Township of Mansfield
100 Port Murray Road
Port Murray, NJ 07865
908-689-6151 Ext. 100
Email: dhrebenak@mansfieldtownship-nj.gov

TO: Finance Office

FROM: Dena Hrebenak, RMC

RE: Mount Bethel Church Appraisal Required for MCCTF Grant

DATE: 07/16/2014

Prior to having the appraisal done for the church I received three quotes for the appraisal which were as follows:

Tim Hoff $1000 to $1500	
Appraisal Systems	$2000
Izenberg Appraisal	$2500-$3500

After speaking with Deputy Mayor Watters, Liaison to the Open Space Committee the appraisal was done by Tim Hoff.

Timothy Hoffman Inc. **Real Estate Appraisers and Consultants**
Market Valuation
Investment Analysis
R.E.-Tax Consultation
Feasibility Studies
1 Elm Street/Suite 1
Westfield, NJ 07090
TEL (908) 233-2880
FAX (908) 233-2440

APPRAISAL

PROPERTY APPRAISED: 1 & Part 2 Story Church
Cemetery and Land
350 Mount Bethel Road
Township of Mansfield
Warren County, New Jersey 07865
"Mount Bethel Church"

CLIENT & INTENDED USER: Ms. Dena Hrebenak
Municipal Clerk
Township of Mansfield
100 Port Murray Road
Mansfield, New Jersey 07865

PREPARED BY: Timothy Hoffman Inc.
Real Estate Appraisers
1 Elm Street, Suite #1
Westfield, New Jersey 07090

DATE OF VALUATION: July 11, 2014

Timothy Hoffman Inc. **Real Estate Appraisers and Consultants**

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Westfield, NJ 07090
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July 14, 2014

Ms. Dena Hrebenak
Municipal Clerk
100 Port Murray Road
Mansfield, N.J. 07865

RE: **1 & Part 2 Story Church Structure,**
Cemetery and Land
350 Mount Bethel Road
Township of Mansfield
Warren County, New Jersey 07865
Block 901 Lot 23

Dear Ms. Hrebenak:

As per your request, I am enclosing my "Restricted Format" Appraisal Report pertaining to the above-referenced property. I have personally inspected the interior and exterior of this property which consists of a **2,464 sq.ft.** one and partial two story church-congregational structure in poor condition. The first floor contains **1,904 sq.ft./77%** and the second-mezzanine level contains **560 sq.ft./23%.** There is also a full unfinished basement [previously finished but non-useable] and a 750 sq.ft. wood frame shed type addition at the back of the structure in dilapidated condition and in need of demolition/removal. In addition there is a wood frame "outhouse", stone walls and iron fencing around a portion of the cemetery and a gravel driveway. The main portion of the church is stone and plaster in construction with wood framing, the roof is gable in style with an asphalt shingle cover. The occupancy-capacity of the structure is estimated to be approximately 100 persons. The land and building constructed in 1844 are listed on both the State of New Jersey and Nation Register of Historic Places 1979-1980, situated at the corner of Mount Bethel and Snyder Roads known as the Mount Bethel Church.

The lot size is **5.93 acres/258,311 sq.ft.**. [5.43 acres on the municipal tax maps] an irregular shaped parcel with 530' of frontage on the eastern side of Mount Bethel Rd. And 400' of frontage on the southerly side of Snyder Road. The land to building ratio is 104.83:1/100% reflecting less than 1% coverage by the building. The zoning is A-Single Family Residential with a 5.0 acre minimum lot size. At least 50% of the site is now wooded. As of the date of valuation, the building was previously owner occupied but now vacant - and the overall physical and functional characteristics of the structure are were rated poor to fair for a building of this vintage with various modernization since the original construction but with a current effective age of 75 years. Deferred maintenance noted pertaining to a leaking roof, plaster damage, wood soffit damage, mold growth throughout, etc: the structure is considered a shell value property in need of modernization and due to the historical nature of the building/property a renovation-modernization project is strongly recommended. There is 1 electric meter, electrical is 150 amp capacity and plumbing fixtures are inadequate. The heating is an oil fired-forced hot air system. The interior finish is painted walls, where applicable, wood flooring. There is 1 main entrance vestibule with 2 double doors at the front of the structure leading to the the sanctuary, alter area at the of the structure. There are mezzanine and basement stairway on the inside of the building while the 2 fixture lavatory is access via the basement an exterior side entrance. The subject relies on well and a cesspool.

Estimated vacancy rates for similar properties in the area vary from 4% to 8% [average 5-6%]. Per square foot property values for similar buildings in the subject market area range from $55.00 to $135.00+ per sq.ft. of gross building area varying with overall size, zoning, location, physical characteristics, etc. Overall property values stabilized in 2011, and this trend is projected to continue into the foreseeable future based on historical trends, real estate cycles, CPI, etc. with a slight increase in real estate value possible through 2015. The overall analysis for the subject neighborhood is rated <u>average</u> as a "rural" residential/congregational type locale for visibility, access, neighborhood compatibility, proximity to major roadways, Routes 57, 46, 31, 629, Interstate Route 80, public transportation, places of employment and residential communities throughout Warren County and adjoining Morris and Hunterdon Counties.

The owner of record is Bethel Church of God in Christ, P.O. Box 47, Port Murray, NJ 07865.
<u>The subject property is currently in the process of foreclosure.</u> No recent sales activity noted-the last recorded sale was on July 14, 2000 for $60,000 recorded in deed book 1700 page 170

<u>R. E ASSESSMENTS & TAXES: CLASSIFIED "15D" -CHURCH-NOT FOR PROFIT "EXEMPT"</u>

Block 901 Lot 23	**2014**
Total Assessed Value	$231,100 [Land & Building]
Tax Rate/Total Taxes	$3.14/$100/$7.257 ($Exempt)
Equalization Ratio/Value	**88.63%/$260,700/$49.65/SF/GBA**

The current real estate assessments and taxes <u>are above current market levels</u> based on the appraised value, historical trends, current market data and the appraisers' knowledge and experience. The appraiser is a Certified Tax Assessor, and is actively involved in tax assessment consultation.

All three appraisal methods (Replacement Cost, Sales Comparison and Income Capitalization Approaches) were considered for the purpose of my valuation of the subject property. It is my opinion that the <u>Replacement Cost and the Sales Comparison</u> methods of valuation are the most indicative of current market value as of the appraisal date, and therefore are presented within this appraisal report. After carefully analyzing facts pertinent to my estimate of value, it is my opinion that this property has the following **<u>"As-Is"</u> Fee Simple Market Value:**

Replacement Cost Approach: $100,000

Sales Comparison Approach: $ 90,000

<u>The final reconciliation and value estimate for the subject is as follows:</u>

NINETY FIVE THOUSAND ($95,000) DOLLARS*/**

Respectfully submitted,

Timothy Hoffman, C.T.A./SCGREA RG 439
NJ State Certified Tax Assessor-1983/Certified General Appraiser

**The Appraisal value estimate assumes that the site and building is free of any toxic or site contamination problems - clear ISRA (Industrial Site Recovery Act 6/93) title. If there are any toxic or site contamination problems present it will unequivocally negatively affect the Market Value. A soil test was not made by this appraiser nor was one provided to us at the time of the appraisal. As appraisers are not qualified to detect such substances and we recommend professional services for this purpose.*

***As per your request the format of this report was prepared as a "Restricted Narrative Format Appraisal Report". It was prepared in accordance with all applicable professional valuation standards, which satisfy report writing requirements of FHLBB appraisal standards and guidelines and the Uniform Standards of Professional Appraisal Practice (USPAP) as revised. All of the necessary documentation has been included within the report in summary format and all factors that are normally considered in a formal appraisal have been properly considered in the final value estimate.*

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APPRAISAL PARAMETERS

PURPOSE OF THE VALUATION
The purpose of this valuation is to estimate the defined value of a specific interest in real property or to conduct an evaluation study pertaining to real property decisions. The purpose is established on the basis of the client, and it points to the information the client needs to answer specific questions pertaining to real property. The defined value may be market value, insurable value, going-concern value, liquidation value, assessed value, use value, or investment value. **The purpose of this assignment deals with estimating the "As-Is" Fee Simple Market Value for the subject property.**

FUNCTION & USE OF THE VALUATION
It is anticipated that this valuation may serve as the basis for estimating the "Marketable" for sale value of the subject property for market valuation and potential acquisition purposes. It was prepared in accordance with all applicable professional valuation standards, which may satisfy report writing requirements of FHLBB appraisal standards and guidelines and the Uniform Standards of Professional Appraisal Practice (USPAP) as revised on 7/1/06. The format of this report was prepared as per your request whereas information is presented for the intended user/client only. Factors that are normally considered in a formal appraisal have been properly considered in the final value estimate.

CLIENT & INTENDED USER OF THE APPRAISAL REPORT
The intended user of this appraisal report is the client as identified in the Title Page & Letter of Transmittal. There are no other intended users, and the appraisers are not responsible for any unauthorized use or reliance upon this report by any other person(s) than the intended user(s). **"This appraisal report is prepared for the sole and exclusive use of the appraiser's client. No third parties are authorized to rely upon this report whatsoever without the express written consent of the appraiser".**

SCOPE OF THE VALUATION
In my valuation process I have inspected and analyzed a specific property and have carefully defined the reason for the valuation and the valuation methodology as contained within this assignment. The applicable market data and valuation trends have been researched, verified and analyzed where applicable, for the purpose of valuing the specific property. **All typical valuation procedures were considered in this assignment and are contained either in this report or are on file in this appraiser's office.** The scope of the valuation means the process of collecting, confirming, analyzing and reporting the data. In the course of completing this assignment, I interviewed the current tenants or owner, the Tax Assessor, and real estate brokers active in the subject market.

PROPERTY RIGHTS VALUED
Valuation assignments may involve a partial interest in real property, limited rights such as surface or mineral rights, the value of the fee subject to a long term lease, or a leasehold interest. Fee Simple is an absolute fee, subject only to the limitations of eminent domain, escheat, police power and taxation. A leased fee estate is an ownership interest held by a landlord with the right of use and occupancy conveyed by lease to others; usually consists of the right to receive rent and the right to repossession at the termination of the lease. **The subject property is appraised as a Fee Simple Estate; the building is vacant and in need of substantial renovation-modernization.**

DEFINITION OF MARKET VALUE
USPAP - Uniform Standards of Professional Appraisal Practice:
"The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: buyer and seller are typically motivated; both parties are well informed or well advised and each acting in what he considers his own best interest; a reasonable time is allowed for exposure in the open market; payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto, and the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale." Because of varied decisions in different legal jurisdictions, there is no "universal" definition of market value. Each definition carries its own parameters and presumptions. Obviously, different definitions of market value can result in different value estimates. **Throughout this assignment, I am estimating the market value of the subject property, or value in exchange, and our value reflects this appraiser's interpretation of the actions of buyers and sellers in the marketplace.**

MARKETING & EXPOSURE PERIOD
If the subject property were to be marketed under the current economic and financial conditions **as of the date of this valuation and at market levels, it is my opinion that a typical marketing period would be 9-24 months,** assuming the property was accurately/reasonably priced and marketed correctly at or near our appraised market value. Marketing time is further defined by the Appraisal Standards Board as "an estimate of the amount of time it might take to sell a property interest in real estate at the estimated market value level during the period immediately after the effective date of an appraisal." Based on my analysis of the subject property in contrast to the comparable and current economic conditions in this area, the projected marketing time is well within acceptable appraisal guidelines. Exposure time and marketing time are considered synonymous in this instance. Please note that exposure time is assumed to have transpired prior to the date of value.

APPRAISAL VALUATION PROCESS

In order to estimate the Market Value of a property, the accepted professional procedure is to apply the Replacement Cost, Sales Comparison and Income Capitalization approaches to value, analyze their comparative worth, then reconcile this data into a final value estimate. A brief summary of each approach/valuation procedure is outlined below:

THE REPLACEMENT COST APPROACH

A total property valuation inclusive of the land and all site improvements, i.e., buildings, paving, etc. The first step of this valuation procedure is to estimate the replacement cost new of the existing structure and all other applicable site improvements. By replacement cost is meant the reproduction/replacement of the subject, on the basis of current prices, or a structure having equal utility. It may not be the cost of a replica property. The actual cost estimates are obtained by reference to nationally recognized cost indexes, such as "Marshall Valuation Service." From the cost new we must examine and deduct the total dollar amount of accrued depreciation, where applicable, caused by physical depreciation, functional obsolescence and economic obsolescence, to arrive at a current depreciated value of the improvements. The second step of this valuation procedure is to estimate the land value as if vacant. Sales of similar plots are analyzed as to location, time of sale, size and physical characteristics, utility and other factors which are felt to influence value. The goal here will be to ascertain a common denominator, such as sales price per square foot or acre. Once the land value is estimated we must add the depreciated cost of the buildings and all site improvements to the land value to indicate a total cost replacement valuation. ***The Replacement Cost Approach <u>was considered supportive of market value</u> due to the large lot size and 'shell' value of the subject .***

THE SALES COMPARISON APPROACH

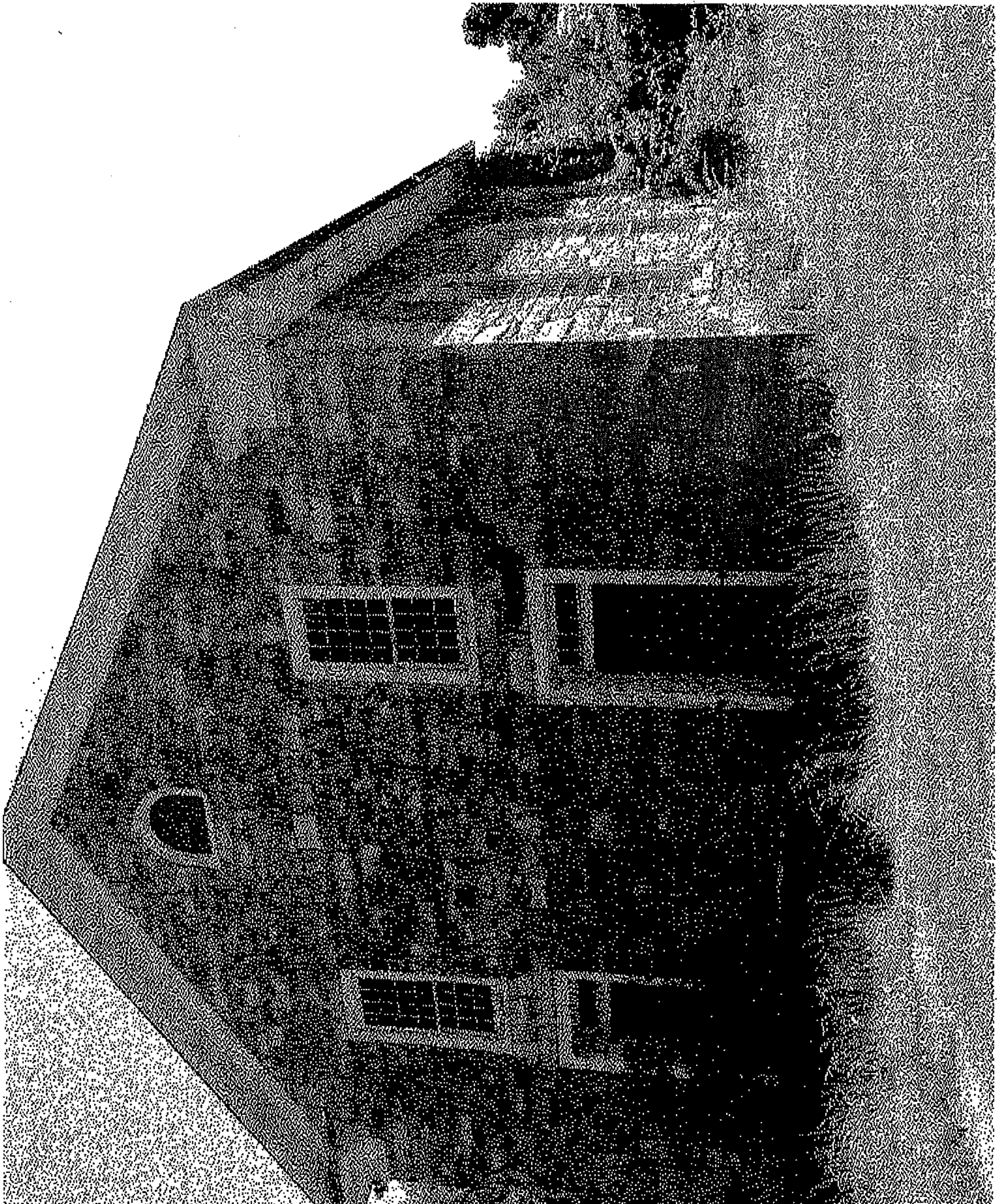
In utilizing the Sales Comparison valuations we must complete the following procedures. Investigate the market as to recent sales of similar type properties, preferably in nearby location, but ranging as far as necessary to obtain a comprehensive picture. Consider all listings, offerings, and/or rental data as they may effect current economic conditions. Analyze and compare all of the sales, listings and rental data as it applies to the subject under appraisal in light of the motivating factors. Make plus and minus adjustments to each sale where it is dissimilar to the subject in important aspects, such as location, time of sale, size, condition, etc. The purpose here being to make each sale as nearly equal to the subject as possible; thereby forming a tight value range and indicating an overall unit of value based on an applicable (land and building) unit of value. Finally, select several sales which appear most reflective, and formulate an opinion of the subject's value based on this data, trends and market study. ***The Sales Comparison Approach <u>was considered applicable</u> in this appraisal assignment and given emphasis due to availability of recent similar sales in the overall subject market area.***

