



SHAMONG TOWNSHIP REASSESSMENT



BACKGROUND

- The last revaluation was conducted 22 years ago (1989).
- The Burlington County Board of Taxation officially ordered Shamong Township to conduct a revaluation for the 2011 tax year.
- The Township was successful in obtaining an extension until the 2012 tax year, and the order was changed from a revaluation to a reassessment.



REVALUATION vs. REASSESSMENT

- The key difference between a revaluation and a reassessment is that a revaluation is conducted by an outside appraisal firm. A reassessment is conducted “in-house” by the Tax Assessor.
- A major advantage to conducting a reassessment is that the local Tax Assessor already has a good working knowledge of the town. It also eliminates some costs such as bonding, additional insurance and benefits.
- This reassessment program will otherwise comply to all applicable regulations and requirements of a revaluation.



MEET THE TEAM

- **James Renwick, Tax Assessor (Project Manager)**
- **Joseph Rahman (Assistant Project Manager)**
- **Kathleen Davies (Field Inspector)**
- **Ron Kitz (Field Inspector)**
- **Matt Calka (Field Inspector)**
- **J. Scott Pierson (Field Inspector)**
- **Susan Onorato, Township Administrator (Data Entry)**



JAMES J. RENWICK

- **Certified Tax Assessor (CTA) and Certified General Real Estate Appraiser in NJ and PA.**
- **Over 22 years of experience in the revaluation field.**
- **Almost 15 years experience as a Tax Assessor (13 with Shamong Township).**
- **Also serve as the Tax Assessor in Bass River, Southampton and Washington Townships in Burlington County.**



JOSEPH RAHMAN

- **Certified Tax Assessor (CTA) in NJ.**
- **Almost eight years of experience in the revaluation field (conducted revaluations in Burlington and Cumberland Counties).**
- **Served as the Acting Tax Assessor in Shamong Township from 2007-2008 while I was deployed with the United States Marines in Iraq. Also served as the Acting Tax Assessor in Bass River and Washington Townships during the same period.**
- **Currently serves as the Assistant Tax Assessor in Howell Township, Ocean County.**



KATHLEEN DAVIES

- **Over 10 years experience as a Real Estate Appraisal Associate involved with appraising a variety of residential, commercial and industrial properties.**
- **Over 10 years of experience as a Field Inspector.**
- **Experience in the preparation of materials for tax appeals.**



RON KITZ

- **12 years of experience in the revaluation field.**
- **Conducted revaluation inspections in Burlington, Camden and Cumberland Counties.**
- **Former retail business owner with an ability to deal with people on a professional level.**



MATT CALKA

- **Certified Tax Assessor (CTA) in NJ.**
- **Six years of experience in revaluation/reassessment projects.**
- **Conducted property inspections on behalf of three municipalities and also worked as a Field Inspector for a revaluation firm.**
- **Strong background in construction.**



J. SCOTT PIERSON

- **Over 10 years of experience as a Field Inspector.**
- **Over 10 years of experience as a Field Representative for Evesham Township.**



WHAT WILL THE REASSESSMENT DO?

- **The reassessment will bring all property values up to 100% of market value as of October 1, 2011.**
- **It will equitably distribute the tax burden across the township. Currently, there are property owners paying too high or too little taxes based on the market value of their homes.**
- **THE REASSESSMENT WILL NOT GENERATE ANY NEW INCOME TO THE TOWNSHIP!!!**



REASSESSMENT MYTHS

- **Towns just do a reassessment so that they can get more money.**
- **FALSE, NO MONEY IS GENERATED FOR A MUNICIPALITY FROM A REASSESSMENT.**



REASSESSMENT MYTHS

- If my assessed value goes up, then my taxes will definitely go up.
- **FALSE, JUST ABOUT ALL ASSESSMENTS WILL GO UP, BUT ONLY THOSE THAT GO UP ABOVE THE AVERAGE PERCENTAGE OF INCREASE WILL SEE AN INCREASE IN TAXES. IF YOUR ASSESSMENT GOES UP LESS THAN THE AVERAGE INCREASE, YOU COULD SEE A REDUCTION IN YOUR TAXES.**

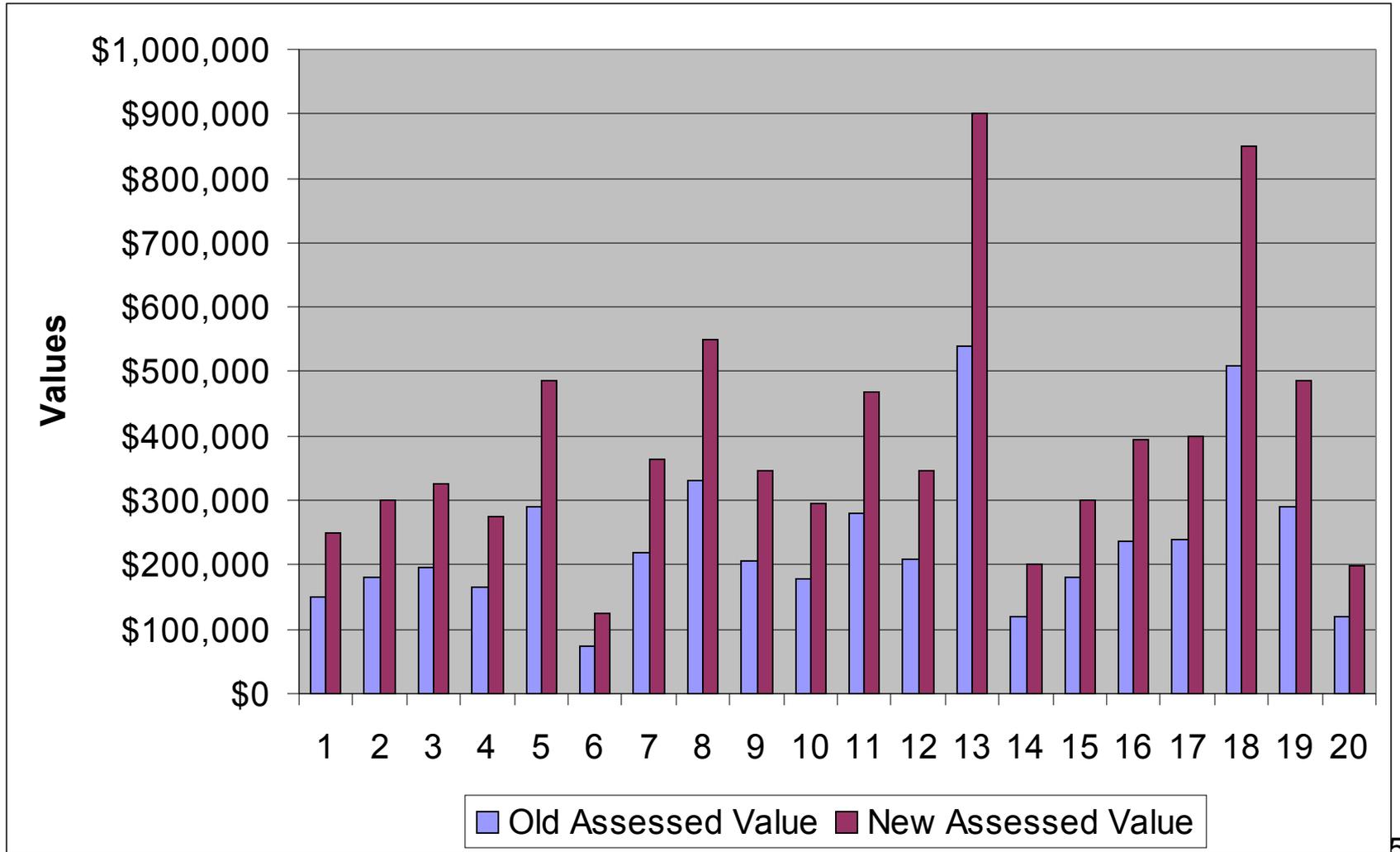


HOW CAN THAT BE?

