

CABARRUS COUNTY 2024 APPRAISAL MANUAL

COUNTY SPECIFICATIONS

INTRODUCTION

This chapter contains all of the specific information which pertains directly to the County. Data contained in this chapter includes:

- Parcel Number Conventions
- Valuation Models
- Improvement Base Rate Schedules
- Improvement Depreciation Schedules
- Auxiliary Area Codes
- Other Building Schedules
- Extra Feature Schedules
- Overview of the Appeals Process

PARCEL NUMBER CONVENTIONS

The following is the format of the Cabarrus County parcel number as required for coding all input data.

This number is edited to help prevent incorrect data from reaching the Master Appraisal File. In addition, proper use of this format on the Tax Roll File will enable the Master Appraisal File and Tax Roll Files to be matched for automated transfer of data between these two computer files.

CABARRUS COUNTY PARCEL NUMBER CONVENTIONS

INTERNAL REPRESENTATION

CC

LIMITATIONS

01 - 04	Sheet	Digit; 4579-4694, 5505-5694, 6601-6613
05 - 06	Block	Digit; 00-99
07 - 10	Parcel	Digit; 0000-9999
11 - 14	Divided Interest	Alpha / Digit; 0000-9999

The following valuation models are the mathematical expressions of value used in determining estimated market value.

The quality factors and formulas for determining the index values of each are shown. All fields shown require an entry even though the entry may be zero or blank.

Buildings that do not conform to the description defined in this chapter will be priced either through the actual cost found in the area or through the use of Marshall & Swift pricing service adjusted to the appraisal date.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 01 SINGLE FAMILY RESIDENTIAL - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	0	08 IRREGULAR TRUSS	13	01 NONE	0
02 PIERS	2	09 BARJOIST	11	02 OIL/WD/COAL	0
03 CONT FOOTING*	*5	10 STEEL FRM, TRUSS	13	03 GAS	1
04 SPREAD FOOTING	6	11 BOWSTRING TRUSS	9	04 ELECTRIC*	*1
05 SPECIAL FOOTING	10	12 REINFORCE CONC	17	05 SOLAR	1
<u>FLOOR SYSTEM</u>		13 PRESTRESS CONC	19	<u>HEATING TYPE</u>	
01 NONE	0	<u>ROOFING COVER</u>		01 NONE	0
02 SLAB ON GRADE	5	01 CORR/ SHEET METAL	2	02 BASEBOARD	3
03 SLAB ABOVE GRADE	9	02 ROLL COMP	1	03 AIR-NO-DUCT	2
04 PLYWOOD*	*8	03 COMPOSITION SHINGLE*	*3	04 AIR-DUCTED	4
05 WOOD	9	04 BLT UP TAR&GRVL	4	05 RADIANT SUSPENDED	2
06 PLATFORM HGT	10	05 RUBBERIZED	10	06 HOTWATER	5
07 STRUCT SLAB	11	06 ASBTS-FIBER SHG/CORR	4	07 STEAM	5
<u>EXTERIOR WALL</u>		07 TILE CLAY	14	08 RADIANT ELECTRIC	3
01 SIDING MINIMUM	6	08 WOOD SHINGLE/SHAKE	6	09 RADIANT WATER	6
02 CORR METAL LIGHT	7	09 COPPER	20	10 HEAT PUMP*	*4
03 COMP OR WALL BRD	10	10 COMP. SHINGLE HEAVY	5	11 HEAT PUMP WALL UT	2
04 SIDING NO SHTG	19	11 SLATE	14	12 HEAT PUMP LOOP SYS	7
05 ASBTS-FIBER SHG/CORR	27	12 METAL PREFINISHED	6	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLYWOOD	21	13 METAL STANDING SEAM	10	01 NONE	0
07 CEMENT FIBER SID	32	14 TILE CONC/PLASTIC	9	02 WALL UNIT	2
08 HARDBOARD	27	15 ENAMEL/STAINLESS SHNG	13	03 CENTRAL*	*4
09 WOOD ON SHTG	31	16 CEMENT FIBER SHINGLE	8	04 PACKAGE ROOF	4
10 ALUMN,VINYL*	*30	<u>INTERIOR WALL</u>		05 CHILLED WATER	3
11 CONCRETE BLOCK	21	01 MASNRY/MIN	6	<u>FIREPLACE (PRICE X QUALITY)</u>	
12 STUCCO	30	02 WALLBRD/WD/METAL	9	NONE	0
13 STUCCO SYNTHETIC	33	03 PLASTER	20	02 PREFAB	1500
14 DESIGN VINYL	31	04 PLYWOOD PANEL	16	03 1 STY SINGLE	2500
15 BRD&BAT 12"/WD SHG	31	05 DRYWALL/SHEETROCK*	*20	04 2 STY SNGL/1 DBL/2PF	3100
16 LOG	33	06 CUSTOM INTERIOR	32	05 2 OR MORE	5000
17 CEDAR, REDWOOD	32	<u>INTERIOR FLOOR COVER</u>		06 MASSIVE	3700
18 SIDING MAXIMUM	36	01 NONE	0	07 2 OR MORE MASSIVE	7400
19 ULT BRICK/ IMAT STONE	32	02 PLYWD, LINM	2	<u>MARKET/DESIGN FACTOR</u>	
20 FACE BLOCK/COM BRICK	33	03 CONC FINISHED	1	01 MARKET FACTOR 1	.90
21 FACE BRICK	35	04 CONC COATED	2	02 MARKET FACTOR 2	.95
22 STONE	49	05 ASPHALT TILE	2	03 MARKET FACTOR 3*	*1.00
23 CORR METAL HEAVY	9	06 RUBBER/CORK	4	04 MARKET FACTOR 4	1.05
24 PREFAB METAL	15	07 VINYL TILE	6	05 MARKET FACTOR 5	1.10
25 RNFR CONCRETE	40	08 SHEET VINYL*	6	06 MARKET FACTOR 6	1.15
26 PRECAST PANEL	36	09 PINE/SOFT/LAM WOOD	10	07 MARKET FACTOR 7	1.20
27 PREFIN METAL	43	10 TERRAZZO	18	<u>QUALITY ADJUSTMENT</u>	
28 GLASS/THRML	46	11 CERAMIC TILE	18	01 MINIMUM	.75
<u>ROOF STRUCTURE</u>		12 HARDWOOD/HEART PINE	14	02 BELOW AVERAGE	.90
01 FLAT	3	13 PARQUET	14	03 AVERAGE*	*1.00
02 SHED	5	14 CARPET*	*6	04 ABOVE AVERAGE	1.10
03 GABLE*	*7	15 HARD TILE	18	05 ABOVE AVG/CUSTOM	1.25
04 HIP	8	16 SEAMLESS COATING	8	06 EXCELLENT	1.50
05 GAMBREL/MAN	9	17 PRECAST CONC	1		
06 IRR/CTHRL	13	18 SLATE	23		
07 WOOD TRUSS	07	19 MARBLE	44		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 01 SINGLE FAMILY RESIDENTIAL

<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2BATHS</u>	<u>POINTS</u>	<u>XXXX</u>	<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2 BATHS</u>	<u>POINTS</u>
1	0	0	0		4	0	0	2
1	0	1	2		4	0	1	4
1	1	0	4		4	1	0	8
1	1	1	6		4	1	1	10
2	0	0	0		4	2	0	13
2	0	1	3		4	2	1	15
2	1	0	7		4	3	0	16
2	1	1	9		4	3	1	17
2	2	0	11		5	0	0	2
2	2	1	12		5	0	1	4
3	0	0	1		5	1	0	8
3	0	1	4		5	1	1	10
3	1	0	8		5	2	0	13
3	1	1	10		5	2	1	15
*3	*2	*0	*12		5	3	0	17
3	2	1	13		5	3	1	18
3	3	0	15		5	3	2	19

If Bedroom/Bath count exceeds chart's figures, carry highest point

SIZE FACTOR CHART

Square footage comes from BAS, FUS, FOG, LLF, and SFB.

<u>SQ.FT.</u>	<u>SIZE FACTOR</u>	<u>SQ.FT.</u>	<u>SIZE FACTOR</u>
0 - 899	1.56	2200 - 2399	0.99
900 - 949	1.54	2400 - 2599	0.98
950 - 999	1.52	2600 - 2799	0.97
1000 - 1049	1.50	2800 - 2899	0.96
1050 - 1099	1.48	3000 - 3199	0.95
1100 - 1149	1.46	3200 - 3499	0.94
1150 - 1199	1.42	3500 - 3799	0.93
1200 - 1249	1.40	3800 - 4099	0.92
1250 - 1299	1.38	4100 - 4399	0.91
1300 - 1349	1.36	4400 - 4699	0.90
1350 - 1399	1.34	4700 - 5099	0.89
1400 - 1449	1.32	5100 - 5499	0.88
1450 - 1499	1.30	5500 - 5899	0.87
1500 - 1599	1.24	5900 - 6299	0.86
1600 - 1699	1.20	6300 - UP	0.85
1700 - 1799	1.14		
1800 - 1899	1.08		
1900 - 1999	1.04		
2000 - 2199*	*1.00		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 01 - USE CODE 01E - SINGLE FAMILY EXCEPTIONAL

BATHS

# OF	POINTS	# OF	POINTS
2	3	10	16
3	5	11	18
4	7	12	19
5	9	13	20
6	10	14	22
7*	*12	15	23
8	13	16	25
9	15	17-UP	27

FIREPLACE

CODE	DESCRIPTION	PRICE*
01	NONE	0
02	PREFAB	3000
03	1 STY SINGLE	5000
04	2 STY SNG/1 DBL	6200
05	2 OR MORE	10000
06	MASSIVE	9400
07	>2 MASSIVE	18600

*Times the Quality Adjustment.

SIZE FACTOR CHART – USE CODE 01E

Square footage is calculated from the BAS, FUS, FOG, LLF, and SFB sub areas.

<u>SQ. FT.</u>	<u>SIZE FACTOR</u>	<u>SQ. FT.</u>	<u>SIZE FACTOR</u>
0 - 2199	1.25	5400 - 5599	1.05
2200 - 2399	1.23	5600 - 5799	1.05
2400 - 2599	1.21	5800 - 5999	1.04
2600 - 2799	1.20	6000 - 6399	1.03
2800 - 2999	1.18	6400 - 6799	1.02
3000 - 3199	1.17	6800 - 7199	1.01
3200 - 3399	1.16	7200 - 7599*	*1.00
3400 - 3599	1.15	7600 - 7999	0.99
3600 - 3799	1.14	8000 - 8599	0.98
3800 - 3999	1.13	8600 - 9199	0.97
4000 - 4199	1.12	9200 - 9799	0.96
4200 - 4399	1.11	9800 - 10399	0.95
4400 - 4599	1.10	10400 - 11199	0.94
4600 - 4799	1.09	11200 - 11999	0.93
4800 - 4999	1.08	12000 - 12799	0.92
5000 - 5199	1.07	12800 - 13599	0.91
5200 - 5399	1.06	13600 - 14499	0.90
		14500 - UP	0.89

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 02 MANUFACTURED HOME CONSTRUCTION - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	0	08 IRREGULAR TRUSS	13	01 NONE	0
02 PIERS	3	09 BARJOIST	11	02 OIL/WD/COAL	0
03 CONTINUOUS FOOTING*	*5	10 STEEL FRM, TRUSS	13	03 GAS	1
04 SPREAD FOOTING	6	11 BOWSTRING TRUSS	9	04 ELECTRIC*	*1
05 SPECIAL FOOTING	10	12 REINFORCE CONC	17	05 SOLAR	1
<u>FLOOR SYSTEM</u>		<u>ROOFING COVER</u>		<u>HEATING TYPE</u>	
01 NONE	0	01 CORR/ SHEET METAL	2	01 NONE	0
02 SLAB ON GRADE	5	02 ROLL COMP	1	02 BASEBOARD	4
03 SLAB ABOVE GRADE	9	03 COMPOSITION SHINGLE*	*3	03 AIR-NO-DUCT	3
04 PLYWOOD*	*8	04 BLT UP TAR&GRVL	4	04 AIR-DUCTED	5
05 WOOD	9	05 RUBBERIZED	10	05 RADIANT SUSPENDED	3
06 PLATFORM HGT	10	06 ASBTS-FIBER SHG/CORR	4	06 HOTWATER	6
07 STRUCT SLAB	11	07 TILE CLAY	14	07 STEAM	6
<u>EXTERIOR WALL</u>		<u>INTERIOR WALL</u>		<u>AIR CONDITION TYPE</u>	
01 SIDING MINIMUM	6	08 WOOD SHINGLE/SHAKE	6	01 NONE	0
02 CORR METAL LIGHT	7	09 COPPER	20	02 WALL UNIT	2
03 COMP OR WALL BRD	10	10 COMP. SHINGLE HEAVY	8	03 CENTRAL*	*4
04 SIDING NO SHTG	19	11 SLATE	16	04 PACKAGE ROOF	4
05 ASBTS-FIBER SHG/CORR	27	12 METAL PREFINISHED	10	05 CHILLED WATER	3
06 BRD&BAT/PLYWOOD	21	13 METAL STANDING SEAM	14	<u>FIREPLACE (PRICE X QUALITY)</u>	
07 CEMENT FIBER SID	32	14 TILE CONC/PLASTIC	11	NONE	0
08 HARDBOARD	27	15 ENAMEL/STAINLESS SHNG	12	02 PREFAB	1100
09 WOOD ON SHTG	31	16 CEMENT FIBER SHINGLE	13	03 1 STY SINGLE	2000
10 ALUMN, VINYL*	*30	<u>INTERIOR FLOOR COVER</u>		04 2 STY SNGL/1 DBL/2PF	2500
11 CONCRETE BLOCK	21	01 MASNRY/MIN	10	05 2 OR MORE	4000
12 STUCCO	32	02 WALLBRD/WD/METAL	19	06 MASSIVE	4300
13 STUCCO SYNTHETIC	33	03 PLASTER	20	07 2 OR MORE MASSIVE	6200
14 DESIGN VINYL	31	04 PLYWOOD PANEL	18	<u>MARKET/DESIGN FACTOR</u>	
15 BRD&BAT 12"/WD SHG31	31	05 DRYWALL/SHEETROCK* 20	20	01 MARKET FACTOR 1	.90
16 LOG	33	06 CUSTOM INTERIOR	40	02 MARKET FACTOR 2	.95
17 CEDAR, REDWOOD	32	<u>MARKET/DESIGN FACTOR</u>		03 MARKET FACTOR 3*	*1.00
18 SIDING MAXIMUM	36	01 NONE	0	04 MARKET FACTOR 4	1.05
19 ULT BRICK/ IMAT STONE	32	02 PLYWD, LINM	2	05 MARKET FACTOR 5	1.10
20 FACE BLOCK/COM. BRICK	33	03 CONC FINISHED	1	06 MARKET FACTOR 6	1.15
21 FACE BRICK	35	04 CONC COATED	2	07 MARKET FACTOR 7	1.20
22 STONE	49	05 ASPHALT TILE	2	<u>QUALITY ADJUSTMENT</u>	
23 CORR METAL HEAVY	9	06 VINYL ASBESTOS	4	01 MINIMUM	.75
24 PREFAB METAL	15	07 CORK/VINYL TILE	6	02 BELOW AVERAGE	.90
25 RNFR CONCRETE	40	08 SHEET VINYL*	*6	03 AVERAGE*	*1.00
26 PRECAST PANEL	36	09 PINE/SOFT/LAM WOOD	10	04 ABOVE AVERAGE	1.10
27 PREFIN METAL	43	10 TERRAZZO	18	05 ABOVE AVG/CUSTOM	1.25
28 GLASS/THRML	46	11 CERAMIC TILE	18	06 EXCELLENT	1.50
<u>ROOF STRUCTURE</u>		<u>QUALITY ADJUSTMENT</u>			
01 FLAT	3	12 HARDWOOD/HEART PINE	14		
02 SHED	5	13 PARQUET	14		
03 GABLE*	*7	14 CARPET*	*6		
04 HIP	8	15 HARD TILE	18		
05 GAMBREL/MAN	9	16 TERRAZZO EPOXY	8		
06 IRR/CTHRL	13	17 PRECAST CONC	1		
07 WOOD TRUSS	7	18 SLATE	23		
		19 MARBLE	44		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 02 MANUFACTURED HOME DOUBLEWIDE

<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2BATHS</u>	<u>POINTS</u>	<u>XXXX</u>	<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2 BATHS</u>	<u>POINTS</u>
1	0	0	0		4	0	0	3
1	0	1	1		4	0	1	4
1	1	0	3		4	1	0	9
1	1	1	5		4	1	1	11
2	0	0	1		4	2	0	14
2	0	1	2		4	2	1	15
2	1	0	6		4	3	0	16
2	1	1	8		4	3	1	17
2	2	0	10		5	0	0	4
2	2	1	11		5	0	1	5
3	0	0	2		5	1	0	11
3	0	1	3		5	1	1	12
3	1	0	8		5	2	0	15
3	1	1	10		5	2	1	16
*3	*2	*0	*11		5	3	0	17
3	2	1	12		5	3	1	18
3	3	0	13		5	4	0	19
5	4	1	20					

If Bedroom/Bath count exceeds chart's figures, carry highest point

Model 02 - MANUFACTURED HOME CONSTRUCTION

SIZE FACTOR - USE CODE 2 (Multi-Sectional)

<u>HEATED SQ. FT</u>	<u>SIZE FACTOR</u>	<u>HEATED SQ. FT.</u>	<u>SIZE FACTOR</u>
0 - 600	1.57	2001 - 2200	0.96
601 - 650	1.54	2201 - 2400	0.95
651 - 700	1.51	2401 - 2600	0.95
701 - 750	1.48	2601 - UP	0.93
751 - 800	1.45		
801 - 850	1.42		
851 - 900	1.39		
901 - 950	1.36		
951 - 1000	1.33		
1001 - 1050	1.30		
1051 - 1100	1.27		
1101 - 1150	1.24		
1151 - 1200	1.21		
1201 - 1250	1.18		
1251 - 1300	1.15		
1301 - 1350	1.12		
1351 - 1400	1.09		
1401 - 1450	1.06		
1451 - 1500	1.03		
1501 - 1600 *	1.00 *		
1601 - 1700	0.99		
1701 - 1800	0.98		
1801 - 2000	0.97		

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 02 MANUFACTURED HOME SINGLEWIDE

SIZE FACTOR - USE CODE 03 (SINGLE WIDE)

<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2BATHS</u>	<u>POINTS</u>	<u>XXXX</u>	<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2 BATHS</u>	<u>POINTS</u>
1	0	0	0		4	0	0	3
1	0	1	1		4	0	1	4
1	1	0	3		4	1	0	9
1	1	1	5		4	1	1	10
2	0	0	1		4	2	0	13
2	0	1	2		4	2	1	15
2	1	0	6		4	3	0	16
2	1	1	8		4	3	1	17
*2	*2	*0	*11					
2	2	1	12					
3	0	0	2					
3	0	1	3					
3	1	0	8					
3	1	1	10					
3	2	0	11					
3	2	1	13					
3	3	0	14					

If Bedroom/Bath count exceeds chart's figures, carry highest point

<u>HEATED SQ. FT.</u>	<u>SIZE FACTOR</u>	<u>HEATED SQ. FT.</u>	<u>SIZE FACTOR</u>
0 - 550	1.22	1351 - 1400	0.96
551 - 600	1.20	1401 - 1450	0.95
601 - 650	1.18	1451 - 1500	0.94
651 - 700	1.16	1501 - 1600	0.93
701 - 750	1.14	1601 - 1700	0.92
751 - 800	1.12	1701 - 1800	0.91
801 - 850	1.10	1801 - 1900	0.90
851 - 900	1.08	1901 - 2000	0.89
901 - 950	1.06	2001 - 2100	0.88
951 - 1000	1.04	2101 - 2200	0.87
1001 - 1050	1.02	2201 - 2300	0.86
1051 - 1200*	*1.00	2301 - UP	0.85
1201 - 1250	0.99		
1251 - 1300	0.98		
1301 - 1350	0.97		

*** Indicates the standard used for a 100 point structure.**

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 03 CONDOMINIUMS - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	0	08 IRREGULAR TRUSS	13	01 NONE	0
02 PIERS	2	09 BARJOIST	11	02 OIL/WD/COAL	0
03 CONT FOOTING*	*5	10 STEEL FRM, TRUSS*	13	03 GAS	1
04 SPREAD FOOTING	6	11 BOWSTRING TRUSS	9	04 ELECTRIC*	*1
05 SPECIAL FOOTING	10	12 REINFORCE CONC	17	05 SOLAR	1
<u>FLOOR SYSTEM</u>		13 PRESTRESS CONC	19	<u>HEATING TYPE</u>	
01 NONE	0	<u>ROOFING COVER</u>		01 NONE	0
02 SLAB ON GRADE*	*6	01 CORR/ SHEET METAL	2	02 BASEBOARD	3
03 SLAB ABOVE GRADE	9	02 ROLL COMP	1	03 AIR-NO-DUCT	2
04 PLYWOOD	8	03 COMPOSITION SHINGLE*	*3	04 AIR-DUCTED	4
05 WOOD*	9	04 BLT UP TAR&GRVL	4	05 RADIANT SUSPENDED	2
06 PLATFORM HGT	10	05 RUBBERIZED	10	06 HOTWATER	5
07 STRUCT SLAB	11	06 ASBTS-FIBER SHG/CORR	4	07 STEAM	5
<u>EXTERIOR WALL</u>		07 TILE CLAY	14	08 RADIANT ELECTRIC	3
01 SIDING MINIMUM	6	08 WOOD SHINGLE/SHAKE	6	09 RADIANT WATER	6
02 CORR METAL LIGHT	7	09 COPPER	20	10 HEAT PUMP*	*4
03 COMP OR WALL BRD	10	10 COMP. SHINGLE HEAVY	5	11 HEAT PUMP WALL UT	2
04 SIDING NO SHTG	19	11 SLATE	14	12 HEAT PUMP LOOP SYS	7
05 ASBTS-FIBER SHG/CORR	27	12 METAL PREFINISHED	6	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	21	13 METAL STANDING SEAM10		01 NONE	0
07 CEMENT FIBER SIDING	32	14 TILE CONC/PLASTIC	9	02 WALL UNIT	2
08 HARDBOARD	27	15 ENAMEL/STAINLESS SHNG	13	03 CENTRAL*	*4
09 WOOD ON SHTG	31	16 CEMENT FIBER SHINGLE	8	04 PACKAGE ROOF	4
10 ALUMN, VINYL*	*30	<u>INTERIOR WALL</u>		05 CHILLED WATER	3
11 CONCRETE BLOCK	21	01 MASNRY/MIN	5	<u>STRUCTURAL FRAME</u>	
12 STUCCO	32	02 WALLBRD/WD/METAL	8	01 NONE	0
13 STUCCO SYNTHETIC	33	03 PLASTER	19	02 WOOD FRAME*	*3
14 DESIGN VINYL	31	04 PLYWOOD PANEL	15	03 PREFABRICATED	1
15 BRD&BAT 12"/WD SHG	31	05 DRYWALL/SHEETROCK*	*19	04 MASONRY	4
16 LOG	33	06 CUSTOM INTERIOR	31	05 RNFRD CONC	8
17 CEDAR, REDWOOD	32	<u>INTERIOR FLOOR COVER</u>		06 STEEL	5
18 SIDING MAXIMUM	36	01 NONE	0	07 FIREPROOF STEEL	10
19 ULT BRICK/ IMAT STONE	32	02 PLYWD, LINM	2	08 SPECIAL	14
20 FACE BLOCK/COM. BRICK	33	03 CONC FINISHED	1	<u>CEILING & INSULATION</u>	
21 FACE BRICK	35	04 CONC COATED	2	01 SUS CEIL INS	4
22 STONE	49	05 ASPHALT TILE	2	02 SUS WALL INS	4
23 CORR METAL HEAVY	9	06 VINYL ASBESTOS	4	03 SUS CL/WL INS	5
24 PREFAB METAL	15	07 VINYL TILE/CORK	6	04 SUS NO INS	3
25 RNFR CONCRETE	40	08 SHEET VINYL*	*6	05 NOT SUS CEIL	3
26 PRECAST PANEL	36	09 PINE/SOFT/LAM WOOD	10	06 NOT SUS WALL	3
27 PREFIN METAL	43	10 TERRAZZO	18	07 NT SUS CL/WL*	*4
28 GLASS/THRML	46	11 CERAMIC TILE	18	08 NT SUS NO IN	2
<u>ROOF STRUCTURE</u>		12 HARDWOOD/HEART PINE	14	09 ROOF INSUL	1
01 FLAT	3	13 PARQUET	14	10 WALL INSUL	1
02 SHED	5	14 CARPET*	*6	11 RF/WL INS	2
03 GABLE*	*7	15 HARD TILE	18	12 NO CEIL INS	0
04 HIP	8	16 TERRAZZO EPOXY	8		
05 GAMBREL/MAN	9	17 PRECAST CONC	1		
06 IRR/CTHRL	13	18 SLATE	23		
07 WOOD TRUSS	7	19 MARBLE	44		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 03 CONDOMINIUMS

<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2 BATHS</u>	<u>POINTS</u>	<u>XXXX</u>	<u>BEDROOMS</u>	<u>BATHS</u>	<u>1/2 BATHS</u>
1	0	0	0		4	0	0
1	0	1	2		4	0	1
1	1	0	4		4	1	0
1	1	1	6		4	1	1
2	0	0	1		4	2	0
2	0	1	2		4	2	1
2	1	0	4		4	3	0
2	1	1	6		4	3	1
*2	*2	*0	*8		5	0	0
2	2	1	10		5	0	1
3	0	0	1		5	1	0
3	0	1	3		5	1	1
3	1	0	5		5	2	0
3	1	1	7		5	2	1
3	2	0	9		5	3	0
3	2	1	11		5	3	1
3	3	0	13		5	3	2

If Bedroom/Bath count exceeds chart's figures, carry highest points

SIZE FACTOR

Square footage comes from BAS, FUS, FOG, LLF, and SFB.

