AVERAGE	68.00		-	68.00	1.02	0.86	59.6	
				3	GOOD	94.50		-	94.50	1.02	0.86	82.9	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	

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	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES	
AUTO DEALERSHIP - SERVICE CENTER	14/31	SSM	C	1	LOW COST	84.50	-	-	84.50	1.02	0.86	74.1	SERVICE CENTERS QUALITY SIMILAR TO SHOWROOM QUALITY. HOISTS NOT INCLUDED IN COST. LIST SHOWROOM AND SERVICE CENTER SEPARATE.	
				2	AVERAGE	105.00	-	-	105.00	1.02	0.86	92.1		
				3	GOOD	131.00	-	-	131.00	1.02	0.86	114.9		
				4	EXCELLENT	-	-	-	-	1.02	0.86	-		
		SSF	D	1	LOW COST	-	-	-	-	1.02	0.87	-		-
				2	AVERAGE	98.00	-	-	98.00	1.02	0.87	87.0		
				3	GOOD	122.00	-	-	122.00	1.02	0.87	108.3		
				4	EXCELLENT	-	-	-	-	1.02	0.87	-		
		SSS	S	1	LOW COST	78.00	-	-	78.00	1.02	0.86	68.4		-
				2	AVERAGE	97.50	-	-	97.50	1.02	0.86	85.5		-
				3	GOOD	-	-	-	-	1.02	0.86	-		-
				4	EXCELLENT	-	-	-	-	1.02	0.86	-		-
STABLES	17/36	STBC	C	1	LOW COST	35.25	-	-	35.25	0.99	0.86	30.0	STALL BARN ARE DESIGNED FOR THE CARE AND HOUSING OF HORSES. BETTER QUALITIES BEING THE CUSTOM LUXURY BREEDING FACILITIES.	
				2	AVERAGE	49.75	-	-	49.75	0.99	0.86	42.4		
				3	GOOD	70.00	-	-	70.00	0.99	0.86	59.6		
				4	EXCELLENT	-	-	-	-	0.99	0.86	-		
		STBD	D	1	LOW COST	25.50	-	-	25.50	0.98	0.87	21.7		-
				2	AVERAGE	39.50	-	-	39.50	0.98	0.87	33.7		-
				3	GOOD	61.00	-	-	61.00	0.98	0.87	52.0		-
				4	EXCELLENT	-	-	-	-	0.98	0.87	-		-
		STBS	S	1	LOW COST	26.00	-	-	26.00	1.01	0.86	22.6		-
				2	AVERAGE	39.75	-	-	39.75	1.01	0.86	34.5		-
				3	GOOD	61.00	-	-	61.00	1.01	0.86	53.0		-
				4	EXCELLENT	-	-	-	-	1.01	0.86	-		-
COMMERCIAL UTILITY BUILDINGS	17/12	STM	C	1	LOW COST	-	-	-	-	0.99	0.86	-	MULTI-PURPOSE STRUCTURES GENERALLY EQUIPPED WITH MINIMUM ELECTRICAL AND/OR WATER SERVICE FOR GENERAL STORAGE USE.	
				2	AVERAGE	37.75	-	-	37.75	0.99	0.86	32.1		
				3	GOOD	52.50	-	-	52.50	0.99	0.86	44.7		
				4	EXCELLENT	-	-	-	-	0.99	0.86	-		
		STF	D	1	LOW COST	20.30	-	-	20.30	0.98	0.87	17.3		-
				2	AVERAGE	28.75	-	-	28.75	0.98	0.87	24.5		-
				3	GOOD	42.75	-	-	42.75	0.98	0.87	36.4		-
				4	EXCELLENT	-	-	-	-	0.98	0.87	-		-
		STS	S	1	LOW COST	20.40	-	-	20.40	1.01	0.86	17.7		-
				2	AVERAGE	28.25	-	-	28.25	1.01	0.86	24.5		-
				3	GOOD	41.50	-	-	41.50	1.01	0.86	36.0		-
				4	EXCELLENT	-	-	-	-	1.01	0.86	-		-
LUMBER STORAGE BUILDINGS	17/17	STM1	C	1	LOW COST	-	-	-	-	0.99	0.86	-	STRUCTURES DESIGNED FOR CLOSED STORAGE OF SUCH BUILDING MATERIALS AS CEMENT, LIME, NAILS, ROOFING, ETC. COST INCLUDES STORAGE RACKS. RETAIL SALES BUILDING ARE VALUES IN SECTION 13.	
				2	AVERAGE	-	-	-	-	0.99	0.86	-		
				3	GOOD	-	-	-	-	0.99	0.86	-		
				4	EXCELLENT	-	-	-	-	0.99	0.86	-		
		STF1 TO STF3	D	1	LOW COST	24.10	-	-	24.10	0.98	0.87	20.5		-
				2	AVERAGE	34.25	-	-	34.25	0.98	0.87	29.2		-
				3	GOOD	48.50	-	-	48.50	0.98	0.87	41.4		-
				4	EXCELLENT	-	-	-	-	0.98	0.87	-		-
		STS1 TO STS3	S	1	LOW COST	24.35	-	-	24.35	1.01	0.86	21.2		-
				2	AVERAGE	34.50	-	-	34.50	1.01	0.86	30.0		-
				3	GOOD	48.75	-	-	48.75	1.01	0.86	42.3		-
				4	EXCELLENT	-	-	-	-	1.01	0.86	-		-

