Overview 5.1

Summary
This chapter contains procedures for the valuation of residential dwellings, including single and multi-family dwellings (semi-detached; townhouse), summer cottages, A-Frame summer cottages, manufactured homes, manufactured home extensions, travel trailers, basements and basement rooms.

SAMA's 2015 Cost Guide provides directions for the valuation of property by the cost approach; it does not have the force of law.

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

This information is available for purchase by contacting:

Technical Standards and Policy Division
Saskatchewan Assessment Management Agency
200 – 2201 – 11th Avenue
Regina, Saskatchewan S4P 0J8

Phone: (306) 924-8000
Toll Free: 1-800-667-SAMA (7262)
Fax: (306) 924-8070

Email: info.request@sama.sk.ca

Web Site: http://www.sama.sk.ca

Residential Dwellings – General 5.2

Occupancy Description

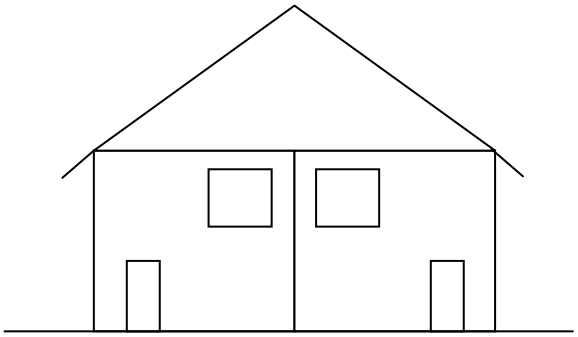
Single Family Dwelling
A residential dwelling typically designed and constructed for the accommodation and use of one family. Limited structural modifications may allow for the use of these dwellings by more than one family.

Multi-Family Dwelling (Semi-Detached; Townhouse)
A residential dwelling designed and constructed for the accommodation of two or more families. A multi-family dwelling is constructed with self contained living areas for each family. Each family living area is a separate unit with exterior entries and interior layouts arranged to provide security and privacy for each unit. A unit may be an End Row or an Inside Row.

There are two types of multi-family dwellings:

Semi-Detached
A multi-family residential building divided into two family living units, with a common wall between the units and separate entry, electrical, plumbing and heating systems. Each semi-detached unit is an End Row.

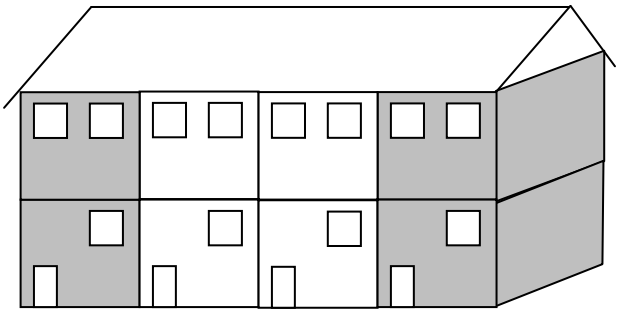
Semi-Detached Example:



Townhouse
A multi-residential building divided into three or more family living units, with a common wall between the units, and separate entry, electrical, plumbing and heating systems. A townhouse unit may be an End Row or an Inside Row.

Townhouse Examples:

Example 1



Example 2

End Row	**End Row**
End Row	**End Row**

Example 3

End Row	**Inside Row**	**Inside Row**	**End Row**
End Row	**Inside Row**	**Inside Row**	**End Row**

Classification Guidelines

Excellent Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Excellent Quality (cont'd)

Very Good Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Very Good Quality (cont'd)

Good Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Good Quality (cont'd)

Average Quality

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Average Quality (cont'd)

Fair Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Fair Quality (cont'd)

Low Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Low Quality (cont'd)

Very Low Quality

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Very Low Quality (cont'd)

1-Storey Rate ($/sq. ft.)

