CHAMBERS COUNTY APPRAISAL DISTRICT

RESIDENTIAL APPRAISAL MANUAL



October 2026

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DEPRECIATION

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Depreciation is loss in value due to any cause. It is the difference between the market value of a structural improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation. Depreciation is divided into three general categories:

1. Physical depreciation is loss in value due to physical deterioration
    a. Physical depreciation is evidence by wear and tear, decay, dry rot, cracks, encrustations, or structural defects.
2. Functional or technical obsolescence is loss in value due to lack of utility or desirability of part or all of the property, inherent to the improvement or equipment. Thus, a new structure or piece of equipment may suffer obsolescence when built.
    a. Functional obsolescence may be due to poor planning, mechanical inadequacy or over-adequacy due to size, age, etc. It is evidenced by conditions within the property. It is also the actual decline in market value of the improvements to land.
3. External, locational or economic obsolescence is loss in value due to causes outside the property and independent of it and is not directly included in tables.
    a. Economic obsolescence is caused by changes external to the property.

The following schedule will be used to measure normal wear. Any special physical problems will be handled separately by the appraiser.

Any Functional or Economic obsolescence will be looked at and the loss in value will be measured by the appraiser on an individual basis and will be shown on the appraisal card.

DEPRECIATION

RESIDENCE FRAME & RESIDENCE MASONARY

ACTUAL AGE	TYPICAL DEPRECIATION
1	98%
2	98
3	98
4	98
5	97
6	97
7	97
8	96
9	96
10	95
11	95
12	94
13	94
14	93
15	93
16	92
17	92
18	91
19	91
20	90
21	90
22	89
23	89
24	88
25	88
26	87
27	87
28	86
29	86
30	85
31	85
32	84
33	84
34	83
35	83
36	82
37	82
38	81
39	81
40	80
41	80
42	79
43	79
44	78
45	78
46	77
47	77
48	76
49	76
50	75

CLASS III DESCRIPTION

FRAME—BRICK

FEATURES:

1. Plain & Simple design
2. Built from standard plans.
3. Low to Average quality materials and workmanship.
4. Meets or exceeds building codes.
5. May be on piers, concrete slab, or chain wall
6. Other features:
    a. Floors—Wood, asphalt tile, vinyl or carpet
    b. Exterior Walls—Average quality frame, vinyl, wood or aluminum
    c. Windows—Average quality frame or slide-by aluminum or wood.
    d. Roof—Metal, wood or composition.
    e. Interior Finish—Drywall, paneling or wallpaper
    f. Bathroom—Basic to Average, usually 1 to 1 ½ baths.
    g. Kitchen—Minimum to basic cabinets.
    h. May or may not have central air and heat.

NOTE: Fireplaces are not common for this house.

Classify Attached Garage same as house.

Classify Detached Garage according to construction.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS III RESIDENCE

FRAME – BRICK

(F3) or (M3)





CLASS III+ DESCRIPTION
FRAME – BRICK

FEATURES:

1. Simple design
2. Built from standard or designer plans.
3. Average quality materials and workmanship.
4. Meets or exceeds building codes.
5. Other features:
    a. Floors – Wood or carpeting, vinyl, asbestos, tile or ceramic tile.
    b. Exterior Walls – Vinyl, wood, aluminum, brick or other masonry.
    c. Windows – Production double-hung or slide-by, aluminum or wood.
    d. Roof – Asphalt shingles common, over-hang and soffit, average detail.
    e. Interior Finish – Drywall, paneling or wallpaper, medium-priced hardware.
    f. Bathroom – 1 or 1 ½ bath standard.
    g. Kitchen – Production cabinets, plastic countertop.
    h. Other – Minimum building, adequate lighting and fixtures.
    i. Foundation – Piers, chain wall or concrete slab.
    j. May or may not have central heat, central air or fireplace.

NOTE: Fireplaces are not included in the base rate for this class.

Classify Attached Garage same as house.

Classify Detached Garage according to construction.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS III+ RESIDENCE

FRAME – BRICK

(F3+) or (M3+)





CLASS IV DESCRIPTION

FRAME – BRICK

Residence of good quality, may be mass produced or built for individual owner. Generally, meets or exceeds building codes and lending agency requirements.

