MEMO

DATE:

October 29, 2010

TO:

Taxing Entities

Grayson County

FROM:

Teresa Parsons

Phone (903) 893-9673 xt. 126

Grayson Central Appraisal District

Fax (903) 892-3835

SUBJECT:

Board of Directors Resolution to Purchase Real Estate

In accordance with Section 6.051 of the Texas Property Tax Code, I have been directed by the Grayson Central Appraisal District (GCAD) Board of Directors to distribute the attached Resolution to each taxing entity entitled to vote on the appointment of board members.

As you may recall, last year we identified multiple needs for the maintenance of the Appraisal District building. In addition to our electrical issues, we have air quality issues, limited space, inadequate parking, etc. Our Board notified the entities in last year's budget letter and again in this year's preliminary budget memo that our budget would be expanded to include the facility needs. The preliminary budget included a commercial loan payment.

The Board formed a facility committee to review the cost and the immediate needs of our facility and to seek the best solution for remedy. The facility committee held multiple meetings in previous months. During this time: the committee continued to narrow the options that are being considered. Based on the facility committee's efforts, the Board has determined the most feasible avenue to meet the needs of the community, the entities, and the appraisal district would be to relocate the appraisal district offices. The Board has started the process as evidenced by the attached Resolution. Due to the negotiation process; the Board wishes to keep the location and particular details confidential of properties and options being considered. It is the Boards intent to negotiate the best purchase—price possible without disclosing their purchasing limits, therefore the budget sets the limits of the final cost to purchase and perform any necessary modification should that option be selected. The Board has been preparing for the District's facilities needs over the last few years via the budget process and it is the Board's intent to utilize the dedicated capital fund to cover cost that would be incidental to closing such as inspection fees, moving fees, or mise modification cost.

Section 6.051 of the Property Tax Code requires the Chief Appraiser to provide costs of available alternatives to the proposal. In this case; the Board has determined that the most likely alternative would be to purchase land and construct a building that meets the International Association of Assessing Officers Standards on Facilities. The Board considered the Marshall and Swift Cost estimator (a nationally recognized cost handbook) to determine the cost of new construction. Construction would require the purchase of land adequate to meet parking needs and to accommodate a facility with a minimum square footage of 15,000. Estimated cost to

purchase land would be approximately \$550,000 to \$600,000. This is assuming we could acquire approximately 3 acres at a price per square foot in the \$4.25 – \$4.50 per square foot range. The construction cost is calculated at \$150.00 per square foot for 15,000 square feet for a total construction cost of \$2,250,000. The total turn key cost for land and construction would be \$2,800,000. The advantage to this avenue would be no need for modification: the building would be built to satisfy the operational requirements of the district. The disadvantages include the the ability to expand in future years.

Another alternative to the Boards proposal would be to seek financing for a period longer than 20 years. This would reduce the annual payment; but ultimately would extend the years of entity contribution.

The final requirement of Section 6.051 is entity approval. On or before the 30th day after receipt of this notification; the governing body of a taxing unit by resolution may approve or disapprove the proposal. The resolution must be filed with the Chief Appraiser. In short, the governing body will need to approve or disapprove the proposal by resolution within 30 days of receipt of this notification and forward the resolution to the Chief Appraiser.

I have enclosed the Board Resolution, a copy of Marshall & Swift Cost estimation for new construction as an alternative to the purchase of an existing building, copies of a sample resolution in support of the Board's decision that can be modified as deemed necessary by the governing body of your entity. In addition I have enclosed Section 6.051 of the Property Tax Code for reference purposes.

In summary, the Board of Directors is asking for your support in this endeavor. Please file your resolutions within the stated time frame. Should you have any questions; please feel free to call me.

Respectfully.
Teresa Parsons
Chief Appraiser
Grayson Central Appraisal District
903-893-9673 XT 126

RESOLUTION NO. 10-6.051

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GRAYSON CENTRAL APPRAISAL DISTRICT

WHEREAS, the **BOARD OF DIRECTORS OF THE GRAYSON CENTRAL APPRAISAL DISTRICT ("the Board")**, exercising its authority under Section 6.051 of the Texas Property Tax Code, wishes to purchase or lease real property.

