

# Iredell County – 2023 Reappraisal Uniform Schedule of Values, Standards, and Rules Market Value Schedule

## Iredell County GIS/Mapping

### **Introduction**

All property within Iredell County shall be mapped as a parcel to include all necessary attributes. These attributes shall include: PIN (Parcel Identification Number); Owner's Name; Document Reference, Document Type, Date of Document; Deeded Acreage; Lot, Plat Reference, Subdivision Name and Phase (when applicable); Property Description; Township; Appraisal Neighborhood; Mapper's Initials and Entered Date

### **Definition of a Parcel**

For the purposes of the Land Records, a parcel is a single tract of land as described in a deed or plat and is physically one unit of land. A parcel may be "hooked" if crossed by a road right-of-way if not in a subdivision or crossed by a highway. If more than one tract of land is on a particular deed or plat, a separate parcel shall be created for each tract described.

### **Acreage**

The parcels in Land Records shall reflect the acreage cited in the original deed or plat. When a parcel is split, the split acreage will be subtracted from the original deeded acreage where the remaining acreage may be calculated if not cited. The total acreage of the split parcels will equal to the original total taxable acreage. A survey or recorded plat may be used to update the parcel acreage.

### **Citing Ownership**

Ownership shall be listed with the name(s) of the person(s) or business cited on the original deed, will, or court proceeding. The name is to be listed as it is on the conveying document.

### **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 proceeding/court order. These documents must be a recorded public record in Iredell 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. Iredell County Land records can only transfer a parcel or interest in a parcel if they actually own interest in it. If the ownership of a parcel is in dispute, per North Carolina statute, the property should be listed to unknown owner.

### **Changing a Name Without Transferring Ownership**

#### **Individual**

A new deed, filed in the Iredell 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 best. However, if a name change has been appropriately filed with the Clerk of Courts, it may be used.

# **Iredell County – 2023 Reappraisal Uniform Schedule of Values, Standards, and Rules Market Value Schedule**

## **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 Iredell County Register of Deeds.

## **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 records. 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, so a corrective can be recorded and the correct property transferred.

## **Plats**

A plat is recorded by an owner to show their intent to subdivide a lot of record, combine or recombine a lot of record with an adjacent lot of record. Iredell County Tax Office will map all plats recorded in the Iredell County Register of Deeds Office. In the event a recorded plat requires an accompanying deed to convey title and/or establish a written boundary description, the recorded plat will be mapped following the recording of the accompanying deed at the Iredell County Register of Deeds Office.

## **Combination / Recombination**

A combination deed, plat, or instrument of combination must be recorded in the Iredell County Register of Deeds Office in order for mapping to combine parcels for taxation.

## **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 Iredell County.

## **Correction Affidavit and Correction Deeds**

Per North Carolina NCGS SEC. 47-36.1, a correction affidavit 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. These material errors may require a correction deed to be recorded in order to change the listing. Consultation with an attorney and the Register of Deeds is always advised to verify requirements.

**Property Mapping Basics - Contact the GIS Mapping Department for Mapping Procedures, 135 E. Water Street, Statesville, NC 28677, 704-878-3137.**

# Iredell County – 2023 Reappraisal

## Uniform Schedule of Values, Standards, and Rules

### Market Value Schedule

#### Parcel Attribute Data Entry - Basics for Land Records

**PIN:** Parcel Identification Number, 14 digit number based on NC State Plane Feet Coordinate System.

**Owner's Name:** Last Name First Name Middle Name or Initial

**DWBook:** Deed Book or Will Book Reference, or other recorded document book.

**DWPage:** Deed Page or Will Page Reference, or other recorded document page.

**DocType:** Recorded Document Type code.

**DeedDate:** Recorded Document Date, YYYYMMDD.

**TaxAcres:** Deeded Acreage, in general. May be calculated if not indicated.

**Lot:** Lot number in subdivision, if applicable.

**Pb\_Pg:** Plat Book and Page reference for recorded subdivision plat, if applicable.

**SD\_Name:** Subdivision Name, if applicable.

**SD\_Phase:** Subdivision Phase, if applicable.

**Description:** Brief Property Description for Land Records purposes.

**Township:** Township code reference.

**NBHCode:** Appraisal Neighborhood Code reference.

**Ent\_By:** Initials of Mapper who entered parcel information.

**Ent\_Date:** Date Mapper entered parcel information.

**ObjectID:** internal software attribute.

**SHAPE:** internal software attribute for geometry.

**SHAPE.STArea:** internal software attribute for area.

**SHAPE.STLength:** internal software attribute for perimeter length.

#### Abbreviation Examples

Instrument Type

**(WD)** Warranty Deed

**(WB)** Will Book

**(QC)** Quit Claim Deed

**(NW)** Non-Warranty Deed

**(CD)** "Catch-All" Document – Court or Civil Documents, or other recorded document types.

**(TD)** Trustee's Deed

**(ST)** Substitutes Trustee's Deed

**(DD) (DoD)** Date of Death – Used when removing a deceased spouse's name or life estate, etc.

**Iredell County – 2023 Reappraisal  
Uniform Schedule of Values, Standards, and Rules  
Market Value Schedule**

**Townships**

- (01)** Statesville
- (03)** Coddle Creek
- (04)** New Hope
- (05)** Union Grove
- (06)** Eagle Mills
- (07)** Turnersburg
- (08)** Olin
- (09)** Sharpesburg
- (10)** Concord
- (11)** Bethany
- (12)** Cool Spring
- (13)** Chambersburg
- (14)** Shiloh
- (15)** Fallstown
- (16)** Barringer
- (17)** Davidson