2026 COST SCHEDULES COMMERCIAL
ALPHA PACS CLASS

	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
HOTELS	11/22	THM	B	1	LOW COST	147.00	-	-	147.00	1.01	0.88	130.7	MINUS: 3.55,4.18,4.99,5.86 (NO ELEVATOR DEDUCT)MULTIPLE SLEEPING UNITS AND LOBBY OF THREE OR MORE FLOORS. BASE INCLUDES ELEVATOR COST. BASE INCLUDES HVAC
				2	AVERAGE	177.00	-	-	177.00	1.01	0.88	157.3	
				3	GOOD	205.00	-	-	205.00	1.01	0.88	182.2	
				4	EXCELLENT	245.00	-	-	245.00	1.01	0.88	217.8	
		THF	C	1	LOW COST	121.00	-	-	121.00	1.02	0.86	106.1	
				2	AVERAGE	145.00	-	-	145.00	1.02	0.86	127.2	
				3	GOOD	183.00	-	-	183.00	1.02	0.86	160.5	
				4	EXCELLENT	222.00	-	-	222.00	1.02	0.86	194.7	
		THS	D	1	LOW COST	114.00	-	-	114.00	1.00	0.87	99.2	
				2	AVERAGE	137.00	-	-	137.00	1.00	0.87	119.2	
				3	GOOD	174.00	-	-	174.00	1.00	0.87	151.4	
				4	EXCELLENT	-	-	-	-	1.00	0.87	-	
MOTELS	12/9	TMM	C	1	LOW COST	95.00	-	-	95.00	1.02	0.86	83.3	MULTIPLE SLEEPING UNITS OF THREE OR FEWER STORIES DESIGNED FOR TRANSIENT OCCUPANCY.
				2	AVERAGE	128.00	-	-	128.00	1.02	0.86	112.3	
				3	GOOD	176.00	-	-	176.00	1.02	0.86	154.4	
				4	EXCELLENT	237.00	-	-	237.00	1.02	0.86	207.9	
		TMF	D	1	LOW COST	92.50	-	-	92.50	1.02	0.87	82.1	
				2	AVERAGE	125.00	-	-	125.00	1.02	0.87	110.9	
				3	GOOD	172.00	-	-	172.00	1.02	0.87	152.6	
				4	EXCELLENT	233.00	-	-	233.00	1.02	0.87	206.8	
		TMS	S	1	LOW COST	-	-	-	-	1.01	0.86	-	
				2	AVERAGE	122.00	-	-	122.00	1.01	0.86	106.0	
				3	GOOD	-	-	-	-	1.01	0.86	-	
				4	EXCELLENT	-	-	-	-	1.01	0.86	-	
WAREHOUSE - DISTRIBUTION	14/23	WDM	C	1	LOW COST	50.50	-	-	50.50	1.02	0.86	44.3	MAY HAVE SUBDIVISION DESIGNED TO ACCOMMODATE BREAKDOWN AND TRANSSHIPMENT OF SMALL LOTS. INCREASED PLUMBING, LIGHTING AND COMPARTMENTATION TO ACCOMMODATE A LARGER PERSONNEL LOAD.
				2	AVERAGE	70.50	-	-	70.50	1.02	0.86	61.8	
				3	GOOD	103.00	-	-	103.00	1.02	0.86	90.4	
				4	EXCELLENT	150.00	-	-	150.00	1.02	0.86	131.6	
		WDF	D	1	LOW COST	-	-	-	-	1.02	0.87	-	
				2	AVERAGE	63.00	-	-	63.00	1.02	0.87	55.9	
				3	GOOD	92.50	-	-	92.50	1.02	0.87	82.1	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		WDS	S	1	LOW COST	45.50	-	-	45.50	1.02	0.86	39.9	
				2	AVERAGE	64.00	-	-	64.00	1.02	0.86	56.1	
				3	GOOD	94.50	-	-	94.50	1.02	0.86	82.9	
				4	EXCELLENT	139.00	-	-	139.00	1.02	0.86	121.9	
WAREHOUSE - GENERAL	14/26	WHM	C	1	LOW COST	43.00	-	-	43.00	1.02	0.86	37.7	DESIGNED PRIMARILY FOR STORAGE
				2	AVERAGE	61.00	-	-	61.00	1.02	0.86	53.5	
				3	GOOD	86.50	-	-	86.50	1.02	0.86	75.9	
				4	EXCELLENT	134.00	-	-	134.00	1.02	0.86	117.5	
		WHF	D	1	LOW COST	38.75	-	-	38.75	1.02	0.87	34.4	
				2	AVERAGE	54.50	-	-	54.50	1.02	0.87	48.4	
				3	GOOD	78.00	-	-	78.00	1.02	0.87	69.2	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		WHS	S	1	LOW COST	38.75	-	-	38.75	1.02	0.86	34.0	
				2	AVERAGE	55.50	-	-	55.50	1.02	0.86	48.7	
				3	GOOD	79.50	-	-	79.50	1.02	0.86	69.7	
				4	EXCELLENT	125.00	-	-	125.00	1.02	0.86	109.7	

