

CABARRUS COUNTY 2024 APPRAISAL MANUAL

APPENDIX

DEFINITIONS - BUILDING IMPROVEMENT CODES

CODE	DESCRIPTION
01	Single Family Residential Dwellings designed for occupancy by one family. This code is used for all, individual unit Single Family detached structures located inside of municipal boundaries or platted subdivisions.
01E	Single Family Residential - Exceptional Dwellings designed for occupancy by one family. This code is used for high value luxury Single Family structures.
01R	Single Family Residential - Rural Dwellings designed for occupancy by one family. This code is used for all, individual unit Single Family structures located outside of municipal boundaries or platted subdivisions located on metes and bounds acreage tracts.
02	Manufactured Home (Multi Sectional) Factory produced multi-sectional housing transported to a building site owned by or under a long-term lease by the owner of the home and set up on a permanent foundation with the axel and tongue removed. Homes built after June 15, 1976, must meet the federal Manufactured Home Construction and Safety Standards. See Page 35 – 37 for more information.
03	Manufactured Home (Single Wide) Factory produced single-sectional housing transported to a building site owned by or under a long-term lease by the owner of the home and set up on a permanent foundation with the axel and tongue removed. Homes built after June 15, 1976, must meet the federal Manufactured Home Construction and Safety Standards. See page 35 – 37 for more information.
04	Condominium Dwellings designed for occupancy by one family. This code is used for Single Family properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived at by the land residual technique or through abstraction.
05	Patio Home Dwellings designed for occupancy by one family. These are Single Family structures that are located on small lots and connected to neighboring properties by porches or patios. The land is typically owned by the owner of the unit. Individual lots are to be listed and valued by the land residual technique or through abstraction.
06	Condominium High Rise Dwellings designed for occupancy by one family. These are Single Family properties where there is a divided interest in a multi-unit building; the interest is both vertical and horizontal. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived at by the land residual technique or through abstraction. High rise buildings are to be listed with Special Footings and Structural Slabs.

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07 Single Family Historic Property

Dwellings designed for occupancy by one family. This code is to be used for Single Family structures located in a Historical District, national registry designated area of historic properties or designated as a historical structure. Typically, the age of these improvements is from 1920 and older, but classification as a historic property is not exclusively based on age.

08 SFR Modular

Dwellings designed for occupancy by one family. Homes primarily manufactured off site and moved in pieces on removable steel I beams to the site where construction is completed. These units will have HUD modular home labels inside the structure.

09 Townhouse Single Family

Dwellings designed for occupancy by one family. Single Family properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and the land it sits on and joint ownership of the common areas. This property is similar to a condominium with the exception that the land is owned by the owner of the unit instead of the land being jointly owned. Individual lots are to be listed and valued by the land residual technique or through abstraction.

10 Commercial

Structures designed for retail sales and display, usually has display or decorative fronts. This code may be used for various types of retail stores not otherwise described in the manual, including secondary or junior department stores with limited merchandise lines, specialty shops and general occupancy.

10C Commercial Condo

Structures designed for retail sales and display, usually has display or decorative fronts where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived at by the land residual technique or through abstraction.

10D Discount Stores

Stores that typically have a large open floor plan with some partitions for office and storage areas. This code is to be used for large chain stores that have been adapted for a secondary use or other similar structures. Typical occupants are Big Lots, Rug and Home, Restore, Habitat Stores, and other similar stores.

10H Home Improvement Store

Stores that are of warehouse construction with minimal interior partitions and finish. This code is to be used for stores such as Lowes, Home Depot and other similar stores.

10P Pharmacy

Includes all types of drug stores from small neighborhood stores to large chain pharmacies with merchandise departments.

11 Convenience Store

Small food stores, typically 2,000 to 8,000 square feet, with limited interior facilities, usually sell gas with multiple

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pumps covered by a large canopy. Above average and custom qualities include Expanded Convenience Stores with quick serve food service. Custom and Excellent qualities include Hyper Convenience Stores which may include sit-down restaurants, pharmacies, bakery, and etc. These stores typically attract truckers and are located near high traffic areas. Fast Food/Convenience stores have a national chain fast food restaurant as a tenant with recognizable exterior design on one side of the building and should be listed as Improvement Code 22C.

11M Mini-Mart Convenience Store

Very small convenience stores, typically less than 2,000 square feet, with very limited special purpose merchandise include multiple gas pumps and large canopy. Often associated with big box stores or located near off ramps.

12 Car Wash – Self-Serve

Open bay self-service coin car wash. List plumbing fixtures only for restrooms, rough plumbing to each bay is included in the base rate and the spray nozzles should be listed as equipment on the personal property listing.

12A Car Wash – Automatic

Full service, pull through interior/exterior car wash such as Auto Bell. List plumbing fixtures only for restrooms, rough plumbing to tunnel is included in the base rate and all equipment in the tunnel should be listed as equipment on the personal property listing.

12D Car Wash - Drive Thru

Exterior cloth or pressure wash typically found at convenience stores. List plumbing fixtures only for restrooms, rough plumbing to tunnel is included in the base rate and all equipment in the tunnel should be listed as equipment on the personal property listing.

13 Department Store

Usually multi-story buildings, typically found in regional shopping centers, handling multiple lines of merchandise and subdivided into departments. This code is to be used for stores such as Belk's, Macy's, Ivey's, Penny's, Sears and other similar stores.

13D Discount/Department Store

Stores that have an open floor plan with minimal interior partitions except to separate storage and a few specialty shops in the front. Stores are broken into departments separated by walkways and may include a grocery section. This code is to be used for stores such as Target, Wal-Mart, Kmart and other similar stores.

13W Discount Warehouse Store

Stores of warehouse construction with minimal interior partitions. Membership stores fall into this category. This code is to be used for stores such as BJ's, Sam's, Costco, Garden Ridge, and other similar stores.

14 Super Market

Large food stores with a wide variety of food products and some personal care and household items. This category may include local food stores or large chain stores such as Harris Teeter, Lowes, BI-LO, and other similar stores.

15 Shopping Center-Mall

Enclosed Shopping Mall structures which have three components: major anchor stores, small strip shops, and the mall concourse. Typically include a food court and individual restaurants. Typically, each structure type of the three major components is individual priced on its own characteristics. However, Concord Mills Mall is a major outlet mall and

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as such is made up of many major and minor anchor stores; therefore, it is listed with all three components grouped together. The real property pricing of Concord Mills and Carolina Mall considers the stores to be finished and all personal property and trade fixtures are billed separately to the tenant.

16 Shopping Center-Strip

Shopping Center structures which are typically comprised of a combination of anchor stores and small strip shops. Each structure type is individual priced on its own characteristics. The strip shops may be listed as white boxes or completed units depending on the method of completion used by the owner of the real property when leasing out the units. This code may be used for neighborhood, community and regional centers.

17 Office

General office structures, this code may be used for any office building that is not specifically defined in this schedule.

18 Office High Rise > 4

General office structures which are greater than four floors. High rise buildings are to be listed with Special Footings and Structural Slabs.

19 Medical/Dental Building

This code is used for structures used for Medical or Dental services.

19V Veterinarian's Office

Veterinarian office or hospital structures or similar structures used for the medical treatment of animals.

20 Medical Condo

Structures used for Medical or Dental services where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived at by the land residual technique or through abstraction.

