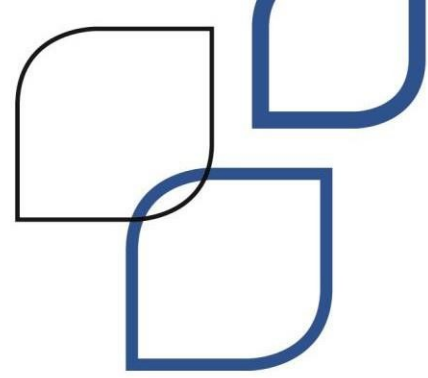




MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



COST ANALYTICS

How Preliminary Replacement Cost New Per Square
Foot Rates Were Derived

2016 BASE YEAR

JANUARY 31, 2016

TABLE OF CONTENTS

Executive Summary	pg. 3
Industry Replacement Cost New per square foot (RCN psf) Ranges	pg. 7-9
Steps Taken To Establish Preliminary RCN psf Rates: Hypothetical Buildings in ACS	pg. 10-11
Appendix A: Summary of preliminary RCS psf rates with calculations.docx	
Appendix B: Sample roll number in ACS for 2016 preliminary RCN psf rates - enhanced report	
Appendix C: Marshall Swift 2016 preliminary RCN psf rates - cross validation	
Appendix D: Hanscomb Report	

2016 REPLACEMENT COST NEW PER SQUARE FOOT (RCN psf) PARAMETERS EXECUTIVE SUMMARY

INTRODUCTION

As part of MPAC's goal of disclosing the market valuation parameters it intends to rely upon when arriving at the 2016 Current Value Assessments, it released preliminary Market Valuation Reports (MVR) to stakeholders in August of 2015.

The preliminary MVRs shared in August indicated that MPAC was still undertaking to finalize the preliminary RCN psf parameters associated with large and special purpose manufacturing plants located throughout Ontario.

The research associated with arriving at preliminary RCN psf parameters was completed and MPAC shared its conclusions with all stakeholders via a bulletin on September 28, 2015.

This report was shared at the RCN psf information session held in January 2016 in advance of publishing final MVRs.

HOW THE RCN psf RANGES WERE DERIVED

MPAC engaged a third party, Hanscomb, to indicate the range of costs associated with building large and special purpose manufacturing plants. In completing their analysis they made reference to recent construction projects from across Canada involving plants similar to the properties identified in the MVRs. There were adjustments made by Hanscomb to the actual costs from the actual construction projects to account for location (i.e., Ontario versus another province) and the effective date of construction (i.e., January 1, 2016 versus date of project).

When arriving at RCN psf estimates for large and special purpose manufacturing plants, MPAC is careful to ensure that only the costs associated with buildings and site improvements are included. Some examples of building features (also referred to as assemblies) that are not included in the costs are foundations for machinery, plumbing associated with the water supply and discharge for the manufacturing process and electrical infrastructure feeding the manufacturing equipment.

In many instances the cost new estimates provided by Hanscomb included the building features (also referred to as assemblies) that should not be included in the RCN psf rates. Therefore, the report includes RCN psf rates that are greater than what MPAC would typically rely upon when arriving at cost new estimates. As a result, the RCN psf ranges shared in the bulletin were not derived exclusively by Hanscomb.

Instead, the Hanscomb cost ranges for the building features (also referred to as assemblies) were instructive to MPAC to determine its preliminary RCN psf parameters. A careful review of the Hanscomb report led MPAC to conclude that prior selections made by assessors for building features (also referred to as assemblies) in MPAC's Automated Cost System (ACS) understated the costs associated primarily with the substructure (i.e., foundations) and the superstructure (i.e., the vertical and horizontal framing).

To define the preliminary RCN psf parameters, MPAC created a series of hypothetical buildings (See Appendix A) and estimated the cost of them using ACS to arrive at rates for large and special purpose manufacturing plants. The rates are inclusive of all direct costs (i.e. material and the associated labour and equipment required to assemble the materials) and indirect costs (i.e. fees associated with architects, engineers, consultants, accountants, permits, etc.).

The direct costs will vary based upon the size and design of each building. The indirect costs will be applied in a uniform manner as a 20 percent addition to the direct costs. For reference, Page 6 of the Hanscomb Guide (i.e. Appendix D) states that indirect costs (often referred to as ‘soft costs’) can range from 20 to 30 percent. MPAC elected to be conservative and used the rate at the lowest end of the range.

The arithmetic equation to arrive at the indirect costs is as follows:

- Indirect Costs = 0.20 x Direct Costs
- RCN psf = Direct Costs + Indirect Costs

For example:

- Direct costs are \$100
- Indirect Costs would be \$20 (0.20 x \$100)
- RCN psf = \$100 + \$20 = \$120

In previous RCN psf estimates MPAC has included Harmonized Sales Tax (HST) in its cost new estimates. MPAC has heard from many stakeholders that the inclusion of HST was inappropriate as it is often refunded by the government(s) – in essence, the expense is not incurred. As a result, MPAC has not included HST in the preliminary 2016 RCN psf rates.

A summary of the preliminary RCN psf parameters for each of the building types can be found in Appendix A. The average preliminary RCN per square foot (rounded) for each of the building types is as follows:

- Office \$125
- General Industrial \$100
- Light Manufacturing \$90
- Heavy Processing \$145
- Heavy Manufacturing \$130

These average rates will be used to set preliminary RCN psf values for MPAC’s inventory. Please note that final 2016 assessed values will be based on 2016 ACS which may result in slight changes to the final RCN psfranges.

GENERAL DESCRIPTIONS FOR EACH INDUSTRIAL BUILDING TYPES

Office Support

In a large industrial property, office support space will be found on site. These areas are often used to provide clerical or administrative support to key manufacturing activities and it is also common to find locker rooms and washroom facilities in these areas. The degree of finish is often more utilitarian than what would be present at a corporate head office.

General Industrial

Unlike massive logistic centers, general industrial warehousing will often be found on the site of heavy process / manufacturing and light manufacturing. These buildings usually do not have much activity outside of storage or minor maintenance with some light forklift type traffic. They are often used in support of the process or manufacturing activities and therefore are often not excessively tall are lighter in construction as their use is not heavy in nature.

Light Manufacturing

Like heavy manufacturing discussed below, by comparison to a heavy process light manufacturing will also not be subject to the extremes like: weights, extreme temperatures, massive product needs, etc. These types of activities often utilize smaller equipment that generates less vibration and is not as tall or heavy, in turn allowing for a less heavy improvement.

Heavy Processing

In a heavy processing sector like steel manufacturing, heavier built improvements will be present to support equipment used to handle the product needed in the process, such as: crushers, blast furnaces, coke ovens, oxygen furnaces, electric arc furnaces, casting equipment. A blast furnace can be as tall as 200 feet and reach internal temperatures of greater than 3000 degrees F. An arc furnace can be 35 tons and reach temperatures hot enough to turn recycled steel into a molten state and casting equipment can be hundreds of feet long and be able to withstand extreme loads and heat.

Finally, the process of turning the steel ingots into semi-finished steel products which are then used to produce finished steel products. This process also requires supporting structures that are able to withstand very high heats and the movement of very heavy products by use of very large equipment like reheating furnaces, rolling machines, and the like.

Heavy Manufacturing

Heavy manufacturing, like auto assembly, also requires buildings that are heavy in nature, although often not as heavy as steel processing. At this stage the product being dealt with in many cases is already shaped and requires only assembly and finish treatment. The equipment and consideration of the dead and live loads are still important to the engineering requirements of the building, however, the extreme steps needed for steel process like, excessive heat, and movement of tones of product and equipment to support that activity are now less of a factor. While great height and area is often necessary for many manufacturing activities like auto assembly, often the overall conditions will allow for less robust structural needs.

Engineering Requirements

Not limited to, but key to a design are two types of loading conditions that act on a structural system. The weight of the actual materials of construction, walls, floors, roofs and finishes, are known as Dead Load. Conversely, Live Loads are a result of occupancy and use, consisting of people, furniture and environmental forces, such as, wind, snow and seismic activity.

HOW THE RCN psf RANGES WERE VALIDATED

To validate the results realized using hypothetical buildings in ACS, MPAC completed an independent cost review using the Marshall and Swift cost manual. The Marshall and Swift cost manual is broadly used by appraisers throughout North America and is a generally accepted credible source of cost data. The results of the independent review (also completed by an MPAC assessor) produced results very similar to the cost new rates derived in ACS. In addition, where feedback was received from the industry, the feedback indicated that the RCN psf ranges proposed by MPAC are not too high.

The corroborating results of two cost manuals along with the guidance taken from the Hanscomb report provided assurance that the results are reflective of cost new rates for the 2016 baseyear.

In addition to arriving at RCN psf rates, it was necessary to allocate the approximate breakdown of building types found at large and special purpose manufacturing plants identified in the MVRs. The approximate allocations were

applied to hypothetical one million square foot plants to arrive at a proxy for RCN psf. The indicated cost per square foot was multiplied by 0.90 and 1.10 respectively to arrive at the high and low ends of the RCN psf range applicable to each manufacturing sector.

MPAC is pleased to share all of the associated analysis that was undertaken to derive and validate the RCN psf ranges. It is MPAC's view that the most efficient manner of sharing the analysis is prior to the RCN psf information session.

Industry Replacement Cost New per square foot (RCN psf) Ranges

The following tables illustrate the RCN psf rates and assumed allocations for each of the manufacturing sectors addressed by the MVRs. The resultant range from low to high in the tables below were rounded to the nearest \$5.00 and presented in the September 28, 2015 bulletin shared with stakeholders.

PULP AND PAPER MILLS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 119
General Industrial	\$ 100	1,000,000	25%	250,000	\$ 25,000,000	High	\$ 145
Light Manufacturing	\$ 90	1,000,000	0%	-	\$ -		
Heavy Processing	\$ 145	1,000,000	65%	650,000	\$ 94,250,000		
Heavy Manufacturing	\$ 130	1,000,000	0%	-	\$ -		
			100%	1,000,000	\$ 131,750,000	\$ 131.75	

SAWMILLS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	5%	50,000	\$ 6,250,000	Low	\$ 87
General Industrial	\$ 100	1,000,000	45%	450,000	\$ 45,000,000	High	\$ 106
Light Manufacturing	\$ 90	1,000,000	50%	500,000	\$ 45,000,000		
Heavy Processing	\$ 145	1,000,000	0%	-	\$ -		
Heavy Manufacturing	\$ 130	1,000,000	0%	-	\$ -		
			100%	1,000,000	\$ 96,250,000	\$ 96.25	

VALUE ADDED WOOD PRODUCTS (ENGINEERED WOODS) MANUFACTURING PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	5%	50,000	\$ 6,250,000	Low	\$ 102
General Industrial	\$ 100	1,000,000	55%	550,000	\$ 55,000,000	High	\$ 125
Light Manufacturing	\$ 90	1,000,000	0%	-	\$ -		
Heavy Processing	\$ 145	1,000,000	0%	-	\$ -		
Heavy Manufacturing	\$ 130	1,000,000	40%	400,000	\$ 52,000,000		
			100%	1,000,000	\$ 113,250,000	\$ 113.25	

STEEL MANUFACTURING PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 123
General Industrial	\$ 100	1,000,000	15%	150,000	\$ 15,000,000	High	\$ 150
Light Manufacturing	\$ 90	1,000,000	0%	-	\$ -		
Heavy Processing	\$ 145	1,000,000	75%	750,000	\$ 108,750,000		
Heavy Manufacturing	\$ 130	1,000,000	0%	-	\$ -		
			100%	1,000,000	\$ 136,250,000	\$ 136.25	

*Allocation refers to approximate breakdown of building types found at large and special purpose manufacturing plants identified in the MVRs.

AUTOMOTIVE ASSEMBLY PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 98
General Industrial	\$ 100	1,000,000	30%	300,000	\$ 30,000,000	High	\$ 119
Light Manufacturing	\$ 90	1,000,000	30%	300,000	\$ 27,000,000		
Heavy Processing	\$ 145	1,000,000	0%	-	\$ -		
Heavy Manufacturing	\$ 130	1,000,000	30%	300,000	\$ 39,000,000		
			100%	1,000,000	\$ 108,500,000	\$ 108.50	

AUTOMOTIVE PARTS MANUFACTURING PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 101
General Industrial	\$ 100	1,000,000	25%	250,000	\$ 25,000,000	High	\$ 123
Light Manufacturing	\$ 90	1,000,000	25%	250,000	\$ 22,500,000		
Heavy Processing	\$ 145	1,000,000	0%	-	\$ -		
Heavy Manufacturing	\$ 130	1,000,000	40%	400,000	\$ 52,000,000		
			100%	1,000,000	\$ 112,000,000	\$ 112.00	

PHARMACEUTICAL MANUFACTURING PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 133
Pharmaceutical	\$ 150	1,000,000	90%	900,000	\$ 135,000,000	High	\$ 162
			100%	1,000,000	\$ 147,500,000	\$ 147.50	

CHEMICAL MANUFACTURING PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 103
General Industrial	\$ 100	1,000,000	50%	500,000	\$ 50,000,000	High	\$ 126
Light Manufacturing	\$ 90	1,000,000	0%	-	\$ -		
Heavy Processing	\$ 145	1,000,000	0%	-	\$ -		
Heavy Manufacturing	\$ 130	1,000,000	40%	400,000	\$ 52,000,000		
			100%	1,000,000	\$ 114,500,000	\$ 114.50	

*Allocation refers to approximate breakdown of building types found at large and special purpose manufacturing plants identified in the MVRs.

OIL REFINERIES

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 100
General Industrial	\$ 100	1,000,000	70%	700,000	\$ 70,000,000	High	\$ 123
Light Manufacturing	\$ 90	1,000,000	0%	-	\$ -		
Heavy Processing	\$ 145	1,000,000	20%	200,000	\$ 29,000,000		
Heavy Manufacturing	\$ 130	1,000,000	0%	-	\$ -		
			100%	1,000,000	\$ 111,500,000	\$ 111.50	

MINING

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	15%	150,000	\$ 18,750,000	Low	\$ 124
General Industrial	\$ 100	1,000,000	10%	100,000	\$ 10,000,000	High	\$ 151
Light Manufacturing	\$ 90	1,000,000	0%	-	\$ -		
Heavy Processing	\$ 145	1,000,000	75%	750,000	\$ 108,750,000		
Heavy Manufacturing	\$ 130	1,000,000	0%	-	\$ -		
			100%	1,000,000	\$ 137,500,000	\$ 137.50	

FOOD PROCESSING PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 108
Food Processing	\$ 120	1,000,000	90%	900,000	\$ 108,000,000	High	\$ 133
			100%	1,000,000	\$ 120,500,000	\$ 120.50	

AEROSPACE MANUFACTURING PLANTS

Use	RCN psf	Area	Allocation*		RCN	Range	
Office	\$ 125	1,000,000	10%	100,000	\$ 12,500,000	Low	\$ 101
General Industrial	\$ 100	1,000,000	25%	250,000	\$ 25,000,000	High	\$ 123
Light Manufacturing	\$ 90	1,000,000	25%	250,000	\$ 22,500,000		
Heavy Processing	\$ 145	1,000,000	0%	-	\$ -		
Heavy Manufacturing	\$ 130	1,000,000	40%	400,000	\$ 52,000,000		
			100%	1,000,000	\$ 112,000,000	\$ 112.00	

*Allocation refers to approximate breakdown of building types found at large and special purpose manufacturing plants identified in the MVRs

The rates and allocations provided in the tables will not be applicable to all properties listed in the MVRs. The intent of the tables is to stimulate discussion with stakeholders and obtain their input prior to finalization of the rates and allocations.

It must also be noted that the building use allocations shared on the preceding pages may not play a role in arriving at cost new estimates for individual properties as the facts of specific building allocations will override any assumptions made.

STEPS TAKEN TO ESTABLISH PRELIMINARY RCN psf RATES

Hypothetical Buildings in ACS

Below is an explanation of the steps taken by MPAC to arrive at the preliminary RCN psf rates for large and special purpose manufacturing plants.

All of the hypothetical buildings were added to ACS on assessment roll number 1919 012 777 00300. A high level summary of the work file can be found in Appendix A. An enhanced report can be found in Appendix B.

STEPS TAKEN IN THE ACS

1. Hypothetical buildings were created in ACS to test for RCN psf ranges for comparable type improvements.
2. **General Industrial** – a low and high was created for 3 different improvements with areas of:
 - a - 10 000 sf,
 - b - 25 000 sf and
 - c - 35 000 sf.

Each of the above is treated as square in shape. Each perimeter was determined by taking the square root of the area and multiplying by 4. There was a low and high created for each area. The 10 000 sf is at 25 feet high, the 25 000 and 35 000 sf are at 30 feet high. For these improvements the envelope is considered the same and what was adjusted, for high to low comparison is; electrical interior office, electrical remainder of facility, plumbing personal facilities (toilets, sinks, urinals), plumbing industrial floor drains and HVAC.

3. **Light Manufacturing** – a low and high was created for 3 different improvements with areas of:
 - a - 20 020 sf,
 - b - 35 000 sf and
 - c - 45 000 sf.

Each of the above is treated as square in shape. Each perimeter was determined by taking the square root of the area and multiplying by 4. There was a low and high created for each area. The 20 020 sf is at 35 feet high, the 35 000 and 45 000 sf are at 40 feet high. For these improvements the envelope is considered the same and what was adjusted, for high to low comparison is; concrete floor from medium to heavy, electrical from below average to above average.

4. **Office 1 storey and 2 storey** – a low and high was created.
 - a – 5 000 sf single storey and a 10 000 sf two storey each storey at 5 000 sf,
 - b – 8 000 sf single storey and a 16 000 sf two storey each storey at 8 000 sf,
 - c – 11 000 sf single storey and a 22 000 sf two storey each storey at 11 000 sf.

Each of the above is treated as square in shape. Each perimeter was determined by taking the square root of the area and multiplying by 4. There was a low and high created for each area. All heights are at 10 feet for both single and two stories. Differences from low to high considered; roofing low 4 ply built up, high elastomeric, flooring in certain areas from common ceramic tile to decorative, ceilings tiles from common to coffered, electrical from average to above average and HVAC from average to above average.

5. **Heavy Process**— a low and high was created for 2 different improvements with areas of:
a— 300 000 sf,
b – 500 000 sf.

Each of the above is treated as square in shape. Each perimeter was determined by taking the square root of the area and multiplying by 4. There was a low and high created for each area. The 300 000 sf is at 60 feet high, the 500 000 is at 80 feet high. For framing difference between 300 000 sf at 60 feet high it is very heavy for the 500 000 sf at 80 feet it is ultra-heavy. The remainder of the differences in the improvements from low to high is roof for high elastomeric for low 5 ply built up, electrical for high above average for low average, plumbing trench and floor drains for high above average and for low adequate.

