

CABARRUS COUNTY 2024 APPRAISAL MANUAL

INSTRUMENT COMPLETION

INTRODUCTION

Cabarrus County appraisers are issued a tablet computer that can be used with the ITS Mobile application in the field to collect data. Data is entered into the ITS Mobile application in the same format as is used in the Standard Bitek application. The following pages are a discussion on data collection using the paper Input Data Sheet. This methodology is still in use and mirrors the requirements needed for input into ITS Mobile. The procedures for both follow the same logic and steps and functionality and can be found in the pages below. The proper use of the Input Data Sheet instrument is not difficult. It does, however, require attention to conformity and standardization of recording results. The field data collection instrument may be thought of as an interview form much as you see such notable research firms as Gallup, Harris and others use when they interview a person regarding some issue. The difference is that in our case - we are "interviewing" a structure instead of a person. Because a building cannot express any opinion of its own value we have developed a form which will allow us to identify those physical characteristics which, when properly evaluated, will predict the fair market value of that parcel.

Consistency and uniformity are two concepts, which must be memorized and burned into your actions, as without these it is impossible to evaluate a parcel. That is, be consistent in how you mark like parcels for, even if you do not identify an element exactly correctly, if you mark it consistently, it can still give results which can be valid when adjusted for a consistent error.

It should be noted that the form is also designed to facilitate data entry operations. Therefore, it is doubly essential that consistency and uniformity are maintained and data is correctly entered. We have divided the form into basic groupings of data, which can be most readily collected. A discussion of how to complete the form follows:

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INSTRUCTIONS FOR COMPLETING THE FIELD DATA COLLECTION INSTRUMENT

APPRAISED DATE

Appraised Date
[]

The appraisal date is a required field. If it is filled in to indicate the day the property was actually appraised.

VISITED DATE

Visited Date
[]

The visited date is recorded only if the property was actually physically visited.

REVIEW DATE

Review Date
[]

The review date is recorded when the property has been reviewed by a supervisor or when a oblique imagery review has been performed.

APPRAISED BY VISITED BY REVIEWED BY

AP #
[]

This is the code for the appraiser that performed the described function. This is a required two digit numeric field.

NEW NOTICE

NN
[]

The New Notice code works with the NAL file and is used by the appraiser to explain a change in the assessed value of a particular parcel of property. This may be blank or numeric 01-99. New notice codes may be found at the end of this chapter.

SOURCE CODE (Source of Information)

SOURCE
[]

This is a one digit numeric field. County specifications may dictate this to be a required field. This code is used to show what assistance was used to determine the value of the property. The codes are as follows:

1 Owner	4 Inspection	7 Manager
2 Tenant	5 Estimated	8 Secretary
3 Agent	6 Contractor	9 Refused Information

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Type: Suffix: Municipality:

The street type (TY) is edited for consistency. The appropriate codes can be found at the end of this chapter.

SALES DATA

SALES DATA						
OFF. RECORD			DEED TYPE	Qualified	Improved	SALES PRICE
DEED BOOK	DEED PAGE	DEED DATE				
01489	0166	1995	WD	Q	V	7000

Market sales represent the key to this appraisal system in that all the analysis and adjustments made in the system interact in some way with the market behavior of certain parcels. Each sale should have been thoroughly screened and the status of the parcel (i.e. vacant or improved) at the time of sale noted.

This section allows all relevant sales data to be assembled.

There are NO OPTIONAL FIELDS, all fields must be marked.

DEED BOOK – D-BK [] The Deed Book may be alpha or numeric.

DEED PAGE – D-PG [] Official records page may be alpha or numeric.

DEED DATE - Must be a valid month, day and year for date of sale and date recorded.

DEED TYPE – IN [] (Not required). If there is no type financing, enter the instrument types found in Chapter 2.

QUALIFIED

Q = Qualified (arm’s length transaction)

A - X= Unqualified sale (not a valid market sale) use the disqualification codes found in Chapter 2.

IMPROVED

V = Vacant. The sale was for an unimproved parcel at time of sale.

I = Improved. The sale was for an improved parcel at time of sale

SALES PRICE - Record the sales price to the nearest dollar including all commissions, etc. in this space. Do not use punctuation.

*The system ranks sales internally with the most recent qualified sale appearing first with the remainder ranked in chronological order followed by disqualified sales ranked in chronological order starting with the most recent. Therefore, new sales data is entered and subsequently ranked in the proper order by the System.

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LAND LINE DATA

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRONTAGE	DEPTH	DEPTH / SIZE	LAND MODEL	CONDITION FACTOR	OTHER ADJUSTMENTS AND NOTES RF AC LC TO O	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNIT TYPE	TOTAL ADJUSTED UNIT PRICE	LAND VALUE	LAND NOTES
SFR	0100	RV	100	150	1.0000	0	1.2500	SIZE	PS	20000.00000	1.000	LT	1.250	25000.000	25000

Completion of the land coding is not difficult. It does, however, present more possibilities for combinations than do other sections of the form due to the OTHER ADJUSTMENTS which may be free form coded for each land use.

USE CODE

A four digit numeric use code is always required. See chapter 11 for Use Codes.

LOCAL ZONING

A six digit position field must be a valid entry for your county and is a required field. See the specification sheet for your county for the proper coding of this item.

FRONTAGE AND DEPTH

Frontage is defined as the number of feet of the land located on a street or road. Frontage and depth are used to calculate value when used with land models 01, 02 and 03. Frontage plays into the calculation of value when using Land Model 04, 06 and 08. When pricing using Land Model 00 both Frontage and Depth are normally entered as information. If lot dimensions are not known, then these fields may be left blank when using Land Model 00.

DE/FA (Depth or Size Factor)

The factor for depth or size is calculated from computerized depth or size tables. If no depth or size factor is used the system defaults to 1.00 for this factor.

LAND MODEL

The land model table must be 0-8. Depth must be 10' or greater and land type to be "FF" if you use depth table 1-3. Land Models 4-8 work only when the land unit type is "AC". The field must not be left blank, if depth table is not used, zero fill.

CONDITION FACTOR

This factor must be entered and is a decimal fraction of the form 1.25 with a decimal between the first and second digit. The condition factor times the depth/size factor times the unit price will give the total adjusted unit price. This calculation is done internally by the system and is not shown on the collection instrument. It is then applied to the number of units to determine land value which is shown on the final appraisal card.

OTHER ADJUSTMENTS AND NOTES

This area is handled in one of two ways depending on the land model and the coding present. Refer to the specification sheet for your county to properly enter adjustments. When Land Model 4, 6, or 8 is used a plus or minus percent is written in for RF (road frontage), AC (access), LC (location), TO (topography), SH (shape) and RT (type road). Additional notes may be added in the Additional Notes Field.

LAND UNIT PRICE

Required unless the county specification sheet indicates otherwise. However, when using land model codes 5, this field may be left blank. When assigning a value the normal convention of dollars and cents positioning is used. This is the UNADJUSTED UNIT PRICE against which all conditions, etc., are applied. When using land use code 9010, this field must be zero filled.

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NUMBER OF UNITS

This entry is always required and is the basis upon which value is extended such as the total number of acres, square footage, front feet, lots or units. The field has three positions to the right of the decimal point for fractional units.

UNIT TYPE

The appropriate unit type must always be entered with unit price as calculation of the unit price is based upon unit type. The appropriate codes for unit type are: AC (acres), LT (lot), FF (front feet), SF (square feet) or UT (unit).

LAND NOTES

Used for additional information pertaining to the Land Line.

