2022 State Board of Equalization

August 9, 2022
File No.: 2022-FARGO-PREYLOCK
County or City: City of Fargo
Appellant: Preylock Fargo LLC
Issue: Appellants appealing commercial property valuation.

Summary: Appellant requests a reduction in valuation on parcel number 01-8760-00100-000, located at 3737 44th Ave. North, Fargo.

Notes:

Appellant Information – State Board of Equalization

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion in regard to the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 8, 2022 and is subject to open records. Please provide one questionnaire per property.

Please email or mail documentation to: propertytax@nd.gov or Office of State Tax Commissioner
Attn: Property Tax
600 E. Boulevard Ave.
Bismarck, ND 58505-0599

Appellant Contact Information

Name Preylock Fargo, LLC - Attn. Johnny Deeds

Address 106 West 500 South Ste. 100 City Bountiful State UT Zip 84010

Phone number (801) 243-1496 Email address jtdeeds@crapodeeds.com

Information for Property Under Appeal

Address 3737 44th Ave. North City Fargo State ND Zip 58102

Township **(If applicable)** _____ County Cass

Parcel ID 01-8760-00100-000 Legal Description _____

Answer the questions below that apply to the appeal:

Did you receive a notice of increase letter prior to or after the township equalization meeting?

☐ Prior to ☐ After ☑ N/A

Did you appeal at the township level?

☐ Yes ☐ No

Did you receive a notice of increase letter prior to or after the city equalization meeting?

☐ Prior to ☐ After ☑ N/A

Did you appeal at the city level?

☑ Yes ☐ No

Did you receive a notice of increase letter prior to or after the county equalization meeting?

☐ Prior to ☐ After ☑ N/A

Did you appeal at the county level?

☑ Yes ☐ No

In order for the Office of State Tax Commissioner to discuss income information with a representative, please provide a release of information on letterhead to the Property Tax Division. The release can be emailed to propertytax@nd.gov.

Assessment Documentation

Cass County
Cass County Board of Equalization

Subject Property
PREYLOCK FARGO LLC
FAR1 Amazon
3737 44th Avenue North
Fargo, ND 58102

Hearing Date: Monday, June 6, 2022
Time: 3:30 PM

Amazon
PO Box 80416
Seattle, WA 98108-0416

Presented by:
James Poliyanskiy
Real Estate Tax Manager, Amazon.com
206-266-8245
jampol@amazon.com

Summary of Salient Facts

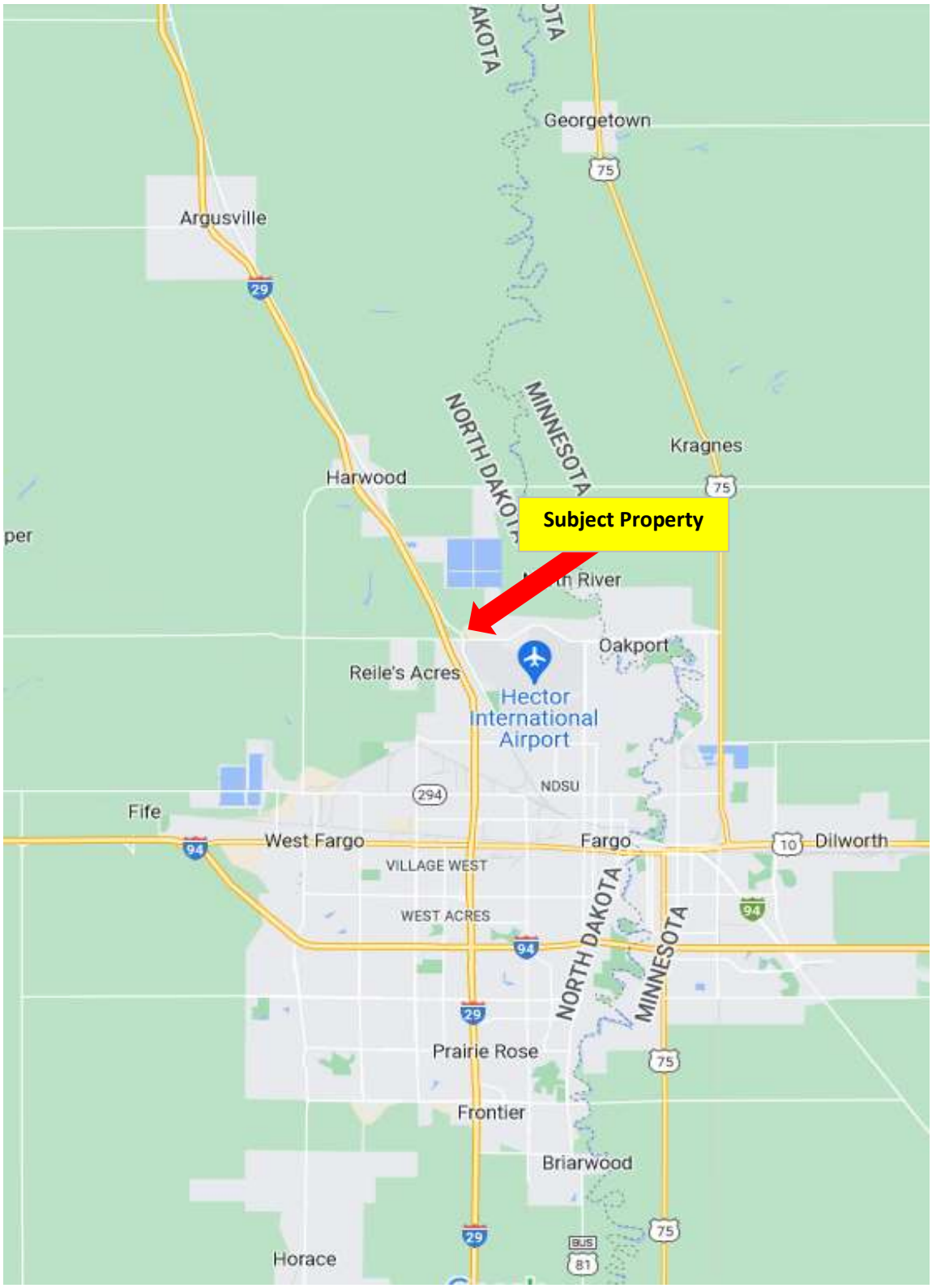
County	Cass				
Taxes Payable Year	2022				
Property Owner	PREYLOCK FARGO LLC				
Property Name	FAR1 Amazon				
Address	3737 44th Avenue North				
City	Fargo				
State	ND				
Zip Code	58102				
Property Type	Mega Warehouse				
Number of Buildings	1				
Building Area	1,080,206	Mezzanine	250,498	Total	1,330,704
Year Built (SF)	2020				
Site Area (SF)	4,680,903	107.46	Acres		
Parcel Number(s)	01-8760-00100-000				
Jurisdiction	Cass County Board of Equalization				
Reference Number	3737 44 AVE N – Amazon				
Date	6/6/2022				
Time	3:30 PM				

