

DISCOUNT STORES

SECTION 13 PAGE 5
May 2018



23. GOOD DRUGSTORE CLASS D



24. AVERAGE DRUGSTORE CLASS C



25. GOOD CLASS C DISCOUNT STORE



26. AVERAGE CLASS C DISCOUNT STORE



27. AVERAGE CLASS S DISCOUNT STORE



28. LOW COST CLASS C WAREHOUSE DISCOUNT



29. AVERAGE CLASS S WAREHOUSE DISCOUNT



30. LOW COST CLASS S WAREHOUSE DISCOUNT

SUMMARY OF ILLUSTRATIONS

RETAIL STORES

11 & 12. Good Class C stores are marked by their architectural embellishments and the corollary items such as the front roof, stacked brick walls, etc.

13 – 20. These Average Class C/D/S stores are typical of neighborhood stores with plate glass fronts and some ornamentation. Number 20 would probably be in the average range with interior finish and a few partitions.

21 & 22. These Low Cost Class C & S stores are marked by minimum or near minimum construction under the Uniform Building Code. The interior of the exterior walls will normally be unfinished or painted, and fronts are simple.

23. The Good Drugstore also includes the typical small mini-drive-thru with some storefront entry.

24. The Average Drugstore is a typical large chain discount-type store.

25. The Good Discount Store has a well-finished interior with some interior departmental divisions and will approach the low quality department store in cost and appearance.

DISCOUNT STORES

26 – 27. The Average Discount Store is usually a good industrial shell with some interior finish and partitioning and very little store front. Some stores such as the large furniture outlets, are a combination discount and storage warehouse building.

28. Typical Low Cost Warehouse Discount Store, showing its quality in the lack of fenestration and low cost walls. Depending on the interior and mechanical items, it may be of higher cost than the basic factor and an interior inspection must be made.

29. An Average Warehouse Discount Store, typical of low cost warehouse shell construction with standard interior finishes.

30. This Low Cost Warehouse Discount Store is self-explanatory with its total lack of finish and store front, exposed frame and minimum interior facilities.

SUMMARY: Quality designations are within each occupancy and class of construction. Thus a Low Cost Class C Discount may look like an Average Class C Warehouse Discount Store from the exterior.

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CALCULATOR METHOD

DISCOUNT STORES (319)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
A-B	Average	Tilt-up panels, brick, good front, some ornamentation	Acoustic tile, vinyl tile, some built-ins and extras	Adequate lighting, outlets, and plumbing	Package A.C.	898.79	6.96	83.50
C	Good	Brick, good tilt-up, steel columns, wide spans	Plaster, good offices, acoustic tile, rubber or vinyl composition	Good lighting and outlets, good restrooms	Warm and cool air (zoned)	925.70	7.16	86.00
	Average	Brick or block, tilt-up, wood or steel columns and trusses	Drywall, small office area, acoustic tile, vinyl composition	Adequate lighting and restrooms, competitive fixtures	Package A.C.	731.95	5.66	68.00
	Low cost	Minimum block or tilt-up, pipe or wood columns	Painted exterior walls, minimum finish and office	Minimum lighting and plumbing	Forced air	565.10	4.37	52.50
D	Good	Brick or stone veneer, wood or steel columns and trusses	Plaster or drywall, good offices, good acoustic tile, vinyl or rubber	Good lighting and outlets, good restrooms	Warm and cool air (zoned)	871.88	6.75	81.00
	Average	Good stucco or siding on wood frame or heavy studs	Drywall, small office area, acoustic tile, vinyl composition	Adequate lighting and restrooms	Package A.C.	678.13	5.25	63.00
	Low cost	Stucco or siding on studs, small front	Drywall, few partitions, minimum finish and office	Minimum lighting and plumbing	Forced air	511.29	3.96	47.50
DPOLE	Low cost	Pole frame, metal siding, lined, small front	Drywall, few partitions, minimum finish and office	Minimum lighting and plumbing	Forced air	452.08	3.50	42.00
S	Good	Good sandwich panels, frame, some ornamentation	Drywall, good offices, acoustic tile, rubber or vinyl composition	Good lighting and outlets, good restrooms	Warm and cool air (zoned)	839.58	6.50	78.00
	Average	Sandwich panels, plain front	Few partitions, small office area, acoustic tile and vinyl composition	Adequate lighting and restrooms	Package A.C.	640.45	4.96	59.50
	Low cost	Steel panels, partly finished on interior, small front	Drywall, few partitions, minimum finish and office	Minimum lighting and plumbing	Forced air	473.61	3.67	44.00

WAREHOUSE DISCOUNT STORES (458)

C	Good	Brick, block, tilt-up, open frame, plain front	Plaster or drywall, partitioned offices, good finished ceilings, vinyl floor	Fluorescent lighting, adequate outlets and restrooms, good extras	Package A.C.	748.09	5.79	69.50
	Average	Average block or tilt-up, open pipe or wood columns, some trim	Painted walls, some partitions, office area, vinyl composition and acoustic	Adequate lighting, restrooms, small snack bar or deli/fast food	Forced air	570.49	4.41	53.00
	Low cost	Cheap block or tilt-up, light panelized roof, no glass storefront	Unfinished, shell type, few partitions, concrete floor	Minimum code throughout	Space heaters	433.25	3.35	40.25
D	Good	Stucco or siding, open frame, plain front	Plaster or drywall, partitioned offices, good finished ceilings, vinyl floor	Fluorescent lighting, adequate outlets and restrooms, good extras	Package A.C.	688.89	5.33	64.00
	Average	Stucco or siding, open frame, small front, some trim	Painted walls, some partitions, office area, vinyl composition and acoustic	Adequate lighting, restrooms, small snack bar or deli/fast food	Forced air	516.67	4.00	48.00
	Low cost	Siding on box frame or studs, very plain, no glass except entry door	Unfinished, shell type, few partitions, concrete floor	Minimum code throughout	Space heaters	390.19	3.02	36.25
DPOLE	Low cost	Metal panels on light pole-frame, very plain, no glass storefront	Unfinished, shell type, few partitions, concrete floor	Minimum code throughout	Space heaters	365.97	2.83	34.00
S	Good	Steel frame, sandwich panels, plain front	Plaster or drywall, partitioned offices, good finished ceilings, vinyl floor	Fluorescent lighting, adequate outlets and restrooms, good extras	Package A.C.	651.22	5.04	60.50
	Average	Pre-engineered frame and siding, small front, some trim	Painted walls, some partitions, office area, vinyl composition and acoustic	Adequate lighting, restrooms, small snack bar or deli/fast food	Forced air	503.21	3.89	46.75
	Low cost	Single wall on light frame, very plain, no glass except entry door	Unfinished, shell type, few partitions, concrete floor	Minimum code throughout	Space heaters	390.19	3.02	36.25

NOTES: Lumberyard storage buildings and other miscellaneous shelters can be found in Section 17. For parking structures, see Section 14. For surface parking lots, see Section 66. Nursery netted shade canopies cost 6.05 to 9.12 per square foot (65.12 to 98.17 per square meter).