OTHER BUILDINGS/EXTRA FEATURES (OB/XF)

CODE	GRADE	DESCRIPTION	LENGTH	WIDTH	UNITS	UNIT PRICE	ORIG % COND	AYB	EYB	%DEP OVR	Over Value
02	C	GARAGE	28	40	1,120	25.00	100	1999	1999		
09	B	ASP PAVING	0	0	1,500	2.00	100	2000	2000		

Inclusive of the many special improvements and extra features due to the nature of the materials used or their construction would be most difficult in a static valuation model. These are handled in a separate calculation which calculates the value based on the number of units, the percent condition and a unit price taken from the cost tables in chapter 11. The use of this portion of the form to record significant items increases the utility of the models to cover more variation than would otherwise be possible.

One word of caution in the use of this item, DO NOT PICK UP TRIVIA. If an item costs \$150 new and is three years old and is on a \$140,000 home, when new it would represent only .0037 percent of the value of the parcel; therefore, it is a waste of time to record such items. It is better to spend your time accurately determining the data elements called for in the system. Conversely, such items as boat houses, docks, pools, garages and other items of major value must be recorded to properly value the parcel. Be sure you have a clear idea of what is to be recorded in your county and what is not before beginning with this item.

Examples of items commonly handled in this manner include:

OTHER BUILDINGS:

- | | | |
|----------|-------------------|----------------|
| Carports | Sheds | Horse Stables |
| Garages | Utility Buildings | Poultry Houses |
| Barns | Farm Buildings | Hot Houses |

EXTRA FEATURES:

- | | | |
|--------------------------|-----------------------|------------------|
| Bank Features | Paving | Sprinkle Systems |
| Boat Ramps and Docks | Pools | Tanks |
| Elevators and Escalators | Railroad Spurs | Tennis Courts |
| Fences | Refrigeration Coolers | Weigh Scales |
| Patios | Silos Yard | Lights |

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ALL FIELDS MUST BE ENTERED

- CODE:** You may place an appropriate code in this field and the computer will automatically fill in the description, size adjustment table and depreciation. See chapter 11 of this manual for OBXF codes.
- GRADE** You may place an appropriate grade in this field and the computer will automatically fill in the unit price. See chapter 11 of this manual for OBXF pricing grades.
- DESCRIPTION:** Use an alpha-numeric entry, maximum of 10 characters, to describe the extra features. If your county is set up to use the table feature, it will be necessary for you to use special codes in this field. (See County Specification sheet, chapter 11, for this option.) DO NOT FILL OUT IF "CODE" IS ENTERED.
- LENGTH:** If available, this data should be filled in.
- WIDTH:** If available, this data should be filled in.
- OB/XF UNITS:** The total units by which the extra feature is valued must be entered here. If the length and width dimensions are entered this field must be left blank if you wish the system to calculate the number of units. If length and width are entered in addition to the total number of units, the system will not calculate the total number of units but will use the total number of units that have been entered. This field may ONLY be left blank when length and width are entered.
- OB/XF UNIT PRICE:** The per unit price by which the Other Building or Extra Feature is valued will be entered here from the tables in the Appendix by the computer when the CODE is given, otherwise you must fill out completely.
- % COND:** Percent Condition. Enter the percent condition of the extra feature when it was picked up on the form. When the total of the annual depreciation is multiplied by the original percent condition it yields the net percent good which is multiplied times the replacement cost to give the depreciated replacement cost.
- YR.BLT:** Year Built, Actual, Effective. For Actual year built, enter the year the item was initially recorded. Effective year built indicates the year from which depreciation will be based.
- %DEP OVR** A depreciation rate entered here will override the standard rate used for the OBXF Code.
- DEP.RATE:** An ANNUAL depreciation rate for each extra feature and special building will be entered based on the CODE. If there is no code you must enter depreciation rate per year and it cannot exceed 99.00% per year and should be zero filled if no other entry is called for.
- OVR VALUE** Override Value, instead of using the pricing schedules you may place a value on the OB/XF by entering the desired price in the OB/XF OVR VALUE field.
- TR1** Use this field to define how this value will be counted on the TR1 Report.

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STRUCTURAL ELEMENTS

This section covers the structural characteristics which you are to record. Because the data applicable to commercial and industrial buildings is not necessary for the single family residence, it is contained on another part of the card. For all buildings other than those covered by "Extra Features and Other Buildings", the indicated portion of the form must be filled out. Other data which is not in the valuation model is input only when called for in the valuation model used. The exact items which must be input are referenced in the appendix of this manual.

