

EFFECTIVE JULY 1, 2021

Athens-Clarke County Building Valuation Table

ICC Occupancy Classification	ICC Construction Type								
	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	195.70	189.27	184.76	177.11	166.54	161.73	171.51	152.13	146.42
A-1 Assembly, theaters, without stage	179.07	172.64	168.13	160.48	150.11	145.30	154.88	135.70	129.99
A-2 Assembly, nightclubs	152.33	148.04	144.52	138.63	130.89	127.28	133.82	118.47	114.53
A-2 Assembly, restaurants, bars, banquet halls	151.53	147.24	142.92	137.83	129.29	126.47	133.02	116.87	113.73
A-3 Assembly, churches	179.89	173.45	168.95	161.30	152.05	147.24	155.70	137.63	131.92
A-3 Assembly, general, community halls, libraries, museums	151.28	144.84	139.53	132.68	121.48	117.51	127.08	107.10	102.19
A-4 Assembly, arenas	178.27	171.84	166.53	159.68	148.51	144.50	154.08	134.09	129.19
A-4 Assembly, outdoor	178.27	171.84	166.53	159.68	148.51	144.50	154.08	134.09	129.19
B Business	156.97	151.27	146.57	139.43	127.48	122.71	134.08	112.00	107.12
E Educational	166.24	160.53	156.35	149.24	139.14	132.11	144.11	121.52	118.04
F-1 Factory and industrial, moderate hazard	92.40	88.14	83.24	80.01	71.90	68.56	76.69	59.14	55.75
F-2 Factory and industrial, low hazard	91.59	87.34	83.24	79.21	71.90	67.76	75.89	59.14	54.95
H-1 High Hazard, explosives	86.43	82.18	78.08	74.05	66.91	62.77	70.72	54.15	0.00
H234 High Hazard	86.43	82.18	78.08	74.05	66.91	62.77	70.72	54.15	49.96
H-5 HPM	156.97	151.27	146.57	139.43	127.48	122.71	134.08	112.00	107.12
I-1 Institutional, supervised environment	156.25	150.95	146.58	140.40	129.34	125.83	140.48	115.86	112.25
I-2 Institutional, hospitals	262.61	256.90	252.21	245.06	232.30	0.00	239.71	216.82	0.00
I-2 Institutional, nursing homes	182.28	176.57	171.88	164.73	153.58	0.00	159.38	138.11	0.00
I-3 Institutional, restrained	178.44	172.73	168.04	160.89	149.95	144.38	155.54	134.47	127.99
I-4 Institutional, day care facilities	156.25	150.95	146.58	140.40	129.34	125.83	140.48	115.86	112.25
M Mercantile	113.43	109.14	104.82	99.73	91.55	88.74	94.92	79.13	76.00
R-1 Residential, hotels	157.72	152.42	148.05	141.87	130.60	127.09	141.95	117.12	113.51
R-2 Residential, multiple family	132.27	126.97	122.60	116.42	105.78	102.27	116.49	92.30	88.69
R-3 Residential, one- and two-family	123.44	120.08	116.99	114.05	109.88	106.98	112.14	102.81	96.77
R-4 Residential, care/assisted living facilities	156.25	150.95	146.58	140.40	129.34	125.83	140.48	115.86	112.25
S-1 Storage, moderate hazard	85.63	81.38	76.47	73.24	65.31	61.97	69.92	52.54	49.16
S-2 Storage, low hazard	84.83	80.57	76.47	72.44	65.31	61.17	69.12	52.54	48.36
U Utility, miscellaneous	67.04	63.31	59.35	56.39	50.87	47.54	53.88	40.22	38.30

- a. Private garages, carports, porches and storage buildings use Utility, miscellaneous
- b. Unfinished basements (all use groups) = \$25.00 per sq. ft.
- c. For shell only buildings deduct 20 percent of calculated valuation
- d. 0.00 valuation indicates not permitted
- e. Decks (all use groups) = \$18.00 per sq. ft.