21 Restaurant

Structures used for the main purpose of preparation and sale of food and beverages and may include some bars and taverns.

21C Cafeteria

Restaurants with large open dining rooms for self-service of large groups such as K & W Cafeteria.

22 Fast Food

Small, limited menu restaurants with limited seating in relation to the preparation area. Typically includes drive-up window service. This building type includes businesses such as McDonalds, Burger King, Wendy's and other similar stores.

22C Fast Food/ Convenience

This is a combination of the Fast-Food Restaurant and the Convenience Store located on separate sides of one building. Usually with an open passageway from one business to the other to allow for a one stop shopping experience.

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23 **Bank**

This code is to be used for all Bank, Savings and Loan, or similar buildings and includes the cost of a built-in vault.

24 **Office Condo**

Office properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived at by the land residual technique or through abstraction.

25 **Commercial/Service**

Commercial buildings designed for providing a service. This building type includes businesses such as laundries, laundry mats, repair shops, barber and beauty shops, and other similar businesses.

26 **Service Station**

Old type Service Stations. The office area is listed as BAS and the garage area is listed as SPA – Service production Area.

27D **Dealership Showrooms**

Display and sales areas for vehicle sales. This area will also include rest rooms, waiting areas and break rooms.

27S **Auto Service Center**

Structures designed and used for vehicular repair and maintenance. This can include vehicle dealerships and auto service centers. The service area is listed as the base (BAS) area and offices (AOF, GOF & etc.) or store display (SDA) areas are designated and described appropriately. List with Special Footings to account for pits and lifts.

27M **Mini Specialty Automotive**

Small structures designed for fast and specialized vehicular maintenance. This code is used for businesses such Jiffy Lube. The service area is listed as the base (BAS) area and offices (AOF, GOF & etc.) or store display (SDA) areas are designated and described appropriately. List with Special Footings to account for pits and lifts.

28 **Parking Garage**

Structures which typically have no exterior walls, or partial walls, designed for above ground storage of automobiles.

29 **Mini-Warehouse**

Warehouse structures that have been subdivided into a mixture of small areas designed to be rented for self-storage.

30 **Laboratory/Research**

High tech laboratory space, such as the Core Lab, UNC Lab, NCSU Lab and Community College Lab at the NC Research Park in Kannapolis.

31 **Day Care Center**

Structures designed or used for early childhood, handicapped and adult or senior care or development. These structures usually have light kitchen facilities, activity rooms and multiple restrooms. This building type includes

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kindergartens, nurseries and preschools.

32 Theater

Structures designed or used for cinemas or live stage presentations.

32A Auditoriums

Structures designed or used for mass seating and stage for vocal and visual presentations.

33 Lounge / Nightclub

Structures designed or used for primarily for the service and consumption of beverages with better qualities having limited food preparation and service. Cocktail lounges and Nightclubs are larger facilities and may have entertainment floors and stages and may have full kitchens.

34 Bowling Alley, Arena

Structures designed for bowling, skating rinks, or arcade buildings, may have snack bars and vending areas.

34R Recreation Center

Structures designed or used as community or municipal multisport facilities which usually include gymnasium, handball, weight rooms, swimming facilities, shower facilities, and various activity and game rooms.

34F Fitness Center

Structures designed or used for complete multisport recreational activities; usually include a gymnasium, weight rooms, shower facilities, and activity rooms. These are typically membership clubs.

37 Hotel/Motel High Rise > 3

Buildings over 3 stories constructed with multiple sleeping units without individual kitchen facilities and a lobby. Full-service hotels will have meeting rooms, ballroom, banquet, dining and lounge space and will be listed at a higher than average quality index. High rise buildings are to be listed with Special Footings and Structural Slabs.

38 Furniture Store

Stores that typically have a large open floor plan with some partitions for office and storage areas for the display and sale of furniture, similar to Discount Stores.

39 Hotel / Motel < 4 Floors

Buildings 3 floors or less constructed with multiple sleeping units without individual kitchen facilities and a lobby. These are usually limited service and have little or no space designed for large groups or formal dining. When additional amenities exist, the property is usually of higher quality.

40 Industrial

Structures designed for manufacturing at a level between light and heavy manufacturing. This code is used on older mill type buildings such as buildings originally built as textile mills. The manufacturing area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

41 Light Manufacturing

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Structures designed for typical light manufacturing processes. The manufacturing area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

42 Heavy Manufacturing

Structures designed for heavy manufacturing processes. They are characterized by heavy frames, walls, footings, floors and electrical loads typical of heavy manufacturing processes. The manufacturing area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

42F Fiber Optics Manufacturing

Special purpose structures designed for the fiber optics manufacturing processes. They are characterized by heavy frames, walls, footings, floors and electrical loads typical of uniquely specialized processes. The manufacturing area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

43 Lumber Storage

Structures designed for storage of lumber. Typically, a three-sided building with storage shelving for the storage of various types of lumber.

44 Packing Plant/Food Process

Structures designed for processing of consumable products made for human consumption. They are characterized by heavy frames, walls, footings, floors and plumbing and electrical loads typical of specialized processes. The manufacturing area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

45 Cigarette Manufacturing

Structures designed for processing of tobacco products. They are characterized by heavy frames, walls, footings, floors and electrical loads typical of specialized processes. The manufacturing area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

46 Bottler/Brewery

Structures designed for brewing and bottling of alcoholic beverages. They are characterized by heavy frames, walls, floors and electrical loads typical of specialized processes. The manufacturing area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

47 Warehouse Condo

Structures designed for storage or distribution where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived at by the land residual technique or through abstraction. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

48 Warehouse - Storage

Structures designed for storage. Typically, a large open space with few partitions and small percentage of office area. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

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48D Warehouse – Distribution

Structures designed for distribution of products. Typically, more partitions and a larger percentage of office area than storage warehouses accommodate the breakdown and transfer of products. Will also have increased lighting and plumbing to accommodate increased personnel demands. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

48M Warehouse Mega

Large structures (over 200,000 sf) designed for storage or distribution. Typically, a large open space with few partitions and small percentage of office area. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

49 Prefab Warehouse

Small (under 10,000 sf) inexpensive light duty pre-engineered structures designed for storage. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately. List with 03 -Prefabricated Structural Frame.

51 Cold Storage/Freezer

Structures designed to keep stored commodities at controlled temperature levels. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

52 Truck Terminal/ Transit WH

Structures designed for temporary closed storage, freight distribution and loading. List the Floor System as Platform Height. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

53 Industrial Service Garage

Structures designed for vehicular maintenance and repair in non-retail environments. The service area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately. List with Special Footings to account for pits and lifts.

54 Flex Warehouse

Structures designed as multi-tenant warehouse distribution structures. Each unit has a flexible amount of storage or office area with better qualities having storefront entries. These buildings are sometimes called Business Centers. The service area is listed as the base (BAS) area and offices (AOF, GOF & etc.) or store display (SDA) areas are designated and described appropriately.

55 Stadium

Not in use

57 Motor Sports Garage

Structures designed for development and construction of race cars. The service area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

60 Garden Apartment

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These structures are usually less than 4 floors with each individual unit contained on one level. Each unit has a kitchen and bath, designed for long term occupancy.

61 **Townhouse Apartment**

These structures are usually less than 4 floors with each individual unit occupying more than one level. Each unit has a kitchen and bath, designed for long term occupancy.