MULTISTORY BUILDINGS

Add 0.5% (1/2%) for each story over three, above ground, to all base costs, excluding mezzanines.

SPRINKLERS

Add for sprinkler systems from Page 40.

ELEVATORS

Add for elevators from Page 39.

STORES AND COMMERCIAL BUILDINGS REFINEMENTS

On this page and the next are means of making adjustments to the base costs given in this section. The component parts which are not defined, such as the roof or foundation, are considered to be commensurate with the general quality of the building. If further refinements are required or the construction is unusual, either price entirely or partially by the Segregated Cost System, Section 43. Special items which should be added to the total cost may be added from the Unit-in-Place cost sections.

HEATING AND COOLING

These costs are averages of the total installed costs of the entire heating or cooling installation including its prorated share of the contractors' overhead and profit and architects' fees. If the heating found in the building being appraised is different from that indicated for the base being used, take the difference between the costs of the two and add to or subtract from the base square foot or meter cost. If a cubic foot cost is used, use one-twelfth the difference shown to adjust the base cubic foot cost. All of the heating costs included in the base costs are those listed under "Moderate Climate". For specific systems costs not found below, see Section 43 or 53.

COOLING ONLY

Cooling costs in commercial buildings are dependent on the summer heat load, types of walls and roof, traffic, density of occupancy, etc. In general, the following figures will serve as a guide for picking the proper cost of separate cooling.

TYPE	SQUARE METER COSTS			SQUARE FOOT COSTS		
	Mild Climate	Moderate Climate	Extreme Climate	Mild Climate	Moderate Climate	Extreme Climate
Central refrigeration with ducts and zone control.....	59.74	83.20	115.71	5.55	7.73	10.75
Package refriger. (short ductwork)	40.69	56.08	77.18	3.78	5.21	7.17
Central evaporative (with ducts)	29.49	37.67	48.01	2.74	3.50	4.46

Package refrigeration 1890.00 to 2420.00 per ton of rated capacity
Evaporative coolers..... 261.00 to 432.00 per thousand CFM of rated capacity

VENTILATION ONLY

Ventilation (blowers and ducts)	10.66	14.42	19.59	0.99	1.34	1.82
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ELEVATORS

Lump-sum cost per elevator plus the cost per stop or landing including the ground level. Use the cost per stop for basement and mezzanine stops. See Section 58 for more detailed costs, observation cars and moving-walk or dumbwaiter costs.

TYPE	Low	Average	Good	Excellent
Passenger, base cost, two to three stories.....	44100.00	52000.00	61250.00	72250.00
four stories and over.....	76750.00	87750.00	101000.00	115000.00
add, cost per stop.....	6450.00	7350.00	8450.00	9700.00
Freight, base cost, two to three stories.....	33900.00	44900.00	59500.00	78500.00
four stories and over.....	66750.00	84250.00	107000.00	136000.00
add, cost per stop, manual doors.....	8600.00	9400.00	10300.00	11100.00
power doors.....	15000.00	16400.00	17700.00	19300.00
Escalators, each stairway.....	178000.00	191000.00	205000.00	220000.00
Vertical wheelchair lifts, each.....	11100.00	14700.00	19400.00	25600.00

HEATING ONLY

TYPE	SQUARE METER COSTS			SQUARE FOOT COSTS		
	Mild Climate	Moderate Climate	Extreme Climate	Mild Climate	Moderate Climate	Extreme Climate
Electric, baseboard or cable.....	32.18	44.99	62.97	2.99	4.18	5.85
radiant panel.....	29.49	37.03	46.50	2.74	3.44	4.32
Electric wall heaters (inc. FWA)	15.72	20.02	25.62	1.46	1.86	2.38
Forced air furnace.....	33.37	47.90	68.67	3.10	4.45	6.38
Hot water, baseboard/convactor	57.59	85.47	127.01	5.35	7.94	11.80
radiant floor or ceiling.....	52.53	85.03	137.78	4.88	7.90	12.80
Space heaters, w/fan.....	12.49	20.45	33.37	1.16	1.90	3.10
radiant.....	16.36	25.62	40.04	1.52	2.38	3.72
Steam (including boiler).....	52.53	73.30	102.15	4.88	6.81	9.49
(without boiler).....	41.98	60.71	87.73	3.90	5.64	8.15
Wall or floor furnace.....	16.90	22.07	28.74	1.57	2.05	2.67

HEATING AND COOLING – EXCEPT RESTAURANTS AND MALLS

Package A.C. (short ductwork) .	57.59	89.66	139.39	5.35	8.33	12.95
Warm and cool air (zoned).....	81.81	122.17	182.99	7.60	11.35	17.00
Hot and chilled water (zoned) ...	143.16	199.13	277.17	13.30	18.50	25.75
Heat-pump system.....	62.97	100.43	159.84	5.85	9.33	14.85
add for ground-loop heat source.....	16.25	29.39	52.64	1.51	2.73	4.89
Individual thru-wall heat pumps.	27.77	47.15	79.87	2.58	4.38	7.42

Small individual heat pumps cost 1640.00 to 2350.00 per ton of rated capacity.

NOTE: For reclaim heat systems, use mild to moderate climate costs.

NOTE: For fireplaces and built-in appliances, see Section 11.

CALCULATOR METHOD

STORES AND COMMERCIAL BUILDINGS

EXTERIOR BALCONIES

Balcony costs include the supporting structure, decking and rails. Apply costs to the balcony area.

TYPE	Low	Average	Good	Excellent
Concrete	20.90	27.00	35.00	45.75
Steel	18.95	26.00	36.00	49.50
Wood	16.55	22.55	30.75	41.75
Add for ornate finishes, balustrades.....	17.35	21.80	27.25	34.00
Add for roofs or awnings	10.80	14.30	19.00	25.25

CANOPIES

This is the cantilevered portion of a building that extends over an entrance. The distance that the canopy is cantilevered should be considered when selecting a rank.