2026 COST SCHEDULES COMMERCIAL
ALPHA PACS CLASS

	M/S SEC/PAGE	PACS CLASS	M/S CLASS	PACS SUBCLASS	M/S TYPE	BASE SQFT	HEAT/COOL/ VENT	MISC	TOTAL BASE SQFT	CCM	CLM	SQ FT COST	NOTES
LIGHT INDUSTRIAL	14/14	WIL	C	1	LOW COST	52.50	-	-	52.50	1.02	0.86	46.1	LIGHT INDUSTRIAL DESIGNED FOR MANUFACTURING PROCESSES. OFFICE SPACE MAY BY 4% TO 12% OF THE TOTAL AREA. SIMILAR IN CONSTRUCTION OF GENERAL WAREHOUSE WITH BETTER LIGHTING, PLUMBING TO ACCOMODATE MANUFACTURING.
				2	AVERAGE	72.00	-	-	72.00	1.02	0.86	63.2	
				3	GOOD	100.00	-	-	100.00	1.02	0.86	87.7	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		WIL	D	1	LOW COST	47.00	-	-	47.00	1.02	0.87	41.7	
				2	AVERAGE	65.50	-	-	65.50	1.02	0.87	58.1	
				3	GOOD	92.00	-	-	92.00	1.02	0.87	81.6	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		WIL	S	1	LOW COST	46.75	-	-	46.75	1.02	0.86	41.0	
				2	AVERAGE	66.00	-	-	66.00	1.02	0.86	57.9	
				3	GOOD	93.00	-	-	93.00	1.02	0.86	81.6	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
HEAVY INDUSTRIAL	14/15	WIM	C	1	LOW COST	117.00	-	-	117.00	1.02	0.86	102.6	CHARACTERIZED BY THEIR HEAVY FRAMES, WALLS AND FLOORS TYPICAL OF SPECIALIZED MANUFACTURING PROCESSES.
				2	AVERAGE	162.00	-	-	162.00	1.02	0.86	142.1	
				3	GOOD	217.00	-	-	217.00	1.02	0.86	190.4	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		WIF	D	1	LOW COST	111.00	-	-	111.00	1.02	0.87	98.5	
				2	AVERAGE	144.00	-	-	144.00	1.02	0.87	127.8	
				3	GOOD	-	-	-	-	1.02	0.87	-	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		WIS	S	1	LOW COST	113.00	-	-	113.00	1.02	0.86	99.1	
				2	AVERAGE	149.00	-	-	149.00	1.02	0.86	130.7	
				3	GOOD	209.00	-	-	209.00	1.02	0.86	183.3	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
MINI-WAREHOUSE	14/28	WMM	C	1	LOW COST	38.25	-	-	38.25	1.02	0.86	33.6	WAREHOUSES SUBDIVIDED INTO A MIXTURE OF CUBICLES OF GENERALLY SMALL SIZE, DESIGNED PRIMARILY TO BE RENTED FOR SMALL SELF STORAGE. CLIMATE CONTROLLED UNITS ADD 11.45/SF.
				2	AVERAGE	51.00	-	-	51.00	1.02	0.86	44.7	
				3	GOOD	68.50	-	-	68.50	1.02	0.86	60.1	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	
		WMF	D	1	LOW COST	35.50	-	-	35.50	1.02	0.87	31.5	
				2	AVERAGE	47.50	-	-	47.50	1.02	0.87	42.2	
				3	GOOD	63.50	-	-	63.50	1.02	0.87	56.3	
				4	EXCELLENT	-	-	-	-	1.02	0.87	-	
		WMS	S	1	LOW COST	35.50	-	-	35.50	1.02	0.86	31.1	
				2	AVERAGE	47.50	-	-	47.50	1.02	0.86	41.7	
				3	GOOD	63.50	-	-	63.50	1.02	0.86	55.7	
				4	EXCELLENT	-	-	-	-	1.02	0.86	-	

