

Land Records, Mapping and GIS

How do they all fit together?



- Accurate cadastral mapping is essential for equitable tax assessment
- Equitable tax assessment is fundamental for fair treatment of all citizens in the collection of property taxes
- Property taxes on real property provide the bulk of a county's budget

The County Cadastre

- is the comprehensive official register of the metes and bounds descriptions of real property in documents of title (muniments) in a county.
 - i.e.: THE OFFICIAL RECORDS located in
 - The Register of Deeds Office
 - The Clerk of Courts Office



Cadastral Maps -

- The graphic depiction of the county cadastre.
 - Whether in old blue-line maps
 - Or in the digital format of a GIS.
- Should mirror and be a reflection of the “official” documents of title in
 - the Register of Deeds
 - and the Clerk of Courts



■ **NOTE:**

- Records kept in the:
 - Planning and Zoning Office
 - County Manager's Office
 - The Tax Office
- are **not** part of the County Cadastre

AND

- A plat is **not** a muniment or document of title and conveys no title

■ The grantor on a deed

– can legally transfer no more than that to which he has title

AND

– cannot affect title to anything he does not own.

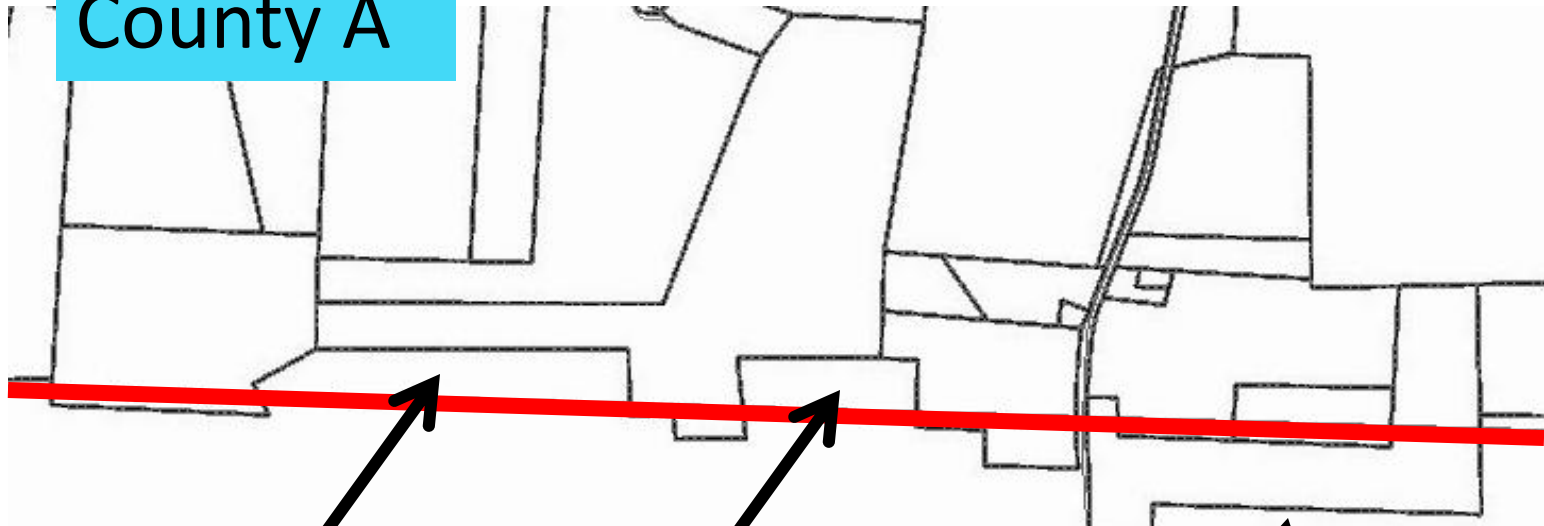
Your Office Should Be A Document Driven System

- Parcels should not be combined in Tax Office unless:
 - a muniment is recorded by the title holder in the Register of Deeds
 - or through legal action in the Clerk of Courts