62 **Duplex/Triplex**

These structures are like single family homes in appearance, but each building has 2 or 3 units. Each unit has a kitchen and bath, designed for long term occupancy.

63 **High Rise Apartment**

These structures are 4 floors or greater, each individual unit may occupy one or more levels. Each unit has a kitchen and bath, designed for long term occupancy. High rise buildings are to be listed with Special Footings and Structural Slabs.

65 **Stable**

Structures designed for the housing and care of horses. Use this code for high-value estate-type equine stables, lesser quality stables should be priced from the OBXF section of this manual.

66 **Blank – Not in use.**

67 **Gymnasiums**

Structures designed for athletic, recreational, health and fitness activities with a basketball court as the focal point. Usually include shower/dressing rooms. Conditioning rooms, with some office or classroom areas.

68 **Classrooms**

Structures subdivided into teaching units primarily for academic work. Costs include built-in bookshelves, cabinets and writing boards.

69 **Group Homes**

Structures designed as small congregate care or special needs homes, more residential in nature, common kitchen and dining, for physically or mentally challenged, substance abusers, battered victims or other like groups.

70 **Institutional**

Office type structures designed for a variety of institutional uses not associated with churches of governments.

71 **Church**

Structures designed or used for worship activities; the base rate for this code includes the sanctuary and classrooms. When valuing just the sanctuary increase the quality adjustment.

71F **Fellowship Hall**

Church structures designed or used for multipurpose uses such as recreation and social gatherings, may include stages and kitchens.

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72 School – Private

Structures designed private educational facilities. The base rate is designed to cover the average total cost of the entire facility which may include a mixture of classrooms, multipurpose, administrative offices, cafeteria, library, and etc. If the campus is made up of multiple buildings of different uses, they may be priced individually according to their use.

72C College – Private

Structures designed private college or university facilities. The base rate is designed to cover the average total cost of the entire facility which may include a mixture of classrooms, multipurpose, administrative offices, cafeteria, library, and etc. If the campus is made up of multiple buildings of different uses, they may be priced individually according to their use.

73 Hospital – Private

Structures designed as private general hospitals with complete facilities including emergency care, surgical rooms, intensive care, maternity care and general care.

73S Surgical Center

Structures designed surgical centers with complete surgical rooms; cost will include waiting areas, recovery rooms and offices.

74 Home for the Elderly

Structures designed for assistance living congregate housing for the elderly, typically three or more floors, consisting of one or two room suits, limited individual kitchens, common kitchen and dining, lounges, nursing and therapy rooms.

74A Assisted Living

Structures designed for elder living with studios and one- or two-bedroom suites with limited kitchens, common dining areas, lounges, craft and game rooms, and etc. according to quality. These resemble like garden apartments.

74C Convalescent/Nursing Home

Structures designed as convalescent hospitals or skilled nursing homes for intense care for the elderly or infirmed.

74R Retirement/Continuing Care

Structures designed to include a mix of independent living, assisted living, including facilities for dementia patients and skilled nursing units, may have fitness facilities.

75 Orphanage

Multi-family structures designed as residential institutions devoted to the housing and care of orphans. Buildings are built for group living including multi-occupant rooms and congregant kitchen and dining facilities and shared restrooms.

76 Mortuary, Cemetery, etc.

Structures used as funeral homes including chapels and laboratories according to quality.

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77 Club, Lodge, Hall

Structures used for many different types of meetings, general recreation, or activities. Usually with a light kitchen, large general use room and multiple restrooms. They sometimes have stages and game rooms.

78 County Club

Structures designed as specialized clubhouses used mainly for entertainment and generally associated with a golf course. Typically have a ballroom, kitchen facilities, bar, pro shop, locker and shower rooms.

79 Airport Terminal

Structure designed for the mass movement of people includes a baggage area, ticket lobby, concessions, and concourse area. Larger, better quality terminals will have shops, lounges and restaurants.

80 Marina

Structures designed for the storage of boats. Built like a warehouse with racking system for boat storage.

81 Aircraft Hangar

Structures designed for the storage of aircraft, will have limited facilities for light maintenance and repair. The storage area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

81M Aircraft Maintenance Hanger

Structures designed for the maintenance of aircraft, generally heavier structures with more electrical, plumbing and lighting to accommodate more personnel loads for the maintenance and repair function. The service area is listed as the base (BAS) area and offices (AOF, GOF & etc.) are designated and described appropriately.

82 Convention Center

Structures designed for short term meetings and trade shows. These structures have large open flexible areas with varied multifunctional space with eating and entertainment capabilities.

82B Banquet Hall

Structures designed as clubhouse type facilities that offer food services on a smaller scale than a Convention Center.

83 School – Public

Structures designed public educational facilities. The base rate is designed to cover the average total cost of the entire facility which may include a mixture of classrooms, multipurpose, administrative offices, cafeteria, library, and etc. If the campus is made up of multiple buildings of different uses, they may be priced individually according to their use.

84 College – Public

Structures designed public college or university facilities. The base rate is designed to cover the average total cost of the entire facility which may include a mixture of classrooms, multipurpose, administrative offices, cafeteria, library, and etc. If the campus is made up of multiple buildings of different uses, they may be priced individually according to their use.

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- 85 Hospital – Public**
Structures designed as private general hospitals with complete facilities including emergency care, surgical rooms, intensive care, maternity care and general care.
- 86 County Office**
Government office structures owned by the County Government, generally of higher quality than general offices.
- 86L Libraries**
Structures designed to house Library facilities for the display, cataloging and distribution of books and other media. Typically have multiple rooms for various activities and age groups.
- 87 State Office**
Government office structures owned by the State Government, generally of higher quality than general offices.
- 88 Federal Office**
Government office structures owned by the Federal Government generally of higher quality than general offices,
- 89 Municipal Office**
Government office structures owned by a Municipal Government, generally of higher quality than general offices.
- 90 Fire Station**
Structures which house a fire station. The service area is listed as the base (BAS) area and offices (AOF, GOF & etc.) and sleeping quarters (APT) are designated and described appropriately.
- 91 Utility Office**
General office structures used in the utilities industry.
- 92 Mining Office**
General office structures used in the mining industry.
- 93 Petroleum, Gas Office**
General office structures used in the petroleum or gas industry.
- 94 Jail – Correctional**
Structures designed for the housing of inmates held by the legal justice system. Structures designed as offices for the Sheriff or Police office should be listed separately.
- 95-97 Blank – Not in use.**
- 98 Valueless Improvement**
Structures that do not have a market value such as club houses owned by a Homeowner’s Association.
- 99 New Parcel**

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This code is used to flag new parcel that have been created by Land Records, the code will be changed to the appropriate code when the parcel is appraised.

FOUNDATIONS

CONTINUOUS FOOTING - A concrete footing poured continuously around the perimeter foundation of a building. Used on buildings that has a crawl space or basement, used on manufactured homes that have masonry under pinning.

EARTH - No concrete footings. Used on buildings constructed with dirt floors with pole type construction.

PIERS – Concrete or block footings placed under pier locations only.

SPECIAL FOOTING - Any expensive foundation not described in the other four choices. Used mostly on high-rise buildings, which are four (4) or more floors. Used in some service garages to account for pits and lifts and industrial buildings with special foundation requirements.

SPREAD FOOTING - Commercial type footing used with concrete slab floor system.