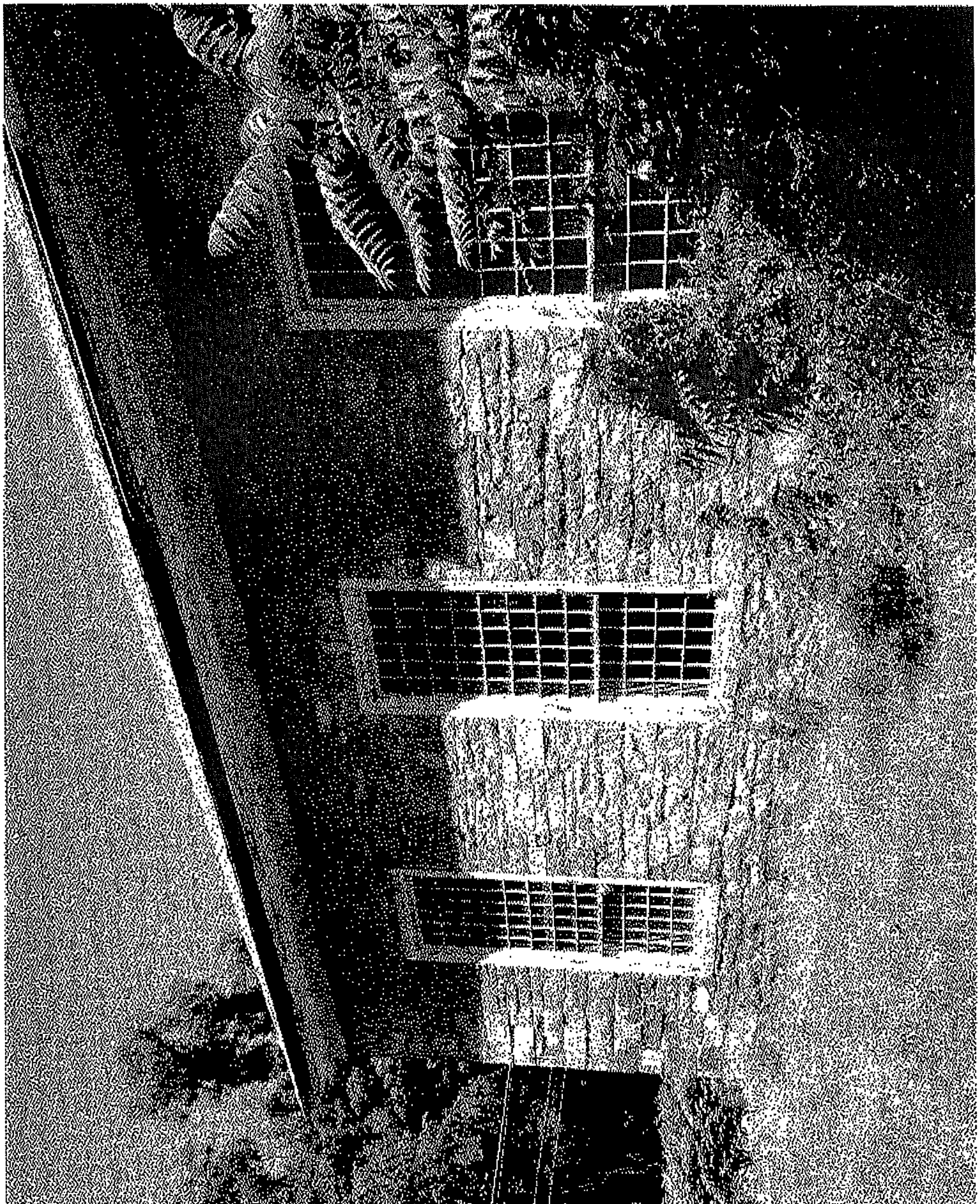
THE INCOME CAPITALIZATION APPROACH / ANNUALIZED

The Income Capitalization Approach consists of estimating a value through the potential income to be received over a typical projection period. This is commonly referred to as "present worth of future benefits." The 1st step in this valuation procedure is to consider the economic rent or potential income of the subject property. The economic rent being the rent most likely to be received under market conditions. The economic rent is generally derived by market comparisons with similar leased or offered properties. From the economic rent, typical operating expenses & potential vacancies or collections losses are subtracted to indicate a net operating income. The net income is capitalized at a rate representative of market requirements as compared to alternative means of investment during a stabilized market projection period. A fluctuation in this rate will produce varying property values. ***The Income Capitalization Approach <u>was not considered supportive of market value</u> in this appraisal assignment due to the nature of the subject property which is typically owner occupied and not for profit.***

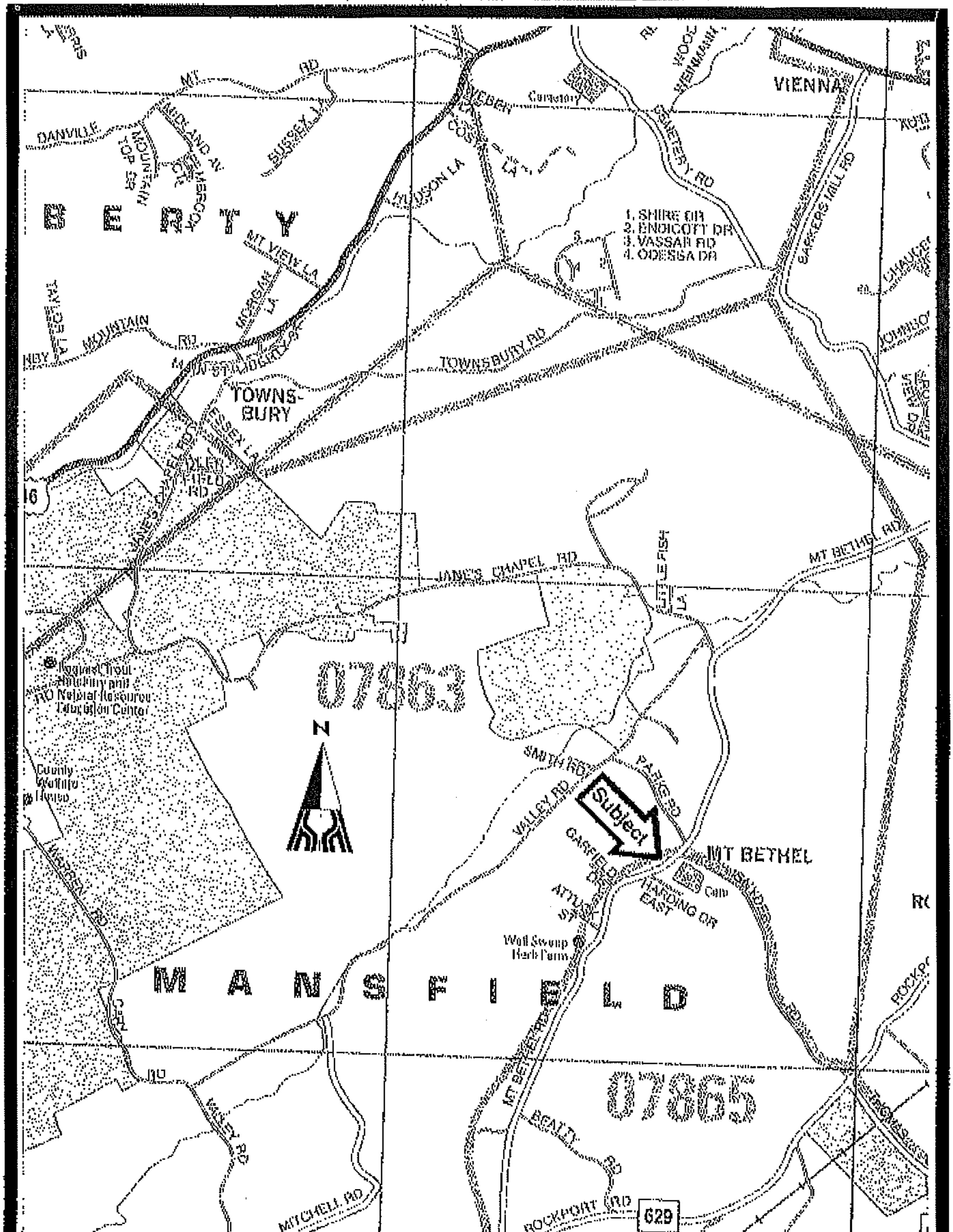
HIGHEST AND BEST USE

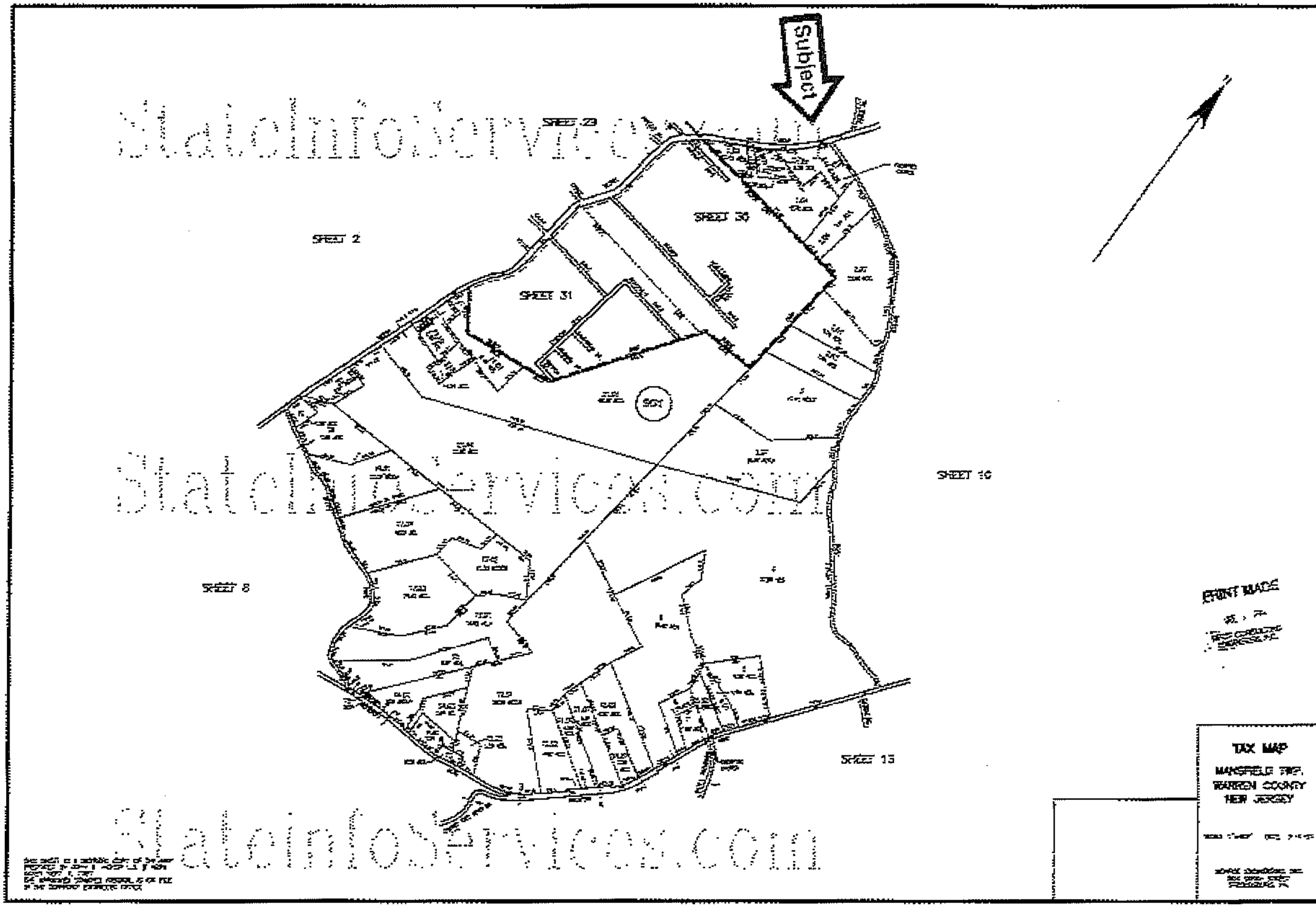
It is my opinion that the highest and best use of the subject site "as vacant" and "as improved" is the continuation of the prior use or other not for profit congregational occupancy-historical/current use assuming any necessary variances, <u>where applicable</u>, could be obtained. All of the 4 tests of the highest and best use are completely satisfied. It is obviously <u>physically possible</u> based on the current site characteristics and area development trends. It would be <u>legally permissible</u> according to zoning. It is <u>financially feasible</u> assuming area vacancy rates stay at the current moderate levels as referenced. It would be <u>maximally productive</u> within the zoning regulations based on the demand for this type of space, within this area of the county, based on current market trends, past market activity, neighborhood compatibility.





Neighborhood Map

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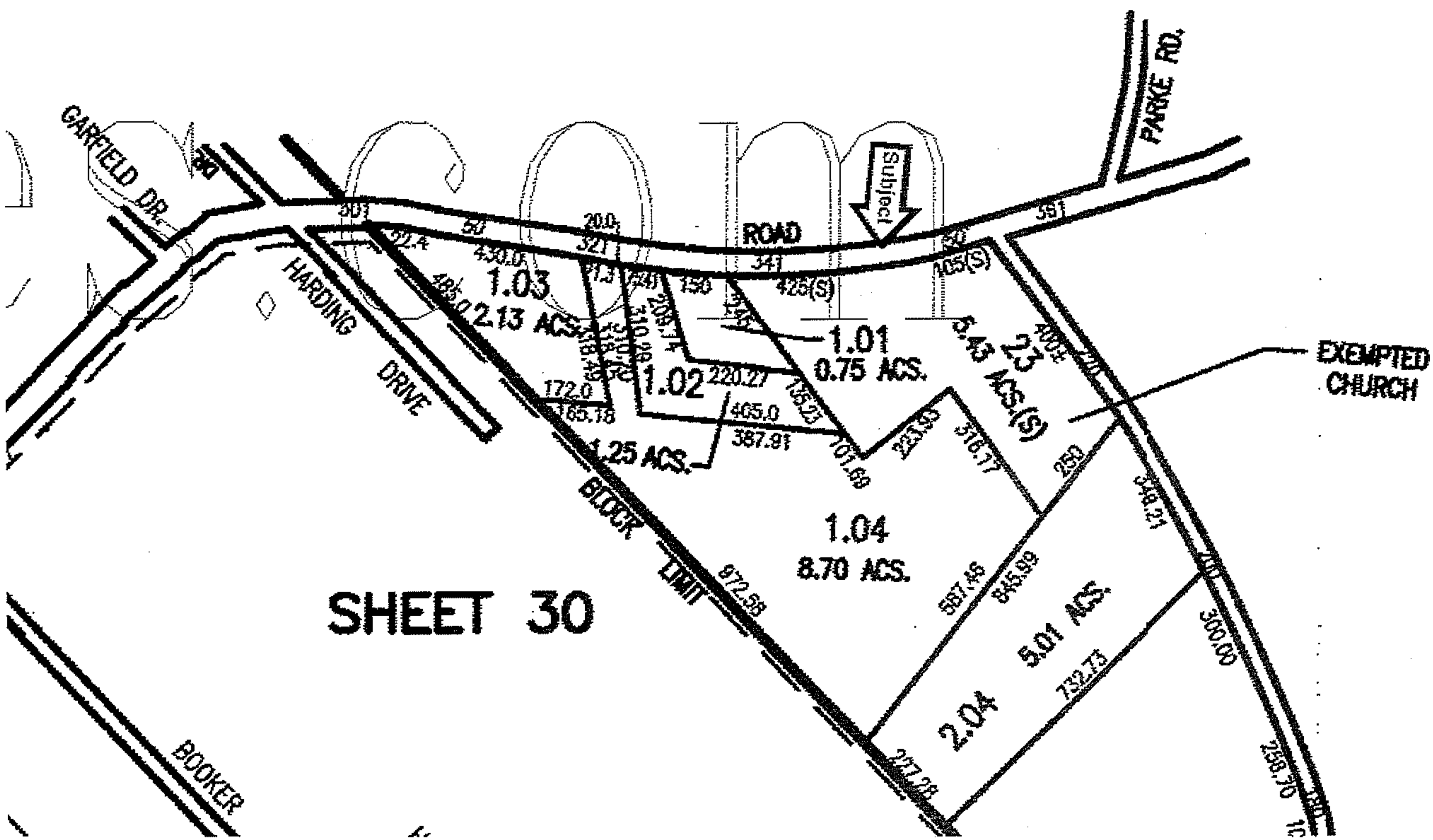
SHEET 31
SHEET 10
SHEET 8
SHEET 13
PRINT MADE
TAX MAP
MANSFIELD TWP.
WARREN COUNTY
NEW JERSEY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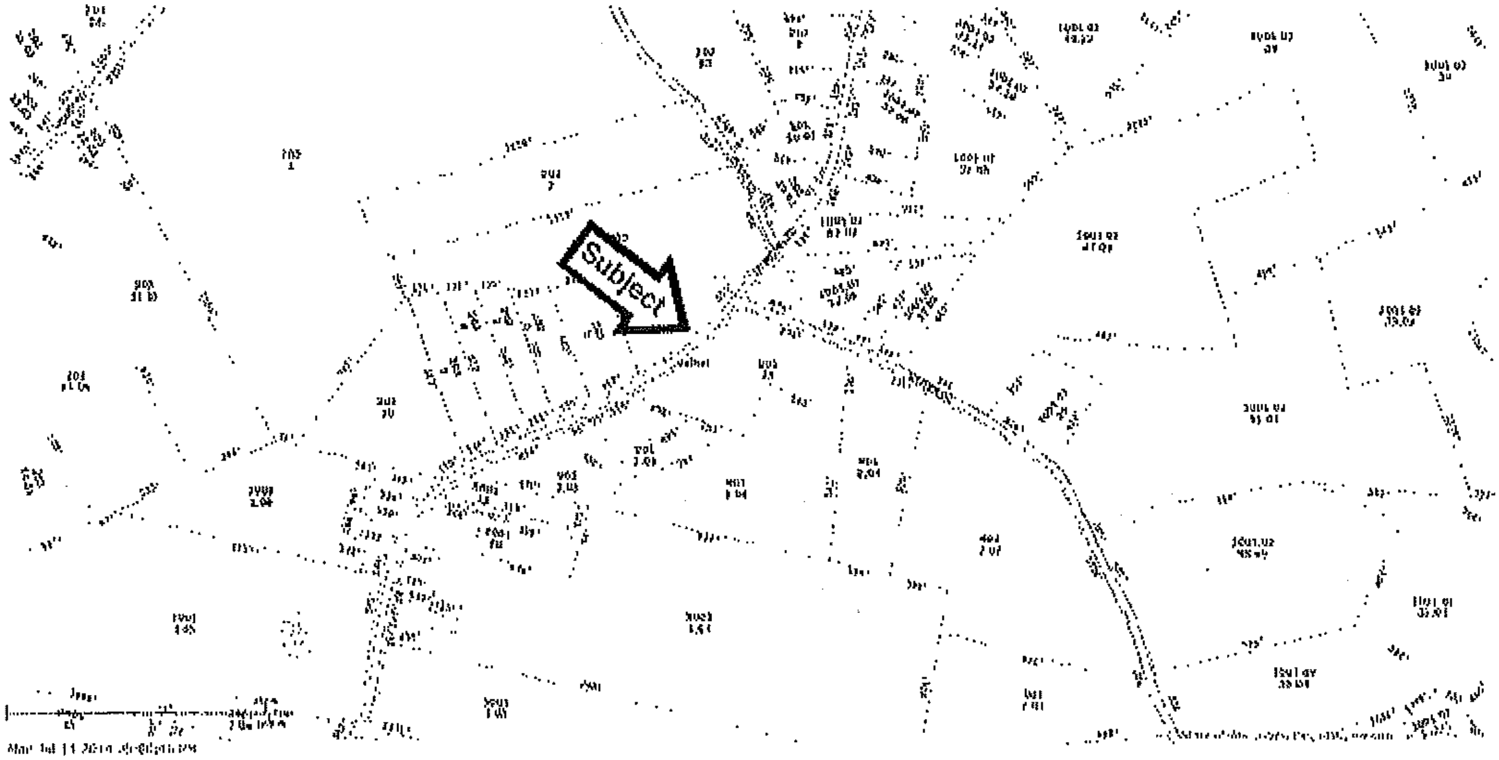

