

Iredell County – 2023 Reappraisal

Uniform Schedule of Values, Standards, and Rules

Market Value Schedule

DEFINITIONS: These are meant for clarification but are not all inclusive.

FOUNDATIONS

EARTH

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

PIERS

Concrete or block footings placed under pier locations only.

CONTINUOUS FOOTING

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

SPREAD FOOTING

Commercial type footing used with concrete slab floor system. Can be used for residential type.

SPECIAL FOOTING

Any foundation not described in the other four choices. Used mostly on high-rise buildings, which are taller than four (4) floors. Used in some service garages to account for pits and lifts.

FLOOR SYSTEM

EARTH

No floor system. Used on buildings with dirt or gravel floors.

SLAB ON GRADE

Concrete slab poured on surface at ground level. **Residential.**

SLAB ABOVE GRADE

Concrete slab poured on a built-up surface above ground level. **Commercial.**

PLYWOOD

Wood joist and plywood sheathing.

WOOD

Wood joist and wood sheathing.

SLAB PLATFORM HEIGHT

A precast deck with precast or steel joist elevated to a loading dock height.

STRUCTURAL SLAB

Reinforced slab made to support a high-rise building of excessive weight.

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EXTERIOR WALLS

SIDING MINIMUM

A mixture of inexpensive siding or a siding put on in a minimum fashion.

CORRUGATED METAL LIGHT

An inexpensive steel or galvanized siding with minimum thickness. Typically manufactured in sheets, which can be fastened to wood or metal framing.

COMPOSITION OR WALL BOARD

Refers to composition siding, which comes in varied thickness and rolls, and typically fastened over wood framing by nailing. Can be any of the various man-made materials on wood or metal framing. These must be treated or painted to withstand weather. Generally inexpensive construction.

SIDING NO SHEATHING

The siding sits directly on top of the studs.

ASBESTOS SHINGLE/CORR

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/PLYWOOD

Sheeting placed on walls in a vertical position with the joints covered by narrow wooden strips called battens.

CEMENT FIBER SIDING

Siding composed of asbestos-free fiber and cement combined under pressure. This product may come in board's sheets or shingles and typically attached over sheathing. Sheet siding may come ribbed or corrugated.

MASONITE

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

WOOD ON SHEATHING

Typically used for increased insulation on the exterior of the home because it eliminates the thermal bridge between the studs and wood sheathing. To get the most from installing foam board as sheathing, and contractors apply it directly over the OSB or plywood and then fasten the siding through it.

VINYL/ALUM SIDING

A plastic or aluminum exterior siding, used for decoration and weatherproofing, imitating wood clapboard, board and batten or shakes, and used instead of other materials such as fiber cement siding. It is an engineered product, manufactured primarily from polyvinyl chloride (PVC) resin.

CONCRETE BLOCK

The standard concrete or cinder block, which can range in size from 8 to 16 inches.

STUCCO

A manufactured siding product that uses natural materials to create a unique look. These ingredients include lime, silica sand and white cement.

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SYNTHETIC STONE

Manufactured stone to resemble natural stone.

WOOD SHINGLES

Thin, tapered pieces of wood primarily used to cover roofs and walls of buildings to protect them from the weather.

BOARD AND BATTEN/12 INCH BOARD

Twelve inch wide boards placed on walls in a vertical position with the joints covered by narrow wooden strips called battens.

LOG

Logs may be round, squared or hewn to other shapes, either handcrafted or milled.

CEDAR OR REDWOOD

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 average excellent type construction.

SIDING MAXIUM

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

UTILITY BRICK (12 IN)

Utility walls are built with nominal 4x4x12 brick, commonly known as utility, jumbo 12, or jumbo utility brick. Most brick cavity walls use metal ties to bond brick wythes, but utility walls are bonded with masonry headers.

FACE BLOCK/COMMON BRICK

Brick commonly used for construction purposes; primarily made for buildings. They are made from clay or a clay mixture molded into blocks, which are then hardened in the sun or baked in a kiln. May be color treated, textured and finished.

FACE BRICK

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

STONE

Stones to cover a portion of the exterior but there are times when the entire structure is built in natural stone. Typical types of stones are Granite, Marble, Limestone, Travertine, Slate, Quartzite, Sandstone, Adoquin, Onyx, and others.

