

Appraisal District for Chambers County

COMMERCIAL APPRAISAL MANUAL



January 2026

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Description

This manual is established for use in the appraisal of commercial properties within Chambers County. The construction classifications contained herein are based on the Marshall Valuation Service Manual published by Marshall & Swift.

The cost-per-square-foot values provided by Marshall & Swift have been adjusted using current and local cost multipliers to reflect applicable market and construction costs within Chambers County. These adjustments establish the final cost-per-square-foot values assigned to each construction classification.

This manual is intended to provide consistent guidelines for the classification and valuation of commercial improvements. Appraisers shall use the construction descriptions and criteria contained herein to determine the appropriate classification for each improvement based on its type, quality, and characteristics of construction.

Depreciation

Section 97 on page 1 of M&S

Depreciation is loss in value due to any cause. It is the difference between the market value of a structural improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation.

Depreciation is divided into three general categories:

1. Physical depreciation is loss in value due to physical deterioration
 - a. Physical depreciation is evidence by wear and tear, decay, dry rot, cracks, encrustations, or structural defects.
2. Functional or technical obsolescence is loss in value due to lack of utility or desirability of part or all of the property, inherent to the improvement or equipment. Thus, a new structure or piece of equipment may suffer obsolescence when built.
 - a. Functional obsolescence may be due to poor planning, mechanical inadequacy or over-adequacy due to size, age, etc. It is evidenced by conditions within the property. It is also the actual decline in market value of the improvements to land.
3. External, locational or economic obsolescence is loss in value due to causes outside the property and independent of it, and is not directly included in tables.
 - a. Economic obsolescence is caused by changes external to the property.

The following schedule will be used to measure normal wear. Any special physical problems will be handled separately by the appraiser.

Any Functional or Economic obsolescence will be looked at and the loss in value will be measured by the appraiser on an individual basis and will be shown on the appraisal card.

Percent Complete Guidelines

There are two guideline tables for determining the percent complete on a commercial property.

Below are the guidelines for the shell style of construction or the finished style of construction.

Shell Style Construction	
Phase of Construction	Percent Complete
Site Preparation	10%
Foundation & Slab	20%
Wall Framing	40%
Roof Framing	50%
All Framing	70%
Roof in Place	80%
Exterior Walls, Trim & Clean Up	100%

Properties that are typical for the shell style above include but are not limited to: Carwash, Hangars, Mini-Warehouse, Warehouse-Discount, and Warehouse- Industrial.

Finished Style Construction	
Phase of Construction	Percent Complete
Site Preparation	5%
Foundation & Slab	10%
Wall Framing	20%
Roof Framing	25%
All Framing	35%
Roof in Place	40%
Interior Finish	90%
Exterior Walls, Trim & Clean Up	100%

Properties that are typical for the Finished style above include but are not limited to all classifications except those included in the above-mentioned shell style.

For Shop Centers use the finished style of construction. If only a portion of the tenant buildout is completed take the completed square foot percentage to determine the amount of interior finish.

Apartments

Section 11 (300) on page 18 of M&S

Section 12 (352) on page 16 of M&S

There are 6 classes for Apartments in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

High rise apartments (300) cost are averages for multiple dwelling units of three or more floors, with kitchen facilities. For building of one or two stories and newer three-story buildings of lightweight residential type construction, use Multiple Residence Costs, Section 12. Multiple residences (352), often referred to as garden apartments, are building of three or fewer stories in which each unit has a kitchen and bath, and which are designed for other transient occupancy.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Apt 10	D Fair (352)	45	Stucco or siding, standard sash, asphalt shingles/built-up roof.	Drywall or plaster, carpet, vinyl composition tile.	Adequate standard lighting and plumbing per code.
Apt 11	D Average (352)	50	Stucco/ siding, some ornamentation, average code construction.	Plaster or drywall, hardwood, vinyl composition, carpet.	Adequate lighting/ plumbing, phone and tv jacks.
Apt 12	D Good (352)	50	Good Stucco or siding, some brick or stone trim, good roof.	Good plaster or drywall, painted, hardwood, vinyl composition, carpet.	Good lighting, one bath per bedroom, tv antenna.
Apt 13	D Average (300)	45	Frame and stucco, little trim, standard design.	Plaster or drywall, carpet or hardwood, vinyl composition tile.	Average fixtures and circuits, one bath per unit.
Apt 14	D Good (300)	50	Good stucco or siding with ornamentation.	Good drywall or plaster, carpet, good vinyl composition tile or sheet.	Good fixtures, many outlets, over one bath per unit.
Apt 15	D Good Masonry (300)	50	Good brick veneer with ornamentation.	Good drywall or plaster, carpet, good vinyl composition tile or sheet.	Good fixtures, many outlets, over one bath per unit.

Building Type	Class	Description
APT - CPY	10-15	Canopy attached to an apartment of the same class.

Apartment Examples

Apt 10



Parcel 14450

Apt 11



Parcel 14450

Apt 12



Parcel 45391

Apt 13



Parcel 44244

Apt 14



Parcel 67998

Apt 15



Parcel 62458

Arcade

Section 16 (573) on page 18 of M&S

There is one class for Arcades in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Arcade buildings are designed mainly for coin operated game entertainment, while the better qualities will include limited food service and lounges typically found at fun centers, miniature golf complexes, etc. costs exclude all game or food service equipment.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Arcade 13	C Excellent	40	Steel columns/girders, face brick, best ornamental block, storefront.	Sports flooring. Theme rooms, shops, restaurant, gaming facilities.	Best lighting and outlets, good plumbing, kitchen, bar.

Building Type	Class	Description
No Canopy	N/A	Canopy attached to an arcade of the same class.

Arcade Examples

Arcade 13



Parcel 66303

Banks

Section 15 (304) on page 21 of M&S

There are two classes for Banks in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Banks, branch and central offices, include savings and loan and credit union occupancies where the design is of a bank type. Where such uses are made of ordinary store or office buildings, the store or office costs should be used, adding for any extra features. While a bank branch tends to be a single purpose low- rise neighborhood facility, the central bank or main bank facility may be more office building in character, where high rise administrative office floors should be priced as such.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Bank 10	D Average	45	Brick veneer, good stucco or siding, some ornamentation	Plaster or drywall, good hardwood, low-cost terrazzo, vinyl composition	Adequate lighting and outlets, adequate restrooms.
Bank 11	D Good	50	Brick veneer, metal and glass panels, EIFS, ornamental finishes	Plaster or drywall, some paneling, vinyl and carpeting.	Good lighting and plumbing, tiled restrooms

	Class	Description
BANK - CPY	10-11	Canopy attached to a bank of the same class.
BANK-STR2	11	2 nd story of a bank.

Bank Examples

Bank 10



Parcel 401

Bank 11



Parcel 3793

Banquet Hall

Section 13 (718) on page 19 of M&S

There are two classes for Banquet Halls in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Banquet halls are clubhouse type facilities that offer food services.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Banquet 10	D Average	35	Stucco or siding, plain building and front	Typical neighborhood rental hall, vinyl composition, small kitchen	Adequate lighting and outlets, small restrooms, service bar and coatroom
Banquet 11	D Excellent	45	Individual design, brick veneer, good metal and glass, ornamentation	Plaster, terrazzo, tile pavers, hardwood, carpet, stage	Good fixtures, good restrooms with good-quality fixtures and tile

Building Type	Class	Description
BANQUET CPY	10-11	Canopy attached to a banquet hall of the same class.

