

## DEPTH TABLES

Depth tables on the following pages are used as guidelines by a nationally-known firm of valuation engineers specializing in "en masse" appraising for tax purposes.

By referring to them it will be noted lot depth in excess of the standard or predominant depth for the area under consideration is considered as a "second lot." The amount of value the second lot or extra lot depth adds will vary in most urban areas, depending upon many factors.

Over a 35-year period, it has been the experience of the appraisal firm referred to that the standard or predominant depths of lots in urban areas will usually vary from 100 to 150 feet, with some areas having a standard or predominant depth of as much as 200 feet. (There are a few exceptions when the standard depth exceeds 200 feet.) These charts comprise six basic depth tables: 100, 125, 130, 135, 150 and 200 feet standard depth respectively.

In an effort to encompass most standard depths within the scope of these six basic charts, two standard depth tables have been derived from each of these above listed by the simple expedient of adding 13% for the second lot depth in one instance and 22% in the other. The soundness of this formula has been proven repeatedly by results of constant field tests, which demonstrate that a rear lot, having a depth equal to that of the one fronting on the street, will, on an average, add either 13 or 22% to the value of the front lot. For example, where a lot has a standard or predominant depth of 100 feet, the second lot of equal depth (100 additional feet) will add either 13 or 22% to the value of the first lot. In other words, the depth factor for a lot having a standard depth of 100 feet is 100%, for a lot 200 feet deep, it is either 113 or 122%, depending upon which table best suits local real estate market conditions. With knowledge of the current market, it is relatively easy to select that table which more nearly conforms to it. In the manner above explained, two standard depth tables have been created for each of the six basic tables—a total of 12 usable tables from which to make a selection, so that the scope and effectiveness of each of the six basic depth tables listed has been doubled. They are: 100-13, 100-22, 125-13, 125-22, 130-13, 130-22, 135-13, 135-22, 150-13, 150-22, 200-13 and 200-22. (In each of these combinations, the first figure represents the standard depth and the second the percentage added for the second lot depth.) It is believed one of these 2 depth tables can be applied to residential lots in almost any urban area under appraisalment.

However, it is entirely possible to encounter a situation in which none of the above tables will conform to a particular area. In that event, the land appraiser can convert one of the tables to existing standard depth by determining the standard depth of lots in the area, the percentage of value the second lot or extra depth adds; and then translating the standard depth to one which conforms to local conditions, as follows---

### Changing the Standard Depth

"To change a depth table from one standard depth to another, divide each of the old depth factors by the depth factor which, in the original table, lies opposite the depth which is to serve as the new standard."

Needless to state, the percentage of value the second lot or extra depth adds to the land value unit is determined from a study and analysis of sales of lots of varying depths in the area under construction.

To illustrate the process of converting one standard lot depth to another, let's assume the land appraiser is working in an area where the standard lot depth is 175 feet. He has depth tables for 150-13 and 150-22, one of which he desires to convert to a standard depth of 175 feet. From his study and analysis of lot sales in the area in question, he has determined the "second lot" adds approximately 13% to the land value unit. Therefore, he selects the 150-13 table for use in the translation. By referring to the 150-13 depth table, it is noted a lot 175 feet deep is worth 104% of the land value unit. Therefore, the shorter lot is worth  $\frac{73}{104}$  or 70%

as much as the long lot. Thus, 70% becomes the new depth factor for 75 feet. As an aid to the assessor in verifying the conversion principle explained, a 175-13 depth table is included with those referred to.

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URBAN LAND APPRAISAL.  
International Association of Assessing Officers.