CORRUGATED METAL HEAVY

An expensive steel or galvanized siding generally used for commercial construction

PREFAB METAL

Prefomed metal wall panels.

REINFORCED CONCRETE

Load-bearing walls, usually parallel or with short perpendicular sections, that are designed to resist in-plane lateral forces; may be constructed of reinforced concrete, masonry or wood framing.

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PRECAST PANEL

Precast (panels) used within ranges of exterior and interior walls. Compressed in concrete and stone, creating a solid but maneuverable wall or face.

PREFINISHED METAL

Cladding roll formed from sheet steel (pre-painted, galvanized, galvalume finish), stainless or weathering steel, aluminum or other metals.

GLASS/THERMAL

An external wall insulation system (or EWIS) is a thermally insulated, protective, decorative exterior cladding procedure involving the use of expanded polystyrene, mineral wool, polyurethane foam or phenolic foam, topped off with a reinforced cement based, mineral or synthetic finish and plaster.

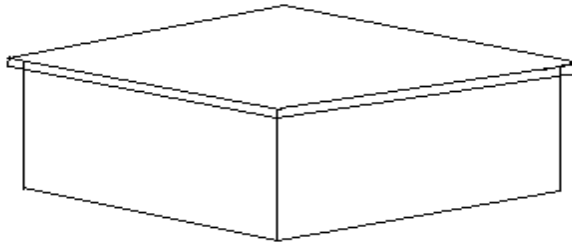
A glass sandwich designed for use on exterior walls. Usually tinted and with an aluminum or metal framing system. This normally occurs only on large commercial office buildings.

ROOFING STRUCTURE

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.

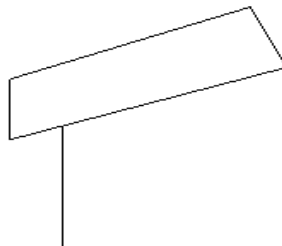
FLAT



SHED ROOF

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

SHED

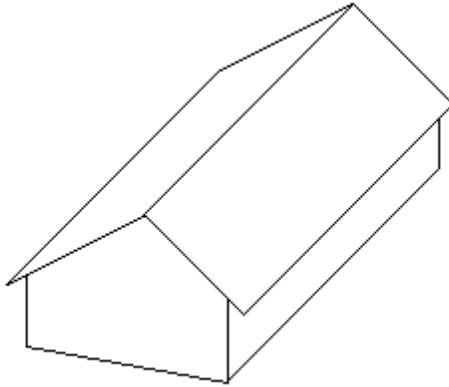


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GABLE

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

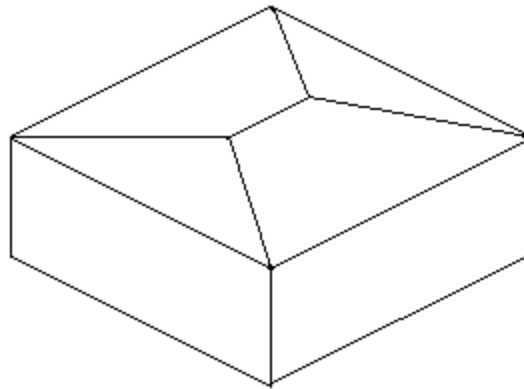
GABLE



HIP ROOF

The hip roof is pitched in four directions.

HIP



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GAMBREL/MANSARD

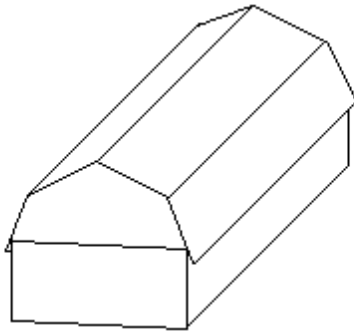
GAMBREL

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.