TYPE	Low	Average	Good	Excellent
Wood frame.....	26.50	33.00	41.25	51.00
Light false-mansard.....	13.25	16.50	20.65	25.50
Steel frame.....	31.50	40.25	51.00	65.50
Light false-mansard.....	15.75	20.15	25.50	32.75

SPRINKLERS

Sprinkler costs include all costs for the system and supply lines, but not tanks, towers, or high-pressure pumps. The square foot costs listed are based on the total area of sprinkler system installation on a single main connection including its prorated share of the contractors' overhead and profit and architects' fees. For a more specific cost, see Section 43 or 53. Sprinklers should not be modified for size or shape.

COVERAGE		WET SYSTEMS				DRY SYSTEMS			
Square feet	Low	Avg.	Good	Excel.	Low	Avg.	Good	Excel.	
1,000	4.28	5.08	6.03	7.15	5.53	6.57	7.80	9.26	
2,000	3.86	4.55	5.36	6.31	4.94	5.82	6.86	8.08	
3,000	3.63	4.26	5.01	5.88	4.61	5.42	6.37	7.49	
5,000	3.35	3.93	4.60	5.39	4.25	4.98	5.84	6.84	
10,000	3.01	3.50	4.08	4.75	3.78	4.40	5.13	5.97	
15,000	2.82	3.28	3.81	4.42	3.54	4.11	4.77	5.53	
20,000	2.71	3.14	3.64	4.22	3.38	3.91	4.53	5.25	
30,000	2.55	2.94	3.40	3.92	3.17	3.66	4.22	4.87	
50,000	2.37	2.72	3.12	3.58	2.92	3.35	3.84	4.40	
75,000	2.20	2.52	2.89	3.32	2.71	3.11	3.56	4.08	
100,000	2.10	2.41	2.76	3.17	2.58	2.96	3.39	3.88	
150,000	1.98	2.26	2.59	2.96	2.42	2.77	3.17	3.63	
200,000	1.91	2.17	2.47	2.81	2.32	2.64	2.99	3.40	
300,000	1.78	2.02	2.29	2.60	2.16	2.45	2.78	3.15	
400,000	1.72	1.94	2.19	2.47	2.05	2.32	2.62	2.96	
600,000	1.61	1.82	2.05	2.31	1.92	2.17	2.45	2.76	
800,000	1.55	1.74	1.96	2.20	1.85	2.08	2.34	2.63	
1,000,000	1.49	1.67	1.88	2.11	1.78	2.00	2.24	2.51	

CALCULATOR METHOD

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STORES AND COMMERCIAL BUILDINGS FLOOR AREA/PERIMETER MULTIPLIERS

AVERAGE FLOOR AREA		M. FT.	AVERAGE PERIMETER																M. FT.	AVERAGE FLOOR AREA	
Sq.M.	Sq. Ft.		15	23	30	38	46	53	61	76	91	107	122	137	152	183	213	244		Sq. Ft.	Sq. M.
46	500		1.183	1.376	1.566	1.753	—	—	—	—	—	—	—	—	—	—	—	—		500	46
70	750		1.042	1.183	1.322	1.445	1.566	—	—	—	—	—	—	—	—	—	—	—		750	70
93	1,000		.969	1.079	1.183	1.283	1.376	1.470	1.566	1.753	—	—	—	—	—	—	—	—		1,000	93
139	1,500		.892	.969	1.042	1.115	1.183	1.256	1.322	1.445	1.566	—	—	—	—	—	—	—		1,500	139
186	2,000		.854	.912	.969	1.025	1.079	1.130	1.183	1.283	1.376	—	—	—	—	—	—	—		2,000	186
232	2,500		.831	.878	.924	.969	1.011	1.054	1.097	1.183	1.270	1.351	—	—	—	—	—	—		2,500	232
279	3,000		.815	.854	.892	.931	.969	1.005	1.042	1.115	1.183	1.256	1.322	—	—	—	—	—		3,000	279
372	4,000		—	—	.854	.883	.912	.941	.969	1.025	1.079	1.131	1.183	1.232	—	—	—	—		4,000	372
465	5,000		—	—	—	.854	.878	.901	.924	.969	1.011	1.054	1.097	1.140	1.183	—	—	—		5,000	465
557	6,000		—	—	—	—	—	.873	.892	.931	.969	1.005	1.042	1.079	1.115	1.183	—	—		6,000	557
650	7,000		—	—	—	—	—	—	.870	.904	.937	.969	1.000	1.030	1.060	1.121	1.183	—		7,000	650
743	8,000		—	—	—	—	—	—	—	.883	.912	.941	.969	.997	1.025	1.079	1.131	1.183		8,000	743
836	9,000		—	—	—	—	—	—	—	—	.892	.917	.943	.969	.992	1.042	1.087	1.134		9,000	836
929	10,000		—	—	—	—	—	—	—	—	.878	.901	.925	.948	.969	1.011	1.054	1.097		10,000	929
1,115	12,000		—	—	—	—	—	—	—	—	—	.873	.892	.912	.931	.969	1.005	1.042		12,000	1,115
1,301	14,000		—	—	—	—	—	—	—	—	—	—	.870	.886	.904	.937	.969	1.000		14,000	1,301
1,486	16,000		—	—	—	—	—	—	—	—	—	—	.854	.868	.883	.912	.941	.969		16,000	1,486
1,672	18,000		—	—	—	—	—	—	—	—	—	—	—	.854	.866	.882	.917	.943		18,000	1,672
1,858	20,000		—	—	—	—	—	—	—	—	—	—	—	.843	.854	.878	.901	.924		20,000	1,858
2,323	25,000		—	—	—	—	—	—	—	—	—	—	—	—	.831	.850	.868	.887		25,000	2,323
2,787	30,000		—	—	—	—	—	—	—	—	—	—	—	—	—	.831	.847	.862		30,000	2,787
3,252	35,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	.831	.845		35,000	3,252
3,716	40,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	.820	.831		40,000	3,716
4,181	45,000		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	.821		45,000	4,181

