



OFFICE OF REAL PROPERTY TAX SERVICES

Assessors Manual

Data Collection—Residential/Farm/Vacant Land/Commercial Structure Codes

STRUCTURE CODES

In previous editions of this volume, there were two separate structure code tables: one residential, the other commercial. For this edition, both tables have been combined into one, thus allowing the data collector the flexibility to capture all site improvements regardless of use.

The structures listed on the following pages are to be inventoried in the Improvement section of the data collection cards. The three-character codes are listed in alphabetical order. Next to the code is a brief description of the improvement. Following the description is (are) the Measure Code(s) associated with that structure, along with the actual measurement(s) to be collected and recorded. The "MSR UNITS" heading indicates what unit of measurement is being applied.

When collecting commercial properties, care should be taken not to duplicate structures that are already included in the base costs of the commercial building model. This would duplicate the costing of that item and, thus, inflate the total cost for the building. For example, most commercial building models for two stories and above include costs for elevators. A second example is overhead doors: Most models, where overhead doors are typical, have a percentage of the exterior wall devoted to the cost of the overhead doors. If the building being collected has inventory considerably more than what is accounted for in the commercial building model, the excess should be collected using the appropriate structure code or as a miscellaneous improvement (MS1).

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
AP1	Fence, chain link - galvanized steel cyclone or chain link with posts and rails.	2	Length	Height	Feet
AP2	Fence, picket - cedar with posts.	2	Length	Height	Feet
AP3	Fence, stockade - deluxe decorative view wood, one side only with posts and rails.	2	Length	Height	Feet
AP4	Fence, post and rail - split cedar with posts and two rails.	2	Length	Height	Feet
AP5	Fence, basket weave - wood with posts and rails.	2	Length	Height	Feet
AP6	Fence, ornamental iron - formed iron bars with posts and rails.	2	Length	Height	Feet
AP7	Wall, brick or stone - retaining wall.	2	Length	Height	Feet
AP8	Fence, aluminum chain link - same design as AP1 but made of aluminum.	2	Length	Height	Feet
BB1	Billboard, double pole - single-face poster panel with wood poles or posts and frame, wood, or metal panels.	2	Length	Height	Feet
BB2	Billboard, single pole - single-face or back to back faces poster with single-pole steel center mount construction, wood or metal sections or panels.	2	Length	Height	Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
BB3	Billboard, electronic: A single-faced billboard, illuminated by LED lights, with advertising capable of being changed electronically at a pre-determined interval. The Assessor or Appraiser should make a value adjustment for billboards mounted to the face of a building, or roof-mounted without a poll (e.g., steel bracing) (available in RPSV4 but does not produce cost value)	2	Length	Height	Feet
BB4	Billboard, electronic: Similar to a BB3, this is a double-faced LED billboard mounted on a common pole; an adjustment to the value should be made for the building or roof-mounted billboard. (available in RPSV4 but does not produce cost value)	2	Length	Height	Feet
BE1	Bank money vault - a standard poured concrete money vault excluding the door which is inventoried as a separate item.	3 or 2	Area		Sq Ft
			Length	Width	Feet
BE2	Bank record vault - a standard record storage vault, excluding door. It mainly provides fire protection.	3 or 2	Area		Sq Ft
			Length	Width	Feet
BE3	Door, circular money vault - a high quality circular door, usually made to order.	3	Thickness		Inches
BE4	Door, rectangular money vault - an average quality mass produced rectangular door.	3	Thickness		Inches