2026 UFS TANK CALCS FOR SCHEDULE

MS FRP SW							
CAPACITY	COST	CCM	BCAD CST	PIPE/LEAKEAGE		LCM @ .86	\$/CAPACITY
300	-	1.01	-				
550	13,200	1.01	13,332	7,875	21,207	18,238	33.16
1000	16,200	1.01	16,362	7,875	24,237	20,844	20.84
2000	20,700	1.01	20,907	7,875	28,782	24,753	12.38
3000	23,200	1.01	23,432	7,875	31,307	26,924	8.97
4000	26,000	1.01	26,260	7,875	34,135	29,356	7.34
5000	29,500	1.01	29,795	7,875	37,670	32,396	6.48
6000	34,300	1.01	34,643	7,875	42,518	36,565	6.09
8000	38,000	1.01	38,380	7,875	46,255	39,779	4.97
10000	45,200	1.01	45,652	7,875	53,527	46,033	4.60
12000	50,750	1.01	51,258	7,875	59,133	50,854	4.24
15000	62,000	1.01	62,620	7,875	70,495	60,626	4.04
20000	81,000	1.01	81,810	7,875	89,685	77,129	3.86
25000	99,750	1.01	100,748	7,875	108,623	93,415	3.74
30000	120,000	1.01	121,200	7,875	129,075	111,005	3.70
50000	198,000	1.01	199,980	7,875	207,855	178,755	3.58

M&S 61/5

2026 UFS TANK CALCS FOR SCHEDULE

MS FRP DW							
CAPACITY	COST	CCM	BCAD CST	PIPE/LEAKEAGE		LCM @ .86	\$/CAPACITY
300	-	1.01	-				
550	23,100	1.01	23,331	7,875	31,206	26,837	48.79
1000	29,800	1.01	30,098	7,875	37,973	32,657	32.66
2000	37,100	1.01	37,471	7,875	45,346	38,998	19.50
3000	41,300	1.01	41,713	7,875	49,588	42,646	14.22
4000	47,900	1.01	48,379	7,875	56,254	48,378	12.09
5000	51,500	1.01	52,015	7,875	59,890	51,505	10.30
6000	60,250	1.01	60,853	7,875	68,728	59,106	9.85
8000	63,500	1.01	64,135	7,875	72,010	61,929	7.74
10000	71,500	1.01	72,215	7,875	80,090	68,877	6.89
12000	81,000	1.01	81,810	7,875	89,685	77,129	6.43
15000	97,750	1.01	98,728	7,875	106,603	91,678	6.11
20000	123,000	1.01	124,230	7,875	132,105	113,610	5.68
25000	149,000	1.01	150,490	7,875	158,365	136,194	5.45
30000	176,000	1.01	177,760	7,875	185,635	159,646	5.32
50000	276,000	1.01	278,760	7,875	286,635	246,506	4.93

