

Building Costs

Building Cost Tables: Construction costs will vary by “use”, such as residential, commercial, industrial, etc. The base (average quality) construction rates for various uses are identified below:

The “Building Cost” base rates identified in the preceding tables were derived by reviewing building costs extracted from local sale data, and from the Marshall & Swift Cost Guide.

Vision Commercial Industrial Cost/Market Valuation

The following is an explanation of the Cost/Market system valuation methodology:

Base Rate (BR) – These rates are the dollar values per SF posted on the municipality’s Base Rate tables and charts. Each improvement Code (property type) has a unique value (EX: Improvement Code 40, Light Industrial may equal \$45.00. This base rate is unadjusted for size or quality (See the municipality’s base rate table/chart for each use code).

Size Adjustment Factor (SAF) -- Each Improvement Code is assigned a Model Code such as Model 94, 95 or 96. The Model Code dictates (and to some extent the Land Use Code) dictates which size adjustment parameters are used. See the specific Size Adjustment parameters for your Municipality. Since commercial buildings are generally larger they will have larger base models and a different building adjustment curve than residential properties.

Quality Index (QI) – Each Model, 94, 95, and 96 has its own set of coefficients (formerly known as points) assigned to the various structural elements and the higher the quality the element, the higher the coefficient and the higher will be the overall quality index.

Essentially, this quality index is then multiplied by the overall structural grade or quality index assigned to the property. For example an average grade would neither increase nor decrease the index, but one above-average would increase it and one below-average would decrease it.

The Valuation Formula is as follows:

Base Rate = BR
Size Adjustment Factor = SAF
Quality Index = QI

Thus:

$BR \times SAF \times QI = \text{Effective Adjusted Base Rate (Undepreciated Building SF Cost New)}$

$\text{Effective Base Rate} \times \text{Effective Building Area} = \text{Undepreciated Building Value}$

Portsmouth, NH
Base Building Rate Analysis (4/01/17)