The formulas for deriving a tax rate is:

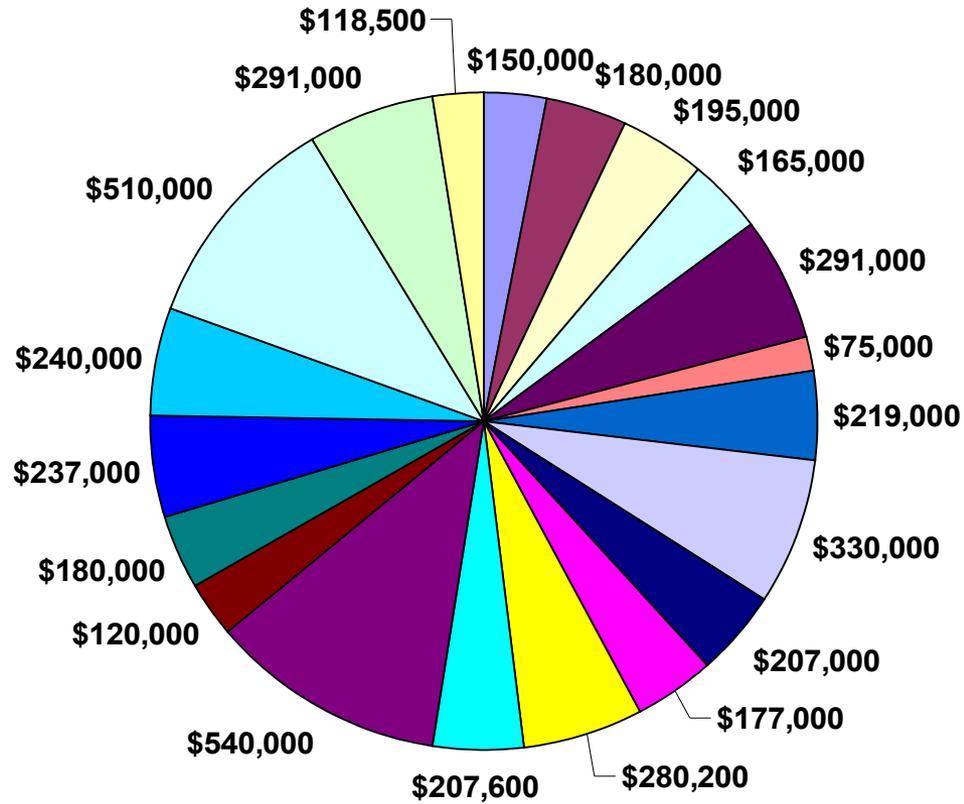
$$\text{LEVY} / \text{TOTAL VALUE OF TOWN} = \text{TAX RATE}$$

EXAMPLE (EQUAL % INCREASE)

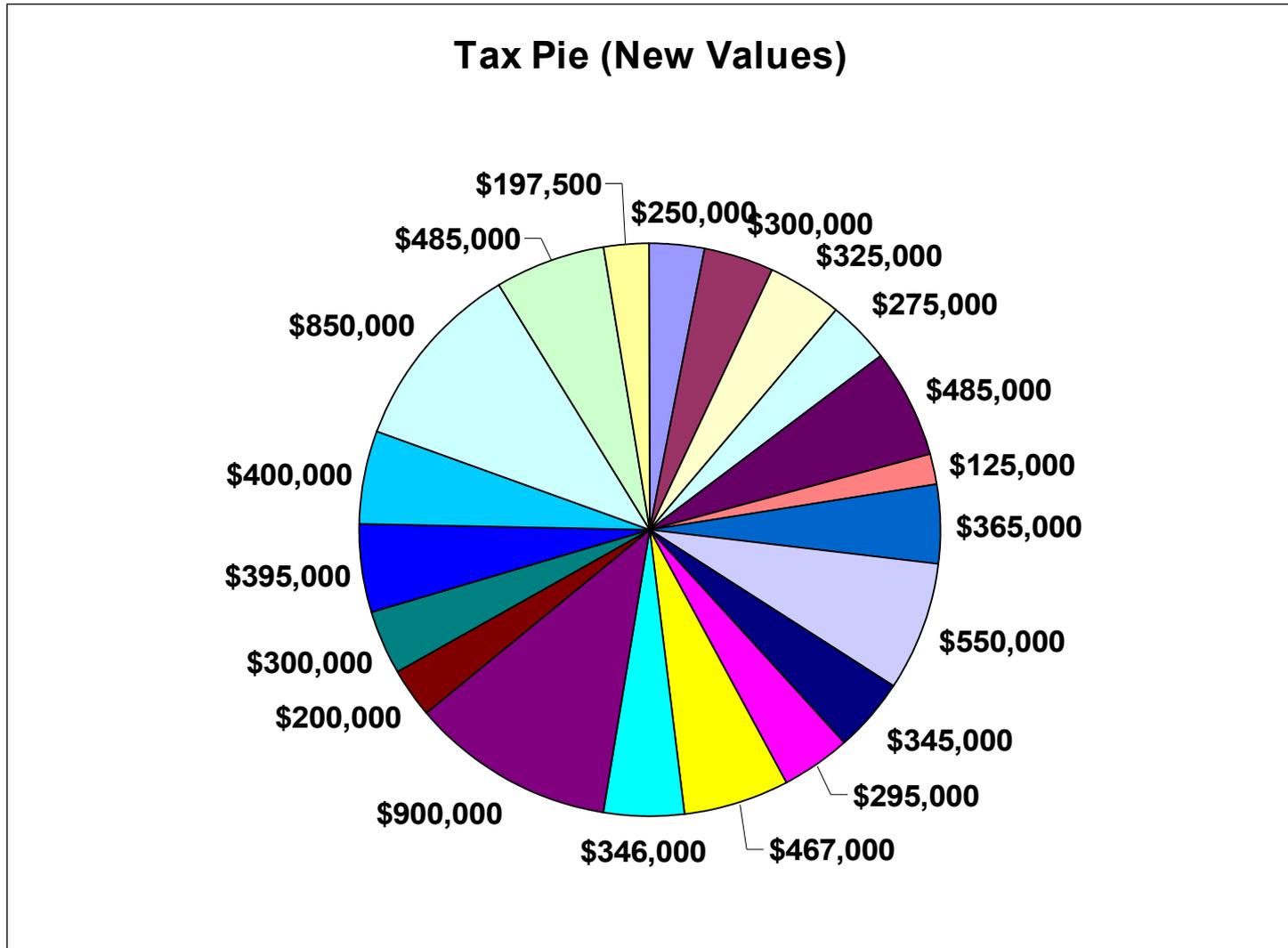


Total Tax Burden

The Tax Pie (Old Values)



Total Tax Burden





For this example, let's assume that the levy is \$100,000

The total value of the town (Old Value) is \$4,713,300.

The rate is calculated as:

$\$100,000 / \$4,713,300 = 0.02122$ or **\$2.122 per \$100 of Assessed Value.**

The average assessed value is \$235,665

Average Tax: $\$235,665 \times 0.02122 = \$5,000.81$



After the reassessment, let's assume that the levy is still \$100,000

The total value of the town (New Value) is \$7,855,500.

The rate is calculated as:

$\$100,000 / \$7,855,500 = 0.01273$ or $\$1.273$ per $\$100$ of Assessed Value.

The average assessed value is $\$392,775$

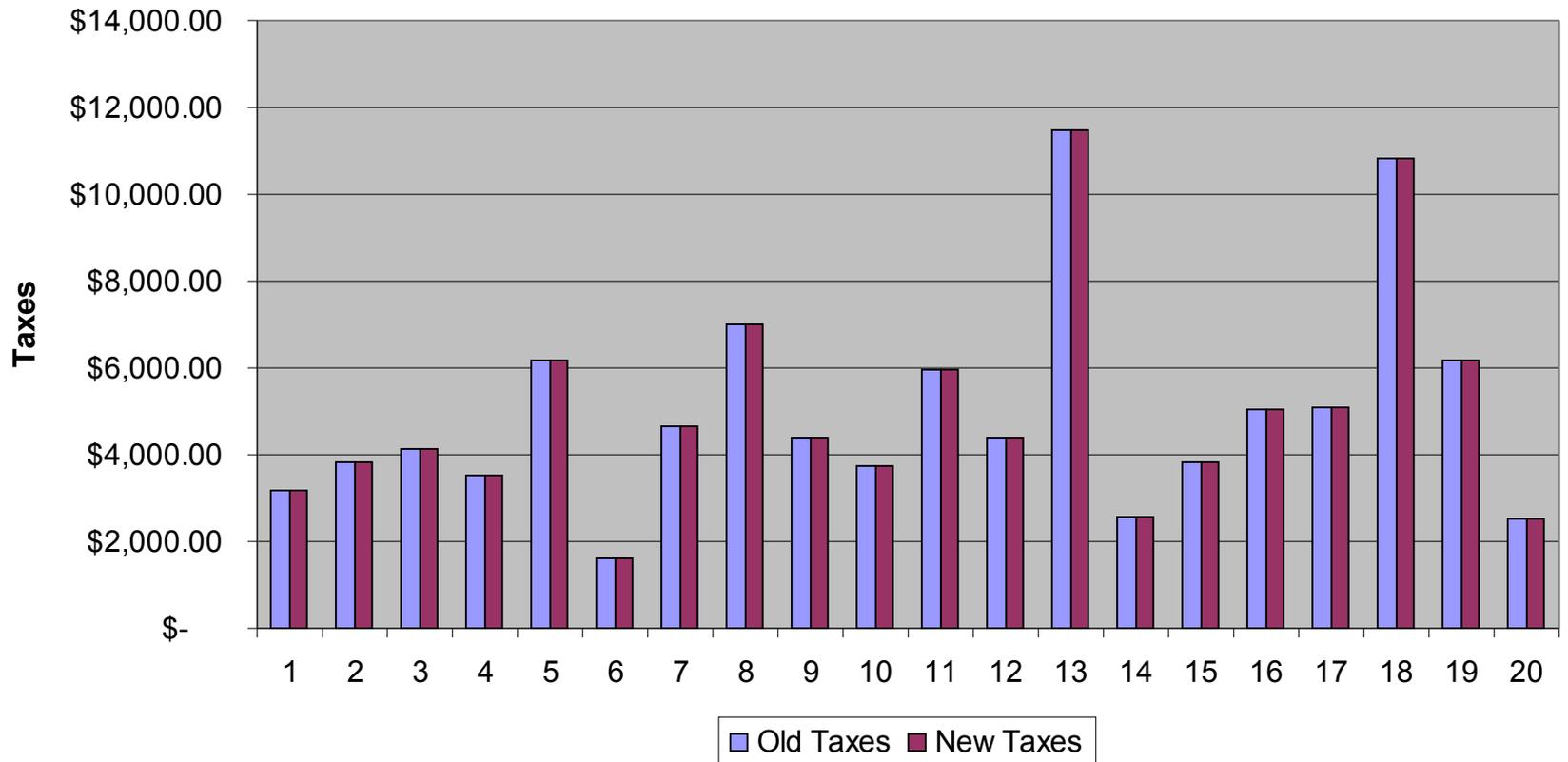
Average Tax: $\$392,775 \times 0.01273 = \$5,000.03$



