

CABARRUS COUNTY 2024 APPRAISAL MANUAL

LAND RECORDS PROCEDURES

Introduction

All property within Cabarrus County shall be mapped as a parcel to include all necessary attributes. These attributes shall include at minimum: PIN number; Real Id (old parcel number); Deeded Acreage; Calculated Acreage; Tax Neighborhood Designation; Subdivision Name, Lot Number, and Plat Reference (when applicable); and Year Entered. In addition, a CLARIS record shall be created and maintained for each parcel.

Definition of a Parcel

For the purposes of the Land Records Department, a parcel is a single tract of land as described in a deed or plat and is physically one unit of land. If more than one tract of land is on a particular deed or plat, a separate parcel shall be created for each tract described.^{AB} If a parcel of land is described as one, but another parcel is split from it causing it to be non-contiguous, then each part of the parcel that is non-contiguous shall become its own parcel unless the split is right-of-way for a public road. In other words, a single parcel can be divided by a road but cannot be divided by another parcel.

Parcels that Cross the County Line

Properties that cross the county line shall be mapped to the county line, listing and assessing the acreage that is within Cabarrus County limits. All buildings and improvements that are wholly located in the county will be assessed by Cabarrus County. Buildings that are split by the county line will be taxed based on individual agreements between the affected counties and the property owner. These agreements will be signed and recorded in both counties.

^A If multiple tracts of land are described in a single deed or plat and the primary structure is located on more than one tract, all tracts in which the primary structure is situated upon may be combined into a single parcel unless otherwise specified in the deed or plat.

^B If multiple tracts of land are described in a single deed the tracts may be combined into one parcel if; there is not more than one addressed structure on the parcel and the property owner requests it and the deed includes language stating that the multiple tracts should be treated as one tract. Each addressed structure must have its own parcel in compliance with the County's subdivision ordinance.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

Acreage

All parcel records in the Land Records Department shall reflect the acreage cited in the original deed or plat unless there is no acreage cited in the original document. If there is no acreage cited, then a “0” shall be put in the “Deeded Acreage” field of GIS and the calculated acreage followed by “(CALC)” be put as the acreage annotation in GIS and in the acreage field of CLARIS. In the case of a property split, the parent tract shall reflect the original deeded acreage less the deeded acreage of the child parcel or parcels. If the child parcel does not cite acreage, then the calculated acreage shall be subtracted from the parent parcel’s deeded acreage and the calculated acreage designation of “(CALC)” shall be added to the parent and child parcel(s). If the original document contains two cited acreages, one for the entire parcel and one that indicates the acreage in a right-of-way, the entire parcel acreage shall be used and the amount in the right-of-way shall be cited in CLARIS in the acreage field following the entire tract acreage. For example, if the deed cites “...containing 1.75 acres, less 0.25 acres in the right-of-way for Church Street, leaving a net of 1.50 acres...”, then the acreage in CLARIS and on paperwork sent to the County Assessor should show “1.75 AC (0.25 AC in ROW)”. If the calculated acreage is greater than shown in the scale below taken from the North Carolina Technical Specifications for Base and Cadastral Maps, or there is an obvious error in the deeded acreage, calculated acreage may be used.

| <u>Parcel Acreage</u> | <u>Percent of Divergence</u> |
|-----------------------|------------------------------|
| 1.01 - 5.00 | 10% |
| 5.01 - 20.00 | 8% |
| 20.01 - 50.00 | 6% |
| 50.01 & Greater | 4% |

Citing Ownership

Ownership shall be listed with the name(s) of the person(s) cited on the original deed, will, or court proceeding. The name is to be listed exactly as it is on the deed. Descriptive information about the grantee (marital status, state of incorporation, etc.) should not be listed, only the name of the owner or name of the company that owns it.

Changing a Name Without Transferring Ownership

Individual

A new deed, filed in the Cabarrus County Register of Deeds, is the best way to change the name for an existing owner. Generally, a correction deed is best suited when there is an error or omission in the original document. In the case of a marriage/divorce/name change, a new deed is also best.

