

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

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

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

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

---

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

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

# Appraiser Trainee Test Riverside County

**Clemens Wendtner**

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Riverside County Assessment Practices Survey California. State Board of Equalization,1998    Labor Arbitration Reports ,1999    California Farmer ,1952    *Labor Arbitration Cumulative Digest and Index with Table of Cases and Directory of Arbitrators Covering ... Labor Arbitration Reports* ,1999    **Riverside County Farm Bureau Monthly** ,1923

**Federal Register, ... Annual Index** ,1990    Congressional Record United States. Congress,1897 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873    **Final Budget** Riverside County (Calif.). Auditor,Riverside County (Calif.). Board of Supervisors,1987    *California Courts and Judges Handbook* Kenneth James Arnold,1988    **First Tuesday** ,1988

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