Banquet Hall Examples

Banquet 10



Parcel 44819

Banquet 11



Parcel 15345

Barber Shops

Section 13 (384) on page 25 of M&S

There are three classes for Barber Shops in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Barber shop or beauty salon costs include sinks, plumbing and electrical fixtures necessary for operation but do not include the mirrors, chairs, and barber cabinets, which are usually tenant owned. The good quality includes more plumbing associated with numerous work stations found in better beauty parlors or shops.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Barber 10	S Average	30	Finished interior, small low-cost front, small storage building type construction	Acoustic tile, gypsum board, vinyl composition	Necessary electrical and plumbing outlets
Barber 11	D Average	30	Stucco or frame siding, low-cost store front, mobile trailer type construction	Plaster or drywall, little ornamentation, vinyl composition	Necessary electrical and plumbing outlets
Barber 12	C Average	35	Brick, or block, low-cost store-front, small house or portable building type construction	Plaster or drywall, exposed masonry, vinyl composition	Necessary electrical and plumbing outlets

Building Type	Class	Description
BARBER - CPY	10-12	Canopy attached to a barber shop of the same class.

Barber Shop Examples

Barber 10



Parcel 8579

Barber 11



Parcel 25070

Barber 12



Parcel 32609

Bowling Center

Section 16 (306) on page 22 of M&S

There is one class for Bowling Centers in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Bowling centers may include restaurant, bar, billiard and miscellaneous rooms with necessary plumbing and electrical connections, but do not include any equipment or fixtures such as the alleys, ball returns, kitchen and bar equipment or other trade fixtures and chattels.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Bowling 13	C Excellent	40	Face brick, ornamental block, concrete, heavy frame, good entrance.	Plaster, paneling, carpet, terrazzo, tile, good banquet/meeting, rec. rooms.	Good lighting and plumbing, tile restrooms and kitchens.

Building Type	Class	Description
No Canopy	N/A	Canopy attached to a bowling center of the same class.

Bowling Examples

Bowling 13



Parcel 66303

Carwash

Section 64 (434 & 435) on page 5 of M&S

There are three classes for Car Washes in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Self-serve car washes- Small coin operated washes for self-serve user operation (Carwash 23 & 31)

Drive- Thru car washes- Small single car drive thru roll over robot type automated operation (Laser-CW 10)

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Carwash 23	C Low (434)	20	End and half bay walls only, concrete block, shed or flat roof.	Unfinished, concrete floor, adequate drains, sump, equipment room.	Adequate electrical and water service outlets.
Carwash 31	C Average (434)	25	End and half bay walls only, block or low-cost brick, average roof cover, trim	Unfinished, concrete floor, adequate drains, sump, equipment room.	Adequate electrical and water service outlets.
Laser-CW 10	C Excellent (435)	30	Best block or concrete, masonry trim, good tunnel doors, roof and trim.	Good finish, drains and sump, small storage, office and/or waiting area.	Good electrical, good commercial fixtures and outlets.

Building Type	Class	Description
VACCUM/ SHAMPOO	FV	Flat value equipment cost for Vacuums/ Shampoo Machines
CHANGE MACHINE	FV	Flat value equipment cost for Change Machines

Carwash Examples

Carwash 23



Parcel 17861

Carwash 31



Parcel 36021

Laser-CW 10



Parcel 62433

Churches

Section 16 (308) on page 8 of M&S

There are five classes for Churches in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Churches are buildings designed primarily for worship, but in many churches, cost will include some kind of kitchen, social, meeting and office facilities.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Church 10	S Low-cost	35	Good metal panels and roof, finished interior, some trim	Drywall, acoustic tile, composition tile, few extras, minimum classrooms	Minimum lighting and plumbing, classroom features
Church 11	D Low-cost	35	Low-cost stucco or siding, composition roof, very plain	Drywall and plywood, asphalt and acoustic tile, minimum classrooms	Minimum lighting and plumbing, classroom features
Church 12	D Average	40	Stucco or siding, few stained-glass windows, some trim	Drywall and veneers, vinyl composition tile, little trim, standard classrooms	Adequate lighting and plumbing, low-cost sound
Church 13	C Low-cost	40	Low-cost brick or block, composition roof, very plain	Painted masonry, plywood trim, asphalt tile, very plain classrooms	Minimum lighting and plumbing, classroom features
Church 14	C Average	45	Brick or block, stone trim, few simple stained-glass windows	Drywall, vinyl composition tile, little ornamental detail, standard classrooms	Adequate lighting and plumbing, low-cost sound

Building Type	Class	Description
CHURCH - CPY	10-14	Canopy attached to a Church of the same class.

Church Examples

Church 10



Parcel 16801

Church 11



Parcel 11590

Church 12



Parcel 6845

Church 13



Parcel 20652

Church 14



Parcel 767

Convenience Stores

Section 13 (531) on page 22 of M&S

There are five classes for Convenience Stores in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Mini mart food stores (531) are small convenience and service station fueling outlets, typically 1,000 to 2,000 square feet that cater primarily to a transient trade for self-service snack foods and beverages. The better stores will have public restrooms and limited hot food or deli preparation and service areas.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
CFS 9	S Average	25	Good panels, small fronts, some trim or mansard	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employee restroom
CFS 10	D Average	30	Stucco or siding, some mansard, parapet ornamentation	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employee restroom
CFS 11	D Good	35	Brick veneer or good siding, good frame and front	Good acoustic, ceramic tile, security partitioning, some snack prep area	Good lighting and outlets, public restroom, standard fixtures
CFS 12	C Average	35	Brick or block, some mansard, parapet ornamentation	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, restrooms, small employee restroom
CFS 13	C Good	40	Brick, best block, stucco, good front and ornamentation	Good acoustic, ceramic tile, security partitioning, some snack prep area	Good lighting and outlets, public restrooms, standard fixtures

Building Type	Class	Description
CFS - CPY	9-13	Canopy attached to a convenience store of the same class.

Convenience Store Examples

CFS 9



Parcel 7458

CFS 10



Parcel 8608

CFS 11



Parcel 21965

CFS 12



Parcel 20839

CFS 13



Parcel 62495

Day Care Centers

Section 18 (426) on page 13 of M&S

There are three classes of Daycares in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Day Care Centers are early childhood, handicapped and adult or senior care or development centers and include so called kindergartens, nurseries or children's preschools. They have light kitchen facilities, activity room and multiple restrooms, and are more residential style in character than schools. Generally, the better centers may have reception, office, conference, lunch, shower and changing facilities, as well as general activity or classrooms.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Daycare 30	S Low	35	Light steel frame, siding	Drywall and asphalt tile	Minimum lighting/plumbing.
Daycare 31	D Low	35	Stucco or siding, very plain	Drywall and asphalt tile	Minimum lighting/plumbing
Daycare 52	C Low	40	Brick or block, tilt up, no trim	Painted walls and asphalt tile	Minimum lighting/plumbing

Building Type	Class	Description
Daycare-CP	30-52	Canopy attached to a daycare of the same class.