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair	Low	Very Low
≤ 400							
600							
800							
1,000							
1,200							
1,400							
1,600							
1,800							
2,000							
2,200							
2,400							
2,600							
2,800							
3,000							
3,200							
3,600							
4,000							
4,400							
4,800							
5,200							
5,600							
6,000							
6,400							
6,800							
7,200							
7,600							
≥ 8,000							

Single Family Dwelling Calculation Procedure

Description	No.	Page No.
Quality	5.3	1-14
a) Structure Rate = (a_1 x a_2)		
a_1. Square Foot Rate	5.3	15
a_2. Wall Height Adjustment	4.5	1-2
b) Structure Rate Adjustments = (+/-b_1 + b_2)		
b_1. Heating/Cooling Adjustment	4.7	1
b_2. Hillside Adjustment	4.9	1
c) Value Subtotal = (a + b)		
d) Incomplete Construction Adjustment	3.7	1-2
e) Adjusted Structure Rate = c - (c x d)		
f) Effective Area = (f_1 x f_2)		
f_1. Total Living Area	4.4	1-3
f_2. Effective Area Factor	4.4	1-3
g) Miscellaneous Adjustments = (+/-g_1 + g_2)		
g_1. Plumbing Fixtures Adjustment	4.6	1
g_2. Fireplace Count	4.8	1
h) Replacement Cost New = (e x f) + g		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Excellent Quality

Excellent #1 - front elevation: 2-Storey Hillside

Excellent #1 - rear elevation: 2-Storey Hillside

Excellent #2: 2-Storey

Excellent Quality (cont'd)

Excellent #3: 1-Storey Hillside

Excellent #4 : 1-Storey Hillside

Very Good Quality

Very Good #1: Bi-Level

Very Good Quality (cont'd)

Very Good #2 - front elevation: 1-Storey Hillside

Very Good #2 - rear elevation: 1-Storey Hillside

Very Good #3: 2-Storey

Very Good Quality (cont'd)

Very Good #4 - front elevation: 2-Storey

Very Good #4 - rear elevation: 2-Storey

Very Good #5: 2-Storey

Very Good Quality (cont'd)

Very Good #6: 1-Storey

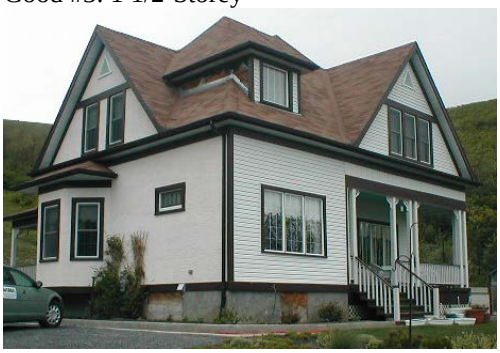
Good Quality

Good #1: 1-Storey

Good #2: 1-Storey

Good Quality (cont'd)

Good #3: 1 1/2-Storey



Good #4: Bi-Level

Good #5: 2-Storey

Good #6: Split-Level

Average Quality

Average #1: 1-Storey

Average #2: 1-Storey

Average #3: Bi-Level

Average #4: 1 1/2-Storey

Average Quality (cont'd)

Average #5: 2-Storey

Average #6: Split-Level

Fair Quality

Fair #1: 1-Storey

Fair #2: 1-Storey

Fair Quality (cont'd)

Fair #3: 1 1/2-Storey

Fair #4: 1 1/2-Storey

Fair #5: 1 1/2-Storey

Low Quality

Low #1: 1 1/2-Storey

Low #2: 1-Storey

Low #3: 1-Storey

Low #4: 1-Storey

Very Low Quality

Very Low #1: 1-Storey

Very Low #2: 1-Storey

Very Low #3: 1-Storey

Multi-Family Dwellings 5.4

Note: There are two types of multi-family dwellings - semi-detached and townhouse. For definitions and examples see No. 5.2.

Classification Guidelines

Excellent Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Excellent Quality (cont'd)

Very Good Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Very Good Quality (cont'd)

Good Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Good Quality (cont'd)

Average Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Average Quality (cont'd)

Fair Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Fair Quality (cont'd)

End Row (Semi-Detached; Townhouse): 1-Storey Rate for ($/sq. ft)

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair
≤ 600					
800					
1,000					
1,200					
1,400					
1,600					
1,800					
2,000					
2,200					
2,400					
2,600					
2,800					
3,000					
3,200					
≥ 3,600					

Inside Row (Townhouse): 1-Storey Rate ($/sq. ft.)

