

**MACON COUNTY
MAPPING DEPARTMENT**

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The Macon County Mapping Department is revising the procedure for creating lots and parcel numbers for all new subdivisions. The procedure change is due to the increased demand for lot parcel numbers for new construction related permitting in advance of lot sales.

Previously, when a new subdivision plat was recorded, no lots or parcel numbers were created in the GIS or Tax Office software until the first lot was sold in the new subdivision. When a deed was recorded for the first lot sale then all lots were split out and parcel numbers assigned by the Mapping Department.

As of **March 18, 2024** the Mapping Department will create new lots with parcel numbers in the GIS upon the recording of a new subdivision plat. The information will be updated in the Tax Office software and the GIS website in order to be viewable by all affected parties as quickly as possible. We will reference the parent parcel deed and subdivision plat card on all lots in the subdivision. After sale of a lot the new transferring deed will then be referenced for the sold lot. **Please be aware this will mean all lots shown on the plat will be created and taxed as individual lots.**

When multiple parcels are purchased with intent to form a new subdivision it would be helpful to combine them into one parcel prior to the recording of the new subdivision plat. Either in the transferring deed or a subsequent re-combination instrument.

This procedure revision will not affect family subdivisions and incidental divisions of property. Division of property and assigning parcel numbers in these situations will not be performed until there is a deed or estate information available. The procedure for owner requested divisions of property for financing will not be affected as well.