2026 UFS TANK CALCS FOR SCHEDULE

MS STEEL SW							
CAPACITY	COST	CCM	BCAD CST	PIPE/LEAKEAGE		LCM @ .86	\$/CAPACITY
300	8,900	1.01	8,989	7,875	16,864	14,503	48.34
550	10,200	1.01	10,302	7,875	18,177	15,632	28.42
1000	13,400	1.01	13,534	7,875	21,409	18,412	18.41
2000	17,500	1.01	17,675	7,875	25,550	21,973	10.99
3000	19,600	1.01	19,796	7,875	27,671	23,797	7.93
4000	22,900	1.01	23,129	7,875	31,004	26,663	6.67
5000	26,200	1.01	26,462	7,875	34,337	29,530	5.91
6000	30,900	1.01	31,209	7,875	39,084	33,612	5.60
8000	34,800	1.01	35,148	7,875	43,023	37,000	4.62
10000	41,900	1.01	42,319	7,875	50,194	43,167	4.32
12000	47,400	1.01	47,874	7,875	55,749	47,944	4.00
15000	58,000	1.01	58,580	7,875	66,455	57,151	3.81
20000	75,500	1.01	76,255	7,875	84,130	72,352	3.62
25000	94,000	1.01	94,940	7,875	102,815	88,421	3.54
30000	111,000	1.01	112,110	7,875	119,985	103,187	3.44
50000	176,000	1.01	177,760	7,875	185,635	159,646	3.19

2026 UFS TANK CALCS FOR SCHEDULE

MS STEEL DW							
CAPACITY	COST	CCM	BCAD CST	PIPE/LEAKEAGE		LCM @ .86	\$/CAPACITY
300	13,200	1.01	13,332	7,875	21,207	18,238	60.79
550	15,200	1.01	15,352	7,875	23,227	19,975	36.32
1000	22,800	1.01	23,028	7,875	30,903	26,577	26.58
2000	27,300	1.01	27,573	7,875	35,448	30,485	15.24
3000	32,100	1.01	32,421	7,875	40,296	34,655	11.55
4000	35,700	1.01	36,057	7,875	43,932	37,782	9.45
5000	44,400	1.01	44,844	7,875	52,719	45,338	9.07
6000	50,500	1.01	51,005	7,875	58,880	50,637	8.44
8000	56,500	1.01	57,065	7,875	64,940	55,848	6.98
10000	69,250	1.01	69,943	7,875	77,818	66,923	6.69
12000	75,750	1.01	76,508	7,875	84,383	72,569	6.05
15000	101,000	1.01	102,010	7,875	109,885	94,501	6.30
20000	116,000	1.01	117,160	7,875	125,035	107,530	5.38
25000	144,000	1.01	145,440	7,875	153,315	131,851	5.27
30000	175,000	1.01	176,750	7,875	184,625	158,778	5.29
50000	271,000	1.01	273,710	7,875	281,585	242,163	4.84

2026 UFS TANK CALCS FOR SCHEDULE

MS FIBERCOTED STEEL SW							
CAPACITY	COST	CCM	BCAD CST	PIPE/LEAKEAGE		LCM @ .86	\$/CAPACITY
300	9,800	1.01	9,898	7,875	17,773	15,285	50.95
550	13,200	1.01	13,332	7,875	21,207	18,238	33.16
1000	16,100	1.01	16,261	7,875	24,136	20,757	20.76
2000	20,300	1.01	20,503	7,875	28,378	24,405	12.20
3000	23,100	1.01	23,331	7,875	31,206	26,837	8.95
4000	26,200	1.01	26,462	7,875	34,337	29,530	7.38
5000	29,500	1.01	29,795	7,875	37,670	32,396	6.48
6000	34,000	1.01	34,340	7,875	42,215	36,305	6.05
8000	38,000	1.01	38,380	7,875	46,255	39,779	4.97
10000	45,700	1.01	46,157	7,875	54,032	46,468	4.65
12000	52,500	1.01	53,025	7,875	60,900	52,374	4.36
15000	64,500	1.01	65,145	7,875	73,020	62,797	4.19
20000	83,750	1.01	84,588	7,875	92,463	79,518	3.98
25000	103,000	1.01	104,030	7,875	111,905	96,238	3.85
30000	123,000	1.01	124,230	7,875	132,105	113,610	3.79
50000		1.01	-	-	-	-	-