6. **Heavy Manufacturing** – a low and high was created for 2 different improvements with areas of:
a— 300 000 sf,
b – 500 000 sf.

Each of the above is treated as square in shape. Each perimeter was determined by taking the square root of the area and multiplying by 4. There was a low and high created for each area. The 300 000 sf is at 50 feet high, the 500 000 is at 70 feet high. For framing difference between 300 000 sf at 50 feet high it is heavy for the 500 000 sf at 70 feet it is very heavy. The remainder of the differences in the improvements from low to high is roof for high elastomeric for low 4 ply built up, electrical for high excellent for low above average, plumbing trench and floor drains for high above average and for low minimal, HVAC high average and low below average.

7. **Food Processing** — a low and high was created for 2 different improvements with areas of:
a— 300 000 sf,
b – 150 000 sf.

Each of the above is treated as square in shape. Each perimeter was determined by taking the square root of the area and multiplying by 4. There was a low and high created for each area. The 300 000 sf is at 60 feet high, the 150 000 is at 40 feet high. The remainder of the differences in the improvements from low to high is roof for high elastomeric for low 3 ply built up, electrical for high excellent for low below average, plumbing trench and floor drains for high above average and for low only floor drains at minimal, HVAC high mixture of below average and average and low below average.

Appendix A - Summary of Preliminary RCN psf with Calculations

Column	A	B	C	D	E	F	G	H	I	J	K	L
Formula	See ACS Documents in Appendix B					(D x 1.08)/A	(E x 1.08)/A	F x 0.20	G x 0.20	F + H	G + I	8
Footnote	1, 2 and 3					4		5, 6 and 7			N/A	
Category	Area	Height	Storeys	2012 Direct Costs via ACS (Low)	2012 Direct Costs via ACS (High)	Direct Costs 2016 psf Low	Direct Costs 2016 psf High	Indirect Costs 2016 psf Low (20%)	Indirect Costs 2016 psf High (20%)	2016 Total RCN psf Low	2016 Total RCN psf High	Average 2016 Total RCN psf
Office	5,000	10	1	\$ 509,693	\$ 582,048	\$ 110.09	\$ 125.72	\$ 22.02	\$ 30.96	\$ 132.11	\$ 156.69	
5,000 sf per floor	10,000	20	2	\$ 916,840	\$ 1,039,653	\$ 99.02	\$ 112.28	\$ 19.80	\$ 27.65	\$ 118.82	\$ 139.94	
	8,000	10	1	\$ 759,199	\$ 874,967	\$ 102.49	\$ 118.12	\$ 20.50	\$ 29.09	\$ 122.99	\$ 147.21	\$ 129.59
8,000 sf per floor	16,000	20	2	\$ 1,364,227	\$ 1,569,962	\$ 92.09	\$ 105.97	\$ 18.42	\$ 26.10	\$ 110.50	\$ 132.07	
	11,000	10	1	\$ 1,001,528	\$ 1,160,709	\$ 98.33	\$ 113.96	\$ 19.67	\$ 28.07	\$ 118.00	\$ 142.03	
11,000 sf per floor	22,000	20	2	\$ 1,814,485	\$ 2,088,356	\$ 89.07	\$ 102.52	\$ 17.81	\$ 25.25	\$ 106.89	\$ 127.77	
General Industrial Warehouse	10,000	25	1	\$ 781,754	\$ 914,484	\$ 84.43	\$ 98.76	\$ 16.89	\$ 24.33	\$ 101.32	\$ 123.09	
	25,000	30	1	\$ 1,739,126	\$ 2,117,501	\$ 75.13	\$ 91.48	\$ 15.03	\$ 22.53	\$ 90.16	\$ 114.01	\$ 102.37
	35,000	30	1	\$ 2,190,882	\$ 2,718,657	\$ 67.60	\$ 83.89	\$ 13.52	\$ 20.66	\$ 81.13	\$ 104.55	
Light Manufacturing	20,000	35	1	\$ 1,277,532	\$ 1,549,962	\$ 68.99	\$ 83.70	\$ 13.80	\$ 20.61	\$ 82.78	\$ 104.31	
	35,000	40	1	\$ 2,168,521	\$ 2,646,572	\$ 66.91	\$ 81.67	\$ 13.38	\$ 20.11	\$ 80.30	\$ 101.78	\$ 90.94
	45,000	40	1	\$ 2,726,203	\$ 3,275,338	\$ 65.43	\$ 78.61	\$ 13.09	\$ 19.36	\$ 78.51	\$ 97.97	
Heavv Process	500,000	80	1	\$ 58,683,940	\$ 62,826,940	\$ 126.76	\$ 135.71	\$ 25.35	\$ 33.42	\$ 152.11	\$ 169.13	\$ 147.25
	300,000	60	1	\$ 29,280,090	\$ 31,483,690	\$ 105.41	\$ 113.34	\$ 21.08	\$ 27.92	\$ 126.49	\$ 141.26	
Heavv Manufacturing	500,000	70	1	\$ 51,549,230	\$ 55,808,230	\$ 111.35	\$ 120.55	\$ 22.27	\$ 29.69	\$ 133.62	\$ 150.24	\$ 133.55
	300,000	50	1	\$ 27,126,052	\$ 29,681,452	\$ 97.65	\$ 106.85	\$ 19.53	\$ 26.32	\$ 117.18	\$ 133.17	
Food Processing	300,000	60	1	\$ 27,414,480	\$ 30,789,480	\$ 98.69	\$ 110.84	\$ 19.74	\$ 27.30	\$ 118.43	\$ 138.14	\$ 120.67
	150,000	40	1	\$ 12,018,240	\$ 13,627,183	\$ 86.53	\$ 98.12	\$ 17.31	\$ 24.17	\$ 103.84	\$ 122.28	

Footnotes:

- 1 The 2012 direct costs reflected in columns D and E are extracted from the 88 page ACS document (i.e. Appendix B)
- 2 **The 2012 direct costs do not reflect the assemblies chosen for the previous assessment update**
- 3 The 2012 direct costs reflect the assemblies selected after reviewing the Hanscomb Guide
- 4 The 2012 direct costs were indexed by 8 percent (i.e. approximately 2 percent per annum) to produce 2016 direct costs
- 5 The indirect costs in 2016 are 20 percent and exclude HST. The indirect costs in 2012 were 33 percent and included HST
- 6 Note that on page 6 of the Hanscomb Guide (i.e. Appendix D) the indirect costs (often known as 'soft costs') can range from 20 to 30 percent - MPAC has selected the low end of the range.
- 7 The 2012 costs needed to be indexed because the 2016 ACS rates were not available at the time of publication
- 8 The 2016 averages noted in column L reflect all of the low and high cost rates included in columns J and K for each building category

Appendix A1 - Summary of Average 2012 RCN psf Calculations

Column	M	N	O	P	Q	R
Formula	Average per 2012 CVA		M/1.33	N/1.33	M-O	N-P
Footnote	1 and 2		3		3	
Industry	2012 RCN psf Low	2012 RCN psf High	2012 Direct Costs psf Low	2012 Direct Costs psf High	2012 Indirect Costs psf Low	2012 Indirect Costs psf High
Pulp and Paper Mills	\$ 70.00	\$ 80.00	\$ 52.63	\$ 60.15	\$ 17.37	\$ 19.85
Sawmills	\$ 55.00	\$ 65.00	\$ 41.35	\$ 48.87	\$ 13.65	\$ 16.13
Value-Added Wood Product Manufacturing Plants	\$ 75.00	\$ 85.00	\$ 56.39	\$ 63.91	\$ 18.61	\$ 21.09
Automotive Assembly Plants	\$ 65.00	\$ 75.00	\$ 48.87	\$ 56.39	\$ 16.13	\$ 18.61
Automotive Parts Manufacturing Plants	\$ 60.00	\$ 70.00	\$ 45.11	\$ 52.63	\$ 14.89	\$ 17.37
Pharmaceutical Manufacturing Plants	\$ 125.00	\$ 135.00	\$ 93.98	\$ 101.50	\$ 31.02	\$ 33.50
Chemical Manufacturing Plants	\$ 65.00	\$ 75.00	\$ 48.87	\$ 56.39	\$ 16.13	\$ 18.61
Oil Refineries	\$ 75.00	\$ 85.00	\$ 56.39	\$ 63.91	\$ 18.61	\$ 21.09
Mining Operations	\$ 90.00	\$ 100.00	\$ 67.67	\$ 75.19	\$ 22.33	\$ 24.81
Food Processing Plants	\$ 75.00	\$ 85.00	\$ 56.39	\$ 63.91	\$ 18.61	\$ 21.09
Aerospace Manufacturing Plants	\$ 65.00	\$ 75.00	\$ 48.87	\$ 56.39	\$ 16.13	\$ 18.61

Footnotes:

- 1 Please refer to bulletin shared September 28, 2015 for more information
- 2 These RCN psf rates closely resemble the rates relied upon to derive the 2012 RCNs
- 3 The indirect costs in 2012 were 33 percent and included HST

This Assessment Information was generated from an independent format. Reference your Assessment Notice for current Roll values and coding.



Status:Active

Legal Description:NONE

Address:COST SERVICES PROPERTY

Property Code:575

Municipality:CITY OF TORONTO

Zoning:NA

Property Type:Industrial

HNBHD:AC1

LOC. NBHD:777

Prop. Last Updated:SEP 03, 2015 11:31:53 AM

Updated By User ID:HARPERDA

911 Number:

Prop. Comments:DO NOT ALTER ANY DATA DALE HARPER ADVISORY SERVICES

Src. File Name:

M. Value Base Year:2012

Selected Valuation Method:ACS

Property Value Rounded:425,479,000

Prop. Value Override:

Reason Code:

Total Floor Area S/F:4,584,040

Int. Finish Area S/F:0

MAF.Override:Y

Last Sale Date:

Sale Amt.:0

Sale Type:

Comm. MAF:

Head Office Maintd:N

No. of Str.:42

No. of Y/Work:0

S.P./S.F.:\$0.00

P.V./S.F.:\$92.82

B.V./S.F.:\$115.43

Roll Number: 19-19-012-777-00300

Market Value Base Year: 2012

Selected Valuation Method: ACS

Average Age:

Total Bldg. Net Value:	\$423,321,077	Total Gross Floor Area (SF):	4,584,040	Calculated Site Area:	10.000 A
Total Yardwork Net Value:	\$0	Total Int. Finished Area (SF):		Parcel #	Type
Total Land Value:	\$2,158,650	Total Bldg. RCN:	\$529,151,346	1	Industrial
Property Total Value:	\$425,479,727	Functional Obsolescence:	\$0	Area	Value
Industrial MAF (Factor):	.00000000	Life Table Depreciation:	\$0	10.000 A	\$2,158,650
Commercial MAF (Factor):		Bldg. Net Value:	\$529,151,346	Total Land	Value:
MAF Adjustment:	\$0	Economic Obsol. Percent:	20		\$2,158,650
Property Current Value:	\$425,479,727	Economic Obsolescence:	\$105,830,269		
Property Current Val. Rounded:	\$425,479,000	Total Bldg. Net Value:	\$423,321,077		
Property Value Override:		Total Bldg. Obsol. Percent:	20		
Total Prop. Net Rate / SF GFA:	\$92.82	Bldg. RCN / SF GFA:	\$115.43		
		Bldg. Net Rate / SF GFA:	\$92.35		
I T \$425,479,000		Total Yardwork RCN:	\$0.00	Land to Bldg. Ratio:	5
		Total Y/W Obsol.:	\$0.00	Site Required:	526.175
		Life Table Depreciation:	\$0	Excess Land:	0.000
		Yardwork Net Value:	\$0	Excess Land Override:	
		Economic Obsol:	\$0	Excess Land Value:	\$0
		Total Yardwork Net Value:	\$0		

PROPERTY DETAILS - LAND VALUATION

Market Value Base Year : 2012 Site Area : 10.000 A Calculated Site Area : 10.000 A

Subparcel No.	Subparcel Area	UOM	Tax Class	Type	LVM	Land Value
1	10.000	A		Industrial	Acreage	\$215,8650.00

Total Land Value : \$215,8650.00

PROPERTY DETAILS - SUBPARCEL LAND VALUATION

Market Value Base Year : 2012 Site Area : 10.000 A Calculated Site Area : 10.000 A

LAND VALUE		EXCESS LAND		SITE INFORMATION	
Subparcel No.:	1	Land to Bld. Ratio:	5	Constant:	
Subparcel Area:	10.000 A	Site Required:	526.175	HNBHD Adj.:	
Valuation Method:	Acreage	Excess Land:	0.000	Frontage:	
No. of Units:		Excess L. Override:		Depth:	
Buildable SQFT:		Excess Land Value:		Lot Size:	
HNBHD:	AC1				
Land Table:	2				
Land Rate:	450000				
Land Rate Adjustment:	0.47970				
Adjusted Land Rate:	215865				
Value Adjustment:					
Land Value:	2,158,650	SUBPARCEL INFORMATION			
L.V. Last Update:	Sep 03, 2015	Standard Width:			
		Standard Depth:			
		Effective Frontage:			
		Effective Depth:			
		Frtg. Adj. Factor:			
		Depth Adj. Factor:			
		Net Rate:	\$21,5865.00		

PROPERTY DETAILS - STRUCTURES

Market Value Base Year : 2012

Valuation Method : ACS

1 LOW	1	V	509	GENERAL INDUSTRIAL WAREHOUSE		25	1	10,000	400		IT		N		2012					TREATED AS A SQUARE EACH WALL
1 HIGH	1	V	509	GENERAL INDUSTRIAL WAREHOUSE		25	1	10,000	400		IT		N		2012					TREATED AS A SQUARE EACH WALL
1.1 LOW	1	V	509	GENERAL INDUSTRIAL WAREHOUSE		30	1	25,000	632		IT		N		2012					TREATED AS A SQUARE
1.1 HIGH	1	V	509	GENERAL INDUSTRIAL WAREHOUSE		30	1	25,000	632		IT		N		2012					TREATED AS A SQUARE
1.2 LOW	1	V	509	GENERAL INDUSTRIAL WAREHOUSE		30	1	35,000	692		IT		N		2012					TREATED AS A SQUARE
1.2 HIGH	1	V	509	GENERAL INDUSTRIAL WAREHOUSE		30	1	35,000	692		IT		N		2012					TREATED AS A SQUARE EACH WALL
2 LOW	1	V	509	LIGHT MANUFACTURING		35	1	20,020	584		IT		N		2015					TEST FOR HANSCOMB GUIDES HEIGH
2 HIGH	1	V	509	LIGHT MANUFACTURING		35	1	20,020	584		IT		N		2015					TEST FOR HANSCOMB GUIDES HEIGH
2.1 LOW	1	V	509	LIGHT MANUFACTURING		40	1	35,000	798		IT		N		2015					TEST FOR HANSCOMB GUIDES HEIGH
2.1 HIGH	1	V	509	LIGHT MANUFACTURING		40	1	35,000	798		IT		N		2015					TEST FOR HANSCOMB GUIDES HEIGH
2.2 LOW	1	V	509	LIGHT MANUFACTURING		40	1	45,000	900		IT		N		2015					TEST FOR HANSCOMB GUIDES HEIGH
2.2 HIGH	1	V	509	LIGHT MANUFACTURING		40	1	45,000	900		IT		N		2015					TEST FOR HANSCOMB GUIDES HEIGH

3 LOW	1	V	509	OFFICE 1 STORY		10	1	5,000	282		IT		N		2015						
3 HIGH	1	V	509	OFFICE 1 STORY		10	1	5,000	282		IT		N		2015						
4 LOW	1	V	509	OFFICE 1ST STORY		10	1	5,000	282		IT		N		2015						
4 LOW	1	V	509	OFFICE 2ND STORY		10	2	5,000	282		IT		N		2015						
4 HIGH	1	V	509	OFFICE 1ST STORY		10	1	5,000	282		IT		N		2015						
4 HIGH	1	V	509	OFFICE 2ND STORY		10	2	5,000	282		IT		N		2015						
5 LOW	1	V	509	OFFICE 1 STORY		10	1	8,000	357		IT		N		2015						
5 HIGH	1	V	509	OFFICE 1 STORY		10	1	8,000	357		IT		N		2015						
5 LOW	1	V	509	OFFICE 1 STORY		10	1	8,000	357		IT		N		2015						
4 LOW	1	V	509	OFFICE 2ND STORY		10	2	8,000	357		IT		N		2015						
5 HIGH	1	V	509	OFFICE 1ST STORY		10	1	8,000	357		IT		N		2015						
4 HIGH	1	V	509	OFFICE 2ND STORY		10	2	8,000	357		IT		N		2015						
5 LOW	1	V	509	OFFICE 1 STORY		10	1	11,000	420		IT		N		2015						
5 HIGH	1	V	509	OFFICE 1 STORY		10	1	11,000	420		IT		N		2015						
5 LOW	1	V	509	OFFICE 1ST STORY		10	1	11,000	420		IT		N		2015						
5 LOW	1	V	509	OFFICE 2ND STORY		10	2	11,000	420		IT		N		2015						
5 HIGH	1	V	509	OFFICE 1ST STORY		10	1	11,000	420		IT		N		2015						
5 HIGH	1	V	509	OFFICE 2ND STORY		10	2	11,000	420		IT		N		2015						
6 HIGH	1	V	509	HEAVY PROCESS		80	1	500,000	3,000		IT		N		2012						
6 LOW	1	V	509	HEAVY PROCESS		80	1	500,000	3,000		IT		N		2012						
6 HIGH	1	V	509	HEAVY PROCESS		60	1	300,000	3,000		IT		N		2012						
6 LOW	1	V	509	HEAVY PROCESS		60	1	300,000	3,000		IT		N		2012						
7 HIGH	1	V	509	HEAVY MANUFACTURING / ASSEMBLY		70	1	500,000	3,000		IT		N		2012						
7 LOW	1	V	509	HEAVY MANUFACTURING / ASSEMBLY		70	1	500,000	3,000		IT		N		2012						
7 HIGH	1	V	509	HEAVY MANUFACTURING / ASSEMBLY		50	1	300,000	2,200		IT		N		2012						
7 LOW	1	V	509	HEAVY MANUFACTURING / ASSEMBLY		50	1	300,000	2,200		IT		N		2012						
7 HIGH	1	V	509	FOOD		60	1	300,000	3,000		IT		N		2012						
7 LOW	1	V	509	FOOD		60	1	300,000	3,000		IT		N		2012						
7 HIGH	1	V	509	FOOD		40	1	150,000	1,600		IT		N		2012						
7 LOW	1	V	509	FOOD		40	1	150,000	1,600		IT		N		2012						