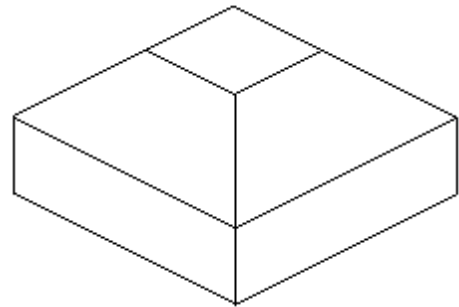
MANSARD

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

GAMBREL



MANSARD



IRREGULAR ROOF

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

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.**

IRREGULAR WOOD TRUSS

A truss system made up of any variety of unusual slopes, which do not have the same rise or run throughout.

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.

STEEL FRAME OR TRUSS

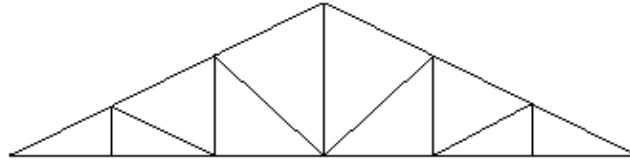
A truss made up of various shapes of steel members either bolted or welded together and which can, due to strength of steel and depth of truss, cover large spans in either flat, shed, hip, gable, mansard, or gambrel shapes and is to be used on commercial buildings with heavy loads or wide spans in place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

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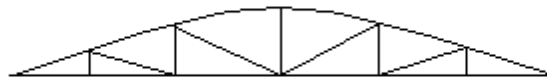
STEEL TRUSS



BOWSTRING TRUSS

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

BOWSTRING



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.

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.

ROOFING COVER

CORRUGATED OR SHEET METAL

Sheet metal is either flat, corrugated or V-crimp metal of either aluminum or steel products, and fastened over wood or steel framing.

ROLLED COMPOSITION

A roof consisting of felt saturated with asphalt and assembled with asphalt cement, which comes in rolls and fastened over decking with tar and nails.

COMPOSITION SHINGLE

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

BUILT UP TAR AND GRAVEL

Gravel embedded in tar 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.

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RUBBERIZED/RECYCLED

A material made up of a combination of recycled tires, slate dust, and saw dust. It typically comes in rolls that are installed in long, overlapping sheets on flat roofs, but it is also available in shingles that have an appearance like slate tiles.

ASBESTOS OR FIBER SHINGLE OR CORRUGATED

Made of rigid products, which come in individual shingles or sheets, fastened down in the same manner as wood or composition.

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.

WOOD SHINGLE

These are usually cedar or redwood shingles.

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.

COPPER

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

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.

SLATE

Slate roof tiles are 100 percent natural stone. Known as the hundred year old roof, slate roof tiles are durable, fireproof, waterproof and no two pieces are alike because it's a natural product. Because of its quality and longevity, it is also one of the more expensive roofing products in the market.

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

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.

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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.

STAINLESS STEEL SHINGLES

Any shingle constructed of stainless steel.

CEMENT FIBER SHINGLES

Shingles composed of asbestos-free fiber and cement combined under pressure.

INTERIOR WALL CONSTRUCTION

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.

WALL BOARD OR WOOD WALL / METAL

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.

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.

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.

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

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.

FINISHED CONCRETE

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

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COATED CONCRETE

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

ASPHALT TILE

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

RUBBER / CORK

A fibrous rubber or cork floor covering.

VINYL TILE

All types of vinyl tile.

SHEET VINYL / LAMINATE

A smooth, seamless floor covering material, manufactured with a resilient backing usually to either concrete or wood subflooring.

PINE OR SOFTWOOD

Floor finish of pine or other similar soft woods.

TERRAZZO

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

CERAMIC TILE

Refers to lower grade ceramic tiles compared to hard tile.

HARDWOOD / HEART PINE / HIGH GRADE LAMINATE or LVP

A layer of hard wood, heart pine, high grade of laminate or luxury vinyl plank usually over subflooring.

PARQUET

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

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.

HARD TILE (High Grade)

Refers to hard burned tiles, which are machine made and glazed. High grade of ceramic tile.

SEAMLESS COATING

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

PRECAST CONCRETE

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

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SLATE FLOOR

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

MARBLE

Refers to hard burned tiles, which are machine made and glazed. Marble refers to a polished crystalline metaphoric rock set in concrete.

HEATING FUEL

OIL/WOOD/COAL

Oil, wood or coal fired

GAS

Natural or manufactured gas

ELECTRIC

Electrical

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.