§ 105-274. Property Subject to Taxation

- An assessor / collector has the duty to tax all property within the jurisdiction of a county, subject to taxation
- But, an assessor / collector has no authority to tax property outside the boundaries of his or her county

County A

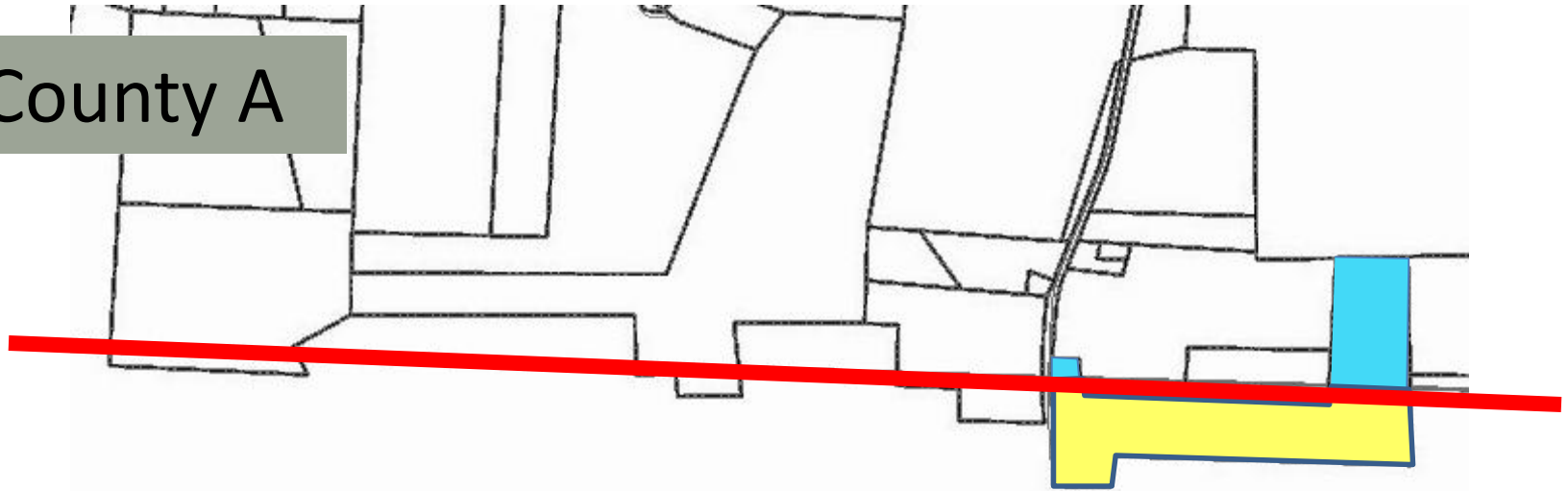


Assessor "A" is not assessing everything within the jurisdiction

County B

and has no authority to assess anything outside the jurisdiction

County A



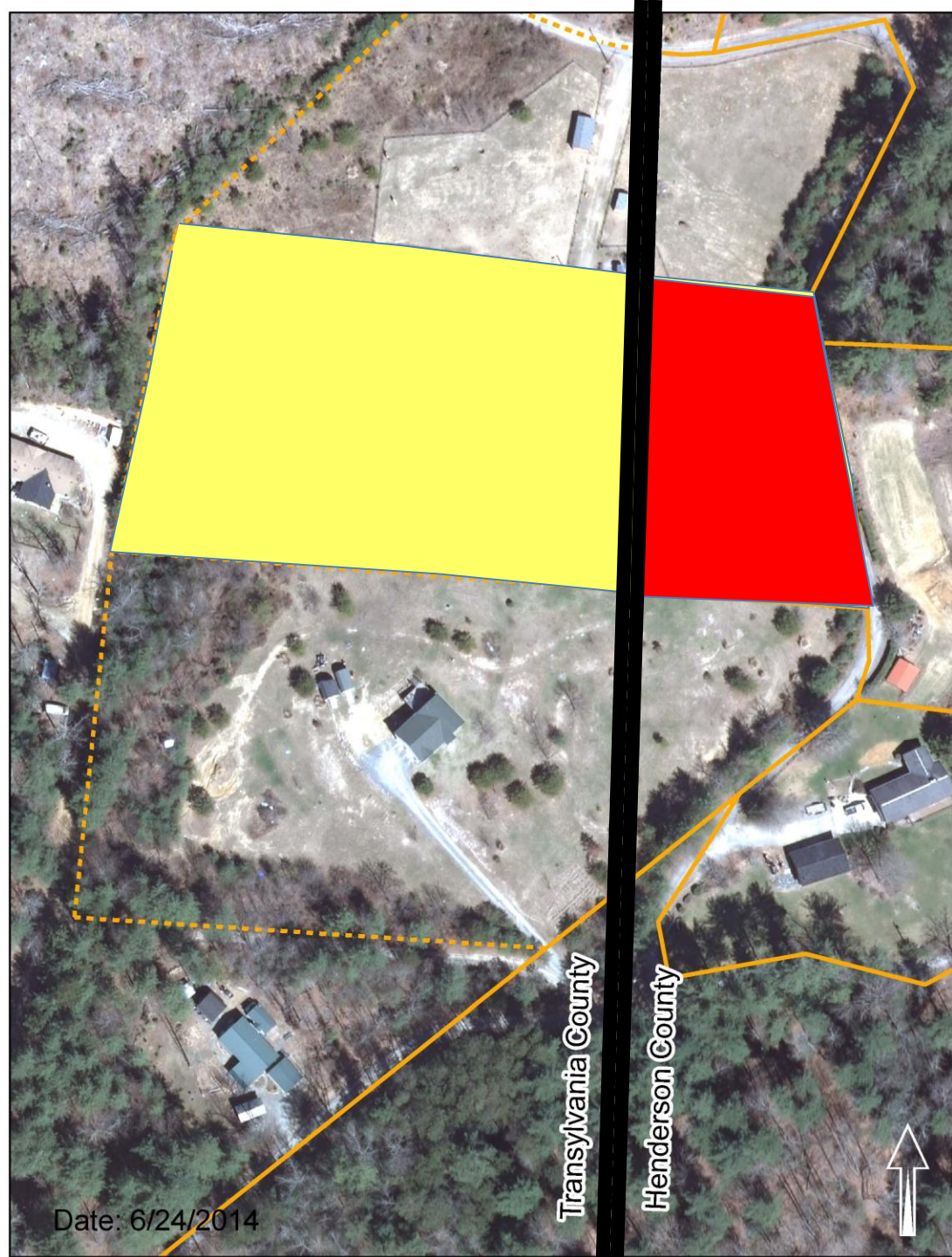
County B

With GIS, it is easy to compute exactly how much parcel acreage is on either side of the county line.

Parcels crossing the county line - -

Map the entire parcel to reflect the legal description

But only tax that portion within your jurisdiction



§ 105-302. In whose name real property is to be listed.

- (c) (10) Property owned as tenants by the entirety
 - shall be listed on a single abstract
 - in the names of both tenants,
 - the nature of their ownership shall be indicated thereon.
- * Strongly recommended by NC DOR to not split interest due to problems with tracking listings, valuations and collections.

Estates

- The way to indicate estate by the entirety is to use:

“Et ux” – for husband and wife

or

“Et vir” – for wife and husband

e.g. Property deeded to:

- “Duncan Booth and wife Mary”

Listed in the CAMA system as:

Name one: Booth, Duncan et ux

Name two: Booth, Mary

- Estate by the Entireties property automatically becomes the property of the surviving spouse at the death of either one of the couple.
- By using “et ux” or “et vir”
- Estate by the Entireties can be ascertained, just by looking at the listing.

§ 105-302. In whose name real property is to be listed.