Features:

Individual design, average to above average quality materials and workmanship, dining room and den common.

a. Floors – Hardwood, vinyl, ceramic tile or carpeting, slate or other inlaid stone common in foyer.
b. Walls – Common exteriors are wood, aluminum, cedar shingles, stucco, quality brick or native stone.
c. Windows _ Production double-hung or casement, wood or aluminum.
d. Roof – Asphalt shingles, wood shingles or equivalent.
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – 1 ½ or 2 baths common, ceramic tile or fiberglass tub recess.
g. Kitchen – Ample cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Other – Central Air and Heat standard.
i. Nominal number of built-ins.

NOTE: May or may not include fireplace. Fireplace is not a factor in this class.

Classify Attached Garage same as house.

Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS IV RESIDENCE

FRAME – BRICK

(F4) OR (M4)





CLASS IV+ DESCRIPTION

FRAME – BRICK

Residence of good quality, may be mass produced or built for individual owner. Generally, meets or exceeds building codes and lending agency requirements. Some attention given to design and appearance.

Features:

Individual design, average to above average quality materials and workmanship, dining room and den common, typically more roof-line turns.

a. Floors – Hardwood, vinyl, ceramic tile or carpeting, slate or other inlaid stone common in foyer.
b. Walls – Common exteriors are wood, aluminum, cedar shingles, stucco, quality brick or native stone.
c. Windows – Production double-hung or casement, wood or aluminum.
d. Roof – Asphalt shingles, wood shingles or equivalent.
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – 1 ½ or 2 baths common, ceramic tile or fiberglass tub recess.
g. Kitchen – Ample cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Other – Central Air and Heat standard.
i. Nominal number of built-ins.

NOTE: May or may not include fireplace. fireplace is not a factor in this class.

Classify Attached Garage same as house.

Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS IV+ RESIDENCE

FRAME – BRICK
(F4+) OR (M4+)





CLASS V DESCRIPTION

FEATURES:

Above average quality materials and workmanship, unique floor plan.

a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate and carpeting.
b. Exterior Walls – Wood, cedar shakes, stucco, brick, native stone, or hardy plank. Some ornamentation.
c. Windows – Wood or aluminum shingles.
d. Roof – Heavy asphalt or wood shingles.
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – 1 ½ or 2 baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets. Some built-ins.
h. Other – Quality Central Heat and Air standard.

NOTE: Fireplace standard
Classify Attached Garage same as house.
Classify Detached Garage according to construction.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS V RESIDENCE

FRAME – BRICK
(F5) OR (M5)





CLASS V+ DESCRIPTION

FEATURES:

Partial custom design, above average quality materials and workmanship.

a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate and carpeting.
b. Exterior Walls – Wood, cedar shakes, stucco, hardy plank, high-quality brick or native stone. Some custom ornamentation.
c. Windows – Top-line, wood or aluminum.
d. Roof – Heavy asphalt or wood shingles.
e. Interior Finish – Quality drywall, paneling or wall covering, mill work, quality hardware.
f. Bathroom – 1 ½ or 2 baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets. Built-ins.
h. Other – Quality Central Heat and Air standard, ornate light fixtures and outlets, outside electrical outlets.

NOTE: Fireplace standard.
Classify Attached Garage same as house.
Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS V+ RESIDENCE

FRAME – BRICK
(F5+) OR (M5+)





CLASS VI DESCRIPTION

FRAME – BRICK

FEATURES:

1. Custom design
2. Built from detailed plans
3. High-quality material and workmanship
4. Exceeds building codes
5. Dining room, den or family room and other special purpose rooms
6. Other Features:
    a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, marble and terrazzo, hardwood floors, often carpeted.
    b. Exterior Walls – Wood split wood shakes, hardy plank, stucco, high-quality brick or shone.
    c. Roof – Cedar shakes, slate, clay tile, asphalt architectural copper or tin common, detailed design.
    d. Interior Finish – Plaster or paneling ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry, quality special order hardware or shop made hardware.
    e. Windows – Top-line wood or metal excellent quality detailed frame.
    f. Bathroom – Quality fixtures, ceramic tile or terrazzo, wainscoting, and tub recess, ceramic tile, terrazzo or marble vanities.
    g. Kitchen – Ample cabinets, hardwood or equivalent, ceramic tile or terrazzo countertop. Most all quality built ins.
    h. Other – Central Heat and Air, excellent grade light fixtures and outlets, outside electrical outlets. All built-in kitchen features, additional lighting and controls.