PROPERTY DETAILS - ACS STRUCTURES VALUATION

Market Value Base Year : 2012

Valuation Method : ACS

1 LOW	1	GENERAL INDUSTRIAL		10,000		IT	\$88.38	883,773	2012	2012	OR	99		100		883,773
1 HIGH	1	GENERAL INDUSTRIAL		10,000		IT	\$103.38	1,033,824	2012	2012	OR	99		100		1,033,824
1.1 LOW	1	GENERAL INDUSTRIAL		25,000		IT	\$78.64	1,966,082	2012	2012	OR	99		100		1,966,082
1.1 HIGH	1	GENERAL INDUSTRIAL		25,000		IT	\$95.75	2,393,835	2012	2012	OR	99		100		2,393,835
1.2 LOW	1	GENERAL INDUSTRIAL		35,000		IT	\$70.77	2,476,792	2012	2012	OR	99		100		2,476,792
1.2 HIGH	1	GENERAL INDUSTRIAL		35,000		IT	\$87.81	3,073,442	2012	2012	OR	99		100		3,073,442
2 LOW	1	LIGHT MANUFACTURING		20,020		IT	\$72.14	1,444,250	2015	2015	OR	99		100		1,444,250
2 HIGH	1	LIGHT MANUFACTURING		20,020		IT	\$87.52	1,752,232	2015	2015	OR	99		100		1,752,232
2.1 LOW	1	LIGHT MANUFACTURING		35,000		IT	\$70.04	2,451,513	2015	2015	OR	99		100		2,451,513
2.1 HIGH	1	LIGHT MANUFACTURING		35,000		IT	\$85.48	2,991,950	2015	2015	OR	99		100		2,991,950
2.2 LOW	1	LIGHT MANUFACTURING		45,000		IT	\$68.49	3,081,972	2015	2015	OR	99		100		3,081,972
2.2 HIGH	1	LIGHT MANUFACTURING		45,000		IT	\$82.28	3,702,770	2015	2015	OR	99		100		3,702,770
3 LOW	1	OFFICE 1 STORY		5,000		IT	\$115.24	576,208	2015	2015	OR	99		100		576,208
3 HIGH	1	OFFICE 1 STORY		5,000		IT	\$131.60	658,005	2015	2015	OR	99		100		658,005
4 LOW	1	OFFICE 1ST STORY		5,000		IT	\$116.55	582,725	2015	2015	OR	99		100		582,725
4 LOW	1	OFFICE 2ND STORY		5,000		IT	\$90.75	453,762	2015	2015	OR	99		100		453,762
4 HIGH	1	OFFICE 1ST STORY		5,000		IT	\$131.60	658,005	2015	2015	OR	99		100		658,005
4 HIGH	1	OFFICE 2ND STORY		5,000		IT	\$103.46	517,323	2015	2015	OR	99		100		517,323
5 LOW	1	OFFICE 1 STORY		8,000		IT	\$107.28	858,275	2015	2015	OR	99		100		858,275
5 HIGH	1	OFFICE 1 STORY		8,000		IT	\$123.64	989,150	2015	2015	OR	99		100		989,150
5 LOW	1	OFFICE 1 STORY		8,000		IT	\$107.28	858,275	2015	2015	OR	99		100		858,275
4 LOW	1	OFFICE 2ND STORY		8,000		IT	\$85.50	683,997	2015	2015	OR	99		100		683,997
5 HIGH	1	OFFICE 1ST STORY		8,000		IT	\$123.64	989,150	2015	2015	OR	99		100		989,150
4 HIGH	1	OFFICE 2ND STORY		8,000		IT	\$98.21	785,692	2015	2015	OR	99		100		785,692
5 LOW	1	OFFICE 1 STORY		11,000		IT	\$102.93	1,132,227	2015	2015	OR	99		100		1,132,227
5 HIGH	1	OFFICE 1 STORY		11,000		IT	\$119.29	1,312,182	2015	2015	OR	99		100		1,312,182
5 LOW	1	OFFICE 1ST STORY		11,000		IT	\$102.93	1,132,227	2015	2015	OR	99		100		1,132,227
5 LOW	1	OFFICE 2ND STORY		11,000		IT	\$82.62	908,874	2015	2015	OR	99		100		908,874
5 HIGH	1	OFFICE 1ST STORY		11,000		IT	\$119.29	1,312,182	2015	2015	OR	99		100		1,312,182
5 HIGH	1	OFFICE 2ND STORY		11,000		IT	\$95.34	1,048,705	2015	2015	OR	99		100		1,048,705

6 HIGH	1	HEAVY PROCESS		500,000		IT	\$142.05	71,025,855	2012	2012	OR	99		100		71,025,855
6 LOW	1	HEAVY PROCESS		500,000		IT	\$132.68	66,342,194	2012	2012	OR	99		100		66,342,194
6 HIGH	1	HEAVY PROCESS		300,000		IT	\$118.64	35,592,538	2012	2012	OR	99		100		35,592,538
6 LOW	1	HEAVY PROCESS		300,000		IT	\$110.34	33,101,142	2012	2012	OR	99		100		33,101,142
7 HIGH	1	HEAVY MANUFACTURING / ASSEMBLY		500,000		IT	\$126.18	63,091,204	2012	2012	OR	99		100		63,091,204
7 LOW	1	HEAVY MANUFACTURING / ASSEMBLY		500,000		IT	\$116.55	58,276,405	2012	2012	OR	99		100		58,276,405
7 HIGH	1	HEAVY MANUFACTURING / ASSEMBLY		300,000		IT	\$111.85	33,554,881	2012	2012	OR	99		100		33,554,881
7 LOW	1	HEAVY MANUFACTURING / ASSEMBLY		300,000		IT	\$102.22	30,666,002	2012	2012	OR	99		100		30,666,002
7 HIGH	1	FOOD		300,000		IT	\$116.03	34,807,507	2012	2012	OR	99		100		34,807,507
7 LOW	1	FOOD		300,000		IT	\$103.31	30,992,069	2012	2012	OR	99		100		30,992,069
7 HIGH	1	FOOD		150,000		IT	\$102.70	15,405,530	2012	2012	OR	99		100		15,405,530
7 LOW	1	FOOD		150,000		IT	\$90.58	13,586,620	2012	2012	OR	99		100		13,586,620

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:1 LOW GENERAL INDUSTRIAL WAREHOUSE **Life Table:**OR99 **(Totals:** Total RCN = 883,773 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	64.00	LF	275.45		17,629			100	17,629
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	336.00	LF	170.84		57,402			100	57,402
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	10,000.00	HSF	0.36		3,600			100	3,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	10,000.00	HSF	5.51		55,100			100	55,100
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	10,000.00	HSF	0.52		5,200			100	5,200
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	10,000.00	HSF	11.49		114,900			100	114,900
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	10,000.00	HSF	0.18	13	23,400			100	23,400
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - ARCHITECTURAL BLOCK - REINFORCED & INSULATED	9,800.00	VSF	25.22		247,156			100	247,156
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	100.00	VSF	53.25		5,325			100	5,325
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	100.00	VSF	49.52		4,952			100	4,952
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	400.00	VSF	4.73		1,892			100	1,892
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	10,000.00	HSF	9.33		93,300			100	93,300
ROOF FINISHES	INSULATION - RIGID	3" (R20)	10,000.00	HSF	2.77		27,700			100	27,700
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" WITH FINISHED DRYWALL ONE SIDE	400.00	VSF	20.10		8,040			100	8,040
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	300.00	HSF	2.80		840			100	840
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - BASIC (LOW COST)	300.00	HSF	3.16		948			100	948
EQUIPMENT	DOCK LEVELLERS	HYDRAULIC (#)	2.00	NO	6,624.30		13,249			100	13,249

MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	>3" <=6" CONCRETE	300.00	HSF	20.54	6,162			100	6,162
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	10,000.00	HSF	1.75	17,500			100	17,500
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	300.00	HSF	8.82	2,646			100	2,646
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,000.00	HSF	1.42	14,200			100	14,200
PLUMBING	INDUSTRIAL FLOOR DRAINS	MINIMAL	9,700.00	HSF	0.13	1,261			100	1,261
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	10,000.00	HSF	3.44	34,400			100	34,400
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	AVERAGE	300.00	HSF	14.67	4,401			100	4,401
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	10,000.00	HSF	1.99	19,900			100	19,900
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	300.00	HSF	2.17	651			100	651
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	781,754.00	\$	0.33	257,979	2012		100	257,979
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,039,733.00	\$	-0.15	-155,960	2012		100	-155,960

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:1 HIGH GENERAL INDUSTRIAL WAREHOUSE **Life Table:**OR99 **(Totals:** Total RCN = 1,033,824 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	64.00	LF	275.45		17,629			100	17,629
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	336.00	LF	170.84		57,402			100	57,402
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	10,000.00	HSF	0.36		3,600			100	3,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	10,000.00	HSF	5.51		55,100			100	55,100
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	10,000.00	HSF	0.52		5,200			100	5,200
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	10,000.00	HSF	11.49		114,900			100	114,900
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	10,000.00	HSF	0.18	13	23,400			100	23,400
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - ARCHITECTURAL BLOCK - REINFORCED & INSULATED	9,800.00	VSF	25.22		247,156			100	247,156
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	100.00	VSF	53.25		5,325			100	5,325
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	100.00	VSF	49.52		4,952			100	4,952
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	400.00	VSF	4.73		1,892			100	1,892
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	10,000.00	HSF	9.33		93,300			100	93,300
ROOF FINISHES	INSULATION - RIGID	3" (R20)	10,000.00	HSF	2.77		27,700			100	27,700
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" WITH FINISHED DRYWALL ONE SIDE	400.00	VSF	20.10		8,040			100	8,040
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	300.00	HSF	2.80		840			100	840
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - BASIC (LOW COST)	300.00	HSF	3.16		948			100	948
EQUIPMENT	DOCK LEVELLERS	HYDRAULIC (#)	2.00	NO	6,624.30		13,249			100	13,249

MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	>3" <=6" CONCRETE	300.00	HSF	20.54	6,162			100	6,162
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	10,000.00	HSF	4.08	40,800			100	40,800
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	EXCELLENT >=4.00 WATTS/SQ FT	300.00	HSF	13.10	3,930			100	3,930
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,000.00	HSF	1.42	14,200			100	14,200
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	9,700.00	HSF	0.35	3,395			100	3,395
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	EXCELLENT	300.00	HSF	17.71	5,313			100	5,313
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	10,000.00	HSF	13.95	139,500			100	139,500
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	10,000.00	HSF	1.99	19,900			100	19,900
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	300.00	HSF	2.17	651			100	651
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	914,484.00	\$	0.33	301,780	2012		100	301,780
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,216,264.00	\$	-0.15	-182,440	2012		100	-182,440

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:1.1 LOW GENERAL INDUSTRIAL WAREHOUSE **Life Table:**OR99 **(Totals:** Total RCN = 1,966,082 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	101.12	LF	275.45		27,854			100	27,854
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	530.88	LF	170.84		90,696			100	90,696
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	25,000.00	HSF	0.36		9,000			100	9,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	25,000.00	HSF	5.51		137,750			100	137,750
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	25,000.00	HSF	0.52		13,000			100	13,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	25,000.00	HSF	11.49		287,250			100	287,250
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	25,000.00	HSF	0.18	18	81,000			100	81,000
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - ARCHITECTURAL BLOCK - REINFORCED & INSULATED	18,201.60	VSF	25.22		459,044			100	459,044
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	189.60	VSF	53.25		10,096			100	10,096
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	568.80	VSF	49.52		28,167			100	28,167
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	1,137.60	VSF	4.73		5,381			100	5,381
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	25,000.00	HSF	9.33		233,250			100	233,250
ROOF FINISHES	INSULATION - RIGID	3" (R20)	25,000.00	HSF	2.77		69,250			100	69,250
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" WITH FINISHED DRYWALL ONE SIDE	825.00	VSF	20.10		16,583			100	16,583
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	1,250.00	HSF	2.80		3,500			100	3,500
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - BASIC (LOW COST)	1,250.00	HSF	3.16		3,950			100	3,950
EQUIPMENT	DOCK LEVELLERS	HYDRAULIC (#)	6.00	NO	6,624.30		39,746			100	39,746

MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	>3" <=6" CONCRETE	1,250.00	HSF	20.54	25,675			100	25,675
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	25,000.00	HSF	1.75	43,750			100	43,750
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	1,250.00	HSF	8.82	11,025			100	11,025
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	18,500.00	HSF	1.42	26,270			100	26,270
PLUMBING	INDUSTRIAL FLOOR DRAINS	MINIMAL	23,750.00	HSF	0.13	3,088			100	3,088
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	12,500.00	HSF	3.44	43,000			100	43,000
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	AVERAGE	1,250.00	HSF	14.67	18,338			100	18,338
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	25,000.00	HSF	1.99	49,750			100	49,750
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	1,250.00	HSF	2.17	2,713			100	2,713
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	1,739,126.00	\$	0.33	573,912	2012		100	573,912
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	2,313,038.00	\$	-0.15	-346,956	2012		100	-346,956

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:1.1 HIGH GENERAL INDUSTRIAL WAREHOUSE **Life Table:**OR99 **(Totals:** Total RCN = 2,393,835 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	101.12	LF	275.45		27,854			100	27,854
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	530.88	LF	170.84		90,696			100	90,696
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	25,000.00	HSF	0.36		9,000			100	9,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	25,000.00	HSF	5.51		137,750			100	137,750
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	25,000.00	HSF	0.52		13,000			100	13,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	25,000.00	HSF	11.49		287,250			100	287,250
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	25,000.00	HSF	0.18	18	81,000			100	81,000
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - ARCHITECTURAL BLOCK - REINFORCED & INSULATED	18,201.60	VSF	25.22		459,044			100	459,044
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	189.60	VSF	53.25		10,096			100	10,096
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	568.80	VSF	49.52		28,167			100	28,167
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	1,137.60	VSF	4.73		5,381			100	5,381
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	25,000.00	HSF	9.33		233,250			100	233,250
ROOF FINISHES	INSULATION - RIGID	3" (R20)	25,000.00	HSF	2.77		69,250			100	69,250
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" WITH FINISHED DRYWALL ONE SIDE	825.00	VSF	20.10		16,583			100	16,583
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	1,250.00	HSF	2.80		3,500			100	3,500
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - BASIC (LOW COST)	1,250.00	HSF	3.16		3,950			100	3,950
EQUIPMENT	DOCK LEVELLERS	HYDRAULIC (#)	6.00	NO	6,624.30		39,746			100	39,746

MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	>3" <=6" CONCRETE	1,250.00	HSF	20.54	25,675			100	25,675
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	25,000.00	HSF	4.08	102,000			100	102,000
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	EXCELLENT >=4.00 WATTS/SQ FT	1,250.00	HSF	13.10	16,375			100	16,375
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	18,500.00	HSF	1.42	26,270			100	26,270
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	23,750.00	HSF	0.35	8,313			100	8,313
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	EXCELLENT	1,250.00	HSF	17.71	22,138			100	22,138
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	25,000.00	HSF	13.95	348,750			100	348,750
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	25,000.00	HSF	1.99	49,750			100	49,750
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	1,250.00	HSF	2.17	2,713			100	2,713
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	2,117,501.00	\$	0.33	698,775	2012		100	698,775
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	2,816,276.00	\$	-0.15	-422,441	2012		100	-422,441

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:1.2 LOW GENERAL INDUSTRIAL WAREHOUSE **Life Table:**OR99 **(Totals:** Total RCN = 2,476,792 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	110.72	LF	275.45		30,498			100	30,498
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	581.28	LF	170.84		99,306			100	99,306
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	35,000.00	HSF	0.36		12,600			100	12,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	35,000.00	HSF	5.51		192,850			100	192,850
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	35,000.00	HSF	0.52		18,200			100	18,200
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	35,000.00	HSF	11.49		402,150			100	402,150
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	35,000.00	HSF	0.18	18	113,400			100	113,400
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - ARCHITECTURAL BLOCK - REINFORCED & INSULATED	19,929.60	VSF	25.22		502,625			100	502,625
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	207.60	VSF	53.25		11,055			100	11,055
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	622.80	VSF	49.52		30,841			100	30,841
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	1,245.60	VSF	4.73		5,892			100	5,892
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	35,000.00	HSF	9.33		326,550			100	326,550
ROOF FINISHES	INSULATION - RIGID	3" (R20)	35,000.00	HSF	2.77		96,950			100	96,950
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" WITH FINISHED DRYWALL ONE SIDE	825.00	VSF	20.10		16,583			100	16,583
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	1,400.00	HSF	2.80		3,920			100	3,920
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - BASIC (LOW COST)	1,400.00	HSF	3.16		4,424			100	4,424
EQUIPMENT	DOCK LEVELLERS	HYDRAULIC (#)	6.00	NO	6,624.30		39,746			100	39,746

MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	>3" <=6" CONCRETE	1,250.00	HSF	20.54	25,675			100	25,675
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	35,000.00	HSF	1.75	61,250			100	61,250
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	1,400.00	HSF	8.82	12,348			100	12,348
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	18,500.00	HSF	1.42	26,270			100	26,270
PLUMBING	INDUSTRIAL FLOOR DRAINS	MINIMAL	33,250.00	HSF	0.13	4,323			100	4,323
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	17,500.00	HSF	3.44	60,200			100	60,200
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	AVERAGE	1,400.00	HSF	14.67	20,538			100	20,538
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	35,000.00	HSF	1.99	69,650			100	69,650
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	1,400.00	HSF	2.17	3,038			100	3,038
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	2,190,882.00	\$	0.33	722,991	2012		100	722,991
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	2,913,873.00	\$	-0.15	-437,081	2012		100	-437,081

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:1.2 HIGH GENERAL INDUSTRIAL WAREHOUSE **Life Table:**OR99 **(Totals:** Total RCN = 3,073,442 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	110.72	LF	275.45		30,498			100	30,498
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	581.28	LF	170.84		99,306			100	99,306
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	35,000.00	HSF	0.36		12,600			100	12,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	35,000.00	HSF	5.51		192,850			100	192,850
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	35,000.00	HSF	0.52		18,200			100	18,200
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	35,000.00	HSF	11.49		402,150			100	402,150
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	35,000.00	HSF	0.18	18	113,400			100	113,400
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - ARCHITECTURAL BLOCK - REINFORCED & INSULATED	19,929.60	VSF	25.22		502,625			100	502,625
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	207.60	VSF	53.25		11,055			100	11,055
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	622.80	VSF	49.52		30,841			100	30,841
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	1,245.60	VSF	4.73		5,892			100	5,892
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	35,000.00	HSF	9.33		326,550			100	326,550
ROOF FINISHES	INSULATION - RIGID	3" (R20)	35,000.00	HSF	2.77		96,950			100	96,950
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" WITH FINISHED DRYWALL ONE SIDE	825.00	VSF	20.10		16,583			100	16,583
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	1,400.00	HSF	2.80		3,920			100	3,920
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - BASIC (LOW COST)	1,400.00	HSF	3.16		4,424			100	4,424
EQUIPMENT	DOCK LEVELLERS	HYDRAULIC (#)	6.00	NO	6,624.30		39,746			100	39,746

MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	>3" <=6" CONCRETE	1,250.00	HSF	20.54	25,675			100	25,675
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	35,000.00	HSF	4.08	142,800			100	142,800
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	EXCELLENT >=4.00 WATTS/SQ FT	1,400.00	HSF	13.10	18,340			100	18,340
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	18,500.00	HSF	1.42	26,270			100	26,270
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	35,000.00	HSF	0.35	12,250			100	12,250
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	EXCELLENT	1,400.00	HSF	17.71	24,794			100	24,794
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	35,000.00	HSF	13.95	488,250			100	488,250
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	35,000.00	HSF	1.99	69,650			100	69,650
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	1,400.00	HSF	2.17	3,038			100	3,038
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	2,718,657.00	\$	0.33	897,157	2012		100	897,157
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	3,615,814.00	\$	-0.15	-542,372	2012		100	-542,372

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:2 LOW LIGHT MANUFACTURING **Life Table:OR99** **(Totals: Total RCN = 1,444,250 % Good = 100.00 Obsolescence Amt: 0)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	473.04	LF	170.84		80,814			100	80,814
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	110.96	LF	356.60		39,568			100	39,568
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	20,020.00	HSF	5.51		110,310			100	110,310
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	20,020.00	HSF	0.52		10,410			100	10,410
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	MEDIUM LOAD - BAY SIZE > 625 <= 1225 SF	20,020.00	HSF	15.30		306,306			100	306,306
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - MEDIUM LOAD (ADDITIVE ASSEMBLY)	20,020.00	HSF	0.19	23	87,487			100	87,487
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL <=3" - HEAVY - 24 TO 18 GA.	20,031.20	VSF	10.86		217,539			100	217,539
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	408.80	VSF	49.52		20,244			100	20,244
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	408.80	VSF	4.73		1,934			100	1,934
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	20,020.00	HSF	9.33		186,787			100	186,787
ROOF FINISHES	INSULATION - RIGID	3" (R20)	20,020.00	HSF	2.77		55,455			100	55,455
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	<=6" PAINTED ONLY	450.00	VSF	15.72		7,074			100	7,074
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	200.20	HSF	2.80		561			100	561
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	200.20	HSF	3.45		691			100	691
MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	<=3" CONCRETE OR EQUIVALENT	300.00	HSF	18.65		5,595			100	5,595
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	20,020.00	HSF	1.75		35,035			100	35,035
ELECTRICAL	LIGHTING - RECESSED	BELOW AVERAGE <2.00	200.20	HSF	3.75		751			100	751

	FLUORESCENT	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,010.00	HSF	1.42	14,214			100	14,214
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	12,412.40	HSF	3.44	42,699			100	42,699
HEATING & COOLING	HEATING - WALL OR FLOOR FURNACE	BELOW AVERAGE	600.60	HSF	3.15	1,892			100	1,892
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	20,020.00	HSF	1.99	39,840			100	39,840
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	200.20	HSF	2.17	434			100	434
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH PUMP	9,009.00	HSF	1.32	11,892			100	11,892
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	1,277,532.00	\$	0.33	421,586	2015		100	421,586
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,699,118.00	\$	-0.15	-254,868	2015		100	-254,868

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:2 HIGH LIGHT MANUFACTURING **Life Table:**OR99 **(Totals:** Total RCN = 1,752,232 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	473.04	LF	170.84		80,814			100	80,814
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	110.96	LF	356.60		39,568			100	39,568
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	20,020.00	HSF	5.90		118,118			100	118,118
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	20,020.00	HSF	0.52		10,410			100	10,410
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	MEDIUM LOAD - BAY SIZE > 625 <= 1225 SF	20,020.00	HSF	15.30		306,306			100	306,306
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - MEDIUM LOAD (ADDITIVE ASSEMBLY)	20,020.00	HSF	0.19	23	87,487			100	87,487
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL <=3" - HEAVY - 24 TO 18 GA.	20,031.20	VSF	10.86		217,539			100	217,539
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	408.80	VSF	49.52		20,244			100	20,244
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	408.80	VSF	4.73		1,934			100	1,934
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	20,020.00	HSF	9.33		186,787			100	186,787
ROOF FINISHES	INSULATION - RIGID	3" (R20)	20,020.00	HSF	2.77		55,455			100	55,455
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	<=6" PAINTED ONLY	450.00	VSF	15.72		7,074			100	7,074
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	200.20	HSF	2.80		561			100	561
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	200.20	HSF	3.45		691			100	691
MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	<=3" CONCRETE OR EQUIVALENT	300.00	HSF	18.65		5,595			100	5,595
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	20,020.00	HSF	4.08		81,682			100	81,682
ELECTRICAL	LIGHTING - RECESSED	ABOVE AVERAGE >=3.00 <4.00	200.20	HSF	8.82		1,766			100	1,766

	FLUORESCENT	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,010.00	HSF	1.42	14,214			100	14,214
HEATING & COOLING	HEATING - WALL OR FLOOR FURNACE	BELOW AVERAGE	600.60	HSF	3.15	1,892			100	1,892
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	BELOW AVERAGE	20,020.00	HSF	12.97	259,659			100	259,659
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	20,020.00	HSF	1.99	39,840			100	39,840
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	200.20	HSF	2.17	434			100	434
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH PUMP	9,009.00	HSF	1.32	11,892			100	11,892
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	1,549,962.00	\$	0.33	511,487	2015		100	511,487
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	2,061,449.00	\$	-0.15	-309,217	2015		100	-309,217

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:2.1 LOW LIGHT MANUFACTURING **Life Table:**OR99 **(Totals:** Total RCN = 2,451,513 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	646.38	LF	170.84		110,428			100	110,428
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	151.62	LF	356.60		54,068			100	54,068
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	MEDIUM > 4" <= 6" THICK	35,000.00	HSF	5.51		192,850			100	192,850
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	35,000.00	HSF	0.52		18,200			100	18,200
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	MEDIUM LOAD - BAY SIZE > 625 <= 1225 SF	35,000.00	HSF	15.30		535,500			100	535,500
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - MEDIUM LOAD (ADDITIVE ASSEMBLY)	35,000.00	HSF	0.19	28	186,200			100	186,200
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL <=3" - HEAVY - 24 TO 18 GA.	31,281.60	VSF	10.86		339,718			100	339,718
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	638.40	VSF	49.52		31,614			100	31,614
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	319.20	VSF	4.73		1,510			100	1,510
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	35,000.00	HSF	9.33		326,550			100	326,550
ROOF FINISHES	INSULATION - RIGID	3" (R20)	35,000.00	HSF	2.77		96,950			100	96,950
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	<=6" PAINTED ONLY	550.00	VSF	15.72		8,646			100	8,646
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	700.00	HSF	2.80		1,960			100	1,960
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	700.00	HSF	3.45		2,415			100	2,415
MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	<=3" CONCRETE OR EQUIVALENT	700.00	HSF	18.65		13,055			100	13,055
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	35,000.00	HSF	1.75		61,250			100	61,250
ELECTRICAL	LIGHTING - RECESSED	BELOW AVERAGE <2.00	700.00	HSF	3.75		2,625			100	2,625

	FLUORESCENT	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,610.60	HSF	1.42	15,067			100	15,067
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	21,700.00	HSF	3.44	74,648			100	74,648
HEATING & COOLING	HEATING - WALL OR FLOOR FURNACE	BELOW AVERAGE	1,050.00	HSF	3.15	3,308			100	3,308
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	35,000.00	HSF	1.99	69,650			100	69,650
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	700.00	HSF	2.17	1,519			100	1,519
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH PUMP	15,750.00	HSF	1.32	20,790			100	20,790
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	2,168,521.00	\$	0.33	715,612	2015		100	715,612
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	2,884,133.00	\$	-0.15	-432,620	2015		100	-432,620

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:2.1 HIGH LIGHT MANUFACTURING **Life Table:**OR99 **(Totals:** Total RCN = 2,991,950 % Good = 100.00 **Obsolescence Amt:** 0 **)**

Item	Description	Material	Unit Cost	Type	Rate	Value	Life	Rate	Value	
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	646.38	LF	170.84	110,428			100	110,428
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	151.62	LF	356.60	54,068			100	54,068
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	35,000.00	HSF	5.90	206,500			100	206,500
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	35,000.00	HSF	0.52	18,200			100	18,200
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	MEDIUM LOAD - BAY SIZE > 625 <= 1225 SF	35,000.00	HSF	15.30	535,500			100	535,500
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - MEDIUM LOAD (ADDITIVE ASSEMBLY)	35,000.00	HSF	0.19	28			100	186,200
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL <=3" - HEAVY - 24 TO 18 GA.	31,281.60	VSF	10.86	339,718			100	339,718
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	638.40	VSF	49.52	31,614			100	31,614
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	319.20	VSF	4.73	1,510			100	1,510
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	35,000.00	HSF	9.33	326,550			100	326,550
ROOF FINISHES	INSULATION - RIGID	3" (R20)	35,000.00	HSF	2.77	96,950			100	96,950
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	<=6" PAINTED ONLY	550.00	VSF	15.72	8,646			100	8,646
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	700.00	HSF	2.80	1,960			100	1,960
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	700.00	HSF	3.45	2,415			100	2,415
MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	<=3" CONCRETE OR EQUIVALENT	700.00	HSF	18.65	13,055			100	13,055
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	35,000.00	HSF	4.08	142,800			100	142,800
ELECTRICAL	LIGHTING - RECESSED	ABOVE AVERAGE >=3.00 <4.00	700.00	HSF	8.82	6,174			100	6,174

	FLUORESCENT	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,610.60	HSF	1.42	15,067			100	15,067
HEATING & COOLING	HEATING - WALL OR FLOOR FURNACE	BELOW AVERAGE	1,050.00	HSF	3.15	3,308			100	3,308
HEATING & COOLING	COMBINATION - PACKAGE HEATING & A/C - SHORT DUCTWORK	BELOW AVERAGE	35,000.00	HSF	12.97	453,950			100	453,950
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	35,000.00	HSF	1.99	69,650			100	69,650
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	700.00	HSF	2.17	1,519			100	1,519
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH PUMP	15,750.00	HSF	1.32	20,790			100	20,790
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	2,646,572.00	\$	0.33	873,369	2015		100	873,369
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	3,519,941.00	\$	-0.15	-527,991	2015		100	-527,991

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:2.2 LOW LIGHT MANUFACTURING **Life Table:**OR99 **(Totals:** Total RCN = 3,081,972 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	729.00	LF	170.84		124,542			100	124,542
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	171.00	LF	356.60		60,979			100	60,979
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	45,000.00	HSF	5.90		265,500			100	265,500
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	45,000.00	HSF	0.52		23,400			100	23,400
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	MEDIUM LOAD - BAY SIZE > 625 <= 1225 SF	45,000.00	HSF	15.30		688,500			100	688,500
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - MEDIUM LOAD (ADDITIVE ASSEMBLY)	45,000.00	HSF	0.19	28	239,400			100	239,400
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL <=3" - HEAVY - 24 TO 18 GA.	35,280.00	VSF	10.86		383,141			100	383,141
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	720.00	VSF	49.52		35,654			100	35,654
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	360.00	VSF	4.73		1,703			100	1,703
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	45,000.00	HSF	9.33		419,850			100	419,850
ROOF FINISHES	INSULATION - RIGID	3" (R20)	45,000.00	HSF	2.77		124,650			100	124,650
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	<=6" PAINTED ONLY	650.00	VSF	15.72		10,218			100	10,218
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	900.00	HSF	2.80		2,520			100	2,520
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	900.00	HSF	3.45		3,105			100	3,105
MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	<=3" CONCRETE OR EQUIVALENT	900.00	HSF	18.65		16,785			100	16,785
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	45,000.00	HSF	1.75		78,750			100	78,750
ELECTRICAL	LIGHTING - RECESSED	BELOW AVERAGE <2.00	900.00	HSF	3.75		3,375			100	3,375

	FLUORESCENT	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,610.60	HSF	1.42	15,067			100	15,067
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	AVERAGE	27,900.00	HSF	3.82	106,578			100	106,578
HEATING & COOLING	HEATING - WALL OR FLOOR FURNACE	BELOW AVERAGE	1,350.00	HSF	3.15	4,253			100	4,253
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	45,000.00	HSF	1.99	89,550			100	89,550
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	900.00	HSF	2.17	1,953			100	1,953
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH PUMP	20,250.00	HSF	1.32	26,730			100	26,730
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	2,726,203.00	\$	0.33	899,647	2015		100	899,647
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	3,625,850.00	\$	-0.15	-543,878	2015		100	-543,878

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:2.2 HIGH LIGHT MANUFACTURING **Life Table:**OR99 **(Totals:** Total RCN = 3,702,770 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 4' DEPTH <=12" THICK	729.00	LF	170.84		124,542			100	124,542
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH <=12" THICK (LOADING DOCK LEVEL)	171.00	LF	356.60		60,979			100	60,979
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	45,000.00	HSF	5.90		265,500			100	265,500
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	45,000.00	HSF	0.52		23,400			100	23,400
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	MEDIUM LOAD - BAY SIZE > 625 <= 1225 SF	45,000.00	HSF	15.30		688,500			100	688,500
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - MEDIUM LOAD (ADDITIVE ASSEMBLY)	45,000.00	HSF	0.19	28	239,400			100	239,400
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL <=3" - HEAVY - 24 TO 18 GA.	35,280.00	VSF	10.86		383,141			100	383,141
EXTERIOR WALLS - BASE	BASE WALL - DOORS	METAL INSULATED SECTIONAL OVERHEAD ELECTRICALLY OPERATED	720.00	VSF	49.52		35,654			100	35,654
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	360.00	VSF	4.73		1,703			100	1,703
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	45,000.00	HSF	9.33		419,850			100	419,850
ROOF FINISHES	INSULATION - RIGID	3" (R20)	45,000.00	HSF	2.77		124,650			100	124,650
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	<=6" PAINTED ONLY	650.00	VSF	15.72		10,218			100	10,218
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	900.00	HSF	2.80		2,520			100	2,520
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	900.00	HSF	3.45		3,105			100	3,105
MEZZANINES	STEEL FRAME - CONCRETE ON METAL DECK (UNFINISHED)	<=3" CONCRETE OR EQUIVALENT	900.00	HSF	18.65		16,785			100	16,785
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	45,000.00	HSF	4.08		183,600			100	183,600
ELECTRICAL	LIGHTING - RECESSED	ABOVE AVERAGE >=3.00 <4.00	900.00	HSF	8.82		7,938			100	7,938

	FLUORESCENT	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	BELOW AVERAGE QUALITY & QUANTITY	10,610.60	HSF	1.42	15,067			100	15,067
HEATING & COOLING	HEATING - WALL OR FLOOR FURNACE	BELOW AVERAGE	1,350.00	HSF	3.15	4,253			100	4,253
HEATING & COOLING	COOLING - CENTRAL EVAPORATIVE COOLER WITH DUCTS	BELOW AVERAGE	45,000.00	HSF	12.14	546,300			100	546,300
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	45,000.00	HSF	1.99	89,550			100	89,550
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	900.00	HSF	2.17	1,953			100	1,953
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH PUMP	20,250.00	HSF	1.32	26,730			100	26,730
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	3,275,338.00	\$	0.33	1,080,862	2015		100	1,080,862
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	4,356,200.00	\$	-0.15	-653,430	2015		100	-653,430

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:3 LOW OFFICE 1 STORY Life Table:OR99 (Totals: Total RCN = 576,208 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	282.00	LF	203.16		57,291			100	57,291
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	0.36		1,800			100	1,800
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	5,000.00	HSF	5.12		25,600			100	25,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	5,000.00	HSF	0.52		2,600			100	2,600
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	11.49		57,450			100	57,450
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	5,000.00	HSF	0.18	-2	-1,800			100	-1,800
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,256.00	VSF	12.27		27,681			100	27,681
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	564.00	VSF	53.25		30,033			100	30,033
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,256.00	VSF	19.04		42,954			100	42,954
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,256.00	VSF	4.73		10,671			100	10,671
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	5,000.00	HSF	6.68		33,400			100	33,400
ROOF FINISHES	INSULATION - RIGID	3" (R20)	5,000.00	HSF	2.77		13,850			100	13,850
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	3,330.00	VSF	9.60		31,968			100	31,968
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	500.00	HSF	2.80		1,400			100	1,400
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	500.00	HSF	14.33		7,165			100	7,165
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	4,000.00	HSF	4.32		17,280			100	17,280
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	5,000.00	HSF	3.45		17,250			100	17,250
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	5,000.00	HSF	6.09		30,450			100	30,450
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	5,000.00	HSF	5.47		27,350			100	27,350

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	5,000.00	HSF	12.89		64,450			100	64,450
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	5,000.00	HSF	2.17		10,850			100	10,850
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	509,693.00	\$	0.33		168,199	2015		100	168,199
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	677,892.00	\$	-0.15		-101,684	2015		100	-101,684

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:3 HIGH OFFICE 1 STORY **Life Table:**OR99 **(Totals:** Total RCN = 658,005 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	282.00	LF	203.16		57,291			100	57,291
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	0.36		1,800			100	1,800
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	5,000.00	HSF	5.12		25,600			100	25,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	5,000.00	HSF	0.52		2,600			100	2,600
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	11.49		57,450			100	57,450
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	5,000.00	HSF	0.18	-2	-1,800			100	-1,800
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,256.00	VSF	12.27		27,681			100	27,681
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	564.00	VSF	53.25		30,033			100	30,033
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,256.00	VSF	19.04		42,954			100	42,954
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,256.00	VSF	4.73		10,671			100	10,671
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	5,000.00	HSF	9.33		46,650			100	46,650
ROOF FINISHES	INSULATION - RIGID	3" (R20)	5,000.00	HSF	2.77		13,850			100	13,850
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	3,330.00	VSF	9.60		31,968			100	31,968
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	500.00	HSF	14.33		7,165			100	7,165
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	500.00	HSF	17.91		8,955			100	8,955
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	4,000.00	HSF	4.32		17,280			100	17,280
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	5,000.00	HSF	9.28		46,400			100	46,400
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	5,000.00	HSF	8.82		44,100			100	44,100
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	5,000.00	HSF	6.16		30,800			100	30,800

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	5,000.00	HSF	13.95		69,750			100	69,750
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	5,000.00	HSF	2.17		10,850			100	10,850
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	582,048.00	\$	0.33		192,076	2015		100	192,076
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	774,124.00	\$	-0.15		-116,119	2015		100	-116,119