**DEPTH FACTOR CHART FOR 100 FEET**  
(22% added for second lot depth)

| <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> |
|---------------------|---------------------|---------------------|---------------------|
| 10..... .24         | 50..... .72         | 90..... .96         | 140..... 1.13       |
| 11..... .26         | 51..... .73         | 91..... .96         | 145..... 1.14       |
| 12..... .28         | 52..... .74         | 92..... .97         | 150..... 1.15       |
| 13..... .30         | 53..... .75         | 93..... .97         | 155..... 1.16       |
| 14..... .31         | 54..... .76         | 94..... .98         | 160..... 1.17       |
| 15..... .33         | 55..... .76         | 95..... .98         | 165..... 1.18       |
| 16..... .35         | 56..... .77         | 96..... .98         | 170..... 1.18       |
| 17..... .36         | 57..... .77         | 97..... .99         | 175..... 1.19       |
| 18..... .38         | 58..... .78         | 98..... .99         | 180..... 1.20       |
| 19..... .39         | 59..... .79         | 99..... 1.00        | 185..... 1.20       |
|                     |                     |                     | 190..... 1.21       |
| 20..... .41         | 60..... .79         | 100..... 1.00       | 195..... 1.21       |
| 21..... .42         | 61..... .80         | 101..... 1.00       |                     |
| 22..... .44         | 62..... .81         | 102..... 1.01       | 200..... 1.22       |
| 23..... .45         | 63..... .81         | 103..... 1.01       | 210..... 1.23       |
| 24..... .47         | 64..... .82         | 104..... 1.02       | 220..... 1.24       |
| 25..... .48         | 65..... .83         | 105..... 1.02       | 230..... 1.24       |
| 26..... .50         | 66..... .83         | 106..... 1.02       | 240..... 1.25       |
| 27..... .51         | 67..... .84         | 107..... 1.03       | 250..... 1.26       |
| 28..... .52         | 68..... .84         | 108..... 1.03       | 260..... 1.26       |
| 29..... .53         | 69..... .85         | 109..... 1.03       | 270..... 1.27       |
|                     |                     |                     | 280..... 1.28       |
| 30..... .54         | 70..... .85         | 110..... 1.04       | 290..... 1.28       |
| 31..... .55         | 71..... .86         | 111..... 1.04       |                     |
| 32..... .56         | 72..... .87         | 112..... 1.05       | 300..... 1.29       |
| 33..... .57         | 73..... .87         | 113..... 1.05       | 320..... 1.30       |
| 34..... .58         | 74..... .88         | 114..... 1.05       | 340..... 1.31       |
| 35..... .59         | 75..... .88         | 115..... 1.06       | 360..... 1.32       |
| 36..... .60         | 76..... .89         | 116..... 1.06       | 380..... 1.33       |
| 37..... .61         | 77..... .89         | 117..... 1.06       |                     |
| 38..... .62         | 78..... .90         | 118..... 1.07       | 400..... 1.34       |
| 39..... .63         | 79..... .90         | 119..... 1.07       | 450..... 1.36       |
|                     |                     |                     |                     |
| 40..... .64         | 80..... .91         | 120..... 1.07       | 500..... 1.38       |
| 41..... .65         | 81..... .92         | 122..... 1.08       |                     |
| 42..... .66         | 82..... .92         | 124..... 1.09       |                     |
| 43..... .67         | 83..... .93         | 126..... 1.09       |                     |
| 44..... .68         | 84..... .93         | 128..... 1.10       |                     |
| 45..... .68         | 85..... .93         |                     |                     |
| 46..... .69         | 86..... .94         | 130..... 1.10       |                     |
| 47..... .70         | 87..... .94         | 132..... 1.11       |                     |
| 48..... .71         | 88..... .95         | 134..... 1.11       |                     |
| 49..... .72         | 89..... .95         | 136..... 1.12       |                     |
|                     |                     | 138..... 1.12       |                     |