NOTE: Fireplace standard
Classify Attached Garage same as house.
Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS VI RESIDENCE

FRAME – BRICK
(F6) OR (M6)





CLASS VI+ DESCRIPTION
FRAME – BRICK

FEATURES:

1. Custom design
2. Built from detailed plans and specifications
3. High-quality material and workmanship
4. Exceeds building codes
5. Dining room, den, or family room and other special purpose rooms
6. Other Features:

    a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, marble and terrazzo, often carpeted.
    b. Exterior Walls – Common exteriors are wood, split wood shakes, hardy plank, stucco, high-quality brick or stone, high-grade lumber.
    c. Windows – Top-line wood or metal, excellent quality detailed frame.
    d. Roof – Cedar shakes, slate, clay tile, asphalt architectural copper or tin common, detailed design.
    e. Interior Finish – Plaster or paneling ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry, quality special order hardware or shop made hardware.
    f. Bathroom – Quality fixtures, ceramic tile or terrazzo, wainscoting, and tub recess, ceramic tile, terrazzo or marble vanities.
    g. Kitchen – Ample cabinets, hardwood or equivalent, ceramic tile or terrazzo countertop. Most quality built-ins.
    h. Other – Central Heat and Air, excellent grade light fixtures and outlets, outside electrical outlets. All built-in kitchen features, additional lighting and controls.

NOTE: Fireplace standard.
Classify Attached Garage same as house.
Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS VI+ RESIDENCE

FRAME – BRICK
(F6+) OR (M6+)





CLASS VII DESCRIPTION
FRAME – BRICK

FEATURES:

1. Unique design
2. Built from detailed plans and written specifications
3. Highest quality material and workmanship
4. Exceeds building codes
5. Dining room, den, or family room and other special purpose rooms
6. Other Features:

    a. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, marble and terrazzo, hardwood floors, often carpeted.
    b. Exterior Walls – Common exteriors are wood, split wood shakes, hardy plank, stucco, high-quality brick or stone, high-grade lumber.
    c. Windows – Top-line wood or metal, excellent quality detailed frame.
    d. Roof – Cedar shakes, slate clay tile, asphalt architectural copper or tin common, detailed design.
    e. Interior Finish – Plaster or paneling ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry, quality special order hardware or shop made hardware.
    f. Bathroom – Quality fixtures, ceramic tile or terrazzo, wainscoting, and tub recess, ceramic tile, terrazzo or marble vanities.
    g. Kitchen – Ample cabinets, hardwood or equivalent, ceramic tile or terrazzo countertop. Most all quality built-ins.
    h. Other – Central Heat and Air, excellent grade light fixtures and outlets, outside electrical outlets. All built-in kitchen features, additional lighting and controls.

NOTE: Fireplace standard.
Classify Attached Garage same as house.
Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS VII RESIDENCE

FRAME – BRICK
(F7) OR (M7)





CLASS VII+ DESCRIPTION

FRAME – BRICK

FEATURES:

7. Unique design
8. Built from detailed plans and written specifications
9. Highest quality material and workmanship
10. Exceeds building codes
11. Dining room, den, or family room and other special purpose rooms
12. Other Features:

    i. Floors – Hardwood, parquet, vinyl tile, ceramic tile, slate, marble and terrazzo, hardwood floors, often carpeted.
    j. Exterior Walls – Common exteriors are wood, split wood shakes, hardy plank, stucco, high quality brick or stone, high-grade lumber.
    k. Windows – Top-line wood or metal, excellent quality detailed frame.
    l. Roof – Heavy roof design, Cedar shakes, slate clay tile, asphalt architectural copper or tin common, detailed design.
    m. Interior Finish – Plaster or paneling ornate hardwood trim, high grade millwork, built-in book shelving and cabinetry, quality special order hardware or shop made hardware.
    n. Bathroom – High quality fixtures, ceramic tile or terrazzo, wainscoting, and tub recess, ceramic tile, terrazzo or marble vanities.
    o. Kitchen – Ample cabinets, hardwood or equivalent, ceramic tile or terrazzo countertop. Most all quality built-ins.
    p. Other – Central Heat and Air, excellent grade light fixtures and outlets, outside electrical outlets. All built-in kitchen features, additional lighting and controls.