APPRAISED DATE	APP #	SOURCE			NEW NOTICE
_ _ _ _ _ _ _	_	_	1 OWNER	4 INSPECTION	7 MANAGER
			2 TENANT	5 ESTIMATED	8 SECRETARY
			3 AGENT	6 CONTRACTOR	9 REFUSED INFORMATION
STRUCTURAL ELEMENT DATA					
FOUNDATION		ROOFING COVER		AIR CONDITIONING TYPE	
1	EARTH	01	CORR/SHEET METAL	01	NONE
2	PIERS	02	ROLLED COMPOSITION	02	WALL UNIT
3	CONTINUOUS FOOTING	03	COMPOSITION SHINGLE	03	CENTRAL
4	SPREAD FOOTING	04	BUILT UP TAR AND GRAVEL	04	PACKAGED ROOF
5	SPECIAL FOOTING	05	RUBBERIZED	05	CHILLED WATER
FLOOR SYSTEM		06 ASBESTOS FIBER SHV/CORR		BEDROOM-BATHS RESIDENTIAL	
1	EARTH	07	CLAY TILE	LOCATION	BAS FUS (L OR BASEMENT)
2	SLAB ON GRADE	08	WOOD SHINGLE/SHAKE	BEDROOM	
3	SLAB ABOVE GRADE	09	COPPER	BATHS	
4	PLYWOOD	10	COMPOSITION SHINGLE HEAVY	1/2 BATHS	
5	WOOD	11	SLATE	COMMERCIAL PLUMBING	
6	SLAB PLATFORM HEIGHT	12	PREFINISHED METAL	RESTROOM	
7	STRUCTURAL SLAB (COM)	13	METAL/STANDING SEAM	TOTAL FIXTURES	
EXTERIOR WALLS		14	CONCRETE/PLASTIC TILE	APARTMENT BUILDING	
01	SIDING MINIMUM	15	FRAMED/STAINLESS SHING	TOTAL FIXTURES	
02	CORRUGATED METAL LIGHT	16	CEMENT FIBER SHINGLE	STYLE OF DWELLING	
03	COMPOSITION OR WALL BROAD	INTERIOR WALL		1	1.0 STORY
04	SIDING (NO SHEATHING)	1	MASONRY/MINIMUM	2	1.5 STORY
05	ASBESTOS SHINGLE/CORR	2	WALL BOARD/WOOD/METAL	3	2.0 STORY
06	BOARD AND BATTEN/PLYWOOD	3	PLASTER	4	2.5 STORY
07	CEMENT FIBER SIDING	4	PLYWOOD PANEL	5	RANCH W/BASEMENT
08	MASONITE	5	DRYWALL/SHEetrock	6	A FRAME
09	WOOD ON SHEATHING	6	CUSTOM INTERIOR	7	SPLIT LEVEL
10	VINYALUM SIDING	INTERIOR FLOOR COVER		8	SPLIT FOYER
11	CONCRETE BLOCK	01	NONE	9	LOG HOME
12	STUCCO	02	PLYWOOD/LINOLEUM	FIREPLACE	
13	SYNTHETIC STUCCO	03	FINISHED CONCRETE	1	NONE
14	DESIGN VINYL	04	COATED CONCRETE	2	PREFAB
15	BRD & BAT 127/WO SHG	05	ASPHALT TILE	3	1 STY SINGLE
16	LOG	06	RUBBER/CORK	4	2 STY SINGLE/1 DBL/2 PF
17	CEDAR OR REDWOOD	07	VINYL TILE	5	2 OR MORE
18	SIDING MAXIMUM	08	SHEET VINYL	6	MASSIVE
19	UTILITY BRICK (12 IN)	09	PINE/SOFT/LAM WOOD	7	2 OR MORE MASSIVE
20	FACE BLOCK/Common BRICK	10	TERRAZZO	MARKET/DESIGN FACTOR	
21	FACE BRICK	11	CERAMIC TILE	1	SQUARE DESIGN <input type="checkbox"/>
22	STONE	12	HARDWOOD/HEART PINE	2	RECTANGULAR DESIGN <input type="checkbox"/>
23	CORRUGATED METAL HEAVY	13	PARQUET	3	SLIGHTLY IRREGULAR <input type="checkbox"/>
24	PREFAB METAL	14	CARPET	4	MODERATELY IRREGULAR <input type="checkbox"/>
25	REINFORCED CONCRETE	15	HARD TILE	5	IRREGULAR <input type="checkbox"/>
26	PRECAST PANEL	16	SEAMLESS COATING	6	VERY IRREGULAR <input type="checkbox"/>
27	PREFINISHED METAL	17	PRECAST CONCRETE	7	EXTREMELY IRREG <input type="checkbox"/>
28	GLASS/THERMAL	18	SLATE	QUALITY ADJUSTMENT	
ROOF STRUCTURE		19	MARBLE	1	MINIMUM
01	FLAT	HEATING FUEL		2	BELOW AVERAGE
02	SHED	01	NONE	3	AVERAGE
03	GABLE	02	OIL/WOOD/COAL	4	ABOVE AVERAGE
04	HIP	03	GAS	5	ABOVE AVG/CUSTOM
05	GAMBREL/MANSARD	04	ELECTRIC	6	EXCELLENT
06	IRREGULAR CATHEDRAL	05	SOLAR	ACTUAL YEAR BUILT	
07	WOOD TRUSS (COMM)	HEATING TYPE		EFFECTIVE YEAR BUILT	
08	IRREGULAR/WOOD TRUSS	01	NONE		
09	BAR JOIST	02	BASEBOARD		
10	STEEL FRAME OR TRUSS	03	FHA NO DUCTS		
11	BOWSTRING TRUSS	04	FHA DUCTED		
12	REINFORCED CONCRETE	05	RADIANT SUSPENDED		
13	PRESTRESSED CONCRETE	06	HOT WATER		
		07	STEAM		
		08	RADIANT ELECTRIC		
		09	RADIANT WATER		
		10	HEAT PUMP		
		11	HEAT PUMP WALL UNIT		
		12	HEAT PUMP LOOP SYSTEM		
CONDO & COMMERCIAL					
COMMERCIAL HEAT & AIR CONDITIONING					
1	NONE				
2	HEATING & AC PACKAGED				
3	HEATING & AC SPLIT UNITS				
NO. OF STORIES					
CONDO/COOP/APT FLOOR NO.					
CONDO/COOP/APT LOCATION					
NO. OF UNITS					
CONDO/COOP/APT LAND TYPE					
CONDO/COOP % OWNERSHIP					
STRUCTURAL FRAME					
01	NONE				
02	WOOD FRAME				
03	PREFABRICATED				
04	MASONRY				
05	REINFORCED CONCRETE				
06	STEEL				
07	FIREPROOF STEEL				
08	SPECIAL				
CEILING & INSULATION					
SUSPENDED					
01	CEILING INSULATED				
02	WALL INSULATED				
03	CEILING & WALL INSULATED				
04	NO INSULATION				
NOT SUSPENDED					
05	CEILING INSULATED				
06	WALL INSULATED				
07	CEILING & WALL INSULATED				
08	NO INSULATION				
NO CEILING					
09	ROOF INSULATED				
10	WALL INSULATED				
11	ROOF & WALL INSULATED				
12	NO INSULATION				
AVG. NO. OF ROOMS PER FLOOR					
EST. PERCENT COMMON WALL					
NON STANDARD WALL HEIGHT					

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FOUNDATION

FOUNDATION	
1	EARTH
2	PIERS
3	CONTINUOUS FOOTING
4	SPREAD FOOTING
5	SPECIAL FOOTING

Foundation codes 1-3 are generally for residential type construction, while 4 & 5 describe commercial construction. Generally wall height and type roof determine the thickness of the foundation.

SUB FLOOR SYSTEM

SUB FLOOR SYSTEM	
1	EARTH/NO SUB FLOOR
2	SLAB ON GRADE
3	SLAB ABOVE GRADE
4	PLYWOOD
5	WOOD
6	SLAB PLATFORM HGHT
7	STRUCTURAL SLAB

Residential construction generally has codes 1-5 while commercial construction is generally coded 2, 3, 6 & 7. Code 7 is for high rise buildings with basements and sub basements or other buildings with special slab requirements.

EXTERIOR WALLS

EXTERIOR WALLS	
01	SIDING MINIMUM
02	CORRUGATED METAL LIGHT
03	COMPOSITION OR WALL BROAD
04	SIDING (NO SHEATHING)
05	ASBESTOS SHINGLE/CORR
06	BOARD AND BATTEN/PLYWOOD
07	CEMENT FIBER SIDING
08	MASONITE
09	WOOD ON SHEATHING
10	VINYL/ALUM SIDING
11	CONCRETE BLOCK
12	STUCCO
13	SYNTHETIC STUCCO
14	DESIGN VINYL
15	BRD & BAT 12"/WD SHG
16	LOG
17	CEDAR OR REDWOOD
18	SIDING MAXIMUM
19	UTILITY BRICK (12 IN)
20	FACE BLOCK/COMMON BRICK
21	FACE BRICK
22	STONE
23	CORRUGATED METAL HEAVY
24	PREFAB METAL
25	REINFORCED CONCRETE
26	PRECAST PANEL
27	PREFINISHED METAL
28	GLASS/THERMAL

Exterior walls certainly represent the greatest portion of a structure visible from the exterior. Much of the quality and construction technique is reflected in the exterior wall type. ONE or TWO exterior wall types may be marked and entered in the appropriate spaces. Whenever possible mark only one exterior wall; however, when the structure does have relatively large areas of two distinct types of exterior walls, then mark as appropriate. If the wall type is a one digit number it should be entered as 01, 02, etc. Codes 01 - 22 are generally residential while all codes are used for commercial.

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ROOF STRUCTURE AND ROOF COVER

ROOFING STRUCTURE		
01	FLAT	
02	SHED	
03	GABLE	
04	HIP	
05	GAMBREL/MANSARD	
06	IRREGULAR CATHEDRAL	
07	WOOD TRUSS	
08	IRREGULAR/WOOD TRUSS	
09	RIGID FRAME W/BAR JOIST	
10	STEEL FRAME OR TRUSS	
11	BOWSTRING TRUSS	
12	REINFORCED CONCRETE	
13	PRESTRESS CONCRETE	37 38

ROOFING COVER		
01	MIN. ROOFING (CORR. OR SH. M.)	
02	ROLLED COMPOSITION	
03	ASPHALT OR COMPOSITION SHINGLE	
04	BUILT UP TAR AND GRAVEL	
05	RUBBER	
06	ASBESTOS SHINGLE/CORR	
07	CONCRETE/CLAY TILE	
08	CEDAR SHAKE	
09	ENAMEL METAL SHINGLE/COPPER	
10	WOOD SHINGLE/3/10 SHINGLE	
11	SLATE	
12	METAL	39 40

One roof structure must be picked which best corresponds to the observed roof structure. Residential codes are 1 to 6 and 8 while commercial are 7 to 13. One roof cover must be picked which is the predominant roof cover. The cover should be evident and its condition should be of no concern. If it is very badly damaged by fire or wind, additional depreciation should be applied. Single digit entries should be marked as 01, 02, etc.