WHEREAS, a quorum of the Board of Directors of the Grayson Central Appraisal District met in a duly posted, open meeting and adopted the following;

THEREFORE. BE IT RESOLVED that, the Board, upon approval by the governing bodies of the applicable taxing units pursuant to Section 6.051 of the Texas Property Tax Code, intends to acquire and modify real property to serve as the location of the Grayson Central Appraisal District's office.

The Board has yet to enter into negotiations on this property, but it intends to stay within the parameters of the adopted budget.

This Resolution shall be in full force and effect upon its passage and approval.

PASSED AND APPROVED this _13__ day of _August_____, 2010.

Chairman, Board of Directors, Grayson Central Appraisal District

STATE OF TEXAS § §	
COUNTY OF Grayson	
APPROVAL OF GRAYSON CENTRAL APPRAI	SAL DISTRICT RESOLUTION # 10-6.051
By Celina ISD	(NAME OF TAXING UNIT)
WHEREAS, § 6.051, TEX. TAX CODE authorizes the Boa real property and improvements as necessary to establish an	rd of Directors of an appraisal district to purchase d operate the appraisal office.
WHEREAS, the Board of Directors of the Grayson Cerresolution # 10-6.051 setting forth desire to the purchase pro-	ntral Appraisal District have delivered a copy of operty situated in Grayson County, Texas.
WHEREAS, the Board of Directors of the Central Appraisa the costs of available alternatives.	al District have also delivered information showing
WHEREAS, § 6.051, TEX. TAX CODE requires that an appropriate must be approved by three-fourths (3/4) of tof board members.	oraisal district's purchase of such real property and he taxing units entitled to vote on the appointment
WHEREAS, the referenced provisions of the Texas Propert	y Tax Code authorize the following action:
NOW, THEREFORE, BE IT RESOLVED by (Name (Name)	ina ISD ne of Taxing unit):
THAT the Grayson Central Appraisal District's proposal to modifications to the property purchased, is hereby APPROV	acquire real property. improvements and perform ED.
PASSED, APPROVED, AND ADOPTED this 15th da	y of November, 2010
Presiding Officer, Shelby Barley, President Celina ISD Name of Taxing Unit	dent
ATTEST:	

§ 6.051. Ownership or Lease of Real Property

- (a) The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.
- (b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.
- (c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section 6.06 of this code.
- (d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.

Added by Acts 1987, 70th Leg., ch. 55, § 2, eff. Jan. 1, 1988.

Estimate Number : 11
Estimate ID : 1

Property Owner : Grayson Central Appraisal District

ZIP/Postal Code : 75092

Section 1

OccupancyClassHeightRank100% Governmental BuildingMetal frame and walls12.003.0Total Area: 15.000Number of Stories (Section): 1.00

Number of Stories (Section) : 1.00 Shape : 3.00

Effective Age (years)

Components	Units/%	Other
Miscellaneous:	-	
Fire Alarm System	15,000	
Sprinklers:		
Sprinklers	100%	
Exterior Walls:		
PF Masonry Veneer	100%	
Custom Components:		
Concrete Paving	50,000	
Land and Site.		
Land	500,000	
HVAC (Heating):		
Warmed and Cooled Air	100%	Climate : 2

Cost as of 07/2010

	Units/%	Cost	Total
Basic Structure			
Base Cost	15.000	103.65	1,554,750
Exterior Walls	15,000	27.31	409.650
Heating & Cooling	15,000	13.38	200,700
Sprinklers	15,000	3.68	55,200
Fire Alarm System	15,000	1.50	22,500
Miscellaneous Basic Structure	50,000	5.25	262,500
Basic Structure Cost	15,000	167.02	2.505,300
Miscellaneous			
Land			500,000
Total Cost	15.000	200.35	3,005,300

Page: 1

Estimate Number: 11 Estimate ID: 1

Section 1

Occupancy	Class	Height	Rank
100% Governmental Building	Metal frame and walls	12.00	3.0
Total Area	: 15,000		
Number of Stories (Section)	: 1.00		
Shape	: 3.0		
Effective Age (years)			