SUBFLOOR SYSTEM

NONE - No floor system. Used on buildings with dirt or gravel floors.

PLATFORM HEIGHT - A pre-cast deck with pre-cast or steel joist elevated to a loading dock height.

PLYWOOD - Plywood sheathing on joist.

SLAB ABOVE GRADE - Concrete slab poured on a built-up surface above ground level.

SLAB ON GRADE - Concrete slab poured on surface at ground level.

STRUCTURAL SLAB - Reinforced slab made to support a high-rise building or certain industrial buildings of excessive weight or special requirements.

WOOD - Wood sheathing on joist.

EXTERIOR WALLS

ALUMINUM SIDING - Flat or corrugated aluminum sheets fastened to a wood or metal frame as direct replacement or cover for horizontal wood siding.

ASBESTOS-FIBER SHINGLE/CORR WALL - Refers to asbestos or fiber shingle or corrugated material laid over wood frame with sheathing. The principle composition of these materials is asbestos, fiberglass, or other mineral or organic fibers occurring in long and delicate fibers or fibrous masses. It is incombustible, non-conducting and chemically resistant. Typically, these materials are hard and brittle in nature with a noticeable grain or texture.

BOARD AND BATTEN ON PLYWOOD WITH STRIPS - Sheeting placed on walls in a vertical position with the joints covered by narrow wooden strips called battens.

BOARD AND BATTEN 12" BOARDS - With 12" boards nailed to sheathing in a vertical position and the joints covered by battens (which are narrow wooden strips). This form of siding is commonly used on small buildings.

CEDAR OR REDWOOD SIDING - Horizontal cedar or redwood lap siding or panel siding normally unfinished or naturally stained which is desirable because of color and maintenance free characteristics. Usually the lap siding has above

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average excellent type construction.

EXTERIOR WALLS, cont.

CEMENT FIBER SIDING – Siding composed of asbestos-free fiber and cement combined under pressure. This product may come in boards, sheets or shingles and are usually attached over sheathing. Sheet siding may come ribbed or corrugated.

COMMON BRICK - Brick commonly used for construction purposes; primarily made for buildings and not specially treated for color. They are made from clay or a clay mixture molded into blocks, which are then hardened in the sun or baked in a kiln.

COMPOSITION OR WALL BOARD - Refers to composition siding, which comes in varied thickness and rolls, and is usually fastened over wood framing by nailing. Can be any of the various man-made materials on wood or metal framing such as "Homosote", or "Cleotex", or other trade name products. These must be treated or painted to withstand weather. Generally inexpensive construction.

CONCRETE OR CINDER BLOCK - The standard concrete or cinder block, which can range in size from 8 to 16 inches.

CORRUGATED ASBESTOS - Sometimes called by trade names such as "Transite", this is asbestos manufactured in corrugated sheets, which can be fastened to wood or metal framing.

CORRUGATED METAL (LIGHT) - inexpensive steel or galvanized siding with minimum thickness. This is usually manufactured in sheets, which can be fastened to wood or metal framing.

CORRUGATED METAL (HEAVY) - An expensive steel or galvanized siding generally used for commercial construction

FACE BRICK - The better quality of brick such as that used on exposed parts of a building and is usually color treated and finished.

FACE BLOCK - The better quality of block such as that used on exposed parts of a building and is usually color treated, textured and finished.

GLASS/THERMOPLANE - A glass sandwich designed for use on exterior walls. Usually tinted and with an aluminum or metal framing system. This normally occurs only on large commercial office buildings.

LOG – The exterior wall is made of logs.

MASONITE – Highly compressed wood fiber hardboard siding, may come in 6 to 12 inch boards or in sheets.

MODULAR METAL - This refers to the common pre-finished metal walls used in warehouses, older mobile homes, commercial construction and other similar prefab metal walls.

PRECAST PANEL - A modular construction material usually with a washed pebble finish. Such panels are pre-cast and brought to the site to be erected or poured in place and tilted up. Normally used as the major exterior wall finish, it is most often found on commercial and industrial buildings.

PREFINISHED METAL - This refers to the enameled or anodized metal, which is commonly used on service stations, convenience stores and other metal, commercial structures.

REINFORCED CONCRETE - Concrete which has been reinforced with steel bars and poured in place as exterior walls.

SIDING MAXIMUM - A mixture of expensive siding or a siding put on in an unusual fashion.

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EXTERIOR WALLS, cont.

SIDING MINIMUM - Used to describe infrequent or unusual combinations not otherwise described and reflects very low quality materials.

SINGLE SIDING WITH WOOD FRAMING NOT SHEATHING - Denotes inexpensive wood framing without sheathing.

STONE - Refers to various good stone or stone veneers.

STUCCO - Stucco is a coating in which cement is used for covering walls and is put on wet, but when dry it becomes exceedingly hard and durable. Stucco may be applied to block or a wire of wood lath.

STUCCO SYNTHETIC - An exterior wall consisting of rigid insulation board, reinforcing mesh and synthetic plaster or stucco covering.

UTILITY BRICK - Utility brick or jumbo brick is normally a 4" brick wall backed with masonry or wood.

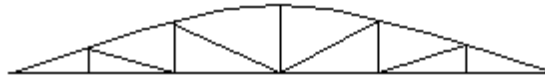
WOOD ON SHEATHING OR PLYWOOD - Wood is either lapped or 4 x 8 panels. Horizontal wood siding, which is normally lapped over the sheathing and painted, or a wood paneled (plywood) nailed to the sheathing.

WOOD SHINGLE - These are usually cedar or redwood shingles, and usually appears on expensive homes; the irregular shaped cedar shakes being the most expensive.

ROOFING STRUCTURE

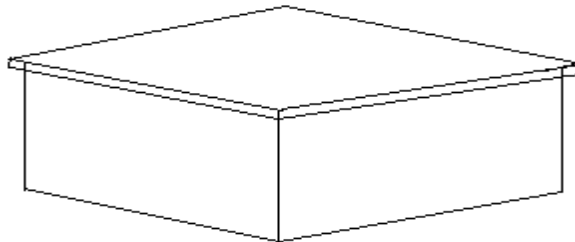
BOWSTRING TRUSS - A large curved truss common to airplane hangars and Quonset huts.

BOWSTRING



FLAT ROOF - A flat roof refers to a structural material, which spans a horizontal or nearly horizontal position from wall-to-wall or beam-to-beam.

FLAT

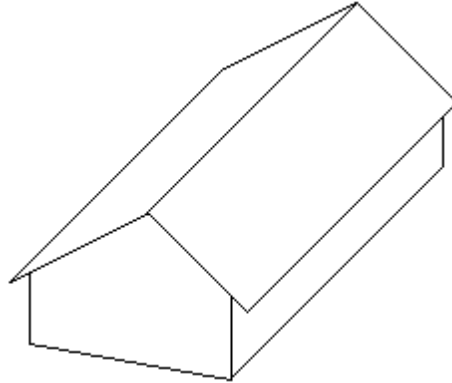


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ROOFING STRUCTURE, cont.

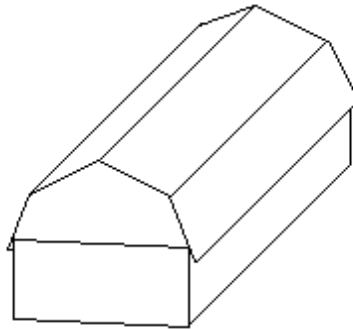
GABLE - A gable roof is pitched (pitch is the slope of the roof) in two directions.