INTERIOR WALL CONSTRUCTION

INTERIOR WALL CONSTRUCTION		
1	MASONRY OR MINIMUM	
2	WALL BOARD OR WOOD WALL	
3	PLASTERED	
4	PLYWOOD PANEL	
5	DRYWALL/SHEETROCK	
6	CUSTOM INTERIOR	41 42

One or two items may be marked. If the interior of the structure has a large proportion of two distinct wall types (this commonly would occur when you have a paneled wall and drywall), both would be marked. If only one field is marked it must be shown in column 41 and column 42 must be zero filled.

INTERIOR FLOORING

INTERIOR FLOOR COVER		
01	NONE	
02	MINIMUM, PLYWOOD, LINOLEUM	
03	CONCRETE FINISHED	
04	CONCRETE TAPERED	
05	ASPHALT TILE	
06	VINYL ASBESTOS	
07	CORK OR VINYL TILE	
08	SHEET VINYL	
09	PINE OR SOFT WOODS	
10	TERRAZZO MONOLITHIC	
11	CERAMIC CLAY TILE	
12	HARDWOOD	
13	PARQUET	
14	CARPET	
15	QUARRY OR HARD TILE	
16	TERRAZZO EPOXY STRIP	
17	PRECAST CONCRETE	
18	SLAT	
19	MARBLE	43 44 45 46

Observe the predominant floor type of the structure. One or two items may be marked. If the interior flooring of the structure has a large proportion of two flooring types (e.g. vinyl and hardwood), then both would be marked. When carpet is over hardwood check code 05 in sub-floors 14 (carpet) in floor covering. If carpet is over plywood check code 04 in sub-floor and 14 in floor cover.

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HEATING FUEL, HEATING TYPE AND AIR CONDITIONING TYPE

HEATING FUEL		
1	NONE	
2	OIL, WOOD OR COAL	
3	GAS	
4	ELECTRIC	
5	SOLAR	47

AIR CONDITIONING TYPE		
1	NONE	
2	WALL UNIT	
3	CENTRAL	
4	PACKAGED ROOF TOP	
5	CHILLED WATER	50

HEATING TYPE		
01	NONE	
02	BASEBOARD HEAT	
03	FORCED AIR - NOT DUCTED	
04	FORCED AIR - DUCTED	
05	RADIANT CEILING HEAT	
06	HOT WATER	
07	STEAM	
08	RADIANT - ELECTRIC	
09	RADIANT - WATER	
10	HEAT PUMP	48 49

These three elements are to be marked to indicate the method and fuels used to heat or cool a structure. Only one element may be marked under each category but one must be marked. Observation and a few simple questions will enable you to be very accurate in obtaining this data.

BEDROOMS AND BATHS – RESIDENTIAL

BEDROOM - BATHS RESIDENTIAL			
LOCATION	BAS	FUS	LOWER LEVEL OR BASEMENT
BEDROOM	51	52	53
BATHS	54	55	56
1/2 BATHS	57	58	59

This field requires an entry which is based on the valuation model used. For a single family residential, the total number of bedrooms, baths, and half baths should be entered per floor.

COMMERCIAL PLUMBING

COMMERCIAL PLUMBING				
RESTROOM	51	52	53	
TOTAL FIXT.	54	55	56	57

Enter the total number of restrooms per building. Enter the total number of fixtures per building.

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STYLE OF DWELLING

STYLE OF DWELLING	
1	1.0 STORY
2	1.5 STORIES
3	2.0 STORIES
4	2.5 STORIES OR MORE
5	RANCH W/BASEMENT
6	A FRAME
7	SPLIT LEVEL
8	SPLIT Foyer
9	LOG HOME

Enter the appropriate code for the number of stories for single family properties.

FIREPLACES

FIREPLACE	
1	NONE
2	PREFAB
3	1 STY SINGLE
4	2 STY SINGLE/1 DBL
5	2 OR MORE
6	MASSIVE
7	2 OR MORE MASSIVE

Enter the appropriate code for the number of fireplaces for single family properties. Massive generally refers to those fireplaces with components such as extra-large hearths, extra-large fireplaces, decorative stone, ornamentation, and trim, etc. Fireplaces in apartments or commercials are placed in extra features.

MARKET/DESIGN FACTOR

MARKET/DESIGN FACTOR	
1	SQUARE DESIGN □
2	RECTANGULAR DESIGN □
3	SLIGHTLY IRREGULAR L
4	MODERATELY IRREGULAR T
5	IRREGULAR +
6	VERY IRREGULAR T
7	EXTREMELY IRREG. L □

Cabarrus County typically uses this factor as a market factor which modifies the appraised value to reflect market conditions for the neighborhood being appraised. When it is used as a design factor, it considers the overall quality or uniqueness of the design.

QUALITY ADJUSTMENT

QUALITY ADJUSTMENT	
1	MINIMUM
2	BELOW AVERAGE
3	AVERAGE
4	ABOVE AVERAGE
5	ABOVE AVG/CUSTOM
6	EXCELLENT

Cabarrus County uses the Quality Adjustment to account for the construction quality of the improvement in relation to the Market.

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DEPRECIATION

ACTUAL YR. BUILT	64 66
EFFECTIVE YR. BUILT	67 69
ECONOMIC OBSOLESCENCE	70 71
FUNCTIONAL OBSOLESCENCE	72 73

These depreciation entries are important in that these are four items on which much of the ability of the system to depreciate and analyze properties exists.

Actual Year Built: MUST be entered and must reflect the original year of construction.

Effective Year Built: MUST be entered and should reflect any modernization or refurbishing done to extend the useful life of the original structure beyond its normal life span, or for those homes located in a neighborhood or area where the market indicates less depreciation than the typical area within the county.

Economic Obsolescence: Reflects depreciation noted from sources external to the property itself. If it exists it should be entered as a percentage amount to be added to normal physical depreciation. The percentage cannot exceed 50%.

Functional Obsolescence: Reflects depreciation noted from details specific to the property itself. If it exists it should be entered as a percentage amount to be added to normal physical depreciation. The percentage cannot exceed 50%.

UNUSUAL or OTHER DEPRECIATION (Special Condition Codes, Percent Condition)

SPECIAL CONDITION CODE (UC, AP, PD, RV, TE)	74 75
PERCENT CONDITION	76 77

These entries allow the user to indicate special conditions such as fire or weather damage or where the dwelling has not been normally maintained as depreciation amounts. Also used to note a property currently under construction on January 1st.

There are five Special Condition Codes which may be entered if applicable. Otherwise, these fields should be left BLANK.

- UC = Under Construction* TE = Temporary Economic*
- PD = Physically Damaged* RV = Residual Value*
- AP = Abnormal Physical Depreciation
- *UC, PD, TE and RV will over-ride Normal Depreciation.

PERCENT CONDITION must be used if one of the above codes (UC, PD, AP, TE, RV) is used. **PERCENT CONDITION** is that percent good after you apply UC, RV, TE or PD. **PERCENT CONDITION** is added to normal depreciation if you use code AP. **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 they will override the depreciation developed from the normal depreciation, economic obsolescence and functional obsolescence. AP should be entered as a percentage amount to be added to normal depreciation. When using Under Construction (UC), Physical Damage (PD), Residual Value (RV), or Temporary Economic (TE), remember, that if you assign 60% for any of these codes and the dwelling is 70 years old and should really be 30% good, it will change it to 60% good because these codes override any normal physical, functional or economic depreciation. Use the UNDER CONSTRUCTION % COMPLETE CHART located at the end of this chapter to recalculate percent condition:

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CONDO AND COMMERCIAL

Data carried on this portion of the form needs to be entered on all improved properties other than single family residences and mobile homes.