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair
≤ 600					
800					
1,000					
1,200					
1,400					
1,600					
1,800					
2,000					
2,200					
2,400					
2,600					
2,800					
3,000					
3,200					
≥ 3,600					

Multi-Family Dwelling Calculation Procedure

Description	No.	Page No.
Quality	5.4	1-10
a) Structure Rate = (a_1 x a_2)		
a_1. Square Foot Rate	5.4	11
a_2. Wall Height Adjustment	4.5	1
b) Structure Rate Adjustments = (+/-b_1 + b_2)		
b_1. Heating/Cooling Adjustment	4.7	1
b_2. Hillside Adjustment	4.9	1
c) Value Subtotal = (a + b)		
d) Incomplete Construction Adjustment	3.7	1-2
e) Adjusted Structure Rate = c - (c x d)		
f) Effective Area = (f_1 x f_2)		
f_1. Total Living Area	4.4	1-2; 4
f_2. Effective Area Factor	4.4	1-2; 4
g) Miscellaneous Adjustments = (+/-g_1 + g_2)		
g_1. Plumbing Fixtures Adjustment	4.6	1
g_2. Fireplace Count	4.8	1
h) Replacement Cost New = (e x f) + g		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2

Semi-Detached - Very Good Quality

Very Good #1: 2-Storey Semi-Detached

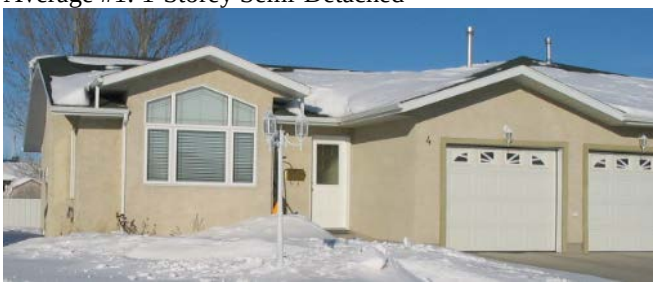
Semi-Detached - Good Quality

Good #1 - front elevation: 2-Storey Semi-Detached

Good #1 - rear elevation: 2-Storey Semi-Detached

Semi-Detached - Average Quality

Average #1: 1-Storey Semi-Detached



Average #2: Bi-Level Semi-Detached

Average #3: 2-Storey Semi-Detached

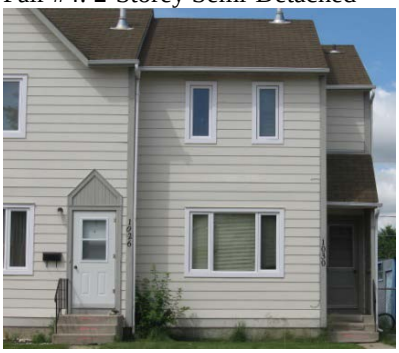
Semi-Detached - Fair Quality

Fair #1: 1-Storey Semi-Detached

Fair #2: 1-Storey Semi-Detached

Fair #3: 1-Storey Semi-Detached

Fair #4: 2-Storey Semi-Detached



Townhouse - Very Good Quality

Very Good #1: 2-Storey Townhouse

Townhouse - Good Quality

Good #1: 2-Storey Townhouse - 2 End Rows & 4 Inside Rows

Good #2: 2-Storey Townhouse - 2 End Rows & 2 Inside Rows

Townhouse - Average Quality

Average #1: 2-Storey Townhouse - 2 End Rows & 2 Inside Rows

Average #2: 1-Storey Townhouse - 4 End Rows & 2 Inside Rows

Average #3: 2-Storey Townhouse - 2 End Rows & 2 Inside Rows

Townhouse - Fair Quality

Fair #1: 1-Storey Townhouse - 2 End Rows & 1 Inside Rows

Fair #2: 1-Storey Townhouse - 2 End Rows & 4 Inside Rows

Fair #3: 2-Storey Townhouse - 2 End Rows & 3 Inside Rows

Seasonal Dwelling – General 5.5

Occupancy Description
Summer cottages and A-Frame summer cottages are generally constructed as seasonal use buildings that may limit their use during winter months. The quality of the construction, floor plan, interior finish and exterior finish is below the standard for residential dwellings.