- (c)(11) When land is owned by one party and special rights such as mineral rights are owned by another party each shall list their interests

Mineral Rights

- Provision should be made to give owners of mineral rights the opportunity to list their separate mineral rights



Corporations / Corporate Name Changes

- NC GS 55D-26 requires certificate to be issued by the Secretary of State to any:
 - Domestic Corporation, Nonprofit Corporation
 - Limited Liability Company, Limited Partnership
 - Registered Limited Liability Partnership holding title to real property
 - and foreign counterparts holding title to real property

- When a name change is done by:
 - Merger
 - Consolidation
 - Conversion , or
 - Amendment to Articles of Incorporation

Corporations / Corporate Name Changes

- NC GS 55D-26 requires the certificate issued by the Secretary of State:
 - To be recorded in the Office of the Register of Deeds of each county where any portion of the property lies
 - A recorded certificate should be treated as a deed
 - Changes in the tax listings should not be made until the certificate is recorded in the Register of Deeds

§ 31-39. Probate necessary to pass title

- (c) A will duly probated in one county of this State is not effective to pass title to an interest in real property located in any other county of this State

UNLESS . . .

§ 31-39. Probate necessary to pass title

A certified copy of the will is filed in the office of the clerk of superior court in the county where the real property lies.

Estate files

- The Date of death
 - Is when title changes following a death and
 - Should be used in changing the tax listing
 - Not the date of probate

Estate files

- Estate files numbering: “14-E-215” or “06-E-59”
 - “14” or “06” indicates the year the estate file was created in the Clerk of Courts Office
 - NOT the year of death
 - “E” indicates it is an estate file
 - “215” or “59” indicates the sequential number of the file for that year

Listing the Estate files

- E.g. “14-E-215”
- Use “14-E” as you would a deed book number
- And “215” as the deed page number

Adherence to the General Statutes

- Can help maintain the integrity of the Land Records
 - Closing costs on property in NC is \$150 – \$250 less than some of our neighboring states
 - Title insurance in NC is significantly lower due to lack of claims filed
- Reduce appeals to the PTC
 - Reducing stress in the tax office
 - Reducing cost of general government

Real Property Transfers

- NCGS 105-303(a):
- (a) To facilitate the accurate listing of real property for taxation, the board of county commissioners may require the register of deeds to comply with the provisions of subdivision (a)(1), below, or it may require him to comply with the provisions of subdivision (a)(2), below:
 - (1) When any conveyance of real property (other than a deed of trust or mortgage) is recorded, the board of county commissioners may require the register of deeds to certify to the assessor:
 - a. The name of the person conveying the property.
 - b. The name and address of the person to whom the property is being conveyed.
 - c. A description of the property sufficient to locate and identify it.
 - d. A statement as to whether the parcel is conveyed in whole or in part.

Real Property Transfers

- (2) When any conveyance of real property (other than a deed of trust or mortgage) is submitted for recordation, the board of county commissioners may require the register of deeds to refuse to record it unless it has been presented to the assessor and the assessor has noted thereon that he has obtained the information he desires from the conveyance and from the person recording it.