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:4 LOW OFFICE 1ST STORY **Life Table:**OR99 **(Totals:** Total RCN = 582,725 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	282.00	LF	203.16	57,291			100	57,291
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	0.36	1,800			100	1,800
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	5,000.00	HSF	5.12	25,600			100	25,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	5,000.00	HSF	0.52	2,600			100	2,600
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	11.49	57,450			100	57,450
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	5,000.00	HSF	0.18	-2	-1,800		100	-1,800
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,256.00	VSF	12.27	27,681			100	27,681
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	564.00	VSF	53.25	30,033			100	30,033
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,256.00	VSF	19.04	42,954			100	42,954
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,256.00	VSF	4.73	10,671			100	10,671
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	5,000.00	HSF	6.68	33,400			100	33,400
ROOF FINISHES	INSULATION - RIGID	3" (R20)	5,000.00	HSF	2.77	13,850			100	13,850
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	3,330.00	VSF	9.60	31,968			100	31,968
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	500.00	HSF	14.33	7,165			100	7,165
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	500.00	HSF	14.33	7,165			100	7,165
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	4,000.00	HSF	4.32	17,280			100	17,280
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	5,000.00	HSF	3.45	17,250			100	17,250
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	5,000.00	HSF	6.09	30,450			100	30,450
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	5,000.00	HSF	5.47	27,350			100	27,350

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	5,000.00	HSF	12.89		64,450			100	64,450
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	5,000.00	HSF	2.17		10,850			100	10,850
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	515,458.00	\$	0.33		170,101	2015		100	170,101
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	685,559.00	\$	-0.15		-102,834	2015		100	-102,834

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:4 LOW OFFICE 2ND STORY **Life Table:**OR99 **(Totals:** Total RCN = 453,762 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	5,000.00	HSF	0.52		2,600			100	2,600
FLOOR STRUCTURE	FLOOR ADDITIVES	ADDITIONAL CONCRETE (2")	5,000.00	HSF	0.93		4,650			100	4,650
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - STEEL FRAMED DECK & TOPPING	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	15.33		76,650			100	76,650
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	5,000.00	HSF	0.24	-2	-2,400			100	-2,400
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,256.00	VSF	12.27		27,681			100	27,681
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	564.00	VSF	53.25		30,033			100	30,033
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,256.00	VSF	19.04		42,954			100	42,954
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,256.00	VSF	4.73		10,671			100	10,671
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	3,330.00	VSF	9.60		31,968			100	31,968
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	250.00	HSF	2.80		700			100	700
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	500.00	HSF	14.33		7,165			100	7,165
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	4,250.00	HSF	4.32		18,360			100	18,360
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	5,000.00	HSF	3.45		17,250			100	17,250
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	5,000.00	HSF	6.09		30,450			100	30,450
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	5,000.00	HSF	5.47		27,350			100	27,350
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	5,000.00	HSF	12.89		64,450			100	64,450
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	5,000.00	HSF	2.17		10,850			100	10,850
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	401,382.00	\$	0.33		132,456	2015		100	132,456
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	533,838.00	\$	-0.15		-80,076	2015		100	-80,076

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:4 HIGH OFFICE 1ST STORY **Life Table:**OR99 **(Totals:** Total RCN = 658,005 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	282.00	LF	203.16		57,291			100	57,291
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	0.36		1,800			100	1,800
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	5,000.00	HSF	5.12		25,600			100	25,600
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	5,000.00	HSF	0.52		2,600			100	2,600
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	11.49		57,450			100	57,450
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	5,000.00	HSF	0.18	-2	-1,800			100	-1,800
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,256.00	VSF	12.27		27,681			100	27,681
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	564.00	VSF	53.25		30,033			100	30,033
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,256.00	VSF	19.04		42,954			100	42,954
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,256.00	VSF	4.73		10,671			100	10,671
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	5,000.00	HSF	9.33		46,650			100	46,650
ROOF FINISHES	INSULATION - RIGID	3" (R20)	5,000.00	HSF	2.77		13,850			100	13,850
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	3,330.00	VSF	9.60		31,968			100	31,968
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	500.00	HSF	14.33		7,165			100	7,165
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	500.00	HSF	17.91		8,955			100	8,955
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	4,000.00	HSF	4.32		17,280			100	17,280
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	5,000.00	HSF	9.28		46,400			100	46,400
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	5,000.00	HSF	8.82		44,100			100	44,100
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	5,000.00	HSF	6.16		30,800			100	30,800

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	5,000.00	HSF	13.95		69,750			100	69,750
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	5,000.00	HSF	2.17		10,850			100	10,850
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	582,048.00	\$	0.33		192,076	2015		100	192,076
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	774,124.00	\$	-0.15		-116,119	2015		100	-116,119

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:4 HIGH OFFICE 2ND STORY **Life Table:**OR99 **(Totals:** Total RCN = 517,323 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	5,000.00	HSF	0.52		2,600			100	2,600
FLOOR STRUCTURE	FLOOR ADDITIVES	ADDITIONAL CONCRETE (2")	5,000.00	HSF	0.93		4,650			100	4,650
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - STEEL FRAMED DECK & TOPPING	LIGHT LOAD - BAY SIZE <= 625 SF	5,000.00	HSF	15.33		76,650			100	76,650
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	5,000.00	HSF	0.24	-2	-2,400			100	-2,400
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,256.00	VSF	12.27		27,681			100	27,681
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	564.00	VSF	53.25		30,033			100	30,033
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,256.00	VSF	19.04		42,954			100	42,954
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,256.00	VSF	4.73		10,671			100	10,671
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	3,330.00	VSF	9.60		31,968			100	31,968
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	250.00	HSF	14.33		3,583			100	3,583
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	500.00	HSF	17.91		8,955			100	8,955
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	4,250.00	HSF	4.32		18,360			100	18,360
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	5,000.00	HSF	9.28		46,400			100	46,400
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	5,000.00	HSF	8.82		44,100			100	44,100
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	5,000.00	HSF	6.16		30,800			100	30,800
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	5,000.00	HSF	13.95		69,750			100	69,750
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	5,000.00	HSF	2.17		10,850			100	10,850
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	457,605.00	\$	0.33		151,010	2015		100	151,010
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	608,615.00	\$	-0.15		-91,292	2015		100	-91,292

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 LOW OFFICE 1 STORY Life Table:OR99 (Totals: Total RCN = 858,275 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	357.00	LF	203.16		72,528			100	72,528
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	0.36		2,880			100	2,880
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	8,000.00	HSF	5.12		40,960			100	40,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	8,000.00	HSF	0.52		4,160			100	4,160
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	11.49		91,920			100	91,920
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	8,000.00	HSF	0.18	-2	-2,880			100	-2,880
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,856.00	VSF	12.27		35,043			100	35,043
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	714.00	VSF	53.25		38,021			100	38,021
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,856.00	VSF	19.04		54,378			100	54,378
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,856.00	VSF	4.73		13,509			100	13,509
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	8,000.00	HSF	6.68		53,440			100	53,440
ROOF FINISHES	INSULATION - RIGID	3" (R20)	8,000.00	HSF	2.77		22,160			100	22,160
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	5,330.00	VSF	9.60		51,168			100	51,168
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	800.00	HSF	2.80		2,240			100	2,240
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	800.00	HSF	14.33		11,464			100	11,464
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	6,400.00	HSF	4.32		27,648			100	27,648
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	8,000.00	HSF	3.45		27,600			100	27,600
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	8,000.00	HSF	6.09		48,720			100	48,720
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	8,000.00	HSF	5.47		43,760			100	43,760

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	8,000.00	HSF	12.89		103,120			100	103,120
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	8,000.00	HSF	2.17		17,360			100	17,360
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	759,199.00	\$	0.33		250,536	2015		100	250,536
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,009,735.00	\$	-0.15		-151,460	2015		100	-151,460

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 HIGH OFFICE 1 STORY **Life Table:**OR99 **(Totals:** Total RCN = 989,150 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	357.00	LF	203.16		72,528			100	72,528
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	0.36		2,880			100	2,880
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	8,000.00	HSF	5.12		40,960			100	40,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	8,000.00	HSF	0.52		4,160			100	4,160
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	11.49		91,920			100	91,920
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	8,000.00	HSF	0.18	-2	-2,880			100	-2,880
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,856.00	VSF	12.27		35,043			100	35,043
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	714.00	VSF	53.25		38,021			100	38,021
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,856.00	VSF	19.04		54,378			100	54,378
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,856.00	VSF	4.73		13,509			100	13,509
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	8,000.00	HSF	9.33		74,640			100	74,640
ROOF FINISHES	INSULATION - RIGID	3" (R20)	8,000.00	HSF	2.77		22,160			100	22,160
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	5,330.00	VSF	9.60		51,168			100	51,168
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	800.00	HSF	14.33		11,464			100	11,464
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	800.00	HSF	17.91		14,328			100	14,328
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	6,400.00	HSF	4.32		27,648			100	27,648
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	8,000.00	HSF	9.28		74,240			100	74,240
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	8,000.00	HSF	8.82		70,560			100	70,560
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	8,000.00	HSF	6.16		49,280			100	49,280

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	8,000.00	HSF	13.95		111,600			100	111,600
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	8,000.00	HSF	2.17		17,360			100	17,360
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	874,967.00	\$	0.33		288,739	2015		100	288,739
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,163,706.00	\$	-0.15		-174,556	2015		100	-174,556

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 LOW OFFICE 1 STORY Life Table:OR99 (Totals: Total RCN = 858,275 % Good = 100.00 Obsolescence Amt: 0)

Category	Description	Material / Details	Unit Cost	Code	Area / Qty	Value	Life	Value	Life	Value
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	357.00	LF	203.16	72,528			100	72,528
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	0.36	2,880			100	2,880
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	8,000.00	HSF	5.12	40,960			100	40,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	8,000.00	HSF	0.52	4,160			100	4,160
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	11.49	91,920			100	91,920
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	8,000.00	HSF	0.18	-2,880			100	-2,880
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,856.00	VSF	12.27	35,043			100	35,043
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	714.00	VSF	53.25	38,021			100	38,021
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,856.00	VSF	19.04	54,378			100	54,378
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,856.00	VSF	4.73	13,509			100	13,509
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	8,000.00	HSF	6.68	53,440			100	53,440
ROOF FINISHES	INSULATION - RIGID	3" (R20)	8,000.00	HSF	2.77	22,160			100	22,160
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	5,330.00	VSF	9.60	51,168			100	51,168
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	800.00	HSF	2.80	2,240			100	2,240
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	800.00	HSF	14.33	11,464			100	11,464
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	6,400.00	HSF	4.32	27,648			100	27,648
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	8,000.00	HSF	3.45	27,600			100	27,600
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	8,000.00	HSF	6.09	48,720			100	48,720
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	8,000.00	HSF	5.47	43,760			100	43,760

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	8,000.00	HSF	12.89		103,120			100	103,120
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	8,000.00	HSF	2.17		17,360			100	17,360
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	759,199.00	\$	0.33		250,536	2015		100	250,536
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,009,735.00	\$	-0.15		-151,460	2015		100	-151,460

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:4 LOW OFFICE 2ND STORY **Life Table:**OR99 **(Totals:** Total RCN = 683,997 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	8,000.00	HSF	0.52		4,160			100	4,160
FLOOR STRUCTURE	FLOOR ADDITIVES	ADDITIONAL CONCRETE (2")	8,000.00	HSF	0.93		7,440			100	7,440
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - STEEL FRAMED DECK & TOPPING	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	15.33		122,640			100	122,640
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	8,000.00	HSF	0.24	-2	-3,840			100	-3,840
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,856.00	VSF	12.27		35,043			100	35,043
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	714.00	VSF	53.25		38,021			100	38,021
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,856.00	VSF	19.04		54,378			100	54,378
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,856.00	VSF	4.73		13,509			100	13,509
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	5,330.00	VSF	9.60		51,168			100	51,168
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	400.00	HSF	2.80		1,120			100	1,120
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	800.00	HSF	14.33		11,464			100	11,464
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	6,800.00	HSF	4.32		29,376			100	29,376
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	8,000.00	HSF	3.45		27,600			100	27,600
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	8,000.00	HSF	6.09		48,720			100	48,720
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	8,000.00	HSF	5.47		43,760			100	43,760
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	8,000.00	HSF	12.89		103,120			100	103,120
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	8,000.00	HSF	2.17		17,360			100	17,360
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	605,039.00	\$	0.33		199,663	2015		100	199,663
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	804,702.00	\$	-0.15		-120,705	2015		100	-120,705

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 HIGH OFFICE 1ST STORY **Life Table:**OR99 **(Totals:** Total RCN = 989,150 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	357.00	LF	203.16		72,528			100	72,528
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	0.36		2,880			100	2,880
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	8,000.00	HSF	5.12		40,960			100	40,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	8,000.00	HSF	0.52		4,160			100	4,160
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	11.49		91,920			100	91,920
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	8,000.00	HSF	0.18	-2	-2,880			100	-2,880
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,856.00	VSF	12.27		35,043			100	35,043
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	714.00	VSF	53.25		38,021			100	38,021
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,856.00	VSF	19.04		54,378			100	54,378
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,856.00	VSF	4.73		13,509			100	13,509
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	8,000.00	HSF	9.33		74,640			100	74,640
ROOF FINISHES	INSULATION - RIGID	3" (R20)	8,000.00	HSF	2.77		22,160			100	22,160
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	5,330.00	VSF	9.60		51,168			100	51,168
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	800.00	HSF	14.33		11,464			100	11,464
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	800.00	HSF	17.91		14,328			100	14,328
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	6,400.00	HSF	4.32		27,648			100	27,648
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	8,000.00	HSF	9.28		74,240			100	74,240
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	8,000.00	HSF	8.82		70,560			100	70,560
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	8,000.00	HSF	6.16		49,280			100	49,280

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	8,000.00	HSF	13.95		111,600			100	111,600
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	8,000.00	HSF	2.17		17,360			100	17,360
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	874,967.00	\$	0.33		288,739	2015		100	288,739
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,163,706.00	\$	-0.15		-174,556	2015		100	-174,556

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:4 HIGH OFFICE 2ND STORY **Life Table:**OR99 **(Totals:** Total RCN = 785,692 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	8,000.00	HSF	0.52		4,160			100	4,160
FLOOR STRUCTURE	FLOOR ADDITIVES	ADDITIONAL CONCRETE (2")	8,000.00	HSF	0.93		7,440			100	7,440
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - STEEL FRAMED DECK & TOPPING	LIGHT LOAD - BAY SIZE <= 625 SF	8,000.00	HSF	15.33		122,640			100	122,640
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	8,000.00	HSF	0.24	-2	-3,840			100	-3,840
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	2,856.00	VSF	12.27		35,043			100	35,043
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	714.00	VSF	53.25		38,021			100	38,021
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	2,856.00	VSF	19.04		54,378			100	54,378
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	2,856.00	VSF	4.73		13,509			100	13,509
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	5,330.00	VSF	9.60		51,168			100	51,168
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	400.00	HSF	14.33		5,732			100	5,732
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	800.00	HSF	17.91		14,328			100	14,328
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	6,800.00	HSF	4.32		29,376			100	29,376
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	8,000.00	HSF	9.28		74,240			100	74,240
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	8,000.00	HSF	8.82		70,560			100	70,560
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	8,000.00	HSF	6.16		49,280			100	49,280
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	8,000.00	HSF	13.95		111,600			100	111,600
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	8,000.00	HSF	2.17		17,360			100	17,360
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	694,995.00	\$	0.33		229,348	2015		100	229,348
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	924,343.00	\$	-0.15		-138,651	2015		100	-138,651

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 LOW OFFICE 1 STORY Life Table:OR99 (Totals: Total RCN = 1,132,227 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	420.00	LF	203.16	85,327			100	85,327
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	0.36	3,960			100	3,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	11,000.00	HSF	5.12	56,320			100	56,320
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	11,000.00	HSF	0.52	5,720			100	5,720
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	11.49	126,390			100	126,390
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	11,000.00	HSF	0.18	-2	-3,960		100	-3,960
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	3,360.00	VSF	12.27	41,227			100	41,227
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	840.00	VSF	53.25	44,730			100	44,730
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	3,360.00	VSF	19.04	63,974			100	63,974
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	3,360.00	VSF	4.73	15,893			100	15,893
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	11,000.00	HSF	6.68	73,480			100	73,480
ROOF FINISHES	INSULATION - RIGID	3" (R20)	11,000.00	HSF	2.77	30,470			100	30,470
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	7,330.00	VSF	9.60	70,368			100	70,368
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	1,100.00	HSF	2.80	3,080			100	3,080
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	1,100.00	HSF	14.33	15,763			100	15,763
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	8,800.00	HSF	4.32	38,016			100	38,016
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	11,000.00	HSF	3.45	37,950			100	37,950
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	11,000.00	HSF	6.09	66,990			100	66,990
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	11,000.00	HSF	5.47	60,170			100	60,170

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	11,000.00	HSF	12.89		141,790			100	141,790
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	11,000.00	HSF	2.17		23,870			100	23,870
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	1,001,528.00	\$	0.33		330,504	2015		100	330,504
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,332,032.00	\$	-0.15		-199,805	2015		100	-199,805

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 HIGH OFFICE 1 STORY **Life Table:**OR99 **(Totals:** Total RCN = 1,312,182 % Good = 100.00 **Obsolescence Amt:** 0 **)**

Category	Description	Quantity	Unit Cost	Type	Area	Value	Life	Residual
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	420.00	LF	203.16	85,327	100	85,327
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	0.36	3,960	100	3,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	11,000.00	HSF	5.12	56,320	100	56,320
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	11,000.00	HSF	0.52	5,720	100	5,720
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	11.49	126,390	100	126,390
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	11,000.00	HSF	0.18	-3,960	100	-3,960
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	3,360.00	VSF	12.27	41,227	100	41,227
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	840.00	VSF	53.25	44,730	100	44,730
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	3,360.00	VSF	19.04	63,974	100	63,974
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	3,360.00	VSF	4.73	15,893	100	15,893
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	11,000.00	HSF	9.33	102,630	100	102,630
ROOF FINISHES	INSULATION - RIGID	3" (R20)	11,000.00	HSF	2.77	30,470	100	30,470
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	7,330.00	VSF	9.60	70,368	100	70,368
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	1,100.00	HSF	14.33	15,763	100	15,763
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	1,100.00	HSF	17.91	19,701	100	19,701
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	8,800.00	HSF	4.32	38,016	100	38,016
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	11,000.00	HSF	9.28	102,080	100	102,080
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	11,000.00	HSF	8.82	97,020	100	97,020
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	11,000.00	HSF	6.16	67,760	100	67,760