RESULTS ???

The reassessment didn't significantly change the average tax. In fact, because this example is based on all assessments going up by the same percentage, all the taxes stayed the same. The problems with this example is that the real estate market generally doesn't work this way.

EQUAL PERCENTAGE INCREASES IN VALUE

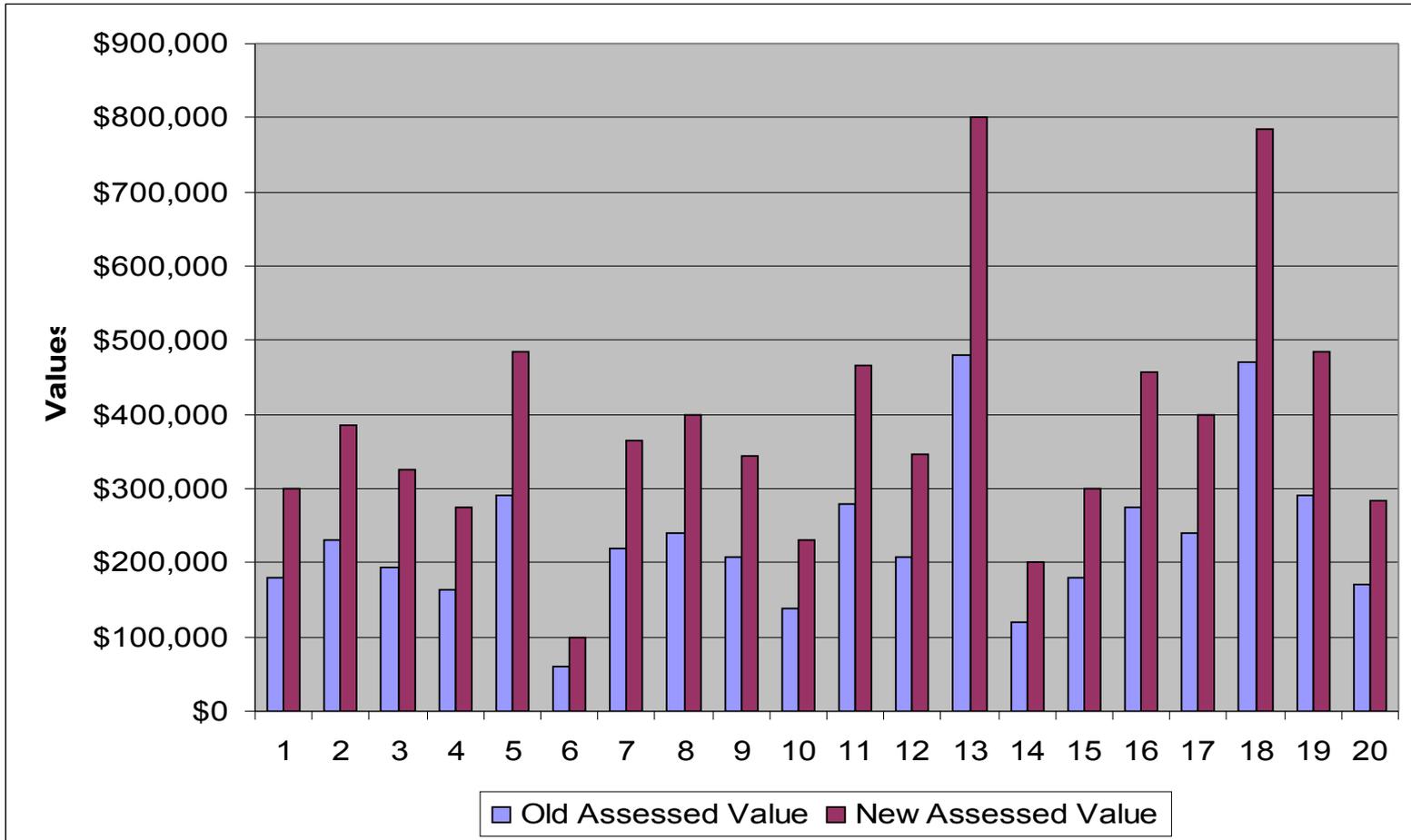




REAL WORLD

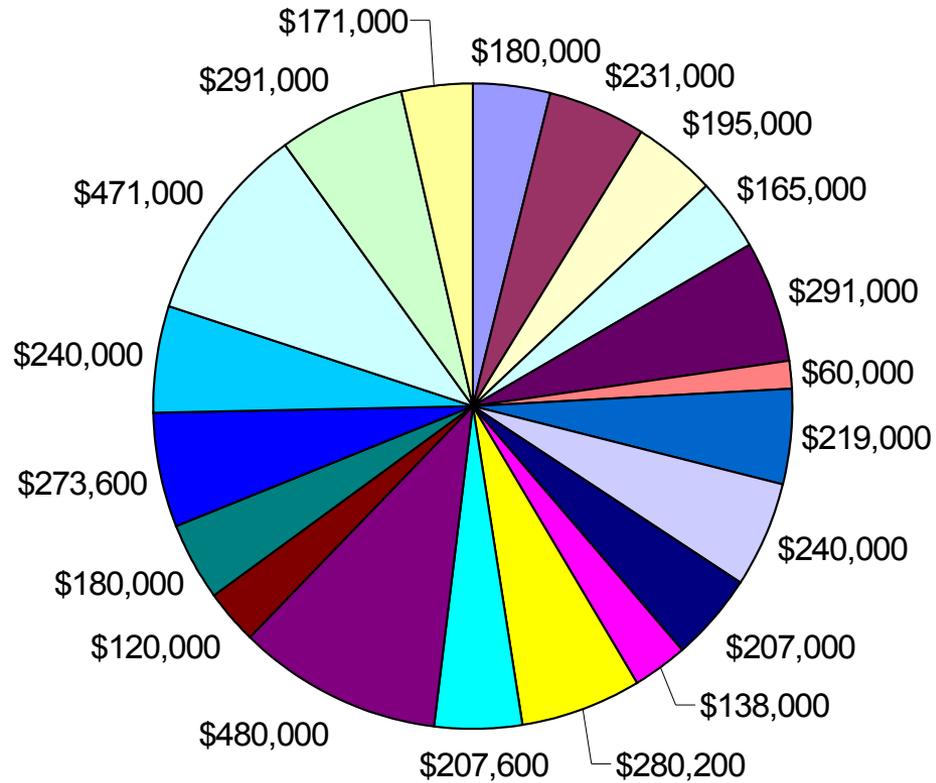
In the real world, it is more realistic to expect that the values of properties will increase at varying rates over the 22-year period since the last revaluation. Let's consider the following example.