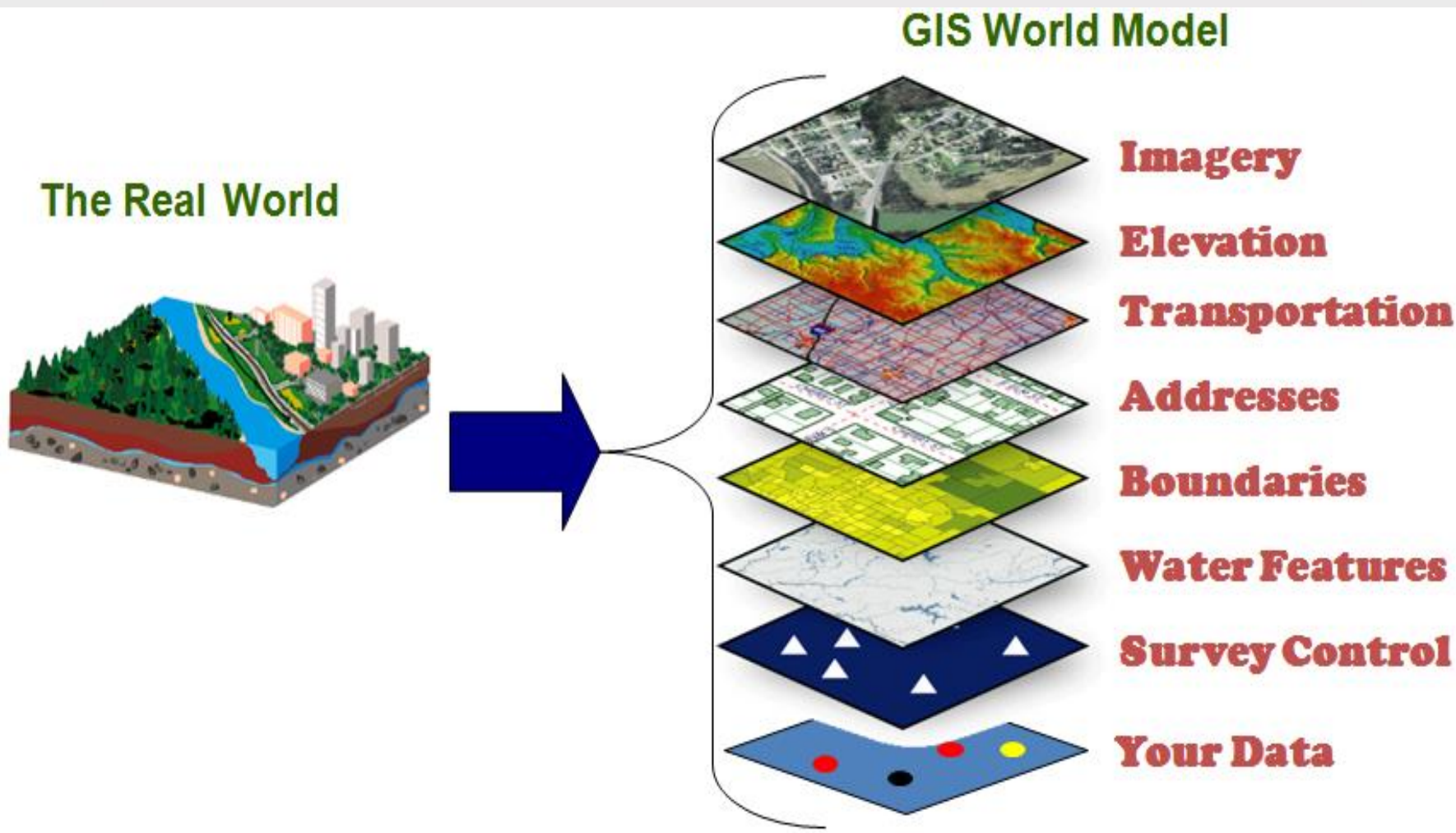
You also may want to note:

- G.S. 161-31(b) — Payment of Delinquent Property Taxes:
 - to require the payment of delinquent property taxes before recording deeds conveying property.
- Not specifically related to land records, but—some counties can prohibit issuance of permit until delinquent property taxes are paid G.S. 153A-340

