

<b>Authorities .....</b>	<b>Page 1</b>
<b>Table of Contents .....</b>	<b>Page 3</b>
<b>Subject Index .....</b>	<b>Page 7</b>
<b>How To Use This Manual .....</b>	<b>Page 13</b>

**Part I: Median Assessed Value to Sale Price Ratio**

<b>Method to Determine .....</b>	<b>Page 1</b>
----------------------------------	---------------

**Part II: Regulated Property**

<b>Chapter</b>	<b>Section/Subject</b>	<b>Document Number</b>
----------------	------------------------	------------------------

**Chapter 1: FORMULAS, RULES AND PRINCIPLES**

**Regulated Property**

<b>General .....</b>	<b>1.1.1</b>
<b>Rules of Assessment .....</b>	<b>1.1.2</b>
<b>Agricultural Land .....</b>	<b>1.1.3</b>
<b>Agricultural Land - Mixed Use .....</b>	<b>1.1.4</b>
<b>Heavy Industrial Land .....</b>	<b>1.1.5</b>
<b>Railway Roadway .....</b>	<b>1.1.6</b>
<b>Heavy Industrial Buildings and Structures .....</b>	<b>1.1.7</b>
<b>Oil and Gas Well Resource Production Equipment .....</b>	<b>1.1.8</b>
<b>Mine Resource Production Equipment .....</b>	<b>1.1.9</b>
<b>Pipelines .....</b>	<b>1.1.10</b>
<b>Environmental Contamination .....</b>	<b>1.1.11</b>

**Chapter 2: AGRICULTURAL LAND**

**Arable Land**

<b>General .....</b>	<b>2.1.1</b>
<b>Climate .....</b>	<b>2.1.2</b>
<b>Organic Matter .....</b>	<b>2.1.3</b>
<b>Texture .....</b>	<b>2.1.4</b>
<b>Profile .....</b>	<b>2.1.5</b>
<b>Profile Adjustment Factor .....</b>	<b>2.1.6</b>
<b>A-Depth .....</b>	<b>2.1.7</b>
<b>Physical Factors .....</b>	<b>2.1.8</b>
<b>Economic Factors .....</b>	<b>2.1.9</b>

**Non-Arable Land**

<b>General .....</b>	<b>2.2.1</b>
<b>Pasture Land .....</b>	<b>2.2.2</b>
<b>Waste Land .....</b>	<b>2.2.3</b>

Chapter	Section/Subject	Document Number
<b>Chapter 3:</b>	<b>HEAVY INDUSTRIAL IMPROVEMENTS</b>	
	<b>General Rules</b>	
	General .....	3.1.1
	Replacement Cost New .....	3.1.2
	Calculation Procedure after RCN .....	3.1.3
	Cost Factor .....	3.1.4
	Comparative Cost Factor .....	3.1.5
	Building Height .....	3.1.6
	Incomplete Construction .....	3.1.7
	Physical Deterioration .....	3.1.8
	Functional Obsolescence .....	3.1.9
	Closure Adjustment Factor .....	3.1.10
	<b>Non-Standard</b>	
	Heavy Industrial Buildings and Structures .....	3.2.1
	Oil and Gas Well Tanks (S880) .....	3.2.2
	Oil and Gas Well Buildings (S881) .....	3.2.3
	Utility Tunnel (S932) .....	3.2.4
	Conveyor Gallery (S933) .....	3.2.5
	Industrial Pipe Rack (S935) .....	3.2.6
<b>Chapter 4:</b>	<b>RESOURCE PRODUCTION EQUIPMENT</b>	
	<b>Oil &amp; Gas Well Resource Production Equipment</b>	
	General Rules .....	4.1.1
	Comparative Cost Factor .....	4.1.2
	Well Classification .....	4.1.3
	Well Head Assembly .....	4.1.4
	Pumping Units .....	4.1.5
	Prime Movers .....	4.1.6
	Tubing and Rods .....	4.1.7
	Separators and Treaters .....	4.1.8
	Dehydrators .....	4.1.9
	Gas Boots .....	4.1.10
	Flare Stacks .....	4.1.11
	Flare, Drain and Market Lines .....	4.1.12
	Gas Scrubbers .....	4.1.13
	Heater and Heat Exchanger .....	4.1.14
	Meters .....	4.1.15
	Valves and Controls .....	4.1.16
	Pumps .....	4.1.17
	Chemical Injectors .....	4.1.18
	Compressors .....	4.1.19
	Cathodic Protection Rectifiers .....	4.1.20
	Control Panels .....	4.1.21
	Steam Generators .....	4.1.22
	Filters .....	4.1.23
	Industrial Water Softeners .....	4.1.24

<b>Chapter</b>	<b>Section/Subject</b>	<b>Document Number</b>
<b>Chapter 4:</b>	<b>RESOURCE PRODUCTION EQUIPMENT</b>	
	<b>Oil &amp; Gas Well Resource Production Equipment (continued)</b>	
	Flow Lines and Service Lines .....	4.1.25
	Manifolds .....	4.1.26
	Scraper Traps .....	4.1.27
	Truck Scales .....	4.1.28
	<b>Mine Resource Production Equipment</b>	
	General Rules .....	4.2.1
	Comparative Cost Factor .....	4.2.2
	Conveyors .....	4.2.3
<b>Chapter 5:</b>	<b>PIPELINES</b>	
	<b>Transmission Pipelines</b>	
	General Rules .....	5.1.1
	Component Costs .....	5.1.2
	Volume Adjustment Factor .....	5.1.3