NOTE: Fireplace standard.
Classify Attached Garage same as house.
Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS VII+ RESIDENCE

FRAME – BRICK

(F7+) OR (M7+)





CLASS VIII DESCRIPTION
BRICK

FEATURES:

1. Unique design (Excellent Quality)
2. Built from detailed plans and written specifications
3. Highest quality material and workmanship
4. Exceeds building codes
5. Other Features:

    a. Floors – High quality carpet or hardwood, terrazzo, vinyl, ceramic or quarry tile.
    b. Exterior Wall – Custom ornamentation and trim, select brick, cut stone, high-quality siding.
    c. Roof – Clay tile or slate roof, Heavy composition shingles.
    d. Interior Finish – Built-in book shelving and ample cabinets, Vaulted or cathedral ceilings, Raised panel hardwood veneer or enameled doors with good-quality hardware.
    e. Bathroom – Excellent quality fixtures, ceramic tile or terrazzo.
    f. Kitchen – Ample cabinets, hardwood, ceramic tile or terrazzo countertop. All excellent quality built-ins.
    g. Other – Central Heat and Air, highest grade light fixtures and outlets, outside electrical outlets. All built-in kitchen features, additional lighting and controls.

NOTE: Fireplace standard.
Classify Attached Garage same as house.
Classify Detached Garage according to construction.

The appraiser, <u>in the field</u>, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

VISUAL CLASS VIII RESIDENCE

BRICK
(M8)



BARNDOMINIUMS – GENERAL

A barndominium (or “barndo”) is a hybrid structure that blends rustic, barn-like exterior with the modern amenities of a comfortable home. A defining hallmark is the seamless union of residential living quarters with oversized multi-bay garages, RV storage bays, workshops or agricultural utility space under the same continuous roofline.

Built primarily using steel frames, post-frame construction, or post-and-beam/pole-barn framing with metal siding and metal roofs.

Utilizing vertical height, many layouts incorporate a second-level loft or other open space overlooking the great room below.

Exterior features often include barn-style lines, sliding or large garage-style doors and prominent covered porches, decks or patios.

Frequently use spray-foam insulation, durable metal exteriors that resist rot, fire and have high wind resistance.

In Chambers County, it is most typical to see pre-engineered metal buildings with attributes stated above.

Barndos are classed as 4, 4+, 5 and 5+.

BARNDO – 4



Class mostly used for buildings previously used as barns, or shops that have been converted into living space or built-out with the most basic attributes -kitchen, bath(s)- of a living space.

Features:

Average quality materials and workmanship. Generally, meets or exceeds building codes and lending agency requirements.

a. Floors – concrete
b. Walls – Common exterior is metal
c. Windows if present - Production double-hung or casement, wood or aluminum.
d. Roof – Metal
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – at least one with basic toilet & sink
g. Kitchen – cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Other – Central Air and Heat or mini-split

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

BARNDO – 4+



Residence average-good quality. Generally, meets or exceeds building codes and lending agency requirements. Some attention given to design and appearance.

Features:

Individual design, average to above average quality materials

a. Floors – Concrete, hardwood, vinyl, ceramic tile or carpeting
b. Exterior Walls – Common exterior is metal
c. Windows – Production double-hung or casement, wood or aluminum.
d. Roof – Metal
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – 1-2 baths common
g. Kitchen – Ample cabinets, wood veneer or hardwood, plastic or tile countertop.
h. Central Air and Heat, possibly mini-split on smaller structures
i. Nominal number of built-ins.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

BARNDO – 5



Residence of good quality. Generally, meets and exceeds building codes and lending agency requirements. Greater attention to design, interior layout and appearance.

Features:

Above average quality materials and workmanship.

a. Floors – Concrete, hardwood, parquet, vinyl tile, ceramic tile, slate and carpeting.
b. Exterior Walls – Metal
c. Windows – Production double-hung or casement, wood or aluminum
d. Roof – Metal
e. Interior Finish – Quality drywall, paneling or wall covering.
f. Bathroom – 1 ½ or 2 baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets. Some built-ins.
h. Other – Quality Central Heat and Air standard.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

BARNDO – 5+



Partial custom or full-custom design, above average quality materials and workmanship.

Features:

a. Floors – Concrete, hardwood, parquet, vinyl tile, ceramic tile, slate or carpeting.
b. Exterior Walls – Metal. Some custom ornamentation.
c. Windows – Top-line, wood or aluminum.
d. Roof – Metal
e. Interior Finish – Quality drywall, paneling or wall covering, mill work, quality hardware.
f. Bathroom – 1 ½ or 2 baths standard, quality fixtures, ceramic tile tub recess.
g. Kitchen – Ample quality cabinets. Built ins.
h. Other – Quality Central Heat and Air standard, ornate light fixtures and outlets, outside electrical outlets.