Taxes Payable Year	**2022**							
Parcel(s)	**Land Size**	**Building Size**	**Land**	**$/SF**	**Building**	**$/SF**	**Total**	**$/SF**
01-8760-00100-000	4,680,903	1,080,206	$8,192,000	$1.75	$111,105,000	$102.86	$119,297,000	$110
Total	**4,680,903**	**1,080,206**	**$8,192,000**	**$1.75**	**$111,105,000**	**$102.86**	**$119,297,000**	**$110**

Market Value Indication

	Land	**$/SF**	**Building**	**$/SF**	**Total**	**$/SF**
Cost Approach (Marshall & Swift):	$4,100,000	$0.88	$92,032,154	$85.20	$96,132,154	$88.99
Indication of Fair Market Value	$4,100,000	$0.88	$92,032,154	$85.20	**$96,132,154**	**$88.99**

Regional Map



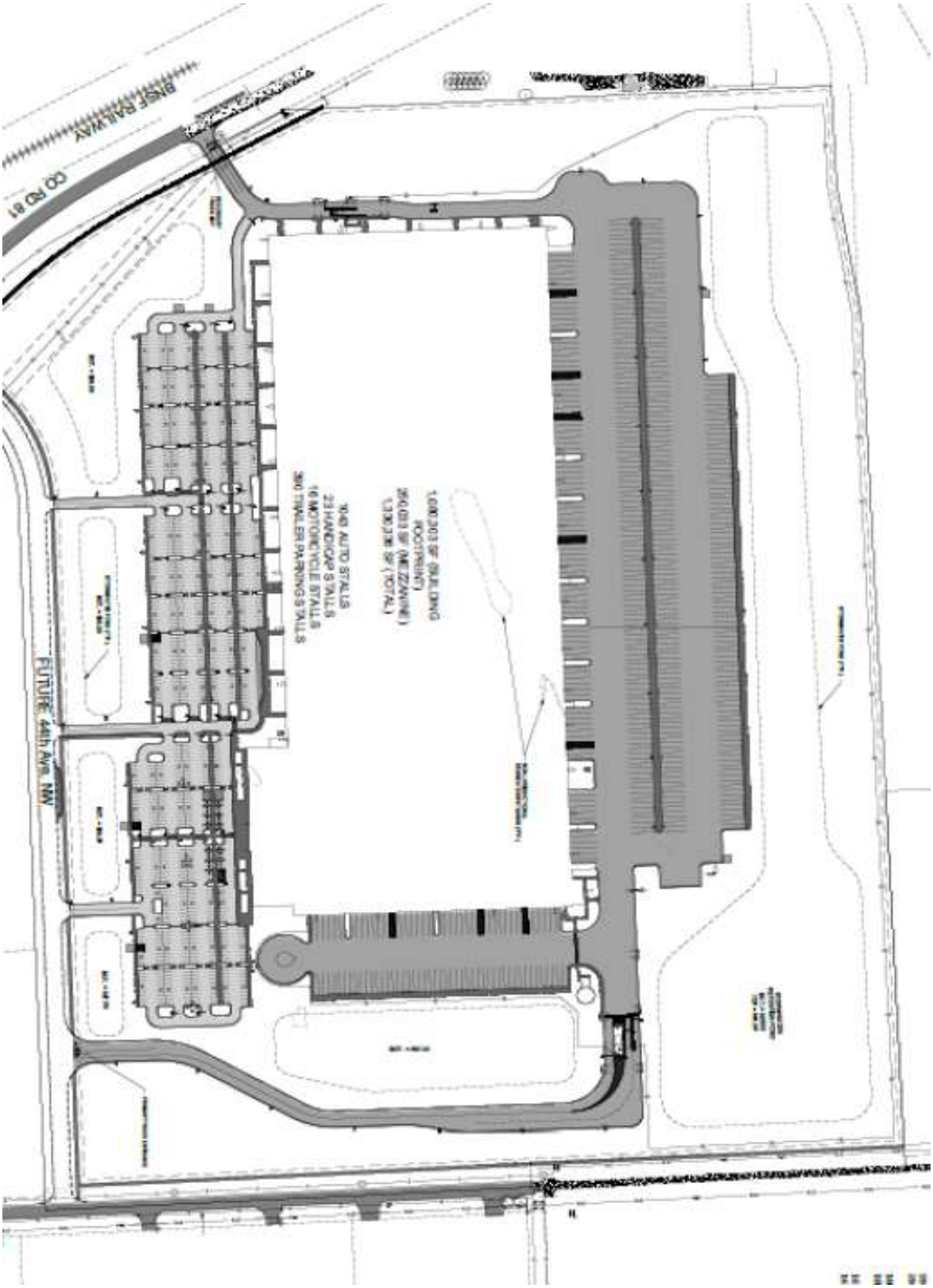
Aerial Map

Subject Property
37th St N
37th St N
37th St N
Amazon Fulfillment Center FAR1
IAA Fargo
81
81

Subject Property Photo 1

Subject Property Photo 2

Building Sketch



FAR1 Amazon
3737 44th Avenue North
Fargo, ND 58102
Marshall and Swift Cost Estimation
Building Cost Analysis
Parcel: 01-8760-00100-000

INDUSTRIAL BUILD UP COSTS

					MEGA (STORAGE/DISTRIBUTION) WAREHOUSES (584)
Building Base Value					**Cost**
Base Rate - C Construction Class, Average Quality, Concrete Tilt Up					**39.50**
Mezzanine Area					
No. of Stories Adjustment			1.00		
Height Adjustment	40'		1.65		
Perimeter Adjustment			0.840		
Total Index Multiplier				1.39	
M&S Current Multiplier			1.18		
M&S Local Multiplier			1.01		
M&S Current & Local Multiplier				1.19	
Adjusted Base Rate					65.25
Building Agrea					1,080,206
Base Building Cost					**70,480,714**

Other Charges	**Size/Units**	**Rate**	**Reg/Local Mult**	**Cost**
Item				
Mezzanine Area	250,498	22.75	1.19	6,791,865
Cooling	1,080,206	5.09	1.19	6,552,813
Sprinklers: Wet	1,330,704	1.59	1.19	2,521,634
Total Other Charges				15,866,311
Replacement Cost Subtotal				**86,347,025**

Depreciation and Adjustments

Type	**Life**	**Age**	**Percent**	**Amount**	**Cost**
Depreciated Replacement Cost New	45	1	2.22%	1,918,823	84,428,202