2026 UFS TANK CALCS FOR SCHEDULE

MS FIBERCOATED STEEL DW							
CAPACITY	COST	CCM	BCAD CST	PIPE/LEAKEAGE		LCM @ .86	\$/CAPACITY
300	-	1.01	-				
550	18,200	1.01	18,382	7,875	26,257	22,581	41.06
1000	24,000	1.01	24,240	7,875	32,115	27,619	27.62
2000	29,500	1.01	29,795	7,875	37,670	32,396	16.20
3000	36,500	1.01	36,865	7,875	44,740	38,476	12.83
4000	38,700	1.01	39,087	7,875	46,962	40,387	10.10
5000	46,900	1.01	47,369	7,875	55,244	47,510	9.50
6000	53,250	1.01	53,783	7,875	61,658	53,025	8.84
8000	60,000	1.01	60,600	7,875	68,475	58,889	7.36
10000	73,750	1.01	74,488	7,875	82,363	70,832	7.08
12000	83,750	1.01	84,588	7,875	92,463	79,518	6.63
15000	102,000	1.01	103,020	7,875	110,895	95,370	6.36
20000	125,000	1.01	126,250	7,875	134,125	115,348	5.77
25000	151,000	1.01	152,510	7,875	160,385	137,931	5.52
30000	178,000	1.01	179,780	7,875	187,655	161,383	5.38
50000	273,000	1.01	275,730	7,875	283,605	243,900	4.88

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 deuteriation, (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 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.

2026 DEPRECIATION SCHEDULE

TABLE I

BASTROP CAD - COMMERCIAL DEPRECIATION/% GOOD TABLE I - A&B												
AGE	EXCEL	GOOD	AVG	FAIR	POOR	% GOOD	EXCEL	GOOD	AVG	FAIR	POOR	
1	0	0	1	3	6		100%	100%	99%	97%	94%	
2	4	5	6	7	12		96%	95%	94%	93%	88%	
3	7	8	9	11	16		93%	92%	91%	89%	84%	
4	8	10	12	14	19		92%	90%	88%	86%	81%	
5	10	12	14	16	21		90%	88%	86%	84%	79%	
6	11	14	15	18	22		89%	86%	85%	82%	78%	
7	12	15	16	20	24		88%	85%	84%	80%	76%	
8	13	16	17	21	25		87%	84%	83%	79%	75%	
9	14	17	18	22	26		86%	83%	82%	78%	74%	
10	14	18	19	23	27		86%	82%	81%	77%	73%	
11	15	18	20	24	28		85%	82%	80%	76%	72%	
12	16	19	21	25	28		84%	81%	79%	75%	72%	
13	16	20	21	26	29		84%	80%	79%	74%	71%	
14	17	20	22	27	30		83%	80%	78%	73%	70%	
15	17	21	22	27	30		83%	79%	78%	73%	70%	
16	17	21	23	28	31		83%	79%	77%	72%	69%	
17	18	22	23	29	32		82%	78%	77%	71%	68%	
18	18	22	24	29	32		82%	78%	76%	71%	68%	
19	19	23	24	30	33		81%	77%	76%	70%	67%	
20	19	23	25	30	33		81%	77%	75%	70%	67%	
21	19	23	25	31	33		81%	77%	75%	69%	67%	
22	19	24	26	31	34		81%	76%	74%	69%	66%	
23	20	24	26	32	34		80%	76%	74%	68%	66%	
24	20	25	26	32	35		80%	75%	74%	68%	65%	
25	20	25	27	33	35		80%	75%	73%	67%	65%	
26	21	25	27	33	35		79%	75%	73%	67%	65%	
27	21	25	27	33	36		79%	75%	73%	67%	64%	
28	21	26	27	34	36		79%	74%	73%	66%	64%	
29	21	26	28	34	36		79%	74%	72%	66%	64%	
30	21	26	28	34	37		79%	74%	72%	66%	63%	
31	22	27	28	35	37		78%	73%	72%	65%	63%	
32	22	27	29	35	37		78%	73%	71%	65%	63%	
33	22	27	29	35	38		78%	73%	71%	65%	62%	
34	22	27	29	36	38		78%	73%	71%	64%	62%	
35	22	27	29	36	38		78%	73%	71%	64%	62%	
36	23	28	30	36	38		77%	72%	70%	64%	62%	
37	23	28	30	37	39		77%	72%	70%	63%	61%	
38	23	28	30	37	39		77%	72%	70%	63%	61%	
39	23	28	30	37	39		77%	72%	70%	63%	61%	
40	23	29	30	37	39		77%	71%	70%	63%	61%	
41	23	29	31	38	39		77%	71%	69%	62%	61%	
42	24	29	31	38	40		76%	71%	69%	62%	60%	
43	24	29	31	38	40		76%	71%	69%	62%	60%	
44	24	29	31	38	40		76%	71%	69%	62%	60%	
45	24	29	31	39	40		76%	71%	69%	61%	60%	
46	24	30	31	39	41		76%	70%	69%	61%	59%	
47	24	30	32	39	41		76%	70%	68%	61%	59%	
48	24	30	32	39	41		76%	70%	68%	61%	59%	
49	25	30	32	39	41		75%	70%	68%	61%	59%	
50	25	30	32	40	41		75%	70%	68%	60%	59%	