UNEQUAL % INCREASES



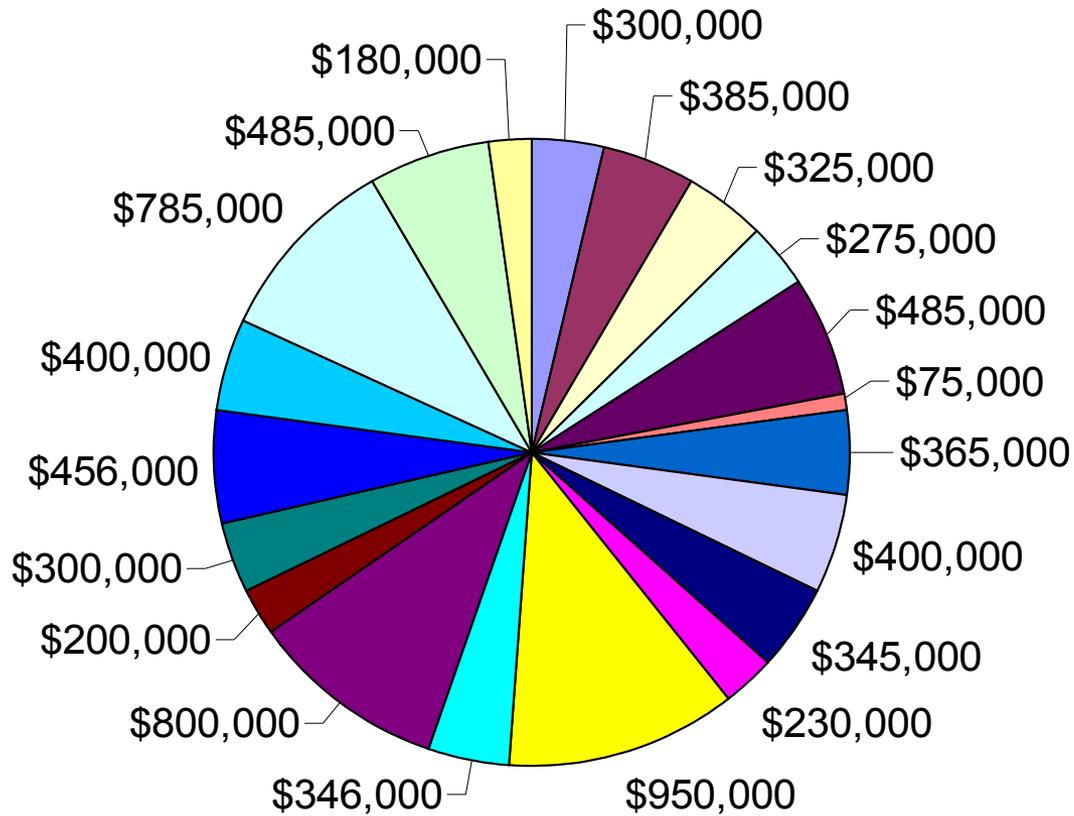
Total Tax Burden

Tax Pie (Old Values)



Total Tax Burden

Tax Pie (New Values)





For this example, let's also assume that the levy is \$100,000

The total value of the town (Old Value) is 4,713,300.

The rate is calculated as:

$\$100,000 / \$4,713,300 = 0.02122$ or **\$2.122 per \$100 of Assessed Value.**

The average assessed value is \$235,665

Average Tax: $\$235,665 \times 0.02122 = \$5,000.81$



After the reassessment, let's assume that the levy is still \$100,000

The total value of the town (New Value) is \$8,087,000.

The rate is calculated as:

$\$100,000 / \$8,087,000 = 0.01237$ or \$1.237 per \$100 of Assessed Value.

The average assessed value is \$404,350

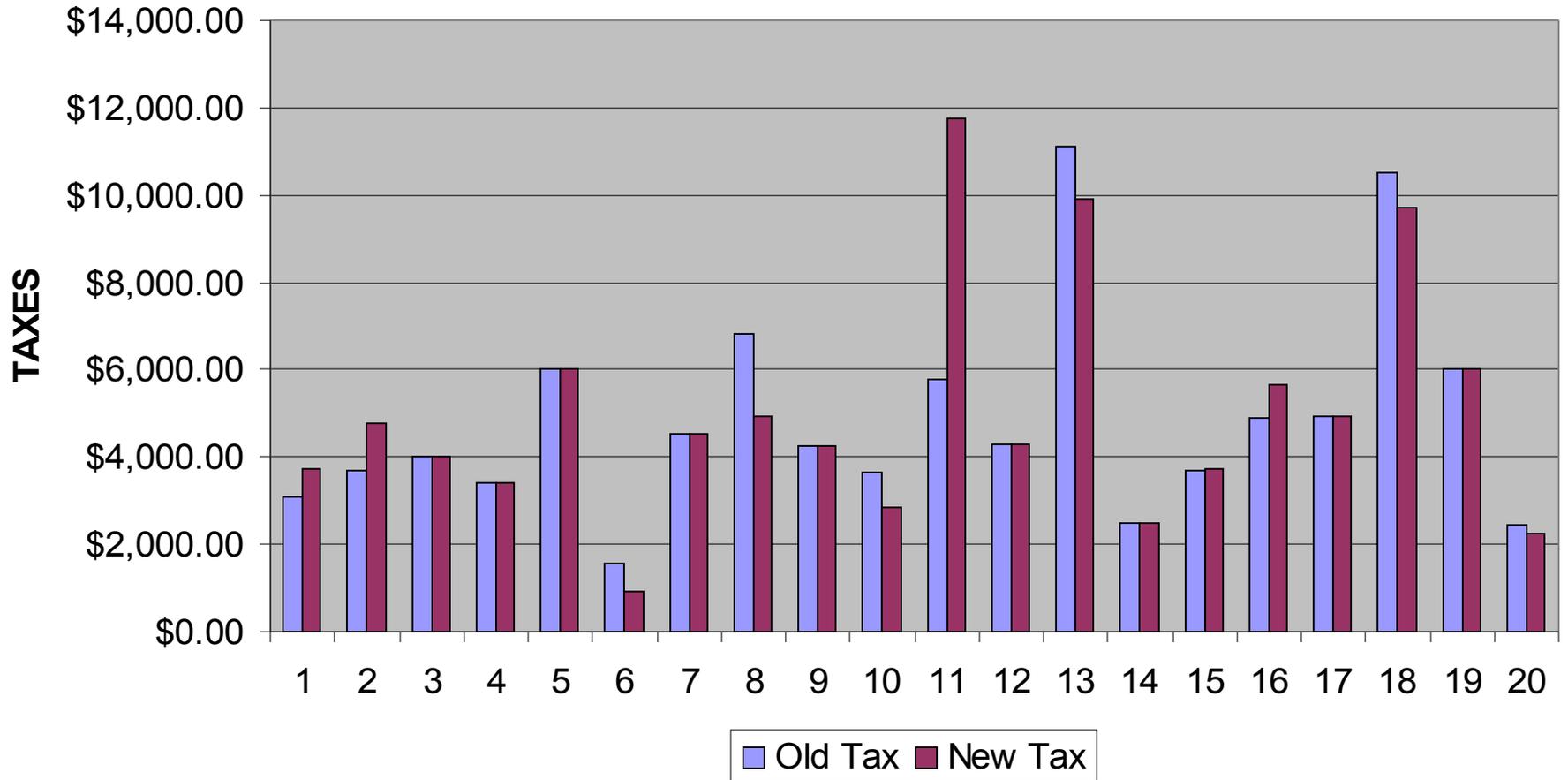
Average Tax: $\$404,350 \times 0.01237 = \$5,001.81$



RESULTS ???

The reassessment didn't significantly change the average tax. However, because this example is based on all assessments going up by different percentages, the taxes changed. Let's see the impact...

UNEQUAL PERCENTAGE INCREASES IN VALUES





WHAT'S THE POINT

The point is that the town will not make any new revenue from the reassessment, but it will redistribute the taxes based on current market values. There will be some losers and some gainers...some will stay about the same.



WHAT'S DOES THE REASSESSMENT ENTAIL?

- Public meetings to explain the process
- An inspection of every property
- Data Entry
- Data Analysis
- Valuation
- Mailing of valuation notices
- Taxpayer review meetings
- Filing of the 2012 Tax List
- Appeals



INSPECTION PROCESS

- A letter will be mailed to every property owner notifying them of an impending inspection.
- The inspectors will each have a Township issued ID (Do not let anyone into your home unless they have an ID).
- If no one is home when the inspector comes out, a doorhanger will be left notifying you that an inspector was at your home. It will give you an estimated date that the inspector will return and a phone number to call if you wish to schedule a different time.



INSPECTION PROCESS (Continued.)

- If an inspector makes three visits and does not get to inspect the interior of your property, then the interior will be estimated based upon reasonable factors, but it may be assumed that the interior is in good condition.
- If the inspector is refused entry, the interior will be estimated in good condition with certain amenities (such as a finished basement). In addition, the County Board of Taxation will **NOT** hear any appeals if we are refused entry.



INSPECTION PROCESS (Continued.)

- The inspector will first conduct an exterior inspection, which will include exterior measurements, descriptive notes and exterior photographs.
- Then, the inspector will request permission to inspect the interior. The interior inspection will take approximately 5 to 10 minutes (depending on size) and there will be **NO** interior photographs taken.
- The interior inspection will note items such as: number of bedrooms, bathrooms, heat, fireplaces, and general condition items.



INSPECTION PROCESS (Continued.)

- The ultimate goal of the inspection process is to gather accurate information about the property that will lead to an accurate assessment of your property.
- Property owners can prepare a list of issues that they want the inspectors to know about (recommended); however, the lists will only be considered if an interior inspection is permitted.



HOW WILL MY PROPERTY BE VALUED?