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BE5	Door, rectangular record storage- an inexpensive door for a record storage vault. This type of door is mainly to protect from fire and has poor theft protection features.	3	Fire Rating		Hours
BE6	Night deposit chute and box - the opening and storage container.	1	-----	-----	Quantity
BE7	Drive-in window - the window mechanized drawer assembly and communication equipment.	1	-----	-----	Quantity
BE8	Bank service window, - the window, mechanized drawer, and communication equipment for walk-up service.	1	-----	-----	Quantity
BE9	Complete drive-in booth - consists of bullet proof cage (400 to 600 SF) with rest room and canopy. Used mainly in 24-hour service installations.	1	-----	-----	Quantity
BF1	24-hour walk-up automatic teller.	1	-----	-----	Quantity
BF2	Pneumatic teller - drive-up, stand-alone teller.	1	-----	-----	Quantity
BH1	Boathouse, one story - used for the storage of boats. One end has an opening to drive the boat into. The other three walls are enclosed and usually unfinished. These structures generally have electricity but no plumbing. The interior also contains a dock which should be inventoried separately.	2 or 3	Length Area	Width	Feet Sq Ft
BH2	Boathouse, two story - similar in one story boathouse, except it has rooms on the second floor. These rooms may be slightly finished but not to the extent that they would be as living quarters.	2 or 3	Length Area	Width	Feet Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNIT S
BH3	Boathouse, two story - similar to a BH2 except that the second floor is finished and used as living space. This structure may have plumbing.	2	Length	Width	Feet
		or 3	Area		Sq FT
BH4	Boathouse, one story dry slip - used for the storage of non-motorized watercraft. One end has a door where the boats are carried in from. The other three walls are enclosed and usually unfinished.	2	Length	Width	Feet
		or 3	Area		Sq Ft
BH5	Boathouse, two story dry slip - similar in construction and attributes to the BH4 except that it has rooms on the 2nd floor. These rooms may be slightly finished but not to the extent that they are living quarters.	2	Length	Width	Feet
		or 3	Area		Sq Ft
BH6	Boathouse, two story dry slip, second floor finished SFLA - similar to the BH5 except that the second floor is finished and used as living space. This structure may have plumbing.	2	Length	Width	Feet
		or 3	Area		Sq Ft
BH7	Boat Shelter - typically a one story structure with a trussed roof covering the boat slip. This shelter may have a dock on one or both sides of the boat slip, which may be covered by the roof. (Formerly BS1)	2	Length	Width	Feet
		or 3	Area		Sq Ft
BK1	Concrete Bulkhead	2	Length	Width	Feet
BK2	Steel Bulkhead	2	Length	Width	Feet
BK3	Wood Bulkhead	2	Length	Width	Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
CC1	Cabin/bungalow - few amenities or conveniences, constructed of minimum quality materials.	3	Area		Sq Ft
		or 2	Length	Width	Feet
CP4	Canopy, picnic shelter - typical shelters are square or rectangular and are made of wood. They have broad open sides and usually no center posts and are built on concrete slabs. They usually contain enclosures for restrooms and/or small outdoor kitchen facilities.	2	Length	Width	Feet
		or 3	Area		Sq Ft
CP5	Canopy, roof only- a residential quality canopy or possibly a roof extension.	3	Area		Sq Ft
		or 2	Length	Width	Feet
CP6	Canopy, with slab - the same as CP5 but with a slab for walking or driving on.	3	Area		Sq Ft
		or 2	Length	Width	Feet
CP7	Canopy with slab and screens - basically a screened in porch with a concrete floor instead of wood.	3	Area		Sq Ft
		or 2	Length	Width	Feet
CP8	Canopy, commercial steel – a commercial quality canopy on a steel frame, possibly a roof extension.	3	Area		Sq Ft
		or 2	Length	Width	Feet
CP9	Canopy, commercial wood - a commercial quality canopy on a wood frame, possibly a roof extension.	3	Area		Sq Ft
		or 2	Length	Width	Feet

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
DK1	Stake dock - constructed of poles in the lakebed connected by stringers and covered by docking. The docking is usually removed in winter to prevent damage. Construction is generally of wood and a common width is 4 feet.	3 or 2	Area Length	 Width	Sq Ft Feet
DK2	Dock, crib - a series of pressure treated wood cribs filled with rocks and covered by decking. Forty percent of the dock must be open underneath so that fish can swim through. May be found inside boat houses, boat shelters, or in the open.	3 or 2	Area Length	 Width	Sq Ft Feet
DK3	Dock, embedded - constructed of steel, wood or concrete poles embedded in the lake or river bed, connected by stringers and covered by decking. This is similar to a DK1, except that the poles are embedded in the bottom and the decking is not removed in the winter. Construction is generally made of wood and a common width is 4 feet.	2 or 3	Length Aea	Width	Feet Sq Ft
DR1	Dependent residence- an additional residential structure on the same parcel and land as the main residence. Cannot be, or is unlikely to be sold separately from the main residence, due to lack of road frontage, a zoning ordinance, or it is a land locked parcel of land adjacent to the main residence parcel. 1 story, less than 1, 500 SFLA, grade C or less.	3	Area		Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
DT1	Drive-in theater screen - a standard type screen, typically painted wood, or light steel framing.	3	Area		Sq Ft
		2	Length	Width	Feet
EC1	Electric Charging Station - a self-contained device that provides electric energy for the recharging of plug-in electric vehicles, including electric cars and plug-in hybrids. (available in RPSV4 but does not produce cost value)	1			Quantity
EL1	Elevator, electric freight - a typical 4,500 pound capacity, 100 foot per minute freight elevator.	2	# of Stops	Capacity (lbs)	-----
EL2	Elevator, electric passenger – a typical 3,500 pound capacity, 500 foot per minute, 6' x 9' self-service passenger elevator	2	# of Stops	Capacity (lbs)	-----
ES3	Escalator - a modern 30 degree angle escalator capable of carrying 5,000 to 8,000 people per hour.	2	Height	Step Width	Feet