Subject

COST REPLACEMENT APPROACH

Date of Inspection:	July 2014
Property Class/Cost Rank:	Class D - Average [stone and wood frame]
Occupancy:	Religious-Sanctuary
Floor Area:	2,464 sq.ft.
Number of Stories:	1 Story+Mezzanine Area
Average Story Height:	18'-bldg. Ht.24'
Effective Age:	40+ "shell value mainly"
Heating:	Oil/Forced Hot Air
Cooling:	None
Sprinkler:	None
Elevator:	None
Basement:	Full-Unfinished

COMPONENT	UNITS/SIZE	FINAL COST		TOTAL
Basic Structure Cost				
Main Level: [$120.60x1.04x1.30=$163.05	1,904 sq.ft.	@ $163.05/sq.ft.		$ 310,447
Mezzanine	560 sq.ft.	@ $ 72.50/sq.ft.		$ 40,600
Basement	1,904 sq.ft.	@ $ 45.00/sq.ft.		$ 85,680
Misc. Site Improvements - lighting, landscaping, signage, fencing, stonewalls, well, outhouse, etc.				$ 22,500
Replacement Cost New				$ 459,227
Entrepreneurial Profit estimated @ 0%			+	$ 0
Total Replacement Cost New				$ 459,227
Less Depreciation 90% (80% Physical, 5% Functional, 5% External)			-	$ 413,304
Indicated Depreciated Replacement Cost				$ 45,923
Plus Land Value (See Land Valuation)				
5.93 acres @ $9,500 per acre± [see following pages]			+	$ 56,300
Replacement Cost Valuation				**$ 102,223**
Rounded to Nearest $5,000.				**$ 100,000**

LAND VALUATION-SALES COMPARISON APPROACH

Comp Sale #	Comparable Address Block & Lot	Zone Occupancy Approvals	Topography Corner vs. Non-Corner Frontage	Size (Acre/SF) Shape	Sales Date Book/Page Grantor	Sales Price Grantee	Sales Price Per Acre & Per SF
1	33 Henderson St. Oxford, NJ Bl 10, Lot 2	R-10 Single Family Residential None	Sloping/Non-Corner 433 FF on Henderson Demo Shed & Barn	2.47 Acres 107,593 SF Irregular	03/14 2542/254 Delnaven	$38,000 Mollnda Abruzado	$15,385/Ac $.35/SF
2	5 Quenby Mountain Rd, Liberty, NJ Bl. 20 Lot 66.01	R-3 Single Family Residential None	Sloping/Non-Corner 50 FF Flag Lot Vacant/Wooded	3.99 Acres 173,804 SF Irregular	07/13 2512/258 Champagn	$42,000 Li & Zhao	$10,526/Ac $.24/SF
3	68 Kinnaman Ave. Washington, NJ Bl. 27 Lot 14	VR - Valley Residential None	Sloping/Non-Corner 275 FF on Kinnaman Vacant - Conserv. Esmt	5.51 Acres 240,016 SF Sl. Irregular	10/12 2458/32 Passucci	$110,000 Washing. Emerg Sq.	$19,964/Ac $.46/SF
4	Asford Ave. Mansfield, NJ Bl. 501 Lot 1.02	A - Single Family Residential Parkland	Sloping/Non-Corner No FF - Access Easement Wooded	10.00 Acres 435,600 SF Rectangular	12/11 2404/16 Guibord	$115,000 State of New Jersey	$11,500/Ac $.26/SF
5	500 Mt. Bethel Rd. Mansfield, NJ Bl. 202 Lot 7.01	A - Single Family Residential None	Sloping/Non-Corn. 530 FF on Mt. Bethel Vacant	18.56 Acres 808,474 SF Irregular	07/14 Available Kizan	$199,900 List Price	$10,770/Ac $.25/SF
Subj. Prop.	**380 Mt. Bethel Road Mansfield, NJ Bl. 901 Lot 23**	**A-Single Family Residential Church/Cemetery**	**Sloping/Corner 530 FF on Mt Bethel 400 FF on Snyder**	**5.93 Acre 258,311 SF Irregular**	**07/14 Appraisal Date**	**$56,300 Appraised Value**	**$9,494/Ac $.22/SF**

Comparable range of value $10,526/acre to $19,964/acre
&
$.24/sq.ft. to $.46/sq.ft.

LAND ANALYSIS/VALUATION

The land sales utilized in this valuation have been verified as to sale price and general qualifications as market indicators within the definition of market value. These sales have been analyzed, compared and contrasted to each other and to the subject lot. A sale which may have superior characteristics will be adjusted downward and an inferior sale will be adjusted upward, both depending on varying degrees of dissimilarity and overall comparability. This comparative analysis and adjustment process is shown in the following grid.

The comparative analysis and adjustment process is prepared via the following grid. The <u>first individual adjustments</u> to be made are for financing terms and time of sale followed by the <u>total net adjustment</u> for location, physical characteristics, zoning/approvals & lot size.

Comparable Sale Address	Sale #1 33 Henderson St. Oxford, NJ	Sale #2 5 Queaby Mnt. Liberty, NJ	Sale #3 68 Kinnaman Ave Washington, NJ	Sale #4 Axford Ave. Mansfield, NJ	Sale #5 500 Mt Bethel Rd Mansfield, NJ
Date of Sale	03/14	07/13	10/12	12/11	07/14-Available
Unit Sale Price/Ac	$15,385	$10,526	$19,964	$11,500	$10,770
Property Rights	0%	0%	0%	0%	0%
Financing & Cond.	0%	0%	0%	0%	-15%
Net Adj. Unit Price	$15,385	$10,526	$19,964	$11,500	$9,155
Market Conditions	0%	0%	0%	0%	0%
Net Adj. Unit Price	$15,385	$10,526	$19,964	$11,500	$9,155
Location Size Physical Zoning/Appr.	0% -10% -20% 0%	0% -5% -10% 0%	-10% 0% -20% -10%	0% +10% -20% -10%	0% +15% -20% 0%
Total Other Adj's.	-30%	-15%	-40%	-20%	-5%
Adj. Unit Value	$10,770	$8,947	$11,978	$9,200	$8,697

The adjusted range of value is $8,697 to $11,978 per acre of land area
The adjusted mean & median sales prices are as follows: $9,918/acre & $9,200/acre

SALES COMPARISON APPROACH - CONCLUSION

In analyzing all of the comparable sales it is my opinion that they are similar and easily contrasted to the subject property. All of the sales were considered relatively similar to the subject property for most aspects. Minimal adjustments were made to the majority of sales, i.e., terms of sale, location, size, etc., with the exception of the physical characteristics category, where obvious differences will exist between most typical comparables and the subject property. In reviewing pertinent market data, it is my opinion that <u>a low to mid range value conclusion</u> is appropriate for the subject property, due to the physical characteristics, corner locale, the overall size, zoning, etc. Although no single sale is considered exactly alike, nevertheless, the combined weight of the market data and trends provide firm support for the current value estimate.

Lot Size: 5.93 acres @ $9,500/acre = $56,335 or $56,300 ROUNDED

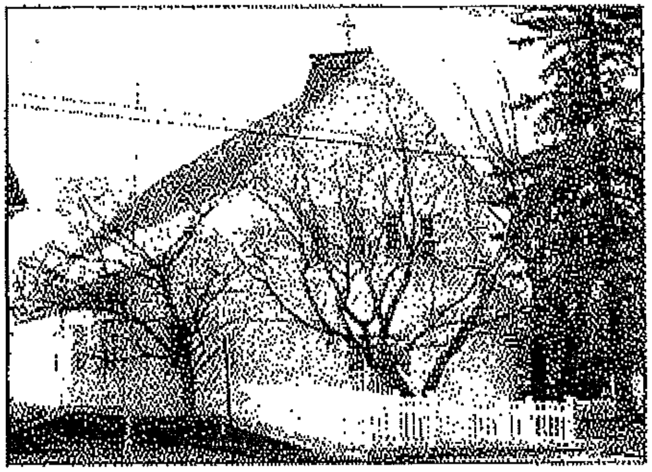
THE SALES COMPARISON APPROACH

The Sales Comparison Approach is defined as "An appraisal procedure in which the market value estimate is predicated upon prices paid in actual market transactions and current listings, the former fixing the lower limit of value in a static or advancing market (price-wise), and fixing the higher limit of value in a declining market; the latter fixing the higher limit in any market. It is the process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales prices of the property being appraised. The reliability of this technique is dependent upon (a) the availability of comparable sales data, (b) the verification of the sales data, (c) the degree of comparability or extent of adjustment necessary for time differences, and (d) the absence of non-typical conditions affecting sales price." All three valuation procedures/approaches (the Cost, Income and Sales Comparison) whether directly or indirectly are derived from actual market conditions, trends and available data.

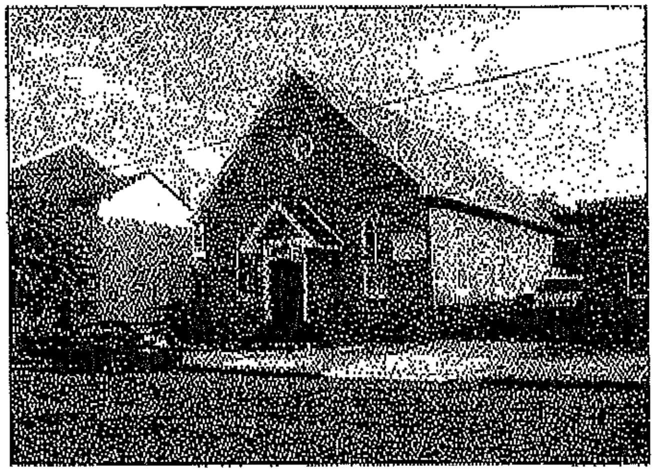
The unit of comparison most utilized to analyze this type of property, is dollars per square foot of gross building area. This method merges both land and building into a single unit of value by dividing total sales price by the total size of the building/facility. Adjustments where applicable must be made for date of sale, financing, location, physical condition, quality of the property, percent of usable building area, in addition to non-typical conditions such as excess land, estate sales, etc. and after adjustments *these sales are indicative of a current Market Value when compared to the subject property.* ***The following comparables are all considered similar type religious facilities and are listed in chronological order along with a price per sq.ft. analysis:***

Comp Sale #	Municipal Location Block & Lot	Use Occupancy # Stories	Bldg Size Year Built Bsmt.	Condition Constr. Misc.	Lot Size SF/Acre Parking	Ld/Bldg Ratio/ Shape	Sale Date Book/Pge Grantor	Purchase Price Grantee	Price Per Sq.Ft.
1	189 Belvidere Ave. Washington, NJ Bl. 20.03, Lot 1.02	Church 2 Story	4,544 SF 1890 Unf Bsmt.	Average Wood Frame	10,020 SF .23 Acre Parking	2.21:1 Rect. Corner	05/14 2522/165 Wls Fargo	$155,000 Redeemed Christ Chrc	$34.11
2	917 S. Clinton Ave. Trenton, NJ Bl. 16302, Lot 8	Church 1 Story	3,184 SF 1960 Unf Bsmt.	Average Brick & Masonry	5,000 SF .11 Acre Min Prkg	1.57:1 Rect. Non-Corn.	08/13 6176/439 Chrch God	$265,000 Iglesia De Cristo	$83.23
3	3235 Route 94 Hardyston, NJ Bl. 72, Lot 5.02	Prev. Church 1 Story	9,000 SF 1975 No Bsmt.	Average Brick & Wd Frame	218,671 SF 5.02 Acre Parking	24.30:1 Irregular Non-Corn.	08/13 3321/492 Samaritan	$800,000 RBSV, LLC	$88.89
4	964 Magie Ave. Elizabeth, NJ Bl. 10, Lot 1346.B	Church 1 Story + Fin Lower	8,146 SF 1935 No Bsmt.	Average Brick & Masonry	30,720 SF .71 Acre Parking	3.77:1 Rect. Corner	03/13 5945/720 Banco Pop	$650,000 Muslim Comm Cen	$79.79
5	10 Olsen Ave. Edison, NJ Bl. 590, Lot 16	Church-Shell 2 Story	18,574 SF 2010 No Bsmt.	Poor Masonry & Steel	87,991 SF 2.02 Acre Parking	4.74:1 Irregular Non-Corn	03/12 6341/352 Kor BapCh	$1,075,000 Masid Al-Wali	$57.88
6	57 Bridge St. Lambertville, NJ Bl. 1042, Lot 28	Church 2½ Story	10,896 SF 1868 Unf. Bsmt.	Average Brick & Masonry	9,900 SF .23 Acre No Prkg	.91:1 Rect. Non-Corn	11/11 2279/69 1st Bap Chr	$500,000 Lambert. Hall LLC	$45.89
Subj. Prop.	**350 Mt. Bethel Rd. Mansfield, NJ Bl. 901, Lot 23**	**Chrch-Shell 1 Story Cemetery**	**2,464 SF 1844/2003 Unf Bsmt**	**Poor Masonry/ Stone**	**258,311 sf 5.93 Acre Parking**	**104.83:1 Irregular Corner**	**07/14 Appraisal Date**	**$95,000 Appraised Value**	**$38.56**

Comparable range of value $34.11 per sq.ft. to $88.89 per sq.ft.
Prior to adjustments for differences



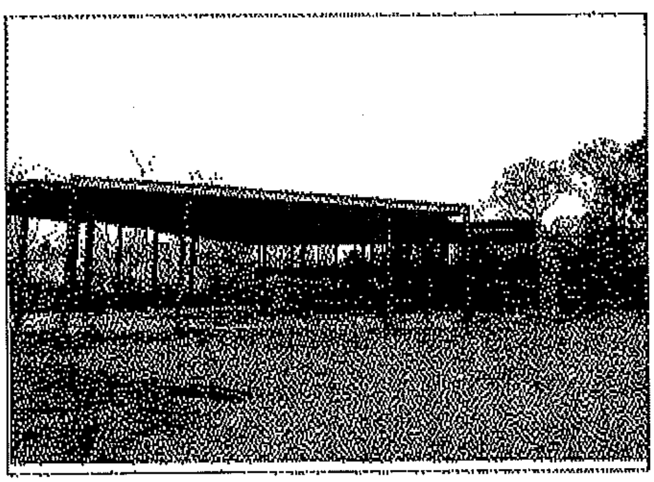
Sale #1



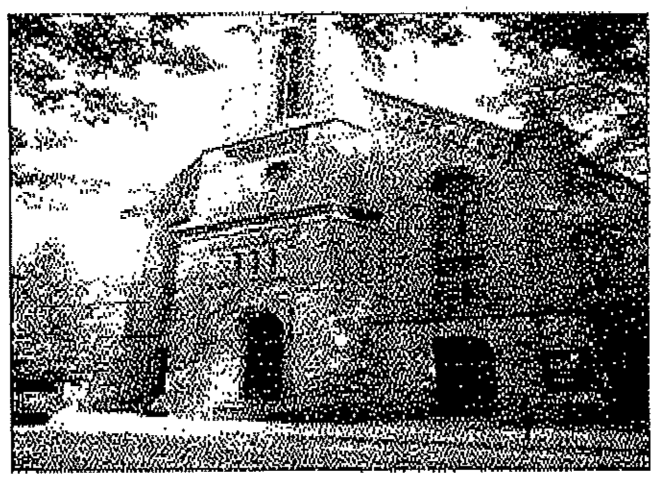
Sale #2

Sale #3

Sale #4



Sale #5



Sale #6

COMPARABLE SALES MARKET ANALYSIS

To estimate a value for the subject property, via the Sales Comparison Approach, it was necessary to investigate similar type building sales in the greater subject market area. The research reveals adequate demand for similar style facilities that are located in convenient districts, bordering major transportation routes, that are in average to above average physical qualitative condition and enjoy an average functional floor plan. The comparable selected were considered the most recent and similar to the subject and after adjustments all support the final value estimate.