- After the inspection is completed, the inspection information will be entered into the Assessor's Computer Assisted Mass Appraisal (CAMA) software. The property will be valued, as of 10/1/11, based on the applicable approaches to value:
 - Sales Comparison Approach
 - Cost Approach
 - Income Approach



HOW WILL I BE NOTIFIED OF MY NEW ASSESSED VALUE?

Every property owner will receive a notice of his/her new assessed value, and they will be given an opportunity to meet informally with a representative of the Tax Assessor's Office prior to the filing of the 2012 Tax List. The meetings will most likely occur near the end of 2011. All property owners will also receive a postcard notification of their 2012 assessment.



WHAT IF I STILL FEEL THAT I AM ASSESSED TOO HIGH?

Every property owner has the right to appeal the assessment. The appeal deadline will be May 1, 2012. Even if the Assessor's Office feels that the assessment is correct, we will assist any property owner with filing an appeal. The assistance will include help with obtaining, filling out and filing appeal forms, and information on comparable sales.



WHAT IF I CAN'T REACH ANYONE AND I HAVE A QUESTION?

JAY RENWICK-TAX ASSESSOR

609 268-2377 ext. 302

856-220-7327 cell

**If you are calling to schedule
an appointment, please have
your block and lot, and the
inspector number (if known).**

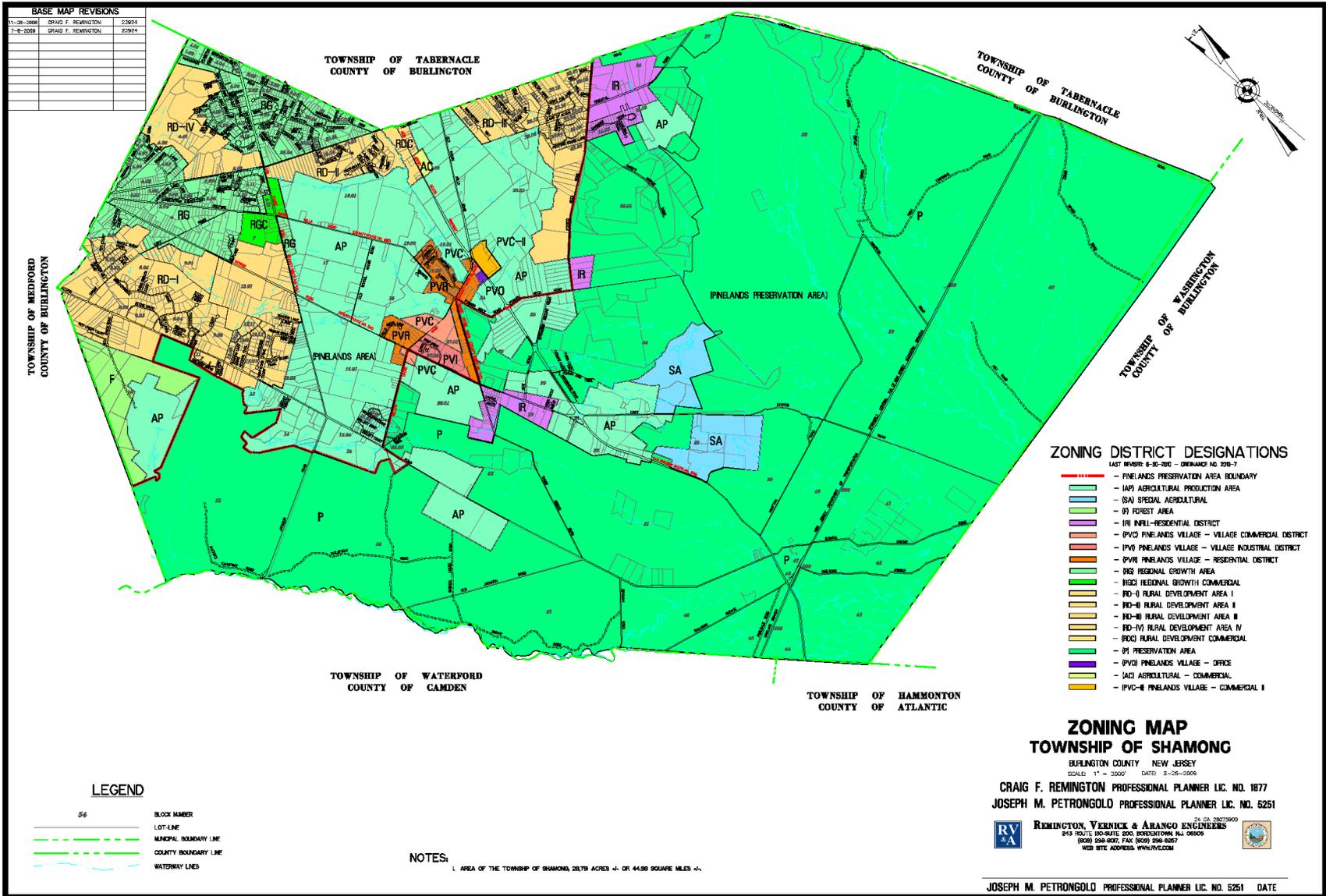


TOOLS AND ADVANTAGES

The Township Committee has provided some unique tools that will assist in making sure the property values are equitable and accurate. One of these tools is a GIS database that will provide overlays onto our tax map. These overlays include:

ZONING MAP

BASE MAP REVISIONS			
11-28-2008	CRAIG F. REMINGTON	23024	
7-8-2009	CRAIG F. REMINGTON	23024	



ZONING MAP

Aerial Photography Map

Township of Shamong

Burlington County, New Jersey



Municipal Boundary Data provided by Skeneo Systems, Inc. and maintained by Remington-Verick & Associates, Inc. as indicated on the map. Aerial Photography provided by NAD 83.

are based on the following:
 - NAD 83 (horizontal datum)
 - NAD 83 State Plane Coordinate System

Legend

- Parcels
- Municipal Boundary

Remington-Verick and Associates, Inc.
 242 Route 139 Suite 200
 Bordentown, NJ 08505
 Phone: (609) 298-6117 Fax: (609) 298-6287
 Web Site Address: www.rva.com
 1 Inch = 1,000 Feet

WATERBOROUGH TWP
 CAMDEN COUNTY

Parcels

Municipal Boundary

1 inch = 1,000 feet

0 1,500 3,000 6,000 Feet

Data Sources:
 Parcel and Municipal Boundary Data provided by Skeneo Systems, Inc. and maintained by Remington-Verick & Associates, Inc. as indicated on the map. Aerial Photography provided by NAD 83.

All positions are based on the following:
 - NAD 83 (horizontal datum)
 - NAD 83 State Plane Coordinate System