FHA – (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.

FHA - 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.

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.

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.

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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 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.

HEAT PUMP / GEOTHERMAL

A reverse cycle refrigeration unit, which can be used for heating or cooling and is ducted throughout the structure. Geothermal can be a ground-sourced or water sourced heat pump system.

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.

AIR CONDITIONING TYPE

WALL UNIT

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

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

PACKAGED ROOF TOP

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

CHILLED WATER

Usually a commercial air conditioning system utilizing a cooling tower as a heat exchanger and associated compressors with ducting.

BATHS OR RESTROOMS

NUMBER OF BEDROOMS

Check the appropriate number of bedrooms for single-family homes.

NUMBER OF BATHROOMS

The total number of baths or restrooms 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.

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NUMBER OF FIXTURES

Models 04, 05, 06, and 07 require that the total number of bathroom fixtures for the entire building be entered.

STYLE OF DWELLING

1	1.0 Story
2	1.5 Story
3	2.0 Story
4	2.5 Story or more
5	1.0 Story with basement
6	A Frame
7	Split Level
8	Split Foyer
9	1.5 Story with basement
10	2.0 Story with basement
11	2.5 Story or more with basement
12	A Frame with basement
13	Modular Home

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 or 2 prefab.
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.

MARKET FACTOR

Once an improvement has been listed and appraised in accordance with the schedule of values, the correct Market Factor must then be determined. The Market Factor addresses the “salability or desirability” of the neighborhood. When reviewing qualified sales and extracting the depreciated building cost and land from the total purchase price, the remaining value is attributed to the Market Factor of the neighborhood. The appropriate Market Factor is then applied to the improvement value.

01	Factor 1	0.90	09	Factor 9	1.35
02	Factor 2	1.00	10	Factor 10	1.40
03	Factor 3	1.05	11	Factor 11	1.45
04	Factor 4	1.10	12	Factor 12	1.50
05	Factor 5	1.15	13	Factor 13	1.55
06	Factor 6	1.20	14	Factor 14	1.60
07	Factor 7	1.25	15	Factor 15	1.65
08	Factor 8	1.30			

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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 average. These buildings do not conform to the minimum building codes. Interior finish and exterior ornamentation are plain with few refinements. Building materials, appliances and fixtures are below average.

Examples of finishes:

Floor Cover: Carpet, asphalt or vinyl composition tile floor cover.

Roof: Rafters or prefabricated trusses with exterior-grade plywood or wood sheathing with a medium-weight composition shingle or a built-up with small rock.

Interior Finishes: Inexpensive stock cabinets of paint-grade wood or vinyl veneer with small vanity in bath. Countertops are laminated plastic with a small backsplash. Stock, hollow-core doors and hardware. Minimal amount of closet space. Typically no crown moldings.

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.

Examples of finishes:

Floor Cover: Carpet, hardwood, sheet vinyl or vinyl tile floor cover.

Roof: Wood rafters and sheathing with hips and valleys. Good-quality shingles or prefinished metal.

Interior Finishes: Prefinished plywood cabinets in the kitchen with a small Pullman or vanity in bath.

Doors are medium grade hollow core with standard-grade hardware. Baseboard and casings are stock. Light moldings.

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.

Examples of finishes:

Floor Cover: Carpet, hardwood, sheet vinyl or vinyl tile floor cover.

Roof: Wood rafters and sheathing with hips and valleys. Good-quality shingles or prefinished metal.

Interior Finishes: An ample amount of cabinetry with natural wood-veneer finish is used in the kitchen, with a large Pullman or vanity in the bath areas. Countertops and splash are laminated plastic, ceramic tile or simulated marble. Ceilings are painted drywall. Some small areas, i.e., entries or foyers, may have vaulted or cathedral ceilings. Doors are good quality, hollow core with attractive hardware. Baseboard and casings are hardwood or softwood and have mitered corners. Walk-in closets or large sliding door wardrobes. Ample linen and storage closets. Ample moldings with some areas being heavy.

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CUSTOM

To be used on construction that is truly custom. These improvements are usually individually designed and built for an individual owner. Most all materials used are top quality. Much attention has been given to interior refinements and detail with heavy moldings. Some luxury items will be present.

