

This information is a product of the Idaho State Tax Commission, and is intended for the use of Idaho county assessor offices using the ProVal computer assisted mass appraisal (CAMA) software.

The contents are provided as a guide to counties, and contain suggested procedures for using the CAMA software. Each county is responsible for setting their own policies and procedures regarding the use of the CAMA software. ProVal is a registered trademark of Manatron Corporation.

Comments, suggestions, corrections, etc., are welcome. Send to Brett Hill at <u>bhill@tax.state.id.us</u>

Upper Floor Definitions

The rate per square foot of a residential dwelling upper floor will vary greatly depending on how it is defined. Choices include attic, loft, and one-half, three-quarters or full story.

The following table shows the base rates used by ProVal to calculate each upper floor type for a Good Grade home, using the 3306 tables. As you can see, there is a significant difference in base rates from one type to another. The rate for finish is the same per square foot for full, $\frac{3}{4}$ and $\frac{1}{2}$ stories, and less for attics and lofts.

	SQ FEET	
	1,000	
FULL UPPER STORY		
Base Rate (Frame)	\$ 45.20	
Finish Rate	\$ 22.55	
3/4 STORY		
Base Rate (Frame)	\$ 15.87	
Finish Rate	\$ 22.55	
1/2 STORY		
Base Rate (Frame)	\$ 9.09	
Finish Rate	\$ 22.55	
ATTIC		
Base Rate (Frame)	\$ 5.03	
Finish Rate	\$ 15.69	
LOFT		
Base Rate (Frame)	\$ 5.32	
Finish Rate	\$ 12.00	

Three-Quarter Story

Modern "Saltbox" Style

- Full Height wall on one side
- \blacktriangleright ¹/₂ Story style on other side
 - 0 Usually has dormers on ½ Story side
 - o High pitch roof on $\frac{1}{2}$ Story side
- Designed for living space
- Nearly always finished

Old Style "Farmhouse" Type

- ➤ 4-5 foot walls on both sides
- ➤ Windows split by the roof line
- Designed for living space
- Nearly always finished

One-Half Story

- Higher roof pitch
- ➢ Usually with dormers
- End windows
- ➢ Good stairway
- Designed for living space
- Sometimes not finished

Attic

A low story above the main story or stories; all the rooms immediately below the roof.

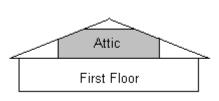
- ➢ Lower pitch roof
- No dormers
- End windows
- Narrow permanent stairway
- Originally designed for storage

Loft

An open space at the top of a house just below roof; often used for storage.

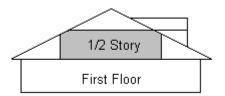
- Open space without partitions
- One end or side open (railing) to lower story
- May have dormers or end windows
- Designed for living space
- Nearly always finished

In general, a loft would be used when the upper floor is a wide open space, with no partitioning. If there is more than one space (family room and bathroom, for example) you should choose either a $\frac{1}{2}$, $\frac{3}{4}$ or full story.



3/4 Story First Floor





The value of a loft will display on the pricing screen in ProVal differently than an attic or upper floor (full or partial). The following pricing screen example shows an attic (A) value. You can also see where a loft (B) value would be displayed.

•		345 SNSu N Second ST E 1 0 A 540				
operty	y Record: R05: house (Activ	ve)			Parcel S	Summary
	SUMMARY OF IMPROVEMENTS					
	Eff	Base Adj		Phys Func Econ Mar	ket Loc %	
Тур	e Year Cond Grade	Rate Rate	Amount	Depr Depr Depr R	DF AdjCon	np Value
DV	VELL 2003 AV Avg	94.42 96.97	7 168920	0% 0% 0% 1	00% 100% 10	0% 168920
	ADJUSTMENTS & FEAT	URES		Dwelling: Main Dwe	elling	-
	Frame/Siding/Roof/Dormer	rs 740		Floor Area Fi	inished	Value
B	Loft/Cathedral	0		B 1742	0	20950
کر ک	Interior Finish	0		1.0 1742	1742	93910
	Basement Finish Heating	0		A 780 TOTAL 4264	0 1742	4330 A
	Cooling	0		Crawl/Slab	1742	
	Plumbing	2475		TOTAL BASE VALU	E	119190
	Fireplaces	0		Row Type Adjustm	ent	119190
	Other Features	0		Total Dwelling Adju	istments	3215
		0		Sub-total, 1 Unit		122405
	Extra Living Units			Code Astal All 11 14		400405
				Sub-total, All Units	rehee	122405
	Attached/Integral Garage	0		Total Garages & Po		0
				· · · · · · · · · · · · · · · · · · ·		