Extra Features

Type	**Age**	**Size/Units**	**Rate**	**Qual Adj**	**Reg/Local Mult**	**Depr**	**Cost**
Dock Height Floors (50% Bldg)	1	539,815	2.00	1.0000	1.19	6.7%	1,200,923
Concrete Paving	1	629,391	4.00	1.0000	1.19	6.7%	2,800,404
Concrete Paving	1	629,390	4.00	1.0000	1.19	6.7%	2,800,399
Hydrogen Fuel Tank - 18,000 Gal	1	18,000	2.00	1.0000	1.19	6.7%	40,044
Canopy (Smoker's)	1	1,713	25.00	1.0000	1.19	6.7%	47,636
Water Storage Tank 250,000 Gal	1	250,000	0.83	1.0000	1.19	6.7%	230,812
Pump Room	1	602	38.00	1.0000	1.19	6.7%	25,446
Load Levelers	1	103	4000.00	1.0000	1.19	6.7%	458,287
Total Extra Features Cost							**7,603,952**

Improvement Value - Replacement Cost New	92,032,154
Total Improvement Value	**92,032,154**

Land Valuation

Land Type	**Size (SF)**	**$/SF**	**Size (Ac)**	**$/Ac**	**Adjustment**	**Land Value**
Commercial	4,680,903	0.88	107.459	38,154	1.00	4,100,000
Total Land Value						**4,100,000**

Total Property Value	**96,132,154**	
	88.99	**/SF**

Estimate Number	:	6845
Parcel Number	:	01-8760-00100-000 (1) 2022-Appeal
Property Address	:	3737 44 AVE N
ZIP/Postal Code	:	58102

Section 1

Occupancy	**Class**	**Height**	**Rank**
100% Mega Warehouse	Masonry bearing walls	39.84	2.5

Total Area	:	1,079,631
Number of Stories (Section)	:	1.00
Shape	:	2.00
Effective Age (years)		

Components	**Units/%**	**Other**
HVAC (Heating):		
Package Unit	100%	
Sprinklers:		
Wet Sprinklers	1,570,120	
Elevators:		
Passenger #	1	Stops : 2
Mezzanines:		
Mezzanines-Storage	250,498	
Mezzanines-Storage	239,990	

Cost as of 01/2020

	Units/%	**Cost**	**Total**
Basic Structure			
Base Cost	1,079,631	46.18	49,857,360
Exterior Walls	1,079,631	18.83	20,329,452
Heating & Cooling	1,079,631	19.99	21,581,824
Elevators	1	76,193.00	76,193
Sprinklers	1,570,120	1.71	2,684,905
Mezzanine	490,488	19.86	9,739,105
Basic Structure Cost	1,079,631	96.58	104,268,839
Extras			
DOCK-HEIGHT FLOORING	539,815	2.00	1,079,630
CONCRETE PAVING	629,391	4.00	2,517,564
	629,390	4.00	2,517,560
HYDROGEN FUEL TANK	18,000	2.00	36,000
CANOPY (SMOKERS)	1,713	25.00	42,825
WATER STORAGE TANK	250,000	0.83	207,500
PUMP ROOM	602	38.00	22,876
LOAD LEVELERS	103	4,000.00	412,000
Replacement Cost New	1,079,631	102.91	111,104,794
Rounded to Nearest	1,000		111,105,000

CREAMERIES (315)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	COST Sq. M.	COST Cu. Ft.	COST Sq. Ft.
A-B	Average	Brick, concrete, solid construction	Plaster ceilings, tile floors, wainscot in production areas	Good lighting and plumbing, many outlets, lab	Steam	1334.72	8.85	124.00
C	Good	Brick, block, concrete, retail entrance and storefront	Plaster, tile floors and wainscot, freezer and cooler rooms	Good lighting and plumbing, many outlets and drains, lab	Steam	1323.96	8.78	123.00
	Average	Brick, block, little trim, steel or wood trusses or joists	Plaster walls and ceiling, epoxy and tile on concrete floor, freezer room	Adequate lighting, plumbing, power outlets and drains	Steam	974.13	6.46	90.50
	Low cost	Low-cost brick, block, tilt-up, no trim, wood rafters	Painted walls, slab floor, partly finished ceiling, chiller room	Minimum electrical and plumbing	Space heaters	667.36	4.43	62.00
D	Good	Brick veneer, good stucco and trim, EIFS, retail entrance and storefront	Plaster, tile floors and wainscot, freezer and cooler rooms	Good lighting and plumbing, many outlets and drains, lab	Steam	1216.32	8.07	113.00
	Average	Brick veneer, good stucco, insulated, wood truss and rafters	Plaster walls and ceiling, some tile, concrete floor, freezer room	Adequate lighting, plumbing, power outlets and drains	Steam	882.64	5.85	82.00
	Low cost	Stucco or siding, no trim, light roof structure	Plaster or gypsum board, concrete slab, chiller room	Minimum lighting and outlets, minimum plumbing	Space heaters	592.01	3.93	55.00
S	Good	Good steel frame, sandwich panels, retail entrance and storefront	Plaster, tile floors and wainscot, freezer and cooler rooms	Good lighting and plumbing, many outlets and drains, lab	Steam	1216.32	8.07	113.00
	Average	Rigid steel frame, insulated siding or sandwich panels, good roof	Plaster walls and ceiling, some tile, concrete floor, freezer room	Adequate lighting, plumbing, power outlets and drains	Steam	882.64	5.85	82.00
	Low cost	Pre-engineered frame, metal siding, lined	Plaster or gypsum board, concrete slab, chiller room	Minimum lighting and outlets, minimum plumbing	Space heaters	592.01	3.93	55.00

NOTE: For cold storage refrigeration, see Page 24. For retail diary sales buildings, see Section 13. For short term storage, see section 17.

MEGA (STORAGE/DISTRIBUTION) WAREHOUSES (584)

C	Good	Glulam or steel frame, decorative block or tilt-up, elastomeric roof	Plaster or drywall, some masonry partitions, good offices, cafeteria	Good lighting and plumbing, kitchen	Space heaters	645.83	4.28	60.00
	Average	Open steel or wood frame, block or tilt-up, good roof	Painted walls, finished offices and break room, good flat slab	Adequate lighting, good plumbing fixtures, food service	Space heaters	425.17	2.82	39.50
	Low cost	Large tilt-up, light panelized const., built-up roof, exposed insulation	Painted walls or unfinished, small offices, hardened slab	Adequate lighting and plumbing, some extras	Space heaters	282.55	1.87	26.25
	Cheap	Tilt-up, very large shell type	Unfinished, bulk storage, few offices	Minimum lighting and plumbing	Space heaters	230.89	1.53	21.45
S	Good	Heavy steel frame, insulated panels, good facade, some trim	Plaster or drywall, partitioned, good offices, cafeteria	Good lighting and plumbing, kitchen	Space heaters	608.16	4.03	56.50
	Average	Good steel frame, siding and fenestration, bar or web joints	Some good offices, interior finish and floor, break room, good flat slab	Adequate lighting, good plumbing fixtures, food service	Space heaters	417.10	2.77	38.75
	Low cost	Rigid steel frame, good metal siding and roof, exposed insulation	Unfinished, small offices, hardened slab	Adequate lighting and plumbing, some extras	Space heaters	287.93	1.91	26.75
	Cheap	Steel frame, siding, large shell type	Unfinished, bulk storage, few offices	Minimum lighting and plumbing	Space heaters	201.28	1.34	18.70

YARD IMPROVEMENTS

For paving, fencing, landscaping, lighting, rail spurs, storm water management, see Section 66.