The comparable sales that are used in this report encompass the past few years, and are considered comparable on an overall basis for location on or near major roadways, building size, condition and utility. We have physically/personally inspected all of the comparable sales and all are similar in size and style or property. ***The comparable analysis and adjustment process is prepared via the following grid calculation. The <u>first individual adjustments</u> to be made are for financing terms and time of sale followed by the <u>total net adjustment</u> for location, building size, physical characteristics & land to building ratio.***

Comparable Sale Address	Sale #1 189 Belvidere Washington	Sale #2 937 S Clinton Trenton	Sale #3 3235 Rte 94 Hardyston	Sale #4 964 Magie Elizabeth	Sale #5 10 Olsen Edison	Sale #6 57 Bridge Lambertville
Date of Sale	05/14	08/13	08/13	03/13	03/12	11/11
Unit Sale Price/SF	$34.11	$83.23	$88.89	$79.79	$57.88	$45.89
Property Rights	0%	0%	0%	0%	0%	0%
Financing & Cond.	+20%	0%	0%	+20%	0%	0%
Net Adj. Unit Price	$40.93	$83.23	$88.89	$95.75	$57.88	$45.89
Market Conditions	0%	0%	0%	0%	0%	0%
Net Adj. Unit Price	$40.93	$83.23	$88.89	$95.75	$57.88	$45.89
Location	0%	-10%	-10%	-15%	-15%	0%
Size	+5%	0%	+10%	+10%	+15%	+10%
Physical	-25%	-35%	-35%	-35%	0%	-25%
Land/Bldg Ratio	+10%	+10%	0%	+5%	+5%	+15%
Total Other Adj's.	-10%	-35%	-35%	-35%	+5%	0%
Adj. Unit Value	$36.84	$54.10	$57.78	$62.24	$60.77	$45.89

The adjusted range of value is $36.84 to $62.24 per square foot of gross building area.
The adjusted mean & median sales prices are as follows: $52.94/sq.ft. & $55.94/sq.ft.

All of the comparable sales were easily contrasted to the subject property and were considered very similar to the subject property for potential occupancy, design, construction, etc. Minimal adjustments were made to the majority of sales as previously referenced as differences will exist between most of the comparables and the subject property. In reviewing all pertinent market data and discussing the current market conditions with knowledgeable real estate brokers and local municipal tax assessors, it is my opinion that a low range value conclusion is appropriate for the subject due to the poor/shell value condition, location & overall size. Although no single sale is considered exactly alike, nevertheless, the combined weight of the market data and trends provide firm support for the current value estimate.

Building Area 2,464 sq.ft. @ $37.50 per sq.ft. = $ 92,400
INDICATED VALUE VIA SALES COMPARISON APPROACH: $ 90,000 (Rounded)

SUMMARY AND CONCLUSION

In this appraisal two of the three of the traditional approaches to value were utilized: The Replacement Cost & the Sales Comparison methods of valuation. The value estimates derived via these analyses are as follows:

Replacement Cost Approach:	**$100,000**
Sales Comparison Approach:	**$ 90,000**

In the Replacement Cost Approach we conducted an independent vacant land sale analysis utilizing vacant land comparables and estimated the replacement cost of the building new (via Marshall Valuation Service), allowing for all forms of depreciation, physical and functional, which were deducted from the cost new value. It is most difficult to measure precisely all forms of depreciation, but when used correctly the Cost Replacement Approach will indicate a current Market Value. Standard physical depreciation is noted; functional obsolescence was also in evidence; no external depreciated noted. **This approach was considered very supportive of valuation due to the nature of the property.**

The Sales Comparison (Market) Approach through sales evidence was given emphasis in arriving at a final conclusion and estimate of value. This approach is the most common and best understood appraisal method. It is held that, under the sales comparison method, a whole property is compared with the sale of another whole property, and the absence of perfect comparability within limits would be solved by the exercise of sound appraisal judgment. We have researched and compared numerous sales and have incorporated in this report sales of buildings, situated in the greater subject market area. All of these sales are considered to be representative sales which held a reasonable degree of comparability and the sales value differences were within reason, so that important features of the sale could be compared one property with another. **After all adjustments, the "Market" Sales Comparison Approach is considered very supportive of value as of the appraisal date.**

After weighing factors and encompassing the conditions and specific references contained within this report which influence real estate value, it is this appraisers opinion the subject property, as of July 11, 2014 has the following **"As-Is" Fee Simple Market Value:**

NINETY FIVE THOUSAND ($95,000) DOLLARS

CERTIFICATION

I certify that to the best of my knowledge and belief

* The statements of fact contained in this report are true and correct.

* This report conforms to the Uniform Standards of Professional Appraisal Practice ("USPAP") and Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989 and to any specific client requests referenced within this report.

* The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions and conclusions.

* I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest or bias with respect to the parties involved. This report/valuation was not based on a requested minimum valuation or specific valuation or approval of a loan.

* My compensation is not contingent on an action or event resulting from the analyses, opinions, or conclusions in, or the use of, this report. My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.

* My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Appraisal Institute's Code of Professional Ethics and the Uniform Standards of Professional Appraisal Practice. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

* I have made a personal inspection of the property that is the subject of this report. No one other than the undersigned prepared the analyses, conclusions, and opinions concerning real estate that are set forth in this report. However, other members of the staff may have assisted in obtaining and processing portions of the data used.

* The market value of the described property is subject to the contingent and limiting conditions contained herein. This report sets forth all of the limiting conditions (imposed by the terms of this assignment or by the undersigned) affecting the analyses, opinions, and conclusions contained in this report. This appraisal assignment was not based on a requested minimum valuation, a specific valuation, or the approval of a loan.

* As of the date of this report, I, Timothy Hoffman CTA/SCGREA #439 & I, Scott Dembeck SCGREA #1400, have completed the requirements under the continuing education program of the State of New Jersey - Appraisal Licensing.

RESTRICTION UPON DISCLOSURE AND USE

Disclosure of the contents of this report is governed by the by-laws and regulations of the Appraisal Institute. Neither all nor any part of the contents of this report, especially any conclusions as to the opinion of value, identity of the appraisers or firm with which they are connected or any reference to the Appraisal Institute, no appraisal designation shall be disseminated to the public through the advertising media or any other public means of communication without the prior written consent and approval of the undersigned.

Scott Dembeck
Senior Commercial Appraiser
N.J. Certified General Appraiser
License No. RG01400

Timothy Hoffman, C.T.A.
State Certified Tax Assessor-1983
N.J. Certified General Appraiser
License No. RG00439

CONTINGENT AND LIMITING CONDITIONS

1. We assume no responsibility for matters legal in character, nor do we render any opinion as to the title, which is assumed to be good. All existing liens and encumbrances have been disregarded and the property is appraised as though free and clear under responsible ownership and competent management.

2. The information on which this report is based has been obtained from sources normally used by Timothy Hoffman Inc., and is considered reliable, but in no sense guaranteed.

3. No opinion of a legal or engineering nature is intentionally expressed or implied, and no responsibility is assumed for matters of this nature.

4. No survey was made especially for this report. Property lines, area, etc., of record, or otherwise provided, are assumed to be correct. The exhibits or sketch in this report are included only to assist the reader in visualizing the property.

5. We reserve the right to alter its opinion of value on the basis of information withheld or not discovered in the normal course of a diligent investigation.

6. Our firm members are not required to give testimony or to appear in court by reason of the report, with reference to the property in question, unless arrangements have been made previously therefor. The fee charged for this report does not include payment for testimony or for further consultation.

7. This report is said to be used in whole, not in part; and the contents especially the conclusion to value, the identity of the appraiser(s) and associates and any reference to the Appraisal Institute, or any appraisal designation, shall not be used in connection with any other appraisal nor disseminated to the public through advertising, public relation, news, sales or other media without the prior written permission of Timothy Hoffman Inc. This report may not be used or reproduced in any manner for any syndication without our having received a signed Indemnity Agreement from the client.

8. Unless otherwise stated, no consideration in the valuation process has been given to mineral deposits (oil, gas, coal, gravel, etc.) or timber, if any, that may be found on the subject.

9. It is assumed that all required licenses and/or permits, consents or other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based in a timely manner and without annual cost.

10. If required by government authorities, any environmental impact statement prepared for the subject property will be favorable and will win approval of the appropriate regulatory bodies.

11. Unless otherwise noted in the body of this report, this report assumes that the subject property does not fall within the areas where mandatory flood insurance is required.

12. The distribution of the total valuation in this report between land and improvements applies only under the existing program of utilization. The separate valuations for land and building must not be used in conjunction with any other appraisal and are invalid if so used.

13. Load bearing capacity of subsoil is assumed to be adequate for the utilization projected.

14. Timothy Hoffman Inc. assumes the subject is served with public water and sewer or adequate well water and septic capacity. We further assume water pressure is adequate for the subject's use as a general purpose building & not for use for very specific manufacturing process. It is assumed that if the subject property relies on well water that this water has adequate potability and is free from any water damaging substances. It is also assumed that if the subject site relies on a septic system that this system has adequate discharge capacity.

15. In this assignment, the existence of potentially hazardous material used in the construction or maintenance of the building, such as the presence of urea-formaldehyde foam insulation, and/or the existence of toxic waste, which may or may not be present on this property, has not been considered. The appraiser is not qualified to detect such substances. We urge the client to retain an expert in this field if desired.

16. We assume if estimating a value from plans and specifications that the building will be finished in a manner which reflects good workmanship and materials.

17. If the subject property must conform to handicapped requirements (ADA Americans with Disabilities Act), this analysis has not been considered in our valuation. We recommend an expert in handicapped facility conformity be consulted in this matter.

18. For the purpose of this report, the property is assumed to be under average good management and that economic projections in this report assume a level economy and the value stated herein is in the U.S. Currency as of this date.

19. If the subject property has frontage on a state highway it is assumed that there will be adequate ingress and egress to the property.

20. The format of this report was prepared as per your request as noted throughout the report.

TIMOTHY HOFFMAN, C.T.A./S.C.G.R.E.A./Real Estate Appraiser & Consultant

APPRAISER QUALIFICATIONS & EXPERIENCE

The appraiser has been appraising and investing in real estate for 34+ years and is currently an appraiser and investment consultant practicing in New Jersey. The appraiser is a N.J. State Certified General Real Estate Appraiser, a N.J. State Certified Tax Assessor, a N.J. Licensed Real Estate Salesperson and previously the Candidate Representative (MAI) of the Metro N.J. chapter of the Appraisal Institute 1994. The appraiser participates in the valuation of all facets of real property on a full-time basis, i.e., appraisal assignments consisting of commercial/industrial/residential, new construction, apartment buildings, garden apartments, multi-family dwellings, historical properties, golf courses, warehouses, factories, trucking terminals, refrigerated buildings, office buildings, office condominiums, showrooms, motels, hotels, rooming houses, service stations, car washes, restaurants, churches, schools, commercial retail, parking lots and all types of vacant land, testified for various Board of Adjustment hearings and Municipal Tax Appeal representation, municipal revaluations, municipal hearings, County Tax board hearings, assessment consultations, etc. He currently owns and has previously owned, renovated, managed, leased, subdivided and marketed numerous investment properties in the state of New Jersey. Mr. Hoffman has been the president of Timothy Hoffman Inc., Real Estate Appraisers and Consultants since 1984.

GENERAL EDUCATION & REQUIREMENTS

- N.J. State Certified General Real Estate Appraiser 1/1/92 License #RG00439
  Continuing Education Completed Certified through December 2013
- Condemnation Commissioner for Somerset County-2007-2013
- Expert-Appraisal Valuation and Consultant for multiple Union, Middlesex, Somerset, Warren County Municipalities
- Westfield, Clark, North Plainfield, Monroe, Cranford, Raritan, Garwood, White, Hillside, Flemington
- Various Real Estate Seminars through 2011
- Member Services Committee Chairman-Metro Chapter Appraisal Institute 1994/Committee Rep. 1995
- Appraisal Institute and American Institute of Real Estate Appraisers:
  Real Estate Appraisal Principles 1981
  Basic Valuation Procedures 1981
  Capitalization Theory & Techniques 1 1982
  Capitalization Theory & Techniques 2 1982
  Capitalization Theory & Techniques 3 1982
  Case Studies in Real Estate Valuation 1983
  Valuation Analysis & Report Writing 1984
  Residential Valuation 1984
  Standards of Professional Appraisal Practice 1984, 1991, 1994, 1999, 2003, 2005, 2007, 2009, 2011, 2013
- Society of Real Estate Appraisers:
  Course 101 - Appraising Real Property 1984
  Course 102 - Applied Residential Property Valuation 1984
- Special Courses:
  General Certification Seminar (State Certification) 1991
  Residential Certification Seminar 1991
  Rules for County Board of Taxation Seminar 1993
  Real Property Appraisal Manual Seminar 1993
  Inspection & Evaluation of the Physical Condition of a Property Seminar 1993
  ISRA Industrial Site Recovery Act Seminar 1994
  RPA 1 - Real Property Appraisal, Rutgers University
  (Program for New Jersey State Tax Assessor Certification)
  Marshall Swift Cost Valuation Seminars
  Investment Properties - Tax Investment
  Residential Appraisal Valuation Seminars
  Valuation & Evaluation of Proposed Projects Seminar
  Rates, Ratios & Reasonableness Investment Seminar
- Bachelor of Arts: Virginia Tech/State University 1979-Collegiate Athletics
  High School Athletics Hall of Fame Class of 2005

PROFESSIONAL AFFILIATIONS

- Appraisal Institute Candidate (MAI) Representative
  For the Metro Chapter 1994
- Appraisal Institute Associate Member 1996 - 2010
- A.I.R.E.A. - Candidate (through 1991)
- President, Candidates Committee, AIREA Chapter #1, 1986

New Jersey Association of Realtors
Greater Union County Board of Realtors
New Jersey State Tax Assessor CTA
IREM Associate Member

SCOTT DEMBECK/N.J. State Certified General Real Estate Appraiser

APPRAISER QUALIFICATIONS & EXPERIENCE

The appraiser has been appraising real estate for 27+ years and is currently a Senior Commercial Appraiser with Timothy Hoffman Inc. Real Estate Appraisers & Consultants. He is currently a N.J. State Certified General Real Estate Appraiser and an Appraisal Institute Associate Member of the Metro NJ chapter of the Appraisal Institute. The appraiser participates in the valuation of all facets of real property on a full-time basis, i.e., appraisal assignments consisting of commercial, industrial, residential, new construction, apartment buildings, garden apartments, multi-family dwellings, historical properties, golf courses, warehouses, factories, trucking terminals, refrigerated buildings, office buildings, office condominiums, showrooms, motels, hotels, rooming houses, service stations, car washes, restaurants, commercial retail, parking lots and all types of vacant land, municipal tax appeal representation, assessment consultations, etc.