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
FB1	Barn, one story dairy – these barns are equipped with rows of cow stanchions, cups, and stalls. Floors are concrete with gutters. The base cost includes stanchions, cups, stalls, concrete floor, electric wiring, lights, insulation, and mechanical ventilation.	3	Area		Sq Ft
		or 2	Length	Width	Feet
FB2	Barn, one and one-half story dairy-same as FB1, except with a half story of storage above for use as a haymow.	3	Area		Sq Ft
		or 2	Length	Width	Feet
FB3	Barn, two story dairy - same as FB1, except with a full second story area for use as a haymow.	3	Area		Sq Ft
		or 2	Length	Width	Feet
FB4	Barn, one story general purpose - these barns have minimum stalls or pens often for young stock, beef cattle or sheep. The base schedule includes minimum pens, concrete floor, electric wiring, and lights.	3	Area		Sq Ft
		or 2	Length	Width	Feet
FB5	Barn, one and one-half story general purpose - same as FB4, except with half a story of storage above for use as a haymow.	3	Area		Sq Ft
		or 2	Length	Width	Feet
FB6	Barn, two story general purpose - same as FB4, except with a full second story of storage for use as a haymow.	3	Area		Sq Ft
		or 2	Length	Width	Feet
FB7	Barn, pole - a one-story large area barn with roof rafters or trusses supported by poles and lacking a foundation. They have come into wide use recently due to their economy of construction. They may be used to house livestock, poultry, or general farm use. The base cost includes concrete floor, electric wiring, and lights.	3	Area		Sq Ft
		or 2	Length	Width	Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
FB8	Barn, horse - usually a small one-story wood frame barn with double pitched roof. The building may have a small loft overhead for storage. The base cost includes concrete floor, electric wiring, and lights.	3 or 2	Area Length	 Width	Sq Ft Feet
FB9	Swine barn: This structure is used as housing for hogs. Normally this structure has multiple uses: breeding, furrowing, and growing - all occur under one roof. Included in the base costs are: concrete walls 9 to 10 feet in height, painted wood truss roof or shed design, insulated walls and ceiling ventilation systems varied by cost, aluminum or painted steel siding, 4" to 6" poured concrete floor, electrical wiring, and lighting. (Formerly FH1)	3 or 2	 Length	 Width	Sq Ft Feet
FC1	Shed, machinery: A small one-story wood shed used for storage. The base price excludes any wiring, plumbing or floor.	3 or 2	 Length	 Width	Area -----
FC2	Shed, aluminum: A small one-story pre-fabricated shed used for storage. The base price excludes any wiring, plumbing, or floor.	3 or 2	 Length	 Width	Area -----
FC3	Shed, galvanized - a small shed similar to FC2, but made of galvanized sheet steel instead of aluminum.	3 or 2	 Length	 Width	Area -----
FC4	Shed, finished metal - a small one story metal shed used for storage or as a shop. The base price includes exterior walls of heavy metal with a baked-on finish, a masonry floor, a foundation, and wiring for lights.	3 or 2	 Length	 Width	Area -----

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FC5	Commodity Shed - Three sided shed with reinforced concrete walls, and a tall roof designed and used for the storage of grains, feed grains and other feed components which may have a flat or conical bottom and is designed specifically for on farm storage.	3 or 2	Length	Width	Area -----
FC7	Utility shed, residential - a small storage unit, typically found in a residential yard, used to store equipment such as lawn mowers, rakes, shovels, bicycles, etc. These structures are usually constructed of plastic, wood, or sheet metal. They may be found associated with a commercial or industrial parcel. These sheds are not large enough to store a small car.	3 or 2	Length	Width	Area -----
FM1	Milk house - small, separate structure used for cooling and holding milk for shipment. The base price includes concrete floor, electric wiring, and necessary plumbing. The milk tank is not included and should not be inventoried.	2 Or 3	Length Area	Width -----	Feet Sq Ft
FM2	Milking parlor - separate structures wherein dairy cows are milked, the milk is cooled, and the equipment is cleaned and washed. The base price includes concrete floor, necessary plumbing, and electric wiring. Milking parlor stalls are not included in the base price.	2 Or 3	Length Area	Width -----	Feet Sq Ft
FM3	Milk house in barn - similar to FM1 except shares at least one common wall with main barn.	2 Or 3	Length Area	Width -----	Feet Sq Ft

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FM4	Milking parlor in barn - similar to FM2 except shares at least one common wall with main barn.	2	Length	Width	Feet
		Or 3	Area	-----	Sq Ft
FM5	Milking stalls - milking stalls within the milking parlor (either the FM2 or FM4).	1	# of stalls		Quantity
FM6	Milking stalls, rotary - a rotary stall carousel designed to hold 25-85 cows for the purpose of milking. Cows are loaded one at a time onto the platform that slowly rotates. The milker stands near the entry to the parlor and puts the cups on the cows as they move past. By the time the platform has completed almost a full rotation, another milker or a machine removes the cups and the cows steps backwards off the platform and then walks to its feed.	1	# of stalls		Quantity
FM7	Bulk Milk Storage – temporary on the farm cooling and storage of raw milk, prior to tanker truck transfer to the milk processing plant. Tanks are made of stainless steel and include automatic washer.	3	Capacity		Gallons
		Or 4	Dollar Value		
FP1	One story poultry house -barracks type 1 story structure used to house poultry. Walls and ceilings are insulated and there are many windows. Base price includes concrete floor, walls and ceiling insulation, and electric wiring with no forced air ventilation.	2	Length	Width	Feet
		Or 3	Area	-----	Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
FP2	Two story poultry house - similar to FP1 except structure is two stories high.	2	Length	Width	Feet
		Or 3	Area	-----	Sq Ft
FP3	Additional-story poultry house - similar to FP1 except structure is greater than two stories high.	2	Length	Width	Feet
		Or 3	Area	-----	Sq Ft
FQ3	Quonset, arch-rib - Hoop arch buildings are characterized by combustible, prefabricated, wood post and tubular-steel, semi-circular (hoop - Quonset shape), framed roofs that curve to a short wooden or concrete pony wall, or to the ground. The roof and walls are generally covered with canvas or a woven vinyl tarp. Ground floors are typically dirt or can be a concrete slab.	2	Length	Width	Feet
		Or 3	Area	-----	Sq Ft
FQ4	Air supported structure (or air inflated structure) - any structure that derives its structural integrity from the use of internal pressurized air to inflate a pliable material (i.e., structural fabric) envelope, so that air is the main support of the structure. It is usually dome-shaped since this shape creates the strongest structure for the least amount of material. All access to the structure interior must be equipped with two sets of doors or revolving door (airlock). Air supported structures are secured by heavy weights on the ground, ground anchors, attached to a foundation, or a combination of these.	2	Length	Width	Feet
		Or 3	Area	-----	Sq Ft