MULTISTORY BUILDINGS – Add .5% (1/2%) for each story, over three above ground, to all base costs of the building, including basements but excluding mezzanines.

SPRINKLERS – Systems are not included. Costs should be added from Page 37.

BASEMENTS – See Page 18.

DOCK-HEIGHT FLOORS AND MEZZANINES – See Page 27.

SHIPPING DOCK EQUIPMENT AND WAREHOUSE SHELVING – See Section 65.

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MEZZANINES – INDUSTRIAL BUILDINGS

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	COST Sq. M.	COST Cu. Ft.	COST Sq. Ft.
A-B	Office	In building cost	Enclosed, average, industrial office finish, plaster soffit	Average office lighting and plumbing	Included in building cost	775.00	—	72.00
	Display	In building cost	Showroom finish, acoustic tile, vinyl composition	Average loft lighting and plumbing	Included in building cost	565.10	—	52.50
	Finished	In building cost	Partially open and enclosed stores and supply rooms	Average lighting, minimum plumbing	Included in building cost	505.90	—	47.00
	Good storage/ mechanical	In building cost	Metal grating on good steel structure, no partitions	Minimum lighting, no plumbing	Included in building cost	597.40	—	55.50
	Average storage	In building cost	Metal deck and concrete on good steel structure, no partitions	Minimum lighting, no plumbing	Included in building cost	287.93	—	26.75
CDS	Office	In building cost	Enclosed, average industrial office finish, acoustic tile soffit	Average office lighting and plumbing	Included in building cost	554.34	—	51.50
	Display	In building cost	Showroom finish, plaster or drywall soffit, vinyl composition	Average loft lighting and plumbing	Included in building cost	395.57	—	36.75
	Finished	In building cost	Partially open and enclosed stores and supply rooms	Average lighting, minimum plumbing	Included in building cost	360.59	—	33.50
	Average storage	In building cost	Heavy plywood or plank on wood or light steel structure, no partitions	Minimum lighting, no plumbing	Included in building cost	244.88	—	22.75
	Low-cost storage	In building cost	Light storage on plywood, minimum supports, no soffit	Minimum lighting	Included in building cost	182.99	—	17.00

MEZZANINES – Do not use story height or area-perimeter multipliers with mezzanine costs. For small prefabricated structures, see Section 64.

MISCELLANEOUS DOCK STRUCTURES

TYPE	DESCRIPTION	COST PER SQUARE METER	COST PER SQUARE FOOT
Shipping dock	Structural steel or concrete piers and frame, heavy-duty floor, steel roof structure, good lighting, office area, some closed storage, adequate plumbing and washrooms	454.77	42.25
Shipping dock	Wood piers and frame, heavy mill-type floor, wood roof structure, adequate lighting and plumbing, office area	427.87	39.75
Loading dock	Steel or concrete piers, heavy slab, steel bumper	265.87	24.70
Loading dock	Timber piers, heavy wood floor	217.97	20.25
Loading dock	Dirt fill, concrete retaining wall and slab, wood or steel bumper	179.22	16.65
Loading dock	Light wood piers and girders, plank floor	146.93	13.65
Loading ramp	Paved ramp, steel railing, for forklift	470.92 - 688.89	43.75 - 64.00
Loading well	Excavated well, concrete retaining walls and paved ramp, wood or steel bumper, two stalls	151.23 - 181.37	14.05 - 16.85
Loading dock roofs	Good canopy structure with lighting and finished soffit or fascia panels	142.62 - 194.83	13.25 - 18.10
Loading dock roofs	Simple wood or steel structure without soffit or lighting, corrugated metal or composition surface	94.94 - 131.86	8.82 - 12.25

NOTE: Do not apply Refinement Multipliers to docks. Add heating and cooling cost, where applicable, from Page 36 or Section 53. For open shelters, see Section 17.

For detailed shipping dock equipment costs (i.e. dock levelers), see Section 65. Rail spurs and site paving and fencing, see Section 66.

DOCK-HEIGHT FLOORS – Add the cost per square foot to the base cost of the first floor for all occupancies except transit warehouses. For cut and balance use proportional cost.

5,000 sq. ft.	6.67	10,000 sq. ft.	5.17	20,000 sq. ft.	4.05	40,000 sq. ft.	3.09	60,000 sq. ft.	2.77	80,000 sq. ft.	2.46	100,000 sq. ft.	2.33	200,000 sq. ft.	1.77
465 sq. m.	71.80	929 sq. m.	55.65	1,858 sq. m.	43.59	3,716 sq. m.	33.26	5,574 sq. m.	29.82	7,432 sq. m.	26.48	9,290 sq. m.	25.08	18,580 sq. m.	19.05

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CALCULATOR METHOD

GARAGES, INDUSTRIALS, LOFTS AND WAREHOUSES
REFINEMENTS

On this page and the next are means of making adjustments to the base costs given in this section. The component parts which are not defined, such as the roof or foundation, are considered to be commensurate with the general quality of the building. If further refinements are required or the construction is unusual, either price entirely or adjust the base costs by the Segregated Cost System, Section 44. Special items which should be added to the total cost may be added from the Unit-in-Place cost sections.

HEATING AND COOLING

These costs are averages of the total cost of the entire heating or cooling installation, including its prorated share of the contractor's overhead and profit and the architect's fees. If the heating found in the building being appraised is different from that indicated for the base being used, take the difference between the costs of the two and add to or subtract from the base square foot cost. If a cubic foot cost is used, use one-fourteenth (1/14) the difference shown to adjust the base cubic foot cost. All of the heating costs included in the base costs are those listed under "Moderate Climate." For specific system costs not found below, see Section 44 or 53. For laminar flow clean rooms, see Section 44.

COOLING ONLY

Cooling costs in industrial buildings are dependent on the summer heat load, types of walls and roof, type of manufacturing, number of partitions, and traffic in and out. In general, the following figures will serve as a guide for picking the proper cost of separate cooling. For cold-storage refrigeration, see Page 24 or Section 58 for greater detail.

TYPE	SQUARE METER COSTS			SQUARE FOOT COSTS		
	Mild Climate	Moderate Climate	Extreme Climate	Mild Climate	Moderate Climate	Extreme Climate
Central refrigeration with ducts and zone controls	61.89	90.42	132.40	5.75	8.40	12.30
Package refrig. (short ductwork)	43.81	61.89	87.51	4.07	5.75	8.13
Central evaporative (with ducts)	31.97	41.98	54.79	2.97	3.90	5.09
Package refrigeration	252.00	to 1790.00	per ton of rated capacity.			
Evaporative coolers	414.00	to 2360.00	per thousand CFM of rated capacity.			

ELEVATORS

Lump sum cost per elevator plus the cost per stop or landing, including the ground level. Use the cost per stop for basement and mezzanine stops. See Section 58 for more detailed costs, for glass observation elevators and for personnel lift costs.