| <b>DEPTH FACTOR CHART FOR 125 FEET</b><br>(13% added for second lot depth) |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| <i>Depth Factor</i>  | <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> |
| 10..... .19  | 100..... .92        | 185..... 1.08       | 340..... 1.16       |
| 15..... .28  | 105..... .94        | 190..... 1.09       | 360..... 1.17       |
| 20..... .34  | 110..... .96        | 195..... 1.09       | 380..... 1.17       |
| 25..... .40  | 115..... .97        |                     |                     |
| 30..... .46  |                     | 200..... 1.09       | 400..... 1.18       |
| 35..... .51  | 120..... .99        | 210..... 1.10       | 420..... 1.18       |
| 40..... .56  | 125..... 1.00       | 220..... 1.11       | 440..... 1.19       |
| 45..... .60  | 130..... 1.01       | 230..... 1.12       | 460..... 1.20       |
| 50..... .64  | 135..... 1.02       | 240..... 1.12       | 480..... 1.20       |
| 55..... .68  | 140..... 1.03       |                     |                     |
| 60..... .72  | 145..... 1.04       | 250..... 1.13       | 500..... 1.21       |
| 65..... .75  | 150..... 1.05       | 260..... 1.13       | 520..... 1.21       |
| 70..... .78  | 155..... 1.05       | 270..... 1.14       | 540..... 1.21       |
| 75..... .80  | 160..... 1.06       | 280..... 1.14       | 560..... 1.22       |
| 80..... .83  | 165..... 1.06       | 290..... 1.15       | 580..... 1.22       |
| 85..... .85  | 170..... 1.07       |                     |                     |
| 90..... .88  | 175..... 1.07       | 300..... 1.15       | 600..... 1.22       |
| 95..... .90  | 180..... 1.08       | 320..... 1.16       |                     |

| <b>DEPTH FACTOR CHART FOR 125 FEET</b><br>(22% added for second lot depth) |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| <i>Depth Factor</i>  | <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> |
| 10..... .20  | 100..... .91        | 190..... 1.15       | 360..... 1.28       |
| 15..... .27  | 105..... .93        | 195..... 1.16       | 380..... 1.29       |
| 20..... .35  | 110..... .95        |                     |                     |
| 25..... .41  | 115..... .97        | 200..... 1.17       | 400..... 1.30       |
| 30..... .47  | 120..... .98        | 210..... 1.18       | 420..... 1.31       |
| 35..... .52  | 125..... 1.00       | 220..... 1.19       | 440..... 1.32       |
| 40..... .56  | 130..... 1.02       | 230..... 1.20       | 460..... 1.33       |
| 45..... .60  | 135..... 1.03       | 240..... 1.21       | 480..... 1.33       |
| 50..... .63  | 140..... 1.05       | 250..... 1.22       |                     |
| 55..... .68  | 145..... 1.06       |                     | 500..... 1.34       |
| 60..... .71  | 150..... 1.07       | 260..... 1.23       | 520..... 1.35       |
| 65..... .74  | 155..... 1.09       | 270..... 1.23       | 540..... 1.35       |
| 70..... .77  | 160..... 1.10       | 280..... 1.24       | 560..... 1.36       |
| 75..... .79  | 165..... 1.11       | 290..... 1.24       | 580..... 1.37       |
| 80..... .82  | 170..... 1.12       |                     |                     |
| 85..... .84  | 175..... 1.13       | 300..... 1.25       | 600..... 1.37       |
| 90..... .87  | 180..... 1.14       | 320..... 1.26       |                     |
| 95..... .89  | 185..... 1.14       | 340..... 1.27       |                     |

| <b>DEPTH FACTOR CHART FOR 130 FEET</b><br>(13% added for second lot depth) |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| <b>Depth Factor</b>  | <b>Depth Factor</b> | <b>Depth Factor</b> | <b>Depth Factor</b> |
| 10..... .19  | 100..... .90        | 190..... 1.08       | 380..... 1.16       |
| 15..... .27  | 105..... .92        | 195..... 1.08       |                     |
| 20..... .34  | 110..... .94        |                     | 400..... 1.17       |
| 25..... .40  | 115..... .96        | 200..... 1.08       | 420..... 1.17       |
| 30..... .45  | 120..... .97        | 210..... 1.09       | 440..... 1.18       |
| 35..... .50  | 125..... .98        | 220..... 1.10       | 460..... 1.19       |
| 40..... .55  | 130..... 1.00       | 230..... 1.11       | 480..... 1.19       |
| 45..... .59  | 135..... 1.01       | 240..... 1.11       |                     |
| 50..... .63  | 140..... 1.02       | 250..... 1.12       | 500..... 1.20       |
| 55..... .66  | 145..... 1.03       | 260..... 1.13       | 520..... 1.20       |
| 60..... .69  | 150..... 1.04       | 270..... 1.13       | 540..... 1.20       |
| 65..... .72  | 155..... 1.04       | 280..... 1.13       | 560..... 1.21       |
| 70..... .75  | 160..... 1.05       | 290..... 1.14       | 580..... 1.21       |
| 75..... .78  | 165..... 1.05       |                     |                     |
| 80..... .81  | 170..... 1.06       | 300..... 1.14       | 600..... 1.21       |
| 85..... .83  | 175..... 1.06       | 320..... 1.15       |                     |
| 90..... .85  | 180..... 1.07       | 340..... 1.15       |                     |
| 95..... .88  | 185..... 1.07       | 360..... 1.16       |                     |