GABLE



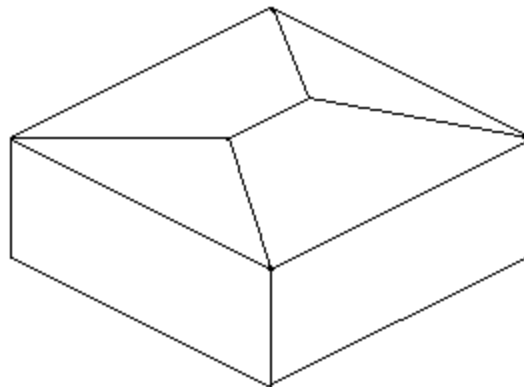
GAMBREL - A type of roof which has its slope broken by an obtuse angle so that the lower slope is steeper than the upper slope; a roof with two pitches such as is common on a barn.

GAMBREL



HIP ROOF - The hip roof is usually pitched in four directions.

HIP



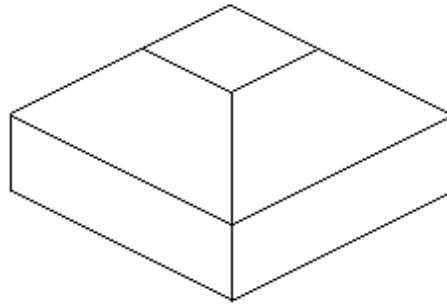
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ROOFING STRUCTURE, cont.

IRREGULAR ROOF - Any of a variety of unusual slopes, which do not have the same rise per foot, run throughout.

MANSARD - A roof with two slopes on all four sides; the lower slope very steep, the upper slope almost flat.

MANSARD



PRESTRESSED CONCRETE - Roofs that are made up of concrete, which has been made up elsewhere, pre-stressed, and erected in place with cranes. Pre-stressing makes it possible to use less steel and usually less bulky than reinforcing.

REINFORCED CONCRETE ROOF - Roof framing where concrete is formed and poured in place with a system of steel rods or mesh for absorbing tensile and shearing stresses. Roof framing of this type has been formed and poured on the ground, and, through a system of hydraulic jacks, raised to proper position.

RIGID FRAME WITH BAR JOIST - Bar joists are fabricated steel open trusses, which have been set close together, and serve as roof beams or ceiling joists. The span of these is limited due to their lightness and depth. Bar joists limit roof shape to flat or shed and is to be used in place of flat or shed roofs on commercial buildings with medium spans.

SAW TOOTH ROOF - A roof, which is formed of a number of trusses having unequal slopes. When viewed from the end, such a roof presents a serrated profile similar to the teeth of a saw.

SAWTOOTH

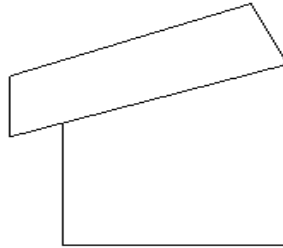


CABARRUS COUNTY 2024 APPRAISAL MANUAL

ROOFING STRUCTURE, cont.

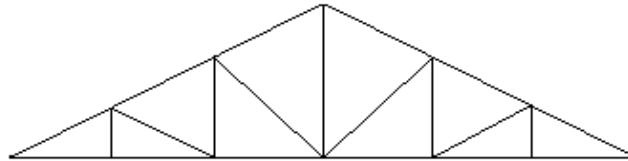
SHED ROOF - Similar to Flat roof except that it has a noted slope in one direction.

SHED



STEEL FRAME OR TRUSS - A truss made up of various shapes of steel members either bolted or welded together and which can, due to strength of steel and depth of truss, cover large spans in either flat, shed, hip, gable, mansard, or gambrel shapes and is to be used on commercial buildings with heavy loads or wide spans in place of flat, shed, gable, hip, mansard or gambrel shapes.

STEEL TRUSS



WOOD TRUSS - This is made up of various size lumber or timber such as beams, bars, and ties, usually arranged in triangular units to form a rigid framework and may be flat, shed or pitched. Spans are limited due to the strength of the material. This is to be used in place of the flat or shed on commercial buildings with limited spans.

ROOFING COVER

ASBESTOS or FIBER SHINGLE OR CORRUGATED - Made of rigid products, which come in individual shingles or sheets and are, fastened down in the same manner as wood or composition. Includes products such as Ondura.

BUILT UP TAR AND GRAVEL - Gravel embedded in tar is hot mopped over various types of composition concrete, metal or gypsum roofing. This product requires a very low pitched or flat roof shape. Built up refers to the building up of waterproof layers with the mopped tar.

COMPOSITION SHINGLE - Refers to shingles made from felt or fiberglass saturated with asphalt and surfaced with mineral or ceramic granules 235 lbs. or less. These are pliable shingles, which are fastened down by nailing to some type of sheathing.

COMPOSITION SHINGLE – HEAVY - Refers to shingles made from felt or fiberglass saturated with asphalt and surfaced with mineral or ceramic granules greater than 235 lb. These are pliable shingles, which are fastened down by nailing to some type of sheathing.

CEDAR SHAKES - Comes in random widths, lengths and very expensive. These are pliable shingles, which are fastened down by nailing to some type of sheathing.

CEMENT FIBER SHINGLES - Siding composed of asbestos-free fiber and cement combined under pressure.

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ROOFING COVER, cont.

COPPER – Various types of copper roofing; flat, standing seam or batten seam.

ENAMEL METAL SHINGLE - This refers to metal shingles with a heat-bonded enamel glazed coating. This type of shingle is usually predrilled and fastened down by nailing to some type of sheathing on strips.

METAL PREFINISHED – Metal roofing that comes in sheets or shingles and has a baked on paint finish.

METAL – STANDING SEAM – Metal roofing that comes in sheets, has standing seams and has a baked on paint finish

MINIMUM ROOFING, CORRUGATED OR SHEET METAL - Sheet metal is either flat, corrugated or V-crimp metal of either aluminum or steel products, and is fastened over wood or steel framing.

ROLLED OR BUILT-UP COMPOSITION - A roof consisting of felt saturated with asphalt and assembled with asphalt cement, which comes in rolls and is fastened over decking with tar and nails.

RUBBERIZED - All of the lines of rubber, composition or plastic roofing materials used on flat roof surfaces.

SLATE - Shingles made of slate fastened down to sheathing or strips.

STAINLESS STEEL SHINGLES – Any shingle constructed of stainless steel.

TILE - CLAY OR BERMUDA - Clay tile is usually a half-round clay product, which has been kiln, baked to a hardness, which gives a wearing surface that needs no paint. Bermuda roofing is formed from lightweight cement and or gypsum products to give the appearance of a heavy, wide lapped roof.

TILE - CONCRETE - A cement product in either flat or half-round form, which is laid over a built-up surface and painted.

TILE - PLASTIC - A plastic product in either flat or half-round form, which is laid over a built-up surface and is available in a variety of colors.

WOOD SHINGLE - These are usually cedar or redwood shingles and usually appears on expensive homes.

INTERIOR WALL CONSTRUCTION

DRYWALL - A sandwich of plaster with paper surfaces normally available in 4' x 8' sheets, which are cut to fit. It is fastened to studding or furring strips, and requires a seal where joints occur, and only paint as finish. It has become popular due to ease of installation and also to the fact that no plastering, as such, is necessary.