Examples of finishes:

Floor Cover: Higher-quality carpet, hardwood, sheet vinyl or vinyl tile floor cover.

Roof: Wood rafters and sheathing with hips and valleys. Typically heavy shingles, tiles or prefinished metal.

Interior Finishes: An ample amount of cabinetry with natural wood-veneer finish is used in the kitchen, with a large Pullman or vanity in the bath areas. Countertops and splash are laminated plastic, ceramic tile or simulated marble. Ceilings are painted drywall. Some small areas, i.e., entries or foyers, may have vaulted or cathedral ceilings. Doors are good quality, hollow core with attractive hardware. Baseboard and casings are hardwood or softwood and have mitered corners. Walk-in closets or large sliding door wardrobes. Ample linen and storage closets. Heavy moldings.

EXCELLENT

Buildings of Excellent Quality are usually individually designed and are characterized by the high quality of workmanship, finishes and appointments and the considerable attention to detail. Although buildings at this quality level are inclusive of high-quality material and workmanship, and are somewhat unique in their design, these costs do not represent the highest construction cost.

Examples of finishes:

Floor Cover: High-quality carpet or hardwood, terrazzo, and vinyl, ceramic or quarry tile.

Roof: Wood rafters and sheathing with hips and valleys. High quality shingles, clay tile or slate roof cover.

Interior Finishes: Built-in book shelving and ample cabinets, which may include such specialty cabinetry items as cooking island, bar, desk, etc. High quality Pullman or vanity cabinets in bathrooms and dressing areas. Ceramic tile, marble or highest-quality countertops and splash. Ceilings are mostly painted drywall with molding and coving details and other ornamentation with some degree of intricacy in their design and/or finish. Vaulted or cathedral ceilings will usually be found in master bedrooms, dining, great or family rooms, as well as entries. Raised panel hardwood veneer or enameled doors with good-quality hardware. Base, casings and moldings have tight mitered corners. Spacious walk-in closets or wardrobes with many built-in features. Large linen storage closets and pantry are fully shelved. Heavy moldings.

DEPRECIATION

Discussed in Chapter 7 and 11.

CONDO & COMMERCIAL

COMMERCIAL HEATING & AIR CONDITIONING

HEATING & AIR CONDITIONING PACKAGE

Provides heating and cooling together. The distribution of the air is provided through ducts or conduit leading from the unit to various parts of the building. The source of supply normally is a single reverse cycle unit.

HEATING & AIR CONDITIONING SPLIT

A system for both heating and cooling the building. This distribution system includes ducts for distributing air to the rooms. The source of supply is normally two separate units, one for heating and one for cooling.

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CONDO/CO-OP/APT 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:

	<u>Urban</u>	<u>Suburban</u>	<u>Rural</u>
Non waterfront	01	11	21
River Front	03	13	23
Lake Front	04	14	24

OWNERSHIP %

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

STRUCTURAL FRAME

WOOD FRAME

Wooden structural frame supporting the floors, walls, roofs and partitions.

PREFAB

Lightweight steel frame used mostly in pre-manufactured buildings.

MASONRY

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

REINFORCED CONCRETE

Structural frame of concrete, which has been reinforced with steel bars.

STEEL

Structural frame of steel.

FIREPROOF STEEL

A steel structural frame, which has been encased in fire resistive material.

SPECIAL

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

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

CEILING AND INSULATION

SUSPENDED: Has a suspended ceiling type with one of the following insulation factors.

- Ceiling Insulated
- Wall Insulated
- Ceiling and Wall Insulated
- No Insulation

NOT SUSPENDED: Does not have a suspended ceiling but may have drywall with one of the following insulation factors.

- Ceiling Insulated
- Wall Insulated
- Ceiling and Wall Insulated
- No Insulation

NO CEILING: No ceiling materials used with one of the following insulation factors.

- Roof Insulated
- Wall Insulated
- Roof and Wall Insulated
- No Insulation

AVERAGE NUMBER OF ROOMS PER FLOOR

For commercial buildings, determine the average number of rooms per floor and enter here. 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 in excess of 10 feet in height. The height of the base area only is to be recorded.