COMMERCIAL HEAT AND AIR CONDITIONING

COMMERCIAL HEAT & AIR CONDITIONING	
1	NONE
2	HEATING & AC. PACKAGED
3	HEATING & AC SPLIT UNITS

This field must be entered with a 1, 2 or 3.

FLOOR NUMBER

CONDO/COOP/APT. FLOOR NO.			
------------------------------	--	--	--

When used with the 03 model condominium, this is the floor number on which the unit is located. When used with all other models, this is the number of floors in the building. Enter 01 - 99.

LOCATION (Condominiums)

CONDO/COOP/APT. FLOOR NO.			
------------------------------	--	--	--

Enter one of the following codes:

- OO - Not Applicable
- CN - Corner No View
- CV - Corner With View
- NN - No Corner, No View
- NV - No Corner With View

NUMBER OF UNITS

NO. OF UNITS			
--------------	--	--	--

This is the total number of units in the building. Enter 001 - 099.

LAND TYPE

NO. OF UNITS			
--------------	--	--	--

Enter one of the following codes:

	Urban	Suburban
Rural		

No View	01	11
21		
Canal Front	02	12
22		
River or Stream View	03	13
23		
Lake Front	04	14
24		
Bay Front	05	15
25		
Gulf Front	06	16
26		
Ocean Front	07	17
27		

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Mountain View	08	18
28		
Golf View	09	19
29		
Pool View	10	20
30		

OWNERSHIP % (Co-ops & Condominiums)

CONDO/COOP OWNERSHIP %					
------------------------	--	--	--	--	--

What percent of ownership. Example 2 1/2% would be entered as 0250.

STRUCTURAL FRAME

STRUCTURAL FRAME		
01	NONE	
02	WOOD FRAME	
03	PRE FABRICATED	
04	MASONRY	
05	REINFORCED CONCRETE	
06	STEEL	
07	FIREPROOF STEEL	
08	SPECIAL	

For most non-single family models this item MUST be completed. The nature of this item may be determined from an analysis of the characteristics of the building. See the appendix for specifics regarding the definition of this element.

CEILING AND INSULATION QUALITY

CEILING & INSULATION		
SUSPENDED		
01	CEILING INSULATED	
02	WALL INSULATED	
03	CEILING & WALL INSULATED	
04	NO INSULATION	
NOT SUSPENDED		
05	CEILING INSULATED	
06	WALL INSULATED	
07	CEILING & WALL INSULATED	
08	NO INSULATION	
NO CEILING		
09	ROOF INSULATED	
10	WALL INSULATED	
11	ROOF & WALL INSULATED	
12	NO INSULATION	

Mark one of the entries which best describes the ceiling insulation quality. First find the applicable category of ceiling (Suspended Ceiling, Not Suspended, or No Ceiling) and then mark the appropriate type of insulation within that category. If there is no ceiling and no insulation the field should be zero filled.

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AVERAGE NUMBER OF ROOMS PER FLOOR (Used in Model #4 only)

AVG. NO. ROOMS PER FLOOR			
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Enter 001 - 999. When the property has numerous floors, it is too time consuming to determine the total number of rooms for the entire structure. Therefore, investigate one or two stories to develop the approximate average. It would be advisable to check floors above the base floor as it usually contains a greater percentage of open area than the remainder of the floors. This field cannot be zero filled.

ESTIMATED PERCENT COMMON WALL

EST. PERCENT COMMON WALL		
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If the structure shares a party wall, enter to the nearest 5%, the total percentage of party wall shared by the improvement.

NONSTANDARD WALL HEIGHT

NONSTANDARD WALL HEIGHT		
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The height of the first floor wall should be entered to the closest foot. The program will determine if it is non-standard and mark appropriate adjustments. If the field is zero filled, the standard height for the particular model will be assumed.

The following are considered to be the standard wall heights applicable to the system models:

Model 03	N/A
Model 04	N/A
Model 05	N/A
Model 06	14 feet
Model 07	N/A

Permit Data

Permit Data is either keyed into the system by the administrative team or automatically uploaded through the Permit Upload Process from the Acela Permit System. This upload process workflow is detailed in the pages below. Permit data is noted on the Property Record Card or found on the Permit Screen in the ITS Mobile App. System data should be reviewed on site to confirm correct detail.

Permit Upload File.

PARCELNUMBER / CODE / DATE ISSUED / PERMIT # / AMMOUNT / WORKTYPE / ADDRESS / STATUS / DATE CO / INSPECTION TYPE / INSPECTION DATE

Location of permit will be directed by Parcel Number. Tax Year – Should be determined by the permit issue date (Permit Issue Year + 1), Attach permit to the newest version of the parcel in the Tax Year, create a record if needed. Group should default to =0.

All data points from this file should be (If permit # does not exist) created and filled or (if permit number does exist) should be updated on the Permit Screen at an instance of the File Upload Record.

Four Columns will be actionable for the workflow process: STATUS / DATE CO / INSPECTION TYPE / INSPECTION DATE

Records should be processed in order by Status: 1. Issued 2. Inspections 3. CO Issued 4. Void

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Below are the possible input record scenarios and the logic for handling each, based on the conditions of the existing records:

Status	DATE CO	InspectionType	InspectionDate
Issued	NULL	NULL	NULL

- This is a newly Issued permit. Actions should be:
- Fill permit screen with relevant Data.
- Create Workflow Item = Permit Issued Queue – **Auto Complete**

Status	DATE CO	InspectionType	InspectionDate
Inspections	NULL	Footing (Or any other)	8/14/2014

- This is a permit with an inspection date. Action should be:
- If Permit # is not found Fill permit screen with relevant Data
 - Create Workflow Item = Permit Issued Queue.
- If Permit # is found then Update Permit Screen with relevant Data.
 - If prior record was STATUS = ISSUED then create Workflow Item = Permit Inspections Queue
 - If prior record was STATUS = INSPECTIONS then create Workflow Item = Permit Continued Inspections Queue - **Auto complete**.

Status	DATE CO	InspectionType	InspectionDate
CO Issued	8/15/2014	Final (Or any other)	8/13/2014

- This is a permit with a CO Issued. Action should be:
- If Permit # is not found Fill permit screen with relevant Data
 - Create Workflow Item = Permit CO Issued Queue.
- If Permit # is found then Update Permit Screen with relevant Data.
 - If prior record was STATUS = ISSUED then create Workflow Item = Permit CO Issued Queue
 - If prior record was STATUS = INSPECTIONS then create Workflow Item = Permit CO Issued Queue
 - If prior record was STATUS = CO ISSUED then create Workflow Item = Permit CO Previously Issued Queue - **Auto complete**.

Status	DATE CO	InspectionType	InspectionDate
Void	NULL	Bldg ABC	6/24/2014

- This is a permit that has been Voided. Action should be:
- If Permit # is not found Fill permit screen with relevant Data and Check Voided Box
 - Create Workflow Item = Permit Voided Queue.
- If Permit # is found Update permit screen with relevant Data and Check Voided Box
 - Create Workflow Item = Permit Voided Queue.

EXCEPTIONS

- Any Scenario that does not fit the above profiles should create a Workflow Type = Permit Exception Queue.
- Any ParcelNumber that is not found should create a Workflow Type = Permit Exception Queue.

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BUILDING SKETCH CODING

Bitek has developed an application named Sketch-Tek which Cabarrus County uses to Sketch all structures. Below is the user manual for that application.