Daycare Examples

DAYCARE 30



Parcel 44243

DAYCARE 31



Parcel 66368

DAYCARE 52



Parcel 40338

Fast Food Restaurants

Section 13 (349) on page 17 of M&S

There are three classes for Fast Food Restaurants in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Fast Food or small limited menu outlets will contain limited seating in relation to preparation area, including drive-up windows commensurate with the quality. Site costs outside the building line are not included.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
FFR 10	S Low Cost	30	Finished interior, some front, little ornamentation	Low-cost prep area, minimum finish, asphalt tile	Minimum lighting, outlets, & plumbing
FFR 11	C Average	30	Brick, block, some mansard, parapet ornamentation	Drywall, paneling, acoustic tile, pavers, vinyl comp., large eating/playroom	Adequate lighting and outlets, small restrooms
FFR 12	C Good	30	Brick, best block, stucco, good storefront, ornamentation	Typical chain and better large stores, plaster, ceramic, terrazzo, vinyl tile	Good lighting and service outlets, tiled restrooms

Building Type	Class	Description
FFR - CPY	10-12	Canopy attached to a Fast Food Restaurant of the same class.

Fast Food Restaurant Examples

FFR 10



Parcel 17861

FFR 11



Parcel 17861

FFR 12



Parcel 44129

Feed Stores

(Retail Stores)

Section 13 (353) on page 26 of M&S

There are three classes for Feed Stores in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

The Retail Store Sec 13 (353) classification in Marshall and Swift is what is used to value Feed Stores as there is not a specific listing in Marshall and Swift for Feed Stores.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Feedstore 10	S Low	40	Metal panels on light frame, finished interior, small front	Acoustic tile, gypsum board wall finish, vinyl composition	Minimum lighting and outlets, minimum plumbing
Feedstore 11	D Low	40	Low Cost Stucco, siding, very plain exterior	Drywall, cheap acoustic tile, asphalt tile, few partitions	Minimum lighting and outlets, minimum plumbing
Feedstore 12	C Low	40	Low cost brick, block or tilt-up, low-cost front	Painted walls, drywall or acoustic tile, asphalt tile	Minimum lighting and employees' restroom

Building Type	Class	Description
FEED - CPY	10-12	Canopy attached to a feed store of the same class.

Feed Store Examples

Feed Store 10



Parcel 44219

Feed Store 11



Parcel 32630

Feed Store 12
Not Typical for Chambers County

Fire Stations

Section 15 (427) on page 28 of M&S

Section 15 (322) on page 29 of M&S

There are four classes for Fire Stations in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Fire - VFD 1	S Low Cost	30	Metal on light frame, primarily exposed	Some partitions, little finish, minimum apparatus facility	Minimum electrical and water
Fire - VFD 2	D Low Cost	30	Cheap frame, stucco or siding, very plain	Some partitions, little finish, minimum garage type	Minimum electrical and water
Fire - VFD 3	C Low Cost	35	Block, cheap brick, tilt up, light shell structure	Open sales area, concrete slab, some partitions, dry storage	Minimum electrical and water
Fire - STAFF 1	C Good	45	Block or brick, concrete some ornamentation on front	Painted walls, few partitions, some acoustic and vinyl composition, slab	Adequate lighting and plumbing, some extras, holding cells

Building Type	Class	Description
FIRE-VFD-CPY	1-3	Canopy attached to a fire station of the same class.
FIRE-STAFF-CPY	1	Canopy attached to a fire station of the same class.

Fire Station Examples

Fire-VFD 1



Parcel 2548

Fire-VFD 2

Not Typical for Chambers County

Fire-VFD 3



Parcel 12641

Fire-Staff 1



Parcel 23275

Fish Markets

(Roadside Market)

Section 13 (586) on page 23 of M&S

There are three classes for Fish Markets in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Fish MKT 10	S Low Cost	20	Steel Frame, metal siding, open front, shutter doors.	Open interior, some slab or wood gravel.	Min electrical, hose bib.
Fish MKT 11	D Low Cost	20	Plywood or siding, open framing, some trim.	Open interior, some slab or wood, gravel	Min electrical, hose bib.
Fish MKT 12	D Average	25	Wood frame, board and batten, gated front, some trim.	Open sales area, concrete slab, some partitions, dry storage	Min electrical and plumbing.

Building Type	Class	Description
FISHMKT-CP	10-12	Canopy attached to a fish market of the same class.

Fish Market Examples

Fish Market 10



Parcel 39244

Fish Market 11



Parcel 23813

Fish Market 12



Parcel 72290

Government Buildings

Section 15 (327) on page 30 of M&S

Section 15 (491) on page 31 of M&S

There are five classes for Government Buildings in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
COB-GOV 10	D Average (327)	40	Brick veneer, ornamental stucco, EIFS, metal and glass	Plaster or drywall, acoustic tile, some paneling, vinyl composition	Adequate lighting, outlets and plumbing. Package A.C
COB-GOV 11	C Average (327)	50	Brick, block, concrete, metal and glass, good entrance	Plaster or drywall, some paneled offices, vinyl composition	Adequate lighting, outlets and plumbing. Warm and cool air zoned
COB-GOV 12	C Good (327)	55	Best ornamental masonry, good metal and glass	Plaster or drywall, good detail and paneling, terrazzo, vinyl tile	Good lighting, outlets, tiled restrooms. Warm and cool air zoned
GOV-COB 10	S Average (491)	40	Pre-engineered, sandwich panels, some ornamentation	Drywall, acoustic, vinyl composition, some pavers or ceramic	Adequate lighting, outlets and restrooms. Package A.C
GOV-COB 11	D Average (491)	40	Wood frame or pipe columns, good stucco or siding with some trim	Paint, drywall partitions, acoustic tile, vinyl composition, typical mixed-use	Fluorescent lighting, adequate outlets & plumbing. Package A.C

Building Type	Class	Description
COB-GOV-CPY	10-12	Canopy attached to a Government Building of the same class.
GOV-COB -CPY	10-11	Canopy attached to a Community Building of the same class.

Government Building Examples

COB-GOV 10



Parcel 4444

COB-GOV 11



Parcel 48770

COB-GOV 12



Parcel 2537

GOV-COB 10



Parcel 14989

GOV-COB 11



Parcel 2548

Hangars

Section 14 (329) (409) on page 29 & 30 of M&S

There are Three classes for Commercial Hangars in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Hangars are buildings designed for aircraft storage and repair maintenance, and normally will have offices and storage space commensurate with the quality and type of services they perform.

Maintenance and repair hangars (M-Hangars) are generally heavier structures and have more plumbing, electrical, and interior cost to accommodate larger personnel loads for complete main base maintenance and repair functions. T-Hangars are multiple hangars for small planes and include partitioned areas for individual planes.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
M-Hangar 10	S Low	30	Steel frame, steel siding, light roof structure.	Some partitions, few extras, concrete or asphalt floor.	Minimum electrical and plumbing, power outlets.
M-Hangar 11	S Average	35	Steel frame, steel siding, light and medium aircraft hangars.	Small office, few partitions, concrete floor.	Power outlets, drains, restrooms.
T-Hangar 10	S Average	30	Good steel frame, enameled steel panels.	Subdivided storage hangar, concrete floor, small office.	Adequate electrical and water service.

Building Type	Class	Description
No Canopy	N/A	Canopy attached to a hangar of the same class.