Components	Units/%		Other	
Miscellaneous:				
Fire Alarm System	15,000			
Sprinklers:				
Sprinklers	100%			
Exterior Walls:				
PF. Masonry Veneer	100%			
Custom Components:				
Concrete Paving	50,000			
Land and Site:				
Land	500,000			
HVAC (Heating):				
Warmed and Cooled Air	100%	Climate	:	2

Cost as of 07/2010

	Units	Unit Cost	Total Cost New	Less Depreciation	Total Cost Depreciated
Basic Structure			***************************************	MAN TO SERVICE THE SERVICE AND ADDRESS OF THE SE	The state of the s
Base Cost	15,000	103.65	1,554,750	()	1,554,750
Exterior Walts					
PF. Masonry Veneer	15.000	27.31	409,650	()	409,650
Heating & Cooling					
Warmed and Cooled Air	15,000	13.38	200,700	0	200,700
Sprinklers					
Sprinklers	15.000	3.68	55,200	()	55,200
Fire Alarm System					
Fire Alarm System	15,000	1.50	22.500	0	22.500
Miscellaneous Basic Structure					
Concrete Paying	50,000	5.25	262,500	()	262,500
Basic Structure Cost	15,000	167.02	2,505,300	()	2,505,300
Miscellaneous					
Land					
Land			500,000		
Total Cost	15,000	200.35	3.005,300	()	3,005,300

Input Data Listing

Page:

1

11

Estimate Number:

Estimate Number : 11

Property Owner : Grayson Central Appraisal District

ZIP/Postal Code : 75092
Estimate ID : 1
Apply depreciation % to Replacement Cost New : Yes

Section 1

Occupancy		<u>%</u>	Class	<u>Height</u>	<u>Rank</u>
327 Governmental Build	ing	100	S	12	3
Total Area	C.	: 15000	J	,	•′
Number of Stories (Section	M3)	- 1			
Shape		3			
Effective Age (years)		: ()			
Typical Life (years)		: Marshall &	& Swift T	ables	
Adjustment		: 0			
Depreciation Type		: Marshall &	& Swift T	ables	
Components		<u>Units/%</u>	Rank	Depr %	Other
Miscellaneous:					
764 Fire Alarm System		15000			
Sprinklers.		7.5000			
681 Sprinklers		100			
Exterior Walls:					
867 PF. Masonry Venee	ľ	100			
Custom Components:					
8001 Concrete Paving		50000	3		
	Typical Life (Years)	30			
Land and Site:	rypicar une (reas)	50			
61 Land		500000			
HVAC (Heating).		MANA)			
612 Warmed and Cooled	Air	100	7		CHI.
ma manned and counce	73.11	TOO	3		Climate : 2
	Typical Life (Years)	40			

CALCULATOR METHOD

OFFICE BUILDINGS (344)

	CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
Good metal smittle from coord from from coord from from from from from from from from		Excellent	Best metal or stone, brick or block backup, solar glass	Plaster, best veneers, vinyl wall coverings, vinyl, terrazzo, carpet	*Luminous ceilings, many outlets, many private restrooms	Hot and chilled water (zoned)	\$2,459.68	\$19.04	\$228.51
Average BTICK, CONCERE of metal and glass. Average partitions, acoustic relings aspiral the minimum office righting and average restrictions. Divided and account of the partitions of the partitions of the partitions of the partitions. Average because the partitions of the partition	٥	Good	Good metal and solar glass, face brick, precast concrete panels	Drywall or plaster, some wall cover, acoustic tile, vinyl tile, carpet	'Good fluorescent, high intensity lighting, good restrooms	Hot and chilled water (zoned)	1,946.88	15.07	180.87
Excellent Best interpretation browning and browning ceilings asphalt the pluming office lighting and objective of Plaster Leavi veneers, wink vall bluming office lighting and backup interpretation between the partitions and a pluming office lighting and processed make the partitions of the partition		Average	Brick, concrete or metal and glass panels, little trim		*Average intensity fluorescent lighting, average restrooms	Warm and cool air (zoned)	1.469.07	11.37	136.48
Excellent Best metal or stone brick or block or stone wall coverned bases are blocked or block or stone wall cover or block or stone wall cover or block or stone wall cover or block or stone wall stone brick or stone wall cover or block or stone wall cover or block or stone wall cover or wall stone brick or stone wall cover or wall cover or wall stone brick or stone wall cover or wall cover or wall stone brick or stone wall cover or wash or wall cover or wall cover or wall cover or wall cover or wash or wall cover or wall cover or wash or wall cover or wall cover or wash or		Low cost	Minimum-cost walls and fenestration, offle trim		*Minimum office lighting and plumbing	Warm and cool air (zoned)	1,170,37	90.6	108.73
Good Good metal parter is contrible and country. Bless face parters and service panels and solar glass face by metal and glass and the metal and glass		Excellent	Best metal or stone, brick or block backup, tinted glass	Plaster, best veneers, vinyl wall coverings, vinyl tile, terrazzo	"Luminous ceilings, many outlets, many private restrooms	Hot and chilled water (zoned)	2,384.33	18.46	221.51
Average Brits, concrete or metal and glass, Average partitions, acoustic tile, viny, Average intensity flucters to monosition, some extras composition, some extras composition, some extras composition, some extras concerns and first time. The some concerns are concerns and first time. The special concerns are concerns and first time. The special concerns are concerns and first time. The special concerns are concerns and first times. The special concerns are concerns and first times. The special concerns are concerns and first times. The special concerns are consistent times aspiral tile. Special concerns account tile. Special concerns and first times. The special concerns account tile. Special concerns and first times. The special concerns and first times. The special concerns and tile. Special concerns and special concerns and tile. Special concerns and concerns and con	α	Good	Good metal and solar glass, face brick, precast concrete panels	Drywall/plaster, some wall cover acoustic tite, vinyl tite, carpet	*Good fluorescent, high intensity lighting, good restrooms	Hot and chilled water (zoned)	1,875,52	14.52	174.24
Excellent Steel frame, masonry and glass. Plaster, paneling, carpet and terrazzo. Steel frame, masonry and glass. Plaster paneling, carpet and terrazzo. Steel frame, masonry and glass. Plaster or drywall, good partitions. Sone frame or bearing walls, brick or sone or steel columnia. Data sone frame, brick or sone brick or sone brick or sone maneration. Cood frame and cool air sone or maneration. Or op quality or cost. Coord the processor lighting, good flatures (Zoned) accusts title, carpet and vinyl composition will supply trafters and plumbing)	Average	Brick, concrete or metal and glass panels, little trim		*Average intensity fluorescent lighting, average restrooms	Warm and cool air (zoned)	1,403.63	10.87	130.40