The appraiser, in the field, studies the criteria listed above, and decides if this class most closely fits the house he or she is appraising, based on his or her knowledge and training.

Miscellaneous Building Types and Descriptions (A-E)

BUILDING TYPE	CLASS	DESCRIPTION
APARTMENT	**All**	Could be a small efficiency apartment or Mother in law quarters. (See commercial manual for more detail.)
ASPHALT	**1**	Asphalt area; usually a patio area on Residential property.
BARBER	**10 - 12**	Small building equipped as a barber shop. May not be used, but still equipped as this type of bldg. (See commercial manual for more detail.)
BARBER-CPY	**10 - 12**	Canopy on a building classed as barber shop.
BARN	**14-53**	Farm/agricultural building used to store crops, feed, or grain and to house livestock or farm equipment
BOAT SLIP	**10**	An area used to launch a boat. Can be on Residential or commercial properties.
BT- SLIP - CP	**10**	A covered area on a boat slip. May be on Commercial or residential property.
BULKHEAD	**22 - 33**	A protective structure on waterfront property that protects from erosion. Classed according to quality.
CAMP	**1-3**	Small living area classed according to quality of construction. Often unfinished interior and typically has window units or without a/c or heat.
CAMP	**OP-SP**	Open Porch or Screen Porch on a camp house.
CAMP- STR2	**1-3**	2nd Story of camp house. Classed same as the camp.
CANOPY	**10 - 57**	Canopies are structures with at least 4 poles and a top. The could be closed in on one to three sides. They are classed according to material and quality of construction.
CARPORT	**F1-F7+**	Carports with this class are frame construction and the class usually match the type of home on the property. In some instances, the class is different because of the quality of construction being superior or inferior to the construction of the home.
CARPORT	**M2 – M7+**	Carports with this class have masonry posts and are quite often attached to a garage of the same class. The class typically matches the class of the home.
CARPORT	**MH**	Carport on mobile home; not very common. Sometimes classed as F1–F7+ above.
CARPORT	**MTL1**	Metal carport with no concrete
CARPORT	**MTL2**	Metal carport with concrete
CFS	**9-13**	Convivence store (see commercial manual)
CONCRETE	**1**	Typically, a concrete patio that is not covered.
DECK	**1-2**	Decks are wooden structures that are usually open (not covered). There are two classes based on the quality of construction
DECK	**MH**	Deck on a mobile home.
ELEVATOR	**1**	Elevator; May have an adjustment if It's a simple set up. Flat Valued.

Miscellaneous Building Types and Descriptions (F-L)

BUILDING TYPE	CLASS	DESCRIPTION
FV		Used to flat value a building; usually because it cannot be measured. Not very common.
GARAGE-DET	**FF1-FF3**	Frame garage that is detached from the home, finished interior (sheetrock), and classed according to the quality of construction.
GARAGE-DET	**FU1-FU3**	Frame garage that is detached from the, unfinished interior (no sheetrock) Classed according to the quality of construction.
GARAGE-DET	**MF1-MF3**	Masonry garage that is detached from the home, finished interior (sheetrock), and classed according to the quality of construction.
GARAGE-DET	**MU1-MU3**	Masonry garage that is detached from the home, unfinished interior (no sheetrock), and classed according to the quality of construction.
GARAGE-FIN	**F1-F7+**	Frame garage that is attached to the home, usually with the same class and has finished interior.
GARAGE-FIN	**M2-M8**	Masonry garage attached to the home, usually with the same class and has finished interior.
GARAGE-MTL	**1**	Garage with metal exterior. Usually has garage doors and maybe a walk-through door.
GARAGE-UNF	**F1-F6**	Frame garage that is attached to the home, usually has the same class and unfinished interior.
GARAGE-UNF	**M2-M8**	Masonry garage attached to the home, usually has the same class and unfinished interior.
GAZEBO	**10**	Usually a wooden structure with an octagon shape; covered with a wooden floor. Could be screened in.
GLASSPORCH	**1-7**	Glass porch classed according to the quality of construction.
GREENHOUSE	**1-10**	Greenhouse classed according the quality of construction. They are usually marked zero value and exempt from taxation.
S-HANGAR	**10**	Light metal frame, or siding. Unfinished or partially floored. Minimum electrical.
S-HANGAR	**11**	Pre- engineered, steel siding, light roof structure. Concrete or asphalt floor, few extras. Minimum electrical and water.
S-HANGAR	**12**	Steel frame and siding, light and medium aircraft hangars. Small office, concrete floor. Adequate electrical and plumbing.
LODGE	**10**	Living area in an existing lodge. Marked A category for HS exemption.
LOFT	**1**	Usually the second floor of a storage or barn. Sometimes open (no door)

