

## Brazoria Central Appraisal District formulas used to calculate adjustments for sales and equity grids:

Subject Land Value **minus** Comp Land Value = Land Value Adjustment

Subject year built **minus** Comp year built **times 1% times** Comp improvement value = Year Adjustment

Comp living area **times** class quality adjustment (see below) = Quality Adjustment Value

Subject features **minus** Comp features , **times** percent good = Subject Feature Adjustment

### Segments and Adj:

[Subject MA SQFT **minus** Comp MA SQFT] **times** Comp unit price **times** system wide main area adjustment factor (100%) = MA Adjustment

Subject segment value **minus** Comp segment value = Subject Segment Adjustment

No matching comp segment (Segment Value) = Segment Adjustment

### Class Quality Adjustment Calculation:

Comparable Living area ( ) x Class Quality Adjustment ( ) = Quality Adjustment Value ( )

The calculation for quality adjustment would be: Subject Quality Adj Factor ( ) minus Comp Quality Adj Factor ( )

Here is a list of the Quality Adj Factors:

Class	Adj Factor	Class	Adj Factor	Class	Adj Factor
1-	10.24	1	11.95	1+	13.65
2-	16.04	2	18.77	2+	21.50
3-	23.90	3	26.63	3+	29.36
4-	31.42	4	34.15	4+	36.54
5-	39.96	5	43.71	5+	48.16
6-	51.92	6	57.38	6+	63.87
7-	69.67	7	78.55	7+	88.45
8-	102.13	8	107.00	8+	111.86

Example:

Comparable living area: 1346 sqft

Comparable Class: 4

Subject Class: 5

Quality Adjustment:

Subject Quality Adj Factor Class 5 (43.71) minus Comp Quality Adj Factor Class 4 (34.15) = 9.56

Class Adjustment Calculation:

Comparable Living Area (1346) x Quality Adjustment (9.56) = 12,867.76 = 12,868 adjustment for class