GENERAL EDUCATION & REQUIREMENTS

- Appraisal Institute:

Various Real Estate Seminars	1995-2013
2014-2015 National USPAP Update Course	December 2013, Appraisal Institute
2012-2013 National USPAP Update Course	December 2011, McKissock
Business Practices and Ethics	March 2010, Appraisal Institute
Standards of Professional Practice	February 2010, McKissock
Standards of Professional Practice	January 2008, McKissock
Standards of Professional Practice	December 2005, McKissock
Standards of Professional Practice, Part C	May 2001, Woodbridge Hilton
Standards of Professional Practice, A & B	October 1997, Woodbridge Hilton
Advanced Income Capitalization	May 1994, Rutgers University
Basic Income Capitalization	October 1993, Rutgers University
Basic Valuation Procedures	May 1992, Rutgers University
Standards of Professional Practice	October 1990, Holiday Inn
Real Estate Appraisal Principles	April 1989, Rutgers University

- University of Delaware
  Fall 1983 - Spring 1985

- Bachelor of Science in Business Administration
  Ramapo State College (N.J.)
  June 1985 - June 1988

PROFESSIONAL AFFILIATIONS

- N.J. State Certified General Real Estate Appraiser License #RG01400
  Continuing Education Completed Certified through December 2013
- Appraisal Institute Associate Member, 1997 - present

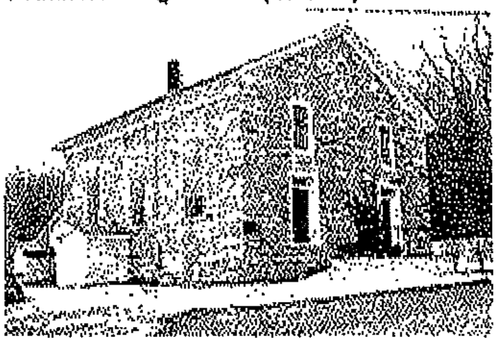
OTHER EXPERIENCE

- Elizabeth High School	Varsity Baseball 1982 & 1983 Varsity Bowling 1980-1983
- University of Delaware	Captained/Participated in all Intramural Programs, i.e. football, basketball, softball, etc.
- Ramapo State College	Varsity Baseball 1985-1988 Varsity Baseball Captain - 1988
- United States Over Thirty/Forty Baseball League	1996 - 2011

ADDENDA

Warren* Mansfield Twp.* (3016) 350 MOUNT BETHEL RD* List Price: $125,000

Commercial Agent Complete Report



MLS#:	2520466	Section:		LP:	$125,000 / PSqFt:$0.00
Status:	XD	ZN.	CEMET &CHURCH	OLP	$199,000
ZIP:	07865*	BSqFt:	0	SP:	
RZIP	07865	ASqF:	0	SpSqf:	$0.00
Block:	901*	OSqFt:	0	FSOL:	S
Lot:	23*	Acres:	5.93*	LD:	05/21/2008
Suite #:	0	LtSz.	5.93 AC.*	XD.	03/30/2010
Bldg #:		CLR:	STONE	UCD:	
#Units:		ZnCpl:	Yes	AntCd	
#Apts:		GSMLS.com	Yes	CD:	
TFB:	0	THB:	1	ADM:	597
#1Br:	0	#2Br:	0	DOM:	678
#3Br:	0	#4Br		Terms:	
YB/Desc/Ren:	1811 / Historical / 2003			SDA:	No
Type:	See Remarks			OCD:	

Directions: FROM H'TOWN MAIN ST TO GRAND AVE BECOMES ROCKPORT, R ON SNYDER TO MT BETHEL CHURCH ON L AT INTERSECT

Remarks: Accepting CASH offers only with PROOF of FUNDS - Selling STRICTLY "AS IS" - Pews are EXCLUDED !

GENERAL INFORMATION

ATPrk: 30 Amps: 220 Bay 0 Ceil: 20 #Docks: 0
#Lav: 1 MaxHt: 0 #OH Doors: 3 #Strs: 2 TPrk: 12

Bsmt: Yes/Finished
Const: See Remarks
DocSav: Survey
Equip: Appliances, Fixtures, Kitchen Area, Restrooms - Private, Sign - Building, Sign - Freestanding, Storage Area(s)
Exter: Brick/Block
Floors: Carpeting, Wood
Local: Residential Area
LtDes: Corner, Level Lot, Open Lot
Parking: Additional Parking, Blacktop, Dirt, Off-Street Parking
Roof: Asphalt Shingle
Salinc: Building & Business, See Remarks

UTILITIES

Cool: No Cool
Heat: 1 Unit, Forced Hot Air
Fuel. Oil
Sewer: Private
Utilities: Electric
Water: Well

FINANCIAL INFORMATION / TAX INFORMATION

GOI. $00 TOE: $00 NOI $00 UtilPay $
MFE: CapRt: CAM: FarmAsm: No
Easement Unknown / OTP: Fee Simple
Taxes: $6,702 / 2007 TaxRt: 2.780 / 2007
LndAsmt: $132,200 BldAsmt: $108,900 TotAsmt: $241,100

LEASE INFORMATION

LseTrm: See Remarks
Leseinc: See Remarks

SHOWING INFORMATION

Owner: BETHEL CHURCH OF GOD IN CHRIST* OwnerPh: 908-852-0007 Sign: Yes
Instr: KEYBOX LEFT SIDE DOOR.GO DIRECT. Posses: POT
Show: GSMLS Lockbox, Vacant

LISTING OFFICE INFORMATION

ListOff:	C-21 NORTH WARREN REALTY (0378)	Ph:908-852-0007	Fax:908-850-5799	
ListAgt1.	ANGELA ABROMITIS (236517)	Ph:201-320-4603	Fax:908-850-5799	
ListAgt2:	JOHN J ABROMITIS (235499)	Ph:908-227-9445	Fax:908-684-1360	
BREL:	Disclosed Dual Agent	BB:2.5 % - $50	SB: 2.5 % - $50	TB:2.5 % - $50
LType:	Exclusive Right to Sell	Photo: Broker/Agent to Provide		

 TIMOTHY HOFFMAN

Simple Flood / Parcel Map Viewer

WARREN COUNTY	MANSFIELD TWP		
Owner - BETHEL CHURCH OF GOD IN CHRIST			
MailStreet - PO BOX 47			
MailCity - PORTMURRAY	MailState - NJ		
MailZip - 07865			
YearBuilt - 1815	BuildingDesc - CEMETERY & CHUR	LocNum - 330	
LocStreet - MOUNT BETHEL	LocMode - 80		
LocCity - PORT MURRAY	LocState - NJ	LocZip - 07865	
Block - 903	Lot - 23		
Township - 16			
OldPin - 00903 0023A	PropertyDesc - 5.93 AC		
PropertyUseCode - 15D	Acres - 5.93	BankCode - 0	DeedBook - 1700
DeedPage - 170	SaleDate - 7/14/2000	SalePrice - 60000	Assessment1 - 122200
Assessment2 - 108900	Assessment3 - 0	TotalAssessment - 231100	
Rate - 3.136	Ratio - 88.65	Owners - 0	Usable - 27
TaxYr - 2014	RatioYr - 2014	CoValue - 260746.9	
FullLoc - 350 MOUNT BETHEL ROAD	FullMail - PO BOX 47	MailCityState - PORT MURRAY NJ	MailCityStateZip - 07865
Lat - 0	Long - 0		
MailPhone - 0			
SecNum - 0	x_coord - 381025.666000366	y_coord - 725936.838304954	
ql - 0			

TaxAmt=[illegible]

Get Tax Map List

Back To Search Page

New Search

Block:	901	Prop Loc:	350 MOUNT BETHEL ROAD	Owner:	BETHEL CHURCH OF GOD IN CHRIST	Square Ft:	0
Lot:	33	District:	2116 MANSFIELD	Street:	PO BOX 47	Year Built:	1811
Qual:		Class:	15D	City State:	PORT MURRAY NJ 07865	Style:	

Additional Information

Prior Block:		Acct Num:		Addl Lots:		EPL Code:	03 11 106
Prior Lot:		Mtg Acct:		Land Desc:	5.93 AC.	Statute:	54:04-03 09
Prior Qual:		Bank Code:	0	Bldg Desc:	CEMETERY & CHUR	Initial:	110195 Further: 112203
Updated:	02/18/14	Tax Codes:		Class4Cd:	0	Desc:	CHURCH & CEMETERY
Zone:		Map Page:		Acreage:	5.43	Taxes:	0.00 / 0.00

Sale Information

Sale Date: 07/14/80 Book: 1700 Page: 170 Price: 60000 NU#: 27

Sr1a	Date	Book	Page	Price	NU#	Ratio	Grantee

TAX-LIST HISTORY

Year	Owner Information	Land/Imp/Tot	Exemption	Assessed	Property Class
2014	BETHEL CHURCH OF GOD IN CHRIST PO BOX 47 PORT MURRAY NJ 07865	122200 108900 231100	0	231100	15D
2013	BETHEL CHURCH OF GOD IN CHRIST PO BOX 47 PORT MURRAY NJ 07865	100000 80000 180000	0	180000	15D
2012	BETHEL CHURCH OF GOD IN CHRIST PO BOX 47 PORT MURRAY NJ 07865	100000 80000 180000	0	180000	15D
2011	BETHEL CHURCH OF GOD IN CHRIST PO BOX 47 PORT MURRAY NJ 07865	100000 80000 180000	0	180000	15D

Mount Bethel Church Repairs	Total Bid	
Seitz Bros (Mold testing and Remediation)	14,822.50	
Bob Merritt Masons (repairs and bilco door)	3250	
McGarry Contractors (composite slate roof)	33,600.00	3250
MCGarry Contractors (slate roof repair)	39,200.00	39200
Air Duct Cleaning	3,802.50	
Lead Paint Removal and Replacement	115,500	6485
Jewel Excavation (demolition)	6,485	48935
Total with Composite Slate	177,460.00	
Total with Slate	183,060.00	

The Township of Mansfield is interested in acquiring the Mount Bethel Church to make the much needed repairs to the church and to maintain the historical cemetery that surrounds the church. Once the repairs are made the Township will be creating a museum for the people of the township to be able to go to see artifacts from many of the different historical places within the township. This will also be used as a Senior Center and a meeting location for Historical Events.

The Mount Bethel Church was built in 1844 by Judge James Egbert. The church was originally named Egbert's Church until it was deeded to the Methodist Episcopal Conference. The cemetery that surrounds the church has a number of significant individuals, among which is Dr. Robert Cummins who was put to rest in 1806. Dr. Cummins was a pioneer of medicine and served as a surgeon in the First Sussex regiment during the Revolutionary War. Many of the stones throughout the cemetery date back as far as the 1700's.

The Mount Bethel Church is currently listed on the Federal and State Registry of Historical Buildings and through the Township acquiring the property the Township would be able to restore and maintain the church and grounds.

Table of Equalized Valuations 2013
(As Amended by Tax Court Appeals)

		1	2	3	4	5	6
	COUNTY AND DISTRICT	AGG. ASSESSED VALUATION REAL PROP.	AVE. RATIO ASSESSED TO TRUE VALUE	AGG. TRUE VALUE REAL PROP.	ASSESSED VALUE CLASS II R. R. PROPERTY	ASSESSED VALUE ALL PERS. PROPERTY	EQUALIZED VALUATION 2013
	WARREN COUNTY						
2101	ALLAMUCHY TWP	533,835,200	93.21	572,723,098	0	1,275,451	573,998,549
2102	ALPHA BORO	212,303,928	102.75	206,722,423	0	328,433	207,050,856
2103	BELVIDERE TOWN	128,191,549	71.36	181,041,969	0	409,163	181,451,132
2104	BLAIRSTOWN TWP	716,098,400	100.81	710,334,689	0	1,984,733	712,319,422
2105	FRANKLIN TWP	413,418,115	108.53	380,925,196	0	914,996	381,840,192
2106	FRELINGHUYSEN TWP	293,159,678	99.52	294,573,631	0	595,996	295,169,627
2107	GREENWICH TWP	596,251,490	90.02	663,020,984	0	1,474,600	664,495,584
2108	HACKETTSTOWN TOWN	1,058,728,270	111.19	952,179,396	0	3,724,495	955,903,891
2109	HARWICK TWP	157,222,150	95.07	184,815,035	0	479,358	185,294,393
2110	HARMONY TWP	480,443,200	92.23	520,923,994	0	674,216	521,598,210
2111	HOPE TWP	255,765,600	113.23	225,765,522	0	1,017,793	227,783,315
2112	INDEPENDENCE TWP	687,502,810	120.95	568,372,032	0	593,543	568,965,575
2113	KNOWLTON TWP	258,419,049	84.54	304,237,156	0	715,713	304,952,869
2114	LIBERTY TWP	271,081,400	101.73	266,471,444	0	0	266,471,444
2115	LOPATCONG TWP	858,934,881	102.59	833,934,183	0	1,509,256	835,443,441
2116	MANSFIELD TWP	640,535,150	95.00	674,310,684	0	1,315,776	675,626,460
2117	OXFORD TWP	205,291,700	110.20	186,290,109	0	0	186,290,109
2119	PHILLIPSBURG TOWN	950,446,120	116.56	821,174,863	0	2,915,047	824,089,910
2120	POHATCONG TWP	360,204,350	95.13	378,644,339	0	730,999	379,375,338
2121	WASHINGTON BORO	368,935,760	80.85	456,321,296	0	1,973,555	458,294,851
2122	WASHINGTON TWP	679,350,701	91.57	739,143,029	0	1,216,440	740,359,469
2123	WHITE TWP	576,374,036	107.04	538,466,086	0	1,984,266	540,450,352
	TOTAL WARREN COUNTY	10,713,945,500	100.49	10,661,391,142	0	25,834,841	10,687,225,989

2013 General Tax Rates

Warren County

DISTRICT	General Tax Rate	Effective Tax Rate
ALLAMUCHY TWP	2.616	2.488
ALPHA BORO	2.955	2.994
BELVIDERE TOWN	5.229	3.377
BLAIRSTOWN TWP	2.168	2.083
FRANKLIN TWP	2.817	2.929
FRELINGHUYSEN TWP	2.351	2.103
GREENWICH TWP	2.716	2.325
HACKETTSTOWN TOWN	2.611	2.782
HARDWICK TWP	2.906	2.353
HARMONY TWP	2.346	2.037
HOPE TWP	2.333	2.510
INDEPENDENCE TWP	2.167	2.470
KNOWLTON TWP	3.178	2.539
LIBERTY TWP	2.885	2.761
LOPATCONG TWP	2.686	2.566
MANSFIELD TWP	3.136	2.773
OXFORD TWP	2.838	2.919
PHILLIPSBURG TOWN	2.762	2.840
POHATCONG TWP	3.490	3.319
WASHINGTON BORO	4.625	3.604
WASHINGTON TWP	3.185	2.760
WHITE TWP	1.934	1.969

Mansfield Township

Demographics & Socio-Economic Characteristics

(2000 U.S. Census, except as noted)

POPULATION

1980* 5,780
1990* 7,154
2000 6,653
2002 (estimated)** 6,848
Persons per square mile
  2000 ....222.4
  2002 (estimated) 228.9

SEX, 2000

Male 3,237
Female 3,416

RACE & HISPANIC ORIGIN, 2000

Race
White 6,048
Black/African American 300
American Indian/Alaska Native 16
Asian 81
Pacific Islander 0
Other race 106
Two or more races 102
  Hispanic origin 291

AGE AND NATIVITY, 2000

Under 5 years 493
18 years and over 4,857
21 years and over 4,670
65 years and over 776
85 years and over 126
Median age ....37.1 years
Native born 6,290
Foreign born 363

EDUCATIONAL ATTAINMENT, 2000

0-8 years of school 154
High school graduates or higher 88.6%
Bachelor's degree or higher 27.5%

INCOME & POVERTY, 1999

Per capita income $26,277
Median household income $61,763
Median family income $76,102
Persons in poverty 251

HOUSEHOLDS, 2000

Total households 2,334
  With persons under 18 961
  With persons over 65 457
  Family households 1,750
  Single person households 441
  Receiving public assistance 30
  Receiving social security 508
Persons per household 2.76
Persons per family 3.18

LABOR & EMPLOYMENT, 2000

Total civilian labor force, 2003** 4,752
Unemployment rate, 2003** 6%
Employed persons 16 years and over by occupation:
  Managers & professionals 1,259
  Service occupations 476
  Sales and office occupations 882
  Farming, fishing, & forestry 9
  Construction and maintenance 366
  Production and transportation 403
Self-employed persons 363

* 1980 and 1990 data from 1980 and 1990 Censuses, respectively
** New Jersey Department of Labor

Government Officials

LOCAL OFFICIALS, 2004

Mayor ....Cate Oakley
Adm./Mgr. ....NA
Clerk ....Maria Turner
Treas./MFO ....Klara Tarsi
Engineer ....Douglas Mace
Attorney ....Charles Lee
Assessor ....William Merdinger
Bldg. Officer ....Charles O'Connor

Housing & Construction

NEW PRIVATELY OWNED HOUSING UNITS AUTHORIZED BY BUILDING PERMIT

	Single Family	Total
2000	28	28
2001	24	24
2002	25	25
2003	25	25

HOUSING UNITS, 2000

Total 2,415
  Occupied 2,334
  For seasonal or recreational use 10
  Single family units 1,687
  Owner occupied units 1,685
  Renter occupied units 649
Median value,
  Single family home $177,200
Median rent $731

PROPERTY VALUE, 2003

Average property value $203,048
Average property tax $4,503
Average SAVER rebate $323

Municipal Services

POLICE

Chief/Dir. ....Louis Esposito
Number of employees, 2002 14
  Police officers 13
Total crime, 2002 90
  Domestic violence 115
  Crime rate (per 1,000) 13.5
  Violent Crm Rt (per 1,000) 0.6
  Property Crm Rt (per 1,000) 12.9

FIRE

Chief(s) ....Jeff Marchioni

Public Library

No public library

Telephone ....
Director ....NA
Number of books, 2002 ....NA
  Holdings per capita ....NA
  Expenditure per capita ....$NA
Library weekly hours, 2002 ....NA

General Information

Address ....100 Port Murray Road
Port Murray 07865
Telephone 908-689-6151
Land area, 2000 ....29.92 square miles
Water area, 2000 ....0.02 square miles
Type ....Township
Form of government ....TC
Web site ....www.mansfieldtownship.org

School System

(school year 2002-2003, except as noted)

Superintendent ....Carol Burns
Address ....50 Port Murray Rd.
Port Murray 07865
Telephone 908-689-3212

Grade plan K-6

Enrollment 746
Students per teacher 11.2
Cost per pupil $9,183
Average teacher salary $48,120
Average administrator salary $86,457
Average SAT scores, senior class of 2003
  Verbal ....NA
  Math ....NA
Distribution of high school graduates
  4-year college/university ....NA%
  2-year college ....NA%
  Other post secondary school ....NA%
  Military ....NA%
  Full-time employment ....NA%