Considerations

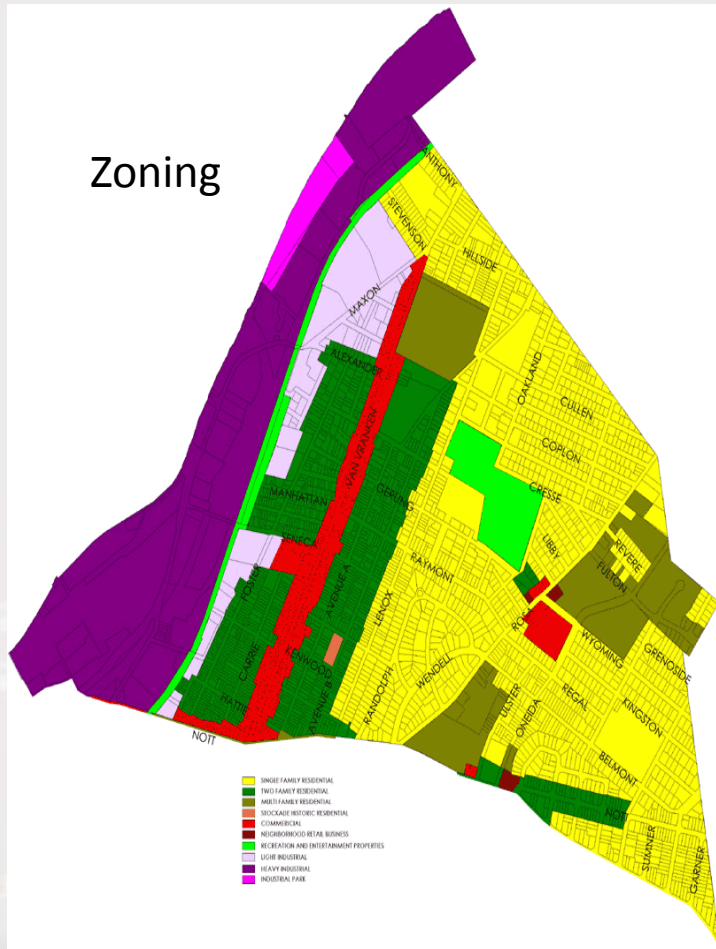
- What happens if you transfer the wrong property?
- What are its effects?
- Who does it effect?

What We See With GIS....