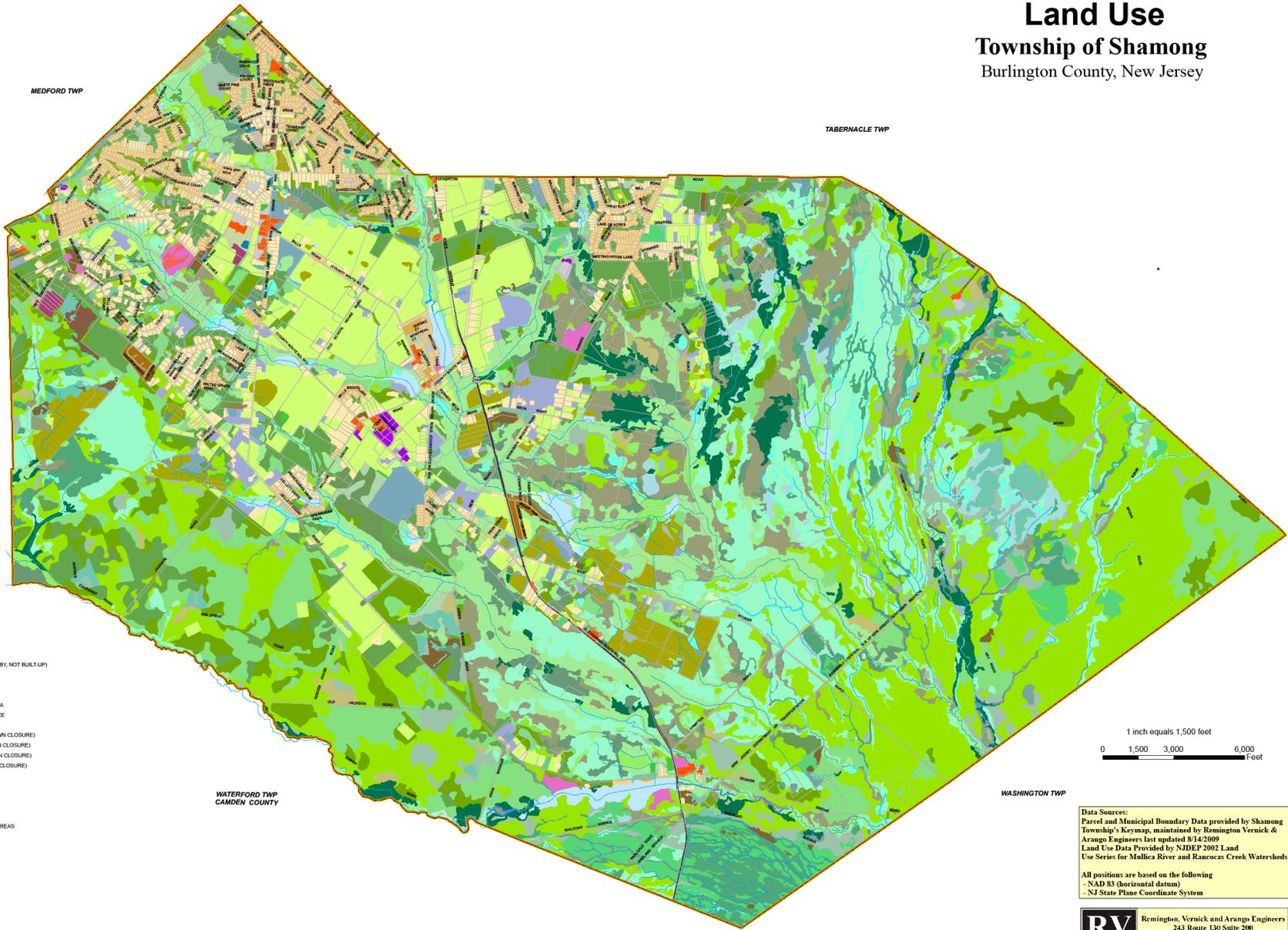
9/2009

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 242 Route 139 Suite 200
 Bordentown, NJ 08505
 Phone: (609) 298-6117 Fax: (609) 298-6287
 Web Site Address: www.rva.com

Land Use

Township of Shamong

Burlington County, New Jersey



- Legend**
- Municipal Boundary
 - Parcels
 - Streams
- Land Use**
- AGRICULTURAL WETLANDS (MODIFIED)
 - ARTIFICIAL LAKES
 - ATHLETIC FIELDS (SCHOOLS)
 - ATLANTIC WHITE CEDAR WETLANDS
 - BRIDGE OVER WATER
 - CEMETERY
 - COMMERCIAL SERVICES
 - CONFINED FEEDING OPERATIONS
 - CONIFEROUS BRUSH/SHRUBLAND
 - CONIFEROUS FOREST (10-50% CROWN CLOSURE)
 - CONIFEROUS FOREST (>50% CROWN CLOSURE)
 - CONIFEROUS SCRUB/SHRUB WETLANDS
 - CONIFEROUS WOODED WETLANDS
 - CROPLAND AND PASTURELAND
 - DECIDUOUS BRUSH/SHRUBLAND
 - DECIDUOUS FOREST (10-50% CROWN CLOSURE)
 - DECIDUOUS FOREST (>50% CROWN CLOSURE)
 - DECIDUOUS SCRUB/SHRUB WETLANDS
 - DECIDUOUS WOODED WETLANDS
 - DISTURBED WETLANDS (MODIFIED)
 - EXTRACTIVE MINING
 - FORMER AGRICULTURAL WETLAND (BECOMING SHRUBBY, NOT BUILT-UP)
 - HERBACEOUS WETLANDS
 - INDUSTRIAL
 - MAJOR ROADWAY
 - MANAGED WETLAND IN BUILT-UP MAINTAINED REC AREA
 - MANAGED WETLAND IN MAINTAINED LAWN GREENSPACE
 - MIXED DECIDUOUS/CONIFEROUS BRUSH/SHRUBLAND
 - MIXED FOREST (>50% CONIFEROUS WITH >10-50% CROWN CLOSURE)
 - MIXED FOREST (>50% CONIFEROUS WITH >10-50% CROWN CLOSURE)
 - MIXED FOREST (>50% DECIDUOUS WITH >10-50% CROWN CLOSURE)
 - MIXED FOREST (>50% DECIDUOUS WITH >10-50% CROWN CLOSURE)
 - MIXED FOREST (>50% DECIDUOUS WITH >10-50% CROWN CLOSURE)
 - MIXED SCRUB/SHRUB WETLANDS (CONIFEROUS DOM.)
 - MIXED SCRUB/SHRUB WETLANDS (DECIDUOUS DOM.)
 - MIXED WOODED WETLANDS (CONIFEROUS DOM.)
 - MIXED WOODED WETLANDS (DECIDUOUS DOM.)
 - OLD FIELD (< 25% BRUSH COVERED)
 - ORCHARDS/VINEYARDS/NURSERY/SHORTCULTURAL AREAS
 - OTHER AGRICULTURE
 - OTHER URBAN OR BUILT-UP LAND
 - PHRAGMITES DOMINATE INTERIOR WETLANDS
 - PLANTATION
 - RECREATIONAL LAND
 - RESIDENTIAL, HIGH DENSITY OR MULTIPLE DWELLING
 - RESIDENTIAL, RURAL, SINGLE UNIT
 - RESIDENTIAL, SINGLE UNIT, LOW DENSITY
 - RESIDENTIAL, SINGLE UNIT, MEDIUM DENSITY
 - STORMWATER BASIN
 - STREAMS AND CANALS
 - TRANSITIONAL AREAS
 - TRANSFORMING/TRANSITION/COMBINATION UTILITIES
 - UPLAND RIGHTS-OF-WAY UNDEVELOPED

1 inch equals 1,500 feet

0 1,500 3,000 6,000 Feet

Data Source:
 Parcel and Municipal Boundary Data provided by Shamong Township's Keymap, maintained by Remington Verstick & Arango Engineers last updated 8/14/2009
 Land Use Data Provided by NJDEP 2002 Land Use Series for Mullica River and Rancocas Creek Watersheds

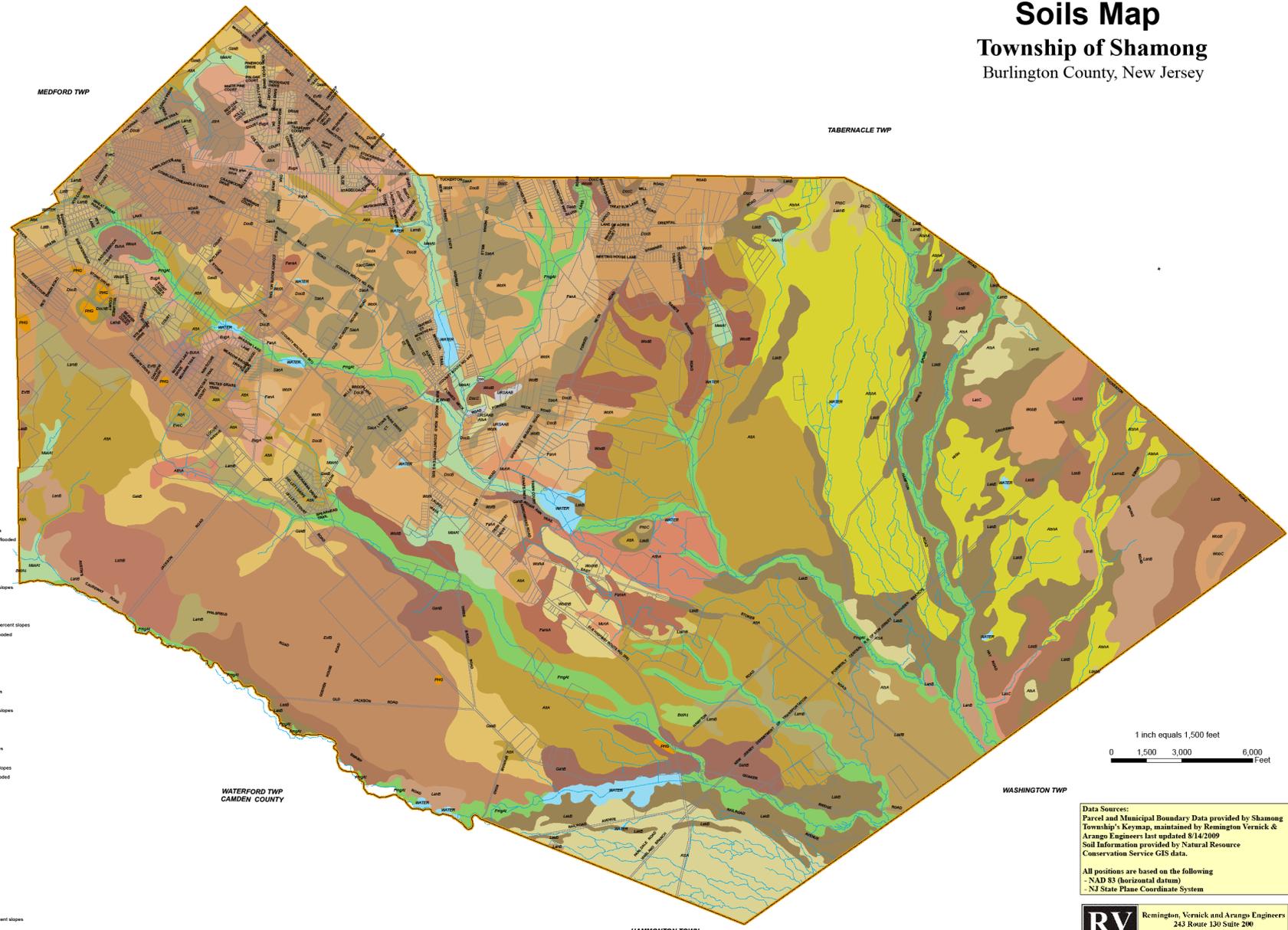
All positions are based on the following
 - NAD 83 (horizontal datum)
 - NJ State Plane Coordinate System