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
FQ5	Quonset hut - a precut arch rib frame steel structure which is free from interior support posts. The base costs include a concrete floor and electric wiring but no heating or plumbing.	2	Length	Width	Feet
		Or 3	Area	-----	Sq Ft
FS1	Concrete stave silo - farm silo constructed of concrete staves. Base price includes roof and ladder but no bottom unloader.	2	Height	Diameter	Feet
FS2	Harvestore silo - prefabricated glass lined steel silo with bottom unloader included in base price.	2	Height	Diameter	Feet
FS3	Wood stave silo - similar to FS1 except constructed of wood staves.	2	Height	Diameter	Feet
FS4	Tile or concrete block silo -similar to FS1 except constructed of tiles or concrete blocks.	2	Height	Diameter	Feet
FS5	Metal silo - similar to FS1 except constructed of metal.	2	Height	Diameter	Feet
FS6	Steel storage bin - base price of storage bin includes a concrete base, metal exterior wall and roof, access and fill hatches, crawl door and ladder. (Formerly SB1)	2	Height	Diameter	Feet
FT1	Concrete wall bunker silo - lowest cost farm silo consisting only of wall sections and supports. Walls are concrete with either concrete pillar type supports wooden railroad ties, or both. Assumed height 8'; width is assumed to be 32' wide. Base includes concrete floor.	3	Length	8	Linear Ft (Walls)

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
FT2	Treated wood wall bunker silo - similar to FT1 except composed of 6'-12' posts with wood planking secured steel U-bolts or U-straps. The width is assumed to be 32' wide. Base cost includes concrete floor.	3	Length		Linear Ft (walls)
GB1	Gazebo, standard - typical gazebo's are octagon and can be made out of any building material (wood, steel, plastic, etc.). These commonly have broad open sides with a railing and no center post. The roofs are hip or mansard style which is supported by posts. These units can have a floor or can be placed on the ground.	3	Area		Sq Ft
GB2	Gazebo, deluxe - Similar to a GB1 except that these commonly are enclosed with doors and are generally larger than the standard. These units may have electric and plumbing and generally have a floor.	3	Area		Sq Ft
GC2	Simple designed golf course - 18 holes on 110 acres, 6,900 yards long, par 67 on flat terrain, few bunkers, small tees. Base price is per hole.	3	# Holes		
GC3	Typical private club golf course -18 holes on 130 acres, 6,500 yards long, par 70 on undulating terrain, bunkers at most greens, some large trees moved in or clearing of some wooded areas, driving range.	3	# Holes		

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
GC4	Championship golf course - 18 holes on 160 acres, 6900 yards long, par 72 on undulating terrain, fairway and greens bunkered and contoured, large tees and greens, large trees transplanted.	3	# Holes		
GC7	Pitch and putt course - an average par 3. The base price is per hole.	3	# Holes		
GC8	Driving range - an average driving range. The base price is per hole.	3	# Stations		
GC9	Miniature golf course - an average quality miniature golf course. The base price is per hole.	3	# Holes		
GH2	Greenhouse, residential - base price includes wooden or metal frame, foundation, heating, lighting, plumbing, glass or fiberglass walls and roof.	3 or 2	Area Length	 Width	Sq Ft Feet
GH3	Steel frame commercial greenhouse - base price includes steel frame, foundation, lighting, plumbing, glass, or fiberglass 5-7 foot walls and roof vents.	3 or 2	Area Length		Sq Ft Feet
GH4	Wood frame commercial greenhouse - similar to GH3, except framed with wood.	3 or 2	Area Length	 Width	Sq Ft Feet
GH5	Aluminum frame commercial greenhouse - similar to GH3, EXCEPT framed with aluminum.	2 Or 3	Length Area	Width -----	Feet Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
GL1	Grain loading equipment -elevator type device generally surrounded by steel storage bins (SB1). Base price includes: receiving hopper and auger, elevator (conveyor), drive units, consignor, downspouts, ladders and platforms, grain retarders, grain cleaners, cushion boxes, valves, and controls.	2	Height (Feet)	Capacity (Bushels/Hour)	Feet
GN1	Generator, built-in, residential - generally used to power up a house during a black out. These models are fused into the residence electrical panel and automatically switch on during power outages. These models differ considerably in wattage and price when compared to portable units. These emergency generators usually come in wattages of 3,000 to 17,500. The higher wattage generators can handle all the appliances in a home simultaneously (i.e., stove, refrigerator, washer, dryer, lights, etc.).	3			Watts
GN2	Generator, built-in, commercial - similar to a GN1 except that commercial/industrial generators can provide extremely high level of power for long periods of time. These models are fused into the electrical panel and automatically switch on during power outages. There are also many options such a noise reduction and cooling systems.	3			Watts