TYPE	Low	Average	Good	Excellent
Passenger, 2- to 3-story	46600.00	55000.00	64750.00	76250.00
4-story and over	81500.00	93250.00	107000.00	123000.00
add cost per stop	6800.00	7800.00	8950.00	10300.00
Freight, base cost, 2- to 3-story	36100.00	47700.00	63000.00	83250.00
4-story and over	70750.00	89250.00	113000.00	143000.00
add, cost per stop, manual doors	9150.00	9950.00	10800.00	11700.00
power doors	15900.00	17300.00	18900.00	20600.00
Escalators, each stairway	190000.00	203000.00	217000.00	232000.00
Vertical wheelchair lifts, each	12300.00	15600.00	19900.00	25300.00

HEATING ONLY

TYPE	SQUARE METER COSTS			SQUARE FOOT COSTS		
	Mild Climate	Moderate Climate	Extreme Climate	Mild Climate	Moderate Climate	Extreme Climate
Electric, baseboard or cable	32.61	48.44	71.26	3.03	4.50	6.62
radiant panel	31.00	40.36	52.42	2.88	3.75	4.87
Electric wall heaters (incl FWA)	17.01	22.07	29.06	1.58	2.05	2.70
Forced-air furnace	37.24	54.90	80.41	3.46	5.10	7.47
Hot water, baseboard/convector	60.28	92.57	142.62	5.60	8.60	13.25
radiant floor or ceiling	58.45	94.18	152.31	5.43	8.75	14.15
Space heaters, with fan	15.07	24.76	40.58	1.40	2.30	3.77
radiant	18.08	28.52	45.42	1.68	2.65	4.22
Steam (incl. boiler)	57.59	84.50	124.32	5.35	7.85	11.55
(without boiler)	46.28	70.50	108.18	4.30	6.55	10.05
Wall or floor furnaces	18.08	24.22	32.61	1.68	2.25	3.03

HEATING AND COOLING – EXCEPT LABORATORY BUILDINGS

Package A.C. (short ductwork)	68.57	103.87	157.15	6.37	9.65	14.60
Warm and cool air (zoned)	89.99	138.85	214.74	8.36	12.90	19.95
Hot and chilled water (zoned)	156.08	237.34	360.59	14.50	22.05	33.50
Heat-pump system	73.73	120.56	196.98	6.85	11.20	18.30
add for grnd. loop heat source	19.05	33.37	58.45	1.77	3.10	5.43
Individual thru-wall heat pumps	31.97	51.13	82.45	2.97	4.75	7.66

Small individual heat pumps cost 1720.00 to 2330.00 per ton of rated capacity.

VENTILATION ONLY

Ventilation (blowers and ducts) or smoke removal system	11.19	16.15	23.57	1.04	1.50	2.19

The data included on this page becomes obsolete after update delivery, scheduled for February 2022.
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GARAGES, INDUSTRIALS, LOFTS AND REFINEMENTS

EXTERIOR BALCONIES

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

	LOW	AVG.	GOOD	EXCL.
Concrete	21.45	28.00	36.50	47.50
Steel	20.05	27.50	37.25	51.50
Wood	16.90	23.05	31.50	43.00
Add for ornate finishes, balustrades	18.10	22.55	28.25	35.00
Add for roof or awning	11.20	14.90	19.80	26.25

CANOPIES

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

	LOW	AVG.	GOOD	EXCL.
Wood Frame	26.00	32.25	40.50	50.00
Light false-mansard	13.05	16.15	20.20	25.00
Steel Frame	32.25	41.25	52.50	66.50
Light false-mansard	16.15	20.65	26.25	33.25

SPRINKLERS

Sprinkler costs include all costs for the system and supply lines, but not tanks, towers, or high-pressure pumps. The square foot costs listed are based on the total area of sprinkler system installation on a single main connection, including its prorated share of the contractor's overhead and profit and the architect's fees. The approximate low-end density is .33/3,000 with the high end of the range at .60/3,000 sprinkler density. For a more specific cost, see Section 44 (wet, ranks 1-3; dry, ranks 2-4) or Section 53. Sprinklers should not be modified for size or shape. For extra-hazard occupancies, add 15% to the costs below. For supplemental in-rack systems, add 30% to 100% per level. For Early Suppression Fast Response system, add $0.58 ($6.24 per Square Meter) plus $1.15 ($12.38 per Square Meter) to $1.71 ($18.41 per Square Meter) for pumps. To convert square foot costs to square meter costs, multiply by 10.764.

	WET SYSTEMS				DRY SYSTEMS			
Coverage	Low	Avg.	Good	Excl.	Low	Avg.	Good	Excl.
2,500 Square feet	3.42	4.15	5.02	6.09	4.56	5.52	6.68	8.09
5,000	3.08	3.71	4.47	5.38	4.07	4.90	5.91	7.12
10,000	2.79	3.34	4.00	4.79	3.66	4.38	5.24	6.27
15,000	2.61	3.12	3.72	4.45	3.41	4.08	4.87	5.82
20,000	2.49	2.97	3.53	4.21	3.23	3.85	4.59	5.48
30,000	2.35	2.79	3.32	3.95	3.04	3.61	4.29	5.09
40,000	2.24	2.66	3.15	3.74	2.90	3.44	4.07	4.82
50,000	2.19	2.59	3.06	3.61	2.80	3.31	3.92	4.63
60,000	2.12	2.50	2.95	3.48	2.71	3.20	3.77	4.45
80,000	2.02	2.38	2.80	3.30	2.58	3.04	3.58	4.22
100,000	1.97	2.31	2.72	3.19	2.51	2.95	3.46	4.07
125,000	1.90	2.23	2.62	3.07	2.41	2.83	3.32	3.90
150,000	1.84	2.16	2.53	2.97	2.34	2.74	3.22	3.77
200,000	1.77	2.07	2.42	2.83	2.24	2.62	3.07	3.59
250,000	1.71	2.00	2.33	2.72	2.15	2.51	2.93	3.42
300,000	1.67	1.94	2.26	2.63	2.09	2.43	2.83	3.29
400,000	1.61	1.87	2.16	2.51	2.01	2.33	2.69	3.12
600,000	1.49	1.73	2.01	2.33	1.86	2.16	2.51	2.92
800,000	1.43	1.66	1.92	2.23	1.79	2.07	2.40	2.78
1,000,000	1.38	1.59	1.84	2.13	1.71	1.98	2.29	2.65