Updated 4/1/17

Base Rate	Desc.	Class./ Qual.	Date	\$/Unit	Adj1	Adj1 -\$/	Adj 2	Adj 2 -\$/	Refined Cost	4/1/2017 Mult.	Local Mult.	Base Rate	Entrepreneurial Profit	2017 Final Base Rate	MVS Reference
12	Commercial	D/Avg.	May-16	\$75.75	ExtrHt	\$4.34	A/C	(\$4.88)	\$75.21	1.03	1.07	\$82.89	5%	\$87.00	13-353
13	Disc Store	C/Avg.	May-16	\$64.40	ExtrHt	\$4.34	A/C	(\$4.88)	\$63.86	1.04	1.08	\$71.73	0%	\$72.00	13-319
14	Apartments	D/Avg+10	Aug-16	\$78.71	ExtrHt	\$1.97			\$80.68	1.03	1.07	\$88.92	15%	\$102.00	12-352
15	Reg/Comm Shop Cnt	C/Avg.	May-16	\$92.72	ExtrHt	\$4.34	A/C	(\$4.88)	\$92.18	1.04	1.08	\$103.54	7%	\$111.00	13-413
16	Lcl/Nhbd Shop Cntr	C/Avg.	May-16	\$87.02	ExtrHt	\$4.34	A/C	(\$4.88)	\$86.48	1.04	1.08	\$97.13	7%	\$104.00	13-412
17	Store	C/Avg.	May-16	\$80.34	ExtrHt	\$4.34	A/C	(\$4.88)	\$79.80	1.04	1.08	\$89.63	7%	\$96.00	13-353
18	Office	C/Avg.	Nov-15	\$109.26	ExtrHt	\$5.35	Elev	(\$2.10)	\$112.51	1.04	1.08	\$126.37	7%	\$135.00	15-344
19	Profess Office	D-5%/Avg.	Nov-15	\$124.69	XHt/AC	\$2.25	Elev	(\$2.24)	\$124.70	1.02	1.07	\$136.10	7%	\$146.00	15-341
21	Fast Food Chain	C/Avg.	May-16	\$131.04	ExtrHt	\$1.91	A/C	(\$9.23)	\$123.72	1.04	1.08	\$138.96	7%	\$149.00	13-349
23	Financial Instit	C/Avg.	Nov-15	\$161.26	XHt/AC	(\$4.85)	Elev	(\$2.18)	\$154.23	1.04	1.08	\$173.23	0%	\$173.00	15-443
25	Service Shop	C/Avg.	Feb-16	\$54.94	ExtrHt	\$1.32			\$56.26	1.03	1.08	\$62.58	5%	\$66.00	14-528
26	Serv Stat 2 Bay	C/Avg.	Feb-16	\$121.49	ExtrHt	\$1.22			\$122.71	1.04	1.08	\$137.83	5%	\$145.00	64-408
27	Auto Dealer	C/Avg.	Feb-16	\$86.29	XHt/AC	(\$1.78)			\$84.51	1.03	1.08	\$94.01	7%	\$101.00	14-455
29	Nursing Home	D/Avg.	Nov-15	\$133.50	XHt/AC	\$2.25			\$135.75	1.02	1.07	\$148.16	5%	\$156.00	15-313
30	Restaurant	C/Avg.	May-16	\$122.51	ExtrHt	\$1.91	A/C	(\$9.23)	\$115.19	1.04	1.08	\$129.38	7%	\$138.00	13-350
31	Branch Bank	D/Avg-.	Nov-15	\$154.84	XHt/AC	\$2.25			\$157.09	1.02	1.07	\$171.45	0%	\$171.00	15-304
32	Theatres	C/Avg.	Aug-15	\$101.13	ExtrHt	\$0.50			\$101.63	1.04	1.07	\$113.09	0%	\$113.00	16-380
33	Bars/NightClub	D/Avg.	May-16	\$92.42	ExtrHt	\$1.91	A/C	(\$9.23)	\$85.10	1.03	1.07	\$93.79	7%	\$100.00	13-442
38	Country Club	D/Avg.	Nov-16	\$129.00	XHt/AC	\$1.03			\$130.03	1.04	1.07	\$144.70	0%	\$145.00	11-314
39	Motel/Inn	C/Avg.	Aug-16	\$87.52	ExtrHt	\$1.60	AC	(\$1.60)	\$87.52	1.03	1.08	\$97.36	7%	\$104.00	12--343
40	Light Industrial	C/Avg.	Feb-16	\$49.96	ExtrHt	\$1.32			\$51.28	1.03	1.08	\$57.04	5%	\$60.00	14-494
41	R & D	C/Avg.	Feb-16	\$70.06	XHt/AC	(\$1.92)			\$68.14	1.03	1.08	\$75.80	5%	\$80.00	14-392
43	Car Wash	S/Avg.	Mar-16	\$86.98					\$86.98	1.04	1.05	\$94.98	5%	\$100.00	64-435
47	Cold Storage	C/Avg.	Feb-16	\$64.99					\$64.99	1.03	1.08	\$72.29	5%	\$76.00	14-447
48	Warehouse	C/Avg.	Feb-16	\$42.14	ExtrHt	\$1.32			\$43.46	1.03	1.08	\$48.34	5%	\$51.00	14-406
49	Serv Stat 3 Bay	C/Avg.	Mar-16	\$121.49	ExtrHt	\$1.22			\$122.71	1.04	1.08	\$137.83	5%	\$145.00	64-408
4C	Commerc Wrhse	C/Avg.	Feb-16	\$42.14	ExtrHt	\$1.32			\$43.46	1.03	1.08	\$48.34	5%	\$51.00	14-406
5C	Bank Condo	D/Avg-.	Nov-15	\$154.84	XHt/AC	\$2.25			\$157.09	1.02	1.07	\$171.45	0%	\$171.00	15-304
51	Industrial Offices	S/Avg	Nov-15	\$94.02	ExtrHt	\$4.82			\$98.84	1.04	1.05	\$107.93	5%	\$113.00	15-344
52	Pre-Eng Mnfg	S/Avg-10%	Feb-16	\$39.65	ExtrHt	\$1.32			\$40.97	1.03	1.05	\$44.31	5%	\$47.00	14-494
53	Pre-Eng Warhse	S/Avg -10%	Feb-16	\$33.32	ExtrHt	\$1.32			\$34.64	1.03	1.04	\$37.11	5%	\$39.00	14-406
54	Health Club	C/Low Cost	Nov-16	\$86.00	ExtrHt	\$1.03			\$87.03	1.04	1.08	\$97.75	0%	\$98.00	11-418

