

MONTGOMERY CENTRAL APPRAISAL DISTRICT CINEMA (PUC 365) CLASSIFICATION GUIDELINES

Primary Valuation Method: COST

Properties are also valued with a market value percentage adjustment.

This building type is designed for motion picture presentation. They do not have a stage. Projection rooms, restrooms, lighting and sound systems are included in the cost. Projection equipment and snack bar equipment are not included in the cost. These buildings are typically class C but class could increase due to a better location or exterior building design.



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