Where the quality of construction, floor plan, interior finish and exterior finish is comparable to the standard for residential dwellings value the building in accordance with the valuation procedures in No. 5.2 and 5.3.

Classification Guidelines

Good Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Good Quality (cont'd)

Average Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Average Quality (cont'd)

Fair Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Fair Quality (cont'd)

Low Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Low Quality (cont'd)

1-Storey Rate ($/sq. ft.)

Area (sq. ft.)	Good	Average	Fair	Low
≤ 400				
600				
800				
1,000				
1,200				
1,400				
1,600				
1,800				
2,000				
2,200				
2,400				
2,600				
2,800				
3,000				
3,200				
3,600				
4,000				
4,400				
4,800				
5,200				
≥ 5,600				

Summer Cottage Calculation Procedure

Description	No.	Page No.
Quality	5.6	1-8
a) Structure Rate = (a_1 x a_2)		
a_1. Square Foot Rate	5.6	9
a_2. Wall Height Adjustment	4.5	1
b) Structure Rate Adjustments = (+/-b_1 + b_2)		
b_1. Heating/Cooling Adjustment	4.7	1
b_2. Hillside Adjustment	4.9	1
c) Value Subtotal = (a + b)		
d) Incomplete Construction Adjustment	3.7	1-2
e) Adjusted Structure Rate = c - (c x d)		
f) Effective Area = (f_1 x f_2)		
f_1. Total Living Area	4.4	1-3
f_2. Effective Area Factor	4.4	1-3
g) Miscellaneous Adjustments = (+/-g_1 + g_2)		
g_1. Plumbing Fixtures Adjustment	4.6	1
g_2. Fireplace Count	4.8	1
h) Replacement Cost New = (e x f) + g		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Good Quality

Good #1: 1-Storey

Good #2: 2-Storey

Average Quality

Average #1: 1-Storey

Average Quality (cont'd)

Average #2: 1-Storey

Fair Quality

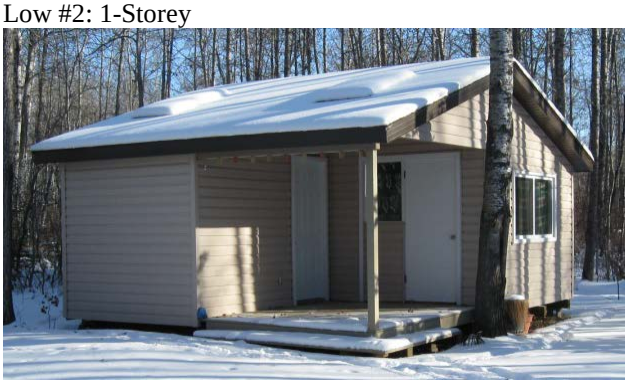
Fair #1: 1-Storey

Fair #2: 1 1/2-Storey

Low Quality

Low #1: 1-Storey

Low #2: 1-Storey



Low #3: 1-Storey

A-Frame Summer Cottages 5.7

Classification Guidelines

Good Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

A-Frame Summer Cottages 5.7

Good Quality (cont'd)

Average Quality

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Average Quality (cont`d)

Fair Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Fair Quality (cont'd)

A-Frame Structure Rate ($/sq. ft.)