Hangar Examples

M-HANGAR 10



M-HANGAR 11



T-HANGAR 10



Health Clubs

Section 11 (418) on page 31 of M&S

There are three classes for Health Clubs in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Health Clubs or spas are designed as small physical fitness facilities typically 2,000 to 6,000 square feet, with limited exercise and conditioning areas. Generally, the better resort luxury day spa facilities can be much larger and will have a snack bar, massage and steam room and sauna facilities, as well as locker and shower rooms concentrating on any spa personal services. Whirlpool baths, swimming pools and sport courts are not included. Large gymnasium-type fitness centers with sports courts, rinks, running tracks etc. should be priced from either section 16 or section 18, gymnasiums. Separate restroom and bathhouse facilities should be priced from section 12 or 18.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Healthclub 10	S Low Cost	35	Enameled metal siding, insulated, some interior finish	Drywall, vinyl composition, few partitions, minimum facilities	Minimum shower and locker rooms, minimum lighting
Healthclub 11	D Low Cost	35	Stucco or siding, very plain	Drywall, vinyl composition, few partitions, minimum facilities	Minimum shower and locker rooms, minimum lighting
Healthclub 12	C Low Cost	40	Concrete block or low cost brick, tilt up, very plain	Painted block, drywall partitions, minimum facilities	Minimum shower and locker rooms, minimum lighting

Building Type	Class	Description
HEALTH - CPY	10-12	Canopy attached to a health club of the same class.

Health Club Examples

Health Club 10



Parcel 5400

Health Club 11

Not typical for Chambers County

Health Club 12



Parcel 2542

Hospitals

Section 15 (331) on page 24 of M&S

There are two classes for Hospitals in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

General hospital costs include fixed equipment (Group 1) but not groups 2 and 3 equipment, whether installed or classed as personal property.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Hospital 33	C Low	40	Brick, block, tilt-up, small entrance very plain.	Plaster or Dry Wall, acoustic tile, vinyl composition, minimum detail.	Adequate lighting and plumbing, signal system, few extras.
Hospital 43	S Low	35	Insulated panels.	Metal or drywall, acoustic tile ceilings, vinyl composition.	Minimum General Hospital facilities.

Hospital Examples

Hospital 33



Parcel #71914

Hospital 43



Parcel #18984

Jail – Correctional & Police Stations

Section 15 (335) on page 33 of M&S

Section 15 (489) on page 33 of M&S

There are four classes for Jails in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Jail – Corr 1	D Average	40	Brick veneer, good stucco or siding with brick trim	Drywall, few partitions, slabs, some acoustic and vinyl composition	Adequate lighting and plumbing for camp-dormitory type. Package A.C
Jail – Corr 2	C Average	45	Block or brick, concrete some ornamentation on front	Painted walls, few partitions, some acoustic and vinyl composition	Adequate lighting and plumbing. Heat pump system
Jail – PD 1	D Average	40	Wood frame or pipe columns, good stucco or siding with some trim	Painted walls, acoustic tile or drywall ceilings, some asphalt tile, slab	Adequate lighting and plumbing, some extras, holding cells. Package A.C
Jail – PD 2	C Average	45	Block or brick, concrete, some ornamentation on front	Painted walls, few partitions, some acoustic and vinyl composition, slab	Adequate lighting and plumbing, some extras, holding cells. Package A.C

Building Type	Class	Description
JAIL - CPY	1-2	Canopy attached to a Jail of the same class.

Jail-Correctional & Police Station Examples

Jail-Corr 1



Parcel 9413

Jail-Corr 2



Parcel 70253

Jail-PD 1



Parcel 7567

Jail-PD 2



Parcel 23275

Laundromats

Section 13 (336) on page 25 of M&S

There are three classes for Laundromats in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Laundromats are constructed to hold automatic self-service washing machines, dryers, and dry-cleaning machines, and the cost includes the plumbing and electrical fixtures necessary for operation but not the laundry or cleaning equipment, which is usually tenant owned.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Laundry 10	S Average	30	Insulated panels, little ornamentation, plain front	Acoustic tile, vinyl composition	Necessary electrical and plumbing outlets.
Laundry 11	D Average	30	Stucco or siding, plain storefront	Plaster, acoustic tile, little ornamentation, vinyl composition	Necessary electrical and plumbing outlets.
Laundry 12	C Average	35	Brick, block, tilt-up, plain storefront	Plaster or drywall, acoustic tile, vinyl composition tile	Adequate lighting, outlets and plumbing

Building Type	Class	Description
LAUNDRY - CPY	10-12	Canopy attached to a laundromat of the same class.

Laundromat Examples

Laundry 10



Parcel 9413

Laundry 11



Parcel 36020

Laundry 12



Parcel 2180

Library

Section 15 (337) on page 28 of M&S

There are two classes for Libraries in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Library 1	C Average	50	Good brick, ornamental block, metal and glass, some trim	Plaster or drywall, vinyl composition, typical neighborhood branch	Good lighting, adequate plumbing.
Library 2	D Average	45	Brick veneer, good stucco or siding with brick trim	Drywall, acoustic and asphalt tile, typical small branch library	Good lighting, adequate plumbing.

Building Type	Class	Description
Library - CPY	1-2	Canopy attached to a library of the same class.

Library Examples

Library 1



Parcel #60499

Library 2

Not typical for Chambers County

Lodges

Section 12 (537) on page 14 of M&S

There is one class for Lodge in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Lodges are generally of rustic design with multiple sleeping units and lobby with some additional plumbing and kitchen facilities for the additional number of guests. The better qualities will include large formal dining and meeting rooms.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Lodge 10	D Fair	30	Stucco or siding, standard sash, asphalt shingles or built up rock.	Drywall or plaster, carpet, vinyl composition tile, good softwood.	Adequate standard lighting and plumbing.

Building Type	Class	Description
LODGE - CPY	10	Canopy attached to a lodge of the same class.

Lodge Examples



Parcel #51641

Lumber Yards

Section 13 (458) page 28 – Section 17 (339) page 17 – Section 17 (468) on page 16 of M&S

Lumber Yards are split into a few different classes based on the type of building used.

Below are the classes with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Warehouse Discount Stores (WDS) are of warehouse construction with minimal interior partitioning. Membership stores typically fall into this category.

Lumber Storage building and shed (LSS) cost include storage racks.

Material Storage buildings (MSS) are the more weatherproof lumber yard-type structures designed for closed storage of such building materials as cement, lime, nails, roofing, etc.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
WDS 10 (458)	D Pole Low Cost	30	Metal panels on light pole-frame, very plain, no glass except entry door	Unfinished, shell type, few partitions, concrete floor	Minimum code throughout
WDS 11 (458)	D Average	30	Stucco or frame siding, open frame, small front, some trim	Painted walls, some partitions, office area, vinyl composition and acoustic	Adequate lighting, restrooms
WDS 12 (458)	C Average	30	Average block, brick or tilt-up, open pipe or wood columns, some trim	Painted walls, some partitions, office area, vinyl composition and acoustic	Adequate lighting, restrooms
LSS 10 (339)	S Average	15	Open front, steel siding, light steel or wood frame	Unfinished, asphalt or dirt floor, average racks	None
LSS 11 (339)	S Good	20	Open front, some doors, good steel siding on steel frame	Unfinished, light concrete or asphalt, good racks	Few lights on front, no plumbing
MSS 10 (468)	S Average	20	Open one side, good metal on steel frame	Unfinished, light concrete or asphalt floor	Few lights on front, no plumbing

Lumber Yard Examples

WDS 10
(Warehouse Discount Store)



Parcel 14279

WDS 11
(Warehouse Discount Store)
Not typical for Chambers County

WDS 12
(Warehouse Discount Store)



Parcel 2265

Lumber Yard Examples Continued

LSS 10
(Lumber Storage Shed)



Parcel 14766

LSS 11
(Lumber Storage Shed)



Parcel 11046

MSS 10
(Material Storage Sheds)



Parcel 2265

Markets

Section 13 (340) on page 21 of M&S

There are three classes for Markets in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Markets are retail food stores which often handle limited lines of other merchandise. The cost includes built in refrigerators, cold rooms, and ancillary cooling equipment which are usually classed as real estate, but do not include display freezers and coolers or other equipment generally classed as personal property or trade fixtures.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Market 10	S Low Cost	30	Metal Panels, Small Front	Some finish, very few partitions	Minimum lighting & plumbing
Market 11	D Low Cost	30	Siding or Stucco, Small Front	Some finish, very few partitions	Minimum lighting & plumbing
Market 12	C Low Cost	35	Cheap brick, block, tilt-up, pilasters or light frame	Painted walls, part acoustic tile, exposed rafters, minimum partitions	Minimum food store lighting and plumbing

Building Type	Class	Description
MARKET - CPY	10-12	Canopy attached to a market of the same class.