CABARRUS COUNTY 2024 APPRAISAL MANUAL

Corporation

As with individuals, recording a new deed is preferable. However, for a corporation or business, the owner of record can be changed based on Articles of Name Change, Articles of Merger/Acquisition, or other similar documents as long as they have been appropriately filed with the North Carolina Secretary of State, Corporations Division, and/or the Cabarrus County Register of Deeds.

Transferring Ownership

The only way to transfer a parcel is via a recorded, legal land record document. These are: a deed, a will, or a special preceding/court order. These documents must be a recorded public record in Cabarrus County, either in the Register of Deeds or Clerk of Courts. A document filed in another county or state cannot be used to transfer a property. To transfer a parcel, staff must first identify the property described by the deed. Once the parcel is identified, then staff must verify that the grantor has an interest in the property to transfer. If the grantor does not, then the preparing attorney shall be contacted to obtain more information or to request a correction. Cabarrus County Land records can only transfer a parcel or interest in a parcel if they actually own interest in it. If the grantor does not have interest in a parcel, that deed reference shall be added to the parcel but the ownership will not change. If the ownership of a parcel is in dispute, per North Carolina statute, the property should be listed to unknown owner.

CABARRUS COUNTY 2020 APPRAISAL MANUAL

Intent of a Deed

Property shall be transferred or split exactly as it is described in the deed. However, minor typographical errors in a deed can be overlooked as long as the intent of the deed is clear. If the intent is not clear, then that deed shall be held until a correction deed is recorded. For example, if the grantor owns lot 125 of XYZ subdivision and a deed is recorded from that grantor for lot 25 of that subdivision, staff shall research the situation. If we find that the grantor actually owned lot 125, the mailing address and prior deed reference reflect lot 125 and the grantor never owned lot 25, then it would be obvious that lot 25 was a typographical error omitting the “1” and they intended to transfer lot 125. The attorney and owner shall be notified of this error, but for our purposes we shall transfer lot 125 to the new owner. Another example would be if one of the deed calls is reversed, as long as we can determine what property is to be conveyed, the deed shall be mapped/transferred. If a deed comes through for lot 5 of ABC subdivision as recorded in map book 105 / page 1, and that plat is a different subdivision owned by the grantor, the intent would not be clear because the grantor owns both parcels and either could be correct. This parcel would not be transferred until a correction deed is recorded. For this section, staff shall use their best judgment to determine if an error is minor enough to transfer the property or if a correction is necessary.

Property Mapping Basics

Each parcel shall be mapped in GIS according to the metes and bounds description on the original deed or plat. In the event of a conflict in a legal description, the following order should be precedence:

- ✓ Right of Possession
- ✓ Senior Right (which property/description was done first)
- ✓ Location of a natural monument
- ✓ Location of a man made monument
- ✓ Adjoining Owners
- ✓ Direction and Distance
- ✓ Area
- ✓ Coordinates

When mapping parcels, there should be no overlaps or gaps between parcels. Gaps should be resolved via deed research to determine who owns the land between parcels if the parcels do not share a common line. Overlaps should be resolved via senior rights.

CABARRUS COUNTY 2020 APPRAISAL MANUAL

Plats

A plat is to be mapped at the time it is recorded and a separate parcel number assigned to each lot and section of common open space. In order for the plat to be mapped, the owner of record must be the owner of all of the land shown on the plat and must have signed the plat as the owner. In the case of a company owning the property, it must be signed by an authorized representative of the company in their official capacity, not as an individual. If the land shown in the plat is comprised of different tracts owned by multiple different people/entities, then the plat must be held until a deed is recorded putting the land in the names that match the owners cited on the plat.

When revisions to a lot or plat are recorded that change lot lines/sizes/etc., the affected parcel(s) shall be updated accordingly so long as the owner cited on the plat is still the owner of record. CLARIS and GIS shall be updated to show the new plat reference as the primary reference. When revisions change something other than the lots, such as a plat that is recorded after the original to show the edge of pavement, location of utilities, etc., then that plat shall be shown in CLARIS as an additional plat reference. The newest plat that actually shows/creates/modifies the parcel(s) in question shall be shown as the primary plat reference in GIS and CLARIS.