MASONRY INTERIOR WALL - Normally exterior walls, which serve as an interior, wall face usually of brick or block material which are usually unfinished although they may be painted.

PLASTERED - This refers to all plaster on lath interior walls.

PLYWOOD PANEL - These are mostly inexpensive 4' x 8' plywood panels, which are decorative in nature and characteristically a veneer.

WALL BOARD OR WOOD WALL - Wall boards come in many marks or trade names, but all are made up of a composition of materials to form boards which are usually 4' x 8' in size. These are treated paper such as "Celotex", plasterboards, or other paper products pressed together. Wood Wall is used for older painted board walls.

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INTERIOR WALLS, cont.

CUSTOM - Very high grade plywood veneers or solid hardwoods in tongue and groove, which are used as interior finish. Very high-grade wallpapers or very high-grade moldings, trims, doors or any combination, which creates an expensive interior finish.

INTERIOR FLOORING

ASPHALT TILE - This applies to the various composition tiles that are laid over wood or concrete floors, and includes the concrete or wood.

CARPET - Carpeting is the floor finish where the base is prepared and the carpet acts as the finish, and includes the underlay. Carpet is fastened to the floor.

CERAMIC TILE - Refers to hard burned high gloss ceramic tile set in grout.

CONCRETE COATED - Same as finished concrete that has had a surface treatment applied.

CONCRETE FINISHED - A floor finish where the concrete is troweled and a hardener applied with no other floor covering.

HARDWOOD - A layer of hard wood usually over sub-flooring.

PARQUET - Refers to a wearing surface made up of small pieces of hardwood set in patterns or designs over sub-flooring. Can also be made up in blocks and laid in mastic over concrete.

PINE OR SOFTWOOD / LAMINATE WOOD - Floor finish of pine or other similar soft woods, Vinyl plank flooring

PLYWOOD, LINOLEUM - A single layer of light wood, usually of small thickness laid on floor joists; a composition material known as linoleum, which comes in sheets or tiles and is used as a floor covering.

PRECAST CONCRETE - Applies in this case to either pre-stressed or poured concrete floors, which are suspended as in multi-story commercial buildings.

QUARRY OR HARD TILE - Refers to hard burned tiles, which are machine made and glazed.

RUBBER TILE/SHEET – A fibrous rubber floor covering.

SEAMLESS COVERING – A coating that is sprayed or troweled, generally with colored chips added.

SHEET VINYL - A smooth, seamless floor covering material, manufactured with a resilient backing usually to either concrete or wood sub-flooring.

SLATE FLOOR - Refers to cut or random broken slate set in grout over concrete.

TERRAZZO - A ground and polished terrazzo where metal strips with a finite modular spacing are incorporated in the poured terrazzo.

VINYL ASBESTOS - A tough, strong, non-crystalline, thermoplastic tile.

VINYL TILE - All types of vinyl tile.

HEATING FUEL

ELECTRIC - Electrical

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GAS - Natural or manufactured gas

OIL - Oil fired

SOLAR - Use of sun's radiation to heat

HEATING TYPE

BASEBOARD - Electric heat, which radiates from baseboard heating units mounted in each room and usually controlled in each room.

FORCED AIR (DUCTED) - A central type heating system that provides for the distribution of the air through ducts or conduits to the various parts of the building.

FORCED AIR (NOT DUCTED) - A heating element and fan and/or blower enclosed in a common housing for circulating the heated air but no ducted distribution system.

HEAT PUMP - A reverse cycle refrigeration unit, which can be used for heating or cooling and is ducted throughout the structure.

HEAT PUMP WALL UNIT - A reverse cycle refrigeration unit, which can be used for heating or cooling and is not ducted.

HEAT PUMP LOOP SYSTEM - A reverse cycle refrigeration unit, which can be used for heating or cooling and is ducted throughout the structure. The unit uses water looped through the ground or well to extract heating or cooling.

RADIANT SUSPENDED - A heating system, which heats a space by use of suspended radiant unit heaters, which may be connected to a continuous loop system and uses reflectors.

RADIANT ELECTRIC - A heating system, which heats a room by use of concealed resistance wires. Most contemporary radiant-heating systems have extensive wires in the floor structure or in the walls and ceilings, which are to be used as heating panels.

RADIANT WATER - A heating system, which heats a room by use of concealed hot water heating coils. Most contemporary radiant-heating systems have extensive pipe coils in the floor structure or in the walls and ceilings, which are to be used as heating panels.

HOT WATER - A heating system, which circulates hot water through baseboard units in each room (usually residential).

DIRECT STEAM HEAT - This heating system uses radiators in the rooms to be heated, the steam or vapor being delivered from boiler to radiators through one of several arrangements of piping. The one-pipe gravity vapor system is used for larger installations.

AIR CONDITIONING TYPE

CENTRAL - Refers to a central cooling system with ductwork, thermostats and forced cold air.

CHILLED WATER - Usually a commercial air conditioning system utilizing a cooling tower as a heat exchanger and associated

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compressors with ducting.

PACKAGED ROOF TOP - Usually found in commercial buildings. The air conditioning unit is located on the roof of the property.

WALL UNIT – A wall unit built into the wall or as part of a wall unit heat pump.

QUALITY ADJUSTMENT

MINIMUM - To be used on the lowest quality of construction in use. These buildings were built before building codes were established. Building materials are sub-standard and many components are nonexistent. Appliances and fixtures are of minimum quality or nonexistent.

BELOW AVERAGE - To be used on construction which is not quite average. These buildings are built to conform to the very minimum building codes or are frequently mass produced or modular homes. Interior finish and exterior ornamentation are plain with few refinements. Building materials, appliances and fixtures are below average.

AVERAGE - To be used on average construction as prevalent and general throughout the particular county. These buildings are built slightly above the building codes and are built of average quality materials. Appliances and fixtures are of average quality stock items with no luxury items.

ABOVE AVERAGE - To be used on construction which is slightly above average. Above average buildings will have many components, which are average as well as many which are above average. Many of the materials used will be of better than average quality, as will some of the appliances and fixtures. Some luxury items may be present.

ABOVE AVERAGE/CUSTOM - To be used on construction that is truly above average. These homes are usually individually designed and decorated. Most all materials used are top quality. Much attention has been given to interior refinements and detail. Some luxury items will be present.

EXCELLENT - To be used on the best quality of construction. Excellent quality buildings will be custom or architecturally designed and have much ornamentation and special design. Most materials used will be of top quality and items not accounted for in the point system such as appliances, lighting, fixtures, wiring, bathroom fixtures, etc., will be of top quality. Many luxury items will be present such as central vacuum systems, intercom systems, hot tubs, spas, saunas, etc.

The following photos are meant as examples of the different qualities. Quality cannot be determined by a photograph but must be determined through a careful inspection of the overall quality of construction of each property.

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BASIC SPECIFICATIONS QUALITY RESIDENCES

Minimum quality residences are typically mass produced older residences that do not conform to modern building standards. Quality of material and workmanship meet minimal standards. Interior and exterior finishes are plain and inexpensive with little or no attention given to detail.