AVERAGE FLOOR AREA		M. FT.	AVERAGE PERIMETER																M. FT.	AVERAGE FLOOR AREA	
Sq.M.	Sq. Ft.		274	305	335	366	396	427	457	488	518	549	579	610	671	731	792	914		Sq. Ft.	Sq. M.
836	9,000		1.183	1.230	1.276	—	—	—	—	—	—	—	—	—	—	—	—	—		9,000	836
929	10,000		1.140	1.183	1.223	—	—	—	—	—	—	—	—	—	—	—	—	—		10,000	929
1,115	12,000		1.079	1.117	1.153	1.183	—	—	—	—	—	—	—	—	—	—	—	—		12,000	1,115
1,301	14,000		1.030	1.060	1.090	1.121	1.150	—	—	—	—	—	—	—	—	—	—	—		14,000	1,301
1,486	16,000		.997	1.025	1.053	1.080	1.106	—	—	—	—	—	—	—	—	—	—	—		16,000	1,486
1,672	18,000		.969	.992	1.016	1.040	1.064	1.087	—	—	—	—	—	—	—	—	—	—		18,000	1,672
1,858	20,000		.948	.969	.990	1.011	1.032	1.054	—	—	—	—	—	—	—	—	—	—		20,000	1,858
2,323	25,000		.906	.925	.942	.959	.977	.995	1.011	—	—	—	—	—	—	—	—	—		25,000	2,323
2,787	30,000		.878	.894	.909	.925	.939	.954	.969	—	—	—	—	—	—	—	—	—		30,000	2,787
3,252	35,000		.859	.872	.884	.898	.912	.925	.937	.950	—	—	—	—	—	—	—	—		35,000	3,252
3,716	40,000		.843	.854	.866	.878	.890	.901	.913	.925	.936	—	—	—	—	—	—	—		40,000	3,716
4,181	45,000		.831	.842	.852	.862	.871	.881	.892	.903	.914	.925	—	—	—	—	—	—		45,000	4,181
4,645	50,000		—	.831	.841	.850	.859	.868	.877	.887	.897	.906	—	—	—	—	—	—		50,000	4,645
5,574	60,000		—	.815	.823	.831	.839	.847	.854	.862	.869	.876	.884	—	—	—	—	—		60,000	5,574
6,503	70,000		—	.803	.810	.817	.824	.831	.838	.845	.852	.858	.864	.872	—	—	—	—		70,000	6,503
7,432	80,000		—	—	.800	.807	.814	.820	.825	.831	.837	.843	.849	.854	.866	—	—	—		80,000	7,432
8,361	90,000		—	—	—	.799	.804	.810	.815	.821	.826	.831	.836	.842	.852	.861	—	—		90,000	8,361
9,290	100,000		—	—	—	.792	.797	.802	.807	.812	.816	.821	.826	.831	.841	.850	.859	—		100,000	9,290
11,613	125,000		—	—	—	—	—	.788	.792	.796	.800	.804	.808	.812	.820	.828	.836	.850		125,000	11,613
13,935	150,000		—	—	—	—	—	—	.781	.785	.789	.792	.796	.799	.806	.812	.819	.831		150,000	13,935

CALCULATOR METHOD

STORES AND COMMERCIAL BUILDINGS

*FLOOR AREA/PERIMETER MULTIPLIERS

AVERAGE FLOOR AREA		M. FT.	AVERAGE PERIMETER																M. FT.	AVERAGE FLOOR AREA	
Sq. M.	Sq. Ft.		488	549	610	671	792	914	1067	1219	1372	1524	1676	1829	1981	2133	2286	2438		Sq. Ft.	Sq. M.
18,580	200,000		.767	.773	.780	.786	.797	.807	.819	.831	—	—	—	—	—	—	—	—		200,000	18,580
20,903	225,000		.762	.767	.773	.779	.790	.799	.810	.821	—	—	—	—	—	—	—	—		225,000	20,903
23,226	250,000		.759	.762	.767	.772	.783	.792	.802	.812	—	—	—	—	—	—	—	—		250,000	23,226
25,548	275,000		—	.760	.763	.767	.776	.786	.796	.805	.814	.822	—	—	—	—	—	—		275,000	25,548
27,871	300,000		—	—	.760	.763	.771	.780	.791	.799	.807	.815	.823	—	—	—	—	—		300,000	27,871
30,193	325,000		—	—	—	.760	.767	.775	.785	.794	.801	.809	.816	.824	—	—	—	—		325,000	30,193
32,516	350,000		—	—	—	.758	.764	.770	.780	.789	.796	.803	.811	.817	.824	—	—	—		350,000	32,516
34,838	375,000		—	—	—	—	.761	.767	.776	.785	.792	.799	.806	.812	.819	.825	—	—		375,000	34,838
37,161	400,000		—	—	—	—	.759	.765	.771	.780	.788	.795	.800	.807	.814	.820	.825	—		400,000	37,161
39,483	425,000		—	—	—	—	—	.762	.769	.776	.784	.791	.797	.802	.809	.814	.820	—		425,000	39,483
41,806	450,000		—	—	—	—	—	.760	.766	.773	.780	.787	.793	.799	.804	.810	.815	.821		450,000	41,806
44,129	475,000		—	—	—	—	—	—	.763	.770	.777	.784	.790	.795	.800	.806	.811	.816		475,000	44,129
46,451	500,000		—	—	—	—	—	—	.761	.767	.773	.780	.786	.792	.797	.802	.807	.812		500,000	46,451

*For larger centers, enter table with half the average floor area and half the average perimeter.

STORY HEIGHT MULTIPLIERS

Multiply the base cost by the following multipliers for any variation in average story height from the base of 12 feet (3.66 meters). For extremely high-pitched roofs (see Section 10), use the height of the eaves plus one-half the height from the eaves to the ridge as the effective height. In some buildings it is better to compute the total volume and divide by the total square footage of floor area to obtain an effective height to use.

AVERAGE WALL HEIGHT		SQUARE FOOT OR SQUARE METER		CUBIC FOOT	AVERAGE WALL HEIGHT		SQUARE FOOT OR SQUARE METER		CUBIC FOOT	AVERAGE WALL HEIGHT		SQUARE FOOT OR SQUARE METER		CUBIC FOOT
(M.)	(FT.)	MULTIPLIERS	MULT.		(M.)	(FT.)	MULTIPLIERS	MULT.		(M.)	(FT.)	MULTIPLIERS	MULT.	
2.44	8	.915	1.373		4.27	14	1.042	.893		7.31	24	1.255	.628	
2.74	9	.936	1.248		4.57	15	1.064	.851		7.92	26	1.298	.599	
3.05	10	.957	1.148		4.88	16	1.085	.814		8.53	28	1.340	.574	
3.35	11	.979	1.068		5.49	18	1.127	.751		9.14	30	1.383	.553	
3.66	12	1.000 (base)	1.000		6.10	20	1.170	.702		9.75	32	1.425	.534	
3.96	13	1.021	.942		6.71	22	1.213	.662		10.36	34	1.468	.518	