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Base Rate	Desc.	Class./ Qual.	Date	\$/Unit	Adj1	Adj1 -\$	Adj 2	Adj 2 -\$	Refined Cost	4/1/2017 Mult.	Local Mult.	Base Rate	Entrepreneurial Profit	2017 Final Base Rate	MVS Reference
56	Condo Office	D/Avg.	Nov-15	\$103.31	ExtrHt	\$5.35	Elev	(\$2.10)	\$106.56	1.02	1.07	\$116.30	0%	\$116.00	15-344
57	Library	C/Avg.	Nov-15	\$135.69	XHt-AC	\$2.25			\$137.94	1.04	1.08	\$154.93	0%	\$155.00	15-377
59	Fire Station	C/Avg.	Nov-15	\$122.72	ExtrHt	\$5.35			\$128.07	1.04	1.08	\$143.85	0%	\$144.00	15-322
61	Dry Cleaner/Laund	C/Avg.	May-16	\$78.99	XHt-AC				\$78.99	1.04	1.08	\$88.72	5%	\$93.00	13-499
64	Tennis Club	S/Avg.	Aug-15	\$54.94	ExtrHt	(\$3.16)			\$51.78	1.03	1.05	\$56.00	0%	\$56.00	16-416
65	Skating Arena	S/Avg	Aug-15	\$83.07	AC	(\$4.65)			\$78.42	1.03	1.05	\$84.81	0%	\$85.00	16-175
66	Hotel	C/Avg.	Nov-16	\$130.00	XHt-AC	(\$0.06)	Elev	(\$3.06)	\$126.88	1.04	1.08	\$142.51	7%	\$152.00	11-594
67	Coin Op Car Wash	S/Avg.	Mar-16	\$65.38					\$65.38	1.04	1.05	\$71.39	0%	\$71.00	64-434
69	Truck Terminal	S/Avg.	Feb-16	\$57.87	ExtrHt	\$1.32			\$59.19	1.03	1.05	\$64.01	0%	\$64.00	14-387
70	Dormitory	C/Avg.	Nov-16	\$110.00	ExtrHt	\$5.21			\$115.21	1.04	1.08	\$129.40	0%	\$129.00	11-321
71	Church	C/Avg.	Aug-15	\$130.82	XHt-AC	\$0.50			\$131.32	1.04	1.08	\$147.50	0%	\$147.00	16-309
72	School/College	D-10%/Avg	Feb-17	\$117.00	XHt-AC				\$117.00	1.02	1.07	\$127.69	0%	\$128.00	18-156
73	Private Hospital	C/Avg.	Nov-15	\$139.62	XHt/AC	\$2.25			\$141.87	1.04	1.08	\$159.35	0%	\$159.00	15-313
74	Home for Aged	C/Avg.	Nov-16	\$118.00	XHt	\$5.21	Elev	(\$2.50)	\$120.71	1.04	1.08	\$135.58	5%	\$142.00	11-330
75	Gas/Conv Mart	C/Avg.	May-16	\$143.00	XHt-AC	\$1.83			\$144.83	1.04	1.08	\$162.67	7%	\$174.00	13-531
76	Mortuary/Fun Hm	D/Avg	Nov-16	\$103.00	ExtrHt	\$1.03			\$104.03	1.03	1.07	\$114.65	0%	\$115.00	11-342
77	Club/Hall/Lounge	D/LC-to Avg	Aug-15	\$96.99	ExtrHt				\$96.99	1.03	1.07	\$106.89	0%	\$107.00	16-323
78	Airport Hangar	S/Avg	Feb-16	\$47.76	ExtrHt	\$1.32			\$49.08	1.03	1.04	\$52.57	0%	\$53.00	14-329
79	Telephone Bldg	C/Avg.	Feb-16	\$147.00	ExtrHt		A/C	(\$5.00)	\$142.00	1.03	1.08	\$157.96	0%	\$158.00	14-40
80	Store/Apt	C/Avg.	May-16	\$86.20	ExtrHt	\$4.34	A/C	(\$4.88)	\$85.66	1.04	1.08	\$96.21	7%	\$103.00	13-459
82	Auditorium	C/Avg.	Aug-15	\$120.42	XHt-AC	\$0.50			\$120.92	1.04	1.08	\$135.82	0%	\$136.00	16-302
