

Athens-Clarke County Building Valuation Table
Effective July 1, 2022

ICC Occupancy Classification	ICC Construction Type								
	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	205.49	198.73	194.00	185.97	174.87	169.82	180.09	159.73	153.74
A-1 Assembly, theaters, without stage	188.02	181.27	176.53	168.50	157.62	152.57	162.62	142.48	136.49
A-2 Assembly, nightclubs	159.94	155.44	151.75	145.56	137.43	133.64	140.51	124.39	120.26
A-2 Assembly, restaurants, bars, banquet halls	159.10	154.60	150.06	144.72	135.75	132.80	139.67	122.71	119.42
A-3 Assembly, churches	188.88	182.13	177.39	169.36	159.65	154.60	163.48	144.51	138.52
A-3 Assembly, general, community halls, libraries, museums	158.84	152.08	146.51	139.32	127.55	123.38	133.44	112.45	107.30
A-4 Assembly, arenas	187.18	180.43	174.85	167.66	155.93	151.73	161.78	140.80	135.65
A-4 Assembly, outdoor	187.18	180.43	174.85	167.66	155.93	151.73	161.78	140.80	135.65
B Business	164.82	158.83	153.90	146.40	133.85	128.85	140.78	117.60	112.48
E Educational	174.55	168.56	164.17	156.70	146.09	138.72	151.32	127.59	123.94
F-1 Factory and industrial, moderate hazard	97.02	92.55	87.40	84.01	75.50	71.99	80.52	62.09	58.54
F-2 Factory and industrial, low hazard	96.17	91.71	87.40	83.17	75.50	71.15	79.68	62.09	57.70
H-1 High Hazard, explosives	90.75	86.29	81.98	77.75	70.26	65.91	74.26	56.86	0.00
H234 High Hazard	90.75	86.29	81.98	77.75	70.26	65.91	74.26	56.86	52.46
H-5 HPM	164.82	158.83	153.90	146.40	133.85	128.85	140.78	117.60	112.48
I-1 Institutional, supervised environment	164.07	158.50	153.91	147.42	135.81	132.12	147.50	121.66	117.87
I-2 Institutional, hospitals	275.74	269.75	264.82	257.31	243.91	0.00	251.70	227.66	0.00
I-2 Institutional, nursing homes	191.39	185.40	180.47	172.97	161.26	0.00	167.35	145.01	0.00
I-3 Institutional, restrained	187.36	181.37	176.44	168.94	157.45	151.60	163.32	141.20	134.39
I-4 Institutional, day care facilities	164.07	158.50	153.91	147.42	135.81	132.12	147.50	121.66	117.87
M Mercantile	119.10	114.60	110.06	104.72	96.13	93.17	99.67	83.09	79.79
R-1 Residential, hotels	165.61	160.04	155.45	148.96	137.13	133.44	149.04	122.98	119.19
R-2 Residential, multiple family	138.89	133.32	128.72	122.24	111.07	107.38	122.32	96.92	93.13
R-3 Residential, one- and two-family	129.61	126.09	122.84	119.75	115.37	112.33	117.75	107.95	101.61
R-4 Residential, care/assisted living facilities	164.07	158.50	153.91	147.42	135.81	132.12	147.50	121.66	117.87
S-1 Storage, moderate hazard	89.91	85.44	80.30	76.91	68.58	65.07	73.42	55.17	51.62
S-2 Storage, low hazard	89.07	84.60	80.30	76.06	68.58	64.23	72.57	55.17	50.77
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) = \$20.00 per sq. ft.