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
KO1	Kitchen, outdoor - full service counter/prep stations that are housed outdoors in porch type structures or on decks/patios. They include full size grill, sink and refrigerator, as well as the option for Additional items (i.e., pizza oven, wine cooler, etc.). There is a full electric, gas and water built into the structure.	3			Length
LD1	Loading dock, wood - a common commercial style wood on heavy wood beam loading dock.	2 Or 3	Length Area	Width	Feet Sq Ft
LD2	Loading dock, steel or concrete - a heavy duty commercial loading dock.	2 Or 3	Length Area	Width	Feet Sq Ft
LP1	Paving, concrete - concrete paving of roads including the base and site preparation. (If thickness is left blank, the cost program will default to 6 inches).	2 Or 3	Length Area	Width	Feet Sq Ft
LP2	Walks, concrete - concrete paving of walkways including the minor site preparation, but no base. (If thickness is left blank, the cost program will default to 4 inches).	2 Or 3	Length Area	Width	Feet Sq Ft
LP3	Patio, concrete - concrete paving of patios including minor site preparation, but no base. (If thickness is left blank the cost program will default to 4 inches).	2 Or 3	Length Area	Width	Feet Sq Ft
LP4	Paving, asphalt - asphalt paving of roads including site preparation and base. (If thickness is left blank, the cost program will default to 4 inches).	2 Or 3	Length Area	Width	Feet Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNIT
LP5	Walks, asphalt - asphalt paving of Walkways including minor site preparation, but no base. (If thickness is left blank, the cost program will default to 2 inches). slate surfacing including minor site preparation, but no base.	2 Or 3	Length Area (Sq Ft)	Width Thickness (Inches)	Feet Sq Ft
LP6	Patio, asphalt - asphalt paving of patios including minor site preparation, but no base. (If thickness is left blank, the cost program will default to 3 inches).	2 Or 3	Length Area (Sq Ft)	Width Thickness (Inches)	Feet Sq Ft
LP7	Patio, flagstone- slate flagstone on a sand base including minor site preparation.	2 Or 3	Length Area (Sq Ft)	Width Thickness (Inches)	Feet Sq Ft
LP8	Patio, flagstone in concrete - concrete paving of patios with inlaid slate surfacing including minor site preparation, but no base.	2 Or 3	Length Area (Sq Ft)	Width Thickness (Inches)	Feet Sq Ft
LP9	Patio, brick - brick on a sand base including minor site preparation.	2 Or 3	Length Area (Sq Ft)	Width Thickness (Inches)	Feet Sq Ft
LR1	Spa and/or hot tub - attached/built-in allows for easy entry, stepping into the water from deck or seating level. Built-ins allow easy tub and jet maintenance from underneath, including modifications and additions. Custom installations locate equipment away from the tub, eliminating the sound of operation. Portables have noisy equipment underneath the box. Many specialties and extras can be integrated into a built-in project.	3			Gallons

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	STRCD DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
LR2	Pool house, standard - a structure which may contain equipment used for a swimming pool, a place to change or towel off after a swim, an open air enclosure for a hot tub, additional storage, a bathroom, and/or a social area. Limited amenities.	2 Or 3	Length Area	Width	Feet Sq Ft
LR3	Pool house, deluxe - in addition to the features of the LR2, this structure contains all the features of a small house with a complete small kitchen, bedroom, and bath (full service electric and plumbing).	2 Or 3	Length Area	Width	Feet Sq Ft
LS1	Pool, steel vinyl - an in-ground swimming pool with flexible vinyl liner. Base cost includes filtering system and circulating pump.	2 Or 3	Length Area	Width	Feet Sq Ft
LS2	Pool, fiberglass - an inground swimming pool with rigid fiberglass shell over concrete, concrete block, or wood wall. Base cost includes filtering system, circulating pump, chlorinator, and diving board.	2 Or 3	Length Area	Width	Feet Sq Ft
LS3	Pool, poured concrete - an in-ground swimming pool made of precast concrete or concrete poured in forms. Base cost includes filtering system, circulating pump, chlorinator, and diving board.	2 Or 3	Length Area	Width	Feet Sq Ft
LS4	Pool, gunite - an inground swimming pool consisting of a pneumatically applied mixture of concrete over a steel mesh frame. This is a premium-type pool and can be found in many shapes. Base cost includes filtering system, circulating pump, chlorinator, and diving board.	2 Or 3	Length Area	Width	Feet Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
LS5	Pool, above ground - an aboveground swimming pool consisting of a steel or aluminum panel with wall braces and vinyl liner. Base cost includes filtering system and circulating pump.	2	Length	Width	Feet
		Or 3	Area		Sq Ft
LS6	Pool, endless lap - a small pool, generally around 7' x 14' x 39" deep, that features directional jets or a power wheel designed to provide a smooth wide and deep current to give an aquatic exercise experience (swim-in place, walk-in place, and other aqua therapy). Some may also be equipped with a motorized treadmill.	2	Length	Width	Feet
		Or 3	Area		Sq Ft
LS7	Pool, infinity edge (also known as negative edge, zero edge, disappearing edge or vanishing edge pool) is a swimming or reflecting pool which produces a visual effect of water extending to the horizon, vanishing, or extending to "infinity."	2	Length	Width	Feet
		Or 3	Area		Sq Ft
LS8	Pool, concrete wading - an in-ground concrete wading pool, average 3' deep. The base cost includes filtering system and circulating pump.	2	Length	Width	Feet
		Or 3	Area		Sq Ft
LS9	Pool, motel type - a commercial quality in-ground, poured concrete swimming pool. The base cost includes filtering system, circulating pump, chlorinator, heater, and diving board.	2	Length	Width	Feet
		Or 3	Area		Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
LT1	Floodlight, mercury vapor - an industrial quality outdoor, wall-mounted assembly consisting of ballast, lamp fixture and lamp.	3	Power Rating		Watts
LT2	Floodlight, incandescent - an industrial quality, outdoor wall mounted assembly consisting of lamp fixture and lamp.	3	Power Rating		Watts
LT3	Streetlight, fluorescent - consists of steel or aluminum pole lamp fixture, support arm for fixture, fluorescent lamp, and ballast.	3	Power Rating		Watts
LT4	Streetlight, incandescent - consists of steel or aluminum pole, lamp fixture, support arm for fixture, and incandescent lamp.	3	Pole Height		Feet
LT5	Streetlight, mercury vapor - consists of steel or aluminum pole, lamp fixture, support arm for fixture, mercury vapor lamp, and ballast.	3	Pole Height		Feet
LT6	Floodlight, light emitting diode (LED) – A commercial grade, outdoor light consisting of lamp fixture, lamp, and mounting bracket.	3	Power Rating		Watts
(code unavailable in RPSV4)					
LT7	Streetlight, LED – similar to the LT6 except mounted on a pole. (code unavailable in RPSV4)	3	Pole Height		Feet
LW1	Inground water feature - a water feature is typically a spitter or decorative fountain that sits atop an underground reservoir. A pipe will transfer the water from the basin or reservoir up through the center of the spitter or fountain back to the basin or reservoir.	3 Or 4	Area Dollar Value		Sq Ft