| <b>DEPTH FACTOR CHART FOR 130 FEET</b><br>(22% added for second lot depth) |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| <b>Depth Factor</b>  | <b>Depth Factor</b> | <b>Depth Factor</b> | <b>Depth Factor</b> |
| 10..... .19  | 100..... .90        | 190..... 1.14       | 380..... 1.28       |
| 15..... .27  | 105..... .92        | 195..... 1.15       |                     |
| 20..... .34  | 110..... .94        |                     | 400..... 1.29       |
| 25..... .40  | 115..... .96        | 200..... 1.16       | 420..... 1.30       |
| 30..... .45  | 120..... .97        | 210..... 1.17       | 440..... 1.31       |
| 35..... .50  | 125..... .98        | 220..... 1.18       | 460..... 1.32       |
| 40..... .55  | 130..... 1.00       | 230..... 1.19       | 480..... 1.33       |
| 45..... .59  | 135..... 1.01       | 240..... 1.20       |                     |
| 50..... .63  | 140..... 1.03       | 250..... 1.21       | 500..... 1.33       |
| 55..... .66  | 145..... 1.04       | 260..... 1.22       | 520..... 1.34       |
| 60..... .69  | 150..... 1.06       | 270..... 1.23       | 540..... 1.35       |
| 65..... .72  | 155..... 1.07       | 280..... 1.23       | 560..... 1.35       |
| 70..... .75  | 160..... 1.08       | 290..... 1.24       | 580..... 1.36       |
| 75..... .78  | 165..... 1.09       |                     |                     |
| 80..... .81  | 170..... 1.10       | 300..... 1.25       | 600..... 1.36       |
| 85..... .83  | 175..... 1.11       | 320..... 1.26       |                     |
| 90..... .85  | 180..... 1.12       | 340..... 1.27       |                     |
| 95..... .88  | 185..... 1.13       | 360..... 1.28       |                     |

| <b>DEPTH FACTOR CHART FOR 135 FEET</b><br>(13% added for second lot depth) |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| <b>Depth Factor</b>  | <b>Depth Factor</b> | <b>Depth Factor</b> | <b>Depth Factor</b> |
| 10..... .18  | 100..... .89        | 190..... 1.07       | 380..... 1.17       |
| 15..... .25  | 105..... .91        | 195..... 1.08       |                     |
| 20..... .32  | 110..... .93        |                     | 400..... 1.17       |
| 25..... .38  | 115..... .94        | 200..... 1.08       | 420..... 1.18       |
| 30..... .43  | 120..... .96        | 210..... 1.09       | 440..... 1.18       |
| 35..... .49  | 125..... .98        | 220..... 1.10       | 460..... 1.19       |
| 40..... .53  | 130..... .99        | 230..... 1.11       | 480..... 1.19       |
| 45..... .57  | 135..... 1.00       | 240..... 1.11       |                     |
| 50..... .61  | 140..... 1.01       | 250..... 1.12       | 500..... 1.20       |
| 55..... .65  | 145..... 1.02       | 260..... 1.12       | 520..... 1.20       |
| 60..... .69  | 150..... 1.03       | 270..... 1.13       | 540..... 1.21       |
| 65..... .72  | 155..... 1.04       | 280..... 1.13       | 560..... 1.21       |
| 70..... .75  | 160..... 1.04       | 290..... 1.14       | 580..... 1.22       |
| 75..... .77  | 165..... 1.05       |                     |                     |
| 80..... .80  | 170..... 1.05       | 300..... 1.14       | 600..... 1.22       |
| 85..... .82  | 175..... 1.06       | 320..... 1.15       |                     |
| 90..... .85  | 180..... 1.06       | 340..... 1.15       |                     |
| 95..... .87  | 185..... 1.07       | 360..... 1.16       |                     |