Municipal Finance

2001

Total tax levy ....$ 13,264,245
  Net county taxes 2,940,428
  Local muni. budget 1,777,004
  Total misc. revenues 3,077,313
Total tax levy per capita 1,937
Total formula aid 1,203,685
Muni. appropriation 4,786,425
Capital improv. appr. 561,174
Debt Service 254,357
Debt per capita $37
Percent tax levy collected, 2001 ....96.38%

2003

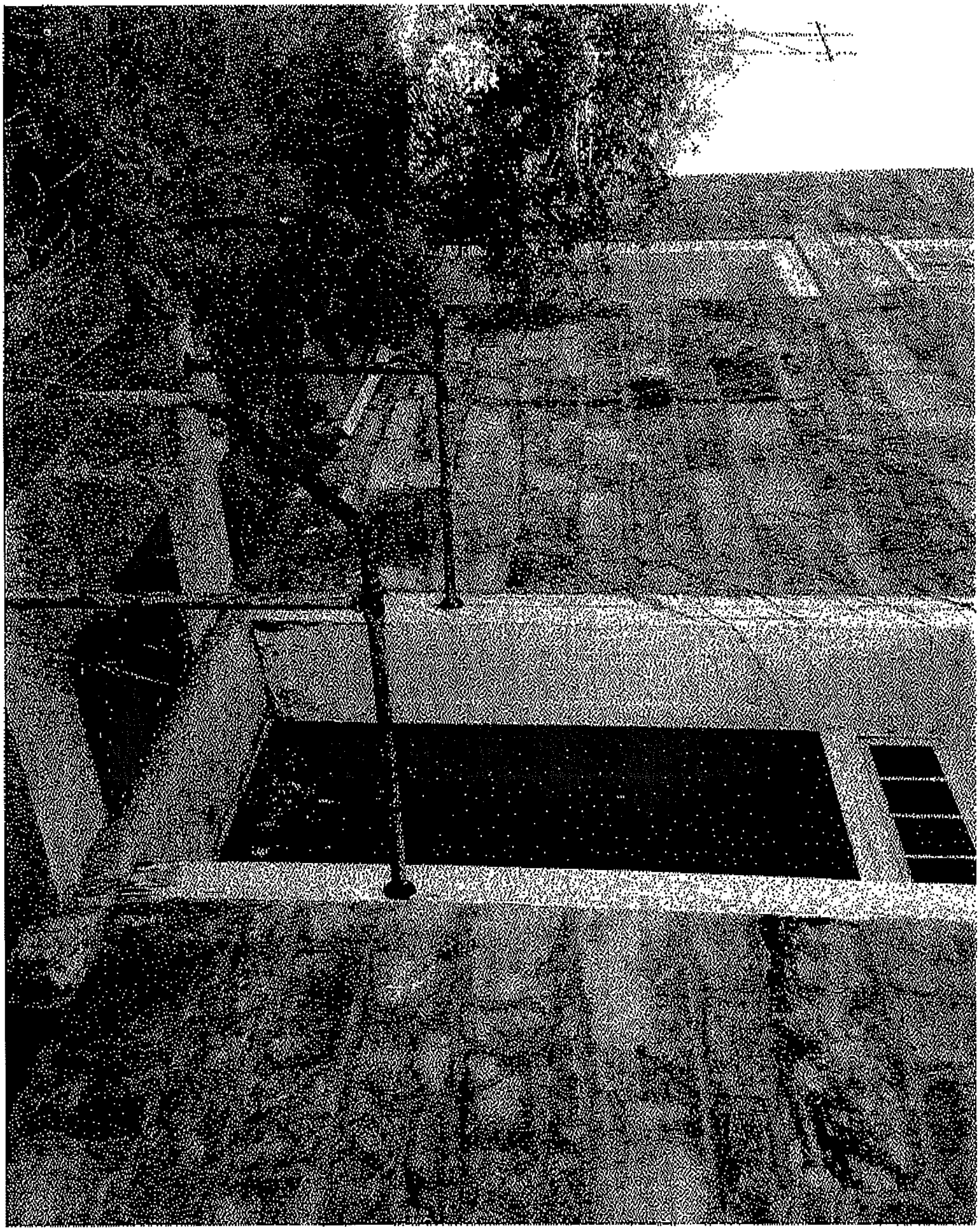
Total tax levy $14,184,999
  Net county taxes 2,872,122
  Local muni. budget 1,855,619
  Total misc. revenues 2,959,677
Total formula aid 1,208,469

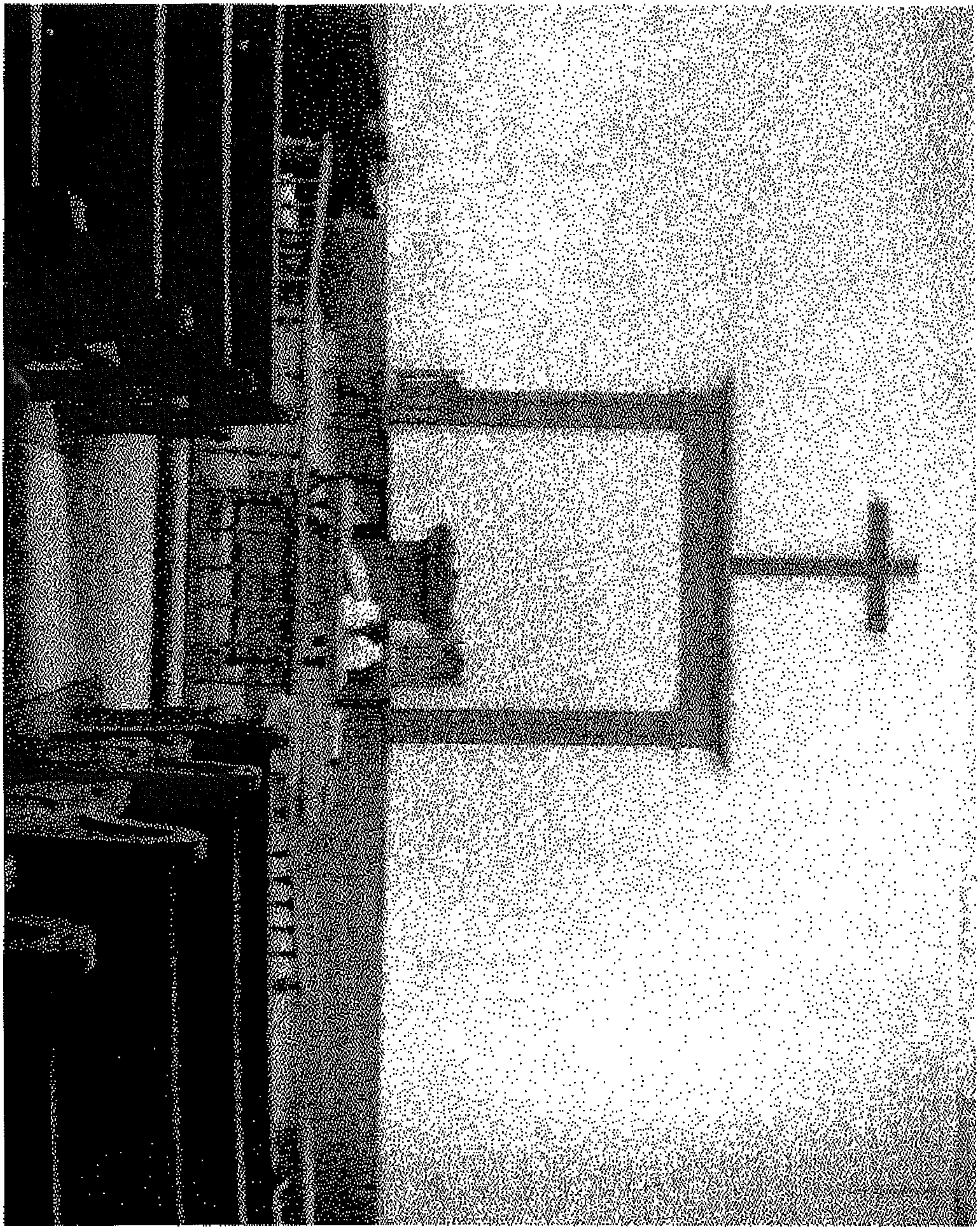
2004

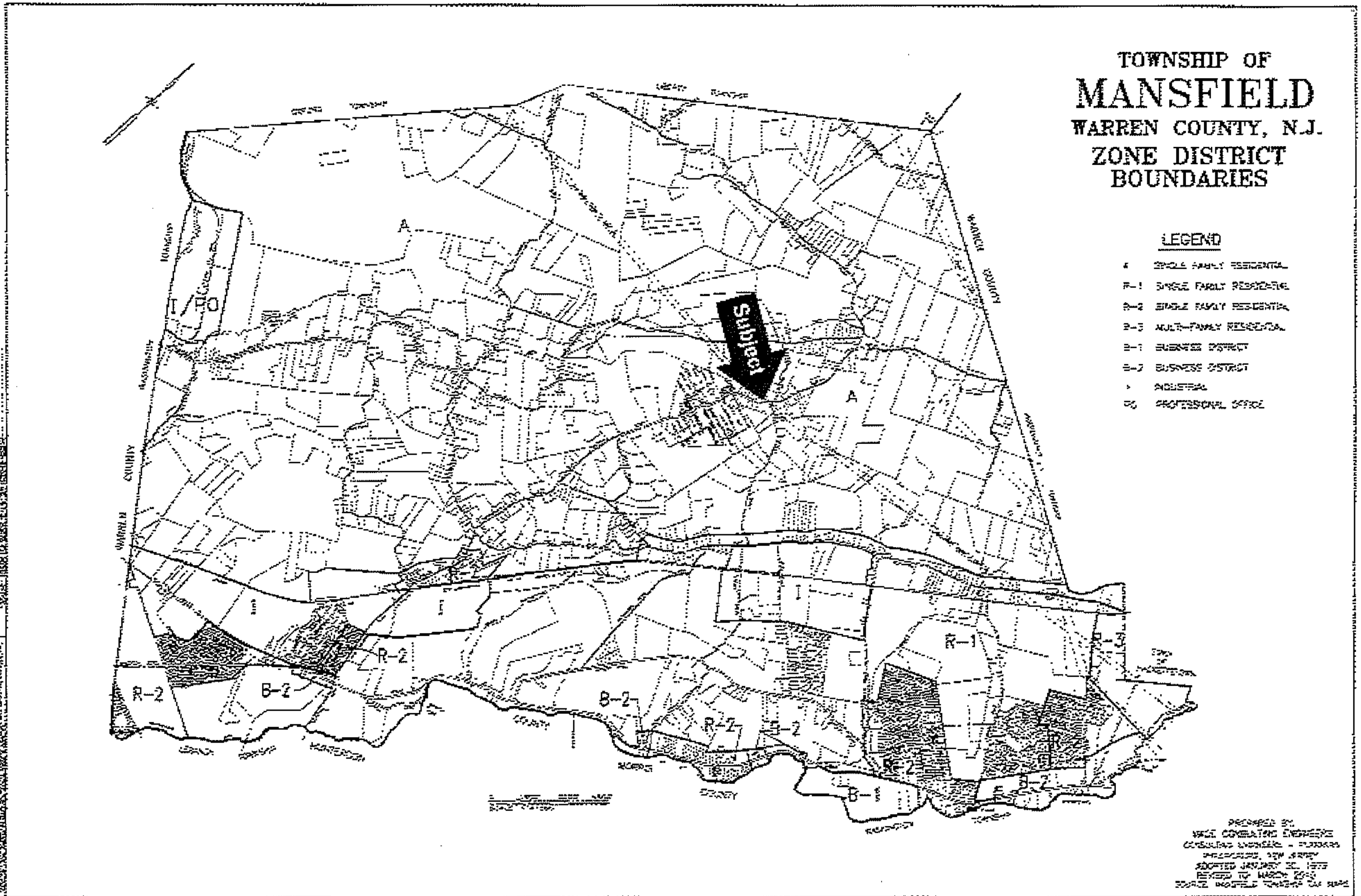
Total formula aid $1,189,207
  CMPTRA 337,730
  Muni. Block Grant 31,304
  Energy Tax Receipts 820,173

Taxes

	2001	2002	2003
General Tax Rate per $100	3.750	3.910	2.22
Net Valuation Taxable	$327,079,248	$ 339,458,810	$ 639,615,775
State Equalized Value	462,369,417	511,647,291	646,468,339
State Equalization Ratio	NA	66.25	98.94
County Equalization Ratio	75.92	70.64	123.88






TOWNSHIP OF
MANSFIELD
WARREN COUNTY, N.J.
ZONE DISTRICT
BOUNDARIES
LEGEND
A SINGLE FAMILY RESIDENTIAL
R-1 SINGLE FAMILY RESIDENTIAL
R-2 SINGLE FAMILY RESIDENTIAL
R-3 MULTI-FAMILY RESIDENTIAL
B-1 BUSINESS DISTRICT
B-2 BUSINESS DISTRICT
I INDUSTRIAL
PO PROFESSIONAL OFFICE
Subject
A
I/PO
I
R-1
R-2
B-1
B-2
WARREN COUNTY
MORRIS COUNTY

Any use other than those listed in subsections 22-7.1 through 22-7.4 above shall be prohibited.

22-7.6 *Maximum Building Height.*
No principal structure shall exceed 35 feet in height. Accessory structures shall be limited to one story not to exceed in height not to exceed 24 feet. (Ord. 00-02)

22-7.7 *Area and Yard Requirements.*

Principal Building (Minimum)	Detached Dwelling A	Detached Dwelling R-1	Detached Dwelling R-2
Lot area	5 Acres[1]	3 Acres	22,000 sq. ft.[1,3]
Lot Size Averaging	3 Acres	1 Acre	- - -
Lot frontage	150 ft. (15-91)	75 ft.	50 ft.
Lot width	300 ft.	150 ft.	110 ft
Lot depth	300 ft.	200 ft.	150 ft.
Side yard:			
Both	105 ft.[2]	52.5 ft.[2]	44 ft.[2]
Each	25 ft.[2]	25 ft.[2]	20 ft.[2]
Front yard	50 ft.[2]	50 ft.[2]	50 ft.[2]
Rear yard	50 ft.[2]	50 ft.[2]	50 ft.[2]
Accessory Building (Minimum)			
Distance to street line	50 ft.	50 ft.	50 ft.
Distance to side line:			
If in side yard	25 ft.	25 ft.	20 ft.

If in rear yard	5 ft.	5 ft.	5 ft.
Distance to rear line	5 ft.	5 ft.	5 ft.
Distance to principal building	10 ft.	10 ft.	10 ft.
Distance to other accessory building	6 ft.	6 ft.	6 ft.

[1] See section 20-8 of this revision for steep slope development provisions.
[2] Enclosures for livestock shall conform to paragraph 22-7.1a.
[3] In a major subdivision employing the use of open space zoning as defined in this chapter, all lots may be reduced in area in accordance with the provisions of Chapter XX concerning cluster/open space zoning.

CALCULATOR METHOD

RELIGIOUS BUILDINGS: CHURCHES – SANCTUARIES (CHAPELS) (309)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	COST Sq. M.	COST Cu. Ft.	COST Sq. Ft.
A	Excellent	Fine masonry and windows, special architecture and trim	Finest plaster and wood detail, carpeting, marble, vinyl tile	Special lighting and sound system, good plumbing	Warm and cool air (zoned)	$3,529.60	$20.49	$327.91
	Good	Stone, good curtain walls, good stained glass and trim	Ornamental plaster and detail, marble, carpeting, vinyl tile	Special lighting, sound system, good plumbing	Warm and cool air (zoned)	2,603.49	15.12	241.87
	Average	Concrete, metal and glass, leaded windows, stone trim	Drywall, some ornamentation, terrazzo, vinyl tile, carpeting	Adequate lighting and plumbing, sound system	Package A.C.	1,870.86	10.86	173.80
B	Excellent	Fine masonry and windows, special architecture and trim	Finest plaster and wood detail, carpeting, marble, vinyl tile	Special lighting and sound system, good plumbing	Warm and cool air (zoned)	3,379.51	19.62	313.96
	Good	Stone, good curtain walls, good stained glass and trim	Ornamental plaster and detail, marble, carpeting, vinyl tile	Special lighting, sound system, good plumbing	Warm and cool air (zoned)	2,496.86	14.50	231.95
	Average	Concrete, metal and glass, leaded windows, stone trim	Drywall, some ornamentation, terrazzo, vinyl tile, carpeting	Adequate lighting and plumbing, sound system	Package A.C.	1,794.85	10.42	166.75
C	Excellent	Fine masonry and windows, special architecture and trim	Finest plaster & fine wood detail, carpeting, marble, vinyl tile	Special lighting and sound system, good plumbing	Warm and cool air (zoned)	2,587.16	15.02	240.35
	Good	Face brick or block, stone trim, good windows and architecture	Good plaster and detail, vinyl tile, carpeting, terrazzo	Good lighting and plumbing, good sound system	Warm and cool air (zoned)	1,905.39	11.06	177.02
	Average	Brick or block, stone trim, few simple stained-glass windows	Drywall, vinyl composition tile, little ornamental detail, carpet	Adequate lighting and plumbing, adequate sound system	Package A.C.	1,359.13	7.89	126.27
	Low-cost	Low-cost brick or block, composition roof, very plain	Painted masonry, plywood trim, asphalt tile, very plain, basic	Minimum lighting and plumbing, low-cost sound	Forced air	961.65	5.58	89.34
D	Excellent	Face brick or stone veneer, fine windows, special architecture	Ornamental plaster and fine detail, carpet, marble, vinyl	Special lighting and sound system, good plumbing	Warm and cool air (zoned)	2,476.86	14.38	230.11
	Good	Brick veneer, best stucco or siding, good windows and architecture	Good plaster or wood, vinyl tile, carpeting, terrazzo	Good lighting and plumbing, good sound system	Warm and cool air (zoned)	1,823.45	10.59	169.40
	Average	Stucco or siding, few stained-glass windows, some trim	Drywall and veneers, vinyl composition tile, little trim, carpet	Adequate lighting and plumbing, adequate sound system	Package A.C.	1,298.18	7.54	120.60
	Low-cost	Low-cost stucco or siding, composition roof, very plain	Drywall and plywood, asphalt and acoustic tile, basic worship center	Minimum lighting and plumbing, low-cost sound	Forced air	916.33	5.32	85.13
D_{POLE}	Average	Pole frame, best metal panels, few stained-glass windows	Drywall partitions, acoustic tile, vinyl composition, some carpet	Adequate lighting and plumbing, adequate sound system	Package A.C.	1,182.07	6.86	109.82
	Low-cost	Pole frame, good metal panels, finished inside, little trim	Drywall, acoustic tile, vinyl composition tile, few extras, very basic	Minimum lighting and plumbing, low-cost sound	Forced air	853.48	4.96	79.29
S	Good	Good sandwich panels, good windows and trim	Good drywall or wood, vinyl tile, carpeting, terrazzo	Good lighting and plumbing, good sound system	Warm and cool air (zoned)	1,682.12	9.77	156.27
	Average	Insulated sandwich panels, few stained-glass windows	Drywall partitions, vinyl composition and acoustic tile, some carpet	Adequate lighting and plumbing, adequate sound system	Package A.C.	1,215.65	7.06	112.94
	Low-cost	Good metal panels and roof, finished interior, some trim	Drywall, acoustic tile, vinyl tile, few extras, basic worship center	Minimum lighting and plumbing, low-cost sound	Forced air	872.33	5.07	81.04

RELIGIOUS BUILDING BALCONIES*

A-B	Good	Not included	Stepped balcony with ornate finishes	Good lighting	In building cost	$791.68	—	$73.55
	Average	Not included	Stepped, plaster soffit, finished floor	Adequate lighting	In building cost	575.12	—	53.43
CDS	Good	Not included	Stepped balcony with ornate finishes	Good lighting	In building cost	668.87	—	62.14
	Average	Not included	Stepped, drywall soffit, finished floor	Adequate lighting	In building cost	457.25	—	42.45

*Balconies should not be modified for size or shape.

