

A local developer is constructing a 3,400 SF commercial building. The cost to construct the building is \$152 per square foot. The capitalization rate for the land is 9% and the capitalization rate for the building is 11%. The NOI for the entire property is \$66,000 per year.

What is the value of the land using the land residual method?

☐ \$101,689

☒ \$67,455

☐ \$133,993

☐ \$203,122

**Wrong!**

Income = Value x Capitalization Rate

$$= (\$152 \times 3,400) \times 0.11$$

$$= \$516,800 \times 0.11$$

$$= \$56,848 \text{ (Income of the Building)}$$

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$$\$66,000 \text{ (Total Income)} - \$56,848 \text{ (Building Income)} = \$9,152 \text{ (Land Income)}$$

$$\$9,152 / 0.09 \text{ (Land Cap Rate)} = \$101,689$$

# Appraiser Trainee La County Study Guide

**Y Pai**



## **Appraiser Trainee La County Study Guide:**

**Los Angeles County Assessment Practices Survey** California. State Board of Equalization, 2002     A Major Tax Study: Taxation of property in California, by D. R. Doerr and R. R. Sullivan California. Legislature. Assembly. Interim Committee on Revenue and Taxation, 1964     Hearings United States. Congress. Senate. Committee on Commerce, 1966

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*Adult Catalog: Subjects* Los Angeles County Public Library, 1970     *Education and Training Information Exchange Bulletin* National Highway Institute (U.S.), 1978     **Hearings, Reports and Prints of the Senate Committee on Commerce** United States. Congress. Senate. Committee on Commerce, 1966     *Assessment Practices Survey* California. Assessment Standards Division, 2002     **The American Economic Review**, 1969 Includes annual List of doctoral dissertations in political economy in progress in American universities and colleges and the Hand book of the American Economic Association     **Adult Catalog: Authors** Los Angeles County Public Library, 1970     Popular Mechanics, 1987-08 Popular Mechanics inspires instructs and influences readers to help them master the modern world Whether it s practical DIY home improvement tips gadgets and digital technology information on the newest cars or the latest breakthroughs in science PM is the ultimate guide to our high tech lifestyle     Catalog of Copyright Entries Library of Congress. Copyright Office, 1969     *Popular Mechanics*, 1988-04 Popular Mechanics inspires instructs and influences readers to help them master the modern world Whether it s practical DIY home improvement tips gadgets and digital technology information on the newest cars or the latest breakthroughs in science PM is the ultimate guide to our high tech lifestyle     **Biennial Report** Los Angeles County (Calif.). Office of Assessor, 1963     Popular Mechanics, 1988-12 Popular Mechanics inspires instructs and influences readers to help them master the modern world Whether it s practical DIY home improvement tips gadgets and digital technology information on the newest cars or the latest breakthroughs in science PM is the ultimate guide to our high tech lifestyle     **Murray Blvd Widening, Sunset Hwy to Jenkins Road, Washington County**, 1985

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