Remington, Verstick and Arango Engineers
 243 Route 130 Suite 200
 Burlington, NJ 08505
 Phone: (609)-298-6017 Fax: (609)-298-8257
 Web Site Address: www.rve.com

Soils Map

Township of Shamong

Burlington County, New Jersey



- Legend**
- Streams
 - Parcels
 - Municipal Boundary
- Soil Types**
- AlaA, Allion sand, 0 to 2 percent slopes
 - AlpA, Allion sand, loamy substratum, 0 to 2 percent slopes
 - Ala, Allion fine sand, 0 to 2 percent slopes
 - AlpA, Allion fine sand, loamy substratum, 0 to 2 percent slopes
 - BeA, Berrland fine sand, 0 to 2 percent slopes, occasionally flooded
 - BpA, Berrland fine sand, 0 to 2 percent slopes
 - BuA, Buddham fine sandy loam, 0 to 2 percent slopes
 - DoC, Downer loamy sand, 0 to 5 percent slopes
 - DoC, Downer loamy sand, 5 to 10 percent slopes
 - DoC, Downer loamy sand, loamy substratum, 0 to 5 percent slopes
 - EvC, Evesboro fine sand, 0 to 10 percent slopes
 - EvB, Evesboro fine sand, 0 to 5 percent slopes
 - FaA, Fallington fine sandy loam, 0 to 2 percent slopes
 - FaA, Fallington fine sandy loam, clayey substratum, 0 to 2 percent slopes
 - FrA, Fringsville sandy, 0 to 3 percent slopes, frequently flooded
 - GaB, Galloway sand, 0 to 5 percent slopes
 - GaB, Galloway fine sand, 0 to 5 percent slopes
 - JoA, Jade Run fine sandy loam, 0 to 2 percent slopes
 - LaB, Lakehurst sand, 0 to 5 percent slopes
 - LaB, Lakehurst sand, thick surface, 0 to 5 percent slopes
 - LaB, Lakehurst sand, loamy substratum, 0 to 5 percent slopes
 - LaB, Lakehurst fine sand, 0 to 5 percent slopes
 - LaB, Lakehurst fine sand, loamy substratum, 0 to 5 percent slopes
 - LaB, Lakehurst Lakewood sand, 0 to 5 percent slopes
 - LaB, Lakewood sand, 0 to 5 percent slopes
 - LaC, Lakewood sand, 5 to 10 percent slopes
 - LaB, Lakewood sand, loamy substratum, 0 to 5 percent slopes
 - LaB, Lakewood fine sand, 0 to 5 percent slopes
 - LaC, Lakewood fine sand, loamy substratum, 0 to 5 percent slopes
 - MaA, Manahawick muck, 0 to 2 percent slopes, frequently flooded
 - MuA, Mullica fine sandy loam, 0 to 2 percent slopes
 - PhG, PkA, sand and gravel
 - PrC, Pruden loamy sand, 5 to 10 percent slopes
 - SaA, Sassafras fine sandy loam, 0 to 2 percent slopes
 - SaA, Sassafras fine sandy loam, 2 to 5 percent slopes
 - SaC, Sassafras fine sandy loam, 5 to 10 percent slopes
 - URGAAR, Urban land, sandy, 0 to 8 percent slopes
 - WATC, Water
 - WeA, Westphalia loamy fine sand, 0 to 2 percent slopes
 - WeB, Westphalia loamy fine sand, 2 to 5 percent slopes
 - WeA, Westphalia fine sandy loam, 0 to 2 percent slopes
 - WeB, Woodmans sand, 0 to 5 percent slopes
 - WoC, Woodman sand, 5 to 10 percent slopes
 - WoB, Woodbown loamy sand, 0 to 5 percent slopes
 - WoB, Woodbown loamy sand, loamy substratum, 0 to 5 percent slopes
 - WoA, Woodbown fine sandy loam, 0 to 2 percent slopes
 - WoB, Woodbown fine sandy loam, 2 to 5 percent slopes
 - WoA, Woodbown fine sandy loam, clayey substratum, 0 to 2 percent slopes

1 inch equals 1,500 feet
 0 1,500 3,000 6,000 Feet

Data Sources:
 Parcel and Municipal Boundary Data provided by Shamong Township's Keymaps, maintained by Remington Vernick & Arango Engineers last updated 8/14/2009
 Soil Information provided by Natural Resource Conservation Service GIS data.

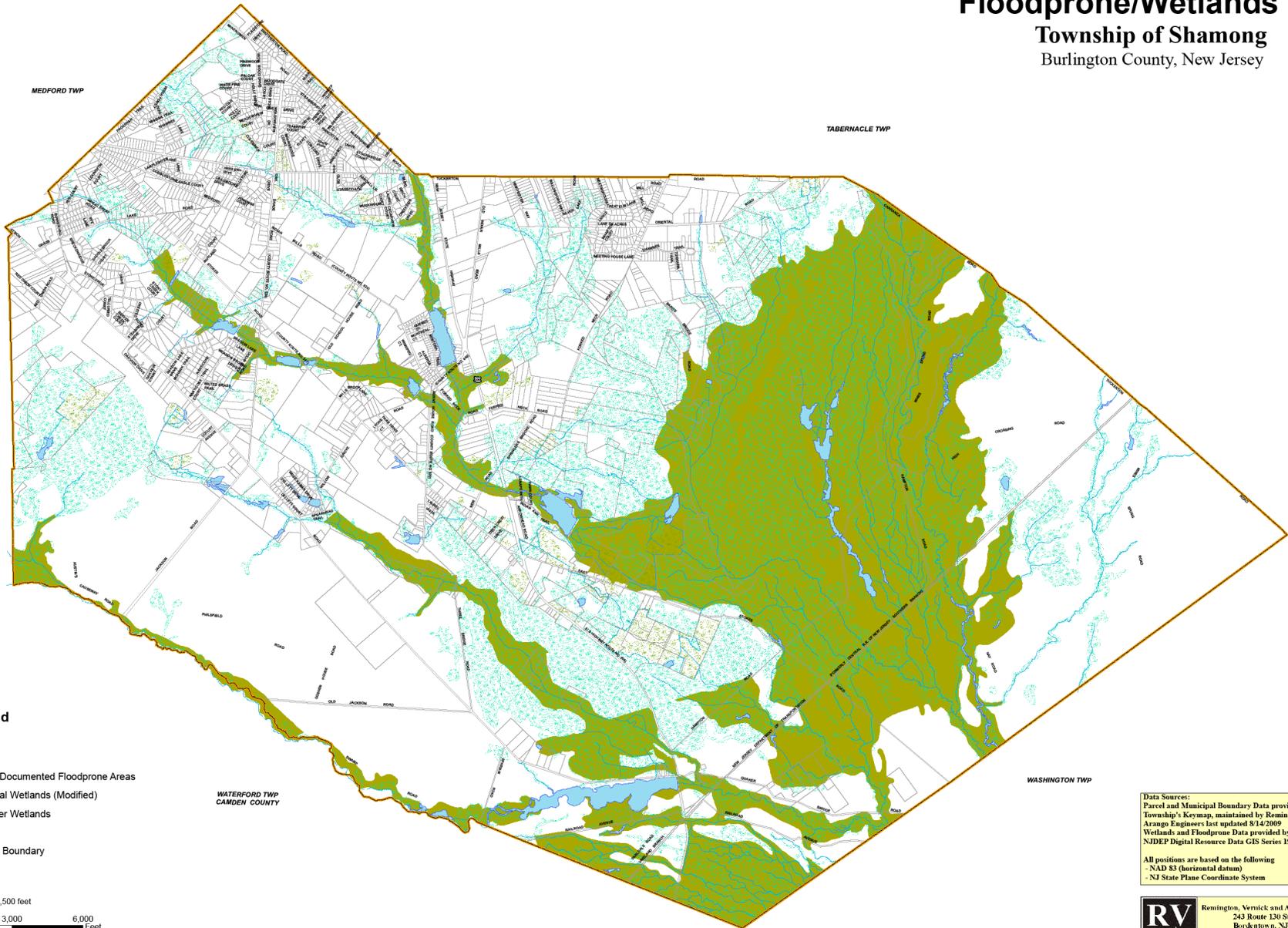
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Floodprone/Wetlands Map