<u>Square Footage</u>	<u>Factor</u>	<u>Square Footage</u>	<u>Factor</u>
0 - 500	1.28	1501 - 1600	0.82
501 - 550	1.24	1601 - 1700	0.79
551 - 600	1.20	1701 - 1800	0.76
601 - 650	1.16	1801 - 1900	0.73
651 - 700	1.14	1901 - 2000	0.70
701 - 750	1.12	2001 - 2100	0.67
751 - 800	1.10	2101 - 2200	0.64
801 - 850	1.08	2201 - 2300	0.61
851 - 900	1.04		
*901 - 1000	*1.00		
1001 - 1100	0.97		
1101 - 1200	0.94		
1201 - 1300	0.91		
1301 - 1400	0.88		
1401 - 1500	0.85		

MARKET/DESIGN FACTOR

01 MARKET FACTOR 1	.92
02 MARKET FACTOR 2	.96
03 MARKET FACTOR 3*	1.00
04 MARKET FACTOR 4	1.04
05 MARKET FACTOR 5	1.06
06 MARKET FACTOR 6	1.10
07 MARKET FACTOR 7	1.15

FIREPLACE (PRICE X QUALITY)

01 NONE	0
02 PREFAB	\$1500
03 1 STY SINGLE	\$2500
04 2 STY SNGL/1 DBL/2PF	\$3100
05 2 OR MORE	\$5000
06 MASSIVE	\$3700
07 2 OR MORE MASSIVE	\$7400

QUALITY ADJUSTMENT

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE*	1.00
04 ABOVE AVERAGE	1.10
05 ABOVE AVG/CUSTOM	1.25
06 EXCELLENT	1.50

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 04 OFFICE CONSTRUCTION - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	0	08 IRREGULAR TRUSS	17	01 NONE	0
02 PIERS	2	09 BARJOIST	9	02 OIL/WD/COAL	0
03 CONT FOOTING	4	10 STEEL FRM, TRUSS	10	03 GAS	1
04 SPREAD FOOTING*	6	11 BOWSTRING TRUSS	8	04 ELECTRIC*	1
05 SPECIAL FOOTING	12	12 REINFORCE CONC	10	05 SOLAR	1
<u>FLOOR SYSTEM</u>		13 PRESTRESS CONC	11	<u>HEATING TYPE</u>	
01 NONE	0	<u>ROOFING COVER</u>		01 NONE	0
02 SLAB ON GRADE*	5	01 CORR/ SHEET METAL	1	02 BASEBOARD	4
03 SLAB ABOVE GRADE	11	02 ROLL COMP	1	03 AIR-NO-DUCT	3
04 PLYWOOD	9	03 COMPOSITION SHINGLE*	2	04 AIR-DUCTED	5
05 WOOD	11	04 BLT UP TAR&GRVL	3	05 RADIANT SUSPENDED	3
06 PLATFORM HGT	16	05 RUBBERIZED	6	06 HOTWATER	8
07 STRUCT SLAB	16	06 ASBTS-FIBER SHG/CORR	3	07 STEAM	6
<u>EXTERIOR WALL</u>		07 TILE CLAY	9	08 RADIANT ELECTRIC	4
01 SIDING MINIMUM	3	08 WOOD SHINGLE/SHAKE	5	09 RADIANT WATER	9
02 CORR METAL LIGHT	5	09 COPPER	14	10 HEAT PUMP*	5
03 COMP OR WALL BRD	10	10 COMP. SHINGLE HEAVY	3	11 HEAT PUMP WALL UT	3
04 SIDING NO SHTG	16	11 SLATE	8	12 HEAT PUMP LOOP SYS	7
05 ASBTS-FIBER SHG/CORR	16	12 METAL PREFINISHED	5	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	17	13 METAL STANDING SEAM	8	01 NONE	0
07 CEMENT FIBER SID	19	14 TILE CONC/PLASTIC	6	02 WALL UNIT	2
08 HARDBOARD	16	15 ENAMEL/STAINLESS SHNG	9	03 CENTRAL*	6
09 WOOD ON SHTG	19	16 CEMENT FIBER SHINGLE	5	04 PACKAGE ROOF	6
10 ALUM, VINYL	17	<u>INTERIOR WALL</u>		05 CHILLED WATER	6
11 CONCRETE BLOCK	16	01 MASNRY/MIN	8	<u>STRUCTURAL FRAME</u>	
12 STUCCO	19	02 WALLBRD/WD/METAL	11	01 NONE	0
13 STUCCO SYNTHETIC	23	03 PLASTER	22	02 WOOD FRAME*	5
14 DESIGN VINYL	20	04 PLYWOOD PANEL	18	03 PREFABRICATED	4
15 BRD&BAT 12"/WD SHG	20	05 DRYWALL/SHEETROCK*	22	04 MASONRY	6
16 LOG	22	06 CUSTOM INTERIOR	30	05 RNFRD CONC	15
17 CEDAR, REDWOOD	21	<u>INTERIOR FLOOR COVER</u>		06 STEEL	9
18 SIDING MAXIMUM	24	01 NONE	0	07 FIREPROOF STEEL	16
19 ULT BRICK/ IMAT STONE	20	02 PLYWD, LINM	2	08 SPECIAL	23
20 FACE BLOCK/COM. BRICK	22	03 CONC FINISHED	1	<u>CEILING & INSULATION</u>	
21 FACE BRICK*	25	04 CONC COATED	2	01 SUS CEIL INS	4
22 STONE	35	05 ASPHALT TILE	2	02 SUS WALL INS	4
23 CORR METAL HEAVY	10	06 RUBBER/CORK	7	03 SUS CL/WL INS*	5
24 PREFAB METAL	12	07 VINYL TILE	5	04 SUS NO INS	3
25 RNFR CONCRETE	27	08 SHEET VINYL	5	05 NOT SUS CEIL	3
26 PRECAST PANEL	22	09 PINE/SOFT/LAM WOOD	8	06 NOT SUS WALL	3
27 PREFIN METAL	30	10 TERRAZZO	15	07 NT SUS CL/WL	4
28 GLASS/THRML	35	11 CERAMIC TILE	15	08 NT SUS NO IN	2
<u>ROOF STRUCTURE</u>		12 HARDWOOD/HEART PINE	12	09 ROOF INSUL	1
01 FLAT	5	13 PARQUET	12	10 WALL INSUL	1
02 SHED	6	14 CARPET*	5	11 RF/WL INS	2
03 GABLE	7	15 HARD TILE	15	12 NO CEIL INS	0
04 HIP	8	16 SEAMLESS COATING	7		
05 GAMBREL/MAN	9	17 PRECAST CONC	1		
06 IRR/CTHRL	12	18 SLATE	20		
07 WOOD TRUSS*	07	19 MARBLE	38		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 04 - OFFICE CONSTRUCTION

SIZE FACTORS TO BE APPLIED TO TOTAL HEATED AREA

1 - 500	135%	3601 - 3900	107%
501 - 600	134%	3901 - 4200	106%
601 - 700	133%	4201 - 4500	105%
701 - 800	132%	4501 - 4800	104%
801 - 900	131%	4801 - 5200	103%
901 - 1000	129%	5201 - 5600	102%
1001 - 1100	127%	5601 - 6000	101%
1101 - 1200	125%	*6001 - 8000	100%
1201 - 1400	123%	8001 - 10000	99%
1401 - 1600	121%	10001 - 12000	98%
1601 - 1800	119%	12001 - 14000	97%
1801 - 2000	117%	14001 - 16000	96%
2001 - 2200	115%	16001 - 20000	95%
2201 - 2400	113%	20001 - 25000	94%
2401 - 2700	111%	25001 - 30000	93%
2701 - 3000	110%	30001 - 40000	92%
3001 - 3300	109%	40001 - 50000	91%
3301 - 3600	108%	50001 - UP	90%

REST ROOM - PLUMBING POINT SCHEDULE

AREA PER FIXTURE POINTS

0 - 99	14
100 - 149	13
150 - 189	12
190 - 229	11
230 - 269	10
270 - 309	9
310 - 349	8
350 - 449	7
*450 - 559	6
560 - 759	5
760 - 869	4
870 - 1159	3
1160 - 1759	2
1760 - Up	1

MARKET/DESIGN FACTOR

01	MARKET FACTOR 1	.92
02	MARKET FACTOR 2	.96
03	MARKET FACTOR 3*	1.00
04	MARKET FACTOR 4	1.04
05	MARKET FACTOR 5	1.06
06	MARKET FACTOR 6	1.10
07	MARKET FACTOR 7	1.15

QUALITY ADJUSTMENT

01	MINIMUM	.75
02	BELOW AVERAGE	.90
03	AVERAGE*	1.00
04	ABOVE AVERAGE	1.10
05	ABOVE AVG/CUSTOM	1.30
06	EXCELLENT	1.50

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 05 APARTMENTS - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	0	08 IRREGULAR TRUSS	19	01 NONE	0
02 PIERS	2	09 BARJOIST	10	02 OIL/WD/COAL	0
03 CONT FOOTING	4	10 STEEL FRM, TRUSS	11	03 GAS	1
04 SPREAD FOOTING*	5	11 BOWSTRING TRUSS	9	04 ELECTRIC*	1
05 SPECIAL FOOTING	10	12 REINFORCE CONC	13	05 SOLAR	1
<u>FLOOR SYSTEM</u>		13 PRESTRESS CONC	14	<u>HEATING TYPE</u>	
01 NONE	0	<u>ROOFING COVER</u>		01 NONE	0
02 SLAB ON GRADE*	5	01 CORR/ SHEET METAL	1	02 BASEBOARD	3
03 SLAB ABOVE GRADE	10	02 ROLL COMP	1	03 AIR-NO-DUCT	2
04 PLYWOOD	9	03 COMPOSITION SHINGLE*	2	04 AIR-DUCTED	4
05 WOOD	10	04 BLT UP TAR&GRVL	2	05 RADIANT SUSPENDED	2
06 PLATFORM HGT	11	05 RUBBERIZED	6	06 HOTWATER	7
07 STRUCT SLAB	15	06 ASBTS-FIBER SHG/CORR	3	07 STEAM	5
<u>EXTERIOR WALL</u>		07 TILE CLAY	9	08 RADIANT ELECTRIC	3
01 SIDING MINIMUM	4	08 WOOD SHINGLE/SHAKE	5	09 RADIANT WATER	7
02 CORR METAL LIGHT	7	09 COPPER	13	10 HEAT PUMP*	4
03 COMP OR WALL BRD	12	10 COMP. SHINGLE HEAVY	3	11 HEAT PUMP WALL UT	2
04 SIDING NO SHTG	17	11 SLATE	8	12 HEAT PUMP LOOP SYS	6
05 ASBTS-FIBER SHG/CORR	23	12 METAL PREFINISHED	5	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	19	13 METAL STANDING SEAM	8	01 NONE	0
07 CEMENT FIBER SID	26	14 TILE CONC/PLASTIC	6	02 WALL UNIT	2
08 HARDBOARD	23	15 ENAMEL/STAINLESS SHNG	9	03 CENTRAL*	5
09 WOOD ON SHTG*	26	16 CEMENT FIBER SHINGLE	5	04 PACKAGE ROOF	5
10 ALUM, VINYL	24	<u>INTERIOR WALL</u>		05 CHILLED WATER	5
11 CONCRETE BLOCK	24	01 MASNRY/MIN	6		
12 STUCCO	26	02 WALLBRD/WD/METAL	9	<u>STRUCTURAL FRAME</u>	
13 STUCCO SYNTHETIC	29	03 PLASTER	22	01 NONE	0
14 DESIGN VINYL	27	04 PLYWOOD PANEL	18	02 WOOD FRAME*	3
15 BRD&BAT 12"/WD SHG	27	05 DRYWALL/SHEETROCK*	22	03 PREFABRICATED	1
16 LOG	29	06 CUSTOM INTERIOR	30	04 MASONRY	4
17 CEDAR, REDWOOD	28	<u>INTERIOR FLOOR COVER</u>		05 RNFRD CONC	8
18 SIDING MAXIMUM	33	01 NONE	0	06 STEEL	5
19 ULT BRICK/ IMAT STONE	27	02 PLYWD, LINM	2	07 FIREPROOF STEEL	10
20 FACE BLOCK/COM. BRICK	29	03 CONC FINISHED	1	08 SPECIAL	14
21 FACE BRICK	32	04 CONC COATED	2	<u>CEILING & INSULATION</u>	
22 STONE	47	05 ASPHALT TILE	2	01 SUS CEIL INS	4
23 CORR METAL HEAVY	14	06 RUBBER/CORK	7	02 SUS WALL INS	4
24 PREFAB METAL	18	07 VINYL TILE	5	03 SUS CL/WL INS	5
25 RNFR CONCRETE	39	08 SHEET VINYL	5	04 SUS NO INS	3
26 PRECAST PANEL	32	09 PINE/SOFT/LAM WOOD	8	05 NOT SUS CEIL	3
27 PREFIN METAL	50	10 TERRAZZO	15	06 NOT SUS WALL	3
28 GLASS/THRML	60	11 CERAMIC TILE	15	07 NT SUS CL/WL*	4
<u>ROOF STRUCTURE</u>		12 HARDWOOD/HEART PINE	12	08 NT SUS NO IN	2
01 FLAT	4	13 PARQUET	12	09 ROOF INSUL	1
02 SHED	6	14 CARPET*	5	10 WALL INSUL	1
03 GABLE	8	15 HARD TILE	15	11 RF/WL INS	2
04 HIP	9	16 SEAMLESS COATING	7	12 NO CEIL INS	0
05 GAMBREL/MAN	10	17 PRECAST CONC	1		
06 IRR/CTHRL	14	18 SLATE	20		
07 WOOD TRUSS*	08	19 MARBLE	38		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 05 - MULTI FAMILY

USE CODES 60, 61, 62, & 63 APARTMENTS

BATHROOM - POINTS SCHEDULE

Area per Fixture	Points	Enter total fixtures for entire building
0 - 99	14	
100 - 149	12	Area per fixture = Total Heated Area
*150 - 189	10	divided by Total Number of Fixtures
190 - 229	8	
230 - 269	7	
270 - 309	6	
310 - 349	5	
350 - 449	4	
450 - UP	3	

SIZE FACTOR INDEX

The average unit size = $\frac{\text{HEATED AREA}}{\text{NUMBER OF UNITS}}$ = SIZE FACTOR

No. of Unit Per Card	Average Size Unit				
	0 to 599	600 to 799	800 to 999	1000 to 1199	1200 to MAX
2	1.20	1.15	1.10	1.08	1.06
3	1.18	1.13	1.08	1.06	1.05
4	1.16	1.11	1.06	1.04	1.03
5	1.14	1.09	1.04	1.02	1.01
6	1.11	1.07	1.02	1.00	.99
7	1.08	1.05	1.00*	.98	.97
8	1.05	1.03	.98	.96	.95
9	1.02	1.00	.96	.94	.93
10 & up	.99	.97	.94	.92	.91

MARKET/DESIGN FACTOR

01 MARKET FACTOR 1	0.92
02 MARKET FACTOR 1	0.96
03 MARKET FACTOR 1*	1.00
04 MARKET FACTOR 1	1.04
05 MARKET FACTOR 1	1.06
06 MARKET FACTOR 1	1.10
07 MARKET FACTOR 1	1.15

QUALITY ADJUSTMENT

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE*	1.00
04 ABOVE AVERAGE	1.10
05 ABOVE AVG/CUSTOM	1.30
06 EXCELLENT	1.50

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 05 MOTEL/HOTEL - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	0	08 IRREGULAR TRUSS	19	01 NONE	0
02 PIERS	2	09 BARJOIST	10	02 OIL/WD/COAL	0
03 CONT FOOTING	4	10 STEEL FRM, TRUSS	11	03 GAS	1
04 SPREAD FOOTING*	5	11 BOWSTRING TRUSS	9	04 ELECTRIC*	1
05 SPECIAL FOOTING	10	12 REINFORCE CONC	13	05 SOLAR	1
<u>FLOOR SYSTEM</u>		13 PRESTRESS CONC	14	<u>HEATING TYPE</u>	
01 NONE	0	<u>ROOFING COVER</u>		01 NONE	0
02 SLAB ON GRADE*	5	01 CORR/ SHEET METAL	1	02 BASEBOARD	3
03 SLAB ABOVE GRADE	10	02 ROLL COMP	1	03 AIR-NO-DUCT	2
04 PLYWOOD	9	03 COMPOSITION SHINGLE*	2	04 AIR-DUCTED	4
05 WOOD	10	04 BLT UP TAR&GRVL	2	05 RADIANT SUSPENDED	2
06 PLATFORM HGT	11	05 RUBBERIZED	6	06 HOTWATER	7
07 STRUCT SLAB	15	06 ASBTS-FIBER SHG/CORR	3	07 STEAM	5
<u>EXTERIOR WALL</u>		07 TILE CLAY	9	08 RADIANT ELECTRIC	3
01 SIDING MINIMUM	4	08 WOOD SHINGLE/SHAKE	5	09 RADIANT WATER	7
02 CORR METAL LIGHT	7	09 COPPER	13	10 HEAT PUMP*	4
03 COMP OR WALL BRD	12	10 COMP. SHINGLE HEAVY	3	11 HEAT PUMP WALL UT	2
04 SIDING NO SHTG	17	11 SLATE	8	12 HEAT PUMP LOOP SYS	6
05 ASBTS-FIBER SHG/CORR	23	12 METAL PREFINISHED	5	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	19	13 METAL STANDING SEAM	8	01 NONE	0
07 CEMENT FIBER SID	26	14 TILE CONC/PLASTIC	6	02 WALL UNIT	2
08 HARDBOARD	23	15 ENAMEL/STAINLESS SHNG	9	03 CENTRAL*	5
09 WOOD ON SHTG	26	16 CEMENT FIBER SHINGLE	5	04 PACKAGE ROOF	5
10 ALUM, VINYL	24	<u>INTERIOR WALL</u>		05 CHILLED WATER	5
11 CONCRETE BLOCK	24	01 MASNRY/MIN	6		
12 STUCCO	26	02 WALLBRD/WD/METAL	9	<u>STRUCTURAL FRAME</u>	
13 STUCCO SYNTHETIC	29	03 PLASTER	22	01 NONE	0
14 DESIGN VINYL	27	04 PLYWOOD PANEL	18	02 WOOD FRAME*	3
15 BRD&BAT 12"/WD SHG	27	05 DRYWALL/SHEETROCK*	22	03 PREFABRICATED	1
16 LOG	29	06 CUSTOM INTERIOR	30	04 MASONRY	4
17 CEDAR, REDWOOD	28	<u>INTERIOR FLOOR COVER</u>		05 RNFRD CONC	8
18 SIDING MAXIMUM	33	01 NONE	0	06 STEEL	5
19 ULT BRICK/ IMAT STONE	27	02 PLYWD, LINM	2	07 FIREPROOF STEEL	10
20 FACE BLOCK/COM. BRICK	29	03 CONC FINISHED	1	08 SPECIAL	14
21 FACE BRICK*	32	04 CONC COATED	2	<u>CEILING & INSULATION</u>	
22 STONE	47	05 ASPHALT TILE	2	01 SUS CEIL INS	4
23 CORR METAL HEAVY	14	06 RUBBER/CORK	7	02 SUS WALL INS	4
24 PREFAB METAL	18	07 VINYL TILE	5	03 SUS CL/WL INS	5
25 RNFR CONCRETE	39	08 SHEET VINYL	5	04 SUS NO INS	3
26 PRECAST PANEL	32	09 PINE/SOFT/LAM WOOD	8	05 NOT SUS CEIL	3
27 PREFIN METAL	50	10 TERRAZZO	15	06 NOT SUS WALL	3
28 GLASS/THRML	60	11 CERAMIC TILE	15	07 NT SUS CL/WL*	4
<u>ROOF STRUCTURE</u>		12 HARDWOOD/HEART PINE	12	08 NT SUS NO IN	2
01 FLAT	4	13 PARQUET	12	09 ROOF INSUL	1
02 SHED	6	14 CARPET*	5	10 WALL INSUL	1
03 GABLE	8	15 HARD TILE	15	11 RF/WL INS	2
04 HIP	9	16 SEAMLESS COATING	7	12 NO CEIL INS	0
05 GAMBREL/MAN	10	17 PRECAST CONC	1		
06 IRR/CTHRL	14	18 SLATE	20		
07 WOOD TRUSS*	08	19 MARBLE	38		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 05 - HOTEL/MOTEL

PLUMBING - REST ROOM - POINTS SCHEDULE

Area per Fixture	Points
0 - 50	16
51 - 60	15
61 - 70	14
71 - 80	13
81 - 100	12
101 - 120	11
121 - 130	10
*131 - 150	9
151 - UP	8

Area per fixture = Total Heated Area divided by Total Number of Fixtures

MARKET/DESIGN FACTOR

01 MARKET FACTOR 1	0.92
02 MARKET FACTOR 2	0.96
03 MARKET FACTOR 3*	1.00
04 MARKET FACTOR 4	1.04
05 MARKET FACTOR 5	1.06
06 MARKET FACTOR 6	1.10
07 MARKET FACTOR 7	1.15

QUALITY ADJUSTMENT

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE*	1.00
04 ABOVE AVERAGE	1.10
ABOVE AVG/CUSTOM	1.30
06 EXCELLENT	1.50