Correction Deeds

Per North Carolina N.C. gen. stat. SEC. 47-36.1, a correction deed can only correct “obvious typographical or other minor error in a deed”. This means that a correction deed can correct a misspelling of a person’s name, plat reference, etc. “Un-recording” a parcel, transferring a different parcel than on the original deed, adding or deleting parcels to a deed, changing the grantee, etc. are not minor errors and a new deed shall be recorded in order to change the listing.

GIS Procedures

All parcels shall be represented by one or more parcel polygons in GIS. This includes condominiums that should be represented as a small square polygon within the polygon of the parcel of land that the condominium is situated upon. All parcels shall annotate parcel dimensions for all lines in parcels 5.0 acres or smaller and road frontage for parcels larger than 5.01 acres in accordance with the North Carolina Land Records Management Program’s Technical Specifications for Base and Cadastral Maps. In addition, side and back line dimensions shall be annotated for parcels 5.01 acres or larger unless it is comprised of many small but separate calls such as the run of a river or stream, in which case those dimensions may be omitted. No dimensions are required for condominium polygons. Attributes shall be populated as prescribed by the current GIS data model. Easements shall be drawn in one of three categories: ingress/egress, utility, or other/misc. with the latter used for drainage easements, greenway easements, and matters of that nature.

CABARRUS COUNTY 2020 APPRAISAL MANUAL

CLARIS Procedures & Data Entry Standards

A. Abbreviations

All data entered in the Land Records Map Card database shall be in compliance with the Abbreviation Standards, Appendix A of this document.

B. Names

- All names are to be entered *Last Name* first, then *First Name*. It does not matter if it is entered in upper or lower case, the system will automatically change it to upper case when you save the record. No comma “,” is to be used. Additionally, if initials are on the deed such as “A.T. Smith”, the initials are to be separated with a space and no periods are to be used.

Example: DOE JOHN

Example: SMITH A T

- If the property is owned by a married couple and no tenancy is specifically cited, then it reverts to Tenancy by the Entirety. In this scenario, both names can be put on the same line but the last name **must** be entered for both. They are to be separated by an ampersand “&” and the designation of Husband and Wife cited on the deed is to be abbreviated in parenthesis “(WF)” or “(HSB)” at the end of the line. This holds true even if the last names are different but they are married.

Example 1: If the deed says “John Doe and wife Jane”, then it is to be keyed as:
DOE JOHN & DOE JANE (WF)

Example 2: If the deed says “Jane Doe and husband John”, then it is to be keyed as:
DOE JANE & DOE JOHN (HSB)

Example 3: If the deed says Jane Doe and husband John Smith, then it is to be keyed as: DOE JANE & SMITH JOHN (HSB)

The reason for this is so that ownership as tenancy by the entirety can be shown on one line with the ownership being 100% for the two of them. It is also so that both names can be queried.

- If the property is owned by more than one person and they are not married or tenancy is specified other than Tenancy by the Entirety, each owner is to be placed on a separate line with the appropriate percent of owner associated with it. If after research by the Land Records Department, the percent of ownership cannot be determined or is in dispute, than “0%” shall be entered for the uncertain line and comments should be entered into that line’s COMMENTS field. That line should also be flagged as CURRENT OWNER = YES if appropriate.
- A Life Estate holder / Life Tenant shall be designated by adding “(LF EST)” after their name(s) to signify that they are the holder of the lifetime rights. The Remainderman shall be designated by adding “(REM)” after their name. Life Tenants and Remaindermen are to be on separate lines and both shall be designated as CURRENT OWNER = YES with 0% interest. If there are multiple Life Estate holders, they can all be put on the same detail line.

CABARRUS COUNTY 2020 APPRAISAL MANUAL

If there are multiple Remaindermen, they also can be put a line together as long as the Life tenant is still alive.