Market Examples
Market 10



Parcel 431

Market 11



Parcel 3228

Market 12



Parcel 57747

Medical Office Buildings

Section 15 (341) on page 22 of M&S

There are three classes for Medical Buildings in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Medical Office buildings are designed for medical and/or dental services with examination and outpatient treatment, and includes private and public clinics.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Medical 10	S Low Cost	35	Steel or aluminum on light frame, finished interior, some insulation	Low-cost finishes and partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing with few extras
Medical 11	D Low Cost	35	Light Stucco or siding on wood or steel studs, very plain	Drywall, cheap partitions, acoustic tile, asphalt tile	Minimum lighting and outlets, adequate plumbing
Medical 12	B Low Cost	45	Brick, concrete block, lift slab, very plain, small lobby	Low-cost finishes and partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing with few extras

Building Type	Class	Description
MED - CPY	10-12	Canopy attached to a Medical building of the same class.

Medical Building Examples

Medical 10



Parcel 16879

Medical 11



Parcel 8594

Medical 12



Parcel 13102

Mini Lubes

Section 14 (423) on page 33 of M&S

There is one class for Mini Lube buildings in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Mini-Lube buildings are very small garages designed for quick maintenance lube and oil changes and may have drive-thru bays.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Mini-Lube 10	C Average	35	Masonry bearing walls or frame, roll up doors.	Painted walls, slab, some partitions, floor and ceiling finish, waiting area.	Adequate lighting and plumbing, service outlets.

Mini Lube Examples

Mini lube 10



Parcel 24538

Mini Warehouses

Section 14 (386) on page 14 of M&S

Section 17 (467) on page 18 of M&S

There are three classes for Mini Warehouse buildings in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Mini- warehouses are warehouses subdivided into a mixture of cubicle of generally small size, designed primarily to be rented for small self-storage or noncommercial storage and may include some office-living space. Boat storage building and shed cost include storage racks.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
MWH 32 (386)	S Low Cost	30	Light steel frame, siding, low-cost door entries.	Subdivided into large cubicles, light slab, no support facilities.	Minimum electrical service
MWH 33 (386)	S Good	40	Pre-engineered frame, insulated, many doors	Subdivided cubicles, good security partitions, office apartment	Electrical outlets and lighting in each space, minimum plumbing
MWH-BOAT 30 (467)	S Low	30	Low-cost siding, light steel frame	Unfinished, asphalt floor, minimum racks	Minimum electrical and water outlets

Mini Warehouse Examples

MWH 32



Parcel 47057

MWH 33



Parcel 15384

MWH-BOAT 30



Parcel 2573

Mortuaries

Section 11 (342) on page 32 of M&S

There are two classes for Mortuaries in Chambers County.

Below is the class with a brief description and the Economic Life. On the following page you will see a photo example of the class that is typical in Chambers County.

Mortuaries or funeral homes include chapels, stained glass and laboratories commensurate with the general quality. Generally, the better funeral homes may include some living area. Vehicular garages should be priced from section 12 or 14 as appropriate.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Mortuary 10	C Low	40	Brick or low-cost brick	Plain, Minimum service functions	Minimum lighting/plumbing
Mortuary 11	C Average	45	Brick or block, some trim, good entrance and drive	Exposed block, plaster or drywall, carpet, acoustic ceiling, hardwood	Adequate lighting/plumbing

Building Type	Class	Description
MORT - CPY	10	Canopy attached to a Mortuary of the same class.

Mortuary Examples

Mortuary 10



Parcel 1645

Mortuary 11



Parcel 15669

Motels / Hotels

Section 12 (343) on page 9 of M&S

Section 11 (595) on page 22 of M&S

There are five classes for Motels / Hotels in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Motels are multiple sleeping units of three or fewer stories, with or without individual kitchen facilities, and designed for transient occupancy.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Motel 10 (343)	D Cheap	30	Cheap siding, no trim	Minimum finish, very plain	Minimum code throughout
Motel 11 (343)	D Low	30	Siding or stucco, small office, outside entries	Drywall, carpet, vinyl composition tile, budget rooms	Minimum code, low-cost fixtures
Motel 12 (343)	D Fair	30	Siding or stucco, standard front, small lobby, vending area	Drywall, carpet, vinyl composition, minimum suites, no food services	Standard fixtures, guest laundry, small lobby restrooms
Motel 13 (343)	C Fair	35	Block or brick, standard front, small lobby, vending area	Drywall, carpet, vinyl composition, minimum suites, no food services	Standard fixtures, guest laundry, small lobby restrooms
Hotel 13 (595)	B Avg	55	Face brick Metal, concrete, EIFS panels, plain exterior	Plaster/ drywall and paint, good carpet, some built in extras, support services	Some good suites, lighting and plumbing fixtures

Building Type	Class	Description
MOTEL - CPY	10-13	Canopy attached to a Motel of the same class.
HOTEL - CPY	13	Canopy attached to a Hotel of the same class.

Motel Examples

Motel 10



Parcel 14663

Motel 11



Parcel 7790

Motel 12



Parcel 61424

Motel 13



Parcel 57740

Hotel 13



Parcel 12876

Museums

Section 16 (481) on page 19 of M&S

There are four classes for Museums in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Museums are designed for long term display of works of art, crafts, natural history, etc., and include exhibit gallery, collection storage, vault, workshop, sales, lecture/meeting, theater, food service areas, etc., commensurate with the quality. Cost include the basic building display structures and necessary permanent lighting, electrical connections and security, but do not include any display cases, food equipment, movable trade fixtures and chattels or works of art.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Museum 10	S Low-cost	35	Steel frame, metal siding, finished interior, small lobby, very plain.	Drywall, plywood acoustic tile, wood or asphalt tile floors, few extras.	Minimum lighting and plumbing, minimum gallery facility.
Museum 11	D Low-cost	35	Low-cost stucco or siding, very plain, small lobby.	Drywall, plywood acoustic tile, wood or asphalt tile floors, few extras.	Minimum lighting and plumbing, minimum gallery facility.
Museum 12	D Average	45	Brick veneer, good stucco, trim, ornamental entrance.	Drywall, some ornamentations, vinyl composition, terrazzo, some extras.	Adequate lighting and plumbing, and security.
Museum 13	C Average	50	Brick, block, concrete panels, little trim.	Drywall, some ornamentations, vinyl composition, terrazzo, some extras.	Adequate lighting and plumbing, and security.