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GARAGES, INDUSTRIALS, LOFTS AND WAREHOUSES

FLOOR AREA – PERIMETER MULTIPLIERS

AVERAGE FLOOR AREA		M.	AVERAGE PERIMETER														M.	AVERAGE FLOOR AREA	
Sq.M.	Sq. Ft.	FT.	610	671	731	792	914	1067	1219	1372	1524	1676	1829	1981	2133	2286	2438	FT.	Sq. Ft.	Sq. M.
			2000	2200	2400	2600	3000	3500	4000	4500	5000	5500	6000	6500	7000	7500	8000			
27,871	300,000		.849	.852	.855	.857	.863	.872	.880	----	----	----	----	----	----	----	----		300,000	27,871
32,516	350,000		.845	.847	.850	.853	.857	.863	.871	----	----	----	----	----	----	----	----		350,000	32,516
37,161	400,000		.841	.843	.846	.848	.853	.858	.863	.870	.875	----	----	----	----	----	----		400,000	37,161
46,451	500,000		.835	.838	.840	.842	.846	.850	.855	.859	.863	.868	.873	----	----	----	----		500,000	46,451
55,741	600,000		----	----	----	.837	.841	.845	.849	.853	.856	.859	.863	.867	----	----	----		600,000	55,741
65,032	700,000		----	----	----	----	.836	.841	.845	.848	.851	.854	.857	.860	.863	.867	----		700,000	65,032
74,322	800,000		----	----	----	----	.834	.837	.841	.844	.847	.850	.853	.856	.858	.860	.863		800,000	74,322
83,612	900,000		----	----	----	----	.832	.835	.838	.841	.843	.847	.849	.851	.854	.856	.858		900,000	83,612
92,902	1,000,000		----	----	----	----	----	.832	.835	.838	.841	.843	.846	.848	.850	.853	.855		1,000,000	92,902
102,192	1,100,000		----	----	----	----	----	.831	.833	.835	.839	.841	.843	.846	.848	.850	.852		1,100,000	102,192
111,483	1,200,000		----	----	----	----	----	----	.832	.834	.836	.839	.841	.843	.845	.847	.849		1,200,000	111,483
120,773	1,300,000		----	----	----	----	----	----	----	.832	.834	.836	.839	.841	.843	.845	.847		1,300,000	120,773
130,063	1,400,000		----	----	----	----	----	----	----	.831	.833	.835	.836	.839	.841	.843	.845		1,400,000	130,063
139,353	1,500,000		----	----	----	----	----	----	----	.830	.832	.833	.835	.837	.839	.841	.843		1,500,000	139,353

NOTE: For larger buildings, enter the table by taking half the area and half the perimeter.

STORY HEIGHT MULTIPLIERS

Multiply the base cost by the following multipliers for any variation in average story height from the base of 14 feet (4.27 meters). For extremely high-pitched roofs (see Section 10), use the height of the eaves plus one-half the height from the eaves to the ridge as the effective height.

In some buildings it is better to compute the total volume and divide by the total square feet of floor area to get an effective height to use.

AVERAGE WALL HEIGHT		SQUARE FOOT OR SQUARE METER MULTIPLIER	CUBIC FOOT MULT.	AVERAGE WALL HEIGHT		SQUARE FOOT OR SQUARE METER MULTIPLIER	CUBIC FOOT MULT.	AVERAGE WALL HEIGHT		SQUARE FOOT OR SQUARE METER MULTIPLIER	CUBIC FOOT MULT.
(M.)	(FT.)			(M.)	(FT.)			(M.)	(FT.)		
2.44	8	.885	1.567	7.31	24	1.231	.718	16.76	55	2.075	.528
3.05	10	.921	1.289	7.92	26	1.281	.690	18.29	60	2.225	.519
3.66	12	.960	1.120	8.53	28	1.331	.666	21.33	70	2.530	.506
4.27	14	1.000 (base)	1.000	9.14	30	1.382	.645	24.38	80	2.845	.498
4.88	16	1.041	.911	10.67	35	1.515	.606	27.43	90	3.161	.492
5.49	18	1.086	.844	12.19	40	1.650	.577	30.48	100	3.461	.485
6.10	20	1.133	.794	13.72	45	1.788	.556	33.52	110	3.738	.476
6.71	22	1.181	.752	15.24	50	1.930	.540	36.57	120	3.977	.464

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CURRENT COST MULTIPLIERS

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

CALCULATOR COST SECTIONS

(Effective Date of Cost Pages)		11 (11/20)	12 (8/20)	13 (5/20)	14 (2/20)	15 (11/21)	16 (8/21)	17 (5/21)	18 (2/21)
EASTERN	A	1.25	1.25	1.24	1.23	1.07	1.15	1.21	1.24
	B	1.21	1.21	1.19	1.21	1.01	1.08	1.15	1.18
	C	1.20	1.20	1.22	1.21	1.01	1.09	1.16	1.15
	D	1.21	1.22	1.23	1.22	0.97	1.07	1.13	1.16
	S	1.28	1.27	1.26	1.25	1.04	1.10	1.16	1.22
CENTRAL	A	1.21	1.20	1.20	1.21	1.03	1.12	1.16	1.18
	B	1.14	1.16	1.15	1.16	1.00	1.04	1.08	1.10
	C	1.17	1.18	1.19	1.18	0.96	1.03	1.10	1.12
	D	1.17	1.20	1.20	1.21	0.98	1.06	1.10	1.14
	S	1.17	1.20	1.18	1.21	0.98	1.05	1.14	1.15
WESTERN	A	1.21	1.24	1.26	1.27	1.08	1.14	1.19	1.18
	B	1.15	1.16	1.21	1.20	1.03	1.10	1.14	1.13
	C	1.18	1.21	1.20	1.24	0.99	1.09	1.13	1.17
	D	1.22	1.22	1.23	1.25	0.97	1.05	1.17	1.17
	S	1.20	1.21	1.26	1.25	1.01	1.14	1.18	1.15

SEGREGATED COST SECTIONS

(Effective Date of Cost Pages)		41 (12/20)	42 (9/20)	43 (6/20)	44 (3/20)	45 (12/21)	46 (9/21)	47 (6/21)	48 (3/21)
EASTERN	A	1.25	1.25	1.24	1.23	1.07	1.15	1.21	1.24
	B	1.21	1.21	1.19	1.21	1.01	1.08	1.15	1.18
	C	1.20	1.20	1.22	1.21	1.01	1.09	1.16	1.15
	D	1.21	1.22	1.23	1.22	0.97	1.07	1.13	1.16
	S	1.28	1.27	1.26	1.25	1.04	1.10	1.16	1.22
CENTRAL	A	1.21	1.20	1.20	1.21	1.03	1.12	1.16	1.18
	B	1.14	1.16	1.15	1.16	1.00	1.04	1.08	1.10
	C	1.17	1.18	1.19	1.18	0.96	1.03	1.10	1.12
	D	1.17	1.20	1.20	1.21	0.98	1.06	1.10	1.14
	S	1.17	1.20	1.18	1.21	0.98	1.05	1.14	1.15
WESTERN	A	1.21	1.24	1.26	1.27	1.08	1.14	1.19	1.18
	B	1.15	1.16	1.21	1.20	1.03	1.10	1.14	1.13
	C	1.18	1.21	1.20	1.24	0.99	1.09	1.13	1.17
	D	1.22	1.22	1.23	1.25	0.97	1.05	1.17	1.17
	S	1.20	1.21	1.26	1.25	1.01	1.14	1.18	1.15

This page supersedes the December 2021 Green Supplement.

