

DAVIE COUNTY 2025 APPRAISAL MANUAL

Introduction

All property within Davie County shall be mapped as a parcel to include all necessary attributes. These attributes shall include at minimum: PIN number; County Id, Deeded Acreage; Calculated Acreage; Tax Neighborhood, Lot Number, and Plat Reference (when applicable); and Year Entered.

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. If more than one tract of land is on a particular deed or plat, a separate parcel shall be created for each tract described.

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 Davie County. All buildings and improvements that are wholly located in the county will be assessed by Davie County.

Acreage

All parcels in Land Records shall reflect the acreage cited in the original deed or plat. When a parcel is split the original deeded acreage will be in the legal description and the calculated acreage will be the total of the taxable acreage after the split

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 exactly as it is on the deed.

Changing a Name Without Transferring Ownership

Individual

A new deed, filed in the Davie County Register of Deeds is the best way to change the name for an existing owner. Generally, a correction deed is best suited when there is an error or omission in the original document. In the case of a marriage/divorce/name change, a new deed is also best. However, if a name change has been appropriately filed with the Clerk of Courts, it can be used.

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 Davie County Register of Deeds.

Transferring Ownership

The only way to transfer a parcel is via a recorded, legal land record document. These are: a deed, a will, or a special preceding/court order. These documents must be a recorded public record in Davie 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. Davie County Land records can only transfer a parcel or interest in a parcel if they actually own interest in it. If the grantor does not have interest in a parcel, that deed reference shall be added to the parcel but the ownership will not change. If the ownership of a parcel is in dispute, per North Carolina statute, the property should be listed to unknown owner.

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Intent of a Deed

Property shall be transferred or split exactly as it is described in the deed. However, minor typographical errors in a deed can be overlooked as long as the intent of the deed is clear. If the intent is not clear, then that deed shall be held until a correction deed is recorded. For example, if the grantor owns lot 125 of XYZ subdivision and a deed is recorded from that grantor for lot 25 of that subdivision, staff shall research the situation. If we find that the grantor actually owned lot 125, the mailing address and prior deed reference reflect lot 125 and the grantor never owned lot 25, then it would be obvious that lot 25 was a typographical error omitting the “1” and they intended to transfer lot 125. The attorney and owner shall be notified of this error, so a corrective can be recorded and the correct property transferred.

Property Mapping Basics

Plats

The Davie County Subdivision Ordinance requires all divisions of land to be platted and recorded in the Register of Deeds Office. 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. Davie County Tax Office will map all plats recorded in the Davie 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 Davie County Register of Deeds Office.

Combination / Recombination

A combination deed or instrument of combination must be recorded in the Davie County Register of Deeds Office shortly after a combination or recombination plat is recorded in order for mapping to combine parcels for taxation.

Correction Deeds

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

Data Entry Basics for Land Records

Name: Last, First, Middle

Parcel Address or Location

Mailing Address:

Use:

Model:

Neighborhood Number:

Legal:

Land Units:

Deed Type:

Deed Book and Page Number:

Township:

Fire District:

Abbreviations (Examples)

AC- Acres

FF-Front Feet

LT-Lots

SF-Square Feet

C/O- Care of

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Townships

- (01)Calahaln
- (02)Clarksville
- (03)Farmington
- (04)Fulton
- (05)Jerusalem
- (06)Mocksville
- (07)Shady Grove

Fire Districts

- (01)Advance
- (02)Center
- (03)Clemmons
- (04)Cooleemee
- (05)Cornatzer
- (06)County Line
- (07)Courtney-Huntsville
- (08)Farmington
- (09)Fork
- (10)Jerusalem
- (11)Lone Hickory
- (12)Mocksville
- (12r)Mocksville Rural
- (13)Scotch Irish
- (14)Sheffield-Calahaln
- (15)Smith Grove
- (16)William R. Davie

City

- (01)Cooleemee
- (02)Mocksville
- (03)Bermuda Run

Instrument Type (Examples)

- CD Corrective Deed
- CV Civil (Clerk of Courts)
- DC Death Certificate
- DT Deed of Trust
- EF Estate File
- EX Executors Deed
- FC Foreclosure
- FD Foreclosure Deed
- QC Quit Claim
- SP Special Proceeding
- TD Trustees Deed
- WD Warranty Deed
- WL Will File