Building Type	Class	Description
MUSEUM - CPY	10-13	Canopy attached to a Museum of the same class.

Museum Examples

Museum 12



Parcel 31020

There is currently only one Museum in Chambers County. Museums 10, 11, and 13 are not Typical for Chambers County.

Offices

Section 15 (344) on page 17 of M&S

There are six classes for Office Buildings in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Office buildings are buildings designed for general commercial occupancy, including administrative government and corporate uses, and are normally subdivided into relatively small units. If part of an office building has some other occupancy, such as a bank or store on the first floor, that portion should be priced using its appropriate base cost.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Office 10	D Low Cost	40	Light stucco or siding on wood or steel studs, very plain	Drywall, few partitions, acoustic tile, asphalt tile	Minimum lighting and plumbing
Office 11	S Average	45	Insulated wall or sandwich panels, adequate fenestration	Drywall, acoustic tile, low-cost carpet or vinyl composition	Adequate lighting and plumbing
Office 12	D Average	45	Stucco or wood siding on wood or steel studs, some trim	Drywall, acoustic tile, low-cost carpet or vinyl composition	Adequate lighting and plumbing
Office 13	C Average	50	Steel or concrete frame, or bearing walls, some trim	Paint, drywall partitions, acoustic tile, vinyl composition	Fluorescent lighting, adequate outlets and plumbing
Office 14	D Good	50	Best stucco on good frame, brick or stone trim, good front	Plaster or drywall, good partitions, acoustic tile, carpet and vinyl	Good fluorescent lighting, good restrooms and fixtures
Office 15	C Good	55	Steel frame or bearing walls, brick/concrete panels, some ornamentation	Plaster or drywall, good partitions, acoustic tile, carpet and tile	Good fluorescent lighting, good restrooms and fixtures

Building Type	Class	Description
OFFICE - CPY	10-15	Canopy attached to an Office building of the same class.

Office Examples

Office 10



Parcel 13270

Office 11



Parcel 15882

Office 12



Parcel 9039

Office 13



Parcel 36350

Office 14



Parcel 14750

Office 15



Parcel 36402

Pharmacies

Section 13 (511) on page 20 of M&S

There are three classes for Pharmacies in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Drug stores include both the small neighborhood pharmacy and the large chain discount- type store with a variety of merchandise departments including convenience foods. Cost includes built-in refrigerators, but do not include display freezers and coolers or other trade fixtures.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Pharmacy 10	S Low Cost	30	Steel panels, finished interior, small front, little trim	Painted exterior walls, minimum retail finish, typical low-end chain	Adequate lighting, plumbing and pharmacy, small employees' restroom
Pharmacy 11	D Low Cost	30	Stucco or siding on studs, small front, little trim	Painted exterior walls, minimum retail finish, typical low-end chain	Adequate lighting, plumbing and pharmacy, small employees' restroom
Pharmacy 12	C Low Cost	35	Minimum block or cheap brick, bar joists, built-up roof	Painted exterior walls, minimum retail finish, typical low-end chain	Adequate lighting and pharmacy, small employees' restroom

Building Type	Class	Description
PHAR- CPY	10-12	Canopy attached to a Pharmacy of the same class.

Pharmacy Examples

Pharmacy 10



Parcel 15877

Pharmacy 11

Not Typical for Chambers County

Pharmacy 12

Not Typical for Chambers County

Post Office

Section 14 (582) on page 22 of M&S

There is one class for Post Office in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Post office costs are derived from cost of buildings built under lease agreements with the Post Office Department. Branch offices are small facilities typically under 10,000 square feet. Processing facilities are the large sorting and shipping distribution centers.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Post Off 10	D Average	45	Brick veneer, built up or shingle roof, some trim	Drywall interiors, vinyl composition tile, acoustic tile, adequate lobby	Adequate illumination and plumbing, standard fixtures

Building Type	Class	Description
PHAR- CPY	10-12	Canopy attached to a Pharmacy of the same class.

Post Office Examples

Post Office 10



Parcel 7797

Restaurants

Section 13 (350) on page 14 of M&S

There are four classes for Restaurants in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Restaurants are constructed for the purpose of preparation and sale of food and/or beverages, and include cafeterias, bars, taverns where the design is of restaurant style. The cost includes all necessary plumbing, built in refrigerators and electrical connections to provide for these services but so not include the restaurant and bar fixtures or equipment or signs.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Restaurant 10	S Low Cost	30	Finished interior, some front	Low-cost finish, asphalt tile	Minimum lighting and plumbing
Restaurant 11	D Low Cost	30	Cheap stucco or siding, very plain	Low-cost short order café, minimum finish	Minimum lighting and outlets, minimum plumbing
Restaurant 12	C Low Cost	30	Cheap brick, block, very plain building, low-cost front	Low cost short order café, min finish, asphalt tile	Minimum lighting and outlets, min plumbing
Restaurant 13	D Good	35	Stucco or siding, metal and glass, some ornamentation	Typical chain restaurant or coffee shop, vinyl and ceramic floors	Good lighting and service outlets, tiled restrooms

Building Type	Class	Description
REST- CPY	10-13	Canopy attached to a Restaurant of the same class.

Restaurant Examples

Restaurant 10



Parcel 36247

Restaurant 11



Parcel 13093

Restaurant 12



Parcel 21500

Restaurant 13



Parcel 11933

Rest Homes

Section 15 (313) on page 26 of M&S

There are two classes for Rest Homes in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Nursing homes (Convalescent hospitals) lack facilities for surgical care and treatment and include so called skilled nursing homes, rest homes, sanitariums and buildings of hospital-type construction, giving full nursing care. Treatment and therapy rooms commensurate with the quality are included.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Resthome 10	C Low Cost	40	Brick, block, tilt-up, little ornamentation, simple entrances	Painted walls, some plaster or drywall, acoustic and asphalt tile	Minimum lighting and plumbing, minimum hospital facilities
Resthome 11	C Avg Cost	40	Brick, block, some metal and glass, some ornamentation	Plaster or drywall, acoustic ceilings, vinyl compositions	Signal system, therapy facilities, adequate lighting and plumbing

Building Type	Class	Description
RESTHM- CPY	10-11	Canopy attached to a Rest home of the same class.

Rest Home Examples

Rest Home 10



Parcel 5460

Rest Home 11



Parcel 11227

Retail Stores

Section 13 (353) on page 26 of M&S

There are seven classes for Retail Stores in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Retail stores are buildings designed for retail sales and display and usually have display and/or decorative fronts. Both one- and two-story stores are included in the averages. They will include stores occupied by so called secondary or junior department stores with limited merchandise lines, specialty shops and commercial buildings designed for general occupancy.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Retail-ST 9	S Average	40	Good colored panels, little ornamentation, plain front	Acoustic tile, vinyl composition, carpet, interior finish	Adequate store lighting, restrooms, low cost fixtures
Retail-ST 10	S Low Cost	40	Metal panels on light frame, finished interior, small front	Acoustic tile, gypsum board wall finish, vinyl composition	Minimum lighting and outlets, minimum plumbing
Retail-ST 11	D Low Cost	40	Low-cost Stucco, frame siding, very plain exterior	Drywall, cheap acoustic tile, asphalt tile, few partitions	Minimum lighting and outlets, minimum plumbing
Retail-ST 12	C Low Cost	40	Low-cost brick, block, tilt-up, low-cost front	Painted walls, drywall or acoustic tile, asphalt tile	Minimum lighting and employees' restroom
Retail-ST 13	C Average	45	Brick, block, tilt-up, plain front, some ornamentation	Drywall/plaster, exposed masonry, acoustic tile, vinyl composition	Adequate lighting and outlets, small employees' restroom
Retail-ST 14	D Good	45	Good Stucco or siding, brick veneer, good display front, ornamentation	Plaster, acoustic plaster or good acoustic tile, vinyl composition	Good lighting and outlets, restrooms, standard fixtures
Retail-ST 15	C Good	50	Brick, stucco on block, best tilt-up, good display front	Plaster, acoustic plaster or tile ceilings, carpet, vinyl tile	Good lighting and outlets, adequate restrooms

Building Type	Class	Description
RETAIL- CPY	10-15	Canopy attached to a Retail Store of the same class.