Excellen Siele frame, masony and glass. Suspended ceilings and glass. Stone ornamentation, top quality good partitions. Sione ornamentation, top quality good partitions. Siele frame for beangy walls, purely glasser or drywall good partitions. Social glasser or drywall good partitions. Social glasser, conformers and futures. Thursescent lighting, adequate glasser, panelts some ornamentation accustic tile, carpet and vinyl composition. Low cost seel studes, very plain. Excellent Sides or concrete frame, or beangy will composition to concrete frame or beangy and some time. The wood sides grown and futures and plumbing of the set studence on good frame. Ence of the set studence on good frame. Ence or some veneer, ETES are studence on good frame. Ence of the set studence of some frame. Ence of the set studence of some frame. Ence of the set studence of some frame insulation and plumping. Ence of air set set studence or some frame insulation. Ence of the set studence of set set insulated wall frame. Such set of the set insulation and plumping. Ence of air set insulated wall frame such set in the set insulation and plumping. Ence of air set insulation an		Low cost	Minimum-cost walls and fenestration little trim	- 1	*Minimum office lighting and plumbing	Warm and cool air (zoned)	1,111.92	8.61	103.30
Good concepted frame of beaning wills, brink by the carpet and viny. The carpet and viny and concepted frame. Or beaning wills, brink by councies and plumbing and plumbing and plumbing and plumbing concepted frame. Or beaning wills ight rafters are plant, few low-cost partitions, acoustic file. Fluorescent lighting, adequate frame councies frame or bearing walls ight rafters. Paint, few low-cost partitions, acoustic file. Sphart the cost partitions acoustic file. Sphart few low-cost carpet and winy losts, brick or sicone weneer. EIFS with the contract from good front or winy composition. Low cost carpet and winy site studes, some from wood saling on wood or viny composition. Low cost carpet and some or viny composition. Low cost carpet studes, some from wood saling on wood or viny composition. Low cost carpet studes, some from wood saling on wood or viny composition. Low cost carpet studes, some from a spiral title file for carpet and winy restrooms and fixtures. Cood metal panels. Fenestration acoustic file. Carpet and winy restrooms and fixtures. Cood metal panels. Good metal panels for some force of some force	·	Excellent	Steel frame, masonry and glass, stone ornamentation, top quality	Plaster, paneling, carpet and terrazzo. suspended ceilings	*Best fluorescent ceiling panels. tiled restrooms, good fixtures	Warm and cool air (zoned)	2,007.59	15.54	186.51
Average Steel or concrete frame, or bearing yearst (drywall gastitions, acoustic tile, asphalt tile asphalt tile acoustic concrete frame, or bearing yearst (drywall gaster). Paint few low-cost partitions, acoustic tile, asphalt tile asphalt tile asphalt tile asphalt tile asphalt tile acoustic tile, asphalt tile asphalt tile asphalt tile asphalt tile to drywall good partitions. Average steel studies, some time and out of the asphalt tile asphalt tile asphalt tile asphalt tile asphalt tile asphalt tile asphalt tile. Average steel studies, some time and out of the acoustic tile, carpet and vinyl and plumbing on a probability of acoustic tile, asphalt tile. Average some ornamentation asphalt tile acoustic tile, carpet and vinyl acoustic tile, and acoustic tile, acoustic tile, and acoustic tile, acou	ن	Good	Steel frame or bearing walls, brick/ conc. panels, some ornamentation	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	"Good fluorescent lighting, good restrooms and fixtures	Package A.C	1,401,69	10.85	130.22
Handle designation to the paint, few low-cost partitions, acoustic life, aspinal title aspinal acoustic tile, carpet and vinyl composition. Low cost aspinal title aspinal acoustic tile, low-cost carpet and vinyl aspinance aspinal title aspinal acoustic tile, low-cost carpet aspinance aspinal insulated wall or sandwich panels. Low cost aspinal title aspinal acoustic tile, low-cost carpet aspinance aspinal tile aspinal tile. Carpet and vinyl aspinance aspinal tile. Carpet and vinyl aspinance acoustic tile, low-cost carpet and vinyl aspinance aspinal tile. Carpet and vinyl aspinance acoustic tile, carpet and vinyl aspinance and aspinal tile aspinal tile. Average adequate fenestration aspinal tile aspinal tile. Average adequate fenestration aspinal tile aspinance and aspinance and aspinant tile. Average and vinyl aspinance and aspinant tile. Average aspinant tile aspinant tile aspinant tile. Average adequate fenestration aspinal tile. Average and vinyl aspinance and aspinant tile. Average and vinyl aspinance and aspinant tile. Average and vinyl aspinance and aspinant tile. Average aspinant vinyl aspinance and aspinal tile. Average aspinant vinyl aspinal tile. Average aspinant vinyl aspinance and aspinant vinyl aspinance and aspinant vinyl aspinant vinyl aspinal and aspinal area.)	Average	Steel or concrete frame, or bearing walls some trim	Paint, drywall partitions, acoustic tile, vinyl composition	*Fluorescent lighting, adequate outlets and plumbing	Forced air	995.45	7 71	92.48
