

DONATION VALUATION GUIDE

The following list of general guidelines were developed to suggest proper value for donations received by churches. This guide is not an insurance and may not represent specific circumstances. An attorney should refer to official IRS publications for proper valuation. American Church Valuation is available at www.acv.org.

General

Property Values

Residence \$1.000 \$1.000.000

Land

Large \$1.000 \$1.000.000
Medium \$1.000 \$1.000.000
Small \$1.000 \$1.000.000

Improvements (if applicable)

Roofs

Shingles \$1.000 \$1.000.000
Metal \$1.000 \$1.000.000

Windows

Double Pane \$1.000 \$1.000.000
Single Pane \$1.000 \$1.000.000

Waterproofing

Foundation \$1.000 \$1.000.000
Crawl space \$1.000 \$1.000.000
Basement \$1.000 \$1.000.000

Exterior

Stucco \$1.000 \$1.000.000

Light

Recessed \$1.000 \$1.000.000
Track \$1.000 \$1.000.000
Incandescent \$1.000 \$1.000.000

Other

Paint \$1.000 \$1.000.000
Flooring \$1.000 \$1.000.000

Other

Windows \$1.000 \$1.000.000
Other \$1.000 \$1.000.000

General

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Valuation Guide 2012

Joacim Rocklöv



Valuation Guide 2012:

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