LIFE EXPECTANCY GUIDELINES

SECTION 97 PAGE 11
December 2018

TYPICAL BUILDING LIVES

OCCUPANCY	CLASS	A	B	C	D	S
SECTIONS 12 & 42, RESIDENCES, MULTIPLES (GARDEN APTS.) AND MOTELS (Continued)						
Single-family, historical residences, excellent		—	—	70	65	—
good and very good		—	—	65	60	—
low cost, fair and average		—	—	60	55	—
Town and row houses, excellent		—	—	60	55	—
good		—	—	55	50	50
average		—	—	55	50	50
low cost and fair		—	—	50	45	—
Tropical houses, good		—	—	55	—	—
average		—	—	50	—	—
low cost		—	—	45	—	—
Yurts, good		—	—	—	30	—
average		—	—	—	20	—
low cost		—	—	—	15	—
SECTIONS 13 & 43, STORES AND COMMERCIAL BUILDINGS						
Banquet halls, excellent		—	—	50	45	—
good		—	—	45	40	40
average		—	—	40	35	35
low cost		—	—	35	30	30
Barber and beauty shops, good		45	45	40	35	35
low cost and average		40	40	35	30	30
Bars and taverns, good		—	—	45	40	—
average		45	45	40	40	40
low cost		—	—	40	35	35
Cafeterias, excellent		—	—	45	40	—
good		45	45	35	35	35
low cost and average		40	40	35	30	30
Cocktail lounges, good and excellent		45	45	40	40	40
average		40	40	40	35	35
low cost		—	—	35	35	35
Convenience stores, excellent		—	—	45	40	40
average and good		45	45	40	35	35
low cost		—	—	35	30	30
Mini-marts, good and excellent		—	—	40	35	30
low cost and average		—	—	35	30	25
Dairy sales buildings, average		—	—	35	30	30
Department stores, good and excellent		55	55	50	—	—
low cost and average		50	50	45	—	—
mall anchor stores, average and good		50	50	45	40	—
low cost		45	45	40	35	35
Dining atriums and playrooms, good to excellent		—	—	35	35	35
low cost and average		—	—	30	30	30
cheap		—	—	—	—	10
Discount stores, good		—	—	40	35	35
low cost and average		40	40	35	30	30
Drug stores, excellent		—	—	45	40	—
average and good		45	45	40	35	—
low cost		—	—	35	30	30
Fast-food restaurants, very good and excellent		40	40	35	35	35
low cost, average and good		35	35	30	30	30
Florist shops, excellent		—	—	45	40	40
average and good		50	50	40	35	35
low cost		—	—	35	30	30
Kiosks, miscellaneous stands		—	—	—	5 to 20 years	—

OCCUPANCY	CLASS	A	B	C	D	S
SECTIONS 13 & 43, STORES AND COMMERCIAL BUILDINGS (Continued)						
Laundry/dry cleaning, good		—	—	45	40	40
average		—	—	40	35	35
Laundromats, average		—	—	35	30	30
Luxury boutiques, good		60	60	55	50	—
low cost and average		55	55	50	45	—
Markets and supermarkets, excellent		—	—	45	40	40
average and good		40	40	40	35	35
low cost		—	—	35	30	30
Modular, restaurants excellent		—	—	—	—	35
low cost, average and good		—	—	—	—	30
Restaurants, very good and excellent		45	45	40	40	40
average and good		40	40	35	35	35
low cost		—	—	30	30	30
Retail stores, good and excellent		55	55	50	45	45
average		50	50	45	40	40
low cost		45	45	40	40	40
Roadside markets, excellent		—	—	40	35	35
good		—	—	35	30	30
average		—	—	30	25	25
low cost		—	—	—	20	20
cheap		—	—	—	15	—
Shopping centers, neighborhood, good		—	—	45	40	—
average		—	—	40	35	35
low cost		—	—	35	30	30
community, good and excellent		—	—	50	45	45
average		—	—	45	40	40
regional, good and excellent		55	55	55	50	—
average		—	—	50	45	45
regional discount, good		50	50	50	45	—
average		45	45	45	40	40
mixed retail centers with office/residential units, good		—	—	50	45	—
low cost and average		—	—	45	40	—
Snack bars, excellent		—	—	35	35	—
good		—	—	35	30	—
average		—	—	30	25	25
low cost		—	—	25	20	20
cheap		—	—	20	15	15
Truck stop restaurants, good		—	—	35	35	35
average		—	—	30	30	30
Warehouse discount stores, good		—	—	35	30	30
low cost and average		—	—	30	30	30
mega discount, average and good		—	—	35	—	30
low cost		—	—	30	—	30
food, good		—	—	40	35	35
average		—	—	35	30	30
low cost		—	—	30	30	30
showroom, good		—	—	40	35	35
low cost and average		—	—	35	30	30
Winery shops, excellent		—	—	50	45	—
good		—	—	45	40	—
average		—	—	40	35	35
low cost		—	—	35	30	30

DEPRECIATION – COMMERCIAL PROPERTIES

EFFECTIVE AGE IN YEARS	TYPICAL LIFE EXPECTANCY IN YEARS									
	70	60	55	50	45	40	35	30	25	20
	DEPRECIATION – PERCENTAGE									
1	0	0	0	0	1	1	1	2	2	3
2	0	1	1	1	1	2	2	3	5	7
3	0	1	1	1	2	3	4	5	7	10
4	1	1	1	2	3	4	5	7	10	14
5	1	1	2	3	4	5	6	9	13	18
6	1	2	2	3	4	6	8	11	16	22
7	1	2	3	4	5	7	10	14	19	26
8	1	2	3	5	6	8	11	16	22	30
9	2	3	4	5	7	10	13	18	25	35
10	2	3	4	6	8	11	15	21	29	40
11	2	4	5	7	9	13	17	24	32	45
12	2	4	6	8	10	14	19	26	36	50
13	2	5	6	9	12	16	22	29	40	55
14	3	5	7	10	13	18	24	32	44	60
15	3	6	8	11	14	20	26	35	48	65
16	3	7	9	12	16	22	28	39	52	69
17	4	7	10	13	18	24	31	42	56	73
18	4	8	11	14	19	26	34	46	60	76
19	4	9	12	16	21	28	36	49	64	78
20	5	9	13	17	23	30	39	53	68	79
21	5	10	14	18	25	32	42	57	71	80
22	6	11	15	20	27	35	45	60	73	
23	6	12	16	21	29	37	48	63	75	
24	7	13	17	23	31	40	52	66	77	
25	7	14	19	25	33	43	55	69	79	
26	8	15	20	27	35	46	58	72	80	
27	9	16	21	28	37	49	61	75		
28	9	17	23	30	40	52	64	77		
29	10	18	24	32	42	54	68	78		
30	11	20	26	34	45	57	72	79		
32	13	22	30	38	50	62	75	80		
34	15	25	34	43	55	68	77			
36	17	28	38	48	61	73	79			
38	19	32	42	53	67	77	80			
40	21	35	46	59	72	79				
42	25	39	51	65	75	80				
44	28	43	56	70	77					
46	31	48	60	74	78					
48	34	53	64	77	79					
50	38	58	68	79	80					
55	48	67	75	80						
60	57	74	78							
65	65	78	80							
70	71	80								
75	75									
80	78									