Excellent Studs or stell columns, bar of web sets plaster, paneling, carpet and outlets, good fluerescent panels, many Warm and cool air facetions stone veneer. EIFS viryl tile carpet and viryl viryl carpet and viryl viryl carbet viryl viryl carbet viryl viryl carbet viryl		Low cost	Masonry bearing walls, light rafters very plain	Paint, few low-cost partitions, acoustic tile, asphalt file	Minimum office lighting and plumbing	Wall furnace	02.079	5.19	62.31
Good Stored on good frame, bnck or Plaster or drywall, good partitions. Average Steel studs, some trim good front or vinyl composition Low cost steel studs, very plain Average Some or mamentation Low cost steel studs some brick or stone trim Good Sandwich panels and fisher and provided accounting tile. Carpet and vinyl composition Low cost study some trim Low cost steel studs, very plain Good sandwich panels and enestration or vinyl composition Low cost steel studs some brick or stone trim Good sandwich panels and enestration. Some brick or stone insulated wall or sandwich panels. Cood sandwich panels and enestration or winyl composition Cood sandwich panels and enestration or some brick or stone or st		Excellent	Studs or steel columns, bar or web joists, brick or stone veneer, EIFS	Best plaster, paneling, carpet and vinyl tile	*Fluorescent panels, many outlets, good tiled restrooms	Warm and cool air (zoned)	1.892.96	14.66	175.86
Average Stucco or wood siding on wood or or viryl composition. Low cost steel studs, correct plan acoustic tile. Iow-cost carpet steel studs, very plan acoustic tile. Iow-cost carpet some brick or stone trim. Good metal panels, fenestration acoustic tile. Iow-cost carpet some ornamentation. Low cost considered metal panels. Insulated metal panels and planting. Some brick or stone trim. Average Average acoustic tile. Iow-cost carpet and viryl composition. Low cost insulated metal panels and acoustic tile. Iow-cost carpet and viryl composition. Good Good sandwich panels and acoustic tile. Carpet and viryl composition. Good Good sandwich panels and acoustic tile. Carpet and viryl composition. Good Good sandwich panels and acoustic tile. Carpet and viryl composition. Good Good sandwich panels. Drywall, good partitions. Average acoustic tile. Carpet and viryl composition. Good Good sandwich panels. Drywall, tew partitions. Average adequate lighting and plumbing proced air or viryl composition. Low cost insulated wall or sandwich panels. Drywall, tew partitions, acoustic tile. Iow-cost carpet adequate lighting and plumbing proced air or viryl composition. Low cost insulated metal panels. Drywall, the wpartitions, acoustic tile. Minimum lighting and plumbing wall furnace insulation asphalt tile.		Good	Best stucco on good frame, brick or stone frim, good front	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	*Good fluorescent lighting, good restrooms and fixtures	Package A.C.	1,317,41	10.20	122.39
Low cost Light stucce or siding on wood or steel studs, very plain asphalt tile dood metal panels. Ferestration some britts or some britts or steel studs. The state of the strate of the strate insulated metal panels. Drywall, tew partitions, accustic tile, low-cost carpet and winyl composition. Low cost neglectation, some britts or stone constructions are coustic tile, low-cost carpet and winyl composition. Cood sandwich panels and acoustic tile, low-cost carpet and winyl composition. Cood sandwich panels and acoustic tile, low-cost carpet and winyl composition. Cood fluorescent lighting and plumbing forced air acoustic tile, carpet and winyl composition. Cood sandwich panels and acoustic tile, low-cost carpet and winyl composition. Cood fluorescent lighting and plumbing wall furnace acoustic tile, low-cost carpet and winyl composition. Cood fluorescent lighting and plumbing proced air acoustic tile, low-cost carpet and winyl composition. Steel of valuminum night frame. Drywall, few partitions, acoustic tile, low-cost carpet and winyl composition. Steel of valuminum night frame. Steel of valuminum night frame. Drywall, few partitions, acoustic tile, low-cost carpet and winyl composition. Steel of valuminum night frame. Steel of valuminum night frame. Drywall, few partitions, acoustic tile. Minimum lighting and plumbing wall furnace.)	Average	Stucco or wood siding on wood or steel studs, some trim	Drywall, acoustic tile, low-cost carpet or vinyl composition	*Adequate lighting and plumbing	Forced air	933.56	7.23	86.73