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	11,000.00	HSF	13.95		153,450			100	153,450
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	11,000.00	HSF	2.17		23,870			100	23,870
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	1,160,709.00	\$	0.33		383,034	2015		100	383,034
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,543,743.00	\$	-0.15		-231,561	2015		100	-231,561

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 LOW OFFICE 1ST STORY **Life Table:**OR99 **(Totals:** Total RCN = 1,132,227 % Good = 100.00 **Obsolescence Amt:** 0 **)**

Assembly	Description	Material	Unit Cost	Code	Area	Value	Life	Rate	Value
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	420.00	LF	203.16	85,327			100 85,327
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	0.36	3,960			100 3,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	11,000.00	HSF	5.12	56,320			100 56,320
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	11,000.00	HSF	0.52	5,720			100 5,720
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	11.49	126,390			100 126,390
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	11,000.00	HSF	0.18	-2 -3,960			100 -3,960
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	3,360.00	VSF	12.27	41,227			100 41,227
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	840.00	VSF	53.25	44,730			100 44,730
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	3,360.00	VSF	19.04	63,974			100 63,974
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	3,360.00	VSF	4.73	15,893			100 15,893
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	11,000.00	HSF	6.68	73,480			100 73,480
ROOF FINISHES	INSULATION - RIGID	3" (R20)	11,000.00	HSF	2.77	30,470			100 30,470
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	7,330.00	VSF	9.60	70,368			100 70,368
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	1,100.00	HSF	2.80	3,080			100 3,080
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	1,100.00	HSF	14.33	15,763			100 15,763
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	8,800.00	HSF	4.32	38,016			100 38,016
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	11,000.00	HSF	3.45	37,950			100 37,950
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	11,000.00	HSF	6.09	66,990			100 66,990
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	11,000.00	HSF	5.47	60,170			100 60,170

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	11,000.00	HSF	12.89		141,790			100	141,790
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	11,000.00	HSF	2.17		23,870			100	23,870
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	1,001,528.00	\$	0.33		330,504	2015		100	330,504
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,332,032.00	\$	-0.15		-199,805	2015		100	-199,805

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 LOW OFFICE 2ND STORY Life Table:OR99 (Totals: Total RCN = 908,874 % Good = 100.00 Obsolescence Amt: 0)

FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	11,000.00	HSF	0.52		5,720			100	5,720
FLOOR STRUCTURE	FLOOR ADDITIVES	ADDITIONAL CONCRETE (2")	11,000.00	HSF	0.93		10,230			100	10,230
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - STEEL FRAMED DECK & TOPPING	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	15.33		168,630			100	168,630
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	11,000.00	HSF	0.24	-2	-5,280			100	-5,280
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	3,360.00	VSF	12.27		41,227			100	41,227
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	840.00	VSF	53.25		44,730			100	44,730
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	3,360.00	VSF	19.04		63,974			100	63,974
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	3,360.00	VSF	4.73		15,893			100	15,893
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	7,330.00	VSF	9.60		70,368			100	70,368
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	VINYL COMPOSITE TILE	550.00	HSF	2.80		1,540			100	1,540
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	1,100.00	HSF	14.33		15,763			100	15,763
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	9,350.00	HSF	4.32		40,392			100	40,392
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COMMON	11,000.00	HSF	3.45		37,950			100	37,950
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	AVERAGE >=2.00 <3.00 WATTS/SQ FT	11,000.00	HSF	6.09		66,990			100	66,990
PLUMBING	FIXTURES - COMMERCIAL	AVERAGE QUALITY & QUANTITY	11,000.00	HSF	5.47		60,170			100	60,170
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	AVERAGE	11,000.00	HSF	12.89		141,790			100	141,790
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	11,000.00	HSF	2.17		23,870			100	23,870
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	803,957.00	\$	0.33		265,306	2015		100	265,306
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,069,263.00	\$	-0.15		-160,389	2015		100	-160,389

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 HIGH OFFICE 1ST STORY **Life Table:**OR99 **(Totals:** Total RCN = 1,312,182 % Good = 100.00 **Obsolescence Amt:** 0 **)**

Category	Description	Material / Notes	Unit Cost	Type	Area / Qty	Value	Adj	Net Value	Life	Total Value
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE BLOCK	WALL 6' DEPTH <=12" THICK (NORTHERN FROST LINE)	420.00	LF	203.16	85,327			100	85,327
FOUNDATIONS	COLUMN FOOTINGS	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	0.36	3,960			100	3,960
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	LIGHT <= 4" THICK	11,000.00	HSF	5.12	56,320			100	56,320
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	11,000.00	HSF	0.52	5,720			100	5,720
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	11.49	126,390			100	126,390
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	11,000.00	HSF	0.18	-2	-3,960		100	-3,960
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	3,360.00	VSF	12.27	41,227			100	41,227
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	840.00	VSF	53.25	44,730			100	44,730
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	3,360.00	VSF	19.04	63,974			100	63,974
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	3,360.00	VSF	4.73	15,893			100	15,893
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	11,000.00	HSF	9.33	102,630			100	102,630
ROOF FINISHES	INSULATION - RIGID	3" (R20)	11,000.00	HSF	2.77	30,470			100	30,470
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	7,330.00	VSF	9.60	70,368			100	70,368
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	1,100.00	HSF	14.33	15,763			100	15,763
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	1,100.00	HSF	17.91	19,701			100	19,701
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	8,800.00	HSF	4.32	38,016			100	38,016
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	11,000.00	HSF	9.28	102,080			100	102,080
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	11,000.00	HSF	8.82	97,020			100	97,020
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	11,000.00	HSF	6.16	67,760			100	67,760

HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	11,000.00	HSF	13.95		153,450			100	153,450
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	11,000.00	HSF	2.17		23,870			100	23,870
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	1,160,709.00	\$	0.33		383,034	2015		100	383,034
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,543,743.00	\$	-0.15		-231,561	2015		100	-231,561

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:5 HIGH OFFICE 2ND STORY **Life Table:**OR99 **(Totals:** Total RCN = 1,048,705 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	11,000.00	HSF	0.52		5,720			100	5,720
FLOOR STRUCTURE	FLOOR ADDITIVES	ADDITIONAL CONCRETE (2")	11,000.00	HSF	0.93		10,230			100	10,230
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - STEEL FRAMED DECK & TOPPING	LIGHT LOAD - BAY SIZE <= 625 SF	11,000.00	HSF	15.33		168,630			100	168,630
STR. FRAME & SPAN - 2ND & UP	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - LIGHT LOAD (ADDITIVE ASSEMBLY)	11,000.00	HSF	0.24	-2	-5,280			100	-5,280
EXTERIOR WALLS - BASE	BASE WALL - MASONRY	<=8" THICK - STANDARD BLOCK	3,360.00	VSF	12.27		41,227			100	41,227
EXTERIOR WALLS - BASE	BASE WALL - WINDOWS	METAL FRAMED PICTURE (LARGE) DOUBLE GLAZED	840.00	VSF	53.25		44,730			100	44,730
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - MASONRY	BRICK VENEER <=4" THICK	3,360.00	VSF	19.04		63,974			100	63,974
EXTERIOR WALLS - ADDITIVE	ADDITIVE WALL - INTERIOR - STUD FRAME (WOOD / METAL) FINISHED	FRAMING INCLUDING PAINTED DRYWALL & INSULATION	3,360.00	VSF	4.73		15,893			100	15,893
PARTITIONS INCL. DOORS	PARTITIONS - FRAME	<=4" WITH FINISHED DRYWALL BOTH SIDES	7,330.00	VSF	9.60		70,368			100	70,368
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC TILE	550.00	HSF	14.33		7,882			100	7,882
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CERAMIC DECORATIVE	1,100.00	HSF	17.91		19,701			100	19,701
FLOORS WALLS & CEILINGS	FLOOR - COVERINGS	CARPET - COMMERCIAL	9,350.00	HSF	4.32		40,392			100	40,392
FLOORS WALLS & CEILINGS	CEILING - SUSPENDED ON GRID	ACOUSTIC TILE - COFFERED	11,000.00	HSF	9.28		102,080			100	102,080
ELECTRICAL	LIGHTING - RECESSED FLUORESCENT	ABOVE AVERAGE >=3.00 <4.00 WATTS/SQ FT	11,000.00	HSF	8.82		97,020			100	97,020
PLUMBING	FIXTURES - COMMERCIAL	ABOVE AVERAGE QUALITY & QUANTITY	11,000.00	HSF	6.16		67,760			100	67,760
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	ABOVE AVERAGE	11,000.00	HSF	13.95		153,450			100	153,450
FIRE PROTECTION	SPRINKLERS	CONCEALED - OFFICE / RETAIL AREA	11,000.00	HSF	2.17		23,870			100	23,870
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	927,647.00	\$	0.33		306,124	2015		100	306,124
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	1,233,771.00	\$	-0.15		-185,066	2015		100	-185,066

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:6 HIGH HEAVY PROCESS **Life** **Table:OR99** **(Totals:** Total RCN = 71,025,855 % Good = 100.00 **Obsolescence Amt: 0** **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	1,500.00	LF	292.16		438,240			100	438,240
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH >12" THICK (LOADING DOCK LEVEL)	1,500.00	LF	391.30		586,950			100	586,950
FOUNDATIONS	COLUMN FOOTINGS	ULTRA HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	5.05		2,525,000			100	2,525,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	ULTRA HEAVY > 12" THICK	500,000.00	HSF	8.25		4,125,000			100	4,125,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	500,000.00	HSF	0.52		260,000			100	260,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	ULTRA HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	45.51		22,755,000			100	22,755,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - ULTRA HEAVY LOAD (ADDITIVE ASSEMBLY)	500,000.00	HSF	0.36	68	12,240,000			100	12,240,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	240,000.00	VSF	11.50		2,760,000			100	2,760,000
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	500,000.00	HSF	9.33		4,665,000			100	4,665,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	500,000.00	HSF	2.77		1,385,000			100	1,385,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	25,000.00	VSF	17.01		425,250			100	425,250
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	500,000.00	HSF	4.08		2,040,000			100	2,040,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	500,000.00	HSF	0.35		175,000			100	175,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	ABOVE AVERAGE	500,000.00	HSF	7.20		3,600,000			100	3,600,000
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	500,000.00	HSF	3.44		1,720,000			100	1,720,000
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS &	EXCELLENT	500,000.00	HSF	3.41		1,705,000			100	1,705,000

	BLOWERS									
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	500,000.00	HSF	1.99	995,000			100	995,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	250,000.00	HSF	1.49	372,500			100	372,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	62,826,940.00	\$	0.33	20,732,890	2012		100	20,732,890
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	83,559,830.00	\$	-0.15	-12,533,975	2012		100	-12,533,975

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:6 LOW HEAVY PROCESS **Life Table:**OR99 **(Totals:** Total RCN = 66,342,194 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	1,500.00	LF	292.16		438,240			100	438,240
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH >12" THICK (LOADING DOCK LEVEL)	1,500.00	LF	391.30		586,950			100	586,950
FOUNDATIONS	COLUMN FOOTINGS	ULTRA HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	5.05		2,525,000			100	2,525,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	ULTRA HEAVY > 12" THICK	500,000.00	HSF	8.25		4,125,000			100	4,125,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	500,000.00	HSF	0.52		260,000			100	260,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	ULTRA HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	45.51		22,755,000			100	22,755,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - ULTRA HEAVY LOAD (ADDITIVE ASSEMBLY)	500,000.00	HSF	0.36	68	12,240,000			100	12,240,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	240,000.00	VSF	11.50		2,760,000			100	2,760,000
ROOF FINISHES	FLAT ROOF	BUILT UP- 5 PLY	500,000.00	HSF	7.07		3,535,000			100	3,535,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	500,000.00	HSF	2.77		1,385,000			100	1,385,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	25,000.00	VSF	17.01		425,250			100	425,250
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	AVERAGE >=.50 <1.0WATTS/SQ FT	500,000.00	HSF	2.84		1,420,000			100	1,420,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ADEQUATE	500,000.00	HSF	0.21		105,000			100	105,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	ADEQUATE	500,000.00	HSF	3.93		1,965,000			100	1,965,000
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	300,000.00	HSF	3.44		1,032,000			100	1,032,000
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	500,000.00	HSF	3.41		1,705,000			100	1,705,000

FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	500,000.00	HSF	1.99		995,000			100	995,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	250,000.00	HSF	1.49		372,500			100	372,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	58,683,940.00	\$	0.33		19,365,700	2012		100	19,365,700
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	78,049,640.00	\$	-0.15		-11,707,446	2012		100	-11,707,446

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:6 HIGH HEAVY PROCESS **Life Table:**OR99 **(Totals:** Total RCN = 35,592,538 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	1,500.00	LF	292.16		438,240			100	438,240
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH >12" THICK (LOADING DOCK LEVEL)	1,500.00	LF	391.30		586,950			100	586,950
FOUNDATIONS	COLUMN FOOTINGS	VERY HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	2.86		858,000			100	858,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	ULTRA HEAVY > 12" THICK	300,000.00	HSF	8.25		2,475,000			100	2,475,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	300,000.00	HSF	0.52		156,000			100	156,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	VERY HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	35.41		10,623,000			100	10,623,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - VERY HEAVY LOAD (ADDITIVE ASSEMBLY)	300,000.00	HSF	0.27	48	3,888,000			100	3,888,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	180,000.00	VSF	11.50		2,070,000			100	2,070,000
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	300,000.00	HSF	9.33		2,799,000			100	2,799,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	300,000.00	HSF	2.77		831,000			100	831,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	20,000.00	VSF	17.01		340,200			100	340,200
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	300,000.00	HSF	4.08		1,224,000			100	1,224,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	300,000.00	HSF	0.35		105,000			100	105,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	ABOVE AVERAGE	300,000.00	HSF	7.20		2,160,000			100	2,160,000
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	300,000.00	HSF	3.44		1,032,000			100	1,032,000
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	300,000.00	HSF	3.41		1,023,000			100	1,023,000

FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	300,000.00	HSF	1.99		597,000			100	597,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	150,000.00	HSF	1.49		223,500			100	223,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	31,483,890.00	\$	0.33		10,389,684	2012		100	10,389,684
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	41,873,574.00	\$	-0.15		-6,281,036	2012		100	-6,281,036

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:6 LOW HEAVY PROCESS **Life Table:**OR99 **(Totals:** Total RCN = 33,101,142 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	1,500.00	LF	292.16		438,240			100	438,240
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 8' DEPTH >12" THICK (LOADING DOCK LEVEL)	1,500.00	LF	391.30		586,950			100	586,950
FOUNDATIONS	COLUMN FOOTINGS	VERY HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	2.86		858,000			100	858,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	VERY HEAVY > 8" <= 12" THICK	300,000.00	HSF	6.93		2,079,000			100	2,079,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	300,000.00	HSF	0.52		156,000			100	156,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	VERY HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	35.41		10,623,000			100	10,623,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - VERY HEAVY LOAD (ADDITIVE ASSEMBLY)	300,000.00	HSF	0.27	48	3,888,000			100	3,888,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	180,000.00	VSF	11.50		2,070,000			100	2,070,000
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	300,000.00	HSF	9.33		2,799,000			100	2,799,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	300,000.00	HSF	2.77		831,000			100	831,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	20,000.00	VSF	17.01		340,200			100	340,200
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	AVERAGE >=.50 <1.0WATTS/SQ FT	300,000.00	HSF	2.84		852,000			100	852,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ADEQUATE	300,000.00	HSF	0.21		63,000			100	63,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	ADEQUATE	300,000.00	HSF	3.93		1,179,000			100	1,179,000
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	180,000.00	HSF	3.44		619,200			100	619,200
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	300,000.00	HSF	3.41		1,023,000			100	1,023,000

FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	300,000.00	HSF	1.99		597,000			100	597,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	150,000.00	HSF	1.49		223,500			100	223,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	29,280,090.00	\$	0.33		9,662,430	2012		100	9,662,430
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	38,942,520.00	\$	-0.15		-5,841,378	2012		100	-5,841,378

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 HIGH HEAVY MANUFACTURING / ASSEMBLY **Life Table:**OR99 **(Totals:** Total RCN = 63,091,204 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	3,000.00	LF	292.16		876,480			100	876,480
FOUNDATIONS	COLUMN FOOTINGS	VERY HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	2.86		1,430,000			100	1,430,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	VERY HEAVY > 8" <= 12" THICK	500,000.00	HSF	6.93		3,465,000			100	3,465,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	500,000.00	HSF	0.52		260,000			100	260,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	VERY HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	35.41		17,705,000			100	17,705,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - VERY HEAVY LOAD (ADDITIVE ASSEMBLY)	500,000.00	HSF	0.27	58	7,830,000			100	7,830,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	210,000.00	VSF	11.50		2,415,000			100	2,415,000
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	500,000.00	HSF	9.33		4,665,000			100	4,665,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	500,000.00	HSF	2.77		1,385,000			100	1,385,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	25,000.00	VSF	17.01		425,250			100	425,250
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	EXCELLENT >=1.50 WATTS/SQ FT	500,000.00	HSF	6.06		3,030,000			100	3,030,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	500,000.00	HSF	0.35		175,000			100	175,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	ABOVE AVERAGE	50,000.00	HSF	7.20		360,000			100	360,000
HEATING & COOLING	COMBINATION - HOT & CHILLED WATER - ZONED	AVERAGE	500,000.00	HSF	17.32		8,660,000			100	8,660,000
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	500,000.00	HSF	3.41		1,705,000			100	1,705,000
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	500,000.00	HSF	1.99		995,000			100	995,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS	250,000.00	HSF	1.49		372,500			100	372,500

		PRESSURE								
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	55,808,230.00	\$	0.33	18,416,716	2012		100	18,416,716
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	74,224,946.00	\$	-0.15	-11,133,742	2012		100	-11,133,742

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 LOW HEAVY MANUFACTURING / ASSEMBLY **Life Table:**OR99 **(Totals:** Total RCN = 58,276,405 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	3,000.00	LF	292.16		876,480			100	876,480
FOUNDATIONS	COLUMN FOOTINGS	VERY HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	2.86		1,430,000			100	1,430,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	VERY HEAVY > 8" <= 12" THICK	500,000.00	HSF	6.93		3,465,000			100	3,465,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	500,000.00	HSF	0.52		260,000			100	260,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	VERY HEAVY LOAD - BAY SIZE > 1600 SF	500,000.00	HSF	35.41		17,705,000			100	17,705,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - VERY HEAVY LOAD (ADDITIVE ASSEMBLY)	500,000.00	HSF	0.27	58	7,830,000			100	7,830,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	210,000.00	VSF	11.50		2,415,000			100	2,415,000
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	500,000.00	HSF	6.68		3,340,000			100	3,340,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	500,000.00	HSF	2.77		1,385,000			100	1,385,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	25,000.00	VSF	17.01		425,250			100	425,250
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	500,000.00	HSF	4.08		2,040,000			100	2,040,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	MINIMAL	500,000.00	HSF	0.13		65,000			100	65,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	MINIMAL	500,000.00	HSF	2.26		1,130,000			100	1,130,000
HEATING & COOLING	COMBINATION - HOT & CHILLED WATER - ZONED	BELOW AVERAGE	400,000.00	HSF	15.14		6,056,000			100	6,056,000
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	500,000.00	HSF	3.41		1,705,000			100	1,705,000
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	500,000.00	HSF	1.99		995,000			100	995,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	250,000.00	HSF	1.49		372,500			100	372,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	51,549,230.00	\$	0.33		17,011,246	2012		100	17,011,246

OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	68,560,476.00	\$	-0.15	-10,284,071	2012		100	-10,284,071
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PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 HIGH HEAVY MANUFACTURING / ASSEMBLY **Life Table:**OR99 **(Totals:** Total RCN = 33,554,881 % Good = 100.00 **Obsolescence Amt:** 0 **)**

Category	Description	Details	Value	Type	Rate	Area	Rate	Rate	Rate	Rate	Rate	
FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	2,200.00	LF	292.16		642,752				100	642,752
FOUNDATIONS	COLUMN FOOTINGS	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	1.30		390,000				100	390,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	VERY HEAVY > 8" <= 12" THICK	300,000.00	HSF	6.93		2,079,000				100	2,079,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	300,000.00	HSF	0.52		156,000				100	156,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	31.08		9,324,000				100	9,324,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <=12.0' - HEAVY LOAD (ADDITIVE ASSEMBLY)	300,000.00	HSF	0.23	38	2,622,000				100	2,622,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	110,000.00	VSF	11.50		1,265,000				100	1,265,000
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	300,000.00	HSF	9.33		2,799,000				100	2,799,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	300,000.00	HSF	2.77		831,000				100	831,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	20,000.00	VSF	17.01		340,200				100	340,200
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	EXCELLENT >=1.50 WATTS/SQ FT	300,000.00	HSF	6.06		1,818,000				100	1,818,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000				100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	300,000.00	HSF	0.35		105,000				100	105,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	ABOVE AVERAGE	30,000.00	HSF	7.20		216,000				100	216,000
HEATING & COOLING	COMBINATION - HOT & CHILLED WATER - ZONED	AVERAGE	300,000.00	HSF	17.32		5,196,000				100	5,196,000
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	300,000.00	HSF	3.41		1,023,000				100	1,023,000
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	300,000.00	HSF	1.99		597,000				100	597,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	150,000.00	HSF	1.49		223,500				100	223,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	29,681,452.00	\$	0.33		9,794.879	2012			100	9,794.879

OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	39,476,331.00	\$	-0.15	-5,921,450	2012		100	-5,921,450
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PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 LOW HEAVY MANUFACTURING / ASSEMBLY **Life Table:**OR99 **(Totals:** Total RCN = 30,666,002 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	2,200.00	LF	292.16		642,752			100	642,752
FOUNDATIONS	COLUMN FOOTINGS	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	1.30		390,000			100	390,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	VERY HEAVY > 8" <= 12" THICK	300,000.00	HSF	6.93		2,079,000			100	2,079,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	300,000.00	HSF	0.52		156,000			100	156,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	31.08		9,324,000			100	9,324,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - HEAVY LOAD (ADDITIVE ASSEMBLY)	300,000.00	HSF	0.23	38	2,622,000			100	2,622,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	110,000.00	VSF	11.50		1,265,000			100	1,265,000
ROOF FINISHES	FLAT ROOF	BUILT UP- 4 PLY	300,000.00	HSF	6.68		2,004,000			100	2,004,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	300,000.00	HSF	2.77		831,000			100	831,000
PARTITIONS INCL. DOORS	PARTITIONS - BLOCK	>6" <=10" PAINTED ONLY	20,000.00	VSF	17.01		340,200			100	340,200
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	ABOVE AVERAGE >=1.0 <1.50 WATTS/SQ FT	300,000.00	HSF	4.08		1,224,000			100	1,224,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	MINIMAL	300,000.00	HSF	0.13		39,000			100	39,000
PLUMBING	INDUSTRIAL TRENCH DRAINS	MINIMAL	300,000.00	HSF	2.26		678,000			100	678,000
HEATING & COOLING	COMBINATION - HOT & CHILLED WATER - ZONED	BELOW AVERAGE	240,000.00	HSF	15.14		3,633,600			100	3,633,600
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	300,000.00	HSF	3.41		1,023,000			100	1,023,000
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	300,000.00	HSF	1.99		597,000			100	597,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	150,000.00	HSF	1.49		223,500			100	223,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	27,126,052.00	\$	0.33		8,951,597	2012		100	8,951,597

OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	36,077,649.00	\$	-0.15	-5,411,647	2012		100	-5,411,647
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PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 HIGH FOOD Life Table:OR99 (Totals: Total RCN = 34,807,507 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	3,000.00	LF	292.16		876,480			100	876,480
FOUNDATIONS	COLUMN FOOTINGS	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	1.30		390,000			100	390,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	300,000.00	HSF	5.90		1,770,000			100	1,770,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	300,000.00	HSF	0.52		156,000			100	156,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	31.08		9,324,000			100	9,324,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - HEAVY LOAD (ADDITIVE ASSEMBLY)	300,000.00	HSF	0.23	48	3,312,000			100	3,312,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	28,800.00	VSF	11.50		331,200			100	331,200
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	180,000.00	VSF	11.50		2,070,000			100	2,070,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	28,800.00	VSF	11.50		331,200			100	331,200
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	300,000.00	HSF	9.33		2,799,000			100	2,799,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	300,000.00	HSF	2.77		831,000			100	831,000
FLOORS WALLS & CEILINGS	FLOOR - APPLIED TO SURFACE	FLOOR PAINT	90,000.00	HSF	0.69		62,100			100	62,100
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (15C TO 1C)	>2,500,000 CU FT <= 5,000,000 CU FT	1,680,000.00	CF	0.61		1,024,800			100	1,024,800
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (-26C TO -40C)	>2,500,000 CU FT <= 5,000,000 CU FT	1,680,000.00	CF	1.18		1,982,400			100	1,982,400
ELECTRICAL	LIGHTING - HIGH INTENSITY	EXCELLENT >=1.50	300,000.00	HSF	6.06		1,818,000			100	1,818,000

	DISCHARGE	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27	54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	90,000.00	HSF	0.35	31,500			100	31,500
PLUMBING	INDUSTRIAL TRENCH DRAINS	ABOVE AVERAGE	30,000.00	HSF	7.20	216,000			100	216,000
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	150,000.00	HSF	3.44	516,000			100	516,000
HEATING & COOLING	HEATING - ELECTRIC BASEBOARD OR RADIANT	AVERAGE	30,000.00	HSF	1.05	31,500			100	31,500
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	BELOW AVERAGE	90,000.00	HSF	11.32	1,018,800			100	1,018,800
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	300,000.00	HSF	3.41	1,023,000			100	1,023,000
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	300,000.00	HSF	1.99	597,000			100	597,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	150,000.00	HSF	1.49	223,500			100	223,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	30,789,480.00	\$	0.33	10,160,528	2012		100	10,160,528
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	40,950,008.00	\$	-0.15	-6,142,501	2012		100	-6,142,501

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 LOW FOOD Life Table:OR99 (Totals: Total RCN = 30,992,069 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	3,000.00	LF	292.16		876,480			100	876,480
FOUNDATIONS	COLUMN FOOTINGS	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	1.30		390,000			100	390,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	300,000.00	HSF	5.90		1,770,000			100	1,770,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	300,000.00	HSF	0.52		156,000			100	156,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	HEAVY LOAD - BAY SIZE > 1600 SF	300,000.00	HSF	31.08		9,324,000			100	9,324,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - HEAVY LOAD (ADDITIVE ASSEMBLY)	300,000.00	HSF	0.23	48	3,312,000			100	3,312,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	28,800.00	VSF	11.50		331,200			100	331,200
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	180,000.00	VSF	11.50		2,070,000			100	2,070,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	28,800.00	VSF	11.50		331,200			100	331,200
ROOF FINISHES	FLAT ROOF	BUILT UP- 3PLY	300,000.00	HSF	6.28		1,884,000			100	1,884,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	300,000.00	HSF	2.77		831,000			100	831,000
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (15C TO 1C)	>2,500,000 CU FT <= 5,000,000 CU FT	1,680,000.00	CF	0.61		1,024,800			100	1,024,800
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (0C TO -15C)	>2,500,000 CU FT <= 5,000,000 CU FT	1,680,000.00	CF	0.76		1,276,800			100	1,276,800
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	300,000.00	HSF	1.75		525,000			100	525,000
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	MINIMAL	90,000.00	HSF	0.13		11,700			100	11,700
HEATING & COOLING	HEATING - SUSPENDED UNIT	BELOW AVERAGE	150,000.00	HSF	3.44		516,000			100	516,000

	GAS HEATERS - NO DUCTS									
HEATING & COOLING	HEATING - ELECTRIC BASEBOARD OR RADIANT	BELOW AVERAGE	300,000.00	HSF	0.83	249,000			100	249,000
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	BELOW AVERAGE	90,000.00	HSF	11.32	1,018,800			100	1,018,800
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	BELOW AVERAGE	300,000.00	HSF	2.14	642,000			100	642,000
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	300,000.00	HSF	1.99	597,000			100	597,000
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	150,000.00	HSF	1.49	223,500			100	223,500
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	27,414,480.00	\$	0.33	9,046,778	2012		100	9,046,778
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	36,461,258.00	\$	-0.15	-5,469,189	2012		100	-5,469,189

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 HIGH FOOD **Life Table:**OR99 **(Totals:** Total RCN = 15,405,530 % Good = 100.00 **Obsolescence Amt:** 0 **)**

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	1,600.00	LF	292.16		467,456			100	467,456
FOUNDATIONS	COLUMN FOOTINGS	HEAVY LOAD - BAY SIZE > 1600 SF	150,000.00	HSF	1.30		195,000			100	195,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	150,000.00	HSF	5.90		885,000			100	885,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	150,000.00	HSF	0.52		78,000			100	78,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	HEAVY LOAD - BAY SIZE > 1600 SF	150,000.00	HSF	31.08		4,662,000			100	4,662,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - HEAVY LOAD (ADDITIVE ASSEMBLY)	150,000.00	HSF	0.23	28	966,000			100	966,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	14,792.00	VSF	11.50		170,108			100	170,108
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	64,000.00	VSF	11.50		736,000			100	736,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	8,960.00	VSF	11.50		103,040			100	103,040
ROOF FINISHES	FLAT ROOF	ELASTOMERIC (MULTI-PLY RUBBERIZED) COATING	150,000.00	HSF	9.33		1,399,500			100	1,399,500
ROOF FINISHES	INSULATION - RIGID	3" (R20)	150,000.00	HSF	2.77		415,500			100	415,500
FLOORS WALLS & CEILINGS	FLOOR - APPLIED TO SURFACE	FLOOR PAINT	45,000.00	HSF	0.69		31,050			100	31,050
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (15C TO 1C)	>200,000 CU FT <=300,000 CU FT	266,256.00	CF	0.94		250,281			100	250,281
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (-26C TO -40C)	>200,000 CU FT <=300,000 CU FT	266,256.00	CF	1.79		476,598			100	476,598
ELECTRICAL	LIGHTING - HIGH INTENSITY	EXCELLENT >=1.50	150,000.00	HSF	6.06		909,000			100	909,000

	DISCHARGE	WATTS/SQ FT								
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27	54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	ABOVE AVERAGE	45,000.00	HSF	0.35	15,750			100	15,750
PLUMBING	INDUSTRIAL TRENCH DRAINS	ABOVE AVERAGE	15,000.00	HSF	7.20	108,000			100	108,000
HEATING & COOLING	HEATING - SUSPENDED UNIT GAS HEATERS - NO DUCTS	BELOW AVERAGE	75,000.00	HSF	3.44	258,000			100	258,000
HEATING & COOLING	HEATING - ELECTRIC BASEBOARD OR RADIANT	AVERAGE	15,000.00	HSF	1.05	15,750			100	15,750
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	BELOW AVERAGE	45,000.00	HSF	11.32	509,400			100	509,400
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	EXCELLENT	150,000.00	HSF	3.41	511,500			100	511,500
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	150,000.00	HSF	1.99	298,500			100	298,500
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	75,000.00	HSF	1.49	111,750			100	111,750
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	13,627,183.00	\$	0.33	4,496,970	2012		100	4,496,970
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	18,124,153.00	\$	-0.15	-2,718,623	2012		100	-2,718,623

PROPERTY DETAILS - STRUCTURE ASSEMBLY VALUE LIST

Market Value Base Year : 2012

Valuation Method : ACS

Building:7 LOW FOOD Life Table:OR99 (Totals: Total RCN = 13,586,620 % Good = 100.00 Obsolescence Amt: 0)

FOUNDATIONS	FOUNDATION WALL ON STRIP FOOTING - CONCRETE	WALL 6' DEPTH >12" THICK (NORTHERN FROST LINE)	1,600.00	LF	292.16		467,456			100	467,456
FOUNDATIONS	COLUMN FOOTINGS	HEAVY LOAD - BAY SIZE > 1600 SF	150,000.00	HSF	1.30		195,000			100	195,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	HEAVY > 6" <=8" THICK	150,000.00	HSF	5.90		885,000			100	885,000
FLOOR STRUCTURE	LOWEST CONCRETE FLOOR (ON FILL)	CONCRETE HARDENER / SEALER	150,000.00	HSF	0.52		78,000			100	78,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - STEEL FRAMED ROOF (NOT INCLUDING ROOF FINISHES)	HEAVY LOAD - BAY SIZE > 1600 SF	150,000.00	HSF	31.08		4,662,000			100	4,662,000
STR. FRAME & SPAN - 1ST FLOOR	STEEL FRAME - COLUMNS	HEIGHT ADJUSTMENT <>12.0' - HEAVY LOAD (ADDITIVE ASSEMBLY)	150,000.00	HSF	0.23	28	966,000			100	966,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	14,792.00	VSF	11.50		170,108			100	170,108
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	64,000.00	VSF	11.50		736,000			100	736,000
EXTERIOR WALLS - BASE	BASE WALL - METAL SIDING SYSTEM	INSULATED SANDWICH PANEL >3" - HEAVY - 24 TO 18 GA.	8,960.00	VSF	11.50		103,040			100	103,040
ROOF FINISHES	FLAT ROOF	BUILT UP- 3PLY	150,000.00	HSF	6.28		942,000			100	942,000
ROOF FINISHES	INSULATION - RIGID	3" (R20)	150,000.00	HSF	2.77		415,500			100	415,500
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (15C TO 1C)	>200,000 CU FT <=300,000 CU FT	266,256.00	CF	0.94		250,281			100	250,281
COLD STORAGE	REFRIGERATION EQUIPMENT FOR HOLDING TEMPERATURE (0C TO -15C)	>2,500,000 CU FT <= 5,000,000 CU FT	266,256.00	CF	0.76		202,355			100	202,355
ELECTRICAL	LIGHTING - HIGH INTENSITY DISCHARGE	BELOW AVERAGE <.50 WATTS/SQ FT	150,000.00	HSF	1.75		262,500			100	262,500
PLUMBING	FIXTURES - INDUSTRIAL	MINIMAL	200,000.00	HSF	0.27		54,000			100	54,000
PLUMBING	INDUSTRIAL FLOOR DRAINS	MINIMAL	45,000.00	HSF	0.13		5,850			100	5,850
HEATING & COOLING	HEATING - SUSPENDED UNIT	BELOW AVERAGE	75,000.00	HSF	3.44		258,000			100	258,000

	GAS HEATERS - NO DUCTS									
HEATING & COOLING	HEATING - ELECTRIC BASEBOARD OR RADIANT	BELOW AVERAGE	150,000.00	HSF	0.83	124,500			100	124,500
HEATING & COOLING	COMBINATION - WARM & COOL AIR - ZONED	BELOW AVERAGE	45,000.00	HSF	11.32	509,400			100	509,400
HEATING & COOLING	VENTILATION - MECHANICAL INCLUDING DUCTS & BLOWERS	BELOW AVERAGE	150,000.00	HSF	2.14	321,000			100	321,000
FIRE PROTECTION	SPRINKLERS	OPEN - WAREHOUSE / FACTORY AREA	150,000.00	HSF	1.99	298,500			100	298,500
FIRE PROTECTION	STAND PIPE SYSTEM	CABINETS WITH MAINS PRESSURE	75,000.00	HSF	1.49	111,750			100	111,750
OVERHEADS	OVERHEAD EXPENSES	INDIRECT COST CHARGES	12,018,240.00	\$	0.33	3,966,019	2012		100	3,966,019
OVERHEADS	OVERHEAD EXPENSES	QUANTITY ADJ. FACTOR	15,984,259.00	\$	-0.15	-2,397,639	2012		100	-2,397,639

PROPERTY DETAILS - ACS YARDWORK VALUATION

Market Value Base Year : 2012

Valuation Method : ACS

There is no yardwork valuation on file.