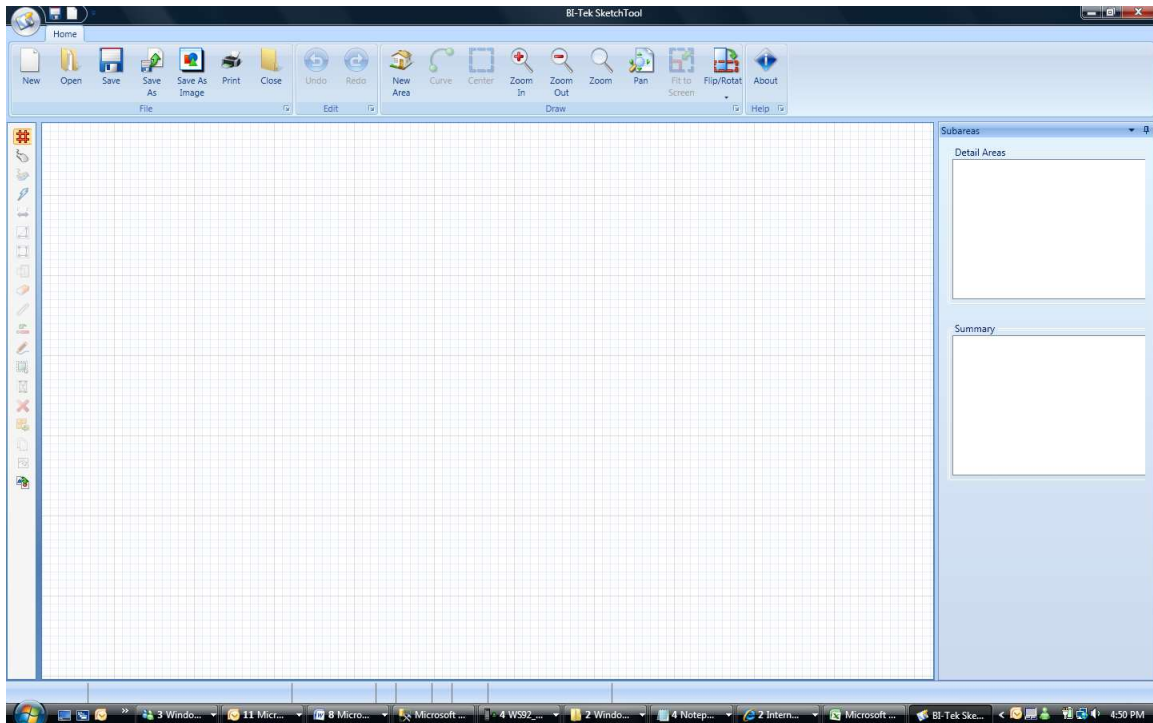
Getting Started

Guide Updated: 3/25/08

Screen Layout

The most commonly used features are available on the screen without the need to select these features from drop-down menus.

- **Grid:** The grid area (or sketch pad), located in the center of the screen, is where the footprint of the building is drawn. Each square in the grid represents one square foot.
- **Ribbon Menu:** Commonly used tools are located in the ribbon menu at the top of the screen.
- **Shortcut Pad:** Icons for shortcut features are located in the pad on the left of the screen.
- **Subarea:** Areas and their square foot totals are displayed in the window pane on the right side of the screen
 - **Detail Areas:** Displays each subarea and the associated square foot total.
 - **Summary:** Combines the like subareas and displays the square foot total of the areas of the same type.
- **Status Bar:** Located at the bottom of the screen, displays the up/down, left/right distance(s) needed to close the currently open area as well as the total square footage of the closed areas.



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Drawing an Area

Areas can be drawn with the mouse or the keyboard. The keyboard method is the default, and recommended, drawing mode. To switch to “mouse mode”, click the “Mouse” icon located on the shortcut pad.

To begin drawing, click anywhere in the grid to define the start point. The “**Select Area**” dialogue box will be displayed where the following attributes are selected:

- **Subarea Type:** Select the type of the subarea being drawn.
- **Levels:** Enter the floor range when the area represents more than one floor.
- **Area:** (Area Coding) Enter the square footage when adding an area that will not be sketched.

Click the “OK” button to open the subarea to begin drawing. The area will now be displayed in the “Subareas” pane.

TIP: Once an area is closed, the attributes can easily be changed by double clicking on the subarea label which will display the “**Select Area**” dialogue box.

Drawing a Line

To draw a line, type in a length and press the appropriate arrow key. This will draw an active line in the length and direction entered. If the length and/or direction is not correct, press the ESC key and re-draw the line. Once the end point is drawn as desired, press Enter to anchor the line. The current drawing point is represented by a red circle. The drawing point of the currently open area can be swapped to the opposite end point by pressing “W” or clicking on the “Swap Start Point” icon located on the shortcut pad.

TIP: Alternately, press or hold down an arrow key to draw a line. The pointer moves in one-foot increments. CTRL + the arrow key will move the pointer in .1 foot increments.

Drawing Angles

An angled wall can be drawn using one of the methods below:

- **Rise/Run:** Type in the length and direction for both the rise and run **without pressing Enter between length and direction entries**. For example, to draw an angled line with a rise and run of 2 feet each, type in “2” and the rise direction arrow, then type in “2” and the run direction arrow. The end point of the line can then be anchored by pressing the Enter key.
- **Length/Direction/Angle:** Without pressing Enter between these steps, type in the length of the line, then type in the direction of the angle (“L” for left, “R” for right), then type in the degree of the angle such as 40 for a 40 degree angle. Press Enter to draw the line. The end point of the line can then be anchored by pressing the Enter key.

Curves

Once a line is drawn, but not anchored, it can be changed to a curve by pressing “V” or by clicking the “Curve” icon in the ribbon menu. This acts as a toggle that puts the tool into curve mode. Pressing “V” or the “Curve” icon again takes the tool out of curve mode. The curve is adjusted by rolling the mouse wheel or pressing the up and down arrow keys. The length of the curved line and the angle of the arc segment is displayed as the curve is adjusted. Press the Enter key to anchor the line. This will take the tool out of curve mode.

Auto Advance

A line can be drawn using the Auto Advance feature by holding the CTRL key and pressing the appropriate arrow key. This advances the end point of the line to the next intersecting point based on the end points of existing lines. Once the desired end point is reached, press Enter to anchor the line.

Trace Feature

The trace feature is used to draw common lines for the current open area by tracing over existing lines of an adjoining area. Once the currently open area intersects a line of an adjoining area, press “T” or click the Trace icon located in the Shortcut pad to draw and anchor the line.

Suspending an Area

A new area can be started before closing the currently open area by suspending the current area. Two methods can be used to suspend the currently open area.

- **Starting a new area from the current drawing point:** To suspend an area, press “S” or click the “New Area” icon located on the ribbon menu. Once the new area is closed, control returns to the suspended area to continue drawing. For example, when drawing a base area and a different area is encountered, the base area can be suspended and the different area can be drawn and closed before continuing the base area.

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- **Suspend drawing the current area:** To suspend drawing the current area, press “S” or click the “Suspend Area” (Hourglass) icon located in the shortcut pad. The current drawing point will turn blue and a new area can be started, or other actions can be performed while the suspended area is open. Once a different area is closed, control returns to the most recently suspended area.

Correcting an anchored line

Use the Delete key to remove line(s) until the incorrectly drawn line is reached. Once removed, the incorrect line can then be drawn correctly. Use the Insert key to re-draw the lines removed with the Delete key earlier.

Completing an Area

The area will be closed when the end point of the final line reaches the starting point of the first line. Once the area is closed, a label showing the subarea type and square footage is placed inside the area. Also, the “Subareas” pane will be updated with the square footage of the area.