| <b>DEPTH FACTOR CHART FOR 135 FEET</b><br>(22% added for second lot depth) |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
| <b>Depth Factor</b>  | <b>Depth Factor</b> | <b>Depth Factor</b> | <b>Depth Factor</b> |
| 10..... .19  | 100..... .88        | 190..... 1.13       | 360..... 1.27       |
| 15..... .26  | 105..... .90        | 195..... 1.14       | 380..... 1.28       |
| 20..... .33  | 110..... .92        |                     |                     |
| 25..... .39  | 115..... .93        | 200..... 1.15       | 400..... 1.29       |
| 30..... .44  | 120..... .95        | 210..... 1.16       | 420..... 1.30       |
| 35..... .48  | 125..... .97        | 220..... 1.17       | 440..... 1.31       |
| 40..... .53  | 130..... .98        | 230..... 1.18       | 460..... 1.31       |
| 45..... .57  | 135..... 1.00       | 240..... 1.19       | 480..... 1.32       |
| 50..... .61  | 140..... 1.01       | 250..... 1.20       |                     |
| 55..... .65  | 145..... 1.03       |                     | 500..... 1.33       |
| 60..... .68  | 150..... 1.04       | 260..... 1.21       | 520..... 1.33       |
| 65..... .71  | 155..... 1.06       | 270..... 1.22       | 540..... 1.34       |
| 70..... .74  | 160..... 1.07       | 280..... 1.23       | 560..... 1.35       |
| 75..... .76  | 165..... 1.08       | 290..... 1.23       | 580..... 1.35       |
| 80..... .79  | 170..... 1.09       |                     |                     |
| 85..... .81  | 175..... 1.10       | 300..... 1.24       | 600..... 1.36       |
| 90..... .84  | 180..... 1.11       | 320..... 1.25       |                     |
| 95..... .86  | 185..... 1.12       | 340..... 1.26       |                     |

| <b>DEPTH FACTOR CHART FOR 150 FEET</b><br>(13% added for second lot depth) |                            |                            |                            |
|--|----------------------------|----------------------------|----------------------------|
| <b><i>Depth Factor</i></b>   | <b><i>Depth Factor</i></b> | <b><i>Depth Factor</i></b> | <b><i>Depth Factor</i></b> |
| 10..... .17  | 100..... .81               | 190..... 1.06              | 400..... 1.16              |
| 15..... .24  | 105..... .86               | 195..... 1.06              | 420..... 1.17              |
| 20..... .30  | 110..... .88               |                            | 440..... 1.17              |
| 25..... .35  | 115..... .90               | 200..... 1.06              | 460..... 1.17              |
| 30..... .40  | 120..... .92               | 210..... 1.07              | 480..... 1.18              |
| 35..... .45  | 125..... .93               | 220..... 1.08              |                            |
| 40..... .50  | 130..... .95               | 230..... 1.09              | 500..... 1.18              |
| 45..... .54  | 135..... .96               | 240..... 1.09              | 520..... 1.19              |
| 50..... .58  | 140..... .98               | 250..... 1.10              | 540..... 1.19              |
| 55..... .61  | 145..... .99               | 260..... 1.11              | 560..... 1.20              |
| 60..... .64  | 150..... 1.00              | 270..... 1.11              | 580..... 1.20              |
| 65..... .68  | 155..... 1.01              | 280..... 1.12              |                            |
| 70..... .71  | 160..... 1.02              | 290..... 1.12              | 600..... 1.21              |
| 75..... .73  | 165..... 1.02              | 300..... 1.13              |                            |
| 80..... .75  | 170..... 1.03              | 320..... 1.14              |                            |
| 85..... .78  | 175..... 1.04              | 340..... 1.15              |                            |
| 90..... .80  | 180..... 1.04              | 360..... 1.15              |                            |
| 95..... .82  | 185..... 1.05              | 380..... 1.16              |                            |