AVERAGE SIZE UNIT

SIZE FACTOR

0 - 200 SF	108%
201 - 300 SF	104%
*301 - 500 SF	100%
501 - 800 SF	97%
801 - UP SF	95%

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 06 WAREHOUSE/INDUSTRIAL CONSTRUCTION - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	1	08 IRREGULAR TRUSS	27	01 NONE	0
02 PIERS	3	09 BARJOIST	16	02 OIL/WD/COAL	0
03 CONT FOOTING	6	10 STEEL FRM, TRUSS*	18	03 GAS*	1
04 SPREAD FOOTING*	8	11 BOWSTRING TRUSS	15	04 ELECTRIC	1
05 SPECIAL FOOTING	13	12 REINFORCE CONC	21	05 SOLAR	1
<u>FLOOR SYSTEM</u>		13 PRESTRESS CONC	23	<u>HEATING TYPE</u>	
01 NONE	0	<u>ROOFING COVER</u>		01 NONE	0
02 SLAB ON GRADE*	8	01 CORR/ SHEET METAL	3	02 BASEBOARD	5
03 SLAB ABOVE GRADE	15	02 ROLL COMP	3	03 AIR-NO-DUCT*	3
04 PLYWOOD	14	03 COMPOSITION SHINGLE	4	04 AIR-DUCTED	7
05 WOOD	17	04 BLT UP TAR&GRVL*	5	05 RADIANT SUSPENDED	3
06 PLATFORM HGT	22	05 RUBBERIZED	11	06 HOTWATER	9
07 STRUCT SLAB	22	06 ASBTS-FIBER SHG/CORR	5	07 STEAM	8
<u>EXTERIOR WALL</u>		07 TILE CLAY	15	08 RADIANT ELECTRIC	5
01 SIDING MINIMUM	5	08 WOOD SHINGLE/SHAKE	8	09 RADIANT WATER	11
02 CORR METAL LIGHT	7	09 COPPER	24	10 HEAT PUMP	6
03 COMP OR WALL BRD	14	10 COMP. SHINGLE HEAVY	6	11 HEAT PUMP WALL UT	3
04 SIDING NO SHTG	20	11 SLATE	14	12 HEAT PUMP LOOP SYS	8
05 ASBTS-FIBER SHG/CORR	27	12 METAL PREFINISHED	8	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	18	13 METAL STANDING SEAM	14	01 NONE*	0
07 CEMENT FIBER SID	30	14 TILE CONC/PLASTIC	11	02 WALL UNIT	3
08 HARDBOARD	27	15 ENAMEL/STAINLESS SHNG	16	03 CENTRAL	8
09 WOOD ON SHTG	30	16 CEMENT FIBER SHINGLE	9	04 PACKAGE ROOF	8
10 ALUM, VINYL	28	<u>INTERIOR WALL</u>		05 CHILLED WATER	7
11 CONCRETE BLOCK	29	01 MASNRY/MIN*	5	<u>STRUCTURAL FRAME</u>	
12 STUCCO	31	02 WALLBRD/WD/METAL	8	01 NONE	0
13 STUCCO SYNTHETIC	35	03 PLASTER	17	02 WOOD FRAME	11
14 DESIGN VINYL	31	04 PLYWOOD PANEL	13	03 PREFABRICATED	8
15 BRD&BAT 12"/WD SHG	31	05 DRYWALL/SHEETROCK	17	04 MASONRY*	13
16 LOG	33	06 CUSTOM INTERIOR	27	05 RNFRD CONC	33
17 CEDAR, REDWOOD	33	<u>INTERIOR FLOOR COVER</u>		06 STEEL	15
18 SIDING MAXIMUM	40	01 NONE	0	07 FIREPROOF STEEL	36
19 ULT BRICK/ IMAT STONE*	31	02 PLYWD, LINM	3	08 SPECIAL	45
20 FACE BLOCK/COM. BRICK	36	03 CONC FINISHED*	2	<u>CEILING & INSULATION</u>	
21 FACE BRICK	38	04 CONC COATED	4	01 SUS CEIL INS	6
22 STONE	49	05 ASPHALT TILE	4	02 SUS WALL INS	7
23 CORR METAL HEAVY	16	06 RUBBER/CORK	5	03 SUS CL/WL INS	8
24 PREFAB METAL	20	07 VINYL TILE	8	04 SUS NO INS	5
25 RNFR CONCRETE	38	08 SHEET VINYL	8	05 NOT SUS CEIL	5
26 PRECAST PANEL	30	09 PINE/SOFT/LAM WOOD	13	06 NOT SUS WALL	6
27 PREFIN METAL	50	10 TERRAZZO	24	07 NT SUS CL/WL	7
28 GLASS/THRML	60	11 CERAMIC TILE	24	08 NT SUS NO IN	4
<u>ROOF STRUCTURE</u>		12 HARDWOOD/HEART PINE	19	09 ROOF INSUL	1
01 FLAT	7	13 PARQUET	19	10 WALL INSUL	2
02 SHED	10	14 CARPET	8	11 RF/WL INS*	3
03 GABLE	14	15 HARD TILE	24	12 NO CEIL INS	0
04 HIP	15	16 SEAMLESS COATING	11		
05 GAMBREL/MAN	17	17 PRECAST CONC	2		
06 IRR/CTHRL	21	18 SLATE	31		
07 WOOD TRUSS	14	19 MARBLE	59		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 06 WAREHOUSE/INDUSTRIAL CONSTRUCTION

SIZE FACTORS

AREA	FACTOR	AREA	FACTOR
1 - 1,000	130%	*30,001 - 35,000	*100%
1,001 - 1,500	128%	35,001 - 40,000	99%
1,501 - 2,000	125%	40,001 - 50,000	98%
2,001 - 3,000	121%	50,001 - 60,000	97%
3,001 - 4,000	119%	60,001 - 70,000	96%
4,001 - 5,000	116%	70,001 - 80,000	94%
5,001 - 6,000	115%	80,001 - 100,000	92%
6,001 - 7,000	114%	100,001 - 120,000	90%
7,001 - 8,000	112%	120,001 - 140,000	88%
8,001 - 10,000	110%	140,001 - 180,000	86%
10,001 - 12,000	109%	180,001 - 230,000	84%
12,001 - 14,000	107%	230,001 - 350,000	82%
14,001 - 16,000	105%	350,001 - 500,000	80%
16,001 - 18,000	104%	500,001 - 700,000	75%
18,001 - 20,000	103%	700,001 - 900,000	70%
20,001 - 25,000	102%	900,000 - 1,100,000	65%
25,001 - 30,000	101%	1,100,001 – UP	60%

REST ROOM - PLUMBING POINT SCHEDULE

AREA PER FIXTURE	POINTS
0 - 1159	5
1160 - 2249	4
*2250 - 3249	*3
3250 - 4999	2
5000 - UP	1

HEIGHT FACTOR

HEIGHT	FACTOR
8 - 9.9	.89
10 - 11.9	.92
12 - 13.9	.96
*14 - 15.9	*1.00
16 - 17.9	1.04
18 - 19.9	1.08
20 - 21.9	1.13
22 - 23.9	1.18
24 - 25.9	1.23
26 - 27.9	1.28
28 - 29.9	1.33
30 - 34.9	1.38
35 - 39.9	1.51
40 - 44.9	1.64
45 - 49.9	1.77

QUALITY ADJUSTMENT

01 MINIMUM	.75	24 - 25.9	1.23
02 BELOW AVERAGE	.90	26 - 27.9	1.28
03 AVERAGE*	*1.00	28 - 29.9	1.33
04 ABOVE AVERAGE	1.10	30 - 34.9	1.38
05 ABOVE AVG/CUSTOM	1.30	35 - 39.9	1.51
06 EXCELLENT	1.50	40 - 44.9	1.64
		45 - 49.9	1.77

MARKET/DESIGN FACTOR

50 - 54.9	1.90	55 - 59.9	2.03
01 MARKET FACTOR 1	0.92	60 - 69.9	2.16
02 MARKET FACTOR 2	0.96	70 - 79.9	2.42
03 MARKET FACTOR 3*	*1.00	80 - 89.9	2.68
04 MARKET FACTOR 4	1.04	90 - 98.9	2.84
05 MARKET FACTOR 5	1.06	99 – UP	2.84
06 MARKET FACTOR 6	1.10		
07 MARKET FACTOR 7	1.15		

HEIGHT FACTOR X QUALITY FACTOR X SIZE FACTOR X MARKET FACTOR

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 07 COMMERCIAL - STRUCTURAL ELEMENT DATA

<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOF STRUCTURE</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
01 EARTH	0	08 IRREGULAR TRUSS	19	01 NONE	0
02 PIERS	2	09 BARJOIST	10	02 OIL/WD/COAL	0
03 CONT FOOTING	4	10 STEEL FRM, TRUSS*	*11	03 GAS	1
04 SPREAD FOOTING*	*6	11 BOWSTRING TRUSS	9	04 ELECTRIC*	*1
05 SPECIAL FOOTING	10	12 REINFORCE CONC	13	05 SOLAR	1
<u>FLOOR SYSTEM</u>		13 PRESTRESS CONC	14	<u>HEATING TYPE</u>	
01 NONE	0	<u>ROOFING COVER</u>		01 NONE	0
02 SLAB ON GRADE*	6	01 CORR/ SHEET METAL	2	02 BASEBOARD	5
03 SLAB ABOVE GRADE	12	02 ROLL COMP	2	03 AIR-NO-DUCT	3
04 PLYWOOD	10	03 COMPOSITION SHINGLE	3	04 AIR-DUCTED	6
05 WOOD	12	04 BLT UP TAR&GRVL*	*4	05 RADIANT SUSPENDED	3
06 PLATFORM HGT	17	05 RUBBERIZED	9	06 HOTWATER	10
07 STRUCT SLAB	17	06 ASBTS-FIBER SHG/CORR	4	07 STEAM	7
<u>EXTERIOR WALL</u>		07 TILE CLAY	13	08 RADIANT ELECTRIC	5
01 SIDING MINIMUM	3	08 WOOD SHINGLE/SHAKE	7	09 RADIANT WATER	11
02 CORR METAL LIGHT	5	09 COPPER	20	10 HEAT PUMP*	*6
03 COMP OR WALL BRD	10	10 COMP. SHINGLE HEAVY	5	11 HEAT PUMP WALL UT	3
04 SIDING NO SHTG	14	11 SLATE	12	12 HEAT PUMP LOOP SYS	8
05 ASBTS-FIBER SHG/CORR	17	12 METAL PREFINISHED	7	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	16	13 METAL STANDING SEAM	12	01 NONE	0
07 CEMENT FIBER SID	19	14 TILE CONC/PLASTIC	9	02 WALL UNIT	3
08 HARDBOARD	16	15 ENAMEL/STAINLESS SHNG	14	03 CENTRAL*	*6
09 WOOD ON SHTG	19	16 CEMENT FIBER SHINGLE	8	04 PACKAGE ROOF	6
10 ALUM, VINYL	17	<u>INTERIOR WALL</u>		05 CHILLED WATER	6
11 CONCRETE BLOCK	20	01 MASNRY/MIN	2	<u>STRUCTURAL FRAME</u>	
12 STUCCO	22	02 WALLBRD/WD/METAL	4	01 NONE	0
13 STUCCO SYNTHETIC	24	03 PLASTER	8	02 WOOD FRAME	10
14 DESIGN VINYL	20	04 PLYWOOD PANEL	6	03 PREFABRICATED	7
15 BRD&BAT 12"/WD SHG	20	05 DRYWALL/SHEETROCK*	*8	04 MASONRY*	*12
16 LOG	23	06 CUSTOM INTERIOR	16	05 RNFRD CONC	29
17 CEDAR, REDWOOD	22	<u>INTERIOR FLOOR COVER</u>		06 STEEL	14
18 SIDING MAXIMUM	28	01 NONE	0	07 FIREPROOF STEEL	31
19 ULT BRICK/ IMAT STONE	21	02 PLYWD, LINM	3	08 SPECIAL	35
20 FACE BLOCK/COM. BRICK	23	03 CONC FINISHED	1	<u>CEILING & INSULATION</u>	
21 FACE BRICK*	*25	04 CONC COATED	3	01 SUS CEIL INS	5
22 STONE	35	05 ASPHALT TILE	3	02 SUS WALL INS	6
23 CORR METAL HEAVY	10	06 RUBBER/CORK	8	03 SUS CL/WL INS*	*7
24 PREFAB METAL	12	07 VINYL TILE	7	04 SUS NO INS	4
25 RNFR CONCRETE	27	08 SHEET VINYL	6	05 NOT SUS CEIL	4
26 PRECAST PANEL	22	09 PINE/SOFT/LAM WOOD	10	06 NOT SUS WALL	5
27 PREFIN METAL	30	10 TERRAZZO	18	07 NT SUS CL/WL	6
28 GLASS/THRML	35	11 CERAMIC TILE	18	08 NT SUS NO IN	3
<u>ROOF STRUCTURE</u>		12 HARDWOOD/HEART PINE	14	09 ROOF INSUL	1
01 FLAT	6	13 PARQUET	14	10 WALL INSUL	2
02 SHED	7	14 CARPET*	*7	11 RF/WL INS	3
03 GABLE	8	15 HARD TILE	18	12 NO CEIL INS	0
04 HIP	9	16 SEAMLESS COATING	8		
05 GAMBREL/MAN	11	17 PRECAST CONC	1		
06 IRR/CTHRL	14	18 SLATE	24		
07 WOOD TRUSS	08	19 MARBLE	45		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MODEL 07 - COMMERCIAL

REST ROOM - PLUMBING POINT SCHEDULE

AREA PER FIXTURE	POINTS
0 - 99	14
100 - 149	13
150 - 189	12
190 - 229	11
230 - 269	10
270 - 309	9
310 - 349	8
350 - 449	7
450 - 559	6
560 - 759	5
760 - 869	4
870 - 1159	3
1160 - 1759	2
*1760 - UP	*1

MARKET/DESIGN FACTOR

01 MARKET FACTOR 1	0.92
02 MARKET FACTOR 2	0.96
03 MARKET FACTOR 3*	*1.00
04 MARKET FACTOR 4	1.04
05 MARKET FACTOR 5	1.06
06 MARKET FACTOR 6	1.10
07 MARKET FACTOR 7	1.15

QUALITY ADJUSTMENT

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE*	*1.00
04 ABOVE AVERAGE	1.10
05 ABOVE AVG/CUSTOM	1.30
06 EXCELLENT	1.50

SIZE FACTORS TO BE APPLIED TO TOTAL HEATED AREA

SQ FTG	FACTOR	SQ FTG	FACTOR
1-500	140%	7001 - 8000	99%
501-700	135%	8001- 10000	99%
701-900	130%	10001-12000	98%
901-1200	125%	12001-14000	97%
1201-1600	118%	14001-16000	96%
1601-2000	113%	16001-18000	96%
2001-2500	109%	18001-20000	95%
2501-3000	108%	20001-25000	94%
3001-3500	107%	25001-30000	92%
3501-4000	106%	30001-40000	90%
4001-4500	105%	40001-60000	87%
4501-5000	104%	60001-80000	84%
5001-5500	103%	80001-120000	82%
5501-6000	102%	120001-175000	80%
6001-6500	101%	175001- UP	79%
*6501-7000	*100%		

* Indicates the standard used for a 100 point structure.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

CABARRUS COUNTY IMPROVEMENT USE CODES AND BASE RATES

DEPRECIATION EXPECTED LIFE BY QUALITY						USE	MODEL	BASE	<u>DESCRIPTION</u>
<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>	<u>05</u>	<u>06</u>	<u>CODE</u>	<u>NUMBR</u>	<u>RATE</u>	
45	A	A	A	A	70	01	01	126.00	Single Family Residential
70	70	70	70	70	70	01E	01	136.00	Single Family Exceptional
45	A	A	A	A	70	01R	01	126.00	Single Family Rural
30	35	40	45	50	55	02	02	110.00	Manu Home (Multi Sectional)**
20	25	30	35	40	45	03	02	105.00	Manu Home (Single Wide)**
45	A	A	A	A	70	04	03	150.00	Condominium
45	A	A	A	A	70	05	01	126.00	Patio Home
45	A	A	A	A	70	06	03	170.00	Condominium High Rise
45	A	A	A	A	70	07	01	136.00	Single Family Historic Property
45	A	A	A	A	70	08	01	126.00	SFR Modular
45	A	A	A	A	70	09	01	116.00	Townhouse Single Family
40	40	40	45	50	55	10	07	130.00	Commercial
40	40	40	45	50	55	10C	07	110.00	Commercial Condominium
30	35	40	40	40	45	10D	07	80.00	Discount Store
30	35	40	40	45	45	10H	06	90.00	Home Improvement Store
30	35	40	40	45	45	10P	07	130.00	Pharmacy
30	35	40	40	45	45	11	07	160.00	Convenience Store
30	35	40	40	45	45	11M	07	165.00	Mini-Mart Convenience Store
20	20	25	25	30	30	12	06	80.00	Car Wash – Self Serve
20	20	25	25	30	30	12A	06	105.00	Car Wash - Automatic
20	20	25	25	30	30	12D	06	85.00	Car Wash – Drive Thru
35	40	45	45	50	55	13	07	130.00	Department Store
35	40	45	45	45	50	13D	07	100.00	Discount/Department Store
30	35	40	40	40	45	13W	06	60.00	Discount Warehouse Store
30	35	40	40	40	45	14	07	120.00	Super Market
40	45	50	50	55	55	15	07	155.00	Shopping Center-Mall
40	40	45	45	50	50	16	07	115.00	Shopping Center-Strip
40	40	45	45	50	50	17	04	115.00	Office
40	40	45	45	50	50	17D	04	182.00	Drag Way Control Tower
50	50	55	55	60	60	18	04	175.00	Office High Rise > 4
35	35	40	40	45	45	19	04	155.00	Medical/Dental Building
35	35	40	40	45	45	19V	04	175.00	Veterinarian’s Office
35	35	40	40	45	45	20	04	160.00	Medical Condo
30	30	35	35	40	45	21	07	160.00	Restaurant
30	30	35	35	40	45	21C	07	140.00	Cafeteria
30	30	35	35	40	40	22	07	180.00	Fast Food
30	35	40	40	45	50	22C	07	160.00	Fast Food/ Convenience
40	45	50	50	55	60	23	04	175.00	Bank
40	40	45	45	50	50	24	04	110.00	Office Condo
40	40	45	45	50	55	25	07	130.00	Comm./Service

CABARRUS COUNTY 2024 APPRAISAL MANUAL

** Manufactured homes are listed as real property if they meet the definition in NCGS 105-273 (13). See chapter 12 Page 35 – 37 for more information

DEPRECIATION

EXPECTED LIFE BY QUALITY						USE	MODEL	BASE	
<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>	<u>05</u>	<u>06</u>	<u>CODE</u>	<u>NUMBR</u>	<u>RATE</u>	<u>DESCRIPTION</u>
30	30	35	35	40	40	26	07	132.00	Service Station
30	35	40	40	50	50	27D	07	90.00	Dealership Showroom
40	40	45	45	50	50	27S	06	110.00	Auto Service Center
30	35	40	40	45	45	27M	06	120.00	Mini Specialty Automotive
30	35	40	40	45	45	28	06	65.00	Parking Garage
30	35	40	40	45	45	29	06	50.00	Mini-Warehouse
40	40	45	50	55	60	30	04	185.00	Laboratory/Research
35	40	40	40	45	45	31	04	147.00	Day Care Center
30	35	40	40	45	50	32	07	135.00	Theater
35	40	45	45	50	55	32A	07	185.00	Auditoriums
35	35	40	40	45	45	33	07	145.00	Lounge / Nightclub
30	35	35	35	40	40	34	07	115.00	Bowling Alley, Arena
40	40	45	45	50	55	34R	07	175.00	Recreation Center
35	35	40	40	45	45	34F	07	140.00	Fitness Center
40	40	45	50	55	60	37	05	185.00	Hotel/Motel High Rise > 3
30	35	40	40	40	45	38	07	80.00	Furniture Showroom
30	35	40	40	45	45	39	05	115.00	Hotel / Motel < 4 Floors
40	45	45	45	50	55	40	06	60.00	Industrial
35	40	40	40	45	50	41	06	85.00	Light Manufacturing
45	50	50	50	55	60	42	06	125.00	Heavy Manufacturing
45	50	50	50	55	60	42F	06	125.00	Fiber Optics Manufacturing
30	35	35	35	40	45	43	06	40.00	Lumber Storage
40	45	45	45	50	55	44	06	95.00	Packing Plant/Food Process
45	50	50	50	55	60	45	06	120.00	Cigarette Manufacturing
40	45	45	45	50	55	46	06	100.00	Bottler/Brewery
40	40	45	45	50	50	47	06	85.00	Warehouse Condo
35	40	45	45	50	50	48	06	65.00	Warehouse - Storage
35	40	45	45	50	50	48D	06	73.00	Warehouse - Distribution
35	40	45	45	50	50	48M	06	56.00	Warehouse Mega
20	20	25	30	35	35	49	06	60.00	Prefab Warehouse
35	40	45	45	50	50	51	06	75.00	Cold Storage/Freezer
35	40	45	45	50	50	52	06	83.00	Truck Terminal/ Transit WH
30	30	35	35	40	40	53	06	70.00	Service Garage - Industrial
40	40	45	45	50	50	54	06	60.00	Flex Warehouse
40	40	45	45	50	50	55	07	224.00	Stadium
40	40	45	45	50	50	57	06	95.00	Motor Sports Garage

CABARRUS COUNTY 2024 APPRAISAL MANUAL

DEPRECIATION

EXPECTED LIFE BY QUALITY						USE	MODEL	BASE	DESCRIPTION
01	02	03	04	05	06	CODE	NUMBR	RATE	
40	45	50	50	55	60	60	05	145.00	Garden Apartment
40	45	50	50	55	60	61	05	120.00	Townhouse Apartment
40	45	50	50	55	60	62	05	151.00	Duplex/Triplex
40	45	50	50	55	60	63	05	155.00	High Rise Apartment
30	35	40	40	45	50	65	06	80.00	Stable
						66	N/A	N/A	Blank
30	35	40	40	45	50	67	07	140.00	Gymnasiums
35	40	45	50	55	60	68	04	174.00	Classrooms
40	45	45	45	50	55	69	01	103.00	Group Home
40	40	45	45	50	50	70	04	180.00	Institutional
35	40	45	50	55	60	71	04	155.00	Church
35	40	45	50	55	60	71F	04	120.00	Fellowship Hall
40	40	45	45	50	50	72	04	180.00	School - Private
40	45	50	50	55	60	72C	04	180.00	College - Private
40	40	45	45	50	50	73	04	275.00	Hospital - Private
35	40	40	40	45	50	73S	04	210.00	Surgical Center
45	45	50	50	55	60	74	05	120.00	Home for the Elderly
45	45	50	50	55	60	74A	05	100.00	Assisted Living
45	45	50	50	55	60	74C	04	170.00	Convalescent/Nursing Home
45	45	50	50	55	60	74R	05	164.00	Retirement/Continuing Care
40	45	50	50	55	60	75	05	125.00	Orphanage
40	40	45	45	50	50	76	04	125.00	Mortuary, Cemetery, etc.
30	35	40	40	45	50	77	07	120.00	Club, Lodge, Hall
						77C	07	0.00	Club House –HOA
40	40	45	45	50	50	78	04	185.00	County Club
30	35	35	35	40	45	79	04	150.00	Airport Terminal
35	40	45	45	50	50	80	06	50.00	Marina
30	30	35	35	40	40	81	06	55.00	Aircraft Hangar
30	30	35	35	40	40	81M	06	70.00	Aircraft Maintenance Hanger
40	40	45	45	50	55	82	04	210.00	Convention Center
40	40	45	45	50	55	82B	07	140.00	Banquet Hall
40	40	45	45	50	50	83	04	180.00	School - Public
40	45	50	50	55	60	84	04	195.00	College - Public
40	40	45	45	50	50	85	04	250.00	Hospital - Public
40	45	50	50	55	60	86	04	190.00	County Office
40	45	50	50	55	60	86L	04	160.00	Library
40	45	50	50	55	60	87	04	190.00	State Office
40	45	50	50	55	60	88	04	190.00	Federal Office
40	45	50	50	55	60	89	04	190.00	Municipal Office
35	40	40	40	45	50	90	06	115.00	Fire Station
40	40	45	45	50	50	91	04	190.00	Utility Office
40	40	45	45	50	50	92	04	190.00	Mining Office