Auto Close

Once two or more lines are drawn, the auto close features are enabled and the currently open area can be closed automatically using one of the methods below:

- **Automatic Closing an area drawing 1 line:** Press “A” or click on the “Auto Close 1 Line” icon located in the shortcut pad. This feature is used to draw one final line of an area even when the end point of the last line and the start point of the first line are not aligned. This will result in an angled line.
- **Automatic Closing an area drawing 2 lines:** Hold down the CTRL key and press “A” or click on the “Auto Close 2 Lines” icon located on the shortcut pad. One or two lines will be drawn to complete the area. The lines are drawn using the distances remaining to reach the starting point. The lines will be drawn in the directions that result in the largest area. This feature can be used to draw the final two lines of a rectangle once two lines have been anchored.

Drawing Additional Areas

To draw a new area, all exiting areas on the grid must be closed or suspended. (See “Suspending an Area” above.) Select any point on the grid to begin drawing as usual. The following features are useful in drawing additional areas:

- The “Jump” feature is used to start an additional area at a precise location. Press “J” to position the cursor on an existing point closest to the cursor. The “Select Area” dialogue box will be displayed.
TIP: If the desired starting point is other than the “Jump” location, press ESC to close the “Select Area” dialogue box and use the arrow keys to position the cursor to the exact location. Press Enter to display the “Select Area” dialogue box and resume drawing.
- The “Copy” feature is used to copy an existing area. Select the area to be copied by clicking inside the area on the grid or by clicking on the area in the “Subareas” pane. Once the desired area is selected, hold down CTRL and press “C” or click on the “Copy Area” icon on the shortcut pad. A copy of the area will now be attached to the cursor. Move the copied area to the desired location and click the mouse to release it.

Opening an Existing Area for Editing

To open an existing area, click on one or more adjacent lines which will change the color of the lines to green. Then press “O” or click the “Reopen Area” icon located on the shortcut pad. The selected lines will be removed and drawing can continue.

Negative Areas

In the case where an area encloses an area of a different type, the enclosed area can be placed inside the enclosing area. This is done by first drawing the enclosed area separately and then moving that area inside the boundaries of the enclosing area. When the enclosed area is released inside the enclosing area, a dialogue box will be displayed prompting the user “Is the area of ‘A’ to be subtracted from the area of ‘B’?”. Click “Yes” to subtract the square footage of the enclosed area from the square footage of the enclosing area.

Labels

Once an area is closed, it will be labeled with the subarea code and total square footage. Lines are labeled with lengths as they are drawn. Drawing an area in a clockwise direction will position the length labels on the inside of the area. Drawing an area in a counter-clockwise direction will position the length labels on the outside of the area. The following features may be used with labels:

- **Moving a label:** A label can be moved by left clicking and dragging the label to the desired location.
- **Hiding Square Footage:** To hide the square footage section of the area label, select the area(s) and press “H” or click the “Hide Area Labels” icon located on the shortcut pad. Repeat this action to show the label.

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- **Flipping line lengths:** To flip the line lengths to the opposite side of the line, press “F” or click on the “Flip Labels” icon located on the shortcut pad.
- **Hiding common line lengths:** To hide line lengths of common walls, hold CTRL and press “H” or click the “Hide Common Line Length Labels” icon located on the shortcut pad.
- **Hiding the line length on a selected line:** To hide the line length label of a selected line, select the line by clicking it and then press Shift+”H” or click on the “Hide Line Length Label” icon located on the shortcut pad.

File Menu Items

- **New (CTRL+N):** Used to create a new sketch.
- **Open (CTRL+O):** Used to open an existing sketch file (.st) document.
- **Save (CTRL+S):** Saves the currently open sketch. If no filename and location has been chosen, the user will be prompted.
- **Save As:** Prompts the user to save the currently open sketch to a specific location.
- **Save As Image:** Prompts the user to save the currently open sketch as a JPG file.
- **Print (CTRL+P):** Prompts the user to print the currently open sketch.
- **Close (ALT+F4):** Exits the program.

Edit Menu Items

- **Undo/Redo:** To undo and redo actions, click the “Undo” or “Redo” icons.

Draw Menu Items

- **New Area (N):** Used to start a new area.
- **Curve (V):** Used to put the tool in curve mode which allows the user to change the shape of the current active line to a curve.
- **Center (C):** To quickly center the drawing on the screen, press “C” or click the “Center” icon.
- **Zoom In / Zoom Out:** This feature is used to scale the grid to make the drawing fit or to view a particular section of the drawing. Zooming can also be accomplished using the scroll wheel, keyboard, or zoom tool.
 - **Scroll Wheel (if so equipped):** Anytime there is no active line, roll the scroll wheel forward to zoom in or backward to zoom out.
 - **Keyboard:** Press “Z” to zoom in or “U” to zoom out.
 - **Zoom Tool:** Click the “Zoom” icon located on the ribbon menu to activate. Then click on the grid and drag the zoom box around the area to zoom in on. Click the mouse again to zoom to the selected location.
- **Pan:** To move the position of the drawing on the grid, click the “Pan” icon. Then click and hold on the grid to drag the drawing as desired. Click the “Pan” icon again to de-activate.
- **Fit To Screen:** To center and fit the drawing on the grid, press “D” or click on the “Fit To Screen” icon.
- **Flip/Rotate:** To flip and/or rotate the drawing, click the “Flip/Rotate” icon.

Shortcut Pad Items

- **Grid (G):** Used as a toggle switch so show/hide the background grid in the drawing area.

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- **Keyboard (K):** Selects keyboard drawing mode.
- **Mouse (M):** Selects mouse drawing mode.
- **Quick Draw (Q):** Selects “Quick Draw” mode which does not require “Enter” to be pressed to anchor a line after the distance and direction are entered.
- **Flip Labels (F):** Moves the line length labels to the opposite side of the lines.
- **Auto Close - 1 Line (A):** Auto-closes the sketch drawing one line.
- **Auto Close - 2 Lines (CTRL+A):** Auto-closes the sketch drawing one or two lines.
- **Hide Area Labels (H):** Used as a toggle switch to hide/show the square footage with the area label.
- **Hide Common Length Labels (CTRL+H):** Used as a toggle switch to hide/show common length labels.
- **Hide Line Length Label (Shift+H):** Used to hide the line length label of the selected line.
- **Swap Start Point (W):** Used to move the drawing point to the opposite end of the currently open area.
- **Trace Line (T):** Used to trace the lines of an adjoining area.
- **Select All:** Selects all areas of the drawing.
- **Suspend Drawing (S):** Used to suspend drawing of the current area leaving it open.
- **Delete (Delete):** To delete the selected area(s), click the “Delete Selected Areas” icon.
- **Move Area (X):** Used to move an area to a different location on the grid.
- **Copy Area (CTRL+C):** Used to copy an existing area.
- **Reopen Area (O):** Used to open a closed area for editing.
- **Import Legacy Sketch (F7):** To import a traverse from legacy Pasco, click the “Import Legacy Sketch” icon. An input box will be displayed and the traverse, in the Pasco format, can be entered to generate a drawing.

APPRAISAL SYSTEM OVERRIDE CONTROL OR DIRECTED VALUE

There are a few instances in which the nature of a parcel is so unique that none of the seven valuation models can be applied to give the desired results. For example, such things as an imported Spanish castle or a moon rocket assembly building cannot be readily handled by the regular methods.

Therefore, the appraiser has been given the ability to override the system and make the value adjustment necessary to achieve the proper appraisal on a specific parcel. The property appraiser should utilize the system override only after careful consideration of the subject and the capabilities of the various models.