EFFECTIVE AGE IN YEARS	TYPICAL LIFE EXPECTANCY IN YEARS									
	70	60	55	50	45	40	35	30	25	20
	REMAINING LIFE EXPECTANCY – YEARS									
1	69	59	54	49	44	39	34	29	24	19
2	68	58	53	48	43	38	33	28	23	18
3	67	57	52	47	42	37	32	27	22	17
4	66	56	51	46	41	36	31	26	21	16
5	65	55	50	45	40	35	30	25	20	15
6	64	54	49	44	39	34	29	24	19	14
7	63	53	48	43	38	33	28	23	18	13
8	62	52	47	42	37	32	27	22	17	12
9	61	51	46	41	36	31	26	21	16	11
10	60	50	45	40	35	30	25	20	15	10
11	59	49	44	39	34	29	24	19	14	9
12	58	48	43	38	33	28	23	18	13	8
13	57	47	42	37	32	27	22	17	12	7
14	56	46	41	36	31	26	21	16	11	6
15	55	45	40	35	30	25	20	15	10	5
16	54	44	39	34	29	24	19	14	9	4
17	53	43	38	33	28	23	18	13	8	4
18	52	42	37	32	27	22	17	12	7	3
19	51	41	36	31	26	21	16	11	6	2
20	50	40	35	30	25	20	15	10	5	2
21	49	39	34	29	24	19	14	9	5	2
22	48	38	33	28	23	18	13	8	4	
23	47	37	32	27	22	17	12	7	3	
24	46	36	31	26	21	16	11	6	3	
25	45	35	30	25	20	15	10	6	2	
26	44	34	29	24	19	14	9	5	2	
27	43	33	28	23	18	13	8	4		
28	42	32	27	22	17	12	7	4		
29	41	31	26	21	16	11	7	3		
30	40	30	25	20	15	10	6	3		
32	38	28	23	18	13	8	5	2		
34	36	26	21	16	11	7	4			
36	34	24	19	14	10	6	3			
38	32	22	17	12	8	5	2			
40	30	20	15	10	7	4				
42	28	18	13	9	6	3				
44	26	16	12	8	5					
46	24	14	10	7	4					
48	22	13	9	6	3					
50	20	11	8	5	3					
55	16	8	6	3						
60	12	6	4							
65	9	4	3							
70	7	3								
75	5									
80	4									

PROPERTIES INCLUDED
 Section 11 All apartments, hotels, resorts
 Section 12 Motels, lodges, large multiples & resorts
 Section 13 All
 Section 14 All
 Section 15 All except libraries
 Section 16 All except churches and fraternal bldgs.
 Section 17 All commercial and industrial uses
 Section 18 None
 Section 64 All commercial and industrial uses
 For lives less than 20 years, see Page 26.

These multipliers bring costs from preceding pages up to date. Also apply Local Multipliers, Section 99, Pages 5 through 10.

CALCULATOR COST SECTIONS

(Effective Date of Cost Pages)		11 (11/18)	12 (8/18)	13 (5/18)	14 (2/18)	15 (11/19)	16 (8/19)	17 (5/19)	18 (2/19)
EASTERN	A	1.05	1.06	1.08	1.07	1.02	1.02	1.03	1.05
	B	1.06	1.06	1.04	1.07	1.01	1.02	1.04	1.06
	C	1.03	1.03	1.05	1.05	1.03	1.03	1.04	1.01
	D	1.01	1.03	1.04	1.04	1.01	1.02	1.01	1.01
	S	1.06	1.07	1.07	1.07	1.04	1.02	1.01	1.05
CENTRAL	A	1.00	1.01	1.02	1.04	0.97	0.98	0.98	0.98
	B	0.99	1.00	1.00	1.02	0.99	0.98	0.97	0.98
	C	0.99	1.00	1.01	1.01	0.98	0.97	0.97	0.98
	D	0.97	1.00	1.01	1.02	1.00	1.00	0.97	0.98
	S	0.97	1.00	1.00	1.03	0.98	0.96	0.98	0.98
WESTERN	A	1.01	1.05	1.08	1.10	1.02	1.01	1.00	0.99
	B	1.00	1.01	1.05	1.05	1.02	1.03	1.02	1.00
	C	1.00	1.03	1.03	1.06	1.01	1.02	1.00	1.02
	D	1.02	1.02	1.03	1.06	1.00	1.00	1.03	1.01
	S	1.00	1.01	1.06	1.06	1.00	1.04	1.02	0.98

SEGREGATED COST SECTIONS

(Effective Date of Cost Pages)		41 (12/18)	42 (9/18)	43 (6/18)	44 (3/18)	45 (12/19)	46 (9/19)	47 (6/19)	48 (3/19)
EASTERN	A	1.05	1.06	1.08	1.07	1.02	1.02	1.03	1.05
	B	1.06	1.06	1.04	1.07	1.01	1.02	1.04	1.06
	C	1.03	1.03	1.05	1.05	1.03	1.03	1.04	1.01
	D	1.01	1.03	1.04	1.04	1.01	1.02	1.01	1.01
	S	1.06	1.07	1.07	1.07	1.04	1.02	1.01	1.05
CENTRAL	A	1.00	1.01	1.02	1.04	0.97	0.98	0.98	0.98
	B	0.99	1.00	1.00	1.02	0.99	0.98	0.97	0.98
	C	0.99	1.00	1.01	1.01	0.98	0.97	0.97	0.98
	D	0.97	1.00	1.01	1.02	1.00	1.00	0.97	0.98
	S	0.97	1.00	1.00	1.03	0.98	0.96	0.98	0.98
WESTERN	A	1.01	1.05	1.08	1.10	1.02	1.01	1.00	0.99
	B	1.00	1.01	1.05	1.05	1.02	1.03	1.02	1.00
	C	1.00	1.03	1.03	1.06	1.01	1.02	1.00	1.02
	D	1.02	1.02	1.03	1.06	1.00	1.00	1.03	1.01
	S	1.00	1.01	1.06	1.06	1.00	1.04	1.02	0.98