Area (sq. ft.)	Good	Average	Fair
≤ 300			
400			
500			
600			
700			
800			
1,000			
1,200			
1,400			
1,600			
1,800			
≥ 2,000			

A-Frame Summer Cottage Calculation Procedure

Description	No.	Page No.
Quality	5.7	1-6
a) Structure Rate = a_1		
a_1. Square Foot Rate	5.7	7
b) Structure Rate Adjustments = +/-b_1		
b_1. Heating/Cooling Adjustment	4.7	1-2
c) Value Subtotal = (a + b)		
d) Incomplete Construction Adjustment	3.7	1-2
e) Adjusted Structure Rate = c - (c x d)		
f) Area		
g) Miscellaneous Adjustments = (+/-g_1 + g_2)		
g_1. Plumbing Fixtures Adjustment	4.6	1-2
g_2. Fireplace Count	4.8	1
h) Replacement Cost New = (e x f) + g		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

A-Frame Summer Cottages 5.7

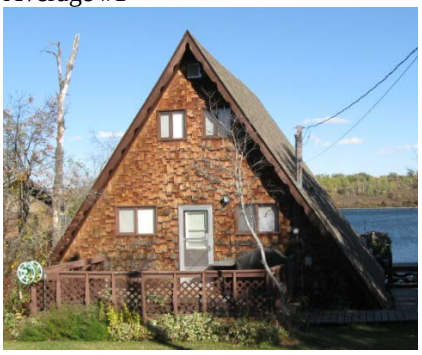
Good Quality

Good #1

Good #2:

Average Quality

Average #1



Average #2

Fair Quality

Fair #1

Manufactured Homes 5.8

Note on different forms of home construction
The terms site-built or factory-built (includes manufactured homes, modular homes and read-to move homes) do not describe a type of home - they describe alternative methods of construction.

A site-built home refers to a home that is constructed primarily on its site.

A manufactured home is built in a manufacturing facility on a steel undercarriage which remains as a permanent part of its structure. A manufactured home has the necessary wheel assemblies to be transported to permanent or semi-permanent sites. Value manufactured homes using the specifications in this section.

A modular home is built in a manufacturing facility in sections and may be transported on a steel undercarriage, but the undercarriage is generally not a permanent and necessary structural component and is usually removed when the unit is delivered. The modular home is pieced together on-site where it is placed on a basement or crawlspace that has been pre-built on-site. Most modern modular homes, once fully assembled, are indistinguishable from site-built homes. Value modular homes using the specifications for single and multi-family dwellings in No. 5.3 and No. 5.4.

A ready-to-move (RTM) is a home that is built in a manufacturing facility off-site then shipped in one piece to the building site, where it is placed on a basement or crawlspace that has been pre-built on-site. Value RTMs using the specifications for single and multi-family dwellings in No. 5.3 and No. 5.4.

Manufactured Home Occupancy Description
Note: Manufactured homes are also referred to as mobile homes.

A manufactured home is a residential dwelling that exceeds either 8 feet body width or 32 feet body length, built on a steel undercarriage which remains as a permanent part of its structure. A manufactured home has the necessary wheel assemblies to be transported to permanent or semi-permanent sites. The wheel assembly can be removed when the unit is delivered to the home site, where it is connected to the required utilities.

Manufactured homes are typically available in widths from 8 feet to 36 feet and up to 80 feet in length. Double wide and triple wide are terms used to describe the manufactured home of two or three attached sections, 10 feet to 20 feet wide. Expandable additions have one or more sections that fold, collapse, or telescope into the principle unit while being transported.

Manufactured homes are described in terms of width and length, 12’x56’, 16’x76’, etc. Most manufactured homes will have detachable tow bars. The tow bar length is not included in the overall dimensions of the manufactured home.

Foundation Rate
The typical manufactured home foundation - steel or concrete piers - is included in the structure rate.