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APPENDIX

LOCATION CODES:

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
08	Huntersville

Fire Districts:

01	Kannapolis Rural
02	Jackson Park
03	Cold Water
04	Allen
05	Midland
07	Harrisburg Out
08	Rimer
09	Mt.Mitchell
11	Odell
13	Georgeville
14	Flowes Store
15	Northeast
16	Mt. Pleasant
17	Gold Hill
18	Richfield
20	Concord Rural

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TAX CODES:

C County

Fire Districts:

FR01 Kannapolis Rural
FR02 Jackson Park
FR03 Cold Water
FR04 Allen
FR05 Midland
FR07 Harrisburg Out
FR08 Rimer
FR09 Mt.Mitchell
FR11 Odell
FR13 Georgeville
FR14 Flowes Store
FR15 Northeast
FR16 Mt. Pleasant
FR17 Gold Hill
FR18 Richfield
FR20 Concord Rural

Cities:

CI01 Harrisburg
CI02 Concord
CI03 Mt. Pleasant
CI04 Kannapolis
CI05 Locust
CI06 Midland
CI08 Huntersville

Special Districts:

CIDT Concord Downtown

CIT4 Kannapolis TIF District
CIB4 Kann Business District

STREET TYPES

AV - Avenue	PT - Point
BV - Boulevard	PW - Parkway
CR - Circle	RD - Road
CT- Court	ST - Street
DR - Drive	SQ - Square
LP - Loop	TE - Terrace
LN - Lane	TR - Trace
PK - Park	TL - Trail
PL - Place	WY - Way

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TAX EXEMPT CODES

Code1 (Religious Exemption) Churches and Parsonages Assemblies, Retreats, etc. Promotional Offices & Headquarters	A Volunteer Fire Department B Cemetery C Common Area (Homeowners) D Low Income Housing E Scientific / Literary F Orphanages G Home for the Aged, Sick or Infirm H Hospital I Educational Religious J First Assembly K American Legion, Lodges L Educational, Non-Government M Homes for Disabled N City Cemeteries O Locust City P Pollution Abatement Q Town of Stanfield R Kannapolis City S Subdivision T Mt Pleasant U Unknown V Disabled American Veterans W Retirement Center / Medical Care Bonds X Other Exempt Y Town of Harrisburg
Code 2 (County Exemption) Governmental Educational	
Code 3 (State Exemption) Governmental Educational	
Code 4 (Federal Exemption) Governmental	
Code5 (Concord City) Governmental Educational Airport Authority Housing Authority	
Code 6 (Educational Owned by Government) Schools	
Code7 (Charitable) YMCA	
Code 8 (Public Service)	
Code 9 (Assessed in Another County)	

Homestead Exclusion Codes

EA – Homestead Exclusion
EM – Homestead Exclusion Mobile Home
EX – Homestead Exclusion Partial Ownership
EV – Disabled Veteran Exclusion
ECB – Homestead Circuit Breaker

Misc. Exclusion Codes

EBX - Builders Inventory Exclusion
EPC – Pollution Control

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NEW NOTICE CODES - The codes listed below should be entered in the Card Header 00 in the field labeled NN (New Notice).

Change of Value Codes

- 01 - New Building
- 02 - Building Completed Tax Year
- 03 - Remodeling or Addition to Improvements
- 04 - Building Air Conditioned
- 05 - Building Demolished
- 06 - Combining real estate parcels
- 07 - Correction of Acreage
- 08 - Division of Real Estate
- 09 - Change in Zoning or Use
- 10 - Land Value Adjustment
- 11 - Correction in Assessment
- 12 - Board of Equalization Adjustment in Value
- 13 - Exempt to Taxable Status
- 14 - Right of Way Acquisition
- 15 - Part of Improvements demolished
- 16 - Building Removed
- 17 - Building Moved onto Site
- 18 - Building Partially Completed
- 19 - Value Reduced Temporarily (Damaged by Vandalism, etc.)
- 20 - Discovered Property
- 21 - Public Utilities Available
- 22 - Agriculture Use Valuation
- 23 - Forest Use Valuation
- 24 - Horticulture Use Valuation
- 25 - County-Wide Revaluation
- 26 - Change of Ownership
- 27 - Site Improvements Added
- 28 - Mobile Home Site Added
- 29 - Mobile Home Listed as Real
- 30 - Mobile Home Listed as Personal
- 31 - Swimming Pool
- 32 - Miscellaneous Improvement
- 33 - Neighborhood Review
- 34 - Revaluation – Building Partially Complete
- 35 - Taxable to Exempt Status
- 36 - Property Tax Commission Decision
- 37 - Property Tax Commission Agreement

Appeal Reviews Codes

- 80 - Informal Review, Revised Notice
- 81 - Informal Review, No Change in Value
- 82 - Informal Field Review, No Change in Value
- 83 - Informal Field Review, Revised Notice

Work in Process Codes

- 87 In Process – PUV/EXEMPT App
- 88 In Process – Zoning Change
- 89 Under Construction - Listing Forms
- 90 Supreme Court Appeal
- 91 Court of Appeals
- 92 Property Tax Commission Appeal
- 93 Assessment Agreement Pending
- 94 Under Appeal - Informal
- 95 Splits/Combinations - Odd Years
- 96 Splits/Combinations - Even Years

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- 97 Under Construction - Odd Years
- 98 Under Appeal - Board of E & R
- 99 Under Construction - Even Years

TYPE INSTRUMENT

BA	-	Boundary Agreement	GW	-	General Warranty Deed
CO	-	Corrective Deed/Deed of Correction	NW	-	Non-Warranty
CD	-	Consolidation Deed	QC	-	Quit Claim
CM	-	Commissioner's Deed	RW	-	Right of Way Deed
CU	-	Condominium Unit	SH	-	Sheriff's Deed
CV	-	Special Proceeding/Civil	ST	-	Substitute Trustee Deed
ED	-	Executors Deed	SV	-	Survey
EF	-	Will Book – Estate File	SW	-	Special Warranty Deed
GU	-	Guardian Deed	TR	-	Trustee's Deed

UNDER CONSTRUCTION PERCENT COMPLETE

	Per Item	Accumulative
Foundation	14%	14%
Frame	21%	35%
Floor - 6%		
Walls - 8%		
Roof - 7%		
Exterior windows/doors	2%	37%
Roof Cover	3%	40%
Plumbing - rough-in	4%	44%
Insulation	1%	45%
Rough-in electrical/mechanical	11%	56%
Exterior	6%	62%
Interior wall/ceiling	8%	70%
Built-in cabinets/trim/doors	13%	83%
Plumbing fixtures	5%	88%
Floor covers	3%	91%
Built-in appliances	3%	94%
Light fixtures and finish hardware	2%	96%
Painting and decorating	4%	100%

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NEW CONSTRUCTION/SPLIT PROCEDURES

Beginning a new year's work:

1. Run a list of all buildings with a UC code.
 - A. Update all that you can and change the new notice code to the appropriate new notice code.
 - B. Make sure the remainder have 97 or 99 new notice codes.
2. Run list of all OBXF with a UC code.
 - A. Update all that you can and change the notice code to the appropriate new notice code.
 - B. Make sure the remainder have 97 or 99 new notice codes.
3. Any parcels pulled from last year's work should be flagged with 97 or 99 new notice code.
4. Flag all building permits with a 97 on even years or 99 on odd years new notice code.
5. Flag all splits and combinations with a 95 on odd years or 96 on even years new notice code.
6. Run list of special condition codes; PD, TE, and RV

Ending a year's work:

1. Run list of all 95 or 96 and 97 or 99 notice codes.
 - A. If any exist complete and change the notice code to the appropriate code.
2. Run list of all 9900 land use codes.
 - A. If any exist complete and change the notice code to the appropriate code.
3. Run a special use acreage mismatch report.
4. Check land units errors from the DB Check.
5. Run Over/Under Report
 - A. OBXF
 - B. Land