Retail Store Examples

Retail Store 9



Parcel 43133

Retail Store 10



Parcel 25214

Retail Store 11



Parcel 5000

Retail Store 12



Parcel 50261

Retail Store 13



Parcel 69234

Retail Store 14



Parcel 28861

Retail Store 15



Parcel 38136

Schools

High School Section 18 (484) on page 9 of M&S

Middle School Section 18 (366) on page 10 of M&S

Elementary School Section 18 (365) on page 11 of M&S

There are five classes for Schools in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
School 41 (484)	C Average	45	Steel frame or bearing walls, brick, block, or concrete, some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing
School 34 (366)	C Average	45	Steel frame or bearing walls, brick, block, or concrete, some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing
School 33 (365)	C Average	45	Steel frame or bearing walls, brick, block, or concrete, some trim	Plaster or drywall, acoustic tile, vinyl composition or hardwood	Adequate lighting and plumbing
School 31 (484)	C Low Cost	40	Brick, block, tilt-up panels, bearing walls, wood joists, little trim	Painted walls, acoustic tile or drywall ceilings, asphalt tile	Minimum school lighting and plumbing
School 23 (366)	C Low Cost	40	Brick, block, tilt-up panels, bearing walls, wood joists, little trim	Painted walls, acoustic tile or drywall ceilings, asphalt tile	Minimum school lighting and plumbing.

Building Type	Class	Description
SCHOOL- CPY AVG	1	Canopy attached to a School of the same class.
SCHOOL- CPY LOW	2	Canopy attached to a School of the same class.

School Examples

School 41



Parcel 35784

School 34



Parcel 4406

School 33



Parcel 53663

School 31



Parcel 7460

School 23



Parcel 45530

Service Garages

Section 14 (528) on page 32 of M&S

There are five classes for Service Garages in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Service garages and sheds are buildings designed primarily for vehicular repair and maintenance.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Service 10	D Pole Low Cost	30	Pole frame and truss, metal siding	Small partitioned office area, concrete floor, utility type	Minimum lighting and plumbing
Service 11	S Low Cost	30	Light, pre-engineered, utility type building	Unfinished, small office area, concrete floor	Minimum lighting and plumbing
Service 12	D Low Cost	30	Cheap frame, stucco or siding	Unfinished, small office area, concrete floor	Minimum lighting and plumbing
Service 13	C Low Cost	35	Light masonry bearing walls, light rafters	Unfinished, small partitioned office area, concrete floor	Minimum electrical and plumbing
Service 14	S Good	35	Sandwich panels or metal with interior finish	Partially finished, finished office area, some partitions	Adequate lighting and service outlets, adequate restrooms

Building Type	Class	Description
SERV- CPY	10-14	Canopy attached to a Service Garage of the same class.

Service Garage Examples

Service 10



Parcel 2191

Service 11



Parcel 15861

Service 12



Parcel 54196

Service 13



Parcel 35784

Service 14



Parcel 45530

Shopping Centers

Section 13 (412) on page 33 of M&S

There are six classes for Strip Centers in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Neighborhood centers are typically rows of open stores comprising single lines of glazed storefronts with individual service entrances to the rear. These are normally small one-story projects with or without a major anchor. Typical anchors, which are priced separately, include major supermarkets (market or Discount Food stores), large Drug or Warehouse Discount stores or Bank buildings.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Shopcenter 10	S Low	30	Metal siding, finished interior, small fronts	Drywall, low-cost tile, few partitions	Minimum lighting, outlets and plumbing per unit
Shopcenter 11	D Low	30	Low-cost wood or stucco, very plain, small fronts	Low-cost acoustic tile, asphalt tile, few partitions	Minimum lighting, outlets and plumbing per unit
Shopcenter 12	C Low	35	Low-cost fronts, block or brick, tilt-up panels, bearing walls	Painted walls, drywall or acoustic tile, asphalt tile, few partitions	Minimum lighting, outlets and plumbing per unit
Shopcenter 13	D Average	35	Pipe columns, web or bar joists, good brick, stucco or siding, plain fronts	Drywall, acoustic tile, vinyl composition, some carpet and trim	Adequate lighting and outlets per unit, small restrooms
Shopcenter 14	C Average	40	Good block, tilt-up, bearing or light frame, Plain fronts, some trim	Drywall, Acoustic tile, VCT, some carpet and masonry partitions.	Adequate lighting and outlets per unit, small restrooms.
Shopcenter 15	C Good	45	Stucco or brick on block, light frame, good roof, mansard and storefronts.	Drywall, some paneling, good VCT and acoustic tile, carpet	Good lighting and outlets per unit, small restrooms.

Building Type	Class	Description
SHOP- CPY	10-15	Canopy attached to a Shopping center of the same class.

Shopping Center Examples

Shopcenter 10



Parcel 20335

Shopcenter 11



Parcel 20152

Shopcenter 12



Parcel 21493

Shopcenter 13



Parcel 15291

Shopcenter 14



Parcel 26584

Shopcenter 15



Parcel 69223

Snack Shacks

Section 13 (529) on page 18 of M&S

There are two classes for Snack Shack in Chambers County.

Below is the class with a brief description and the Economic Life. On the following page you will see a photo example of a snack shack that is typical in Chambers County.

Snack bars or concession stands have no seating area and include the very marginal seasonal camp-type facility to the best municipal structure with completely finished food preparation area.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Snack Shack 10	D Cheap	15	Box frame, plywood, boards.	Unfinished interior, open counter and storage	Minimum Fixtures
Snack Shack 11	D Average	20	Wood frame, stucco or siding, little trim	Painted walls, some ceiling finish, sealed concrete	Adequate lighting and plumbing

Building Type	Class	Description
Snack- CPY	10-11	Canopy attached to a Snack Shack of the same class.

Snack Shack Examples

Snack Shack 10



Parcel 63687

Snack Shack 11



Parcel 58285

Taxidermy

Section 14 (494) on page 14 of M&S

There is one class for Taxidermy in Chambers County.

Below is the class with a brief description and the Economic Life. On the following page you will see a photo example of a Taxidermy that is typical in Chambers County.

Section 14 (494)- Industrial, Light manufacturing

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Taxidermy 10	S Low	35	Light steel frame, steel or aluminum siding, few openings.	Low-cost slab, unfinished interior, small office.	Minimum code, factory lighting.

Taxidermy Examples

Taxidermy 10



Parcel 34946

Theaters (Cinema)

Section 16 (380) on page 13 of M&S

There is one class for Theaters in Chambers County.