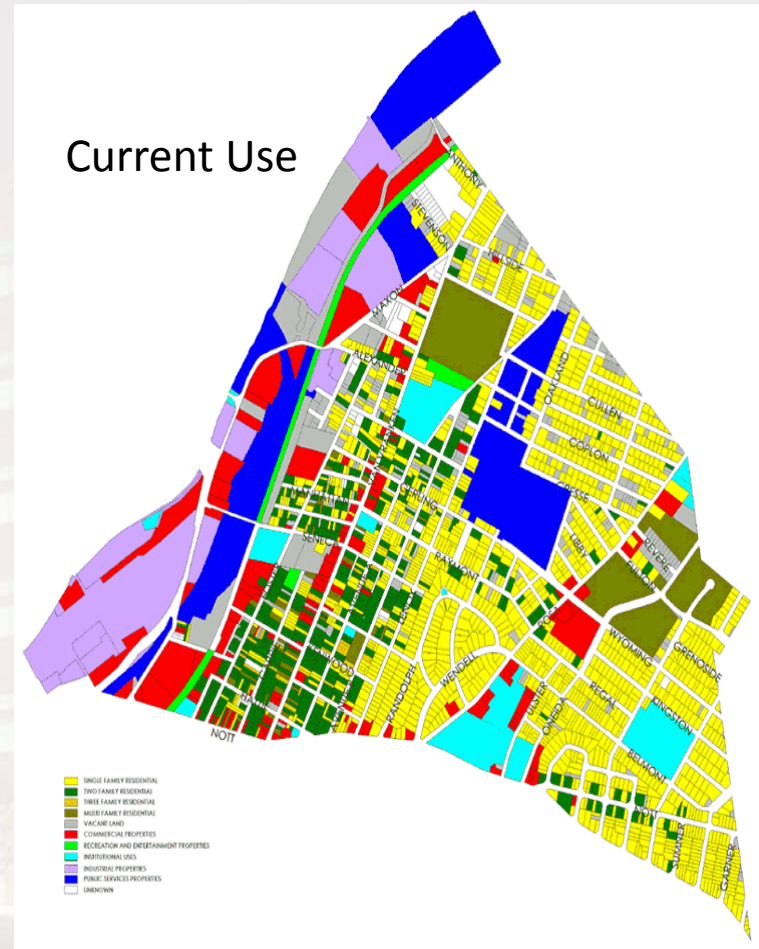


GIS Lets You Create Maps for Many Purposes

Zoning



Current Use

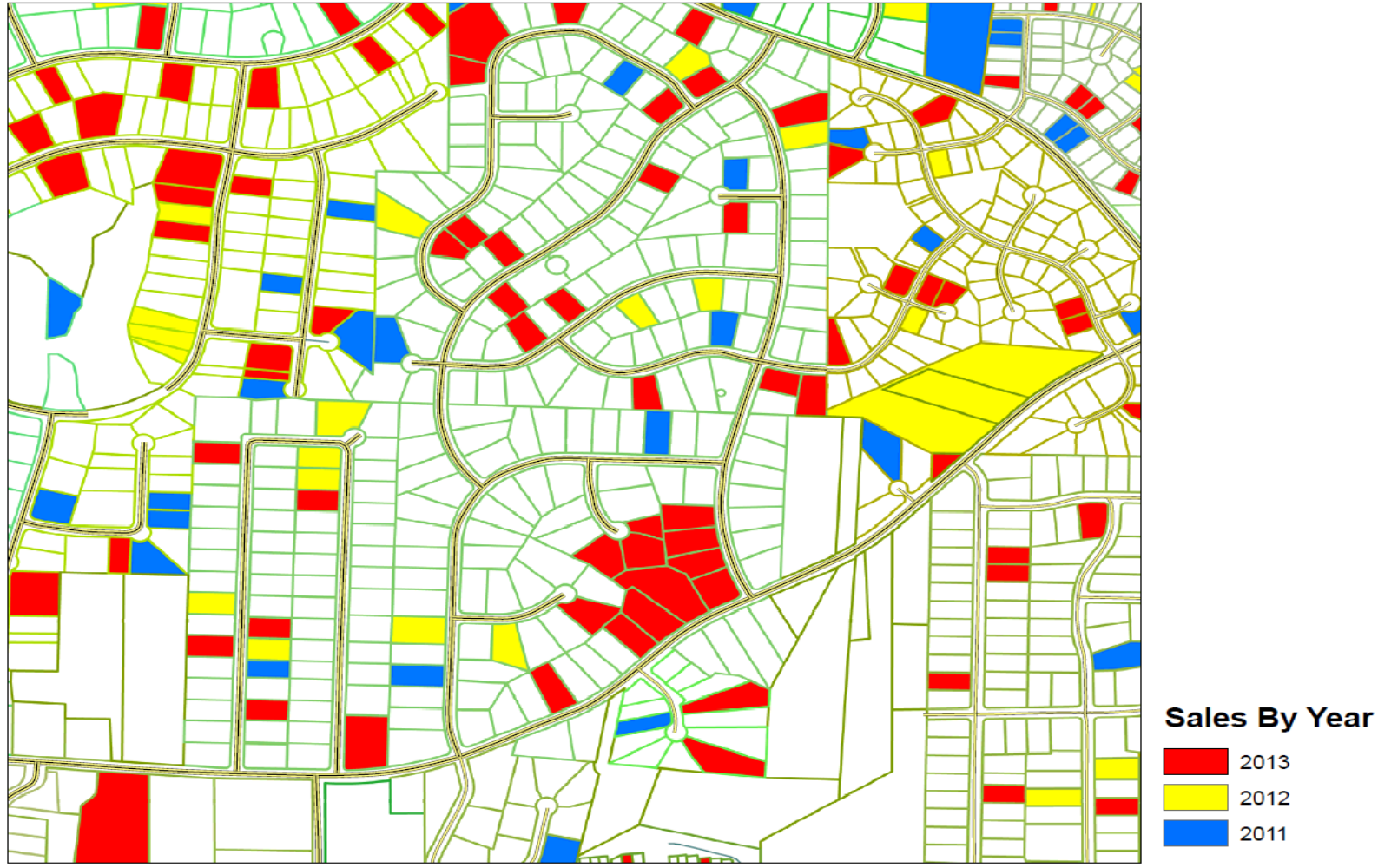


Other Uses

