

MONTGOMERY CENTRAL APPRAISAL DISTRICT  
DAYCARE CENTERS (PUC 369) CLASSIFICATION GUIDELINES

Primary Valuation Method: COST

Properties are also valued with a market value percentage adjustment.

Daycare Centers are structures for caring for children, handicapped and sometimes elderly persons. They are sometimes called nurseries or children’s preschools. They are sometimes built more like residential structures than school buildings and have reception areas, kitchen facilities, dining rooms, restrooms, activity rooms and offices. Kitchen equipment is not included in the cost.

**Class A Day Care**

Class “A” Daycare buildings are excellent quality facilities with extensive interior finish and command superior locations. They are typically larger than 20,000 square feet. They are typically masonry bearing structures of concrete block or tilt wall. Typical amenities include extensive kitchen facilities, sports courts, bowling allies and other facilities designed for activities. They are very well maintained. Class “A” Daycare buildings are usually franchised operations and are considered investment grade real estate.



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## Class B Day Care

Class B Day Care buildings are good quality construction and usually wood frame with brick masonry veneer. They are typically franchise type properties and national or regional chains. They command good locations and are well maintained with good appeal.



## Class C Day Care

Class C Daycare centers are average construction quality and adequately maintained. They are typically located in average to good locations with moderate traffic volume. They are usually locally owned or regional chains, but can be nationally-franchised operations that are lower quality structures than the Class A and B facilities. They are built with wood studs with a combination of brick veneer and siding.



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4/18/2022

## Class D & E Daycare

Class D and E daycare centers are neighborhood or locally-owned buildings that do not have to conform to strict franchise standards. These buildings are usually of very simple construction. They are sometimes older buildings and can be former residential structures that have been converted to daycare use, or former franchised buildings that have been repurposed. Class D structures are typically steel buildings and Class E structures are typically wood. Class E buildings can also be differentiated from Class D due to inferior location, quality of construction and/or extensive deferred maintenance.



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