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
MH1	Manufactured Housing basement area -- cost is calculated based on the square footage of basement area under the mobile home.	3 Or 2	Area Length	 Width	Sq Ft Feet
MH2	Mobile home roof - an extension of the factory built roof. Cost is calculated based on the square footage of the roof area constructed at the site.	3 Or 2	Area Length	 Width	Sq Ft Feet
MH5	Manufactured home – base cost includes bath, built-in kitchen, central heat, built-in furniture, and some carpeting. It also includes delivery, set-up charges, and ordinary service connections. It does not include foundations, skirts, or site development.	2	Length (Length must be in DIM 1)	Width (Length must be in DIM 1)	Feet
MH6	Manufactured home 7' x 12' add-on room- factory manufactured room of same quality, construction, and attributes as the manufactured home.	1			Quantity
MH7	Manufactured home 7' x 24' add-on room - similar to MH6, except larger.	1			Quantity
MH8	Manufactured home tip-out room - factory manufactured room which is shipped tucked into the manufactured home and is tipped out when set up on location.	1			Quantity
MH9	Manufactured home wood framed add-on room - usually constructed on-site with siding, roofing, and interior compatible with the manufactured home.	3 Or 2	Area Length	 Width	Sq Ft Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
MP1	Manure pit, concrete - concrete tanks used to store manure for fertilizer. Base price includes 6"-8" wide reinforced poured concrete walls and the manure pit roof.	3 Or 2	Area Length	 Width	Sq Ft Feet
MP2	Manure pit, metal - metal tanks used to store manure for fertilizer. Base price includes concrete foundation and floor. The walls are made of large, blue-coated steel panels with glass fused to the steel.	2	Height	Diameter	Feet
MS1	Miscellaneous structure - a code to describe an item which either has no code or which is being lump-sum valued. For example, an industrial property may have special real property equipment(such as extra boilers) for which there is no code. Also, a property may have some low improvements, or even buildings, which the user wants to give a lump sum value. In either case, the value must be manually calculated and entered under the primary dimension (DIM1) on card. A notation describing the structure(s) should be made in the notes area on the card.	4	Dollar Value		
OF1	Outdoor furnace - an outdoor wood-fired boiler used as a heating system. They generally look like a small shack with metal siding. They are self-contained and are only connected to the building they heat through underground insulated water pipes. They contain a metal combustion chamber for a wood fire, which is surrounded by a water tank or water jacket.	3			Gallons