UNIT-IN-PLACE COST SECTIONS (51 – 70)

Sec.	Page	Date		Eastern	Central	Western
51 -	2-3	(3/21)	Concrete Foundations	1.14	1.10	1.14
51 -	4	(3/21)	Pilings	1.17	1.12	1.16
51 -	7-8	(3/21)	Steel and Concrete Frame	1.15	1.09	1.14
51 -	3,7	(3/21)	Wood Foundations, Frame	1.13	1.12	1.17
52 -	1-4, 6	(3/21)	Interior Construction	1.15	1.14	1.16
52 -	5	(3/21)	Bank Vaults and Equipment	1.20	1.14	1.17
53 -	1-8	(6/21)	Heating, Cooling & Ventilating	1.14	1.12	1.16
53 -	9-12	(6/21)	Plumbing, Fire Protection, etc.	1.16	1.12	1.17
54 -	1-6	(6/21)	Electrical, Security	1.17	1.20	1.17
55 -	3-7	(8/21)	Wall Costs	1.08	1.06	1.12
56 -	1-2	(8/21)	Stained Glass	1.09	1.07	1.11
56 -	3-6	(8/21)	Storefronts	1.09	1.07	1.11
56 -	7	(8/21)	Stonework	1.04	1.05	1.10
56 -	8	(8/21)	Columns, Stone & Concrete	1.04	1.05	1.10
56 -	8	(8/21)	Columns, Wood & Aluminum	1.06	1.06	1.11
57 -	1-6	(9/21)	Roofs	1.04	1.04	1.07
58 -	1	(9/21)	Cold Storage	1.04	1.02	1.08
58 -	2-8	(9/21)	Elevators, Conveying Systems	1.11	1.09	1.12

Sec.	Page	Date		Eastern	Central	Western
61 -	1-8	(12/20)	Tanks	1.21	1.19	1.23
62 -	1	(6/20)	Industrial Pumps & Boilers	1.25	1.17	1.29
62 -	2-3, 6	(6/20)	Piping	1.25	1.17	1.29
62 -	4	(6/20)	Electrical Motors	1.25	1.17	1.29
62 -	5	(6/20)	Steel Stacks, Chutes	1.25	1.17	1.29
62 -	5	(6/20)	Masonry & Concrete Chimneys	1.18	1.14	1.22
62 -	6	(6/20)	Compactors, Incinerators	1.25	1.17	1.29
63 -	1-4	(9/20)	Trailer and Mfg. Housing Parks	1.18	1.18	1.25
63 -	5-10	(9/20)	Manufactured Housing	1.20	1.20	1.23
64 -	1-6	(3/20)	Service Stations, Car Washes	1.24	1.21	1.22
64 -	7-9	(3/20)	Prefabricated Metal Structures	1.24	1.20	1.26
64 -	7-8	(3/20)	Prefab. Wood & Air Structures	1.23	1.22	1.25
65 -	1-12	(3/20)	Equipment Costs	1.22	1.21	1.22
66 -	1	(12/21)	Subdivision Costs	1.00	0.97	1.03
66 -	2-9	(12/21)	Yard Improvements	0.99	0.96	1.04
66 -	10-11	(12/21)	Demolition & Remediation	0.99	0.99	1.03
67 -	1-2	(12/21)	Golf Courses	0.99	1.00	1.02
67 -	3-7	(12/21)	Recreational Facilities	0.99	0.99	1.03
70 -	1-32	(1/22)	Green Section	0.99	0.99	1.04

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The data included on this page becomes obsolete after update delivery, scheduled for February 2022.

