

Religious Buildings - CHURCHES

Sec 16 (308)

CLASSIFICATION					
TYPE	CLASS	\$ PER SQ FT	LOCAL MULT	CURRENT COST	FINAL \$ PER SQ FT
CHURCH	10	\$126.00	0.9	0.97	\$110.00
CHURCH	11	\$129.00	0.89	1.02	\$117.11
CHURCH	12	\$180.00	0.89	1.02	\$163.40
CHURCH	13	\$135.00	0.89	0.97	\$116.55
CHURCH	14	\$190.00	0.89	0.97	\$164.03

DEPRECIATION		
TYPE	CLASS	YR LIFE
CHURCH	10	35
CHURCH	11	35
CHURCH	12	40
CHURCH	13	40
CHURCH	14	45

S Low

Church - 10
Good metal panels and roof, finished interior, some trim. Drywall, acoustic tile, composition tile, few extras, minimum classrooms. Minimum lighting and plumbing, classroom features.

D Low

Church - 11
Low-cost stucco or siding, composition roof, very plain. Drywall and plywood, asphalt and acoustic tile, minimum classrooms. Minimum lighting and plumbing, classroom features.

CANOPIES		
TYPE	CLASS	FINAL \$ PER SQ FT
CHURCH-CPY	10	\$22.00
CHURCH-CPY	11	\$23.42
CHURCH-CPY	12	\$32.68
CHURCH-CPY	13	\$23.31
CHURCH-CPY	14	\$32.81

D Avg

Church - 12
Stucco or siding, few stained-glass windows, some trim. Drywall and veneers, vinyl composition tile, little trim, standard classrooms. Adequate lighting and plumbing, low-cost sound.

C Low

Church - 13
Low-cost brick or block, composition roof, very plain. Painted masonry, plywood trim, asphalt tile, very plain classrooms. Minimum lighting and plumbing, classroom features.

CANOPY DEPRECIATION		
TYPE	CLASS	YR LIFE
CHURCH-CPY	10	15
CHURCH-CPY	11	15
CHURCH-CPY	12	15
CHURCH-CPY	13	15
CHURCH-CPY	14	15

C Avg

Church - 14
Brick or block, stone trim, few simple stained-glass windows. Drywall, vinyl composition tile, little ornamental detail, standard classrooms. Adequate lighting and plumbing, low-cost sound.

ALL VALUES AS PER MARSHALL SWIFT