Example: DOE JOHN & DOE JANE (WF) (LF EST)
 DOE JAMIE (REM)

When a Life Estate holder passes, the property is to be keyed as a transfer to the Remainderman on a separate line or lines if multiple Remaindermen exist using the same deed reference that designated the Life Estate/Remainderman, flagging it as the current owner. Percent of ownership should be changed from 0% to the appropriate percentage. The former Life Estate.

- Holder's record is to be flagged CURRENT OWNER = NO and the date of their death placed in comments on their line.
- When Land Records is notified of the death of a property owner, the transaction shall be processed as follows:
 - a. If the property is owned by Tenancy by the Entirety (husband and wife), and one spouse has passed, then the property is to be transferred on a new line to the surviving by the original deed/instrument. In the COMMENTS for that line, the Name and Date of Death shall be cited for the spouse that passed.
 - b. If the property is owned by an individual or the decedent is one of multiple owners, the property is to be transferred to that person's Estate by adding "ESTATE" after the name. (In the case of multiple owners, the decedent's interest shall be transferred to their Estate.) If there is no Will or it has not been probated, the property is to remain in the name of the Estate until it is probated or a Judgment is made and filed in the Clerk of Courts office. If or when the Will has been probated or a Judgment made and filed, the property will then be transferred from the Estate to the new owner(s) in accordance with the Will or Judgment. The date the estate was probated or the date the judgment was filed is the date to be used in the transfer. The date can be obtained using the AOC terminal in the Register of Deeds vault or the Land Records Manager can look it up.
- Corporate Name Change. If a company files a name change and that change is by a document filed in the Cabarrus County Registry, the property is to be transferred to the new name as a normal transfer. If it is changed by a filing with the North Carolina Secretary of State, it shall be transferred to the new name using the original deed reference & date. A brief comment, the SOSID, and date from the filing shall be cited in COMMENTS for that new line.

Example: Corporate Name Change per SOSID 1234568 filed 1/4/2004

CABARRUS COUNTY 2020 APPRAISAL MANUAL

C. Acreage, Size, and Property Description

- Acreage is cited in the LOT SIZE/ACREAGE field, it is abbreviated as “AC” and decimal places are to be as they are on the deed or plat (rounded to three decimal places) unless it has been adjusted for Splits and/or Acreage Adjustments. In other words, if the deed says “1 acre”, it should be cited as “1 AC”. If the deed says “4.28745 acres, then is cited as “4.287 AC”. If the acreage is calculated, “CALC” is to follow the acreage such as “1.50 CALC AC”. It is a good practice to cite how the acreage was in the internal comments field in case the acreage is questioned in the future.
- If parcel dimensions are known (such as an old city lot that was designated by dimensions such as 25’X 100’), it is a good idea to also include them in the LOT SIZE/ACREAGE field. They should be placed after the acreage. An example would be “0.34 AC 100’X 150’”. This is not required but can be helpful. If dimensions used are *not* from the deed or plat, then they are to be put in parenthesis.
- PROPERTY DESCRIPTIONS are limited to 100 characters and should be entered using the format below. Abbreviations should be in accordance with the Cabarrus County Land Records Abbreviation Standards, Appendix A of this document.

Subdivision Parcel

LT (lot number) (subdivision name) BL (block), PH (phase) or SEC (section)

LT 7 MICKEY MOUSE FARMS SEC 2

COS KANNAPOLIS BUSINESS PARK

Non-Subdivision Parcel

(Directional letters) (& ADJ) [IF applicable] of/to (Road Name or names)