LOCAL MULTIPLIERS

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

UNITED STATES

CLASS	A	B	C	D	S
NEW JERSEY	1.23	1.25	1.22	1.22	1.22
Asbury Park	1.13	1.14	1.12	1.11	1.14
Atlantic City	1.26	1.27	1.27	1.29	1.28
Bayonne	1.26	1.32	1.26	1.26	1.26
Camden	1.19	1.18	1.15	1.15	1.16
Clifton	1.25	1.28	1.24	1.23	1.24
East Orange	1.26	1.28	1.24	1.24	1.24
Edison	1.26	1.28	1.25	1.24	1.24
Elizabeth	1.28	1.27	1.24	1.24	1.24
Fairlawn	1.26	1.29	1.24	1.24	1.25
Hackensack	1.25	1.30	1.25	1.24	1.26
Irvington	1.28	1.28	1.26	1.26	1.26
Jersey City	1.27	1.31	1.25	1.26	1.25
Lakewood	1.11	1.14	1.13	1.12	1.12
Morristown	1.27	1.29	1.26	1.26	1.26
New Brunswick	1.26	1.28	1.25	1.24	1.24
Newark	1.29	1.29	1.27	1.28	1.27
Passaic	1.25	1.28	1.24	1.23	1.24
Paterson	1.26	1.29	1.24	1.24	1.25
Plainfield	1.16	1.17	1.14	1.13	1.14
Somerville	1.24	1.26	1.23	1.21	1.24
Teaneck	1.25	1.30	1.25	1.24	1.25
Trenton	1.23	1.23	1.21	1.21	1.21
Vineland	1.15	1.15	1.15	1.16	1.16
West Orange	1.25	1.27	1.23	1.23	1.22
NEW MEXICO	0.92	0.91	0.92	0.91	0.92
Alamogordo	0.88	0.88	0.88	0.85	0.88
Albuquerque	0.91	0.90	0.91	0.89	0.89
Carlsbad	0.90	0.89	0.91	0.91	0.90
Clovis	0.94	0.94	0.94	0.93	0.92
Farmington	0.93	0.92	0.94	0.92	0.91
Gallup	0.89	0.87	0.88	0.87	0.89
Hobbs	0.90	0.89	0.90	0.90	0.89
Las Cruces	0.92	0.91	0.91	0.90	0.94
Los Alamos	0.95	0.91	0.93	0.94	0.94
Portales	0.87	0.85	0.84	0.85	0.85
Roswell	0.94	0.93	0.96	0.94	0.94
Santa Fe	0.94	0.91	0.93	0.93	0.93
Taos	1.04	1.01	1.03	1.03	1.03
NEW YORK	1.04	1.07	1.07	1.07	1.06
Albany	1.08	1.09	1.11	1.11	1.10
Amsterdam	1.06	1.07	1.09	1.11	1.08
Auburn	0.98	1.02	1.01	1.02	1.01
Binghamton	0.99	1.02	0.99	0.99	1.00
Buffalo	1.09	1.10	1.13	1.11	1.10
Elmira	0.95	0.99	0.99	1.00	0.98
Ithaca	0.95	0.98	1.00	1.00	0.98
Jamestown	0.99	1.01	1.03	1.01	1.01
Kingston	1.14	1.18	1.15	1.17	1.17
Niagara Falls	1.09	1.09	1.09	1.09	1.08
Plattsburgh	1.00	1.00	1.01	1.03	1.03
Poughkeepsie	1.14	1.18	1.16	1.18	1.16
Rochester	1.07	1.14	1.11	1.09	1.12
Rome	1.01	1.05	1.03	1.06	1.02
Schenectady	1.07	1.07	1.08	1.11	1.09
Syracuse	1.06	1.11	1.09	1.08	1.11
Troy	1.10	1.12	1.13	1.13	1.12
Utica	1.01	1.05	1.04	1.06	1.02
Watertown	0.99	1.02	1.00	1.01	1.00
NEW YORK CITY AREA	1.37	1.40	1.37	1.38	1.41
Bronx	1.39	1.41	1.39	1.41	1.43
Brooklyn	1.37	1.41	1.39	1.39	1.42
Manhattan	1.38	1.44	1.40	1.41	1.43
Nassau County	1.38	1.42	1.39	1.40	1.43
Orange County	1.23	1.26	1.23	1.22	1.26
Putnam County	1.26	1.25	1.24	1.25	1.27
Queens	1.36	1.41	1.39	1.39	1.42
Rockland County	1.26	1.28	1.26	1.26	1.28
Staten Island	1.30	1.34	1.29	1.31	1.33
Suffolk County	1.40	1.45	1.41	1.41	1.44
Westchester County	1.27	1.28	1.26	1.27	1.29
Yonkers	1.39	1.42	1.39	1.40	1.42
NORTH CAROLINA	0.93	0.93	0.91	0.91	0.93
Asheville	0.95	0.96	0.95	0.94	0.95
Charlotte	0.95	0.94	0.93	0.93	0.96
Durham	0.99	0.98	0.94	0.94	0.98
Fayetteville	0.92	0.94	0.90	0.91	0.92
Gastonia	0.97	0.94	0.96	0.94	0.97
Goldsboro	0.92	0.91	0.88	0.89	0.91
Greensboro	0.93	0.91	0.92	0.92	0.93
Greenville	0.88	0.90	0.86	0.88	0.88
Hickory	0.89	0.89	0.89	0.90	0.88
Jacksonville	0.89	0.90	0.87	0.87	0.89
Raleigh	0.99	0.98	0.94	0.94	0.98
Rocky Mount	0.92	0.94	0.89	0.91	0.92
Wilmington	0.92	0.92	0.91	0.92	0.93
Winston-Salem	0.87	0.92	0.90	0.88	0.88
NORTH DAKOTA	0.97	1.04	1.02	0.99	1.03
Bismarck	0.94	1.05	1.01	1.00	1.02
Fargo	0.95	1.00	1.01	0.97	1.00
Grand Forks	0.97	1.04	1.02	0.99	1.02
Jamestown	0.97	1.05	1.02	1.00	1.03
Mandan	0.94	1.05	1.01	1.00	1.02
Minot	1.01	1.04	1.03	0.99	1.04
Williston	1.01	1.04	1.04	1.00	1.05
OHIO	1.00	1.00	1.00	0.99	1.00
Akron	0.99	1.00	1.02	1.02	1.01
Canton	0.97	0.98	0.99	0.97	0.98
Cincinnati	0.98	1.00	0.99	0.99	1.01
Cleveland	1.03	1.05	1.07	1.05	1.08
Columbus	1.05	1.03	1.03	1.03	1.03
Dayton	0.97	0.98	0.99	0.99	0.98
East Liverpool	1.04	1.06	1.06	1.02	1.03
Hamilton	0.94	0.95	0.97	0.95	0.96
OHIO (Continued)					
Lima	0.96	0.97	0.96	0.94	0.96
Lorain County	1.00	1.02	1.03	1.02	1.04
Mansfield	1.00	1.00	0.97	0.97	0.99
Marion	1.00	1.00	0.97	0.97	0.99
Middletown	0.94	0.95	0.95	0.95	0.96
Newark	1.01	1.01	0.99	0.99	1.00
Portsmouth	0.92	0.89	0.88	0.88	0.92
Springfield	0.97	0.97	0.97	0.98	0.98
Toledo	1.05	1.05	1.07	1.05	1.08
Youngstown	1.05	1.07	1.05	1.01	1.06
OKLAHOMA	0.89	0.90	0.90	0.89	0.88
Ardmore	0.91	0.92	0.93	0.91	0.90
Bartlesville	0.85	0.84	0.85	0.85	0.84
Enid	0.90	0.87	0.88	0.87	0.87
Lawton	0.85	0.86	0.86	0.84	0.83
Norman	0.93	0.96	0.95	0.94	0.93
Oklahoma City	0.93	0.96	0.95	0.94	0.93
Tulsa	0.87	0.86	0.88	0.89	0.88
OREGON	1.09	1.08	1.07	1.06	1.09
Albany	1.10	1.07	1.06	1.04	1.08
Altamont	1.07	1.05	1.03	1.02	1.08
Astoria	1.08	1.08	1.05	1.04	1.06
Bend	1.14	1.12	1.11	1.11	1.12
Coos Bay	1.05	1.06	1.05	1.04	1.07
Corvallis	1.10	1.07	1.06	1.04	1.07
Eugene	1.10	1.12	1.11	1.10	1.14
Grants Pass	1.05	1.07	1.06	1.03	1.10
Klamath Falls	1.07	1.05	1.03	1.02	1.08
Medford	1.06	1.09	1.09	1.06	1.11
North Bend	1.05	1.06	1.05	1.05	1.07
Pendleton	1.11	1.09	1.08	1.10	1.10
Portland	1.17	1.12	1.12	1.10	1.11
Roseburg	1.05	1.05	1.02	1.02	1.08
Salem	1.12	1.10	1.08	1.07	1.09
Springfield	1.04	1.04	1.04	1.03	1.07
The Dalles	1.14	1.12	1.09	1.07	1.11
PENNSYLVANIA	1.08	1.11	1.08	1.08	1.08
Allentown	1.11	1.16	1.10	1.13	1.08
Altoona	1.08	1.13	1.08	1.09	1.10
Bethlehem	1.09	1.13	1.07	1.10	1.07
Easton	1.07	1.12	1.07	1.08	1.04
Erie	1.07	1.09	1.08	1.06	1.06
Harrisburg	1.03	1.08	1.05	1.04	1.07
Johnstown	1.06	1.08	1.07	1.05	1.04
Lancaster	1.06	1.07	1.04	1.04	1.04
Norristown	1.22	1.23	1.21	1.22	1.21
Philadelphia	1.22	1.23	1.22	1.23	1.22
Pittsburgh	1.10	1.12	1.08	1.08	1.09
Reading	1.08	1.13	1.09	1.09	1.06
Scranton	1.03	1.03	1.03	1.03	1.04
State College	1.01	1.06	1.04	1.03	1.03
Wilkes-Barre	1.01	1.04	1.04	1.02	1.04
Williamsport	1.01	1.06	1.03	1.03	1.06
York	1.04	1.08	1.05	1.04	1.07

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