CABARRUS COUNTY 2024 APPRAISAL MANUAL

DEPRECIATION EXPECTED LIFE BY QUALITY						USE	MODEL	BASE	
<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>	<u>05</u>	<u>06</u>	<u>CODE</u>	<u>NUMBR</u>	<u>RATE</u>	<u>DESCRIPTION</u>
40	40	45	45	50	50	93	04	190.00	Petroleum –Gas Office
40	40	45	45	50	55	94	07	300.00	Jail - Correctional
						95-97	N/A	N/A	Blank
						97M	00	0.00	Mineral Rights
						98	07	0.00	Valueless Improvement
						99		0.00	New Parcel ***

***When new parcel numbers are added through real property update, they are automatically assigned use code 99.

Depreciation Schedules

TABLE “A”

DEPRECIATION SCHEDULE

EXTERIOR WALL TYPE	INCREMENTAL AGING PERIODS					
	From - To	1-3	4-18	19-21	22-34	35 & over
1-4		1.00	1.00	1.00	1.00	1.00
5- 7		1.00	1.00	1.00	1.00	1.00
8-11		1.00	1.00	1.00	1.00	1.00
12-15		1.00	1.00	1.00	1.00	1.00
16-20		1.00	1.00	1.00	1.00	1.00
21-22		1.00	1.00	1.00	1.00	1.00
23-28		1.00	1.00	1.00	1.00	1.00

CABARRUS COUNTY 2024 APPRAISAL MANUAL

70 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #1

EFFECT	AMOUNT	PERCENT.	*	EFFECT.	AMOUNT	PERCENT.
AGE	OF DEPR.	GOOD	*	AGE	OF DEPR.	GOOD
1	0	100		36	25	75
2	1	99		37	25	75
3	1	99		38	26	74
4	2	98		39	27	73
5	2	98		40	28	72
6	3	97		41	28	72
7	4	96		42	29	71
8	4	96		43	30	70
9	5	95		44	31	69
10	5	95		45	31	69
11	6	94		46	32	68
12	7	93		47	33	67
13	8	92		48	34	66
14	8	92		49	34	66
15	9	91		50	35	65
16	10	90		51	36	64
17	10	90		52	37	63
18	11	89		53	37	63
19	12	88		54	38	62
20	13	87		55	39	61
21	13	87		56	40	60
22	14	86		57	40	60
23	15	85		58	41	59
24	16	84		59	42	58
25	16	84		60	43	57
26	17	83		61	43	57
27	18	82		62	44	56
28	19	81		63	45	55
29	19	81		64	46	54
30	20	80		65	46	54
31	21	79		66	47	53
32	22	78		67	48	52
33	22	78		68	49	51
34	23	77		69	50	50
35	24	76		70	50	50

CABARRUS COUNTY 2024 APPRAISAL MANUAL

60 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #2

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	0	100		31	32	68
2	1	99		32	34	66
3	2	98		33	35	65
4	3	97		34	37	63
5	4	96		35	38	62
6	4	96		36	40	60
7	5	95		37	41	59
8	6	94		38	43	57
9	7	93		39	45	55
10	8	92		40	47	53
11	9	91		41	49	51
12	10	90		42	51	49
13	11	89		43	52	48
14	12	88		44	54	46
15	12	88		45	55	45
16	13	87		46	56	44
17	15	85		47	57	43
18	16	84		48	58	42
19	17	83		49	59	41
20	18	82		50	60	40
21	19	81		51	61	39
22	20	80		52	62	38
23	21	79		53	63	37
24	23	77		54	64	36
25	24	76		55	65	35
26	25	75		56	66	34
27	26	74		57	67	33
28	28	72		58	68	32
29	29	71		59	69	31
30	31	69		60	70	30

CABARRUS COUNTY 2024 APPRAISAL MANUAL

55 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #3

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT GOOD
1	1	99		31	31	69
2	2	98		32	32	68
3	3	97		33	33	67
4	4	96		34	34	66
5	5	95		35	36	64
6	6	94		36	38	62
7	7	93		37	40	60
8	8	92		38	42	58
9	9	91		39	44	56
10	10	90		40	46	54
11	11	89		41	48	52
12	12	88		42	51	49
13	13	87		43	53	47
14	14	86		44	56	44
15	15	85		45	58	42
16	16	84		46	60	40
17	17	83		47	62	38
18	18	82		48	64	36
19	19	81		49	66	34
20	20	80		50	68	32
21	21	79		51	70	30
22	22	78		52	70	30
23	23	77		53	70	30
24	24	76		54	70	30
25	25	75		55	70	30
26	26	74				
27	27	73				
28	28	72				
29	29	71				
30	30	70				

CABARRUS COUNTY 2024 APPRAISAL MANUAL

50 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #4

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		26	28	72
2	2	98		27	30	70
3	3	97		28	32	68
4	4	96		29	34	66
5	5	95		30	36	64
6	6	94		31	38	62
7	7	93		32	40	60
8	8	92		33	42	58
9	9	91		34	44	56
10	10	90		35	46	54
11	11	89		36	48	52
12	12	88		37	50	50
13	13	87		38	53	47
14	14	86		39	56	44
15	15	85		40	59	41
16	16	84		41	62	38
17	17	83		42	65	35
18	18	82		43	68	32
19	19	81		44	70	30
20	20	80		45	70	30
21	21	79		46	70	30
22	22	78		47	70	30
23	23	77		48	70	30
24	24	76		49	70	30
25	26	74		50	70	30

CABARRUS COUNTY 2024 APPRAISAL MANUAL

45 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #5

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		26	38	62
2	2	98		27	40	60
3	3	97		28	42	58
4	4	96		29	44	56
5	5	95		30	46	54
6	6	94		31	48	52
7	7	93		32	50	50
8	8	92		33	53	47
9	9	91		34	56	44
10	10	90		35	59	41
11	11	89		36	62	38
12	12	88		37	65	35
13	13	87		38	68	33
14	14	86		39	70	30
15	16	84		40	70	30
16	18	82		41	70	30
17	20	80		42	70	30
18	22	78		43	70	30
19	24	76		44	70	30
20	26	74		45	70	30
21	28	72				
22	30	70				
23	32	68				
24	34	66				
25	36	64				

40 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #6

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		21	37	63
2	2	98		22	39	61
3	3	97		23	41	59
4	4	96		24	43	57
5	5	95		25	45	55
6	7	93		26	47	53
7	9	91		27	49	51
8	11	89		28	51	49
9	13	87		29	54	46
10	15	85		30	57	43
11	17	83		31	60	40
12	19	81		32	63	37
13	21	79		33	66	34
14	23	77		34	68	32
15	25	75		35	70	30
16	27	73		36	70	30
17	29	71		37	70	30
18	31	69		38	70	30
19	33	67		39	70	30
20	35	65		40	70	30

CABARRUS COUNTY 2024 APPRAISAL MANUAL

35 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #7

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		21	42	58
2	2	98		22	45	55
3	4	96		23	48	52
4	5	95		24	52	48
5	6	94		25	55	45
6	8	92		26	58	42
7	10	90		27	61	39
8	11	89		28	64	36
9	13	87		29	68	32
10	15	85		30	70	30
11	17	83		31	70	30
12	19	81		32	70	30
13	22	78		33	70	30
14	24	76		34	70	30
15	26	74		35	70	30
16	28	72				
17	31	69				
18	34	66				
19	36	64				
20	39	61				

30 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #8

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	2	98		16	39	61
2	3	97		17	42	58
3	4	96		18	46	54
4	7	93		19	49	51
5	9	91		20	53	47
6	11	89		21	57	43
7	14	86		22	60	40
8	16	84		23	63	37
9	18	82		24	66	34
10	21	79		25	69	31
11	24	76		26	70	30
12	26	74		27	70	30
13	29	71		28	70	30
14	32	68		29	70	30
15	35	65		30	70	30

CABARRUS COUNTY 2024 APPRAISAL MANUAL

25 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #9

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	2	98
2	5	95
3	7	93
4	10	90
5	13	87
6	16	84
7	19	81
8	22	78
9	25	75
10	29	71
11	32	68
12	36	64
13	40	60
14	44	56
15	48	52
16	52	48
17	56	44
18	60	40
19	64	36
20	68	32
21	70	30
22	70	30
23	70	30
24	70	30
25	70	30

20 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #10

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	3	97
2	7	93
3	10	90
4	14	86
5	18	82
6	22	78
7	26	74
8	30	70
9	35	65
10	40	60
11	45	55
12	50	50
13	55	45
14	60	40
15	65	35
16	69	31
17	70	30
18	70	30
19	70	30
20	70	30

CABARRUS COUNTY 2024 APPRAISAL MANUAL

AUXILIARY AREA ADJUSTMENTS

DESCRIPTION	CODE	MODEL						
		SFR	MH	CONDO	OFFICE	MF	WHSE	COMM
		<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>	<u>05</u>	<u>06</u>	<u>07</u>
Apartment	APT*	090	090	090	080@	100@	150@	095@
Attic, Unfinished	UAT	010	N/A	010	010	010	010	010
Attic, Finished	FAT	050	050	050	050@	050	050@	050@
Base	BAS*	100@	100@	100@	100@	100@	100@	100@
Base, Semi-Finished	SFB*	080@	080@	080@	080@	080@	085@	085@
Basement, Finished	FBM*	045	050	045	060@	070	070@	060@
Basement, Open-End(Fin.)	OEB*	055	060	055	070@	080	080@	070@
Basement, Semi-Finished	SBM	030	035	030	040	050	060	040
Basement, Unfinished	UBM	020	025	020	025	025	050	030
Basement, Cellar	CBM	010	015	010	015	015	040	025
Basement, Apartment	APB*	070	070	070	065	080@	120@	075@
Cabana, Encl., Finished	FCB	N/A	090	N/A	N/A	N/A	N/A	N/A
Cabana, Encl., Unfinished	UCB	N/A	070	N/A	N/A	N/A	N/A	N/A
Canopy	CAN	020	020	020	025	025	030	025
Canopy, Detached	CDN	025	025	025	030	030	035	030
Canopy, Netted Shade	CAS	N/A	N/A	N/A	N/A	N/A	012	010
Carpport, Finished	FCP	025	030	025	030	030	040	030
Carpport, Finished, Detached	FDC	030	035	030	035	035	045	035
Carpport, Unfinished	UCP	015	020	015	020	020	030	020
Carpport, Unfin., Detached	UDC	020	025	020	025	025	035	025
Garage, Fin.	FGR	040	045	040	050	060	070	060
Garage, Fin. with Door	FGD	045	050	045	055	065	075	065
Garage, Finished Detached	FDG	045	050	045	055	065	075	065
Finished Area Over Garage	FOG*	085@	085@	085@	090@	090@	090@	090@
Garage, Unfinished	UGR	030	035	030	040	050	060	050
Garage, Unfin. with Door	UGD	035	040	035	045	055	065	055
Garage, Unfin. Basement	UGB	025	030	025	035	040	050	040
Garage, Finished Basement	FGB	035	040	035	045	050	060	050
Garage, Unfinished Detached	UDG	035	040	035	045	055	065	055
Garage, Unfin. Area Over	UOG	035	035	035	040	040	040	040
Laboratory	LAB*	N/A	N/A	N/A	150@	N/A	300@	175@
Loading Platform, Cover.	CLP	N/A	N/A	N/A	030	040	070	040
Loading Platform with CAN	ALP	N/A	N/A	N/A	020	025	050	025
Loading Platform, Uncov.	ULP	N/A	N/A	N/A	010	015	030	015
Loft	LFT*	070	N/A	070	030	N/A	N/A	N/A
Lower Level, Unfinished	LLU	025	030	025	030	030	030@	030
Lower Level, Unfin Garage	LUG	030	035	030	040	050	060	050
Lower Level, Semi- Finished	LLS*	050	055	050	050@	070	070@	070@
Lower Level, Fin.	LLF*	085@	090@	085@	090@	090@	090@	090@
Lower Level, Fin Garage	LFG	040	045	040	050	060	070	060
Manufacturing-Min.	MFM*	N/A	N/A	N/A	N/A@	N/A	130@	N/A@
Manufacturing-Fair	MFF*	N/A	N/A	N/A	N/A@	N/A	160@	N/A@
Manufacturing-Avg.	MFA*	N/A	N/A	N/A	N/A@	N/A	200@	N/A@
Manufacturing-Good	MFG*	N/A	N/A	N/A	N/A@	N/A	250@	N/A@
Mezzanine	MEZ*	N/A	N/A	N/A	090@	050	050@	060@
Office, Base	BOF*	100	100	100	100@	100	100@	100@
Office, Minimum	MOF*	N/A	N/A	N/A	100@	105	120@	110@
Office, Fair	FOF*	100	N/A	100	110@	110	150@	115@
Office, Average	AOF*	110	N/A	110	120@	120	200@	130@
Office, Good	GOF*	120	N/A	120	130@	130	250@	140@

CABARRUS COUNTY 2024 APPRAISAL MANUAL

AUXILIARY AREA ADJUSTMENTS

DESCRIPTION	CODE	MODEL							
		COMM			SFR	MH	CONDO		
OFFICE	MF	WHSE	01	02	03	04	05	06	07
Pointer		PTR	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Patio		PTO	005	005	005	005	005	010	005
Porch, Enclosed, Fin.		FEP	070	070	070	080	080	080	080
Porch, Enc., Unfin.		UEP	050	050	050	060	060	060	060
Porch, Open, Finished		FOP	035	040	035	030	040	050	040
Porch, Open, Unfinished		UOP	025	030	025	020	030	040	030
Porch, Screen, Finished		FSP	040	045	040	050	050	060	050
Porch, Screen, Unfinished		USP	030	030	030	040	040	050	040
Porch, Screen, Finished, Det.		FDS	040	045	040	050	050	060	050
Porch, Screen, Unfin., Det.		UDS	030	030	030	040	040	050	040
Service Production Area		SPA*	N/A	N/A	N/A	075@	075	100@	085@
Stoop		STP	025	030	025	020	020	030	020
Storage, Finished		FST	050	055	050	050	050	070	060
Storage, Unfinished		UST	040	045	040	040	040	060	050
Store Display Area		SDA*	N/A	N/A	N/A	100@	100	160@	100@
Sun Room Heated		SRH*	090@	090@	090@	090	090@	090	090
Sun Room Unheated		SRU	080	080	080	080	080	080	080
Terrace		TER	020	025	020	015	020	050	020
Upper Story, Finished		FUS*	085@	085@	085@	095@	095@	095@	095@
Upper Story, Unfinished		UUS	050	050	050	045	045	045	045
Utility, Finished.		FUT	055	060	055	050	050	070	060
Utility, Finished., Detached		FDU	060	065	060	055	055	075	065
Utility, Unfinished		UUT	045	050	045	045	045	065	055
Utility, Unfinished Detached		UDU	050	055	050	050	050	070	060
Wood Deck		WDD	020	025	020	015	020	050	020

*INCLUDED IN HEATED AREA or BLDG AREA CALCULATION

@ INCLUDED IN SIZE FACTOR CALCULATION

Note:

Basement, Open-End – Finished (OEB) – Describes a basement finished as living area with either the front or back out of the ground with doors and windows and both sides partially out of the ground. Sometimes called a daylight basement. If an Open-End Basement is unfinished it is to be coded a SBM – Semi-finished basement.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

OTHER BUILDINGS AND EXTRA FEATURES (OBXF)

Introduction

All buildings are not compatible to the appraisal system due to the nature of the materials, quality and/or methods used in their construction. A few of the Buildings in this category can be coded as auxiliary areas if an appropriate Improvement Use Code, Model and Base Rate are available. This section will contain a range of typical special buildings and extra features which may not exactly describe a specific improvement; however, it will closely resemble one listed and direct substitution can be made to arrive at the proper value. Any improvement that cannot be appropriately valued from this manual may be priced either using the actual cost or through the use of Marshall & Swift pricing service, either adjusted to the appropriate appraisal date. A separate price schedule follows with the listing of each type arranged by general qualities. Interpolation of buildings fitting between the qualities or with varying specifications is appropriate; these adjustments are made by changing the original percent condition. The original percent condition may also be varied to reflect economic or functional obsolescence or other adjustments found in the following schedules. All values are supported by market sales.

Description	Code	BRICK STCK	63	DOCK BOARD	93
AIR COND	62	BRIDGE	F2	DOCK LEVEL	41
		BRN LOUNGE	E2	DR RANGE	A7
ARBOR	G9	BULK BARN	22		
BACKSTOP	A1	BULK HEAD	83	DRIVE ASP	09D
BARBECUE	C9	CABIN	E6	DRIVE BRK	E8
BARN BRICK	25V	CAMPSITE	86	DRIVE CON	10D
BARN FRAME	25	CANOPY CON	39C	DRIVE STN	F3
BARN MASON	25B	CANOPY STE	39	DRIVE TILE	E7
BARN METAL	25M	CANOPY WD	39W	DRIVE UP	C7
BARN MILK	82	CAR WASH	75	DRIVEUP PN	D1
BARN POLE	25P	CARPORT BR	03V	DUGOUT	A8
BATH HOUSE	60	CARPORT FR	03	DWELLING	66
BLDG BRICK	A5	CARPORT MA	03B	EGG ROOM	D9
BLDG FRAME	A9	CARPORT ML	03L	ELEV FRT	45
BLEACHERS	BLR	CARPORT MT	03M	ELEV PASS	46
BOAT DOCK	68	CARPORT PL	03P	ELEV PASS	46E
BOAT HOUSE	77	CEMET. LOT	59	ELEV RES	46R
BOAT PIER	67	CLASSROOM	A6	ESCALATOR	53
BOAT RAMP	81	CLUB HOUSE	51	ESTIM VAL	EV
BOAT SHELT	F4	COMM AREA	31	EXEMPT	EX
BOAT SLIP	94			FEN METAL3	E53
BOATHSE CV	D4	CONVEYER	48	FEN METAL4	E54
BOATHSE DK	D5	COOLER	73	FEN METAL5	E55
BOATHSE SH	D6	COURT BALL	A2	FEN METAL6	E56
BOATHSE UC	D3	COURT BALL	A2C	FEN METAL7	E57
BOATSP/COV	95	COURT GAME	E1	FEN METAL8	E58
BOILER RM	79	CRAINWY	76	FEN METL10	E59
BOOTH	A4	CRIB	92	FEN PVC PK	E4K
BOOTH ATM	A3	CRYPT	64	FEN PVC PR	E4P
BOOTH GAS	A4G	DECK	88	FEN S RAIL	05s
BRAD SINK	61	DEPOST BOX	C6	FEN WD PK	05K

CABARRUS COUNTY 2024 APPRAISAL MANUAL

FEN WD PRV	05P	MH ADDITN	16	REC BLDG	B3
FENCE CL10	61	MH PARK SP	15	RESERVOIR	G2
FENCE CL12	62	MH SITE	D8	REST ROOM	B4
FENCE CL4	06	MINI GOLF	32M	RUNWAY	B5
Fence CL6	066			RV GRAND STAND	GRV
FENCE CL8	068	MUSCO LTS	44M	SCALE	38
FENCE CONC	G6	NICHE	71	SHED FRAME	24
FENCE METL	E5	OFFICE YRD	17	SHED MASON	24B
FENCE WOOD	05	OH DOOR	49	SHED METAL	24M
FENCE-PVC	E4	PACK BARN	23	SHED POLE	24P
FIRE ESCAP	70	PARK DECK	52	SHELTER	SHB
FIREPL PTO	14P	PATIO	04	SHELTER	SHF
FIREPLACE	14	PATIO/COVR	91	SHELTER	SHM
FOUNDATION	G3	PAVING ASP	09	SHELTER	SHP
FOUNTAIN	G7	PAVING CON	10	SHELTER FR	97
FREEZER	74	PAVING CON	10A	SHELTER MT	97M
GARAGE BR	02V	PENTHOUSE	18	SHELTER PL	97P
GARAGE FR	02	PERGOLA	P1	SHOP BLDG	B6
GARAGE MAS	02B	PHOTOMAT	54	SHOP BLDG	B6B
GARAGE MTL	02M	PIER/COVER	96	SHOP BLDG	B6M
GARAGE POL	02P	POOL ABV G	F7	SHOP BLDG	B6P
GAZEBO	55	POOL APRON	89	SIDEWALK C	10S
GOLF GREEN	32	POOL COMM	07C	SILO	28
GRAIN BIN	21	POOL CON	07	SITE IMPRV	H1
GRANDSTAND	GRS	Pool Exerc	07E	SLAT HOUSE	B7
GREENHSE M	13M			SPA/TUB	19
GREENHSE W	13	POOL FGLAS	08F	SPRINKLER	42
GRNHSE RES	GH	POOL VINYL	08	STABLE FR	99
GRNHSE RES	GHM	Pool Wadng	07W	STABLE MAS	99B
GUARD HSE	65	PORCH	11	STABLE MTL	99M
HANGER	84	POULTRY HS	29	STABLE POL	99P
HOG PARLOR	27	POULTRY/DK	26	STAND	B8
HYDRA HOIS	D7	PUMP HOUSE	90	STEEL TANK	F9
KENNEL	B1	PWC-DOCK	F1	STG PF MT	69
KENNEL RUN	B1R	RACE TRACK CART	RTC	STG FARM B	23B
KILN	80	RACE TRACK DIRT	RTD	STG FARM M	23M
KT ELEVATR	B2	RACE TRACK		STG FARM P	23P
LAUNDRY	50	NASCAR	RTN	STG QUONST	47
LEASEHOLD	72	RACE TRACK		STORAGE	01
LIGHTS BAL	44B	PAVED	RTP	STORAGE	01B
LIGHTS FB	44F	RACE TRACT	1/2	STORAGE	01M
LOAD DOCK	40	RACE TRCT	1/4	STORAGE	01V
MARQUEE	C8	RACE TRCT	1/5	STORAGE BN	B9
MEZZ	98	RAIL SPUR	43	SW PLATFRM	E3
		RAIL SWTCH	G5		

CABARRUS COUNTY 2024 APPRAISAL MANUAL

TANK BULK	56	TOB BARN	20	WALKWAY	C2
TANK DIKE	G4	TRUCK WELL	78	WALL BLOCK	58
TANK ELEV	37	TUNNEL	30	WALL BRICK	57
TANK FUEL	36	UNDER CONS	UC	WALL STONE	E9
TANK WATER	35	VAPOR REC	C1	WASTE BIN	C3
TENNIS CRT	12	VAULT DOOR	C5	WASTE TRET	C4
TENNIS CRT	12A	VAULTS-MNY	33	WELL COMM	F8
TENNIS CRT	12C	VAULTS-REC	34	WELL SFR	H2
TENNIS CRT	12S	VCTRY CRCL	VC	WHEEL FENCE	06W
TERRACE	87	WALK UP	D2	YARD LTS	44

CABARRUS COUNTY 2024 APPRAISAL MANUAL

Index of Unit Prices:

The unit price schedule, which follows is meant to be a guide and the total value of each extra feature/other building will be adjusted as appropriate by the appraiser for normal depreciation and the current condition of the actual feature or building. Items not included in this section will be priced either using the actual cost or through the use of Marshall & Swift pricing service, either adjusted to the appropriate appraisal date.