83	Public School	C/Avg.	Feb-17	\$132.00	XHt-AC				\$132.00	1.02	1.08	\$145.41	0%	\$145.00	18-366
85	Hospital General	C/Avg.	Nov-15	\$210.55	XHt-AC		Elev	(\$2.47)	\$208.08	1.04	1.08	\$233.72	0%	\$234.00	15-331
87	Gvrnmnt/State	C/Avg	Nov-15	\$143.13	XHt-AC	(\$4.85)			\$138.28	1.04	1.08	\$155.32	0%	\$155.00	15-327
88	Gvrnmnt/Federal	C/Avg.	Nov-15	\$143.13	XHt-AC	(\$4.85)			\$138.28	1.04	1.08	\$155.32	0%	\$155.00	15-327
89	Gvrnmnt/Municpl	C/Avg.	Nov-15	\$143.13	XHt-AC	(\$4.85)			\$138.28	1.04	1.08	\$155.32	0%	\$155.00	15-327
90	Retail Condo	C/Avg.	May-16	\$80.34	ExtrHt	\$4.34	A/C	(\$4.88)	\$79.80	1.04	1.08	\$89.63	7%	\$96.00	13-353
91	Fast Food T/O	D/Avg.	May-16	\$71.02					\$71.02	1.03	1.07	\$78.27	7%	\$84.00	13-529
92	Court House	C/Avg.	Nov-15	\$143.13	XHt-AC	(\$4.85)			\$138.28	1.04	1.08	\$155.32	0%	\$155.00	15-327
95	Garage&Office	C/Avg.	Feb-16	\$65.93	ExtrHt	\$1.32			\$67.25	1.03	1.08	\$74.81	5%	\$79.00	14-528+20%
96	Warehouse&Office	C/Avg.	Feb-16	\$50.57	ExtrHt	\$1.32			\$51.89	1.03	1.08	\$57.72	5%	\$61.00	14-406+20%
97	Hi Rise Apt	C/Avg.	Nov-16	\$91.50	ExtrHt	\$4.35	Elev	(\$2.78)	\$93.07	1.04	1.08	\$104.54	15%	\$120.00	11-300
98	Industrial Condo	C/Avg.	Feb-16	\$49.96	ExtrHt	\$1.32			\$51.28	1.03	1.08	\$57.04	0%	\$57.00	14-494
200	Retail/Office	C/Avg	May-16	\$88.23	ExtrHt	\$4.34	A/C	(\$4.88)	\$87.69	1.04	1.08	\$98.49	7%	\$105.00	13-597
201	Food Stand	D/Avg.	May-16	\$71.02					\$71.02	1.03	1.07	\$78.27	5%	\$82.00	13-529
202	Parking Garage	B/Avg	Feb-16	\$51.75			Elev	(\$1.96)	\$49.79	1.04	1.07	\$55.41	0%	\$55.00	14-345
203	Conv Store	C/Avg	May-16	\$86.28	ExtrHt	\$1.82			\$88.10	1.04	1.08	\$98.95	7%	\$106.00	13-419
204	Day Care	D-10%/Avg	Feb-17	\$103.50	ExtrHt	\$4.93			\$108.43	1.02	1.07	\$118.34	5%	\$124.00	18-426
205	Ret/Off/Apt	C/Avg	May-16	\$86.20	XHt-AC	(\$1.83)			\$84.37	1.04	1.08	\$94.76	10%	\$104.00	13-459
206	Self Storage	S/Avg	Feb-16	\$31.80					\$31.80	1.03	1.05	\$34.39	7%	\$37.00	14-386
207	Cultural Facility	C/Avg.-10%	Aug-15	\$112.45	XHt-AC	\$0.50			\$112.95	1.04	1.08	\$126.87	0%	\$127.00	16-514
208	Office/Apt	C/Avg.	Aug-16	\$90.69	ExtrHt	\$1.97			\$92.66	1.03	1.08	\$103.07	7%	\$110.00	12-544
210	Hangar Condo	S/Avg	Feb-16	\$47.76	ExtrHt	\$1.32			\$49.08	1.03	1.05	\$53.08	0%	\$53.00	14-329
211	Comm Condo	D/Avg.	May-16	\$75.75	ExtrHt	\$4.34	A/C	(\$4.88)	\$75.21	1.03	1.07	\$82.89	0%	\$83.00	13-353