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
OH1	Overhead door, commercial - complete cost of a heavy-duty wood overhead door. (Check model for percentage inclusion in base costs)	3	Area		Sq Ft
		Or 2	Length	Width	Feet
OH2	Overhead door - complete cost of a standard residential quality wood overhead door.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
OH3	Overhead door, steel - this is a commercial grade non-insulated sectional steel overhead door.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RC1	Carport, residential type - base price includes a single pitched roof, poles or columns to support the roof, and a concrete pad.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RG1	Garage, one story attached - an average quality residential type garage which shares at least one common wall with the house. The base price includes a foundation, masonry floor, and lights. There is no interior finish.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RG2	Garage, one and one-half story attached - similar to RG1, except having an unfinished half story attic area.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RG3	Garage, two story attached - similar to RG1, except with a full unfinished second story used for storage.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RG4	Garage, one story detached - an average quality residential type garage which is not connected to any other buildings.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RG5	Garage, one and one-half story detached - similar to RG4, but with an unfinished half story attic area.	3	Area		Sq Ft
		Or 2	Length	Width	Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
RG6	Garage, two story detached - similar to RG4, but with a full unfinished second story used for storage.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RG7	Garage with an apartment - detached garage with vehicle storage on the first floor and living space on the second floor. The first floor interior finish should be comparable to a 1 story garage and the second floor should have typical residential grade finish and attributes.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RN2	Walk-in cold room - between 8 and 12 feet high. Base price includes framing, insulation, and mechanical equipment.	2	Area (Sq Ft)	1,2,3,4 Degree Code	
RN6	Warehouse with cold storage area between 18 and 25 feet high. Base price includes framing, insulation, and mechanical equipment.	2	Area (Sq Ft)	1,2,3,4 Degree Code	
RP1	Porch, open - a residential type porch consisting of a wood floor.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RP2	Porch, covered - a residential type porch consisting of a wood roof over a wood floor.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
RP3	Porch, screen - a residential type porch consisting of a wood roof over a wood floor on piers with screen walls.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
NOTE: Degree Code 1 = 40° to 55°F 2 = 20° to 30°F 3 = - 10° to 20°F 4 = - 30° to - 40°F					

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
RP4	Porch, enclosed - a residential type porch consisting of a wood roof over a wood floor with wood walls. It differs from living area because it has no interior finish or utilities. It is usually of cheaper construction than the dwelling.	3 Or 2	Area Length	 Width	Sq Ft Feet
RP5	Porch, upper open - similar to the RP1 but found on the upper story of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	3 Or 2	Area Length	 Width	Sq Ft Feet
RP6	Porch, upper covered - similar to the RP2 but found on the upper story of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	3 Or 2	Area Length	 Width	Sq Ft Feet
RP7	Porch, upper screened - similar to the RP3 but found on the upper level of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	3 Or 2	Area Length	 Width	Sq Ft Feet
RP8	Porch, upper enclosed - similar to the RP4 but found on the upper level of the dwelling. If there is another porch beneath it, it must be inventoried as another improvement record.	3 Or 2	Area Length	 Width	Sq Ft Feet
SG1	Sign, single face time and temperature - an automatic system to display the time and temperature in electronic numerals. This type of system is usually mounted on the side of a building and includes the display board and all associated control equipment.	3 Or 2	Area Length	 Width	Sq Ft Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
SG2	Sign, double face time and temperature - a similar type of system as SG1 but mounted on a pole or pedestal.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SG3	Sign, rotator - complete system similar to SG2, except on a rotating pole or pedestal. The base cost includes the display boards, all associated control equipment, the pole or pedestal(with bearing assembly for rotation), and the rotator motor.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SN1	Sign, single face neon - a common type neon sign including the transformer.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SN2	Sign, double face neon - a common type neon sign. The base cost includes two neon signs, a divider and support assembly, and the transformer.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SN3	Sign, single face plastic - an inexpensive plastic cover with plastic letters over a light frame with an interior light. This type of sign is usually building mounted.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SN4	Sign, double face plastic - similar to SN3, except with two faces and mounted on a pole.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SN5	Sign, single face wood - an inexpensive single face painted sign on wood with minimal flood-lighting. This type of sign is usually building mounted.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SN6	Sign, double face wood - similar to SN5, except with two faces and usually pole mounted.	3	Area		Sq Ft
		Or 2	Length	Width	Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
SN7	Sign, single face metal - an inexpensive single face sign painted on sheet metal with minimal floodlighting. This type of sign is usually building mounted.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SN8	Sign, double face metal - similar to SN7, except with two faces and usually pole mounted.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
SP1	Solar panels, water - solar collectors are installed on a roof, single pole, or mounting rack. With a two-tank system, cold water is fed through the collector, which pre-heats the water. The water then proceeds to the conventional water heater powered by electricity, oil, or gas. In a one-tank system, a conventional heater is combined inside the solar storage tank.	3			Gallons
SP2	Solar panels, electric, photovoltaic - photovoltaic solar panels consist of cells that generate electricity from sunlight. Solar panels are typically installed on the roof, single pole, or mounting rack. An "inverter" converts the DC current from the panels to AC, which is then tied into the local power company's electric grid. A special electric meter is installed that is capable of running backwards. When the panels generate more electricity than the property needs, the excess power is fed back to the grid, and the power company credits the property's account.	3			Kilowatts
SP3	SP3 – Solar Panel (1,001 – 10,000 kw)	3			Kilowatts

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
TC1	Tennis court, residential-base price includes asphalt or concrete playing surface, total fence enclosure, some lights, nets, posts, and striping.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
TC2	Tennis court, residential-base price includes asphalt playing surface, minimum enclosure, no lights, net, posts, and striping.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
TC3	Tennis court, residential-base price includes asphalt playing surface, back stops with minimum screening, no lights, net posts, and striping.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
TC4	Tennis court, residential-base price includes grass or sod playing surface, back stops, no lights, net, posts, and striping.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
TC5	Tennis court, clay - base price includes clay playing surface, total fence enclosures (8-12 foot tall), court lights mounted on poles, net posts, and striping.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
TC6	Tennis court, asphalt - similar to TC5 except with asphalt surface.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
TC7	Tennis court, cork - similar to TC5 except with rubber cork surface.	3	Area		Sq Ft
		Or 2	Length	Width	Feet
TC8	Tennis court, concrete - similar to TC5 except with concrete surface.	3	Area		Sq Ft
		Or 2	Length	Width	Feet