SOURCE: Marshall Valuation Service - Section 97, Page 9 -12/2024

LIFE-CYCLE DEPRECIATION TABLE - Typical building occupancies include but not limited to light and heavy commercial/industrial buildings, hangars and warehousing.

**2026 DEPRECIATION
SCHEDULE TABLE II**

BASTROP CAD - COMMERCIAL DEPRECIATION/%GOOD TABLE II - C&S												
AGE	EXCEL	GOOD	AVG	FAIR	POOR	%GOOD	EXCEL	GOOD	AVG	FAIR	POOR	%GOOD
1	0	0	1	3	4		100%	100%	99%	97%	96%	96%
2	3	4	5	6	7		97%	96%	95%	94%	93%	93%
3	7	9	10	12	13		93%	91%	90%	88%	87%	87%
4	9	11	13	15	16		91%	89%	87%	85%	84%	84%
5	11	13	15	17	18		89%	87%	85%	83%	82%	82%
6	13	14	16	19	20		87%	86%	84%	81%	80%	80%
7	14	16	18	21	22		86%	84%	82%	79%	78%	78%
8	15	17	19	22	24		85%	83%	81%	78%	76%	76%
9	16	17	20	24	26		84%	83%	80%	76%	74%	74%
10	17	18	21	25	27		83%	82%	79%	75%	73%	73%
11	17	19	21	26	29		83%	81%	79%	74%	71%	71%
12	18	20	22	27	30		82%	80%	78%	73%	70%	70%
13	19	20	23	28	31		81%	80%	77%	72%	69%	69%
14	19	21	24	28	32		81%	79%	76%	72%	68%	68%
15	20	21	24	29	33		80%	79%	76%	71%	67%	67%
16	20	22	25	30	34		80%	78%	75%	70%	66%	66%
17	21	22	25	31	35		79%	78%	75%	69%	65%	65%
18	21	23	26	31	36		79%	77%	74%	69%	64%	64%
19	22	23	26	32	37		78%	77%	74%	68%	63%	63%
20	22	24	27	32	38		78%	76%	73%	68%	62%	62%
21	23	24	27	33	38		77%	76%	73%	67%	62%	62%
22	23	24	27	33	39		77%	76%	73%	67%	61%	61%
23	23	25	28	34	40		77%	75%	72%	66%	60%	60%
24	24	25	28	34	40		76%	75%	72%	66%	60%	60%
25	24	25	28	35	41		76%	75%	72%	65%	59%	59%
26	24	26	29	35	41		76%	74%	71%	65%	59%	59%
27	25	26	29	36	42		75%	74%	71%	64%	58%	58%
28	25	26	29	36	42		75%	74%	71%	64%	58%	58%
29	25	27	30	37	43		75%	73%	70%	63%	57%	57%
30	25	27	30	37	43		75%	73%	70%	63%	57%	57%
31	26	27	30	37	44		74%	73%	70%	63%	56%	56%
32	26	27	31	38	44		74%	73%	69%	62%	56%	56%
33	26	28	31	38	45		74%	72%	69%	62%	55%	55%
34	26	28	31	38	45		74%	72%	69%	62%	55%	55%
35	27	28	31	39	46		73%	72%	69%	61%	54%	54%
36	27	28	32	39	46		73%	72%	68%	61%	54%	54%
37	27	29	32	39	47		73%	72%	68%	61%	53%	53%
38	27	29	32	39	47		73%	71%	68%	61%	53%	53%
39	28	29	32	40	47		72%	71%	68%	60%	53%	53%
40	28	29	33	40	48		72%	71%	67%	60%	52%	52%
41	28	29	33	40	48		72%	71%	67%	60%	52%	52%
42	28	30	33	41	48		72%	71%	67%	59%	52%	52%
43	28	30	33	41	49		72%	70%	67%	59%	51%	51%
44	28	30	33	41	49		72%	70%	67%	59%	51%	51%
45	29	30	34	41	49		71%	70%	66%	59%	51%	51%
46	29	30	34	41	50		71%	70%	66%	59%	50%	50%
47	29	30	34	42	50		71%	70%	66%	58%	50%	50%
48	29	31	34	42	50		71%	70%	66%	58%	50%	50%
49	29	31	34	42	51		71%	69%	66%	58%	49%	49%
50	29	31	34	42	51		71%	69%	66%	58%	49%	49%