UNIT-IN-PLACE COST SECTIONS (51 – 70)

Sec.	Page	Date		Eastern	Central	Western	Sec.	Page	Date		Eastern	Central	Western
51 -	2-3	(3/19)	Concrete Foundations.....	1.03	0.99	1.02	61 -	1-8	(12/18)	Tanks	1.00	0.99	1.02
51 -	4	(3/19)	Pilings.....	1.02	0.97	1.01	62 -	1	(6/18)	Industrial Pumps & Boilers.....	1.06	0.98	1.08
51 -	7-8	(3/19)	Steel and Concrete Frame.....	1.03	0.98	1.02	62 -	2-3, 6	(6/18)	Piping	1.06	0.98	1.08
51 -	3,7	(3/19)	Wood Foundations, Frame	1.00	0.98	1.02	62 -	4	(6/18)	Electrical Motors	1.06	0.98	1.08
52 -	1-4, 6	(3/19)	Interior Construction.....	1.00	0.99	1.01	62 -	5	(6/18)	Steel Stacks, Chutes.....	1.06	0.98	1.08
52 -	5	(3/19)	Bank Vaults and Equipment	1.03	0.98	1.00	62 -	5	(6/18)	Masonry & Concrete Chimneys ..	1.04	0.99	1.06
53 -	1-8	(6/19)	Heating, Cooling & Ventilating	1.01	0.98	1.02	62 -	6	(6/18)	Compactors, Incinerators.....	1.06	0.98	1.08
53 -	9-12	(6/19)	Plumbing, Fire Protection, etc.....	1.01	0.97	1.03	63 -	1-4	(9/18)	Trailer and Mfg. Housing Parks ..	1.02	1.01	1.06
54 -	1-6	(6/19)	Electrical, Security	1.00	1.01	0.99	63 -	5-10	(9/18)	Manufactured Housing.....	1.01	1.01	1.03
55 -	3-7	(8/19)	Wall Costs.....	1.01	0.98	1.03	64 -	1-6	(3/18)	Service Stations, Car Washes	1.07	1.03	1.04
56 -	1-2	(8/19)	Stained Glass.....	1.01	0.98	1.02	64 -	7-9	(3/18)	Prefabricated Metal Structures ...	1.06	1.01	1.07
56 -	3-6	(8/19)	Storefronts.....	1.01	0.98	1.02	64 -	7-8	(3/18)	Prefab. Wood & Air Structures....	1.04	1.03	1.05
56 -	7	(8/19)	Stonework	0.99	0.99	1.03	65 -	1-12	(3/18)	Equipment Costs.....	1.05	1.04	1.05
56 -	8	(8/19)	Columns, Stone & Concrete	0.99	0.99	1.03	66 -	1	(12/19)	Subdivision Costs	1.01	0.97	1.02
56 -	8	(8/19)	Columns, Wood & Aluminum.....	1.00	0.98	1.03	66 -	2-9	(12/19)	Yard Improvements.....	1.00	0.97	1.03
57 -	1-6	(9/19)	Roofs.....	1.00	0.99	1.02	66 -	10-11	(12/19)	Demolition & Remediation	1.00	0.98	1.02
58 -	1	(9/19)	Cold Storage	1.00	0.98	1.03	67 -	1-2	(12/19)	Golf Courses	1.00	1.00	1.01
58 -	2-8	(9/19)	Elevators, Conveying Systems ...	1.01	0.98	1.01	67 -	3-7	(12/19)	Recreational Facilities.....	1.00	0.98	1.02
							70 -	1-32	(1/20)	Green Section	0.99	0.99	1.03

LOCAL MULTIPLIERS

Apply to costs brought up-to-date from preceding pages. Do not apply to Section 98 or any other indexes.