NORTH SIDE OLD HOLLAND RD

SW & ADJ COX MILL RD

CABARRUS COUNTY 2020 APPRAISAL MANUAL

Appendix A – Abbreviation Standards

Abbreviations for Names and Property Descriptions

| Deed | Tax Listing |
|---------------------------------|-------------|
| and | & |
| Husband | (HSB) |
| Wife | (WF) |
| d/b/a / Doing Business As | DBA |
| Trustee | TRUSTEE |
| Inc / Incorporated | INC |
| LLC / Limited Liability Company | LLC |
| Et Al / Et Als / and others | ET AL |
| Et Vir | (HSB) |
| Et Ux | (WF) |
| Acre / ACRES | AC |
| Plat Book Page | PB |
| Intersection | INTERSEC |
| Highway / NC Highway | HWY |
| State Highway | HWY |
| State Route / State Road | SR |
| US Highway / US Route | HWY |
| Association | ASSN |
| Part / Part of | P/O |
| Lot / Lots | LT |
| Tract | TR |
| Business | BUS |
| Block | BLK |
| Phase | PH |
| Section | SEC |
| Creek | CRK |
| Care of / In care of | C/O |
| Life Estate | (LF EST) |
| Remainderman | (REM) |
| Subdivision | SUB |
| City | CTY |
| County | CNTY |
| | |
| | |

CABARRUS COUNTY 2020 APPRAISAL MANUAL

Townships:

| | |
|----|------------------|
| 01 | Harrisburg |
| 02 | Poplar Tent |
| 03 | Odell |
| 04 | Kannapolis |
| 05 | New Gilead |
| 06 | Rimertown |
| 07 | Gold Hill |
| 08 | Mount Pleasant |
| 09 | Georgeville |
| 10 | Midland |
| 11 | Central Cabarrus |
| 12 | Concord |

City Code:

| | |
|----|--------------|
| 01 | Harrisburg |
| 02 | Concord |
| 03 | Mt. Pleasant |
| 04 | Kannapolis |
| 05 | Locust |
| 06 | Midland |
| 07 | Stanfield |
| 08 | Huntersville |

CABARRUS COUNTY 2020 APPRAISAL MANUAL

Instrument Type

| | |
|----|---------------------------------|
| AA | Articles of Amendment |
| AD | Administrator's Deed |
| AF | Affidavit |
| AI | Articles of Incorporation |
| AM | Articles of Merger |
| AX | Annexation |
| BA | Boundary Agreement |
| CB | Corporation Book |
| CD | Consolidation Deed |
| CM | Commissioner's Deed |
| CO | CORRECTIVE DEED |
| CT | Certificate of Name Change |
| CU | Condominium Unit |
| CV | Civil Action/SPECIAL PROCEEDING |
| DC | Death Certificate |
| DD | Deed of Distribution |
| DT | Deed of Trust |
| EA | Easement |
| ED | Executors Deed |
| EF | Estate File - Will Book |
| ES | ESTOPPEL DEED |
| EX | Executrix Deed |
| FC | Foreclosure |
| FD | FORECLOSURE DEED |

CABARRUS COUNTY 2020 APPRAISAL MANUAL

| | |
|---------------|------------------------------|
| FM | FARMERS HOME |
| GD | GIFT DEED |
| GQ | Quit Claim |
| GU | Guardian Deed |
| GW | General Warranty Deed |
| HO | HOME OWNERS ASSOC. LIEN DEED |
| LA | Lease Agreement |
| LB | Ladybird Deed |
| LF | Life Estate |
| LS | LOAN ASSUMPTION |
| LW | LIMITED WARRANTY DEED |
| MA | Memo of Action |
| MC | Marriage Certificate |
| MG | COMPANY MERGER |
| NW | Non-Warranty |
| QC | Quit Claim Deed |
| QD | Original Deed |
| RR | Re-Recorded Deed |
| RW | Right-of-Way |
| SD | Sheriff/Commissioner's Deed |
| SH | Sheriff's Deed |
| SP | Special Proceedings |
| SS | SECRETARY OF STATE ARTICLES |
| ST | Substitute Trustee Deed |
| SU | Survivorship Deed |
| SV | SURVEY |
| SW | Special Warranty Deed |
| TD | Trust Transfer Deed |
| TR | TRUSTEE DEED |
| WD | Warranty Deed |
| WL | Will or Estate File |

CABARRUS COUNTY 2020 APPRAISAL MANUAL