Good metal panels, fenestration some brick or stone frim acoustic tile, carpet and vinyl composition. Low cost and author or stone frame, finished interior, some and victor or vinyl composition. Low cost and author or stone frim acoustic tile, carpet and vinyl composition. Low cost and author or vinyl composition. Low cost and fixtures are author or vinyl composition. Low cost and fixtures are author or vinyl composition. Low cost and fixtures are author or vinyl composition. Steel or author or vinyl composition. Adequate lighting and plumbing. Minimum lighting and plumbing. Wall furnace.		Low cost	Light stucco or siding on wood or steel studs, very plain	Drywall, few partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing	Wall furnace	625.17	4.84	58.08
Average Pole frame, insulated metal panels. Drywall, acoustic tile, low-cost carpet on ameniation acoustic tile, low-cost carpet Pole frame, finished interior, some price of anywall, acoustic tile, low-cost carpet and plumbing and plumbing proced air acoustic tile, low-cost carpet and insulation on light frame. Drywall, few partitions, acoustic tile, low-cost carpet and enestration or vinyl composition. See or alternation of subminimental planels. Drywall, few partitions, acoustic tile, low-cost carpet and plumbing proced air. Adequate lighting and plumbing proced air. Minimum lighting and plumbing Wall furnace or vinyl composition.		Good	Good metal panets, fenestration some brick or stone trim	Plaster or drywall, good partitions, acoustic tile, carpel and vinyl	*Good fluorescent lighting, good restrooms and fixtures	Package A.C.	1,209.87	9.37	112.40
Low cost Pole frame, finished interior, some asphalt tile asphalt tile asphalt tile asphalt tile asphalt tile asphalt tile acoustic tile. Good Good sandwich panels and Plaster or drywall, good partitions. Good Good sandwich panels and Plaster or drywall, good partitions. Good Good sandwich panels and Plaster or drywall, good partitions. Average alequate fighting and plumbing Porced air or vinyl composition. Steel or aluminum on light frame. Drywall, few partitions, acoustic tile. Minimum lighting and plumbing Wall furnace insulation asphalt tile	DPOLE	Average	Pole frame, insulated metal panels, some ornamentation	Drywall, acoustic tile, low-cost carpet or vinyl composition	Adequate lighting and plumbing	Forced air	828.18	6.41	76.94
Good sandwich panels and Plaster or drywall, good partitions. Good fluorescent lighting, good Package A.C. 1. Average Average Average Average and memory or winyl composition. Steel or aluminom on ight frame. Drywall, few partitions, asobalt file.		Low cost	Pole frame, finished interior, some insulation.	Drywall, few partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing	Wall fumace	558.65	4.33	51.90
Average insulated wall or sandwich panels. Drywall, acoustic tite, low-cost carpet adequate lighting and plumbing Forced air Steel or aluminum on ight frame. Drywall, few partitions, acoustic tite. Minimum lighting and plumbing Wall furnace		Good	Good sandwich panels and fenestration, some brick or stone	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	*Good fluorescent lighting, good restrooms and fixtures	Package A.C	1,311.92	10.16	121.88
Steel or aluminum on light frame, Drywall, few partitions, acoustic tille. Minimum lighting and plumbing Wall furnace finished interior, some insulation asphalt tile.	ဟ	Average	insulated wall or sandwich panels, adequate fenestration	Drywall, acoustic file, low-cost carpet or vinyl composition	Adequate lighting and plumbing	Forced air	902.78	66.9	83.87
		Low cost	Steel or aluminum on light frame, finished interior, some insulation	Drywall, few partitions, acoustic tile, asphalf tile	Minimum lighting and plumbing	Wall furnace	612.58	4.74	56.91

MULTISTORY BUILDINGS — Add 5% (1/2%) for each story, over three, above ground, to all base costs, including basements but excluding mezzanines, up to 30 stories; over 30 add 4% (4/10%) for each additional story

SPRINKLERS. Systems are not included. Costs should be added from Page 36

BALCONIES – Exterior balconies generally cost 1/5 to 1/3 of the final base cost per square foot

of the building, or they may be computed from the Segregated Costs.

CANOPIES -- For large entrance marquees or carport canopies, see notes on Page 19

ELEVATORS – Base costs of buildings marked with an asterisk () include elevator costs. If the subject building has no elevators, deduct the following from the base costs for buildings on this page. See Notes on Page 19

 Sq. M.
 Sq. Ft.

 Classes A & B
 Excellent
 \$109.79
 \$10.20
 Average

 Good
 74.81
 6.95
 Low cost

 Classes C/D/S
 Excellent
 \$55.43
 \$515
 Average

 Good
 33.37
 3.10
 Average

Sq.Ft \$4.75 3.25

Sq.M. \$51.13 34.98 \$1.85

\$19.91