Fireplaces, porches and balconies and kitchen equipment are not included.

MULTI-STORY BUILDINGS – Add .5% (1/2%) for each story over three, above ground, to all base costs, excluding mezzanines, up to 30 stories; over 30, add .4% (4/10%) for each additional story.

SPRINKLERS – Systems are not included. Costs should be added from Page 25.

ELEVATORS AND HANDICAPPED LIFTS – See Page 24.

CHURCH TOWERS – Unfinished attached structures cost $7.35 to $10.60 per cubic foot of tower structure. When finished as an integral part of the building, include with the floor area of the church and only apply the lower cost to the unfinished portion above the roofline.

Small self-supporting exterior masonry towers cost $9.75 to $18.20 per cubic foot of tower structure; large campaniles run $39.75 to $55.09 per cubic foot, or either may be computed from the Segregated costs. For steeples, spires, cupola clocks, see Section 57, bells, Section 65.

 The data included on this page becomes obsolete after update delivery, scheduled for August 2015.

CALCULATOR METHOD

RELIGIOUS BUILDINGS: CHURCHES WITH SUNDAY SCHOOLS (308)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	COST Sq. M	COST Cu Ft.	COST Sq. Ft.
A	Good	Stone, good curtain walls, good stained glass and trim	Ornamental plaster and detail, marble, carpeting, vinyl tile	Special lighting, sound system, good classroom outlets, plumbing	Warm and cool air (zoned)	$2,438.89	$14.16	$226.69
A	Average	Concrete, metal and glass, leaded windows, stone trim	Drywall, some ornamentation, terrazzo, vinyl tile, carpeting	Adequate lighting and plumbing, classroom fixtures, sound system	Package A.C.	1,781.52	10.40	165.44
B	Good	Stone, good curtain walls, good stained glass and trim	Ornamental plaster and detail, marble, carpeting, vinyl tile	Special lighting, sound system, good classroom outlets, plumbing	Warm and cool air (zoned)	2,326.77	13.51	216.16
B	Average	Concrete, metal and glass, leaded windows, stone trim	Drywall, some ornamentation, terrazzo, vinyl tile, carpeting	Adequate lighting and plumbing, classroom fixtures, sound system	Package A.C.	1,714.85	9.96	159.31
C	Excellent	Fine masonry and windows, special architecture and trim	Finest plaster and fine wood detail, carpeting, marble, vinyl tile	Special lighting, sound system, good classroom outlets, plumbing	Warm and cool air (zoned)	2,451.02	14.23	227.70
C	Good	Face brick or block, stone trim, good windows and architecture	Good plaster or wood, carpet, VCT, good or high density of classrooms	Good lighting and sound system, good classroom fixtures, plumbing	Warm and cool air (zoned)	1,829.04	10.62	169.92
C	Average	Brick or block, stone trim, few simple stained-glass windows	Drywall, vinyl composition tile, little ornamental detail, std. classrooms	Adequate lighting and plumbing, low-cost sound	Package A.C.	1,315.29	7.64	122.19
C	Low-cost	Low-cost brick or block, composition roof, very plain	Painted masonry, plywood trim, asphalt tile, very plain classrooms	Minimum lighting and plumbing, classroom features	Forced air	938.11	5.45	87.15
D	Excellent	Face brick or stone veneer, fine windows, special architecture	Ornamental plaster and fine detail, carpet, marble, vinyl	Special lighting, sound system, good classroom outlets, plumbing	Warm and cool air (zoned)	2,307.18	13.40	214.34
D	Good	Brick veneer, best stucco or siding, good windows and architecture	Good plaster or wood, carpet, VCT, good or high density of meeting rooms	Good lighting and sound system, good classroom fixtures, plumbing	Warm and cool air (zoned)	1,733.45	10.07	161.04
D	Average	Stucco or siding, few stained-glass windows, some trim	Drywall and veneers, vinyl comp. tile, little trim, standard classrooms	Adequate lighting and plumbing, low-cost sound	Package A.C.	1,252.39	7.27	116.35
D	Low-cost	Low-cost stucco or siding, composition roof, very plain	Drywall and plywood, asphalt and acoustic tile, minimum classrooms	Minimum lighting and plumbing, classroom features	Forced air	897.14	5.21	83.35
D POLE	Low-cost	Pole frame, good metal panels, finished inside, little trim	Drywall, acoustic tile, vinyl comp. tile, few extras, minimum classrooms	Minimum lighting and plumbing, classroom features	Forced air	844.74	4.92	78.48
S	Good	Good sandwich panels, good windows and trim	Good drywall or wood, vinyl tile, carpet, good or high density of meeting rooms	Good lighting, sound system, good classroom fixtures, plumbing	Warm and cool air (zoned)	1,627.16	9.45	151.17
S	Average	Insulated sandwich panels, few stained-glass windows	Drywall partitions, vinyl composition and acoustic tile, standard classrooms	Adequate lighting and plumbing, low-cost sound	Package A.C.	1,191.13	6.92	110.66
S	Low-cost	Good metal panels and roof, finished interior, some trim	Drywall, acoustic tile, comp. tile, few extras, minimum classrooms	Minimum lighting and plumbing, classroom features	Forced air	864.45	5.02	80.31

BASEMENTS

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	COST Sq. M	COST Cu Ft.	COST Sq. Ft.
A-B	Classroom	Reinforced concrete, plaster interior	Classroom finishes, some utility, storage, social/meeting functions	Adequate lighting and plumbing	Hot water	$1,219.25	$7.08	$113.27
A-B	Finished	Plaster interior	Finished rooms, asphalt tile	Adequate lighting and plumbing	Hot water	1,110.75	6.45	103.20
A-B	Semifinished	Low-cost finishes	Minimum social functions, kitchenette	Minimum lighting, drains	Forced air	779.01	4.52	72.37
A-B	Unfinished	Unfinished interior	Unfinished storage and utility	Minimum lighting, drains	None	601.62	3.49	55.89
CDS	Classroom	Reinforced concrete, plaster or drywall interior	Classroom finishes, some utility, storage, social/meeting functions	Adequate lighting and plumbing	Forced air	925.99	5.38	86.12
CDS	Finished	Plaster or drywall interior	Finished rooms, asphalt tile	Adequate lighting and plumbing	Forced air	826.37	4.81	76.96
CDS	Semifinished	Low-cost finishes	Minimum social functions, kitchenette	Minimum lighting and plumbing	Space heaters	504.75	2.93	46.89
CDS	Unfinished	Unfinished interior	Unfinished storage and utility	Minimum lighting, drains	None	380.40	2.21	35.34

BASEMENT UNITS – Use 80% of comparable aboveground units. For semi-basement living units, use 90%.

NOTES: For fire-resistant Type 1 basements, with concrete slab separation under Class C, D or S units, add $5.60 per square foot ($60.28 per square meter). Where utilized as courtyard deck on topside, add $11.20 per square foot ($120.56 per square meter).

NOTE: For parking basements, see Page 19. Add for sprinklers from Page 25.

See bottom of Page 3 for other refinement notes.

Add for playground improvements from Sections 66 and 67. For seating, see Section 65.

The data included on this page becomes obsolete after update delivery, scheduled for August 2015.

CALCULATOR METHOD

CHURCHES, THEATERS AND AUDITORIUMS

GENERAL INFORMATION

The following rules of thumb should not be used for actual appraisals, but should be considered rough budgeting guides and checks only. The costs in some cases are based on only a few construction projects. They are presented here in conformity with our policy of furnishing all possible information to the users of the *Marshall Valuation Service*, with the knowledge that they will use the data with consideration for its probable degree of accuracy. All costs are converted to the Section 16 base. Size and Shape, Current Cost and Local Multipliers should be used for adjustment.

COST PER SEAT

The following are average costs per seat of complete churches including pews, organs, bells, and other ancillary facilities commensurate with the quality.

CHURCHES

Low Cost . . . $1,470 Average $2,725 Good . . $5,050 High Cost . $9,450

CHURCHES WITH SUNDAY SCHOOLS

Low Cost . . . $7,450 Average . . $9,550 Good . . $13,100 High Cost . . $17,650

The median gross area per seat is 32 square feet (3.0 square meters), with a normal range of 22 square feet (2.0 square meters) to 46 square feet (4.3 square meters). Sunday School facilities averages 62 square feet (5.8 square meters), with a range of 50 square feet (4.6 square meters) to 74 square feet (6.9 square meters). Sanctuaries account for 30% to 50% of the area.

The following are average costs per seat of auditoriums, including basic floor, permanent stage equipment, seating and sound systems.

Low-cost . . . $1,610 Average . $2,775 Good . . $5,050

The following are average costs per seat of sports arenas and field houses, including basic floor, permanent athletic equipment, seating, sound systems, snack bars, etc.

Low-cost . . $2,200 Average . . $3,650 Good . $6,100 High Cost . . $10,200

The following are average costs per seat of motion picture theaters, including seats, permanent sets, curtains, sound systems, snack bars, etc.

Low-cost . . . $1,610 Average . . $2,575 Good . . $4,125 High Cost . . $6,650

Typical costs for the movie theater furnishings, fixtures and equipment run 35% of the total cost per seat above, with a range of 20% to 40%.

The following are average costs per seat of specially designed and acoustically engineered college theater-auditoriums, civic auditoriums and music halls, completely equipped, including site-work.

Low-cost	. . . .	$ 8,500 (college theater-auditoriums, private theaters)
Average . .	. . . .	$16,100 (best college and private theaters, civic auditoriums)
Good	. . . .	$31,100 (major philharmonic theater-auditoriums)

The following are average costs per seat of outdoor amphitheaters, including fixed and site seating areas, pavilion structures and all associated site amenities.

Low-cost . . . $700 Average . . $1,350 Good . . $2,725

NOTE: For grandstands, bleachers or ball parks, see Section 67.

COST PER SCREEN

The following are average costs per screen of multiplex movie theaters including the basic building, but not draperies, projection or snack bar equipment, or seating.

Low-cost . . . $231,000 Average $399,000 Good . . $658,000 High Cost . . $1,183,000

The median gross area per screen is 4,650 square feet (432 square meters) with a normal range of 2,850 square feet (265 square meters) to 7,500 square feet (697 square meters) excluding extremes. The average number of seats per screen is 220, with a range of 110 to 440; individual main-feature screens range from 650 up to 1,200 seats. Average gross area per seat is 19 to 23 square feet, with a range of 13 to 14 square feet to 27 to 33 square feet, with stadium seating theaters at the lower sides of the ranges.

COST PER COURT

The following are average costs per court of handball-racquetball clubs, including basic courts, lockers, saunas, whirlpools, snack bars, etc., but excluding furnishings and equipment, individual court costs can be found in Section 67.

Low-cost . $147,000 Average . . $175,000 Good . . $214,000 High Cost . . $258,000

The median gross area per court is 1,760 square feet (164 square meters) with a normal range of 1,500 square feet (139 square meters) to 2,285 square feet (212 square meters), excluding extremes. Some large (gymnasium-type) fitness centers will range up to 2,750 square feet (255 square meters).

COST PER ALLEY

The following are average costs per alley of bowling center buildings, including necessary plumbing and electrical connections, but not any equipment or fixtures such as the alleys, kitchen and bar equipment or other trade fixtures and chattels.

Low-cost . . . $47,900 Average . . $66,250 Good . . $97,750 High Cost . . $128,000

The following are average cost per alley of bowling equipment and furnishings for a fully equipped bowling center. Detailed equipment costs are listed in Section 65.

Low-cost . . . $45,100 Average . . $58,500 Good . . $76,250 High Cost . $103,000

The median gross area per alley, including service areas, is 975 square feet (91 square meters) with a normal range of 825 square feet (77 square meters) to 1,200 square feet (111 square meters), excluding extremes.

The data included on this page becomes obsolete after update delivery, scheduled for August 2015.

This page supersedes the June 2014 Green Supplement.

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 (11/12)	12 (8/12)	13 (5/14)	14 (2/14)	15 (11/13)	16 (8/13)	17 (5/13)	18 (2/13)
	A	1.07	1.07	1.02	1.02	1.04	1.04	1.06	1.08
	B	1.08	1.09	1.02	1.04	1.01	1.03	1.05	1.06
EASTERN	C	1.07	1.07	1.03	1.03	1.05	1.05	1.07	1.06
	D	1.08	1.10	1.02	1.02	1.03	1.04	1.05	1.06
	S	1.07	1.07	1.03	1.03	1.04	1.02	1.03	1.07
	A	1.03	1.02	.97	.99	.99	1.00	1.01	1.02
	B	1.03	1.04	.98	.99	1.00	.99	.99	1.01
CENTRAL	C	1.03	1.04	.99	.99	1.00	.99	1.01	1.03
	D	1.04	1.07	.99	1.00	1.02	1.03	1.01	1.04
	S	1.00	1.01	.96	.99	.99	.98	1.01	1.01
	A	1.03	1.05	1.01	1.03	1.03	1.02	1.03	1.01
	B	1.03	1.04	1.02	1.01	1.02	1.03	1.03	1.02
WESTERN	C	1.03	1.06	1.00	1.03	1.02	1.03	1.02	1.05
	D	1.07	1.08	1.01	1.03	1.01	1.01	1.06	1.05
	S	1.01	1.01	1.01	1.01	1.00	1.03	1.03	1.01

SEGREGATED COST SECTIONS

(Effective Date of Cost Pages)		41 (12/12)	42 (9/12)	43 (6/14)	44 (3/14)	45 (12/13)	46 (9/13)	47 (6/13)	48 (3/13)
	A	1.07	1.07	1.02	1.02	1.04	1.04	1.06	1.08
	B	1.08	1.09	1.02	1.04	1.01	1.03	1.05	1.06
EASTERN	C	1.07	1.07	1.03	1.03	1.05	1.05	1.07	1.06
	D	1.08	1.10	1.02	1.02	1.03	1.04	1.05	1.06
	S	1.07	1.07	1.03	1.03	1.04	1.02	1.03	1.07
	A	1.03	1.02	.97	.99	.99	1.00	1.01	1.02
	B	1.03	1.04	.98	.99	1.00	.99	.99	1.01
CENTRAL	C	1.03	1.04	.99	.99	1.00	.99	1.01	1.03
	D	1.04	1.07	.99	1.00	1.02	1.03	1.01	1.04
	S	1.00	1.01	.96	.99	.99	.98	1.01	1.01
	A	1.03	1.05	1.01	1.03	1.03	1.02	1.03	1.01
	B	1.03	1.04	1.02	1.01	1.02	1.03	1.03	1.02
WESTERN	C	1.03	1.06	1.00	1.03	1.02	1.03	1.02	1.05
	D	1.07	1.08	1.01	1.03	1.01	1.01	1.06	1.05
	S	1.01	1.01	1.01	1.01	1.00	1.03	1.03	1.01

UNIT-IN-PLACE COST SECTIONS (51 – 70)