BARBEQUE

Built in Barbeque: Stone, Brick or Block

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BARBECUE	C9	AA	Custom	\$42,000.00	S5		TRUE
BARBECUE	C9	A	Excellent	\$20,000.00	S5		TRUE
BARBECUE	C9	B	Above Average	\$14,000.00	S5		TRUE
BARBECUE	C9	C	Average	\$7,000.00	S5		TRUE
BARBECUE	C9	D	Below Average	\$4,000.00	S5		TRUE
BARBECUE	C9	E	Minimum	\$1,500.00	S5		TRUE

BARNS – General and Special Purpose

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BARN BRICK	25V	AA	Custom	\$64.50	S3	1	TRUE
BARN BRICK	25V	A	Excellent	\$56.00	S3	1	TRUE
BARN BRICK	25V	B	Above Average	\$47.50	S3	1	TRUE
BARN BRICK	25V	C	Average	\$39.00	S3	1	TRUE
BARN BRICK	25V	D	Below Average	\$35.00	S3	1	TRUE
BARN BRICK	25V	E	Minimum	\$29.00	S3	1	TRUE
BARN FRAME	25	AA	Custom	\$60.00	S3	1	TRUE
BARN FRAME	25	A	Excellent	\$51.00	S3	1	TRUE
BARN FRAME	25	B	Above Average	\$42.00	S3	1	TRUE
BARN FRAME	25	C	Average	\$33.00	S3	1	TRUE
BARN FRAME	25	D	Below Average	\$28.00	S3	1	TRUE
BARN FRAME	25	E	Minimum	\$23.00	S3	1	TRUE
BARN MASON	25B	AA	Custom	\$64.50	S3	1	TRUE
BARN MASON	25B	A	Excellent	\$56.00	S3	1	TRUE
BARN MASON	25B	B	Above Average	\$47.50	S3	1	TRUE
BARN MASON	25B	C	Average	\$39.00	S3	1	TRUE
BARN MASON	25B	D	Below Average	\$35.00	S3	1	TRUE
BARN MASON	25B	E	Minimum	\$29.00	S3	1	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

BARN METAL	25M	A	Excellent	\$38.50	S3	1	TRUE
BARN METAL	25M	B	Above Average	\$31.75	S3	1	TRUE
BARN METAL	25M	C	Average	\$25.00	S3	1	TRUE
BARN METAL	25M	D	Below Average	\$23.50	S3	1	TRUE
BARN METAL	25M	E	Minimum	\$19.50	S3	1	TRUE

Add to the Original % Condition for Upper Story - +70% Add to the Original % Condition for ½ story - +35%

Excellent: Strong frame; masonry siding; high quality roof cover; dormers; cupolas; wainscot; concrete or wood floors; good electrical and plumbing.

Custom: Strong frame; good siding and roof cover; windows; some wainscot; floors; good stalls; good electrical and plumbing.

Above Average: Slightly better quality frame and siding and roof; more windows; good floors and patricians; adequate electrical and plumbing.

Average: Average frame; average siding and roof; few windows; some flooring and patricians; limited electrical and plumbing.

Below Average: Light frame; cheap siding; shed or gable roof; dirt floor; cheap stalls; little or no electrical or plumbing.

Minimum: Lowest quality frame and siding; shed or gable roof; dirt floor; cheap stalls; little or no electrical or plumbing.

BARN - MILK PARLOR

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BARN MILK	82	A	Excellent	\$66.00	S3	1	TRUE
BARN MILK	82	B	Above Average	\$60.00	S3	1	TRUE
BARN MILK	82	C	Average	\$41.00	S3	1	TRUE
BARN MILK	82	D	Below Average	\$35.00	S3	1	TRUE
BARN MILK	82	E	Minimum	\$27.00	S3	1	TRUE

BARN - LOUNGE

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BARN LOUNGE	E2	A	Excellent	\$20.00	S3	1	TRUE
BARN LOUNGE	E2	B	Above Average	\$17.50	S3	1	TRUE
BARN LOUNGE	E2	C	Average	\$15.00	S3	1	TRUE
BARN LOUNGE	E2	D	Below Average	\$11.50	S3	1	TRUE
BARN LOUNGE	E2	E	Minimum	\$9.50	S3	1	TRUE

Add to the Original % Condition for Concrete Floor: +15%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

BARN – POLE

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BARN POLE	25P	A	Excellent	\$30.00	S3	1	TRUE
BARN POLE	25P	B	Above Average	\$26.50	S3	1	TRUE
BARN POLE	25P	C	Average	\$23.00	S3	1	TRUE
BARN POLE	25P	D	Below Average	\$20.00	S3	1	TRUE
BARN POLE	25P	E	Minimum	\$15.50	S3	1	TRUE

BATH HOUSE - (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BATH HOUSE	60	AA	Custom	\$185.00	S5	2	TRUE
BATH HOUSE	60	A	Excellent	\$146.00	S5	2	TRUE
BATH HOUSE	60	B	Above Average	\$83.00	S5	2	TRUE
BATH HOUSE	60	C	Average	\$65.00	S5	2	TRUE
BATH HOUSE	60	D	Below Average	\$45.00	S5	2	TRUE
BATH HOUSE	60	E	Minimum	\$38.00	S5	2	TRUE

BLEACHERS - (Per Square Foot)

Steel Open Deck Quality A, B and C
 Wood Open Deck Quality D and E

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BLEACHERS	BLR	A	Excellent	\$75.00	S3		TRUE
BLEACHERS	BLR	B	Above Average	\$50.00	S3		TRUE
BLEACHERS	BLR	C	Average	\$40.00	S3		TRUE
BLEACHERS	BLR	D	Below Average	\$30.00	S3		TRUE
BLEACHERS	BLR	E	Minimum	\$25.00	S3		TRUE

BOAT RAMPS & PIERS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BOAT PIER	67	A	Excellent	\$35.00	S5	4	TRUE
BOAT PIER	67	B	Above Average	\$30.00	S5	4	TRUE
BOAT PIER	67	C	Average	\$25.00	S5	4	TRUE
BOAT PIER	67	D	Below Average	\$20.00	S5	4	TRUE
BOAT RAMP	81	C	Average	\$5.75	S5	4	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

BOAT PIER – COVERED (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
PIER/COVER	96	A	Excellent	\$37.40	S5	4	TRUE
PIER/COVER	96	B	Above Average	\$36.30	S5	4	TRUE
PIER/COVER	96	C	Average	\$30.00	S5	4	TRUE
PIER/COVER	96	D	Below Average	\$28.00	S5	4	TRUE

BOOTHS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BOOTH	A4	B	Above Average	\$250.00	S3	3	TRUE
BOOTH	A4	C	Average	\$220.00	S3	3	TRUE
BOOTH	A4	D	Below Average	\$175.00	S3	3	TRUE
BOOTH	A4	E	Minimum	\$125.00	S3	3	TRUE
BOOTH ATM	A3	B	Above Average	\$650.00	S3	3	TRUE
BOOTH ATM	A3	C	Average	\$575.00	S3	3	TRUE
BOOTH ATM	A3	D	Below Average	\$515.00	S3	3	TRUE
BOOTH ATM	A3	E	Minimum	\$275.00	S3	3	TRUE
BOOTH GAS	A4G	B	Above Average	\$450.00	S3	3	TRUE
BOOTH GAS	A4G	C	Average	\$315.00	S3	3	TRUE
BOOTH GAS	A4G	D	Below Average	\$175.00	S3	3	TRUE
BOOTH GAS	A4G	E	Minimum	\$150.00	S3	3	TRUE

Add to the Original % Condition for bullet-proof glass: +25%
 Deduct from the Original % Condition for no heat and A/C: +25%

BULKHEADS

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
BULK HEAD	83	B	Above Average	\$28.75	S5	20	TRUE
BULK HEAD	83	C	Average	\$23.00	S5	20	TRUE
BULK HEAD	83	D	Below Average	\$17.25	S5	20	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

CABIN (Per square foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
CABIN	E6	AA	Custom	\$75.00	S3	2	TRUE
CABIN	E6	A	Excellent	\$65.00	S3	2	TRUE
CABIN	E6	B	Above Average	\$55.00	S3	2	TRUE
CABIN	E6	C	Average	\$35.00	S3	2	TRUE
CABIN	E6	D	Below Average	\$26.00	S3	2	TRUE
CABIN	E6	E	Minimum	\$20.00	S3	2	TRUE

CAMPSITES (Per site)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
CAMPSITE	86	A	Excellent	\$4,000.00	S0	10	TRUE
CAMPSITE	86	B	Above Average	\$2,800.00	S0	10	TRUE
CAMPSITE	86	C	Average	\$2,000.00	S0	10	TRUE
CAMPSITE	86	D	Below Average	\$1,350.00	S0	10	TRUE

CANOPIES (Per Square Foot)

Canopies that are built to the same standards as the building they serve should be included in the sketch of the building and priced as a part of the building. This would include buildings such as; Convenience Stores, Restaurants, Service Stations and etc. Other canopies are priced using this schedule.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
CANOPY CON	39C	AA	Custom	\$54.50	S3	1	TRUE
CANOPY CON	39C	A	Excellent	\$45.25	S3	1	TRUE
CANOPY CON	39C	B	Above Average	\$42.00	S3	1	TRUE
CANOPY CON	39C	C	Average	\$38.50	S3	1	TRUE
CANOPY CON	39C	D	Below Average	\$33.25	S3	1	TRUE
CANOPY CON	39C	E	Minimum	\$29.50	S3	1	TRUE
CANOPY STE	39	AA	Custom	\$66.00	S3	1	TRUE
CANOPY STE	39	A	Excellent	\$52.50	S3	1	TRUE
CANOPY STE	39	B	Above Average	\$45.00	S3	1	TRUE
CANOPY STE	39	C	Average	\$42.00	S3	1	TRUE
CANOPY STE	39	D	Below Average	\$30.00	S3	1	TRUE
CANOPY STE	39	E	Minimum	\$24.75	S3	1	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

CANOPY WD	39W	AA	Excellent	\$49.50	S3	1	TRUE
CANOPY WD	39W	A	Excellent	\$39.00	S3	1	TRUE
CANOPY WD	39W	B	Above Average	\$36.00	S3	1	TRUE
CANOPY WD	39W	C	Average	\$33.00	S3	1	TRUE
CANOPY WD	39W	D	Below Average	\$25.50	S3	1	TRUE
CANOPY WD	39W	E	Minimum	\$22.50	S3	1	TRUE

Add to the Original % Condition for Gable or Gambrel Roof : +10%
 Add to the Original % Condition for Round : +25%

CARPORTS* (Per square foot)

Detached carports that are built to the exact specifications of the dwelling should be sketched on the property record card as an auxiliary area. All other carports may be priced from this schedule using the same quality judgment used to rate dwellings.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
CARPORT BR	03V	AA	Custom	\$49.00	S3	2	TRUE
CARPORT BR	03V	A	Excellent	\$40.50	S3	2	TRUE
CARPORT BR	03V	B	Above Average	\$33.00	S3	2	TRUE
CARPORT BR	03V	C	Average	\$24.25	S3	2	TRUE
CARPORT BR	03V	D	Below Average	\$17.00	S3	2	TRUE
CARPORT BR	03V	E	Minimum	\$13.50	S3	2	TRUE
CARPORT FR	03	AA	Custom	\$44.00	S3	2	TRUE
CARPORT FR	03	A	Excellent	\$37.75	S3	2	TRUE
CARPORT FR	03	B	Above Average	\$30.00	S3	2	TRUE
CARPORT FR	03	C	Average	\$22.00	S3	2	TRUE
CARPORT FR	03	D	Below Average	\$17.00	S3	2	TRUE
CARPORT FR	03	E	Minimum	\$12.25	S3	2	TRUE
CARPORT MA	03B	AA	Custom	\$50.00	S3	2	TRUE
CARPORT MA	03B	A	Excellent	\$41.00	S3	2	TRUE
CARPORT MA	03B	B	Above Average	\$33.00	S3	2	TRUE
CARPORT MA	03B	C	Average	\$25.00	S3	2	TRUE
CARPORT MA	03B	D	Below Average	\$19.00	S3	2	TRUE
CARPORT MA	03B	E	Minimum	\$15.00	S3	2	TRUE
CARPORT ML	03L	C	Average	\$7.00	S5	2	TRUE
CARPORT ML	03L	D	Below Average	\$5.00	S5	2	TRUE
CARPORT ML	03L	E	Minimum	\$3.00	S5	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

CARPORT MT	03M	B	Above Average	\$14.00	S3	2	TRUE
CARPORT MT	03M	C	Average	\$9.00	S3	2	TRUE
CARPORT MT	03M	D	Below Average	\$8.00	S3	2	TRUE
CARPORT MT	03M	E	Minimum	\$6.00	S3	2	TRUE
CARPORT PL	03P	C	Average	\$18.00	S3	2	TRUE
CARPORT PL	03P	D	Below Average	\$15.00	S3	2	TRUE
CARPORT PL	03P	E	Minimum	\$11.00	S3	2	TRUE

CEMETERY (Per Unit)

Quality	C	Ready for Sale
	D	Proposed
	E	Sold

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
CEMET. LOT	59	C	Average	\$58.00	S0		TRUE
CEMET. LOT	59	D	Below Average	\$5.80	S0		TRUE
CEMET. LOT	59	E	Minimum	\$0.00	S0		TRUE
CRYPT	64	C	Average	\$1,200.00	S0		TRUE
CRYPT	64	E	Minimum	\$0.00	S0		TRUE
NICHE	71	C	Average	\$88.00	S0		TRUE
NICHE	71	E	Minimum	\$0.00	S0		TRUE

COURTS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
COURT BALL	A2	B	Above Average	\$7.00	S5	19	TRUE
COURT BALL	A2	C	Average	\$6.15	S5	19	TRUE
COURT GAME	E1	C	Average	\$15.00	S5	19	TRUE

76 CRANEWAYS - Personal Property

93 DOCK BOARD – Personal Property

41 DOCK LEVELERS - HYDRAULIC - Personal Property

CABARRUS COUNTY 2024 APPRAISAL MANUAL

DECKS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
DECK	88	A	Excellent(Comp/Syn)	\$28.00	S5	4	TRUE
DECK	88	B	Above Average(Comp)	\$24.50	S5	4	TRUE
DECK	88	C	Average	\$22.00	S5	4	TRUE
DECK	88	D	Below Average	\$18.00	S5	4	TRUE

Deduct from the Original % Condition for no rails: -20%

ELEVATORS (Per Stop) *Enter each elevator individually with the number of stops in the number of units.*

Passenger Hydraulic

QUALITY

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
ELEV Passenger Hyd	46	AA	5000+ LB	\$77,500.00	40	5	TRUE
ELEV Passenger Hyd	46	A	4000 LB	\$66,500.00	40	5	TRUE
ELEV Passenger Hyd	46	B	3000 LB	\$54,750.00	40	5	TRUE
ELEV Passenger Hyd	46	C	2500 LB	\$48,500.00	40	5	TRUE
ELEV Passenger Hyd	46	D	2000 LB	\$41,700.00	40	5	TRUE
ELEV Passenger Hyd	46	E	1500 LB	\$34,100.00	40	5	TRUE

Passenger Electric

QUALITY

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
ELEV Passenger Elec	46E	AA	5000+ LB	\$120,000.00	40	6	TRUE
ELEV Passenger Elec	46E	A	4000 LB	\$105,950.00	40	6	TRUE
ELEV Passenger Elec	46E	B	3000 LB	\$87,750.00	40	6	TRUE
ELEV Passenger Elec	46E	C	2500 LB	\$82,250.00	40	6	TRUE
ELEV Passenger Elec	46E	D	2000 LB	\$69,500.00	40	6	TRUE
ELEV Passenger Elec	46E	E	1500 LB	\$57,000.00	40	6	TRUE

Add to the Original % Condition for Glass Observation Elevators: +10%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

Freight

QUALITY		AA	A	B	C	D	E		
		15- 20,000 LB	10-14999LB	7-9999LB	5-6999LB	3-4999LB	1-2999LB		
Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price		
ELEV Freight	45	AA	15,000 to 20,000 LB	\$115,000.00	40	5	TRUE		
ELEV Freight	45	A	10,000 to 14,999 LB	\$82,500.00	40	5	TRUE		
ELEV Freight	45	B	7,000 to 9,999 LB	\$58,000.00	40	5	TRUE		
ELEV Freight	45	C	5,000 to 6,999 LB	\$52,000.00	40	5	TRUE		
ELEV Freight	45	D	3,000 to 4,999 LB	\$48,500.00	40	5	TRUE		
ELEV Freight	45	E	1,000 to 2,999 LB	\$42,000.00	40	5	TRUE		

ELEVATORS - Cont.

Residential

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
ELEV Residential	46R	C	Average	\$13,000.00	40	6	TRUE

ESCALATORS (Per unit)

QUALITY								
Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price	
ESCALATOR	53	AA	25' Rise	\$238,000.00	40		TRUE	
ESCALATOR	53	A	22' Rise	\$228,000.00	40		TRUE	
ESCALATOR	53	B	18' Rise	\$214,000.00	40		TRUE	
ESCALATOR	53	C	14' Rise	\$204,000.00	40		TRUE	
ESCALATOR	53	D	12' Rise	\$199,000.00	40		TRUE	
ESCALATOR	53	E	10' Rise	\$190,000.00	40		TRUE	

CABARRUS COUNTY 2024 APPRAISAL MANUAL

FENCE - CHAIN LINK (Per Lineal Foot by Height)

QUALITY

Description/ Height	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FENCE Chain Link 4ft	06	C	4 Feet	\$16.00	S5	7	TRUE
FENCE Chain Link 6ft	066	C	6 Feet	\$22.00	S5	7	TRUE
FENCE Chain Link 8ft	068	C	8 Feet	\$29.00	S5	7	TRUE
FENCE Chain Link 10ft	061	C	10 Feet	\$35.00	S5	7	TRUE
FENCE Chain Link 12ft	062	C	12 Feet	\$40.00	S5	7	TRUE

Add to the Original % Condition for Coating: +15%
 Add to the Original % Condition for Slats: +70%
 Add to the Original % Condition for Barbed Razor Wire: +50%

FENCE - PVC (Per Lineal Foot by Height)

PVC Rail

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FENCE-PVC Rail	E4	AA	(2 x 8) 4 -Rails	\$29.50	S5	7	TRUE
FENCE-PVC Rail	E4	A	(2 x 8) 3- Rails	\$26.00	S5	7	TRUE
FENCE-PVC Rail	E4	B	(2 x 8) 2 -Rails	\$22.50	S5	7	TRUE
FENCE-PVC Rail	E4	C	(2 x 6) 4 - Rails	\$20.50	S5	7	TRUE
FENCE-PVC Rail	E4	D	(2 x 6) 3 - Rails	\$19.50	S5	7	TRUE
FENCE-PVC Rail	E4	E	(2 x 6) 2 - Rails	\$15.25	S5	7	TRUE

PVC - Privacy

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FEN PVC Privacy	E4P	AA	6ft - Custom	\$45.50	S5	7	TRUE
FEN PVC Privacy	E4P	A	5ft - Custom	\$43.50	S5	7	TRUE
FEN PVC Privacy	E4P	B	4ft- Custom	\$41.50	S5	7	TRUE
FEN PVC Privacy	E4P	C	6ft - Average	\$33.00	S5	7	TRUE
FEN PVC Privacy	E4P	D	5ft - Average	\$31.00	S5	7	TRUE
FEN PVC Privacy	E4P	E	4ft - Average	\$28.00	S5	7	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

PVC – Picket	Height	Average	Custom
	- 3 Feet:	Quality E	Quality B
	- 3.5 Feet	Quality D	Quality A
	- 4 Feet:	Quality C	Quality AA

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FEN PVC Picket	E4K	AA	4ft - Custom	\$34.00	S5	7	TRUE
FEN PVC Picket	E4K	A	3.5ft - Custom	\$29.00	S5	7	TRUE
FEN PVC Picket	E4K	B	3ft - Custom	\$28.50	S5	7	TRUE
FEN PVC Picket	E4K	C	4ft - Average	\$24.00	S5	7	TRUE
FEN PVC Picket	E4K	D	3.5ft - Average	\$19.00	S5	7	TRUE
FEN PVC Picket	E4K	E	3ft - Average	\$14.00	S5	7	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

FENCE - WOOD

Fence Wood Plank Rail

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FENCE WOOD	05	B	= > 4 Rails	\$18.00	S5	7	TRUE
FENCE WOOD	05	C	3 Rails	\$15.25	S5	7	TRUE
FENCE WOOD	05	D	2 Rails	\$13.50	S5	7	TRUE

Fence Wood Saw/Split Rail

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FEN S RAIL	05s	B	= > 4 Rails	\$19.00	S5	7	TRUE
FEN S RAIL	05s	C	3 Rails	\$15.75	S5	7	TRUE
FEN S RAIL	05s	D	2 Rails	\$14.25	S5	7	TRUE

Fence Wood Privacy

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FEN WOOD Privacy	05P	A	8 Feet	\$28.00	S5	7	TRUE
FEN WOOD Privacy	05P	B	7 Feet	\$25.25	S5	7	TRUE
FEN WOOD Privacy	05P	C	6 Feet	\$19.00	S5	7	TRUE
FEN WOOD Privacy	05P	D	4 – 5 Feet	\$17.50	S5	7	TRUE

Fence Wood Picket

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FEN Wood Picket	05K	B	5 Feet	\$15.00	S5	7	TRUE
FEN Wood Picket	05K	C	4 Feet	\$12.00	S5	7	TRUE
FEN Wood Picket	05K	D	3 Feet	\$9.50	S5	7	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

FENCE – METAL (Per Lineal Foot by Height) Steel, or aluminum

Description/Height	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FENCE Metal 3 Ft	E53	B	3 Ft – Comm Custom	\$52.00	S3	7	TRUE
FENCE Metal 3 Ft	E53	C	3 Ft – Comm Average	\$29.00	S3	7	TRUE
FENCE Metal 3 Ft	E53	D	3 Ft – Res Custom	\$49.00	S3	7	TRUE
FENCE Metal 3 Ft	E53	E	3 Ft – Res Average	\$29.00	S3	7	TRUE
FENCE Metal 4 Ft	E54	AA	4 Ft – Industrial Custom	\$60.00	S3	7	TRUE
FENCE Metal 4 Ft	E54	A	4 Ft – Industrial Average	\$35.00	S3	7	TRUE
FENCE Metal 4 Ft	E54	B	4 Ft – Comm Custom	\$57.00	S3	7	TRUE
FENCE Metal 4 Ft	E54	C	4 Ft – Comm Average	\$32.00	S3	7	TRUE
FENCE Metal 4 Ft	E54	D	4 Ft – Res Custom	\$55.00	S3	7	TRUE
FENCE Metal 4 Ft	E54	E	4 Ft – Res Average	\$31.00	S3	7	TRUE
FENCE Metal 5 Ft	E55	AA	5 Ft – Industrial Custom	\$69.00	S3	7	TRUE
FENCE Metal 5 Ft	E55	A	5 Ft – Industrial Average	\$42.00	S3	7	TRUE
FENCE Metal 5 Ft	E55	B	5 Ft – Comm Custom	\$63.00	S3	7	TRUE
FENCE Metal 5 Ft	E55	C	5 Ft – Comm Average	\$38.00	S3	7	TRUE
FENCE Metal 5 Ft	E55	D	5 Ft – Res Custom	\$60.00	S3	7	TRUE
FENCE Metal 5 Ft	E55	E	5 Ft – Res Average	\$35.00	S3	7	TRUE
FENCE Metal 6 Ft	E56	AA	6 Ft – Industrial Custom	\$77.00	S3	7	TRUE
FENCE Metal 6 Ft	E56	A	6 Ft – Industrial Average	\$45.00	S3	7	TRUE
FENCE Metal 6 Ft	E56	B	6 Ft – Comm Custom	\$54.50	S3	7	TRUE
FENCE Metal 6 Ft	E56	C	6 Ft – Comm Average	\$31.00	S3	7	TRUE
FENCE Metal 6 Ft	E56	D	6 Ft – Res Custom	\$43.50	S3	7	TRUE
FENCE Metal 6 Ft	E56	E	6 Ft – Res Average	\$26.00	S3	7	TRUE
FENCE Metal 7 Ft	E57	AA	7 Ft – Industrial Custom	\$80.00	S3	7	TRUE
FENCE Metal 7 Ft	E57	A	7 Ft – Industrial Average	\$50.00	S3	7	TRUE
FENCE Metal 8 Ft	E58	AA	8 Ft – Industrial Custom	\$85.00	S3	7	TRUE
FENCE Metal 8 Ft	E58	A	8 Ft – Industrial Average	\$55.00	S3	7	TRUE
FENCE Metal 10 Ft	E59	AA	10 Ft – Industrial Custom	\$105.00	S3	7	TRUE
FENCE Metal 10 Ft	E59	A	10 Ft – Industrial Average	\$61.50	S3	7	TRUE