Adjust for other foundation materials as follows:

Foundation Material	Rate ($/sq. ft.)
Skirting	
Concrete foundation	

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Classification Guidelines

Good Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Good Quality (cont'd)

Average Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Average Quality (cont'd)

Fair Quality
Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Fair Quality (cont'd)

Structure Rate: Good Quality
($/sq. ft. of floor area)

Length (feet)	Width (feet)									
	≤ 10	12	14	16	18	20	24	28	32	≥ 36
≤ 28										
32										
36										
40										
44										
48										
52										
56										
60										
64										
68										
72										
76										
≥ 80										

Structure Rate: Average Quality
($/sq. ft. of floor area)

Length (feet)	Width (feet)									
	≤ 8	12	14	16	18	20	24	28	32	≥ 36
≤ 28										
32										
36										
40										
44										
48										
52										
56										
60										
64										
68										
72										
76										
≥ 80										

Structure Rate: Fair Quality
($/sq. ft. of floor area)

Length (feet)	Width (feet)									
	≤ 8	12	14	16	18	20	24	28	32	≥ 36
≤ 20										
24										
28										
32										
36										
40										
44										
48										
52										
56										
60										
64										
68										
72										
76										
≥ 80										

Manufactured Home Calculation Procedure

Description	No.	Page No.
Quality	5.8	3-8
a) Structure Rate = (a_1 x a_2)		
a_1. Manufactured Home Width Square Foot Rate	5.8	9-11
a_2. Wall Height Adjustment	4.5	1
b) Structure Rate Adjustments = (+/-b_1 + b_2)		
b_1. Heating/Cooling Adjustment	4.7	1-2
b_2. Foundation Adjustment	5.8	2
c) Value Subtotal = (a + b)		
d) Incomplete Construction Adjustment	3.7	1-2
e) Adjusted Structure Rate = c - (c x d)		
f) Area		
g) Miscellaneous Adjustments = (+/-g_1 + g_2)		
g_1. Plumbing Fixtures Adjustment	4.6	1-2
g_2. Fireplace Count	4.8	1
h) Replacement Cost New = (e x f) + g		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Good Quality

Good #1: 22'x58'

Good #2: 20'x76'

Good #3: 20'x76'

Average Quality

Average #1: 20'x76'

Average #2: 14'x76'

Average #3: 16'x76'

Average #4: 20'x76'

Fair Quality

Fair #1: 13'x52'

Fair #2: 12'x48'

Fair #3: 8'x34'

Occupancy Description
A manufactured home extension is a section attached to a manufactured home, typically used for bedrooms, living or recreational rooms. The quality of a manufactured home extension is determined from the quality of the attached manufactured home.

Structure Rate: ($/sq. ft. of floor area)

Area (sq. ft.)	Good	Average	Fair
≤ 120			
240			
360			
480			
600			
720			
840			
960			
1,080			
1,200			
1,320			
1,440			
1,560			
1,680			
1,800			
1,920			
≥ 2,000			

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Manufactured Home Extension Width Adjustment

Width (feet)	Factor
≤ 8	1.25
9	1.22
10	1.18
11	1.15
12	1.11
13	1.09
14	1.06
15	1.05
16	1.03
17	1.02
≥ 18	1.00

Manufactured Home Extension Calculation Procedure

Description	No.	Page No.
a) Structure Rate = (a_1 x a_2 x a_3)		
a_1. MH Extension Square Foot Rate	5.9	1
a_2. MH Extension Width Adjustment	5.9	2
a_3. Wall Height Adjustment	4.5	1
b) Structure Rate Adjustments = (+/-b_1 + b_2)		
b_1. Heating/Cooling Adjustment	4.7	1-2
b_2. Foundation Adjustment	5.8	2
c) Value Subtotal = (a + b)		
d) Incomplete Construction Adjustment	3.7	1-2
e) Adjusted Structure Rate = c - (c x d)		
f) Area		
g) Replacement Cost New = (e x f)		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Travel Trailers 5.10

Occupancy Description
Travel trailers are generally 8 feet or less in width and usually under 40 feet in length.

Quality
There are no construction qualities for travel trailers.