Appendix C:

Industrial Property Cost Range Guide – Marshall Swift (MVS) Cost Estimates for RCN
Cross Validation

MVS Estimates Building Cost Estimates by Building Category

LINE	Building Type	Use	Range Point Indicator	No. Flrs	Ht.	Perimeter	Floor Area	Estimated RCN	Calculated RCN/SF	Concluded Building Type Range	Range	Mid-Point	Notes
1	Process or Manufacturing	Heavy Duty	Low Range	1	50	3000	500000	\$62,385,000	\$125	\$125 to \$175	\$150	2 Bld. Models for Range	
2	Process or Manufacturing	Duty	High Range	1	80	2200	300000	\$52,840,000	\$175				
3	Process or Manufacturing	Medium Duty	Low Range	1	50	3000	500000	\$52,840,000	\$100	\$100 to 150	\$125	2 Bld. Models for Range	
4	Process or Manufacturing	Duty	High Range	1	60	1700	150000	\$22,175,000	\$150				
5	Industrial or Warehouse	Light Duty	Low Range	1	30	2200	300000	\$15,050,000	\$70	\$70 to \$100	\$85	2 Bld. Models for Range	
6	Industrial or Warehouse	Duty	High Range	1	50	1700	150000	\$21,085,000	\$100				
7	Utility or Storage	General Duty	Low Range	1	30	900	40000	\$2,600,000	\$65	\$65 to \$85	\$75	1 Bld. Mid-Point Range allocated	
8	Utility or Storage	Duty	High Range	1	30	900	40000	\$3,400,000	\$85				
9	Industrial facility Plant Office	Office Duty	Low Range	1	14	700	25000	\$2,625,000	\$105	\$105 to \$135	\$120	1 Bld. Mid-Point Range allocated	
10	Industrial facility Plant Office	Duty	High Range	1	14	700	25000	\$3,375,000	\$135				

Application Sample

Assume a type of manufacturing facility was typically comprised as follows:

	Lo-range	Weighted	Hi-Range	Weighted	Mid-Point	Weighted
20% Area HD Process or Mfg buildings	\$125	\$25	\$175	\$35	\$150	\$30
40% Area MD Process or Mfg buildings	\$100	\$40	\$150	\$60	\$125	\$50
20% Area LD Process or Mfg buildings	\$70	\$14	\$100	\$20	\$85	\$17
15% Area General Utility buildings	\$65	\$10	\$85	\$13	\$75	\$11
5% Area Plant Offices/Employee buildings	\$105	\$5	\$135	\$7	\$120	\$6

\$94 to \$135 Mid-Point \$114

It could be estimated the facility would fall in the range of with a Mid-point expectation of

Range **\$94** to **\$135** Mid-Point **\$114**

LINE

1	Ind. Cost Range Est.				
2	H.D. Indust. Process Model High				2200
3	Forecast 01/2016				300000
4	S44, Issued Mar., 2014				1
5	C - Steel, Non-Bearing				80
6	Extreme				176,000
7	2-4 overall, assemblies vary				300,000

9						
10	Horizontal Costs/PSF					
11		\$5.29		\$12.27	2% ea.ft < > 14	\$4.90 + \$.39
12		\$10.95		\$39.86	4% ea.ft < > 14	H.D. use
13		\$9.37	100.0%	\$9.37		H.D. use
14		\$0.00	100.0%	\$0.00		
15		\$2.39	100.0%	\$2.39		
16		\$0.00	100.0%	\$0.00		
17		\$3.00	100.0%	\$3.00	1200 L' * (\$15*50' ht.)/300000 sf	
18		\$6.25	50.0%	\$3.13	* apply to 50% SF	
19		\$2.21	100.0%	\$2.21		
20		\$4.05		\$12.07	Cr. 3 rad. gas units, + Vent	2.61 + 1.84
21		\$27.75	100.0%	\$27.75		
22		\$0.00	100.0%	\$0.00		
23	Wall Costs/PSF					
24						
25		\$10.44	1.00	10.44	\$9.48 + ins. @ \$0.96	
26		\$15.00	0.10	1.50		
27	Roof Costs/PSF					
28						
29		\$11.60	1.00	11.60		
30		\$5.61	1.00	5.61		
31		\$2.21	1.00	2.21		
32	Summary Calculations					
33		\$/PSF	X	SF Area	SF Type	Values
34			X	300,000	GFA	\$33,613,440
35			X	176,000	VSF	\$2,101,440
36			X	300,000	HSF	\$5,826,000
37	Modifiers & Adjustments					
38						
39						\$43,617,924
40						\$54,958,584
41						\$55,673,046
42						\$60,739,293
43						\$52,843,185
44		<i>rounded</i>				
45						
46						
47		<i>rounded</i>			\$176	

49	
50	Notes for line#
51	Notes, Data Sect.
52	Notes for line #13
53	Notes for line #17
54	Notes for line #18
55	Notes for line #20
56	Notes, L. # 40 & 41
57	Notes for line #42
58	Notes for line#

LINE

1		Ind. Cost Range Est.				
2		H.D. Indust. Process Model Low				3000
3		Forecast 01/2016				500000
4		S44, Issued Mar., 2014				1
5		C - Steel, Non-Bearing				50
6		Extreme				150,000
7		2-4 overall, assemblies vary				500,000

9							
10	Horizontal Costs/PSF						
11		\$4.59		\$7.89	2% ea.ft < > 14	\$4.90 + \$.39	
12		\$9.73		\$23.74	4% ea.ft < > 14		
13		\$7.09	100.0%	\$7.09		\$6.78 + \$1.90	
14		\$0.00	100.0%	\$0.00			
15		\$2.39	100.0%	\$2.39			
16		\$0.00	100.0%	\$0.00			
17		\$3.00	100.0%	\$3.00	Similar Process_High	5% ea.ft < > 14	
18		\$6.25	50.0%	\$3.13	* apply to 50% SF		
19		\$2.05	100.0%	\$2.05	Splr. Cr 3, Incls Stnd pipe allow.		
20		\$4.05		\$8.42	Cr. 3 rad. gas units, + Vent		
21		\$18.15	100.0%	\$18.15			
22		\$0.00	100.0%	\$0.00			
23	Wall Costs/PSF						
25		\$10.44	1.00	10.44	\$9.48 + ins. @ \$0.96		
26		\$15.00	0.10	1.50			
28	Roof Costs/PSF						
29		\$11.60	1.00	11.60	Cr. 4 \$7.35	Hd, snow loads	
30		\$5.61	1.00	5.61			
31		\$2.21	1.00	2.21			
33	Summary Calculations		\$/PSF	X	SF Area	SF Type	Values
34				X	500,000	GFA	\$37,932,500
35				X	150,000	VSF	\$1,791,000
36				X	500,000	HSF	\$9,710,000
38	Modifiers & Adjustments						
39							\$51,905,175
40							\$65,400,521
41							\$65,727,523
42							\$71,708,728
43							\$62,386,593
44		<i>rounded</i>					
47		<i>rounded</i>			\$125		

50	Notes for line #47	
51	Notes, DataSect.	
52	Notes for line #13	
53	Notes for line #17	
54	Notes for line #18	
55	Notes for line #20	
56	Notes, # 40 & 41	
57	Notes for line #42	
58	Notes for line#	

Building Valuation

LINE

1	Ind. Cost Range Est.			
2	M.D. Process, Mfg. Model High			1700
3	Forecast 01/2016			150000
4	S44, Issued Mar., 2014			1
5	C - Steel, Non-Bearing			60
6	Extreme			102,000
7	2-4 overall, assemblies vary			150,000

9						
10	Horizontal Costs/PSF					
11		\$4.59		\$8.81	2% ea.ft <> 14	4.27 + .32
12		\$9.73		\$27.63	4% ea.ft < > 14	
13		\$7.09	100.0%	\$7.09		
14		\$0.00	100.0%	\$0.00		
15		\$2.05	100.0%	\$2.05		
16		\$0.00	100.0%	\$0.00		
17		\$3.00		\$3.00	allowance	
18		\$5.20	50.0%	\$2.60	* apply to 50% SF	
19		\$2.50	100.0%	\$2.50		
20		\$4.05			3% ea.ft <> 14	
21		\$18.15	100.0%	\$18.15		
22		\$0.00	100.0%	\$0.00		

23						
24	Wall Costs/PSF					
25		\$10.44	1.00	10.44	\$9.48 + ins. @ \$0.96	
26		\$15.00	0.10	1.50		

27						
28	Roof Costs/PSF					
29		\$11.60	1.00	11.60		
30		\$5.61	1.00	5.61		
31		\$2.21	1.00	2.21		

32						
33	Summary Calculations	\$/PSF	X	SF Area	SF Type	Values
34			X	150,000	GFA	\$12,221,250
35			X	102,000	VSF	\$1,217,880
36			X	150,000	HSF	\$2,913,000

37						
38	Modifiers & Adjustments					
39						\$17,169,737
40						\$21,633,868
41						\$23,364,577
42						\$25,490,754
43						\$22,176,956
44		<i>rounded</i>				
45						
46						
47		<i>rounded</i>			\$148	

48						
49						
50	Notes for line # 47					
51	Notes for line # 11					
52	Notes for line # 13					
53	Notes for line # 18					
54	Notes for line # 20					
55	Notes for line # 26					
56	Notes, L. # 40 & 41					
57	Notes for line # 42					
58	Notes for line # 39					

Building Valuation

LINE

1	Ind. Cost Range Est.				
2	M.D. Process, Mfg. Model Low				2200
3	Forecast 01/2016				300000
4	S44, Issued Mar., 2014				1
5	C - Steel, Non-Bearing				30
6	Extreme				66,000
7	2-4 overall, assemblies vary				300,000

9						
10	Horizontal Costs/PSF					
11		\$4.59		\$6.06	2% ea.ft < > 14	4.27 + .32
12		\$9.73		\$15.96	4% ea.ft< > 14	
13		\$7.09	100.0%	\$7.09		
14		\$0.00	100.0%	\$0.00		
15		\$2.05	100.0%	\$2.05		
16		\$0.00	100.0%	\$0.00		
17		\$3.00	100.0%	\$3.00		
18		\$5.20	50.0%	\$2.60	* apply to 50% SF	
19		\$2.00	100.0%	\$2.00		
20		\$4.05			3% ea.ft < > 14	
21		\$14.70	100.0%	\$14.70		
22		\$0.00	100.0%	\$0.00		
23						
24	Wall Costs/PSF					
25		\$10.44	1.00	10.44	\$9.48 + ins. @ \$0.96	
26		\$15.00	0.10	1.50		
27						
28	Roof Costs/PSF					
29		\$11.60	1.00	11.60		
30		\$5.61	1.00	5.61		
31		\$2.21	1.00	2.21		
32						
33	Summary Calculations	\$/PSF	X	SF Area	SF Type	Values
34			X	300,000	GFA	\$17,835,000
35			X	66,000	VSF	\$788,040
36			X	300,000	HSF	\$5,826,000
37						
38	Modifiers & Adjustments					
39						\$25,671,492
40						\$32,346,080
41						\$32,346,080
42						\$35,289,573
43						\$30,701,929
44		<i>rounded</i>				
45						
46						
47		<i>rounded</i>			\$102	

49						
50	Notes for line #47					
51	Notes for line #11					
52	Notes for line #13					
53	Notes for line #18					
54	Notes for line #20					
55	Notes for line #26					
56	Notes, L. # 40 & 41					
57	Notes for line #42					
58	Notes for line #39					

Building Valuation

LINE

1	Ind. Cost Range Est.			
2	M.D. Process, Mfg. Model High			1700
3	Forecast 01/2016			150000
4	S44, Issued Mar., 2014			1
5	C - Steel, Non-Bearing			50
6	Extreme			85,000
7	2-4 overall, assemblies vary			150,000

9						
---	--	--	--	--	--	--

10	Horizontal Costs/PSF					
11		\$3.28		\$5.64	2% ea.ft < > 14	3.03 + .25
12		\$7.96		\$19.42	4% ea.ft < > 14	
13		\$4.25	100.0%	\$4.25		
14		\$0.00	100.0%	\$0.00		
15		\$0.93	100.0%	\$0.93		
16		\$0.00	100.0%	\$0.00		
17		\$1.38		\$3.86		
18		\$2.36	100.0%	\$2.36		
19		\$2.50	100.0%	\$2.50		
20		\$4.05		\$8.42	3% ea.ft < > 14	2.61 + 1.44
21		\$8.48	100.0%	\$8.48		
22		\$0.00	100.0%	\$0.00		

23						
24	Wall Costs/PSF					
25		\$10.44	1.00	10.44	\$9.48 + ins. @ \$0.96	
26		\$15.00	0.10	1.50		

27						
28	Roof Costs/PSF					
29		\$3.50	1.00	3.50		
30		\$5.61	1.00	5.61		
31		\$2.21	1.00	2.21		

32						
33	Summary Calculations	\$/PSF	X	SF Area	SF Type	Values
34			X	150,000	GFA	\$8,380,800
35			X	85,000	VSF	\$1,014,900
36			X	150,000	HSF	\$1,698,000

37						
38	Modifiers & Adjustments					
39						\$11,648,385
40						\$14,676,965
41						\$15,851,122
42						\$17,293,574
43						\$15,045,410
44		<i>rounded</i>				
45						
46						
47		<i>rounded</i>			\$100	

48						
49						
50	Notes for line # 47					
51	Notes for line # 11					
52	Notes for line # 13					
53	Notes for line # 18					
54	Notes for line # 20					
55	Notes for line # 26					
56	Notes, L. # 40 & 41					
57	Notes for line # 42					
58	Notes for line # 39					

Building Valuation

LINE

1	Ind. Cost Range Est.				
2	M.D. Process, Mfg. Model Low				2200
3	Forecast 01/2016				300000
4	S44, Issued Mar., 2014				1
5	C - Steel, Non-Bearing				30
6	Extreme				66,000
7	2-4 overall, assemblies vary				300,000

9						
10	Horizontal Costs/PSF					
11		\$3.28		\$4.33	2% ea.ft < > 14	3.03 + .25
12		\$7.96		\$13.05	4% ea.ft< > 14	
13		\$4.25	100.0%	\$4.25		
14		\$0.00	100.0%	\$0.00		
15		\$0.93	100.0%	\$0.93		
16		\$0.00	100.0%	\$0.00		
17		\$1.38		\$2.48		
18		\$2.36	100.0%	\$2.36		
19		\$2.00	100.0%	\$2.00		
20		\$3.05		\$4.51	3% ea.ft < > 14	1.92 + 1.13
21		\$3.96	100.0%	\$3.96		
22		\$0.00	100.0%	\$0.00		
23	Wall Costs/PSF					
24	Wall Costs/PSF					
25		\$10.44	1.00	10.44	\$9.48 + ins. @ \$0.96	
26		\$15.00	0.10	1.50		
27	Roof Costs/PSF					
28	Roof Costs/PSF					
29		\$3.50	1.00	3.50		
30		\$5.61	1.00	5.61		
31		\$2.21	1.00	2.21		
32	Summary Calculations					
33	Summary Calculations	\$/PSF	X	SF Area	SF Type	Values
34			X	300,000	GFA	\$11,364,600
35			X	66,000	VSF	\$788,040
36			X	300,000	HSF	\$3,396,000
37	Modifiers & Adjustments					
38	Modifiers & Adjustments					
39						\$16,326,072
40						\$20,570,851
41						\$22,216,519
42						\$24,238,222
43						\$21,087,253
44		<i>rounded</i>				
45						
46						
47		<i>rounded</i>			\$70	

49						
50	Notes for line #47					
51	Notes for line #11					
52	Notes for line #13					
53	Notes for line #18					
54	Notes for line #20					
55	Notes for line #26					
56	Notes, L. # 40 & 41					
57	Notes for line #42					
58	Notes for line #39					

Building Valuation

LINE

1	Ind. Cost Range Est.				Utility Building
2	Utility, Stor. Model Mid-Point				900
3	Forecast 01/2016				40000
4	S44, Issued Mar., 2014				1
5	C - Steel, Non-Bearing				30
6	Extreme				27,000
7	2-4 overall, assemblies vary				40,000

9	Horizontal Costs/PSF					
11		\$3.88		\$5.12	2% ea.ft < > 14	3.63 + .25
12		\$5.80		\$9.51	4% ea.ft < > 14	
13		\$5.85	100.0%	\$5.85		
14		\$0.00	100.0%	\$0.00		
15		\$0.80	100.0%	\$0.80		
16		\$0.00	100.0%	\$0.00		
17		\$3.00		\$3.00	5% ea.ft < > 14	Calc. Sep.
18		\$4.56	10.0%	\$0.46	Fir drains, minor plg Cr 1 *10%	
19		\$2.27	100.0%	\$2.27	Splr. Cr 2	
20		\$6.20		\$9.18	3% ea.ft < > 14	
21		\$4.76	100.0%	\$4.76		
22		\$0.00	100.0%	\$0.00		
23	Wall Costs/PSF					
25		\$13.09	1.00	13.09	10.50 base + insul @2.59	
26		\$0.00	100.00	0.00		
27			1.00			
28	Roof Costs/PSF					
29		\$8.02	1.00	8.02		
30		\$2.35	1.00	2.35		
31		\$1.80	1.00	1.80		
32	Summary Calculations					
33		\$/PSF	X	SF Area	SF Type	Values
34			X	40,000	GFA	\$1,637,824
35			X	27,000	VSF	\$353,430
36			X	40,000	HSF	\$486,800
37	Modifiers & Adjustments					
39						\$2,601,957
40						\$3,278,465
41						\$3,278,465
42						\$3,576,806
43						\$3,111,821
44		<i>rounded</i>				\$3,100,000
45						
46						
47		<i>rounded</i>			\$78	

50	Notes for line #	\$75 SF mid-point est range +- 12 -15% = \$65 SF Low to \$85 SF High
51	Notes for line #	Estimated General Utility Building Range is \$65 to \$85 per SF
52	Notes for line # 13	
53	Notes for line # 18	
54	Notes for line # 20	
55	Notes for line # 21	
56	Notes, L. # 40 & 41	
57	Notes for line # 42	
58	Notes for line # 39	

Building Valuation

LINE

1		Ind. Cost Range Est.				
2		Plant Office mid-point				700
3		Forecast 01/2016				25000
4		S45, Issued Dec. 2013				1
5		C - Steel, Non-Bearing				14
6		Extreme				9,800
7		2-3 overall, assemblies vary				25,000
8						
9						
10		Horizontal Costs/PSF				
11			\$4.37		\$4.54	2% ea.ft< > 12
12			\$7.24		\$7.67	3% ea.ft< > 12
13			\$5.71	100.0%	\$5.71	
14			\$0.00	100.0%	\$0.00	
15			\$2.68	100.0%	\$2.68	
16			\$4.53	100.0%	\$4.53	1.80 + 2.73
17			\$6.75		\$6.75	L/20 SF, 9'ht, e.\$15 sf/25000
18			\$5.01	100.0%	\$5.01	office blgs cr 2
19			\$3.12	100.0%	\$3.12	Splr. Cr 2 adj.
20			\$11.75		\$12.46	Cr. 3
21			\$11.60	100.0%	\$11.60	Allowance
22			\$0.00	100.0%	\$0.00	
23						
24		Wall Costs/PSF				
25			\$22.17	0.80	17.74	23.70 - 1.53 drywall int.
26			\$40.50	0.20	8.10	Assume 25% tota
27				1.00		
28		Roof Costs/PSF				
29			\$11.60	1.00	11.60	
30			\$5.61	1.00	5.61	
31			\$2.21	1.00	2.21	
32						
33		Summary Calculations	\$/PSF	X	SF Area	SF Type
34				X	25,000	GFA
35				X	9,800	VSF
36				X	25,000	HSF
37						
38		Modifiers & Adjustments				
39						\$2,480,981
40						\$3,126,036
41						\$3,126,036
42						\$3,410,505
43						\$2,967,139
44		rounded				
45						
46						
47		rounded			\$119	
48						
49						
50		Notes for line # 47	Estimated Plant Office Range is \$105 to \$135 per SF			
51		Notes for line # 47	Estimated Plant Office Range is \$105 to \$135 per SF			
52		Notes for line # 13				
53		Notes for line # 16				
54		Notes for line # 20				
55		Notes for line # 26				
56		Notes for Line#40				
57		Notes for line # 42				
58		Notes for line # 39				