Add to the Original % for bronze anodized or power coated: +50%
 Add to the Original % for Wrought Iron: +100%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

FENCE – CONCRETE (Per lineal foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FENCE Concrete	G6	B	4 Rails	\$27.25	S3	7	TRUE
FENCE Concrete	G6	C	3 Rails	\$22.25	S3	7	TRUE
FENCE Concrete	G6	D	2 Rails	\$16.00	S3	7	TRUE
FENCE Concrete	G6	E	1 Rail	\$11.00	S3	7	TRUE

FIREPLACE (Per Unit)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FIREPL Patio	14P	AA	Custom	\$20,000.00	S3		TRUE
FIREPL Patio	14P	A	Excellent	\$15,000.00	S3		TRUE
FIREPL Patio	14P	B	Above Average	\$9,500.00	S3		TRUE
FIREPL Patio	14P	C	Average	\$6,200.00	S3		TRUE
FIREPL Patio	14P	D	Below Average	\$3,800.00	S3		TRUE
FIREPL Patio	14P	E	Minimum	\$3,000.00	S3		TRUE
FIREPLACE	14	AA	Custom	\$15,000.00	40		TRUE
FIREPLACE	14	A	Excellent	\$9,750.00	40		TRUE
FIREPLACE	14	B	Above Average	\$6,750.00	40		TRUE
FIREPLACE	14	C	Average	\$4,000.00	40		TRUE
FIREPLACE	14	D	Below Average	\$3,250.00	40		TRUE
FIREPLACE	14	E	Minimum	\$1,700.00	40		TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

FOUNTAIN (Per Unit)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
FOUNTAIN	G7	AA	Custom	\$39,000.00	S5		TRUE
FOUNTAIN	G7	A	Excellent	\$28,750.00	S5		TRUE
FOUNTAIN	G7	B	Above Average	\$18,500.00	S5		TRUE
FOUNTAIN	G7	C	Average	\$7,200.00	S5		TRUE
FOUNTAIN	G7	D	Below Average	\$4,550.00	S5		TRUE
FOUNTAIN	G7	E	Minimum	\$1,900.00	S5		TRUE

GARAGES - Detached Residential (Per square foot)

Detached garages that are built to the same specifications of the dwelling or built with apartments in the upper floor should be sketched on the property record card as an auxiliary area. All other garages may be priced from this schedule using the same quality judgment used to rate dwellings.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
GARAGE Brick	02V	AA	Custom	\$88.00	S3	2	TRUE
GARAGE Brick	02V	A	Excellent	\$74.00	S3	2	TRUE
GARAGE Brick	02V	B	Above Average	\$58.00	S3	2	TRUE
GARAGE Brick	02V	C	Average	\$44.00	S3	2	TRUE
GARAGE Brick	02V	D	Below Average	\$32.00	S3	2	TRUE
GARAGE Brick	02V	E	Minimum	\$25.00	S3	2	TRUE
GARAGE Frame	02	AA	Custom	\$75.00	S3	2	TRUE
GARAGE Frame	02	A	Excellent	\$59.00	S3	2	TRUE
GARAGE Frame	02	B	Above Average	\$44.00	S3	2	TRUE
GARAGE Frame	02	C	Average	\$33.00	S3	2	TRUE
GARAGE Frame	02	D	Below Average	\$25.00	S3	2	TRUE
GARAGE Frame	02	E	Minimum	\$14.00	S3	2	TRUE
GARAGE Mason/Block	02B	AA	Custom	\$70.00	S3	2	TRUE
GARAGE Mason/Block	02B	A	Excellent	\$60.00	S3	2	TRUE
GARAGE Mason/Block	02B	B	Above Average	\$46.00	S3	2	TRUE
GARAGE Mason/Block	02B	C	Average	\$35.00	S3	2	TRUE
GARAGE Mason/Block	02B	D	Below Average	\$27.00	S3	2	TRUE
GARAGE Mason/Block	02B	E	Minimum	\$20.00	S3	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

GARAGE Metal	02M	A	Excellent	\$34.00	S3	2	TRUE
GARAGE Metal	02M	B	Above Average	\$30.00	S3	2	TRUE
GARAGE Metal	02M	C	Average	\$21.00	S3	2	TRUE
GARAGE Metal	02M	D	Below Average	\$15.00	S3	2	TRUE
GARAGE Metal	02M	E	Minimum	\$11.00	S3	2	TRUE
GARAGE Pole	02P	B	Above Average	\$32.00	S3	2	TRUE
GARAGE Pole	02P	C	Average	\$23.00	S3	2	TRUE
GARAGE Pole	02P	D	Below Average	\$18.00	S3	2	TRUE
GARAGE Pole	02P	E	Minimum	\$13.00	S3	2	TRUE

Add to the Original % Condition for finished interior +25%

Add to the Original % Condition for Upper Story +70%

Add to the Original % Condition for ½ story +35%

Deduct from the Original % Condition for lack of overhead door -5%

GAZEBOS (Per Square Foot)

Gazebos may be priced from this schedule using the same quality judgment used to rate dwellings.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
GAZEBO	55	AA	Custom	\$99.00	S3	4	TRUE
GAZEBO	55	A	Excellent	\$84.00	S3	4	TRUE
GAZEBO	55	B	Above Average	\$55.00	S3	4	TRUE
GAZEBO	55	C	Average	\$48.40	S3	4	TRUE
GAZEBO	55	D	Below Average	\$36.30	S3	4	TRUE
GAZEBO	55	E	Minimum	\$28.60	S3	4	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

GOLF COURSES – 32 (Per Hole)

Price includes normal grading, sprinkler systems, service roads and cart paths and architect fees.

Class I - Championship: **Quality B** - \$210,000 - \$330,000 per hole
Quality A - \$264,000 - \$456,000 per hole
Quality AA - \$525,000 - \$900,000 per hole

Typical Features: 160 to 200 acres
6,700 to 7,000 yards long
Bunkered and contoured greens and fairways
Good undulating terrain with many large trees
Driving range
Name architect
Automatic sprinklers for greens and fairways
Paved cart paths

Class II - Private Club: **Quality C** - \$180,000 - \$265,000 per hole

Typical Features: 120 to 160 acres
6,400 yards to 6,700 yards
Bunkered at most greens
Undulating terrain with large trees
Driving range
Sprinklers manual or automatic
Paved cart paths

Class III - Semi-Private and Municipal Clubs: **Quality D** - \$125,000 - \$175,000 per hole

Typical Features: 110 to 120 acres
6,000 yards to 6,400 yards
Bunkered at most greens
Undulating terrain and some large trees
Greens sprinkled
Paved cart paths

Class IV - Minimum Quality: **Quality E** - \$54,000 - \$119,000 per hole

Typical Features: 80 to 100 acres
5,600 yards to 6,000 yards
Open flat to undulating terrain
few bunkers
gravel or some paving cart paths

This schedule represents replacement cost. Depreciation may be used to consider economic factors.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

MINIATURE GOLF COURSES (Per Hole)

Code – 32M

E - Minimum Quality	D - Below Average Quality	Typical Features:	.25 acres
		Simple course, prepackaged, flat terrain, including lighting	
C - Average Quality	B - Above Average Quality	Typical Features:	.25 to .5 acres
		Professionally designed and installed, includes plumbing and lighting	
A - Custom Quality	AA – Excellent Quality	Typical Features:	.50 to 1.00 acres
		Custom course, extensive themes with major elevation, rock and waterscape layout	

These prices do not include buildings and parking.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
MINI GOLF	32M	AA	Custm .75 to 1 Ac	\$58,500.00	S5		TRUE
MINI GOLF	32M	A	Exc .50 to .749Ac	\$28,900.00	S5		TRUE
MINI GOLF	32M	B	Abv Avg .35 to .499	\$27,800.00	S5		TRUE
MINI GOLF	32M	C	Avg .25 to .349 Ac	\$11,000.00	S5		TRUE
MINI GOLF	32M	D	Blw Avg <.249 Ac	\$6,950.00	S5		TRUE
MINI GOLF	32M	E	Min < .249 Ac	\$2,290.00	S5		TRUE

GRAIN BINS - FARM (Per Bushel)

Metal On Slab/Ventilated Floor

Formula for calculating bushels from dimensions: [(Diameter x Diameter x .77) x Height] x .82 = Total Bushels
For Commercial Grain Bins Use Harvester Price

QUALITY AA	A	B	C	D
<u>w/Dryer-unloader</u>	<u>w/Dryer</u>	<u>w/Unloader.</u>	<u>Average</u>	<u>No Floor</u>

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
GRAIN BIN	21	AA	W/Dryer & Unloader	\$3.05	S5	8	TRUE
GRAIN BIN	21	A	W / Dryer	\$2.86	S5	8	TRUE
GRAIN BIN	21	B	W / Unloader	\$2.08	S5	8	TRUE
GRAIN BIN	21	C	Average	\$1.95	S5	8	TRUE
GRAIN BIN	21	D	No Floor	\$1.75	S5	8	TRUE

GRANDSTANDS (Per Square Foot) Con/Steel Closed

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
GRANDSTAND	GRS	AA	Custom	\$152.00	S3		TRUE
GRANDSTAND	GRS	A	Excellent	\$125.00	S3		TRUE
GRANDSTAND	GRS	B	Above Average	\$114.00	S3		TRUE
GRANDSTAND	GRS	C	Average	\$105.00	S3		TRUE
GRANDSTAND	GRS	D	Below Average	\$84.00	S3		TRUE
GRANDSTAND	GRS	E	Minimum	\$59.00	S3		TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

GREENHOUSES - COMMERCIAL (Per Square Foot) 13M Metal Frame 13 Wood Frame

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
Grnhouse Comm -Metal	13M	AA	Custom	\$40.00	S5	9	TRUE
Grnhouse Comm -Metal	13M	A	Excellent	\$28.00	S5	9	TRUE
Grnhouse Comm -Metal	13M	B	Above Average	\$20.00	S5	9	TRUE
Grnhouse Comm -Metal	13M	C	Average	\$10.00	S5	9	TRUE
Grnhouse Comm -Metal	13M	D	Below Average	\$6.50	S5	9	TRUE
Grnhouse Comm -Metal	13M	E	Minimum	\$4.50	S5	9	TRUE
Grnhouse Comm Wood	13	AA	Custom	\$29.00	S5	9	TRUE
Grnhouse Comm Wood	13	A	Excellent	\$15.00	S5	9	TRUE
Grnhouse Comm Wood	13	B	Above Average	\$12.00	S5	9	TRUE
Grnhouse Comm Wood	13	C	Average	\$7.00	S5	9	TRUE
Grnhouse Comm Wood	13	D	Below Average	\$4.75	S5	9	TRUE
Grnhouse Comm Wood	13	E	Minimum	\$4.00	S5	9	TRUE

Deduct from the Original % Condition for Hoop construction: - 30%

Custom: Heavy frame; sandwich panels or tempered glass; venting; concrete walks; adequate electrical and plumbing.
 Excellent: Best frame; sandwich panels; venting; concrete floors; drains; good electrical and plumbing.
 Average: Good frame; glass or fiberglass; gravel and some concrete; adequate electrical; hose bibs.
 Below Average: Metal or wood frame; polyethylene arched roof; dirt floor; minimum electrical and plumbing.
 Minimum: Light post or tubular frame; polyethylene arched roof; dirt floor; no electrical and hose bib.

GREENHOUSES - RESIDENTIAL (Per Square Foot) GH Wood Frame GHM Metal Frame

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
Greenhouse Res Wood	GH	AA	Custom	\$32.00	S5	2	TRUE
Greenhouse Res Wood	GH	A	Excellent	\$25.00	S5	2	TRUE
Greenhouse Res Wood	GH	B	Above Average	\$18.00	S5	2	TRUE
Greenhouse Res Wood	GH	C	Average	\$12.00	S5	2	TRUE
Greenhouse Res Wood	GH	D	Below Average	\$7.00	S5	2	TRUE
Greenhouse Res Wood	GH	E	Minimum	\$5.75	S5	2	TRUE
Greenhouse Res Metal	GHM	AA	Custom	\$60.00	S5	2	TRUE
Greenhouse Res Metal	GHM	A	Excellent	\$40.00	S5	2	TRUE
Greenhouse Res Metal	GHM	B	Above Average	\$30.00	S5	2	TRUE
Greenhouse Res Metal	GHM	C	Average	\$14.00	S5	2	TRUE
Greenhouse Res Metal	GHM	D	Below Average	\$12.00	S5	2	TRUE
Greenhouse Res Metal	GHM	E	Minimum	\$6.50	S5	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

GUARD HOUSES Code 65 (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
GUARD HOUSE	65	A	Excellent	\$200.00	S3	3	TRUE
GUARD HOUSE	65	B	Above Average	\$160.00	S3	3	TRUE
GUARD HOUSE	65	C	Average	\$120.00	S3	3	TRUE
GUARD HOUSE	65	D	Below Average	\$85.00	S3	3	TRUE
GUARD HOUSE	65	E	Minimum	\$63.00	S3	3	TRUE

Deduct from the Original % Condition for Non-weatherized: - 30%
 Deduct from the Original % Condition for stick built: - 20%
 Add to the Original % Condition for all steel construction: + 30%

HOG PARLORS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
HOG PARLOR	27	AA	Custom	\$49.00	S5	1	TRUE
HOG PARLOR	27	A	Excellent	\$29.00	S5	1	TRUE
HOG PARLOR	27	B	Above Average	\$22.00	S5	1	TRUE
HOG PARLOR	27	C	Average	\$17.50	S5	1	TRUE
HOG PARLOR	27	D	Below Average	\$15.00	S5	1	TRUE
HOG PARLOR	27	E	Minimum	\$12.50	S5	1	TRUE

Custom/Excellent: Good siding; good ventilation; many windows; insulated wall and ceiling; partitions; good electrical and plumbing.

Above Average/Average: Average siding; insulated; ventilation; windows; slab floor; partitions; adequate electrical and plumbing.

Below Average/Minimum: Low cost board or block siding; natural ventilation; unfinished slab floor; minimum service.

KENNEL BUILDINGS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
KENNEL	B1	AA	Custom	\$165.00	35	1	TRUE
KENNEL	B1	A	Excellent	\$100.00	35	1	TRUE
KENNEL	B1	B	Above Average	\$70.00	35	1	TRUE
KENNEL	B1	C	Average	\$54.00	35	1	TRUE
KENNEL	B1	D	Below Average	\$35.00	35	1	TRUE
KENNEL	B1	E	Minimum	\$20.00	35	1	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

KENNEL OUTDOOR RUNS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
KENNEL RUN	B1R	B	Above Average	\$14.50	S3	1	TRUE
KENNEL RUN	B1R	C	Average	\$12.50	S3	1	TRUE
KENNEL RUN	B1R	D	Below Average	\$10.50	S3	1	TRUE

MOBILE HOME SITES (Per Space)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
MOBILEHOME SITE	D8	C	Average	\$9,500.00	S0		TRUE

Deduct from the Original % Condition for shared well: - 40%

MOBILE HOME PARKS (Per Space)

See Class descriptions in Chapter 9 of this Manual.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
MH PARKS	15	A	Class 5	\$54,000.00	S3	10	TRUE
MH PARKS	15	B	Class 4	\$41,500.00	S3	10	TRUE
MH PARKS	15	C	Class 3	\$30,000.00	S3	10	TRUE
MH PARKS	15	D	Class 2	\$18,000.00	S3	10	TRUE
MH PARKS	15	E	Class 1	\$9,500.00	S3	10	TRUE

MOBILE HOME ADDITIONS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
MH ADDITN	16	AA	Custom	\$93.00	30	2	TRUE
MH ADDITN	16	A	Excellent	\$81.00	30	2	TRUE
MH ADDITN	16	B	Above Average	\$67.50	30	2	TRUE
MH ADDITN	16	C	Average	\$62.00	30	2	TRUE
MH ADDITN	16	D	Below Average	\$56.00	30	2	TRUE
MH ADDITN	16	E	Minimum	\$46.00	30	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

PATIOS - (Per Square Foot)

Patios that are built to the same specifications of the dwelling should be sketched on the property record card as an auxiliary area. All other patios and terraces may be priced from this schedule.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
PATIO	04	AA	Stone/Concrete	\$16.50	S5	4	TRUE
PATIO	04	A	Tile/Concrete	\$14.80	S5	4	TRUE
PATIO	04	B	Brick Concrete	\$14.00	S5	4	TRUE
PATIO	04	C	Stamped Concrete	\$13.75	S5	4	TRUE
PATIO	04	D	Textured Concrete	\$12.35	S5	4	TRUE
PATIO	04	E	Concrete	\$6.15	S5	4	TRUE

Deduct from the Original % Condition for sand base under brick, stone or tile: - 30%

Add to the Original % Condition for colored concrete: + 20%

Add to the Original % Condition for Lighting: + 20%

Add fences and walls from the schedules in this chapter.

PAVING:

PAVING – COMMERCIAL ASPHALT (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
PAVING Comm Asph	09	AA	Heavy w/Curb &Gutter	\$5.95	S5	11	TRUE
PAVING Comm Asph	09	A	Heavy	\$5.50	S5	11	TRUE
PAVING Comm Asph	09	B	Med w/Curb & Gutter	\$4.45	S5	11	TRUE
PAVING Comm Asph	09	C	Medium	\$4.10	S5	11	TRUE
PAVING Comm Asph	09	D	Light Weight	\$2.65	S5	11	TRUE

PAVING - RESIDENTIAL ASPHALT (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
DRIVE RESIDENTIAL ASP	09D	C	Average	\$4.50	S5	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

PAVING – COMMERCIAL CONCRETE
Code: 10

(Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
PAVING COMM CON	10	AA	8" Thick Curb/Gutter (Reinforced)	\$15.00	S5	11	TRUE
PAVING COMM CON	10	A	6" Thick Curb/Gutter (Reinforced)	\$10.35	S5	11	TRUE
PAVING COMM CON	10	B	4" Thick Curb/Gutter (Reinforced)	\$7.00	S5	11	TRUE
PAVING COMM CON	10	C	4" Thick (Reinforced)	\$6.50	S5	11	TRUE
PAVING COMM CON	10	D	4" Thick	\$5.85	S5	11	TRUE
PAVING COMM CON	10	E	3" Thick	\$5.25	S5	11	TRUE

*Custom Finish includes; Stamped Surface or Epoxy w/stone or shell.

PAVING SIDEWALK – COMMERCIAL CONCRETE (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
SIDEWALK COM	10S	C	Average	\$6.60	S5	2	TRUE

PAVING DRIVEWAYS (Per Square Foot)

PAVING DRIVE – RESIDENTIAL CONCRETE

Code: 10D

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
DRIVE RES CON	10D	AA	4" Thick Custom	\$10.50	S5	2	TRUE
DRIVE RES CON	10D	A	4" Thick Stamped	\$9.25	S5	2	TRUE
DRIVE RES CON	10D	B	4" Thick Epoxy	\$8.50	S5	2	TRUE
DRIVE RES CON	10D	C	4" Thick Color	\$6.00	S5	2	TRUE
DRIVE RES CON	10D	D	4" Thick	\$4.20	S5	2	TRUE
DRIVE RES CON	10D	E	3" Thick	\$3.50	S5	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

PAVING – STONE / TILE / BRICK

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
DRIVE STONE	F3	C	Concrete Base	\$15.25	S5	2	TRUE
DRIVE STONE	F3	E	Sand Base	\$12.75	S5	2	TRUE
DRIVE TILE	E7	C	Concrete Base	\$13.25	S5	2	TRUE
DRIVE TILE	E7	E	Sand base	\$10.50	S5	2	TRUE
DRIVE BRICK	E8	B	Concrete Base on Edge	\$17.00	S5	2	TRUE
DRIVE BRICK	E8	C	Concrete Base Flat	\$12.50	S5	2	TRUE
DRIVE BRICK	E8	D	Sand Base on Edge	\$15.00	S5	2	TRUE
DRIVE BRICK	E8	E	Sand Base Flat	\$10.50	S5	2	TRUE

PERGOLA (Per Square Foot)

Pergolas may be priced from this schedule using the same quality judgment used to rate dwellings.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
PERGOLA	P1	AA	Custom	\$46.00	S3	4	TRUE
PERGOLA	P1	A	Excellent	\$38.00	S3	4	TRUE
PERGOLA	P1	B	Above Average	\$25.00	S3	4	TRUE
PERGOLA	P1	C	Average	\$22.00	S3	4	TRUE
PERGOLA	P1	D	Below Average	\$17.00	S3	4	TRUE
PERGOLA	P1	E	Minimum	\$13.00	S3	4	TRUE

PORCHES Code 11 (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
PORCH	11	AA	Custom	\$31.50	30	4	TRUE
PORCH	11	A	Excellent	\$27.50	30	4	TRUE
PORCH	11	B	Above Average	\$24.00	30	4	TRUE
PORCH	11	C	Average	\$20.00	30	4	TRUE
PORCH	11	D	Below Average	\$16.50	30	4	TRUE
PORCH	11	E	Minimum	\$13.00	30	4	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

POULTRY HOUSES - COMMERCIAL (Per Square Foot)

QUALITY	-----Breeder Hens/Pullet/Layer-----			-----Broiler-----				
	AA	A	B	C	D	E		
	<u>Above Avg.</u>	<u>Average</u>	<u>Below Avg.</u>	<u>Above Avg.</u>	<u>Average</u>	<u>Below Avg.</u>		
Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Force Unit Price		
POULTRY HS	29	AA	Abv Avg Breeder/Pullet/Layer	\$20.00	S5	TRUE		
POULTRY HS	29	A	Avg Breeder/Pullet/Layer	\$15.00	S5	TRUE		
POULTRY HS	29	B	Below Avg Breeder/Pullet/Layer	\$10.50	S5	TRUE		
POULTRY HS	29	C	Abv Avg Broiler House	\$1800	S5	TRUE		
POULTRY HS	29	D	Avg Broiler House	\$12.00	S5	TRUE		
POULTRY HS	29	E	Below Avg Broiler House	\$9.00	S5	TRUE		

Add to the Original % Condition for concrete floor: + 40%
 Add to the Original % Condition for asphalt floor: + 20%
 Slats and Curtains included.