Structure Rate: ($/sq. ft. of floor area)

Area (sq. ft.)	
≤ 224	
256	
288	
320	
352	
384	
416	
448	
480	
512	
544	
576	
608	
≥ 640	

Travel Trailer Calculation Procedure

Description	No.	Page No.
a) Structure Rate = a_1		
a_1. Travel Trailer Width Square Foot Rate	5.8	10
b) Area		
c) Replacement Cost New = (a x b)		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Basements 5.11

Occupancy Description
Basement is typically located under the main floor area of a main dwelling or residential structure and is below or partially below ground level. A typical basement is set 6 to 7 feet in the ground and has a few small windows. Basements may be constructed from a number of materials, including, but not limited to poured concrete, pressure treated wood, concrete block and field stone.

The basement rates include only the basement walls and floor. The foundation is included in the total base rate for the residential building. The cost also include a floor drain, wood or steel pipe columns to support the living area above, a minimal number of electrical outlets, windows and a stairway.

The quality of a basement is determined from the main dwelling located above.

Variations
Crawl Spaces
Spaces where the perimeter wall is 4 to 5 feet in height are classified as crawl spaces. A crawl space is typically located under split-level design houses. A crawl space should not be rated unless it has a concrete floor.

Cellars or Dugouts
Earth dugouts or cellars with board walls and light concrete floor should not be valued. Only those basements that have some form of masonry and/or pressure-treated wood retaining foundation walls and are at least 6 feet in height should be valued.

Bi-level
The basement of a bi-level house is set 3 to 4 feet in the ground and has full size windows.

Split-level
Basement of a split level house. Part of the basement is set 6 to 7 feet in the ground and has a few small windows. The other part of the basement is set 3 to 4 feet in the ground and has full size windows.

Capped Basement
A basement that has no house on top of it and which may be lived in temporarily until the house is built. The floor of the house has been covered with a temporary roofing material and a basement entry has been built. If the basement floors, walls and ceilings are finished, value finish as a basement room.

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Basement Garage

Garages that are integrated into the structural components of a basement, with no portion of the garage extending from the basement. The following lump sum adjustments are added as an additional feature.

Quality	Single Garage
Excellent	
Very Good	
Good	
Average	
Fair	
Low	
Very Low	

Quality	Double Garage
Excellent	
Very Good	
Good	
Average	
Fair	
Low	
Very Low	

Basement Walkout Adjustment

A lump sum value is added to the basement to recognize an exterior entrance.

Quality	Basement Walkout
Excellent	
Very Good	
Good	
Average	
Fair	
Low	
Very Low	

Wall Height
The standard wall height for basements is 8 feet. An adjustment for wall heights greater or less than 8 feet is made by application of the wall height adjustment factor.

Basement Wall Height Adjustment

Wall Height (ft.)	Factor
6	
7	
8	
9	
10	
11	
≥ 12	

Basement Structure Rate - Single Family Dwellings and Manufactured Homes ($/sq. ft.)
The following structure rates apply regardless of the construction material used.

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair	Low	Very Low
≤ 200							
400							
600							
800							
1,000							
1,200							
1,600							
2,000							
2,400							
2,800							
≥ 3,200							

Basement Structure Rate - Summer Cottages and A-Frame Summer Cottages ($/sq. ft.)
The following structure rates apply regardless of the construction material used.

Area (sq. ft.)	Good	Average	Fair	Low
≤ 200				
400				
600				
800				
1,000				
1,200				
1,600				
2,000				
≥ 2,400				

End Row Basement Structure Rate
- Multi-Family Dwelling (Semi-Detached; Townhouse) ($/sq. ft.)
The following structure rates apply regardless of the construction material used.

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair
≤ 200					
400					
600					
800					
1,000					
1,200					
≥ 1,600					

Inside Row Basement Structure Rate
- Multi-Family Dwelling (Townhouse) ($/sq. ft.)
The following structure rates apply regardless of the construction material used.

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair
≤ 200					
400					
600					
800					
1,000					
1,200					
≥ 1,600					

Capped Basement Structure Rate ($/sq. ft.)
The following structure rates apply regardless of the construction material used.

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair	Low	Very Low
≤ 200							
400							
600							
800							
1,000							
1,200							
1,600							
2,000							
2,400							
2,800							
≥ 3,200							

Crawl Space Structure Rate - Single Family Dwellings, Multi-Family Dwellings and Summer Cottages ($/sq. ft.)

