Below are descriptions of the various quality factors based on grades that SDAT assigns to dwellings. Quality factors are also described in the explanation of worksheet. The quality is a subjective decision made by the assessor based on the dwelling's initial construction or after renovations and alterations were made and reviewed by the assessor. Grades are determined before any adjustments for depreciation, obsolescence, or market adjustments. Ultimately, the total market value of the subject property as of the date of finality is determined using comparable sales.

## SDAT RESIDENTIAL COST GRADES

Grade 1 - The lowest cost dwelling unit providing minimal shelter. It is generally built without plans using economy materials and it may meet minimum building codes. Construction is usually performed by the owner or people with limited skills. The service equipment will be inexpensive or non-existent. Older dwellings in this class may have numerous add-ons which may not complement the main structure. This is low quality construction and is the lowest quality grade (Low).

Grade 2 - Dwellings in this grade are of plan design, using basic working plans, with little or no ornamentation meeting minimum building codes. Low cost dwelling is a characteristic of this grade. Workmanship and materials are low grade and service equipment is minimal. This is low quality economy construction and is the next to lowest quality grade (Economy).

Grade 3 - Dwellings in this grade will usually meet minimum local building codes. Standard plans are used and there is some exterior ornamentation. Workmanship and materials are acceptable and service equipment consists of stock type items. These residences are typically mass produced with overall quality being slightly below average (Fair).

Grade 4 - Dwellings in this grade will usually meet and may exceed current local building codes. Modified standard plans are used, with some exterior ornamentation and interior refinements. Materials and service equipment are of standard grade and construction is supervised. These dwellings are mass produced and are encountered more often than residences of other quality grades (Average).

Grade 5 - Dwellings in this grade generally include individual designed mass-produced homes in better subdivisions. These homes are built from designer plans, using skilled craftsman and standard to good materials throughout. There is exterior ornamentation and interiors are well finished (Above Average).

Grade 6 - Dwellings in this grade generally include those designed for individual homeowners using good quality materials throughout. The construction is supervised by a competent builder. These homes may be built in better than average developments. In the construction of this grade of homes there is more emphasis on detail of both exterior and interior refinements (Good).

Grade 7 - Dwellings in this grade are designed for individual homeowners and are characterized by excellent quality materials throughout and supervised by a competent builder and with architectural supervision. Workmanship, interior finishes and appointments, and exterior ornamentation are high quality. While unique in design and quality these costs are not the highest cost quality grade (Very Good)

Grade 8 - Dwellings in this grade are of luxury quality. They are designed for individual owners using excellent quality materials with construction supervised by an architect. These homes are built from detailed architectural plans and written specifications by a custom builder using the best grade materials throughout. In the construction of this grade residence, there is major emphasis on detail of both exterior and interior refinements performed by craftsman. This is the next to highest quality grade before individual quality adjustments (Excellent).

Grade 9 - Dwellings in this grade are the highest luxury quality. They are designed for individual owners using exclusive quality materials with construction supervised by an architect. These homes are built from detailed architectural plans and written specifications by custom builders using the best grade materials throughout. In the construction of this grade residence, there is major emphasis on detail of both exterior and interior appointments performed by craftsman. These dwellings are characterized by extraordinary materials and workmanship. In order to allow for the great variations in cost that can occur when building with extraordinary materials and workmanship, an additional charge can be added under the Adjustments and Depreciation Tab. This charge is only used for grade 9 dwellings and is labeled Grade Enhancement. The amount used should reflect any additional construction cost needed in constructing the dwelling enhancements beyond what is included in the base Grade 9 rates (Superior).