| <b>DEPTH FACTOR CHART FOR 150 FEET</b><br>(22% added for second lot depth) |                            |                            |                            |
|--|----------------------------|----------------------------|----------------------------|
| <b><i>Depth Factor</i></b>   | <b><i>Depth Factor</i></b> | <b><i>Depth Factor</i></b> | <b><i>Depth Factor</i></b> |
| 10..... .17  | 100..... .84               | 190..... 1.09              | 380..... 1.26              |
| 15..... .24  | 105..... .86               | 195..... 1.10              |                            |
| 20..... .30  | 110..... .88               |                            | 400..... 1.27              |
| 25..... .36  | 115..... .89               | 200..... 1.11              | 420..... 1.28              |
| 30..... .41  | 120..... .91               | 210..... 1.13              | 440..... 1.29              |
| 35..... .46  | 125..... .93               | 220..... 1.14              | 460..... 1.30              |
| 40..... .50  | 130..... .94               | 230..... 1.16              | 480..... 1.30              |
| 45..... .54  | 135..... .96               | 240..... 1.17              |                            |
| 50..... .57  | 140..... .97               | 250..... 1.18              | 500..... 1.31              |
| 55..... .61  | 145..... .99               | 260..... 1.19              | 520..... 1.31              |
| 60..... .64  | 150..... 1.00              | 270..... 1.20              | 540..... 1.32              |
| 65..... .67  | 155..... 1.01              | 280..... 1.21              | 560..... 1.33              |
| 70..... .70  | 160..... 1.03              | 290..... 1.21              | 580..... 1.33              |
| 75..... .73  | 165..... 1.04              |                            |                            |
| 80..... .75  | 170..... 1.05              | 300..... 1.22              | 600..... 1.34              |
| 85..... .77  | 175..... 1.06              | 320..... 1.23              |                            |
| 90..... .79  | 180..... 1.07              | 340..... 1.24              |                            |
| 95..... .82  | 185..... 1.08              | 360..... 1.25              |                            |

**DEPTH FACTOR CHART FOR 175 FEET**  
(13% added for second lot depth)

| <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> |
|---------------------|---------------------|---------------------|---------------------|
| 10..... .16         | 100..... .81        | 180..... 1.00       | 320..... 1.10       |
| 15..... .23         |                     | 185..... 1.01       | 340..... 1.11       |
| 20..... .29         | 105..... .83        | 190..... 1.02       | 360..... 1.11       |
| 25..... .34         | 110..... .85        | 195..... 1.02       | 380..... 1.12       |
| 30..... .38         | 115..... .87        |                     | 400..... 1.12       |
| 35..... .43         | 120..... .88        | 200..... 1.03       |                     |
| 40..... .48         | 125..... .89        | 210..... 1.03       | 420..... 1.13       |
| 45..... .52         | 130..... .91        | 220..... 1.04       | 440..... 1.13       |
| 50..... .56         | 135..... .92        | 230..... 1.05       | 460..... 1.13       |
| 55..... .59         | 140..... .94        | 240..... 1.05       | 480..... 1.13       |
| 60..... .62         | 145..... .95        | 250..... 1.06       | 500..... 1.13       |
| 65..... .65         | 150..... .96        |                     |                     |
| 70..... .68         |                     | 260..... 1.07       | 520..... 1.14       |
| 75..... .70         | 155..... .97        | 270..... 1.07       | 540..... 1.14       |
| 80..... .73         | 160..... .98        | 280..... 1.08       | 560..... 1.15       |
| 85..... .75         | 165..... .98        | 290..... 1.08       | 580..... 1.15       |
| 90..... .77         | 170..... .99        | 300..... 1.09       | 600..... 1.16       |
| 95..... .79         | 175..... 1.00       |                     |                     |