Source: Marshall Valuation Service

Performed by Stephen Traub, ASA - Property Valuation Advisors, Newburyport, MA

**Portsmouth Extra Features Codes
New 4/1/17**

Code	Description	Unit Type	New 4/1/2017 Prices
A/C	COMM A/C	UNITS	\$2.65
ATM	AUTOMATC TELLR	UNITS	\$35,000.00
BL1	Bowling Ln 1	UNITS	\$5,000.00
BL2	Bowling Ln2	UNITS	\$5,000.00
BOX	SAFE DEPOSIT	UNITS	\$87.00
CAN1	CANOPY AVERAGE	S.F.	\$18.00
CAN2	CANOPY GOOD	S.F.	\$28.00
CAN3	CANOPY Excellent	S.F.	\$36.00
CLR1	COOLER	S.F.	\$26.00
CLR2	COOLER W/FREEZ	S.F.	\$35.00
DUW1	DRIVEUP WINDOW	UNITS	\$7,000.00
DUW2	DRV/UP WINDOW	UNITS	\$10,700.00
DUW3	DRV/UP WINDOW	UNITS	\$20,400.00
DUW4	W/REH SCR&TUBE	UNITS	\$41,000.00
ELV1	Elevator Pass	STOPS	\$13,300.00
ELV2	Elevator Frght	STOPS	\$10,200.00
ENT	Enc Entry	SF	\$31.00
FES	FIRE ESCAPE	UNITS	\$1,225.00
GIR1	GIRDERS < 12	L.F.	\$38.00
GIR2	GIRDERS 13"-18"	L.F.	\$47.00
GIR3	GIRDERS 19"-24"	L.F.	\$82.00
GIR4	GIRDER >24"	L.F.	\$125.00
LD1	Load Dock St/CC	SF	\$56.00
LD2	Load Dock Wd	SF	\$45.00
LD4	Truck Well	Units	\$5,600.00
LDL1	LOAD LEVELERS Hydr	UNITS	\$3,900.00
LDL2	LOAD LVLR MAN	UNITS	\$1,225.00
LFT1	LIFT LIGHT DUT	UNITS	\$5,600.00
LFT2	LIFT HEAVY OUT	UNITS	\$9,000.00
LT13	Flood Light Att	Units	\$360.00
MEZ1	MEZZANINE UNFI	S.F.	\$13.00
MEZ2	MEZZANINE FINI	S.F.	\$21.00
MEZ3	MEZZANINE W/PA	S.F.	\$34.00
NDP	NIGHT DEPOSIT	UNITS	\$7,300.00
OD1	Overhd Door Manual	Units	\$2,150.00
OD2	Overhead Door Motorzd	Units	\$4,300.00
SF1	Store Frnt WD	SF	\$56.00
SF2	Store Front Avg	SF	\$56.00
SPR1	SPRINKLER WET/	S.F.	\$1.75
SPR2	SPRINKLER WET/	S.F.	\$2.05
SPR3	SPRINKLER DRY	S.F.	\$2.05
TS1	Truck Scale	Units	\$26,000.00
TS2	Truck Scale	Units	\$26,000.00
VLT1	VAULT AVERAGE	S.F.	\$117.00
VLT2	VAULT-GOOD	S.F.	\$148.00
VLT3	VAULT-EXCELLNT	S.F.	\$189.00
VLT4	VAULT-POOR	S.F.	\$71.00