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
TC9	Tennis court, synthetic - similar to TC5 except with synthetic surface.	3 Or 2	Area Length	 Width	Sq Ft Feet
TK1	Steel tank with tower - a welded steel tank mounted on a steel tower. The base price includes the tank, the tower (measured to the bottom of the tank), footings, balcony, railways, pipe to ground, valve, and indicator gauge.	2	Capacity	Height (feet)	Gallons
TK2	Wood tank with tower - similar to TK1 except constructed with wood.	2	Capacity	Height (feet)	Gallons
TK3	Petroleum storage tank - welded steel tank erected on sand or gravel with steel ring curb. Price includes foundation, cone roof and supports, outside ladder, roof shell manholes, and roof vent.	3	Capacity		Barrels
TK4	Underground fuel tank - welded steel tank installed underground. Price includes fittings, excavation, and backfill.	3	Capacity		Gallons
TK5	Vertical bulk storage tank - price includes foundation, fittings, and roof.	3	Capacity		Gallons
TK6	Horizontal bulk storage tank -price includes saddles or legs, fittings, and foundation.	3	Capacity		Gallons
TK7	Propane storage tank - aboveground high pressure storage tanks including piping and support cradle.	3	Capacity		Gallons
TK8	Concrete surface reservoir- the base price includes foundation, dome roofs, and typical tank ancillaries.	3	Capacity	-----	Gallons
TK9	Welded steel surface reservoir - the base price includes typical ancillaries such as roof, ladder, and fittings.	3	Capacity	-----	Gallons (Thousand)

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STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
TL1	Underground fuel tank – Fiberglass construction, installed underground. Price includes piping, fill boxes and vents. (Formerly UT1)	3	Capacity	Gallons	
TP1	<p>Manufactured Home Pad – Cost for organized commercial manufactured home park from the cheap transient park to the high quality design for permanent living. Costs included in the per space figure include the following: engineering, grading, street paving, patios, and walks. sewer, water, gas and electrical.</p> <p>Grade A – Cost reflects the high quality park built to accommodate the largest manufactured home units. Base area per site is appropriately 5,600 sq ft and base number of spaces is 200.</p> <p>Grade B – Cost reflects good housing parks built to accommodate large, manufactured homes. This should be used to describe the typical permanent park. Base area per sit is appropriately 4,400 sq ft and base number of spaces is 175.</p> <p>Grade C – Costs reflects the low end midpoint for permanent parks. It will accommodate a manufactured home up to 60 feet long as well as large transient trailers. Base area per site is approximately 3,200 sq ft and base number of spaces is 100.</p> <p>Grades continued next page....</p>	3	# of Spaces	Pads	

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
	Grade D – Costs reflects the transient for semi-permanent occupancy. Base area per site is approximately 2400 sq ft and based number of spaces is 80.				
	Grade E – Costs reflects transient use in outlying rural areas. This could also serve as a description for a recreational vehicle park.				
TW1	Tower, guyed - This type of tower is supported by cable guy wires and is most commonly used in radio, television, and microwave applications. In general, the distance between the legs will increase as the height of the tower or the number of dishes increases. Guyed towers require two variables to be collected, the width of the tower and its height.	3	Height		
TW2	Tower, free standing - This type of tower is free standing with a metal frame design and is most commonly used in radio, television, and microwave applications. Self-supporting towers require the collection of the tower height only.	3	Height		
TW3	Tower, monopole - This type of tower is a free standing structure. Monopole towers are most commonly used in cellular telephone and personal communication service (PCS) applications.	3	Height		
WB1	Fireplace, zero clearance	1	quantity		
WB2	Fireplace, masonry	1	quantity		

STRCD	DESCRIPTION	MSR CODE	DIM 1	DIM 2	MSR UNITS
WB3	Fireplace, free standing - referred to as "fake fire" or gas fireplace. These fireplace units are free standing, requiring no chimney and no hearth.	3			BTU's
WB4	Fireplace, outdoor - an outdoor from a house or commercial building. Similar in construction to an indoor fireplace, an outdoor fireplace is usually added to a stone, brick, or concrete patio. It often consists of a firebox and a chimney.	3			Inches
WT1	Wind turbine, residential - A wind turbine (or wind generator) is an alternator usually attached to a rotor blade/propeller. When the wind blows, the blades turn, and the alternator begins to produce electricity. The major difference between residential and commercial generators are: gearing (currently not an option for residential turbines due to the small generators used), the weight, cost and size.	3			Watts
WT2	Wind turbine, commercial - very similar to a WT1, except for the size and capacity of the wind turbine. The primary difference is the ability to modify the gearing of the commercial wind turbines which enable the blades to turn relatively slow and still produce power cleanly and efficiently. These turbines are generally located in open areas with sufficient acreage which will not impede the turbine.	3			Watts
XX_	Any use of this code to value a structure where there is no appropriate structure code requires the user to input a value for the structure (to be added to cost estimates)	4		Dollars	