Miscellaneous Building Types and Descriptions (M-R)

BUILDING TYPE	CLASS	DESCRIPTION
MOBILE HOME	**T1S-T3S**	Mobile home (single wide) classed according to quality of construction.
MOBILE HOME	**T1D-T3D**	Mobile home (double wide) classed according to quality of construction.
MOBILE HOME	**TT1-TT3**	Travel Trailer classed according to quality of construction. These are only on the roll if requested by property owner; usually for homestead purposes.
MOBILE HOME PARK	**0-4**	Hookup for mobile home or RV. MOB HME PK-2 has gravel; MOB HME PK-3 has asphalt; MOB HME PK-2 has concrete
OFFICE	**10-15**	Office area; usually in a Warehouse for residential property. (See commercial appraisal manual for more detail.)
OFFICE- CPY	**10-15**	Canopy on office of the same class.
PERGOLA	**1-2**	Open lattice metal, vinyl or wood. Pergola 1- no concrete. Pergola 2- with concrete.
POOL	**1-5**	Inground swimming pools classed according to quality of construction and amenities.
POOL	**COV**	Pool cover; usually screened.
POOL	**HSE**	Building by swimming pool usually used for storage or entertaining.
PORCH	**F1-F7+**	Frame open porch usually connected to a home of the same class. Classed according to quality of construction. Sometimes stand alone; not attached to another structure.
PORCH	**M2-M8**	Masonry open porch usually connected to a home of the same class. Classed according to quality of construction. Sometimes stand alone; not attached to another structure.
PORCH	**MH**	Porch attached to a mobile home
PORCH	**MTL1**	Metal porch with no concrete.
PORCH	**MTL2**	Metal porch with concrete.
RETAIL-ST	**10-15**	Retail store; on residential parcel if it's no longer in use. (See Commercial manual for more detail.)
RETAIL-CPY	**10-15**	Canopy on a retail store of the same class.
RFSTR2	**F3-F7+**	2nd story living on a frame home with the same class.
RFSTR3	**F3-F7+**	2nd story living on a frame home. The 2nd story square footage is the same or more that the first floor living area.
RMSTR2	**M2-M8**	2nd story living on a masonry home with the same class.
RMSTR3	**M2-M8**	2nd story living on a masonry home. The 2nd story square footage is the same or more that the first floor living area.
RV-HOOKUP	**10**	Hookup for RV; utility pole and maybe a pad.

Miscellaneous Building Types and Descriptions (S-Z)

BUILDING TYPE	CLASS	DESCRIPTION
SCALE	**10**	Scale used to weigh large trucks and contents.
SCREEN PORCH	**F1-F7+**	Screen Porch on a frame house that has the same class.
SCREEN PORCH	**M2-M8**	Screen Porch on a masonry house that has the same class.
SCREEN PORCH	**MH**	Screen Porch on a Mobile Home
S-HANGAR	**10**	Airplane hangar; Light metal frame, or siding. Unfinished or partially floored. Minimum electrical.
S-HANGAR	**11**	Airplane hangar; Pre- engineered, steel siding, light roof structure. Concrete or asphalt floor, few extras. Minimum electrical and water.
S-HANGAR	**12**	Airplane hangar; Steel frame and siding, light and medium aircraft hangars. Small office, concrete floor. Adequate electrical and plumbing.
SHED-1	**41-52**	Typically, a covered structure closed in on two or three sides. Classed according to quality of construction. Could have concrete.
SHED-2	**41-52**	Covered structure may be closed in on two or three sides. These are cheaper to build than SHED-1 and have no concrete.
STORAGE	**33-42**	Storage building classed according to of construction. 41 (Metal) and 42 (Wood) are most common. 33 is for brick.
TENNIS	**CT**	Tennis Court
WAREHOUSE	**10**	Metal structure; 12 foot tall. No concrete.
WAREHOUSE	**11**	Metal structure; 16 foot tall. No concrete.
WAREHOUSE	**12**	Metal structure; 12 foot tall. With concrete.
WAREHOUSE	**13**	Metal structure; 16 foot tall. With concrete.
WH- CPY	**10-13**	Canopy attached to a warehouse of the same class.