Portsmouth Outbuilding Codes & Prices
New 4/1/2017

Code	Description	Unit Type	New 4/1/2017 Prices
ANT1	Antenna	UNITS	\$39,000
AP1	Fence - Chain	L.F.	\$5.65
AP2	Fence - Picket	L.F.	\$5.65
AP3	Fence Stockade	L.F.	\$5.65
AP4	Fence -Post	L.F.	\$0.55
AP6	Fence - Stone	L.F.	\$16.50
AP7	Fence Wrought Iron	L.F.	\$52.00
ATM	ATM Detached	UNITS	\$35,000.00
BB1	Billboard	SF	\$86.00
BB2	Sign	SF	\$41.00
BD1	Boat Dock	SF	\$43.00
BHS1	CMM BTH HSE AV	S.F.	\$29.00
BHS2	CM BTH HSE GD	S.F.	\$39.00
BHS3	CMM BTH HSE PR	S.F.	\$23.00
BIN1	BINS	S.F.	\$21.00
BIN2	AGRICULTURAL	S.F.	\$16.00
BK1	Bulkhead	LF	\$337.00
CAN2	Canopy Gd	SF	\$28.00
CAN3	Canopy Exc	SF	\$36.00
CMTW	Comm Tower	UNITS	\$214,000
DCK2	DOCK COMMERCL	S.F.	\$68.00
DNT1	DRIVE-IN THTR	SPEAKERS	\$970.00
DNT2	DRIVE-IN THTR	SPEAKERS	\$1,325.00
FF4	Conc Apron	L.F.	\$16.00
FN1	4' CHAIN LINK	L.F.	\$12.25
FN10	10' W/O TOP RL	L.F.	\$20.50
FN2	5' CHAIN LINK	L.F.	\$13.25
FN3	6' CHAIN LINK	L.F.	\$16.30
FN4	8' CHAIN LINK	L.F.	\$22.50
FN5	10' CHAIN LINK	L.F.	\$27.00
PN6	4' CHN LNK WO TR	L.F.	\$11.25
FN7	5' CHN LNK WO TR	L.F.	\$12.25
FN8	6' CHN LNK WO TR	L.F.	\$15.30
FN9	8' CHN LNK WO TR	L.F.	\$18.50
GRN2	GREENHOUSE COM	S.F	\$10.20
GRN3	COMM PLASTIC	S.F.	\$4.10
HOG	HOG HOUSE	S.F.	\$8.20
IMP	IMPLEMENT SHED	S.F.	\$13.25
KEN1	KENNEL-AVG	S.F.	\$47.00
KEN2	KENNEL-GOOD	S.F.	\$88.00
KF1	Kiosk	SF	\$153
KSK1	KIOSK SERV STA	S.F.	\$153
KSK2	Kiosk Photo	S.F.	\$153
LT1	LIGHTS INCANDE	UNITS	\$1,125
LT10	W/DOUBLE LIGHT	UNITS	\$3,160
LT11	W/TRIPLE LIGHT	UNITS	\$4,300
LT12	W/FOUR LIGHTS	UNITS	\$5,600
LT2	DBL INC LIGHTS	UNITS	\$1,750
LT3	TRIPLE INC LIG	UNITS	\$2,250
LT4	QUAD INC LIGHT	UNITS	\$2,900
LT5	MERC VAP/FLU	UNITS	\$1,630
LT6	W/DOUBLE LIGHT	UNITS	\$2,250
LT7	W/TRIPLE LIGHT	UNITS	\$3,100
LT8	W/FOUR LIGHTS	UNITS	\$4,100
LT9	HGH PRE-SOD PL	UNITS	\$2,150
MHP1	Mbil Hm Site V Cheap	UNITS	\$2,900
MHP2	Mbil Hm Site Cheap	UNITS	\$3,500
MHP3	Mbil Hm Site Lo Cost	UNITS	\$6,200
MHP4	Mbil Hm Site Avg	UNITS	\$9,000
MHP5	Mbil Hm Site Abv Avg	UNITS	\$10,250
MHP6	Mbil Hm Site V Good	UNITS	\$13,300
MHP7	Mbil Hm Site Excellent	UNITS	\$17,500
PAV1	PAVING ASPHALT	S.F.	\$1.75
PAV2	PAVING GOOD	S.F.	\$2.75
PE1	Commcl Wharf	LF	\$125.00