EGG ROOM (per square foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
EGG ROOM	D9	B	Above Average	\$21.00	S3	1	TRUE
EGG ROOM	D9	C	Average	\$18.00	S3	1	TRUE
EGG ROOM	D9	D	Below Average	\$15.00	S3	1	TRUE

PUMP HOUSE (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
PUMP HOUSE	90	AA	Excellent	\$39.60	S3	2	TRUE
PUMP HOUSE	90	A	Custom	\$29.70	S3	2	TRUE
PUMP HOUSE	90	B	Above Average	\$23.00	S3	2	TRUE
PUMP HOUSE	90	C	Average	\$17.60	S3	2	TRUE
PUMP HOUSE	90	D	Below Average	\$13.80	S3	2	TRUE
PUMP HOUSE	90	E	Minimum	\$10.40	S3	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

QUONSET - STORAGE (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
QUONSET	47	B	Above Average	\$30.00	S3	1	TRUE
QUONSET	47	C	Average	\$25.00	S3	1	TRUE
QUONSET	47	D	Below Average	\$20.00	S3	1	TRUE

Add to the Original % Condition for heat: + 15%
 Add to the Original % Condition for insulation: + 10%
 Add to the Original % Condition for sprinklers: + 10%
 Deduct from the Original % Condition for no floor: - 20%
 Deduct from the Original % Condition for no lighting: - 10%

Above Average – The structure is built with above average materials, partitions, plumbing and electrical.
 Average – The structure is built with average materials, partitions, plumbing and electrical.
 Below Average– The structure is built with below average materials, partitions, plumbing and electrical.

RAILROAD SPUR (Per Lineal Foot)

RAILROAD SWITCH (Per Unit)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
RAIL SPUR HEAVY	43	H	115- 130# Heavy	\$176.00	S2	21	TRUE
RAIL SPUR MEDIUM	43	M	80 – 100# Med	\$142.00	S2	21	TRUE
RAIL SPUR LIGHT	43	L	40 – 60# Light	\$99.00	S2	21	TRUE
RAIL SWTCH HVY	G5	H	115- 130# Heavy	\$55,000.00	S2		TRUE
RAIL SWTCH MED	G5	M	80 – 100# Med	\$45,000.00	S2		TRUE
RAIL SWTCH LGHT	G5	L	40 – 60# Light	\$32,000.00	S2		TRUE

REST ROOM (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
REST ROOM	B4	AA	Custom	\$270.00	S3	2	TRUE
REST ROOM	B4	A	Excellent	\$200.00	S3	2	TRUE
REST ROOM	B4	B	Above Average	\$140.00	S3	2	TRUE
REST ROOM	B4	C	Average	\$125.00	S3	2	TRUE
REST ROOM	B4	D	Below Average	\$99.00	S3	2	TRUE
REST ROOM	B4	E	Minimum	\$75.00	S3	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

RUNWAY (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
RUNWAY	B5	C	Average	\$10.50	S2	11	FALSE

SHED (Per Square Foot) Three sided structure with dirt floor.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
SHED FRAME	24	B	Above Average	\$11.00	S5	1	TRUE
SHED FRAME	24	C	Average	\$9.00	S5	1	TRUE
SHED FRAME	24	D	Below Average	\$8.00	S5	1	TRUE
SHED MASON	24B	B	Above Average	\$17.00	S5	1	TRUE
SHED MASON	24B	C	Average	\$15.00	S5	1	TRUE
SHED MASON	24B	D	Below Average	\$13.00	S5	1	TRUE
SHED METAL	24M	B	Above Average	\$10.50	S5	1	TRUE
SHED METAL	24M	C	Average	\$9.00	S5	1	TRUE
SHED METAL	24M	D	Below Average	\$8.00	S5	1	TRUE
SHED POLE	24P	B	Above Average	\$8.00	S5	1	TRUE
SHED POLE	24P	C	Average	\$7.25	S5	1	TRUE
SHED POLE	24P	D	Below Average	\$6.50	S5	1	TRUE

Add to the Original % Condition for concrete floor: + 30%

Add to the Original % Condition for electrical: + 10%

Add to the Original % Condition for plumbing: + 10%

Above Average – The structure is built with above average materials.

Average – The structure is built with average materials.

Below Average – The structure is built with below average materials.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

SHELTER - FARM (Per Square Foot) Hay or bulk storage, no walls and dirt floor.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
SHELTER FRAME	97	B	Above Average	\$10.50	S5	1	TRUE
SHELTER FRAME	97	C	Average	\$7.00	S5	1	TRUE
SHELTER FRAME	97	D	Below Average	\$6.25	S5	1	TRUE
SHELTER METAL	97M	B	Above Average	\$11.00	S5	1	TRUE
SHELTER METAL	97M	C	Average	\$7.75	S5	1	TRUE
SHELTER METAL	97M	D	Below Average	\$5.50	S5	1	TRUE
SHELTER POLE	97P	B	Above Average	\$11.75	S5	1	TRUE
SHELTER POLE	97P	C	Average	\$9.00	S5	1	TRUE
SHELTER POLE	97P	D	Below Average	\$6.25	S5	1	TRUE

Add to the Original % Condition for concrete floor: + 50%
 Add to the Original % Condition for electrical: + 35%
 Add to the Original % Condition for plumbing: + 35%

SHELTER – PARK/PICNIC (Per Square Foot) No walls and concrete floor.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
SHELTER BRICK	SHB	AA	Custom Brick	\$50.00	S5	2	TRUE
SHELTER BRICK	SHB	A	Excellent Brick	\$41.50	S5	2	TRUE
SHELTER BRICK	SHB	B	Above Avg Brick	\$33.00	S5	2	TRUE
SHELTER BRICK	SHB	C	Average Brick	\$25.00	S5	2	TRUE
SHELTER BRICK	SHB	D	Below Avg Brick	\$18.50	S5	2	TRUE
SHELTER BRICK	SHB	E	Minimum Brick	\$14.25	S5	2	TRUE
SHELTER FRAME	SHF	AA	Custom - Frame	\$44.75	S5	2	TRUE
SHELTER FRAME	SHF	A	Excellent Frame	\$38.00	S5	2	TRUE
SHELTER FRAME	SHF	B	Above Avg Frame	\$30.00	S5	2	TRUE
SHELTER FRAME	SHF	C	Average Frame	\$21.00	S5	2	TRUE
SHELTER FRAME	SHF	D	Below Avg - Frame	\$16.50	S5	2	TRUE
SHELTER FRAME	SHF	E	Minimum	\$12.75	S5	2	TRUE
SHELTER METAL	SHM	B	Above Average	\$27.00	S5	2	TRUE
SHELTER METAL	SHM	C	Average Metal	\$17.50	S5	2	TRUE
SHELTER METAL	SHM	D	Below Avg Metal	\$15.00	S5	2	TRUE
SHELTER METAL	SHM	E	Minimum - Metal	\$11.25	S5	2	TRUE
SHELTER POLE	SHP	B	Abv Average Pole	\$25.00	S5	2	TRUE
SHELTER POLE	SHP	C	Average Pole	\$20.00	S5	2	TRUE
SHELTER POLE	SHP	D	Below Average Pole	\$15.50	S5	2	TRUE
SHELTER POLE	SHP	E	Minimum Pole	\$12.00	S5	2	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

SHOP BUILDINGS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
SHOP BLDG Frame	B6	AA	Custom	\$55.50	S3	1	TRUE
SHOP BLDG Frame	B6	A	Excellent	\$47.00	S3	1	TRUE
SHOP BLDG Frame	B6	B	Above Average	\$37.50	S3	1	TRUE
SHOP BLDG Frame	B6	C	Average	\$26.50	S3	1	TRUE
SHOP BLDG Frame	B6	D	Below Average	\$20.50	S3	1	TRUE
SHOP BLDG Frame	B6	E	Minimum	\$15.50	S3	1	TRUE
SHOP BLDG Brick	B6B	AA	Custom	\$88.00	S3	1	TRUE
SHOP BLDG Brick	B6B	A	Excellent	\$74.00	S3	1	TRUE
SHOP BLDG Brick	B6B	B	Above Average	\$58.00	S3	1	TRUE
SHOP BLDG Brick	B6B	C	Average	\$44.00	S3	1	TRUE
SHOP BLDG Brick	B6B	D	Below Average	\$32.00	S3	1	TRUE
SHOP BLDG Brick	B6B	E	Minimum	\$25.00	S3	1	TRUE
SHOP BLDG Metal	B6M	AA	Custom	\$47.00	S3	1	TRUE
SHOP BLDG Metal	B6M	A	Excellent	\$34.00	S3	1	TRUE
SHOP BLDG Metal	B6M	B	Above Average	\$30.00	S3	1	TRUE
SHOP BLDG Metal	B6M	C	Average	\$21.00	S3	1	TRUE
SHOP BLDG Metal	B6M	D	Below Average	\$15.00	S3	1	TRUE
SHOP BLDG Metal	B6M	E	Minimum	\$11.00	S3	1	TRUE
SHOP BLDG Pole	B6P	AA	Custom	\$52.00	S3	1	TRUE
SHOP BLDG Pole	B6P	A	Excellent	\$44.00	S3	1	TRUE
SHOP BLDG Pole	B6P	B	Above Average	\$35.00	S3	1	TRUE
SHOP BLDG Pole	B6P	C	Average	\$25.00	S3	1	TRUE
SHOP BLDG Pole	B6P	D	Below Average	\$19.25	S3	1	TRUE
SHOP BLDG Pole	B6P	E	Minimum	\$14.50	S3	1	TRUE

Add to the Original % Condition for Upper Story - 70%

Add to the Original % Condition for ½ story - 35%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

SILOS – Farm

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
SILO - UPRIGHT	28	AA	Harvester Uprght	\$120.00	S5		TRUE
SILO - UPRIGHT	28	A	Con Stave Uprgh	\$41.00	S5		TRUE
SILO - TRENCH	28	B	Con Wall/Floor	\$12.60	S5		TRUE
SILO - TRENCH	28	C	Block Walls	\$9.75	S5		TRUE
SILO - TRENCH	28	D	Concrete Floor	\$8.40	S5		TRUE
SILO - TRENCH	28	E	Dirt	\$3.00	S5		TRUE

Upright – Calculation Formula

Harvester: DIA X HEIGHT X \$84.00 Concrete Stave: DIA X HEIGHT X \$29.00

Slurry Storage same as above

Price includes un-loaders – Note: Some of the Harvesters are no longer in use due to the expense replacing the un-loaders, these units will need functional obsolescence added – 30% Original Percent Condition.

SPRINKLERS (Per Square Foot)

Commercial and Industrial

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
SPRINKLER - Dry	42	A	Finished Ceiling Dry	\$2.75	40	12	TRUE
SPRINKLER - Wet	42	B	Finished Ceiling Wet	\$2.22	40	12	TRUE
SPRINKLER - Dry	42	C	Unfinished Ceil Dry	\$2.52	40	12	TRUE
SPRINKLER -Wet	42	D	Unfinished Ceil Wet	\$1.95	40	12	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

STABLE (Per Square Foot)

Large commercial or top quality private stables should be sketched and priced on the property record card. All other stables may be priced from this schedule.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
STABLE FRAME	99	AA	Custom	\$90.25	S3	1	TRUE
STABLE FRAME	99	A	Excellent	\$72.50	S3	1	TRUE
STABLE FRAME	99	B	Above Average	\$54.75	S3	1	TRUE
STABLE FRAME	99	C	Average	\$37.00	S3	1	TRUE
STABLE FRAME	99	D	Below Average	\$24.25	S3	1	TRUE
STABLE MAS/BLK	99B	AA	Custom	\$118.00	S3	1	TRUE
STABLE MAS/BLK	99B	A	Excellent	\$93.00	S3	1	TRUE
STABLE MAS/BLK	99B	B	Above Average	\$70.00	S3	1	TRUE
STABLE MAS/BLK	99B	C	Average	\$47.00	S3	1	TRUE
STABLE MAS/BLK	99B	D	Below Average	\$33.00	S3	1	TRUE
STABLE METAL	99M	A	Excellent	\$52.25	S3	1	TRUE
STABLE METAL	99M	B	Above Average	\$45.00	S3	1	TRUE
STABLE METAL	99M	C	Average	\$33.75	S3	1	TRUE
STABLE METAL	99M	D	Below Average	\$21.75	S3	1	TRUE
STABLE METAL	99M	E	Minimum	\$18.75	S3	1	TRUE
STABLE POLE	99P	A	Excellent	\$52.25	S3	1	TRUE
STABLE POLE	99P	B	Above Average	\$45.00	S3	1	TRUE
STABLE POLE	99P	C	Average	\$31.00	S3	1	TRUE
STABLE POLE	99P	D	Below Average	\$22.00	S3	1	TRUE
STABLE POLE	99P	E	Minimum	\$15.00	S3	1	TRUE

Add to the Original % Condition for Upper Story - 70%

Add to the Original % Condition for ½ Story - 35%

Excellent: Custom masonry veneer siding; trim and roof; insulated; custom finish in stalls, lounge, and restrooms; high level electrical and plumbing with dressing rooms.

Custom: Good siding; trim and roof; insulated; good finish in stalls, lounge, and restrooms; high level electrical and plumbing with dressing rooms.

Above Average: Very good siding and roofing some windows, good quality stall and tack room finish, good electrical, plumbing with restroom

Average: . Good siding and roofing, some concrete floors, wainscot stalls, adequate electrical and plumbing.

Below Average: Low cost siding, post and beam construction, dirt floors, open stalls, little or no electrical and plumbing.

Minimum: Low cost siding, pole construction, shed roof or low, dirt floors, open stalls, little or no electrical and plumbing.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

STORAGE – FARM STORAGE and PACK BARN (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
STG PACK BARN	23	AA	Custom	\$41.00	S3	1	TRUE
STG PACK BARN	23	A	Excellent	\$31.50	S3	1	TRUE
STG PACK BARN	23	B	Above Average	\$24.00	S3	1	TRUE
STG PACK BARN	23	C	Average	\$18.00	S3	1	TRUE
STG PACK BARN	23	D	Below Average	\$12.50	S3	1	TRUE
STG PACK BARN	23	E	Minimum	\$10.75	S3	1	TRUE
STG FARM Brk/Msn	23B	AA	Custom	\$51.75	S3	1	TRUE
STG FARM Brk/Msn	23B	A	Excellent	\$38.75	S3	1	TRUE
STG FARM Brk/Msn	23B	B	Above Average	\$30.25	S3	1	TRUE
STG FARM Brk/Msn	23B	C	Average	\$23.00	S3	1	TRUE
STG FARM Brk/Msn	23B	D	Below Average	\$16.00	S3	1	TRUE
STG FARM Brk/Msn	23B	E	Minimum	\$13.75	S3	1	TRUE
STG FARM Metal	23M	AA	Custom	\$37.50	S3	1	TRUE
STG FARM Metal	23M	A	Excellent	\$27.75	S3	1	TRUE
STG FARM Metal	23M	B	Above Average	\$21.50	S3	1	TRUE
STG FARM Metal	23M	C	Average	\$16.50	S3	1	TRUE
STG FARM Metal	23M	D	Below Average	\$12.00	S3	1	TRUE
STG FARM Metal	23M	E	Minimum	\$10.00	S3	1	TRUE
STG FARM Pole	23P	AA	Custom	\$34.00	S3	1	TRUE
STG FARM Pole	23P	A	Excellent	\$25.50	S3	1	TRUE
STG FARM Pole	23P	B	Above Average	\$20.00	S3	1	TRUE
STG FARM Pole	23P	C	Average	\$15.00	S3	1	TRUE
STG FARM Pole	23P	D	Below Average	\$10.50	S3	1	TRUE
STG FARM Pole	23P	E	Minimum	\$9.00	S3	1	TRUE

Add to the Original % Condition for Upper Story - 70%
 Add to the Original % Condition for ½ story - 35%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

STORAGE - PRE-FAB METAL UTILITY BUILDINGS (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
STG PreFab Metal – Vertical Wall	69	AA	Abv Avg Vertical Wall	\$28.00	S5	1	TRUE
STG PreFab Metal – Vertical Wall	69	A	Average Vertical Wall	\$21.50	S5	1	TRUE
STG PreFab Metal – Vertical Wall	69	B	Below Avg Vertical Wall	\$16.75	S5	1	TRUE
STG PreFab Metal – Leaning Wall	69	C	Abv Avg Leaning Wall	\$24.50	S5	1	TRUE
STG PreFab Metal – Leaning Wall	69	D	Average Leaning Wall	\$13.30	S5	1	TRUE
STG PreFab Metal – Leaning Wall	69	E	Below Avg Leaning Wall	\$10.50	S5	1	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

STORAGE – Residential/Commercial (Per Square Foot)

Detached storage buildings that are built to the exact specifications of the dwelling should be sketched on the property record card as an auxiliary area. All other storage buildings may be priced from this schedule using the same quality judgment used to rate dwellings.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
STORAGE Frame	01	AA	Custom	\$58.00	S3	2	TRUE
STORAGE Frame	01	A	Excellent	\$44.00	S3	2	TRUE
STORAGE Frame	01	B	Above Average	\$33.50	S3	2	TRUE
STORAGE Frame	01	C	Average	\$23.00	S3	2	TRUE
STORAGE Frame	01	D	Below Average	\$19.00	S3	2	TRUE
STORAGE Frame	01	E	Minimum	\$14.00	S3	2	TRUE
STORAGE Mas/Blk	01B	AA	Custom	\$67.75	S3	2	TRUE
STORAGE Mas/Blk	01B	A	Excellent	\$51.00	S3	2	TRUE
STORAGE Mas/Blk	01B	B	Above Average	\$39.00	S3	2	TRUE
STORAGE Mas/Blk	01B	C	Average	\$25.25	S3	2	TRUE
STORAGE Mas/Blk	01B	D	Below Average	\$22.25	S3	2	TRUE
STORAGE Mas/Blk	01B	E	Minimum	\$16.50	S3	2	TRUE
STORAGE Metal	01M	AA	Custom	\$26.00	S3	2	TRUE
STORAGE Metal	01M	A	Excellent	\$21.00	S3	2	TRUE
STORAGE Metal	01M	B	Above Average	\$19.25	S3	2	TRUE
STORAGE Metal	01M	C	Average	\$15.00	S3	2	TRUE
STORAGE Metal	01M	D	Below Average	\$10.75	S3	2	TRUE
STORAGE Metal	01M	E	Minimum	\$8.00	S3	2	TRUE
STORAGE Brick	01V	AA	Custom	\$84.50	S3	2	TRUE
STORAGE Brick	01V	A	Excellent	\$69.50	S3	2	TRUE
STORAGE Brick	01V	B	Above Average	\$55.50	S3	2	TRUE
STORAGE Brick	01V	C	Average	\$41.00	S3	2	TRUE
STORAGE Brick	01V	D	Below Average	\$30.00	S3	2	TRUE
STORAGE Brick	01V	E	Minimum	\$23.50	S3	2	TRUE

Add to the Original % Condition for finished interior: +25%
 Add to the Original % Condition for Upper Story: +70%
 Add to the Original % Condition for ½ Story: +35%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

SWIMMING POOLS (Per Square Foot)

Note: Price includes Ladder, Filter and Max Depth 9 Feet. If pool includes a Spa area use AA or A quality Code

Residential (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
POOL Residential	07	AA	Custom	\$115.00	S5	17	TRUE
POOL Residential	07	A	Excellent	\$80.00	S5	17	TRUE
POOL Residential	07	B	Above Average	\$56.00	S5	17	TRUE
POOL Residential	07	C	Average	\$40.00	S5	17	TRUE
POOL Residential	07	D	Below Average	\$32.00	S5	17	TRUE

Commercial - Poured Concrete Pools - (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
POOL Commercial	07C	B	Irregular Shaped	\$79.20	S5	18	TRUE
POOL Commercail	07C	C	Oval or Rect	\$72.00	S5	18	TRUE

TANKS - STORAGE

Elevated Steel Tanks (Per Gallon)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
TANK Elev 150'	37	A	150' Height	\$3.28	S3	16	TRUE
TANK Elev 100'	37	B	100' Height	\$2.97	S3	16	TRUE
TANK Elev 75'	37	C	75' Height	\$2.75	S3	16	TRUE
TANK Elev 50'	37	D	50' Height	\$2.53	S3	16	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

TANKS - STORAGE

Bulk Storage (Price/Gallon)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
TANK BULK	56	C	Average	\$1.30	S3	13	TRUE
TANK WATER (Per Gallon)	35	C	Average	\$1.50	S3	14	TRUE
TANK FUEL (Per Barrel)	36	C	Average	\$17.00	S3	15	TRUE

Price includes Distribution System, Foundation, Cone Roof
 Add to the Original % Condition for Floating Roof or Double Deck Roof : +20%

TENNIS COURTS (Per Square Foot)

Code	Description
12A	Asphalt
12	Concrete
12C	Clay
12S	Synthetic

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
TENNIS CT Concrete	12	B	Above Average	\$9.75	S5	19	TRUE
TENNIS CT Concrete	12	C	Average	\$8.00	S5	19	TRUE
TENNIS CT Concrete	12	D	Below Average	\$6.25	S5	19	TRUE
TENNIS CT Asphalt	12A	B	Above Average	\$8.75	S5	19	TRUE
TENNIS CT Asphalt	12A	C	Average	\$7.00	S5	19	TRUE
TENNIS CT Asphalt	12A	D	Below Average	\$5.25	S5	19	TRUE
TENNIS CT Clay	12C	B	Above Average	\$7.50	S5	19	TRUE
TENNIS CT Clay	12C	C	Average	\$6.50	S5	19	TRUE
TENNIS CT Clay	12C	D	Below Average	\$5.00	S5	19	TRUE
TENNIS CT Synthetic	12S	B	Above Average	\$15.50	S5	19	TRUE
TENNIS CT Synthetic	12S	C	Average	\$13.00	S5	19	TRUE
TENNIS CT Synthetic	12S	D	Below Average	\$10.50	S5	19	TRUE

Add to the Original % Condition for cushioned layer: +30%
 Add lighting and fencing separately

CABARRUS COUNTY 2024 APPRAISAL MANUAL

TERRACE (Per Square Foot)

Terraces that are built to the same specifications of the dwelling should be sketched on the property record card as an auxiliary area. All other patios and terraces may be priced from this schedule.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
TERRACE	87	AA	Custom	\$14.80	S5	4	TRUE
TERRACE	87	A	Excellent	\$11.60	S5	4	TRUE
TERRACE	87	B	Above Average	\$10.90	S5	4	TRUE
TERRACE	87	C	Average	\$10.60	S5	4	TRUE
TERRACE	87	D	Below Average	\$9.50	S5	4	TRUE
TERRACE	87	E	Minimum	\$4.75	S5	4	TRUE

TRAIN OR TRUCK WELL (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
TRUCK WELL	78	C	Average	\$14.20	S5	2	TRUE

VAULT (Per Square Foot) (2% Depreciation)

Movable vaults and vault doors are to be listed as personal property. If vaults are constructed in a building type that does not normally have them, add them from this schedule. Vaults located in banks are priced in the base price of the building and are not to be listed separately.

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
VAULTS-MNY	33	B	Above Average	\$220.00	S2		TRUE
VAULTS-MNY	33	C	Average	\$175.00	S2		TRUE
VAULTS-MNY	33	D	Below Average	\$130.00	S2		TRUE
VAULTS-REC	34	B	Above Average	\$75.00	S2		TRUE
VAULTS-REC	34	C	Average	\$66.00	S2		TRUE
VAULTS-REC	34	D	Below Average	\$55.00	S2		TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

WALLS Size Adjustment Table 20

Retaining walls are typically built to correct topographical problems with the lot; therefore they are considered to be a land feature and their value considered as part of the lot price. If a wall that may be otherwise be considered a retaining is built for ornamental purposes it should be listed as an extra feature in the OBXF lines. All other walls may be priced from the following schedules.

Enter the height in the Width field and the length in the length field.