UNITED STATES

CLASS	A	B	C	D	S	CLASS	A	B	C	D	S	CLASS	A	B	C	D	S
KENTUCKY	0.97	0.97	0.97	0.97	0.98	MICHIGAN	1.04	1.04	1.04	1.04	1.05	MISSOURI	0.99	1.01	1.01	1.01	1.00
Ashland	1.04	1.05	1.03	1.06	1.05	Adrian	1.05	1.06	1.06	1.06	1.07	Cape Girardeau	0.94	0.92	0.94	0.92	0.91
Bowling Green	0.95	0.95	0.94	0.94	0.97	Alpena	1.03	1.02	1.01	0.99	1.02	Columbia	1.03	1.06	1.04	1.03	1.07
Covington	0.96	0.97	0.97	0.97	0.97	Ann Arbor	1.09	1.10	1.10	1.10	1.13	Independence	1.05	1.07	1.07	1.08	1.06
Frankfort	0.96	0.94	0.95	0.97	0.94	Battle Creek	1.01	1.02	1.02	1.01	1.01	Jefferson City	0.98	0.99	0.99	1.01	0.98
Lexington	0.97	0.95	0.95	0.97	0.95	Bay City	1.07	1.05	1.04	1.04	1.06	Joplin	0.90	0.90	0.91	0.90	0.92
Louisville	0.97	0.96	0.96	0.97	0.96	Detroit	1.10	1.09	1.11	1.12	1.11	Kansas City	1.06	1.08	1.07	1.08	1.07
Newport	0.96	0.97	0.97	0.97	0.97	Escanaba	0.96	0.97	0.98	0.97	0.98	Rolla	0.89	0.91	0.91	0.90	0.87
Owensboro	0.97	0.99	0.98	0.96	1.02	Flint	1.07	1.07	1.05	1.04	1.08	Springfield	1.01	1.00	1.02	1.00	1.02
Paducah	0.96	0.94	0.95	0.95	0.95	Grand Rapids	1.00	0.99	1.00	0.99	0.99	St. Joseph	1.00	1.04	1.03	1.04	1.01
LOUISIANA	0.87	0.87	0.88	0.87	0.87	Ishpeming	0.97	0.99	1.00	0.99	0.99	St. Louis	1.08	1.09	1.11	1.11	1.08
Alexandria	0.84	0.85	0.87	0.86	0.87	Jackson	1.04	1.05	1.05	1.04	1.06	MONTANA	0.93	0.94	0.97	0.95	0.97
Baton Rouge	0.86	0.85	0.87	0.87	0.86	Kalamazoo	1.05	1.05	1.05	1.04	1.05	Billings	0.95	0.95	0.99	0.97	0.99
Lafayette	0.86	0.87	0.88	0.88	0.84	Lansing	1.02	1.03	1.02	1.00	1.02	Bozeman	0.94	0.94	0.97	0.96	0.99
Lake Charles	0.87	0.88	0.88	0.85	0.88	Marquette	0.97	0.99	1.00	0.99	0.99	Butte	0.92	0.94	0.97	0.94	0.96
Monroe	0.87	0.89	0.89	0.89	0.88	Monroe	1.06	1.08	1.07	1.08	1.09	Great Falls	0.93	0.94	0.96	0.92	0.98
New Orleans	0.90	0.88	0.89	0.89	0.87	Muskegon	1.02	1.01	1.01	1.00	1.01	Helena	0.90	0.90	0.95	0.94	0.94
Shreveport	0.89	0.89	0.89	0.87	0.87	Niles	1.08	1.07	1.09	1.07	1.09	Lewistown	0.91	0.91	0.94	0.93	0.93
MAINE	1.02	1.00	1.02	1.01	1.01	Pontiac	1.09	1.09	1.10	1.10	1.11	Missoula	0.96	0.97	0.99	0.96	1.00
Auburn	1.05	1.03	1.06	1.05	1.03	Port Huron	1.07	1.09	1.08	1.10	1.09	NEBRASKA	0.94	0.94	0.94	0.93	0.95
Augusta	1.07	1.04	1.07	1.06	1.08	Saginaw	1.04	1.03	1.02	1.02	1.03	Grand Island	0.94	0.92	0.92	0.93	0.93
Bangor	1.00	0.98	1.02	1.00	1.00	Sault Ste. Marie	1.00	1.00	0.99	0.99	1.00	Lincoln	0.95	0.95	0.91	0.91	0.95
Biddeford	1.05	1.03	1.06	1.05	1.02	Traverse City	1.00	1.00	1.02	1.00	1.01	Norfolk	0.96	0.97	0.99	0.98	0.99
Caribou	0.95	0.94	0.94	0.95	0.96	Ypsilanti	1.10	1.11	1.10	1.11	1.12	North Platte	0.94	0.93	0.94	0.93	0.92
Lewiston	1.05	1.03	1.06	1.05	1.03	MINNESOTA	1.10	1.11	1.10	1.08	1.11	Omaha	0.93	0.95	0.94	0.92	0.95
Portland	1.04	1.01	1.04	1.03	1.04	Austin	1.06	1.10	1.07	1.06	1.09	NEVADA	1.13	1.10	1.10	1.09	1.13
Presque Isle	0.95	0.94	0.94	0.95	0.96	Brainerd	1.09	1.05	1.07	1.04	1.05	Carson City	1.12	1.09	1.09	1.09	1.13
Waterville	0.98	0.97	0.99	0.98	0.99	Duluth	1.13	1.14	1.12	1.09	1.12	Elko	1.13	1.12	1.11	1.10	1.15
MARYLAND	1.03	1.04	1.03	1.01	1.02	Hibbing	1.11	1.10	1.08	1.04	1.09	Fallon	1.04	1.00	1.02	1.00	1.04
Anne Arundel County	1.03	1.04	1.00	1.00	1.04	Mankato	1.05	1.08	1.07	1.05	1.08	Las Vegas	1.13	1.12	1.13	1.15	1.14
Baltimore	1.00	1.01	1.00	1.01	1.01	Minneapolis	1.15	1.17	1.16	1.16	1.16	Lincoln County	1.03	1.03	1.05	1.05	1.03
Bethesda	1.07	1.09	1.05	1.03	1.04	Moorhead	1.07	1.06	1.05	1.02	1.08	Nye County	0.96	0.94	0.92	0.89	0.96
Cumberland	1.01	1.02	1.03	1.01	1.02	Rochester	1.08	1.12	1.10	1.07	1.12	Reno	1.12	1.07	1.06	1.04	1.10
Eastern Shore Area	0.98	0.96	0.96	0.96	0.98	St. Cloud	1.07	1.11	1.10	1.07	1.10	Sparks	1.12	1.07	1.07	1.04	1.10
Hagerstown	1.00	1.00	1.01	1.00	1.00	St. Paul	1.15	1.18	1.15	1.16	1.16	Tahoe Area	1.24	1.23	1.25	1.24	1.26
Silver Spring	1.07	1.09	1.05	1.02	1.05	MISSISSIPPI	0.87	0.88	0.87	0.88	0.87	NEW HAMPSHIRE	1.04	1.06	1.05	1.05	1.04
MASSACHUSETTS	1.17	1.18	1.19	1.20	1.17	Biloxi	0.87	0.89	0.87	0.88	0.87	Concord	0.98	1.00	0.99	0.99	0.98
Boston	1.29	1.30	1.32	1.32	1.29	Columbus	0.85	0.85	0.86	0.87	0.85	Dover	1.09	1.11	1.10	1.11	1.08
Cape Cod	1.19	1.19	1.20	1.21	1.18	Greenville	0.91	0.89	0.89	0.91	0.88	Keene	0.99	1.02	1.00	1.00	0.99
Fall River	1.16	1.17	1.19	1.18	1.16	Gulfport	0.86	0.87	0.87	0.88	0.88	Laconia	0.96	0.98	0.97	0.98	0.97
Holyoke	1.12	1.14	1.15	1.13	1.12	Hattiesburg	0.88	0.87	0.86	0.86	0.87	Littleton	0.96	0.96	0.96	0.95	0.97
Lawrence	1.18	1.19	1.20	1.21	1.15	Jackson	0.88	0.89	0.89	0.89	0.87	Manchester	1.03	1.05	1.06	1.05	1.03
Lowell	1.18	1.19	1.19	1.20	1.16	Laurel	0.90	0.90	0.87	0.88	0.89	Nashua	1.17	1.19	1.17	1.16	1.15
Lynn	1.22	1.23	1.23	1.24	1.21	Meridian	0.87	0.88	0.87	0.88	0.88	Portsmouth	1.06	1.07	1.07	1.07	1.05
Methuen	1.18	1.17	1.19	1.22	1.16	Natchez	0.85	0.85	0.85	0.86	0.86	Rochester	1.07	1.09	1.08	1.08	1.07
Natick	1.21	1.21	1.22	1.25	1.19	Tupelo	0.85	0.87	0.86	0.87	0.85	Salem	1.10	1.13	1.12	1.10	1.11
New Bedford	1.17	1.19	1.19	1.19	1.17	Vicksburg	0.88	0.88	0.88	0.89	0.87						
Pittsfield	1.07	1.09	1.09	1.10	1.08												
Springfield	1.16	1.19	1.19	1.16	1.17												
Worcester	1.13	1.13	1.13	1.15	1.14												