MINIMUM QUALITY



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BASIC SPECIFICATIONS BELOW AVERAGE RESIDENCES

Below Average quality residences are usually mass produced and will meet or exceed the minimum construction requirements of lending institutions, mortgage insuring agencies and building codes. By most standards, the quality of materials and workmanship is acceptable, but does not reflect typical custom craftsmanship. Cabinets, doors, hardware and plumbing are usually stock items. Architectural design will include ample fenestration and some ornamentation on front elevation.

BELOW AVERAGE QUALITY



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AVERAGE QUALITY



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AVERAGE QUALITY



CABARRUS COUNTY 2024 APPRAISAL MANUAL

ABOVE AVERAGE QUALITY



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BASIC SPECIFICATIONS ABOVE AVERAGE/CUSTOM RESIDENCES

Above average/custom residences are typical of those built in high quality tracts or developments and are frequently individually designed. Attention has been given to interior refinements and detail. Exteriors have a good fenestration with some custom ornamentation.

ABOVE AVERAGE/CUSTOM



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EXCELLENT



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EXCEPTIONAL QUALITY RESIDENCES

Exceptional quality residences are usually individually designed and are characterized by the high quality of workmanship, finishes and appointments and the considerable attention to detail.

EXCEPTIONAL QUALITY



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EXCEPTIONAL QUALITY



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MANUFACTURED HOUSING

G.S. 105-273(13) Real property, real estate, or land. – Any of the following:

- a. The land itself.
- b. Buildings, structures, improvements, or permanent fixtures on land.
- c. All rights and privileges belonging or in any way appertaining to the property.
- d. A manufactured home as defined in G.S. 143-143.9(6), unless it is considered tangible personal property for failure to meet all of the following requirements:
 1. It is a residential structure.
 2. It has the moving hitch, wheels, and axles removed.
 3. It is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years and G.S. 105-273 Page 3 the lease expressly provides for disposition of the manufactured home upon termination of the lease

G.S. 143-143.9(6) “Manufactured home” or “Mobile home” means a structure, transportable in one or more sections, which, in traveling mode, is eight feet or more in width or is 40 feet or more in length, or when erected on site is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein.

All manufactured homes, which meet the four requirements, are real:

1. It must be a residential unit.
2. It must have the moving hitch, wheels and axles removed.
3. It must be placed on a permanent foundation
4. It must be located on land owned by the owner of the unit

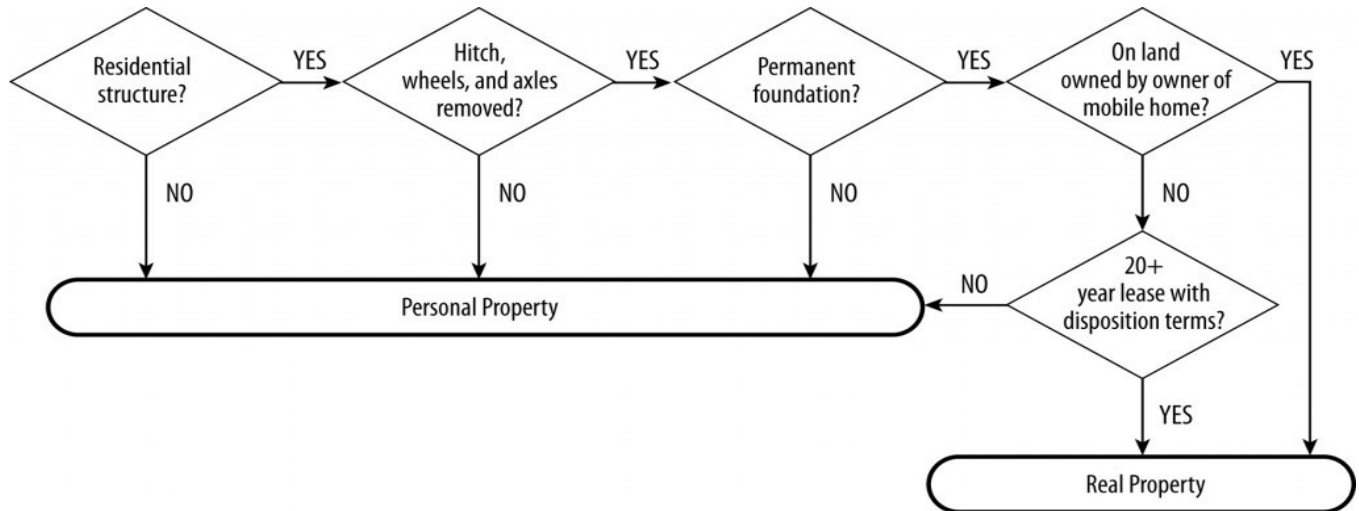
Note: A manufactured home that does not meet these conditions is considered tangible personal property. If it has commercial use it is personal property. The only foundation required by the building code for a manufactured home is footings and piers. The footings are either of poured concrete type or a pre-cast solid concrete pad.

Modular homes are built under North Carolina Building Code just like site built homes and should be assessed as real property. Even those that may be on the land of someone other than the owner of the home should be considered real property.

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Classification of Manufactured Homes:

By Christopher McLaughlin



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SINGLE WIDE



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MANUFACTURED HOUSING**



**CABARRUS COUNTY 2024 APPRAISAL MANUAL
MODULAR HOUSING**



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COMMERCIAL-INDUSTRIAL USE/MODEL

The pictures on the following pages are to be used as a guide for determining the USE/MODEL for Commercial/Industrial buildings.

10/07 - COMMERCIAL



10D/07 – DISCOUNT STORE



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10H/06 – HOME IMPROVEMENT STORE

Lowe's



Home Depot



11/07 - CONVENIENCE STORE



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12D/06 - CAR WASH – DRIVE THRU



12/06 – CAR WASH – SELF SERVE AUTOMATIC



12A/06 – CAR WASH -

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13D/07 - DISCOUNT/DEPARTMENT STORES

TARGET



WAL-MART



Kohl's



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13W/06 Discount Warehouse Store

BJ's



Sam's



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14/07 - SUPER MARKET



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16/07 - SHOPPING CENTER – STRIP



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17/04 – OFFICE



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19/04 – MEDICAL BUILDING



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21/07 – RESTAURANTS



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22/07 – FAST FOODS



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23/04 – BANKS



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24/04 – OFFICE CONDO



48/06- Warehouse - Storage



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48D/06 – Warehouse - Distribution



48M/06 - Warehouse - Mega

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54/06- Flex Warehouse



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29/06 Mini Warehouse

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CABARRUS COUNTY 2024 APPRAISAL MANUAL



57/06 MOTOR SPORT FACILITIES



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DEPRECIATION

ACTUAL YEAR BUILT - The last two digits of the Actual Year Built. To be used if the actual year built can be determined and the same as the Effective Year if the Actual Year Built cannot be determined.

EFFECTIVE YEAR BUILT - To be used to adjust the age of an improvement when extensive remodeling has taken place or to reflect a slower depreciation in an area.

ECONOMIC OBSOLESCENCE - A percentage to be added to the normal depreciation to account for increased depreciation due to the impairment of desirability or useful life of the property from an external factor such as changes in the neighborhood.

FUNCTIONAL OBSOLESCENCE - A percentage to be added to the normal depreciation to account for increased depreciation due to the impairment of desirability or usefulness brought about by changes in design, art or construction techniques and including zoning over present use.