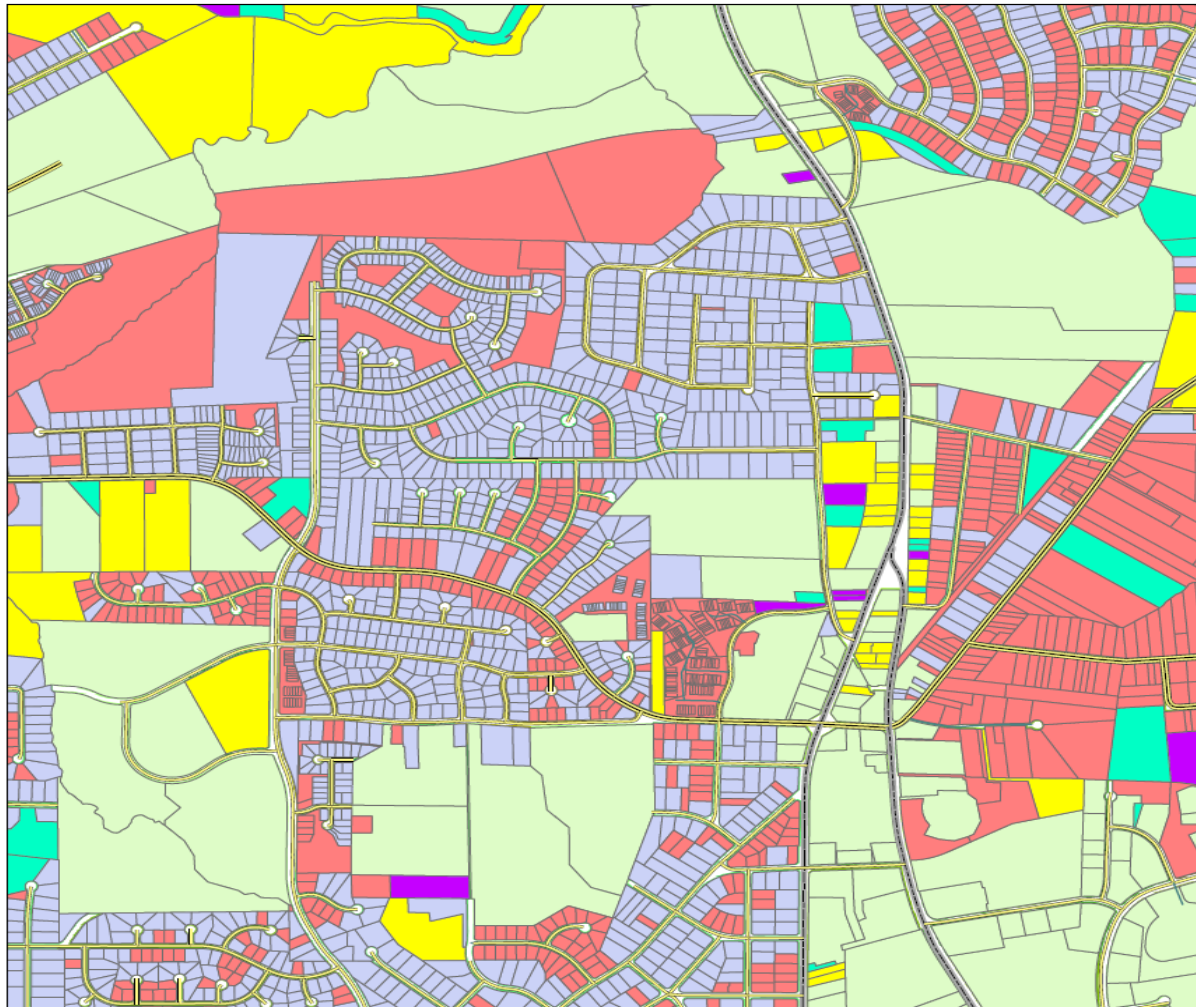
Identifying soil types for assessment with the present-use value program



Ability to Track Sales



Get a quick overview of values...



Land Values