WALL - BLOCK (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
WALL BLOCK	58	A	Stucco Finish	\$11.25	S3	20	TRUE
WALL BLOCK	58	B	Split Face	\$10.40	S3	20	TRUE
WALL BLOCK	58	C	8 Inch	\$9.10	S3	20	TRUE
WALL BLOCK	58	D	6 Inch	\$8.60	S3	20	TRUE
WALL BLOCK	58	E	4 Inch	\$7.40	S3	20	TRUE

WALL - BRICK (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
WALL BRICK	57	B	12 Inch	\$20.80	S3	20	TRUE
WALL BRICK	57	C	8 Inch	\$16.50	S3	20	TRUE

WALL - STONE (Per Square Foot)

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
WALL STONE	E9	C	Stone	\$30.80	S3	20	TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

YARD LIGHTS (3% Depreciation)

	<u>Custom</u>	<u>Average</u>	<u>Below Avg.</u>
Pole (per foot)	\$ 175.00	\$ 115.00	\$82.00
Light Per Fixture:			
Incandescent	\$ 1,000	\$ 750	\$ 550
Fluorescent	\$ 1,700	\$ 1,400	\$ 1,200
Mercury Vapor	\$ 2,450	\$ 1,750	\$ 1,250
LED			
Flood Lights	\$ 3,000	\$ 2,000	\$ 1,450

LIGHTS – Athletic Fields (3% Depreciation)

Total system cost.

Football

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
LIGHTS FootBall	44F	AA	Custom	\$297,000.00	S3		TRUE
LIGHTS FootBall	44F	A	Excellent	\$236,500.00	S3		TRUE
LIGHTS FootBall	44F	B	Above Average	\$192,500.00	S3		TRUE
LIGHTS FootBall	44F	C	Average	\$170,000.00	S3		TRUE
LIGHTS FootBall	44F	D	Below Average	\$148,500.00	S3		TRUE
LIGHTS FootBall	44F	E	Minimum	\$121,000.00	S3		TRUE

Soft Ball – Baseball - Soccer

Description	Code	Quality	Quality Description	Unit Price	Dep. Sch.	Size Factor Table	Force Unit Price
LIGHTS BaseBall/Soccer	44B	AA	Custom	\$135,300.00	S3		TRUE
LIGHTS BaseBall/Soccer	44B	A	Excellent	\$108,900.00	S3		TRUE
LIGHTS BaseBall/Soccer	44B	B	Above Average	\$86,900.00	S3		TRUE
LIGHTS BaseBall/Soccer	44B	C	Average	\$73,700.00	S3		TRUE
LIGHTS BaseBall/Soccer	44B	D	Below Average	\$56,650.00	S3		TRUE
LIGHTS BaseBall/Soccer	44B	E	Minimum	\$43,450.00	S3		TRUE

CABARRUS COUNTY 2024 APPRAISAL MANUAL

OBXF Size Adjustment Tables

Table 1 Farm Buildings Canopies			
Square Footage		Adj.	
0	- 1,000	120%	
1,001	- 2,000	115%	
2,001	- 3,000	110%	
3,001	- 4,000	105%	
4,001	- 6,000	100%	
6,001	- 8,000	98%	
8,001	- 10,000	95%	
10,001	- 15,000	90%	
15,001	- 20,000	85%	
20,001	- Up	80%	

Table 2 Residential OB Driveway			
Square Footage		Adj.	
0	- 200	125%	
201	- 300	120%	
301	- 500	110%	
501	- 700	100%	
701	- 900	93%	
901	- 1,200	88%	
1,201	- 1,500	84%	
1,501	- Up	80%	

Table 3 Booths			
Square Footage		Adj.	
0	- 20	200%	
21	- 50	145%	
51	- 75	125%	
76	- 100	100%	
101	- 200	85%	
201	- 350	70%	
351	- 500	60%	
501	- Up	50%	

Table 4 Decks, Piers Gazebo Etc.			
Square Footage		Adj.	
0	- 75	150%	
76	- 150	100%	
151	- 300	90%	
301	- 500	85%	
501	- Up	80%	

Table 5 Elevators			
Stops		Adj.	
		100%	
2	- 2	%	
3	- 3	80%	
4	- 4	72%	
5	- 5	70%	
6	- 6	68%	
7	- Up	66%	

Table 6 Elevators			
Stops		Adj.	
1	- 2	100%	
3	- 3	70%	
4	- 4	62%	
5	- 5	55%	
6	- 6	50%	
7	- Up	45%	

Table 7 Fencing			
Lineal Feet		Adj.	
0	- 400	100%	
401	- 1,000	95%	
1,001	- 3,000	90%	
3,001	- 6,000	85%	
6,001	- Up	80%	

Table 8 Grain Bins			
Bushels		Adj.	
0	- 3,000	160%	
		%	
3,001	- 4,500	127%	
		%	
4,501	- 6,000	110%	
		%	
6,001	- 7,500	100%	
		%	
7,501	- 9,000	95%	
9,001	- 12,000	85%	
12,001	- 15,000	83%	
15,001	- 20,000	75%	
20,001	- 30,000	67%	
30,001	- Up	65%	

Table 9 Comm Greenhouses			
Square Footage		Adj.	
0	- 1,000	140%	
1,001	- 3,000	125%	
3,001	- 6,000	110%	
6,001	- 9,000	105%	
9,001	- 12,000	100%	
12,001	- 16,000	93%	
16,001	- 25,000	84%	
25,001	- 75,000	70%	
75,001	- 150,000	60%	
150,001	- Up	56%	

CABARRUS COUNTY 2024 APPRAISAL MANUAL

OBXF Size Adjustment Table

MH Parks, Table 10 Campsite			
Spaces			Adj.
1	-	25	95%
26	-	50	96%
51	-	75	98%
76	-	110	100%
111	-	150	102%
151	-	200	104%
201	-	Up	105%

Table 11 Paving			
Square Footage			Adj.
			115
0	-	10,000	%
			110
10,001	-	20,000	%
			105
20,001	-	30,000	%
			100
30,001	-	75,000	%
75,001	-	105,000	95%
105,001	-	140,000	90%
140,001	-	170,000	85%
170,001	-	200,000	80%
200,001	-	230,000	75%
230,001	-	Up	70%

Table 12 Sprinklers			
Square Footage			Adj.
0	-	5,000	130%
5,001	-	10,000	120%
10,001	-	20,000	110%
20,001	-	50,000	100%
50,001	-	75,000	95%
75,001	-	100,000	90%
100,001	-	150,000	85%
150,001	-	200,000	80%
200,001	-	250,000	75%
250,001	-	Up	70%

Table 13 Tank - Bulk			
Gallons			Adj.
0	-	1,000	327%
1,001	-	2,500	205%
2,501	-	3,500	165%
3,501	-	4,500	140%
4,501	-	5,500	126%
5,501	-	6,500	119%
6,501	-	9,500	108%
9,501	-	12,000	100%
12,001	-	15,000	96%
15,001	-	25,000	88%
25,001	-	35,000	84%
35,001	-	45,000	82%
45,001	-	55,000	79%
55,001	-	Up	74%

Table 14 Tank - Water			
Gallons			Adj.
0	-	10,000	350%
10,001	-	15,000	335%
15,001	-	25,000	268%
25,001	-	40,000	234%
40,001	-	60,000	192%
60,001	-	90,000	167%
90,001	-	110,000	153%
110,001	-	130,000	132%
130,001	-	175,000	119%
175,001	-	225,000	100%
225,001	-	275,000	90%
275,001	-	350,000	84%
350,001	-	450,000	79%
450,001	-	600,000	74%
600,001	-	900,000	63%
900,001	-	1,250,000	55%
1,250,001	-	1,750,000	51%
1,750,001	-	2,250,000	46%
2,250,001	-	2,750,000	44%
2,750,001	-	Up	40%

Table 15 Tank - Fuel			
Barrels			Adj.
0	-	2,000	496%
2,001	-	3,500	373%
3,501	-	4,500	318%
4,501	-	6,000	281%
6,001	-	8,500	217%
8,501	-	13,000	200%
13,001	-	18,000	168%
18,001	-	25,000	149%
25,001	-	40,000	131%
40,001	-	60,000	111%
60,001	-	80,000	103%
80,001	-	110,000	100%
110,001	-	140,000	97%
140,001	-	175,000	95%
175,001	-	225,000	87%
225,001	-	275,000	83%
275,001	-	325,000	78%
325,001	-	375,000	74%
375,001	-	450,000	72%
450,001	-	Up	69%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

OBXF Size Adjustment Tables

Table 16 Tank - Elevated		
Gallons		Adj.
0	- 30,000	550%
30,001	- 60,000	294%
60,001	- 90,000	235%
90,001	- 125,000	188%
125,001	- 175,000	154%
175,001	- 250,000	153%
250,001	- 350,000	128%
350,001	- 450,000	113%
450,001	- 600,000	100%
600,001	- 900,000	97%
900,001	- 1,250,000	87%
1,250,001	- 1,500,000	76%
1,500,001	- Up	73%

Table 17 Pool - Residential		
Square Footage		Adj.
0	- 350	140%
		120
351	- 490	%
		109
491	- 600	%
		100
601	- 750	%
751	- 850	90%
851	- Up	82%

Table 18 Pool - Commercial		
Square Footage		Adj.
0	- 2,000	111%
2,001	- 4,000	104%
4,001	- 6,000	100%
6,001	- 8,000	98%
8,001	- UP	95%

Table 19 Tennis Courts		
Square Footage		Adj.
0	- 7,200	110%
7,201	- 15,400	100%
15,401	- 30,800	90%
30,801	- Up	80%

Table 20 Walls		
Square Footage		Adj.
0	- 1,000	100%
1,001	- 5,000	95%
5,001	- 10,000	90%
10,001	- 20,000	85%
20,001	- Up	80%

Table 21 Rail Spurs		
Lineal Feet		Adj.
0	- 300	105%
301	- 700	100%
701	- 2,000	85%
2,001	- Up	75%

CABARRUS COUNTY 2024 APPRAISAL MANUAL

RESIDENTS:

Residents of the county should list the following items on the individual property listing form. This list is to be used as a guide, if an item does not appear on this list it does not mean that the item is excluded from taxation. For any questions, contact the Tax Administrators Office.

- **Aircraft inclusive of airplanes, gliders, and hot air balloons**
- **Boats, boat motors (all), and boat trailers if untagged**
- **Vehicles inclusive of cars, trucks, motorcycles, or any other types that are not annually tagged (golf carts?)**
- **Untagged trailers**
- **Farm equipment (used for production of income)**

Important note: For residents that have businesses or produce income in other ways like trucking or landscaping, review the next section for listing requirements.

BUSINESSES:

The following is a list of items that are classified as business personal property if owned by a business or otherwise used by an individual for the production of income. These items should be listed on the business property listing form. This list is to be used as a guide, if an item does not appear on this list it does not mean that the item is excluded from taxation. For any questions, contact the Tax Administrators Office.

Aircraft inclusive of airplanes, gliders, hot air balloons, and drones	Camera equipment
Air compressors and related equipment (movable or built-in)	Canopies (that service equipment)
Alarm systems (security / fire, inclusive of wiring)	Capitalized Costs (delivery/freight, sales/use tax, installation, testing, training, transportation)
Appliances	Car wash (all equipment, filers, tanks, drains)
Aquarium Tanks (inclusive of supporting infrastructure)	Catwalks / Mezzanines for machinery & equipment
Amusement equipment / rides / games (inclusive of supporting infrastructure)	Cellular site improvements
Asphalt plants	Cell phones, tablets and other electronic devices.
ATM (All equipment & freestanding booths)	Cement plants
Awnings (fabric/mesh or detachable)	Charging Stations (Autos or other equipment, inclusive of wiring)
Balers (paper, cardboard, etc.)	Closed circuit TV
Bank teller counters and lockers (movable or built-in)	Cold storage (equipment / rooms / partitions)
Bar and bar equipment (moveable or built-in)	Communications / Internet / cable TV: distribution systems, wiring, subscriber connections and equipment
Billboards	Compressed air or gas system (other than building heat)
Boats and motors (all)	Computer room raised floor
Boiler (primarily for process)	Computerized scanning equipment
Bowling alley (lanes & equipment)	Computers and data lines (installed lines)
Broadcasting equipment	Concrete plants
C-I-P (M&E, F&F or LHI not yet placed into service)	Construction and grading equipment
Cabinets	Control systems (building and equipment)
Cable TV distribution systems	Conveyor & material handling systems
Cable TV equipment and wiring	Coolers (walk-in or self-standing)
Cable TV subscriber connections	Cooling towers (primary use in manufacture)

CABARRUS COUNTY 2024 APPRAISAL MANUAL

Counters / reception desks (moveable or built-in)
Cranes and Crane ways
Data processing equipment
Deli equipment
Diagnostic center equipment (moveable or built-in)
Display cases (moveable or built-in)
Dock Equipment (levelers, bumpers, railing, lighting, fans)
Drapes & curtains, blinds, etc.
Drying systems (process or product)
Dumpster
Dust catchers, control systems, etc.
Electrical service to equipment
Electronic control systems
Equipment (production)
Exhaust systems for equipment
Expensed items (inclusive of small-ware, tools, etc.)
Farm equipment (used for production of income)
Freezers (walk-in or self-standing)
Fencing (interior)
Flagpole
Floor finishes (process related)
Foundations for machinery & equipment
Fuels – not for sale (list as supplies)
Furnaces (steel mill process, etc.)
Furniture and fixtures (common examples include chairs, desks, tables, shelving, breakroom cabinets and appliances)
Greenhouse (inclusive of benches, heating systems, etc.)
Hoppers (metal bin type, grain, manufacturing or others)
Hospital systems, equipment and piping
Hotel / Motel televisions & wiring
Humidifiers (process)
HVAC Systems (process related, window/stand-alone units)
Incinerators (equipment and/or moveable)
Industrial piping (process)
Irrigation equipment (including wells)
Kiln heating system
Kilns (masonry, metal tunnel or moveable)
Laboratory equipment
Landscaping equipment (inclusive of lawnmowers, blowers, etc.)
Laundry equipment and bins
Law & professional libraries
Leased equipment (lessor or lessee possess)
Leasehold improvements excluding items assessed as real estate**
Lifts (other than elevator)
Lighting (portable / moveable / special / process related)
Lockers
Machinery & equipment
Medical supplies
Milk handling (milking, cooling, piping)
Mirror (other than bathroom)
Monitoring systems (building or equipment)
Night depository
Office equipment
Office supplies (list as supplies)
Oil company equipment (pumps, supplies)
Ovens (processing / manufacturing)
Package and labeling equipment
Paging systems
Paint spray booths
Partitions (moveable and built-in depending on real estate classification)
Piping systems
Playground equipment
Plumbing (process related)
Pneumatic tube systems
Point of Sale (POS) equipment like cash registers
Portable Buildings
Power systems (inclusive of generators, solar and windmill)
Power transformers (equipment)
Public address systems (intercom, music)
Refrigerators & refrigeration systems (compressors, etc.)
Repairs - equipment (capitalized)
Restaurant furniture including booths and counters (moveable or built-in)
Restaurant / kitchen (equipment vent hoods)
Returnable containers
Room dividers / partitions (built-in or moveable) dependent on real estate classification
Rooms (self-contained or special purpose)
Safes (wall or self-standing)
Satellite dishes (all wiring & installation)
Scales
Scoreboards (inclusive of foundations, structures)
Security Gates (traffic, access control systems)
Security systems (inclusive of surveillance systems, alarms, pedestrian access control systems, badge readers, wiring)
Service station equipment (pumps, tanks)
Shelving / racking (warehouse / distribution / retail or other)
Signs (all types including attached to building, inclusive of foundations and related wiring)
Sinks (excluding rest rooms)
Software (capitalized, non-customized)
Sound systems & projection equipment
Spare parts
Speakers (built-in or freestanding)
Sport / Recreation Field Equipment
Spray booths
Sprinkler system (associated with equipment or shelving)
Supplies (All)
Tanks (above or below ground, excluding elevated water or petroleum farms)
Theater (screens, seats, equipment)
Tooling, dies, molds
Towers (all)
Upgrades to equipment
Vacuum system, process
Vault units not built-in / Safe deposit boxes
Vault (doors, inner gates, vents, equipment, etc.) are personal property even when vault is built-in
Vending machines
Vent fans
Ventilation systems (process related)
Walls (interior partitions; or moveable)
Water coolers

CABARRUS COUNTY 2024 APPRAISAL MANUAL

Water tanks & systems (not assessed as real estate)
Whirlpool / Jacuzzi / hot tubs
Wiring (including power for machinery & equipment)

****Note:** Leasehold improvements may be defined as changes made to a rental property in order to customize the property for the particular needs of the Tenant. Improvements such as branding or process related improvements tend to be reported as personal property by the Tenant.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

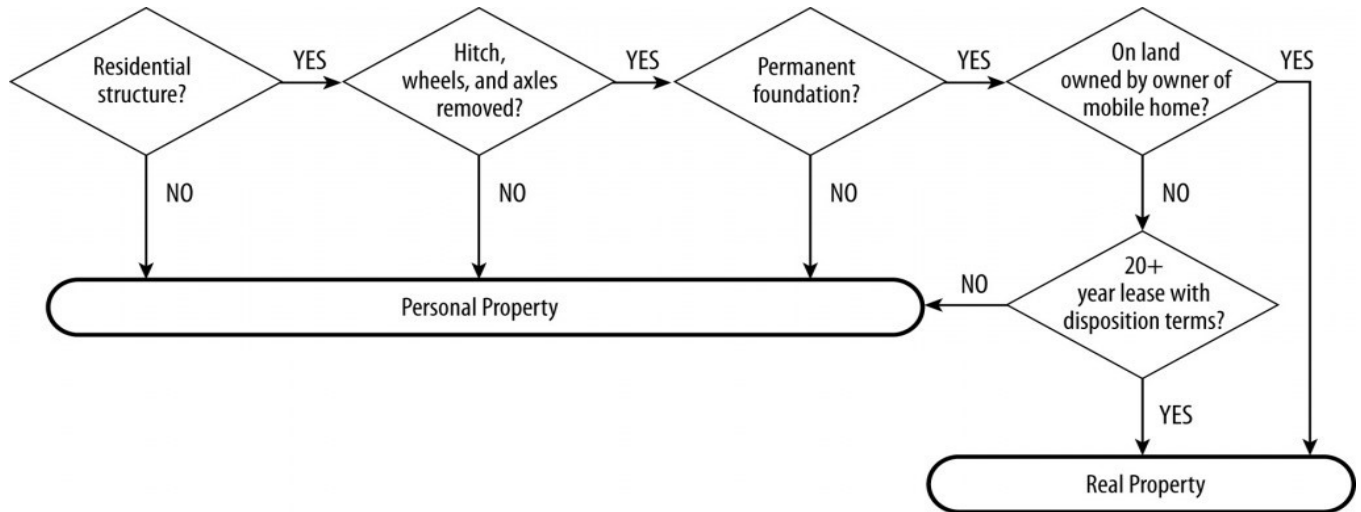
Following are examples of some potentially questionable items that should be listed as real estate improvements as these items are taxed on the County's Property Record Card unless identified in the prior section as being assessable as business personal property. This list is to be used as a guide, if an item does not appear on this list it does not mean that the item is excluded from taxation. For any questions contact the Tax Administration Office.

- Boiler - for service of building
- Bulk Barns
- Buildings
- Cooling towers (primary use for building)
- Electrical service to building
- Elevators
- Escalators
- Fencing (exterior)
- Floor coverings
- Gazebos
- Golf course and improvements
- Grading
- Greenhouses
- HVAC Systems (building / occupant comfort)
- Lagoons / Settling ponds
- Landscaping
- Lighting (yard lighting)
- Mineral rights
- Paving
- Railroad sidings (other than railroad own)
- Repairs (building)
- Roll-up doors (outside wall)
- Roofing
- Scale houses (unless moveable)
- Septic systems
- Silos
- Sprinkler system (building)
- Swimming pools
- Tanks (elevated water - potable and petroleum farms)
- Tunnels (unless part of process system)
- Vault (constructed as part of the building) – reference prior section for exceptions
- Ventilation systems (general building)
- Wall covering
- Water Wells (Potable)

CABARRUS COUNTY 2024 APPRAISAL MANUAL

Classification of Manufactured Homes:

By Christopher McLaughlin



THE APPEALS PROCESS

Revaluation Notices

Notices will be mailed to all completed parcels with the reason for change listed as “County Wide Revaluation”. Parcels flagged with a notice code of 95, 96, 97, or 99 will not receive a revaluation notice until our appraisal work is completed. As we complete the work on these parcels they should be flagged with a 25 (County Wide Revaluation) notice code unless the building is partially complete. In this case use the 18-notice code (Building Partially Complete) to prevent the taxpayer from thinking the value is a completed value. Any current year straight transfers that come through after the notices are mailed should be flagged with a 25-notice code so the owner of record as of January 1 of the revaluation year will receive a notice. Once we start working on next year’s new construction and splits we will use the appropriate new notice code from our list of codes.

Cabarrus County Assessor Informal Review

Taxpayers wishing to request an informal review of their value must file an appeal online through the county website or complete the Informal Review Form in its entirety and return it to us within **30 days of the date of the notice**. Any form post marked by the US Postal Service by the 30th day will be accepted as timely filed. If a US Postal Service postmark cannot be read or is not present the form will be considered received on the date it arrived in our office. Faxed copies of the appeal form are not acceptable. Once a timely filed Informal Review Form is received one of our appraisers will review the

CABARRUS COUNTY 2024 APPRAISAL MANUAL

value and send the taxpayer a new notice with notice code 80 (Revised Notice), 81 (Reviewed no Change), 82 (Field Reviewed, No Change in Value) or 83 (Field Review, Revised Notice). Taxpayers that receive these notices and still do not agree with the assessed value may file an appeal to the Board of Equalization and Review (E&R). Likewise, any taxpayer that failed to file their request for an informal review within the 30 days may file an appeal to the Board of E&R as long as they do so prior to the Board's adjournment.

Cabarrus County Board of Equalization and Review

These appeals may be filed any time prior to the adjournment of the Board for the purposes of accepting appeals. This date will be advertised in the local paper and is usually in late April. Anyone that receives a notice of value after the Board adjourns will have 30 days from the date of the notice to file an appeal to the Board. All requests to appeal to the Board must be made in writing either by letter or on the Request to Appeal Form that will be attached to the Notice of Decision from the informal review process. All Board requests are to be sent to Secretary to the Board for processing. Anyone that request to appeal to the Board will receive an Application for Hearing from the Board and must fill it out and return it within 30 days. Once the Application for Hearing is returned one of our appraisers will re-inspect the property and review all available information. If our appraiser and the taxpayer reach an agreement the case may be proposed for settlement by completing and signing an Assessment Agreement which will be presented to the Board for final approval. If an assessment agreement is not reached the taxpayer will be notified of the date and time of the hearing. At the hearing the taxpayer will be able to present their evidence and testimony to the Board and a county appraiser will present the county's evidence and make a recommendation to the Board. Within 30 days after the Board meeting the taxpayer will receive a Notice of Decision from the Board indicating the Board's determination. The taxpayer has 30 days from the date of the Notice of Decision to file an appeal of the Board's decision to the N.C. Property Tax Commission.

North Carolina Property Tax Commission (PTC)

These appeals must be filed within 30 days of the date of the Notice of Decision from the Cabarrus County Board of Equalization and Review. These appeals are typically heard in Raleigh. The PTC is made up of 5 members appointed by the Governor and the Legislature. An individual taxpayer may present evidence to the PTC without the assistance of an attorney but non-individual owners must have an attorney represent them. These appeals may take months or years to schedule and hear. Prior to the hearing, representatives of the Department of Revenue will meet with the County and the taxpayer to review the merits of the case and resolve them when possible. The taxpayer or the County may appeal the decision of the PTC to the Court of Appeals.

North Carolina Court of Appeals

The Court of Appeals hears all appeals from the Property Tax Commission. The taxpayer or the County may appeal the decision of the Court of Appeals to the N.C. Supreme Court.

North Carolina Supreme Court

The N.C. Supreme Court hears all appeals from the Court of Appeals. There are no appeals of the decision of the Supreme Court.