The following structure rates apply regardless of the construction material used.

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair	Low	Very Low
≤ 200							
400							
600							
800							
1,000							
1,200							
1,600							
2,000							
2,400							
2,800							
≥ 3,200							

Basement Calculation Procedure

Description	No.	Page No.
a) Structure Rate = (a_1 x a_2)		
a_1. Square Foot Rate	5.11	3-5
a_2. Wall Height Adjustment	5.11	3
b) Area		
c) Miscellaneous Adjustments = (+c_1 + c_2)		
c_1. Basement Garage Adjustment	5.11	2
c_2. Basement Walkout Adjustment	5.11	2
d) Replacement Cost New = (a x b) + c		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Crawl Space Calculation Procedure

Description	No.	Page No.
a) Structure Rate = a_1		
a_1. Crawl Space Square Foot Rate	5.11	6
b) Area		
c) Replacement Cost New = (a x b)		

After the replacement cost new (RCN) has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Basement Rooms 5.12

Occupancy Description
Basement rooms are partitioned living areas built in the basement. An area may be assessed as a basement room if there are finished walls and interior partitions (panelling, drywall) and one of the following two components is present:

1. finished ceiling
2. floor covering

The quality of a basement room is determined by the quality of the main dwelling.

The floor area of a basement room is measured to the inside finished surface of the exterior walls.

Electricity
Adequate outlets have been allowed for according to quality.

Heating
Adequate heating runs from furnace or individual gas heaters allowed for according to quality.

Structure Rate Application

There are three steps in the application of the basement room structure rate to determine the replacement cost new (RCN) of the basement room.

1. The basement room area is calculated as a percentage of the total basement area in five broad ranges:

	Percentage Title	Percentage Range	Percentage Applied to Rate
1	Minimal Finish	10% to 19%	10%
2	1/4 Finish	20% to 39%	20%
3	1/2 Finish	40% to 59%	40%
4	3/4 Finish	60% to 79%	60%
5	Full Finish	80% to 100%	80%

2. To create the effective basement room rate, the percentage is applied to the basement room structure rate using the full basement area.

3. The effective rate is applied to the total basement area to determine the RCN for the basement room.

Basement room area less than 10% of the total basement area is not assessed.

After the RCN has been calculated, the assessed value for residential buildings and structures is determined using the calculation procedures in No. 3.2.

Portions of this chapter are not available for viewing due to licensing with Marshall and Swift. Therefore the classification guidelines, rates and factors etc. have been intentionally left blank.

Example of Basement Room Rate Application

An Average quality single family dwelling has 700 sq. ft of basement room in a 1,000 sq. ft. basement.

1. The percentage range is determined:

   700 / 1000 = 70%

   The percentage applied to the structure rate is 60% as the 70% falls in the "3/4 Finish" range (60% to 79%).

2. The Average quality 1,000 sq. ft. basement room rate is $. The 60% is applied to create the effective rate:

   $ x 60% = $

3. The effective rate is applied to the total basement area to determine the RCN for the basement room.

   $ x 1,000 sq. ft. = $

Basement Room Structure Rate - Single Family Dwellings and Manufactured Homes ($/sq. ft.)

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair	Low	Very Low
≤ 200							
400							
600							
800							
1,000							
1,200							
1,600							
2,000							
2,400							
2,800							
≥ 3,200							

Basement Room Structure Rate - Summer Cottages and A-Frame Summer Cottages ($/sq. ft.)

Area (sq. ft.)	Good	Average	Fair	Low
≤ 200				
400				
600				
800				
1,000				
1,200				
1,600				
2,000				
≥ 2,400				

Basement Room Structure Rate
- Multi-Family Dwellings (Semi-Detached; Townhouse) ($/sq. ft.)

Area (sq. ft.)	Excellent	Very Good	Good	Average	Fair
≤ 200					
400					
600					
800					
1,000					
1,200					
≥ 1,600					