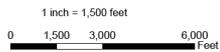
Township of Shamong

Burlington County, New Jersey



Legend

-  Streams
-  Lakes
-  U.S.G.S. Documented Floodprone Areas
-  Agricultural Wetlands (Modified)
-  Freshwater Wetlands
-  Parcels
-  Municipal Boundary



Data Sources:
 Parcel and Municipal Boundary Data provided by Shamong Township's Keymap, maintained by Remington Verick & Arango Engineers last updated 8/14/2009
 Wetlands and Floodprone Data provided by NJDEP Digital Resource Data GIS Series 1995/97

All positions are based on the following
 - NAD 83 (horizontal datum)
 - NJ State Plane Coordinate System

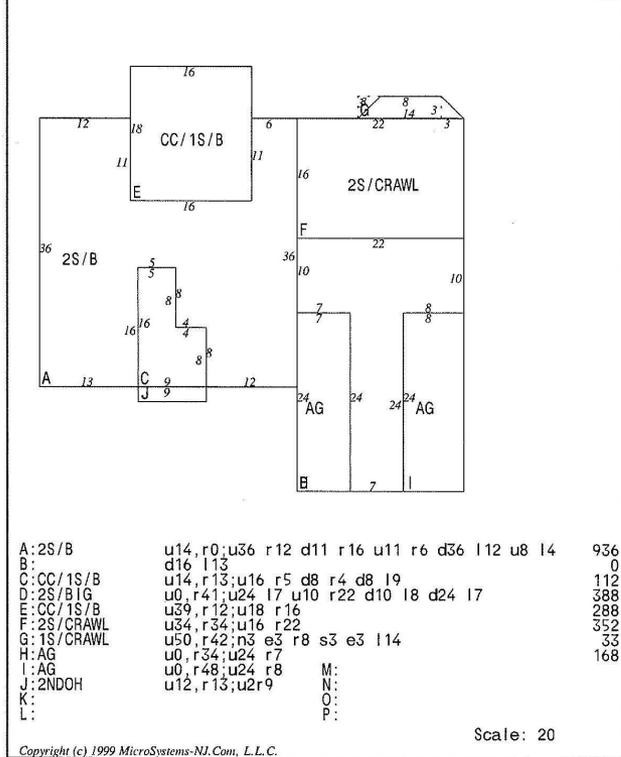


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 243 Route 130 Suite 200
 Bordentown, NJ 08505
 Phone: (609) 298-6017 Fax: (609) 298-8257
 Web Site Address: www.rvce.com

Block: [REDACTED] Land Desc: 1.5244 ACRES Owners Name: [REDACTED] Land: 85,000 Exemption Net Taxable Value Deductions
 Lot: [REDACTED] Bldg Desc: S.F.D. Street Address: [REDACTED] Bank: 00000 Impr: 234,400 Code: Cd No-OW
 Qual: [REDACTED] Addl Lots: City & State: SHAMONG, NJ Zip: 08088 Total: 319,400 Value: 0 319,400
 Card: M (#1 of 1) Acreage: 1.524 Class: 2 Property Loc: [REDACTED] Zone: RG Map: SHAMONG TWP

SALES HISTORY					ASSESSMENT HISTORY				BUILDING PERMITS/REMARKS			
Grantor	Date	Book/Page	Price	Nu#	Year	Land	Impr	Total	Date	Work Description	Amount	Compl.
[REDACTED]	03/27/02	5951 / 926	376550	7	2010	85000	234400	319400				
[REDACTED]	02/28/02	5944 / 856	460000	7	2011	85000	235000	320000				
[REDACTED]	03/03/01	5875 / 722	340000	7								

LAND CALCULATIONS										SITE INFORMATION			RESIDENTIAL COST APPROACH					
Frnt	Rr	SB	T	FF	Avgd	Tabl	EqF	Rate	Site	Cond	Value	Road:	Utilities:	Basement	Work Description	Amount	Compl.	
												PAVED	Sewer: NO	BASEMENT	1336 x 3.150 + 700 x1.32 x1.00=	6479		
												Curbs: NO	Water: NO	Main Bldg				
												Sidewalk: NO	Gas: YES	FIRST STORY	2109 x 15.840 + 7244 x1.35 x1.00=	54878		
												Measured: JR	Topo:	UPPER STORY	1694 x 11.250 + 2175 x1.35 x1.00=	28664		
												Inspected: 0	LEVEL	CATHEDRAL CEILING	400 x 3.150 + 277 x1.35 x1.00=	2075		
												5/7/02	VCS:	BUILT-IN GARAGE	388 x -3.100 + -720 x1.24 x1.00=	-2384		
														Heat/AC				
														FORCED HOT AIR	3415 x 0.800 + 300 x1.15 x1.00=	3487		
														AC (EXISTING DUCT)	3415 x 0.300 + 700 x1.15 x1.00=	1983		
														Plumbing				
														5 FIXTURE BATH	1 x1350.000 + 0 x1.15 x1.00=	1552		
														4 FIXTURE BATH	1 x1050.000 + 0 x1.15 x1.00=	1208		
														3 FIXTURE BATH	0 - 1 x 855.000 + 0 x1.15 x1.00=	-983		
														2 FIXTURE BATH	1 x 625.000 + 0 x1.15 x1.00=	719		
														DISHWASHER	1 x 440.000 + 0 x1.00 x1.00=	440		
														Fireplace				
														FIREPLACE 2STY	1 x1600.000 + 0 x1.30 x1.00=	2080		
														Attic				
														Deck/Patio/Garage/Misc				
														ATTACHED GARAGE	360 x 4.880 + 810 x1.24 x1.00=	3183		
														Base Cost:	103381	CCF: 232	CLA: 100	Cost New: 239844
														Phys Depr:	0.00 (N)	Func Depr:		Net Depr: 98.00
														Loc Depr:		Mkt +:	Mkt-:	Bldg Value: 235047
														Detached Items:				
														Land:	85,000	Impr:	235,000	Total: 320,000
														Old B:	993.01			9
														Old L:	4.05			01/18/11



BUILDING INFORMATION					
Type and Use:	ONE FAMILY	Class/Quality:	18		
Story Height:	TWO STORY	Condition:	VERY GOOD		
Style:	COLONIAL	Year Built/EffA:	2002 / ()		
Exterior Finish:	VINYL SIDING	Windows:			
Roof Type:	GABLE	Livable Area:	3415 SF		
Roof Material:	ASPH SHINGLE	Interior Cond:	VERY GOOD		
Foundation:	CONCRETE BLOCK	Interior Wall:	SHEETROCK		
Baths:	M:2	A:1	O:		
Kitchens:	M:1	A:	O:		
ROOM COUNT					
	B	1	2	3/A	Tot
Living Rm		1			1
Dining Rm		1			1
Kitchen		1			1
Dinette					
5 Fixt Bath			1		1
4 Fixt Bath			1		1
3 Fixt Bath					
2 Fixt Bath			1		1
Bed Room			4		4
Fam Room		1			1
Den/Other			1		1
Old B:	993.01				9
Old L:	4.05				01/18/11

Basement	1336 x 3.150 + 700 x1.32 x1.00=	6479
Main Bldg		
FIRST STORY	2109 x 15.840 + 7244 x1.35 x1.00=	54878
UPPER STORY	1694 x 11.250 + 2175 x1.35 x1.00=	28664
CATHEDRAL CEILING	400 x 3.150 + 277 x1.35 x1.00=	2075
BUILT-IN GARAGE	388 x -3.100 + -720 x1.24 x1.00=	-2384
Heat/AC		
FORCED HOT AIR	3415 x 0.800 + 300 x1.15 x1.00=	3487
AC (EXISTING DUCT)	3415 x 0.300 + 700 x1.15 x1.00=	1983
Plumbing		
5 FIXTURE BATH	1 x1350.000 + 0 x1.15 x1.00=	1552
4 FIXTURE BATH	1 x1050.000 + 0 x1.15 x1.00=	1208
3 FIXTURE BATH	0 - 1 x 855.000 + 0 x1.15 x1.00=	-983
2 FIXTURE BATH	1 x 625.000 + 0 x1.15 x1.00=	719
DISHWASHER	1 x 440.000 + 0 x1.00 x1.00=	440
Fireplace		
FIREPLACE 2STY	1 x1600.000 + 0 x1.30 x1.00=	2080
Attic		
Deck/Patio/Garage/Misc		
ATTACHED GARAGE	360 x 4.880 + 810 x1.24 x1.00=	3183
Base Cost:	103381	CCF: 232
Phys Depr:	0.00 (N)	CLA: 100
Loc Depr:		Cost New: 239844
		Net Depr: 98.00
		Bldg Value: 235047
Detached Items:		
Land:	85,000	Impr: 235,000
		Total: 320,000
Old B:	993.01	9
Old L:	4.05	01/18/11

QUESTIONS???