**DEPTH FACTOR CHART FOR 200 FEET**  
(13% added for second lot depth)

| <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> |
|---------------------|---------------------|---------------------|---------------------|
| 10..... .13         | 110..... .77        | 215..... 1.02       | 340..... 1.10       |
| 15..... .18         | 120..... .81        | 220..... 1.02       | 350..... 1.11       |
| 20..... .24         | 125..... .82        | 225..... 1.03       | 360..... 1.11       |
| 25..... .29         | 130..... .84        | 230..... 1.03       | 370..... 1.12       |
| 30..... .33         | 135..... .85        | 235..... 1.04       | 380..... 1.12       |
| 35..... .36         | 140..... .87        | 240..... 1.04       | 390..... 1.13       |
| 40..... .40         | 145..... .88        | 245..... 1.05       |                     |
| 45..... .44         | 150..... .89        | 250..... 1.05       | 400..... 1.13       |
| 50..... .48         | 155..... .91        | 255..... 1.06       | 420..... 1.14       |
| 55..... .51         | 160..... .92        | 260..... 1.06       | 440..... 1.14       |
| 60..... .54         | 165..... .93        | 265..... 1.06       | 460..... 1.15       |
| 65..... .57         | 170..... .94        | 270..... 1.07       | 480..... 1.15       |
| 70..... .59         | 175..... .95        | 275..... 1.07       |                     |
| 75..... .62         | 180..... .96        | 280..... 1.07       | 500..... 1.15       |
| 80..... .64         | 185..... .97        | 285..... 1.08       | 520..... 1.16       |
| 85..... .67         | 190..... .98        | 290..... 1.08       | 540..... 1.16       |
| 90..... .69         | 195..... .99        |                     | 560..... 1.16       |
| 95..... .71         |                     | 300..... 1.08       | 580..... 1.17       |
|                     | 200..... 1.00       | 310..... 1.09       |                     |
| 100..... .73        | 205..... 1.01       | 320..... 1.09       | 600..... 1.17       |
| 105..... .75        | 210..... 1.01       | 330..... 1.10       |                     |

**DEPTH FACTOR CHART FOR 200 FEET**

(22% added for second lot depth)

| <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> | <i>Depth Factor</i> |
|---------------------|---------------------|---------------------|---------------------|
| 10..... .13         | 100..... .72        | 185..... .97        | 340..... 1.18       |
| 15..... .19         | 105..... .74        | 190..... .98        | 360..... 1.20       |
| 20..... .24         | 110..... .76        | 195..... .99        | 380..... 1.21       |
| 25..... .29         | 115..... .78        |                     |                     |
| 30..... .33         |                     | 200..... 1.00       | 400..... 1.22       |
| 35..... .37         | 120..... .79        | 210..... 1.02       | 420..... 1.23       |
| 40..... .41         | 125..... .81        | 220..... 1.04       | 440..... 1.24       |
| 45..... .45         | 130..... .83        | 230..... 1.06       | 460..... 1.24       |
| 50..... .48         | 135..... .84        | 240..... 1.07       | 480..... 1.25       |
| 55..... .51         | 140..... .85        | 250..... 1.09       |                     |
| 60..... .54         | 145..... .87        |                     | 500..... 1.26       |
| 65..... .57         | 150..... .88        | 260..... 1.10       | 520..... 1.26       |
| 70..... .59         | 155..... .90        | 270..... 1.12       | 540..... 1.27       |
| 75..... .62         | 160..... .91        | 280..... 1.13       | 560..... 1.28       |
| 80..... .64         | 165..... .92        | 290..... 1.14       | 580..... 1.28       |
| 85..... .67         | 170..... .93        |                     |                     |
| 90..... .68         | 175..... .95        | 300..... 1.15       | 600..... 1.29       |
| 95..... .71         | 180..... .96        | 320..... 1.17       |                     |