Sec. Page	Date		Eastern	Central	Western
51 - 2-3	(3/13)	Concrete Foundations	1.05	1.02	1.04
51 - 4	(3/13)	Pilings	1.06	1.01	1.04
51 - 7-8	(3/13)	Steel and Concrete Frame	1.06	1.02	1.04
51 - 3,7	(3/13)	Wood Foundations, Frame	1.04	1.03	1.06
52 - 1-4, 6	(3/13)	Interior Construction	1.05	1.03	1.04
52 - 5	(3/13)	Bank Vaults and Equipment	1.05	1.01	1.02
53 - 1-8	(6/13)	Heating, Cooling & Ventilating	1.04	1.01	1.04
53 - 9-12	(6/13)	Plumbing, Fire Protection, etc.	1.03	.99	1.03
54 - 1-5	(6/13)	Electrical, Security	1.02	1.04	1.01
55 - 3-7	(8/13)	Wall Costs	1.03	1.00	1.04
56 - 1-2	(8/13)	Stained Glass	1.03	1.00	1.03
56 - 3-6	(8/13)	Storefronts	1.03	1.00	1.03
56 - 7	(8/13)	Stonework	1.02	1.01	1.04
56 - 8	(8/13)	Columns, Stone & Concrete	1.02	1.01	1.04
56 - 8	(8/13)	Columns, Wood & Aluminum	1.02	1.00	1.03
57 - 1-6	(9/13)	Roofs	1.02	1.00	1.02
58 - 1	(9/13)	Cold Storage	1.02	1.00	1.04
58 - 2-8	(9/13)	Elevators, Conveying Systems	1.04	1.00	1.03

Sec. Page	Date		Eastern	Central	Western
61 - 1-8	(12/12)	Tanks	1.04	1.02	1.04
62 - 1	(6/14)	Industrial Pumps & Boilers	1.02	.96	1.03
62 - 2-3, 6	(6/14)	Piping	1.02	.96	1.03
62 - 4	(6/14)	Electrical Motors	1.02	.95	1.03
62 - 5	(6/14)	Steel Stacks, Chutes	1.02	.96	1.03
62 - 5	(6/14)	Masonry & Concrete Chimneys	1.00	.97	1.03
62 - 6	(6/14)	Compactors, Incinerators	1.02	.96	1.03
63 - 1-4	(9/12)	Trailer and Mfg. Housing Parks	1.04	1.03	1.08
63 - 5-10	(9/12)	Manufactured Housing	1.05	1.05	1.05
64 - 1-6	(3/14)	Service Stations, Car Washes	1.03	.99	1.00
64 - 7-9	(3/14)	Prefabricated Metal Structures	1.02	.98	1.02
64 - 7-8	(3/14)	Prefab. Wood & Air Structures	1.02	1.00	1.02
65 - 1-12	(3/14)	Equipment Costs	1.01	1.00	.99
66 - 1	(12/13)	Subdivision Costs	1.02	.99	1.02
66 - 2-9	(12/13)	Yard Improvements	1.02	.98	1.04
66 - 10-11	(12/13)	Demolition & Remediation	1.01	1.00	1.03
67 - 1-2	(12/13)	Golf Courses	1.01	1.01	1.01
67 - 3-7	(12/13)	Recreational Facilities	1.01	1.00	1.03
70 - 1-42	(1/14)	Green Section	1.03	1.02	1.05

The data included on this page becomes obsolete after update delivery, scheduled for August 2014.

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	1.20	1.19	1.18	1.17	1.19
Asbury Park	1.17	1.16	1.15	1.15	1.17
Atlantic City	1.30	1.30	1.31	1.32	1.30
Bayonne	1.33	1.31	1.29	1.29	1.28
Camden	1.23	1.21	1.19	1.19	1.19
Clifton	1.31	1.29	1.28	1.27	1.27
East Orange	1.31	1.29	1.28	1.28	1.27
Edison	1.31	1.29	1.28	1.28	1.27
Elizabeth	1.32	1.29	1.28	1.28	1.27
Fairlawn	1.32	1.30	1.28	1.28	1.28
Hackensack	1.32	1.30	1.29	1.28	1.29
Irvington	1.32	1.30	1.30	1.30	1.29
Jersey City	1.33	1.31	1.29	1.29	1.28
Lakewood	1.17	1.16	1.16	1.16	1.16
Morristown	1.32	1.30	1.30	1.30	1.29
New Brunswick	1.31	1.29	1.28	1.28	1.27
Newark	1.33	1.31	1.31	1.32	1.30
Passaic	1.31	1.29	1.28	1.27	1.27
Paterson	1.32	1.33	1.28	1.28	1.28
Plainfield	1.20	1.18	1.18	1.17	1.17
Somerville	1.29	1.27	1.27	1.26	1.27
Teaneck	1.32	1.30	1.29	1.28	1.28
Trenton	1.27	1.26	1.25	1.25	1.24
Vineland	1.19	1.18	1.18	1.19	1.19
West Orange	1.30	1.28	1.27	1.27	1.25
NEW MEXICO	.95	.95	.95	.94	.94
Alamogordo	.91	.91	.91	.88	.95
Albuquerque	.95	.93	.92	.92	.93
Carlsbad	.92	.92	.93	.93	.92
Clovis	.99	.99	.99	.98	.97
Farmington	1.00	.99	.98	.98	.98
Gallup	.94	.92	.92	.92	.94
Hobbs	.91	.91	.92	.92	.90
Las Cruces	.95	.94	.94	.93	.95
Los Alamos	1.00	.99	.99	1.00	.99
Portales	.91	.90	.89	.89	.90
Roswell	.98	.97	.97	.96	.98
Santa Fe	.99	.98	.99	.98	.98
Taos	1.08	1.07	1.09	1.02	1.08
NEW YORK	1.07	1.05	1.07	1.07	1.06
Albany	1.09	1.08	1.11	1.11	1.09
Amsterdam	1.08	1.07	1.10	1.12	1.08
Auburn	1.05	1.04	1.04	1.05	1.04
Binghamton	1.05	1.04	1.03	1.04	1.04
Buffalo	1.14	1.14	1.17	1.16	1.14
Elmira	1.02	1.00	1.02	1.03	1.01
Ithaca	1.02	1.00	1.03	1.04	1.01
Jamestown	1.04	1.03	1.06	1.05	1.04
Kingston	1.19	1.16	1.18	1.20	1.19

CLASS	A	B	C	D	S
NEW YORK CITY AREA					
Bronx	1.46	1.41	1.43	1.44	1.45
Brooklyn	1.44	1.40	1.42	1.42	1.44
Manhattan	1.46	1.42	1.43	1.44	1.46
Nassau County	1.45	1.41	1.42	1.43	1.45
Orange County	1.29	1.26	1.27	1.26	1.29
Putnam County	1.32	1.27	1.29	1.30	1.31
Queens	1.44	1.40	1.42	1.42	1.44
Rockland County	1.32	1.28	1.30	1.30	1.31
Staten Island	1.37	1.33	1.32	1.34	1.36
Suffolk County	1.45	1.41	1.42	1.43	1.45
Westchester County	1.33	1.29	1.30	1.31	1.32
Yonkers	1.46	1.42	1.43	1.44	1.46
Niagara Falls	1.14	1.13	1.13	1.14	1.12
Plattsburgh	1.04	1.03	1.04	1.06	1.04
Poughkeepsie	1.19	1.18	1.19	1.21	1.19
Rochester	1.13	1.13	1.12	1.12	1.12
Rome	1.06	1.05	1.06	1.09	1.05
Schenectady	1.09	1.07	1.09	1.12	1.09
Syracuse	1.13	1.12	1.13	1.12	1.13
Troy	1.12	1.11	1.13	1.14	1.12
Utica	1.06	1.06	1.07	1.09	1.05
Watertown	1.04	1.02	1.02	1.04	1.02
NORTH CAROLINA	.93	.91	.90	.90	.89
Asheville	.93	.93	.92	.91	.92
Charlotte	.92	.93	.92	.92	.92
Durham	.93	.94	.92	.92	.92
Fayetteville	.90	.92	.90	.91	.89
Gastonia	.94	.93	.95	.93	.95
Goldsboro	.89	.90	.86	.89	.86
Greensboro	.92	.93	.92	.92	.92
Greenville	.86	.85	.86	.87	.85
Hickory	.87	.86	.88	.89	.86
Jacksonville	.88	.90	.87	.87	.87
Raleigh	.93	.94	.92	.92	.92
Rocky Mount	.89	.91	.88	.89	.88
Wilmington	.92	.92	.92	.93	.92
Winston-Salem	.89	.90	.90	.88	.88
NORTH DAKOTA	1.07	1.06	1.04	1.03	1.06
Bismarck	1.06	1.05	1.02	1.02	1.05
Fargo	1.04	1.03	1.02	1.00	1.04
Grand Forks	1.04	1.03	1.02	1.00	1.04
Jamestown	1.05	1.04	1.03	1.01	1.06
Mandan	1.06	1.05	1.02	1.02	1.05
Minot	1.10	1.06	1.08	1.05	1.09
Williston	1.11	1.09	1.09	1.06	1.10
OHIO	.99	.98	.99	.97	.99
Akron	1.03	1.02	1.03	1.03	1.02
Canton	1.01	1.00	1.00	.99	1.00
Cincinnati	.99	.98	.98	.98	.99
Cleveland	1.07	1.06	1.07	1.06	1.07
Columbus	1.02	1.02	1.02	1.01	1.01
Dayton	.98	.97	.99	.99	.97
East Liverpool	1.08	1.07	1.09	1.06	1.06
Hamilton	.95	.94	.97	.96	.95

CLASS	A	B	C	D	S
OHIO (Continued)					
Lima	.97	.97	.97	.95	.96
Lorain County	1.05	1.04	1.05	1.04	1.05
Mansfield	1.01	1.01	.98	.98	.99
Marion	1.01	1.01	.98	.98	.99
Middletown	.95	.94	.95	.95	.95
Newark	1.01	1.01	1.00	.99	.99
Portsmouth	.94	.92	.92	.92	.94
Springfield	.98	.98	.97	.99	.97
Toledo	1.08	1.07	1.07	1.07	1.05
Youngstown	1.09	1.09	1.06	1.04	1.05
OKLAHOMA	.91	.93	.91	.91	.93
Ardmore	.94	.94	.95	.93	.93
Bartlesville	.89	.88	.89	.89	.88
Enid	.95	.94	.96	.96	.95
Lawton	.88	.89	.89	.87	.87
Norman	.95	.96	.96	.95	.96
Oklahoma City	.95	.96	.96	.95	.96
Tulsa	.92	.91	.92	.93	.92
OREGON	1.07	1.06	1.04	1.04	1.06
Albany	1.07	1.05	1.03	1.02	1.05
Altamont	1.06	1.03	1.02	1.02	1.06
Astoria	1.06	1.05	1.03	1.02	1.04
Bend	1.09	1.09	1.09	1.10	1.09
Coos Bay	1.06	1.04	1.03	1.03	1.06
Corvallis	1.07	1.05	1.03	1.02	1.04
Eugene	1.11	1.10	1.09	1.08	1.10
Grants Pass	1.08	1.05	1.03	1.03	1.08
Klamath Falls	1.06	1.03	1.02	1.02	1.06
Medford	1.09	1.07	1.06	1.06	1.09
North Bend	1.06	1.04	1.03	1.04	1.05
Pendleton	1.10	1.08	1.08	1.09	1.08
Portland	1.10	1.09	1.08	1.08	1.05
Roseburg	1.06	1.03	1.01	1.01	1.06
Salem	1.09	1.08	1.05	1.05	1.06
Springfield	1.05	1.02	1.02	1.02	1.05
The Dalles	1.11	1.10	1.07	1.06	1.08
PENNSYLVANIA	1.11	1.09	1.09	1.07	1.08
Allentown	1.18	1.19	1.15	1.17	1.12
Altoona	1.13	1.14	1.11	1.11	1.12
Bethlehem	1.15	1.16	1.12	1.14	1.11
Easton	1.13	1.15	1.11	1.12	1.08
Erie	1.12	1.11	1.11	1.10	1.09
Harrisburg	1.09	1.08	1.07	1.06	1.09
Johnstown	1.11	1.10	1.10	1.08	1.07
Lancaster	1.10	1.08	1.07	1.07	1.07
Norristown	1.27	1.26	1.26	1.27	1.24
Philadelphia	1.27	1.26	1.26	1.27	1.24
Pittsburgh	1.14	1.13	1.11	1.11	1.12
Reading	1.15	1.15	1.13	1.13	1.09
Scranton	1.05	1.06	1.07	1.07	1.05
State College	1.06	1.07	1.06	1.06	1.06
Wilkes-Barre	1.09	1.07	1.08	1.06	1.09
Williamsport	1.10	1.08	1.07	1.08	1.10
York	1.10	1.09	1.08	1.07	1.10

The data included on this page becomes obsolete after update delivery, scheduled for October 2014.

LIFE EXPECTANCY GUIDELINES

TYPICAL BUILDING LIVES

SECTIONS 15 & 45, BANKS, OFFICES AND PUBLIC BUILDINGS

OCCUPANCY / CLASS	A	B	C	D	S
Atriums, good and excellent	60	60	55	50	50
average	55	55	50	45	45
Banks, branch and central, good and excellent	60	60	55	50	50
average	55	55	50	45	45
low cost	50	50	45	40	40
mini, drive-up, good and excellent	55	55	50	45	45
low cost and average	50	50	45	40	40
Convalescent hospitals, good and excellent	50	50	45	40	—
low cost and average	45	45	40	35	35
Dispensaries and urgent care, good	50	50	40	35	35
average	45	45	35	30	30
Fire stations, staffed, good, very good and excellent	50	50	45	40	40
low cost and average	45	45	40	35	35
volunteer, good	—	—	40	35	35
low cost and average	40	40	35	30	30
General hospitals, good and excellent	50	50	45	40	—
low cost and average	45	45	40	35	35
Governmental buildings, good and excellent	60	60	55	50	—
low cost and average	55	55	50	40	40
Community service buildings, excellent	—	—	55	50	—
average and good	55	55	50	40	40
low cost	50	50	45	35	35
Jails, correctional facilities, good and excellent	55	55	45	40	—
low cost and average	50	50	40	35	35
Police stations, good and excellent	55	55	50	45	—
average	50	50	45	40	—
low cost	45	45	40	—	—
Kennels, very good and excellent	—	—	45	40	—
average and good	—	—	40	35	35
low cost	—	—	35	30	30
cheap	—	—	25	20	20
Medical offices, good and excellent	50	50	45	40	40
low cost and average	45	45	40	35	35
Dental clinics, good and excellent	—	—	45	40	40
low cost and average	—	—	40	35	35
Offices, good and excellent	60	60	55	50	50
average	55	55	50	45	45
low cost	50	50	45	40	40
Outpatient (surgical) centers, good and excellent	50	50	45	40	—
low cost and average	45	45	40	35	35
Parking levels, excellent	60	60	—	—	—
good	55	55	50	50	50
average	50	50	45	45	45
low cost	30	30	25	25	25
cheap	25	25	20	20	20
Public libraries, good, very good and excellent	60	60	55	50	50
average	55	55	50	45	45
low cost	—	—	45	40	40
Veterinary hospitals, excellent	—	—	45	40	—
average and good	45	45	40	35	35
low cost	—	—	35	30	30
Misc. buildings: firing ranges, good and excellent	—	—	45	40	40
low cost and average	—	—	40	35	35

SECTIONS 16 & 46, CHURCHES, THEATERS AND AUDITORIUMS

OCCUPANCY / CLASS	A	B	C	D	S
Arcade buildings, good and excellent	—	—	45	40	
average	—	—	40	35	35
low cost	—	—	35	30	30
Auditoriums, excellent	55	55	50	45	—
average and good	50	50	45	40	40
low cost	—	—	40	35	35
Bowling centers, good and excellent	—	—	40	35	35
low cost and average	—	—	35	30	30
Casinos, very good	—	—	50	—	—
good	—	—	45	40	—
average	—	—	40	35	35
low cost	—	—	35	30	30
Churches, sanctuaries, narthexes, classrooms, excellent	60	60	60	50	—
good	60	60	50	45	45
average	50	50	45	40	40
cheap and low cost	—	—	40	35	35
Community recreation centers, good and excellent	50	50	45	40	40
low cost and average	45	45	40	35	35
Convention centers, good and excellent	55	55	50	45	—
average	50	50	45	40	40
low cost	45	45	40	35	35
Fellowship halls, good and excellent	50	50	45	40	40
low cost and average	45	45	40	35	35
cheap	—	—	—	30	30
Fitness centers, good and excellent	50	50	45	40	40
average	45	45	40	35	35
Fraternal buildings, excellent	55	55	50	45	—
good	50	50	45	40	—
average	45	45	40	35	35
low cost	—	—	35	30	30
Handball/racquetball clubs, good	—	—	45	40	40
average	—	—	40	35	35
Indoor tennis clubs, good	—	—	45	40	40
average	—	—	40	35	35
low cost	—	—	35	30	30
Museums, good and excellent	60	60	55	50	—
average	55	55	50	45	—
low cost	—	—	40	35	35
Pavilions, excellent	—	—	50	45	—
very good	—	—	45	40	—
good	—	—	40	35	—
fair and average	—	—	35	30	30
low cost	—	—	30	25	25
cheap	—	—	25	20	20
Skating rinks, good and excellent	50	50	45	40	40
average	45	45	40	35	35
low cost	—	—	35	30	30
Theaters, live-stage presentation, good and excellent	50	50	45	40	—
fair and average	45	45	45	40	40
low cost	—	—	40	35	35
Motion picture/cinema, very good and excellent	50	50	45	40	—
average and good	45	45	40	35	35
low cost and fair	—	—	35	30	30
Visitor centers, good and excellent	55	55	50	45	—
average	50	50	45	40	40
low cost	—	—	40	35	35