Below is the class with a brief description and the Economic Life. On the following page you will see a photo example of a Theater that is typical in Chambers County.

Theaters, live stage or cinema, are designed primarily for stage or screen presentations and include a stage commensurate with type and quality of construction but not scenery, curtains, or seating.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Theater 13	C Very Good	45	Face brick, stone, terra cotta, ornamental entrance and lobby.	Cinema stages, ornamental interior. Carpeting, good main-feature screen.	Special lighting and sound systems, good plumbing.

Building Type	Class	Description
Theater- CPY	13	Canopy attached to a Theater of the same class.

Theater Examples

Theater 13



Parcel 66303

Truck Stops

Section 13 (580) on page 16 of M&S

There are five classes for Truck Stops in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Truck stop restaurants are of multipurpose design to include convenience store, food service, shower and toilet, game and rest facilities for truckers.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Trk-Stop 10	S Average	30	Steel frame, metal siding, plain storefront entry	Fast food service, small convenience store, rest area	Adequate electrical, plumbing, walk-in box storage
Trk-Stop 11	D Average	30	Stucco or siding, plain storefront entry	Fast food service, small convenience store, rest area	Adequate electrical, plumbing, walk-in box storage
Trk-Stop 12	D Good	35	Brick veneer or good siding, good storefront lobby	Full-service food seating, retail, rest and game rooms	Good electrical and plumbing, showers, full kitchen
Trk-Stop 13	C Average	30	Concrete block, tilt up, plain storefront entry	Fast food service, small convenience store, rest area	Adequate electrical, plumbing, walk-in box storage
Trk-Stop 14	C Good	35	Decorative block, tilt up, good storefront, lobby	Full service food seating, retail, rest and game rooms	Good electrical, plumbing, showers, full kitchen

Building Type	Class	Description
TRKST- CPY	10-14	Canopy attached to a Truck Stop of the same class.

Truck Stop Examples

Trk-Stop 10

Not typical for Chambers County

Trk-Stop 11



Parcel 37882

Trk-Stop 12

Not typical for Chambers County

Trk-Stop 13



Parcel 23442

Trk-Stop 14



Parcel 68043

Urgent Care

Section 15 (320) on page 23 of M&S

There is one class for Urgent Cares in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Urgent Care Clinics or infirmaries are designed for emergency, urgent care, first aid and medical treatment, usually having no facilities for surgery or a minimum of such facilities.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Urgentcare 10	A-B Avg	45	Brick, precast panels, metal and glass, little trim.	Drywall or plaster, acoustic tile, vinyl composition, some ceramic pavers.	Adequate lighting and plumbing for emergency first aid and care.

Urgent Care Examples

Urgentcare 10



Parcel 54946

Vet Clinics

Section 15 (381) on page 28 of M&S

There are three classes for Vet Clinics in Chambers County.

Below is the class with a brief description and the Economic Life of each. On the following page you will see a photo example of each class that is typical in Chambers County.

Veterinary hospitals are designed for the medical and surgical care and treatment of small animals. Costs do not include cages and runs or open shelters, which should be priced separately.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
Vet 10	S Average	35	Insulated sandwich panels or metal with finished interior	Drywall, vinyl composition, cages and runs not included	Adequate lighting, fluoroscope outlets and adequate plumbing
Vet 11	D Average	35	Stucco or siding, brick trim or low-cost brick veneer	Plaster or drywall, vinyl composition, cages and runs not included	Adequate lighting, fluoroscope outlets, adequate plumbing
Vet 12	C Average	40	Brick, partially finished interior, some trim	Plaster or drywall, vinyl composition, cages and runs not included	Adequate lighting, fluoroscope outlets, adequate plumbing

Building Type	Class	Description
VET- CPY	10-12	Canopy attached to a Vet Clinic of the same class.

Vet Clinic Examples

Vet 10



Parcel 10412

Vet 11

Not typical for Chambers County

Vet 12



Parcel 56970

Warehouse Discount Store

Section 13 (458) page 28 of M&S

There is one class for Warehouse Discount Store in Chambers County.

Below is the class with a brief description and the Economic Life. On the following page you will see a photo example.

Warehouse Discount Stores (WDS) are of warehouse construction with minimal interior partitioning. Membership stores typically fall into this category.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
DiscStore 10	C Average	35	Avg Block 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.

Warehouse Discount Store Example

DiscStore 10



Parcel 53666

Warehouse Industrial

Section 14 (407) page 23 (Distribution) of M&S

Section 14 (406) page 26 (Storage) of M&S

There three classes for Warehouse Industrial buildings in Chambers County.

Below is the class with a brief description and the Economic Life. On the following page you will see a photo example.

Warehouses are designed primarily for storage. An amount of office space commensurate with the quality of the building is included in the cost. Typically, this is between 3%-12% of the total area. Distribution warehouses will have larger areas, between 15%-30% for office/sales and/or other subdivisions designed to accommodate breakdown and transshipment of small lots, as well as increased plumbing, lighting and compartmentation to accommodate a larger personnel load.

Class	Marshall & Swift Type/Class	Economic Life	Exterior Finish	Interior Finish	Lighting & Plumbing
WH-IND LOW	S Low (406)	35	Pre-engineered frame, metal siding	Unfinished utility type, light slab, minimum office.	Minimum lighting and plumbing.
WH-IND STG	S Avg (406)	40	Rigid steel frame, siding.	Small office, average slab.	Adequate lighting, low-cost plumbing fixtures.
WH-IND DIST	S Avg (407)	40	Rigid steel frame and siding.	Distribution areas, small offices.	Adequate lighting and plumbing.

Building Type	Class	Description
WH-IND CPY	LOW, STG, DIST	Canopy attached to a WH-IND of the same class.

Warehouse Industrial Examples

WH - IND LOW



Parcel 8349

WH - IND STG



Parcel 36764

WH - IND DIST



Parcel 62036

MISCELLANEOUS BUILDING TYPES AND DESCRIPTIONS

Building Type	Class	Description
ASPHALT	1	Any area covered with asphalt; Usually a driveway or parking area.
CANOPY	10-55	Any type of cover similar to a porch on a commercial building. Classed according to type and quality of Construction.
COMM SLAB	10	This is used to value a partial complete Commercial Slab. Usually includes only a slab with some plumbing. This is a flat value at \$100,000.
CONCRETE	1	This is typically a concrete area that is not covered, or a driveway, or parking lot.
DECK	1-2	Decks are wooden structures that are usually open (not covered). There are two classes that are used based on quality of construction.
MOB HOME PARK	1	Space set up for a mobile home or RV that has no build up material.
MOB HOME PARK	2	Space set up for a mobile home or RV that has crushed rock or crushed concrete for the pad.
MOB HOME PARK	3	Space set up for a mobile home or RV that has asphalt for the pad.
MOB HOME PARK	4	Space set up for a mobile home or RV that has finished concrete for the pad.
STORAGE	32-53	Storage building classed according to of construction. 41 is for metal, 42 is for frame, and 33 is for brick.
WAREHOUSE	10	Metal structure; 12 foot tall. No concrete.
WAREHOUSE	11	Metal structure; 16 foot tall. No concrete.
WAREHOUSE	12	Metal structure; 12 foot tall. With concrete.
WAREHOUSE	13	Metal structure; 16 foot tall. With concrete.
WH- CPY	10-13	Canopy attached to a warehouse of the same class.