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Code	Description	Unit Type	New 4/1/2017 Prices
PLT1	PLTRY HSE 1 ST	S.F.	\$13.25
PLT2	PLTRY HSE 2 ST	S.F.	\$16.30
PLT3	PLTRY HSE 3 ST	S.F.	\$18.40
PM1	Gas Pump Single	UNITS	\$8,600
PM2	Gas Pmp Sing/Card	UNITS	\$12,300
PM3	Gas Pump Multi	UNITS	\$13,300
PM4	Gas PumpMulti/Card	UNITS	\$16,400
PMP1	PUMP-SING HSE	UNITS	\$6,200
PMP2	W/BLENDING	UNITS	\$6,800
PMP3	SINGLE W ELECT	UNITS	\$8,600
PMP4	DOUBLE W ELECT	UNITS	\$12,300
PMP5	W/BLENDING	UNITS	\$12,500
PMP6	ELECTRONIC	UNITS	\$12,500
PMP7	3 Hose	UNITS	\$13,300
PMP8	6 Hose	UNITS	\$21,000
RR1	Railroad Track	LF	\$62.00
RS1	Util Bldg Frame	SF	\$65.00
RS2	Util Bldg Steel	SF	\$85.00
RS3	Util Bldg Masnry	Sf	\$100.00
SC1	Comm Swim Pool	SF	\$52.00
SCL1	SCALES MCHANI	TONS	\$775.00
SCL2	SCALES ELECTRO	TONS	\$1,025.00
SGN1	SIGN-1 SD W/M	S.F.&HGT	\$29.00
SGN2	DOUBLE SIDED	S.F.&HGT	\$47.00
SGN3	W/INT LIGHTS	S.F.&HGT	\$100.00
SGN4	W/MOTOR & LTS	S.F.&HGT	\$110.00
SH1	Com Shd Fr	S.F.	\$21.00
SH2	Com Shed Alum	S.F.	\$9.00
SH3	Com shed Metal	S.F.	\$7.00
SH4	Com Shed Quons	S.F.	\$28.00
SH5	Com Shed Lum 2S	S.F.	\$8.25
SHD2	SHED FRAME W/L	S.F.	\$21.00
SHP1	WORKSHOP AVG	S.F.	\$27.00
SHP2	WORKSHOP GOOD	S.F.	\$32.00
SHP3	NONE SHOP POOR	S.F.	\$22.00
SHP4	SHOP W/IMP AVE	S.F.	\$31.00
SHP5	SHP W/IMP GOOD	S.F.	\$34.00
SHP6	W/IMPROV POOR	S.F.	\$25.00
SLO1	SILO WOOD/CONC	DIAxHT	\$22.00
SLO2	PORCELAN	DIAxHT	\$52.00
SLO3	CONCRETE TRNCH	DIAxHT	\$8.50
STB2	W/IMPROVENENTS	S.F.	\$37.00
TN1	ComTnk Elv Steel	Units	\$8.00
TN2	Com Tnk Steel Bik	BBLS	\$16.00
TN4	Com Tank Concrete	Units	\$3.25
TN5	ComTnk Steel Pre	Units	\$3.25
TN7	Com Tnk Undgrn St	GALS	\$4.50
TNK1	TANK-UND <3K	GALS	\$9.25
TNK2	TANK 3K - 10K	GALS	\$4.60
TNK3	TNK > 10,000K	GALS	\$4.00
TNK4	COMPRESSED AIR	GALS	\$5.20
TNK5	ELEVATED TANK	GALS	\$10.25
TOT	TOTALIZER	UNITS	\$1,835.00
TR1	COM Tnk Und FB	UNITS	\$2.65
TT1	COM Tower Radio	LF	\$410.00
TT2	Com Tower Micro	LF	\$220.00
TT3	Com Tower TV	LF	\$410.00
VC1	Com Vacuum	UNITS	\$565.00