SPECIAL CONDITION CODE - UC - Under construction
Use with the percent condition to indicate percent of completion of construction as of January 1 of the tax year, see Ch. 6, overrides all other depreciation.

PD - Physically damaged
Use with the percent condition to indicate percent of remaining utility after a damaging event as of January 1 of the tax year, overrides all other depreciation.

AP - Abnormal Physical Depreciation
Use with the percent condition to indicate a percentage to be added to the normal depreciation to account for increased depreciation due to physical depreciation over and above the norm for the age of the property.

TE - Temporary Economic
Use with the percent condition to indicate a percentage to be added to the normal depreciation to account for increased depreciation due to the impairment of desirability or useful life of the property from an external factor that is temporary in nature. An example would be the widening of a street that may substantially obstruct the access to a commercial property for the entire tax year impacting rent the owner could charge for the property for a given time period of one year or more.

RV - Residual Value
Use with the percent condition to indicate a percent of remaining utility as of January 1 of the tax year, overrides all other depreciation. Usually used on structures which still exist but have very little remaining useful value.

PERCENT CONDITION - The percent adjustment to be applied to the improvement based on the definition above. NOTE: To use the Percent Condition, one of the Special Condition Codes must be used. Also, care must be taken in the use of these codes, as UC, PD, TE and RV will override the depreciation developed from the normal depreciation, economic obsolescence and functional obsolescence, AP will add to the other forms of depreciation.

MARKET/DESIGN FACTOR

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The Market/Design Factor may be used in two ways:

- 1) We primarily use it as a market factor in fairly homogenous neighborhoods to work as a supplement to the quality adjustment when the market indicates that more of less value is needed to bring the subject neighborhood to market value.
- 2) As a design factor in less homogenous neighborhoods, such as rural areas, to describe design qualities that seem to enhance the value of a particular property such as the number of turns in the roof and perimeter of the buildings. The appraiser will determine through analysis of the market which method will be used for each neighborhood.

EXTREMELY IRREGULAR - Describes the most irregular buildings. These buildings have many turns in the roof and perimeter wall. Many of these turns are at angles that are not 90 degree angles.

IRREGULAR - Buildings which have an irregular appearance (many contemporary homes). These have 4 or more major breaks or turns in the roof line or perimeter wall.

MODERATELY IRREGULAR - T shaped houses or a house with 3 - 4 major breaks or turns in the roof line or perimeter wall.

RECTANGULAR DESIGN - 4 cornered house; shaped like a rectangle.

SLIGHTLY IRREGULAR - L shaped house or a house with 1 - 2 major breaks or turns in the roof line or perimeter wall.

SQUARE DESIGN - 4-cornered house; shaped like a square.

VERY IRREGULAR - Round, multi-sided, H-shaped, or a house with many major breaks or turns in the roof line and perimeter wall. Some of these turns may not be 90 degree angles.

BATHS OR RESTROOMS

NUMBER OF BATHROOMS - The total number of bathrooms in the building. A full bath consists of a bath or shower, bowl and basin. A half bath is any lesser combination having a bowl and one other feature.

NUMBER OF FIXTURES - Models 04, 05, 06, and 07 require that the total number of **bathroom fixtures** for the entire building be entered other fixtures such as kitchen fixtures are considered in the Improvement Type's base rate. Unusual numbers or combinations of other fixtures should be considered as a component of the quality of construction.

MISCELLANEOUS

NUMBER OF BEDROOMS - Check the appropriate number of bedrooms for single family homes, this should include all rooms that were designed for use as bedrooms regardless of how they are currently used.

NUMBER OF SINGLE FAMILY RESIDENTIAL STORIES - Check the appropriate number of stories for single family homes.

FIREPLACES –

- | | |
|----|--|
| 01 | None. |
| 02 | Prefab outlet and stack. |
| 03 | One story single stack with one outlet. |
| 04 | Two story single stack or a double fireplace outlet with a single story stack. |
| 05 | Two or more fireplaces. |
| 06 | Massive: A large hearth and stack with stone or brick usually wider than six feet. |
| 07 | Two or more massive fireplaces. |

COMMERCIAL HEATING & AIR CONDITIONING

HEATING & AIR CONDITIONING PACKAGE - Provides for heating and cooling together. The distribution of the air is

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provided through ducts or conduit leading from the unit to the various parts of the building. The source of supply normally is a single reverse cycle unit.

HEATING & AIR CONDITIONING SPLIT - A system which provided for both the heating and cooling of the building. This distribution system includes ducts for distributing the air to the rooms. The source of supply is normally two separate units; one for heating and one for cooling.

NONE – Used for buildings with no heat or cooling systems or buildings that have heat only.

CONDO/COOP

FLOOR - The floor level the subject unit is on or may be used to describe the total number of floors in a commercial building that are not divided into individual unit interest.

LOCATION - Use the following two digit codes:

- CN: Corner, no view
- CV: Corner, with view
- NV: No corner, with view
- NN: No corner, no view

NUMBER OF UNITS - The total number of units in the condominium or cooperative.

LAND TYPE - Use the following two digit codes:

	Urban	Suburban	Rural
Non waterfront	01	11	21
Canal Front	02	12	22
River Front	03	13	23
Lake Front	04	14	24
Bay Front	05	15	25
Gulf Front	06	16	26
Ocean Front	07	17	27

OWNERSHIP % - The percentage of common land, recreational building, golf privileges, etc. which are available to the unit owner.

STRUCTURAL FRAME

FIREPROOF STEEL - A steel structural frame which has been encased in fire resistive material.

MASONRY - Structural frame of stone, brick, cement, concrete, etc., which is not reinforced.

PREFAB - Light-weight steel frame used only in low cost pre-manufactured buildings including Improvement Type 49 or other buildings that are purchased from companies that deal in pre-manufactured buildings.

REINFORCED CONCRETE - Structural frame of concrete which has been reinforced with steel bars.

SPECIAL - Used where the structural frame is more costly due to complicated combinations or uses of any of the structural frames.

STEEL - Steel structural frame supporting the walls, roofs and partitions.

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WOOD FRAME - Wooden structural frame supporting the walls, roofs and partitions.

CEILING AND INSULATION QUALITY

CEILING INSULATED ONLY

- 1 Suspended Acoustical Ceilings
- 5 Non-suspended Ceilings
- 9 No finished Ceiling

WALLS INSULATED ONLY

- 2 Suspended Acoustical Ceilings
- 6 Non-suspended Ceilings
- 10 No Finished Ceiling

CEILING AND WALLS INSULATED

- 3 Suspended Acoustical Ceilings
- 7 Non-suspended Ceilings
- 11 No Finished Ceiling

NO INSULATION

- 4 Suspended Acoustical Ceilings
- 8 Non-suspended Ceilings
- 12 No Finished Ceiling

AVERAGE NUMBER OF ROOMS PER FLOOR - For commercial buildings, determine the average number of rooms per floor. A room is defined as any area having three or more sides in the form of walls reaching to the ceiling of the room. Enter as 01, 02, etc.

ESTIMATED PERCENT COMMON WALL - Estimate the percentage of shared wall to the nearest 5% based upon the perimeter of the wall.

NONSTANDARD WALL HEIGHT - Record the height in feet of all non-single-family residential walls. The height of the base area only is to be recorded. Height is to be estimated from the floor to the bottom of the roof structure (usable height). If the building has multiple heights use the average height based on the percentage of square footage covered by each height.