SOURCE: Marshall Valuation Service - Section 97, Page 8 - 12/2024

LIFE-CYCLE DEPRECIATION TABLE - Typical building occupancies include but not limited to Light and heavy commercial/industrial buildings, hangers and warehousing.

2026 DEPRECIATION SCHEDULE
UNDERGROUND FUEL STORAGE TANKS

BASTROP CAD - COMMERCIAL DEPRECIATION/%GOOD TABLE UFST

AGE	EXCEL	GOOD	AVG	FAIR	POOR	%GOOD	EXCEL	GOOD	AVG	FAIR	POOR
1	4	4	4	4	4		96%	96%	96%	96%	96%
2	8	8	8	8	8		92%	92%	92%	92%	92%
3	12	12	12	12	12		88%	88%	88%	88%	88%
4	16	16	16	16	16		84%	84%	84%	84%	84%
5	20	20	20	20	20		80%	80%	80%	80%	80%
6	24	24	24	24	24		76%	76%	76%	76%	76%
7	28	28	28	28	28		72%	72%	72%	72%	72%
8	32	32	32	32	32		68%	68%	68%	68%	68%
9	36	36	36	36	36		64%	64%	64%	64%	64%
10	40	40	40	40	40		60%	60%	60%	60%	60%
11	44	44	44	44	44		56%	56%	56%	56%	56%
12	48	48	48	48	48		52%	52%	52%	52%	52%
13	52	52	52	52	52		48%	48%	48%	48%	48%
14	56	56	56	56	56		44%	44%	44%	44%	44%
15	60	60	60	60	60		40%	40%	40%	40%	40%
16	64	64	64	64	64		36%	36%	36%	36%	36%
17	68	68	68	68	68		32%	32%	32%	32%	32%
18	72	72	72	72	72		28%	28%	28%	28%	28%
19	76	76	76	76	76		24%	24%	24%	24%	24%
20	80	80	80	80	80		20%	20%	20%	20%	20%
21	80	80	80	80	80		20%	20%	20%	20%	20%
22	80	80	80	80	80		20%	20%	20%	20%	20%
23	80	80	80	80	80		20%	20%	20%	20%	20%
24	80	80	80	80	80		20%	20%	20%	20%	20%
25	80	80	80	80	80		20%	20%	20%	20%	20%
26	80	80	80	80	80		20%	20%	20%	20%	20%
999	80	80	80	80	80		20%	20%	20%	20%	20%

SOURCE: 25 YEAR LIFE - Calculation AGE/LIFE = DEPRECIATION