

17974611-18043-1-1\*

MACON COUNTY TAX COLLECTOR  
5 WEST MAIN ST.  
FRANKLIN, NC 28734

[www.maconnc.org](http://www.maconnc.org)



## 2025 PROPERTY TAX NOTICE

**PLEASE READ BACK PAGE**

### For Questions Only

General Inquiry..... (828) 349-2146  
Payment Plan ..... (828) 349-2142  
Business & Personal Property.... (828) 349-2144  
Appraisal & Assessment ..... (828) 349-2143

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WATSON, AMY CAROLINE  
FOSTER, SEAN MICHAEL  
1318 RUNNYMEADE LN  
N CHARLESTON SC 29406-3385



2.9% fee based on Total Amount Paid, minimum \$1.95  
EFT \$1.95 flat fee  
Phone Payments additional 95¢ to above fees

| JAN 1 Owner          |  | Site Address       |  | Acres |  |
|----------------------|--|--------------------|--|-------|--|
| WATSON, AMY CAROLINE |  | 640 FLOWERS GAP RD |  | 2.19  |  |

| Tax Year | Parcel No. | Account No. | Bill No. | Bill Date | Due Date | Delinquent |
|----------|------------|-------------|----------|-----------|----------|------------|
| 2025     | 7507867874 | 153631      | 91932    | 07/22/25  | 09/01/25 | 01/06/26   |

| Description of Property             |  | Taxable Value | Description of Charges       |                |            |
|-------------------------------------|--|---------------|------------------------------|----------------|------------|
|                                     |  |               | Tax District                 | Rate Per \$100 | Amount Due |
| BUILDING VALUE                      |  | 290,580       | GENERAL COUNTY TAX           | .2700          | 1,169.07   |
| LAND VALUE                          |  | 142,410       | LANDFILL FEE RESIDENTIAL     |                | 120.00     |
| REAL ESTATE TOTAL VALUE             |  | 432,990       | MTN VALLEY FIRE DISTRICT TAX | .0839          | 363.28     |
| LESS AGE/DISABILITY/EXCLUSION VALUE |  | 0             | LATE LISTING PENALTY         | 10%            | 0.00       |
| LESS DEFERRED VALUE                 |  | 0             | PRIOR YEAR TAXES:            |                | 0.00       |
| TOTAL TAXABLE VALUE                 |  | 432,990       |                              |                |            |
| TOTAL DUE                           |  |               |                              |                | \$1,652.35 |

To receive, pay or review your bill  
electronically visit: [maconnc.org/Tax.html](http://maconnc.org/Tax.html)  
Pay by Phone: (888) 879-1232



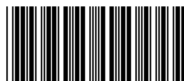
Please scan to  
access payment  
portal

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

### THIS PORTION MUST BE RETURNED WITH PAYMENT

| Tax Year    | Parcel No. | Account No. | Bill No. | Due Date | Delinquent | Amount Due |
|-------------|------------|-------------|----------|----------|------------|------------|
| 2025        | 7507867874 | 153631      | 91932    | 09/01/25 | 01/06/26   | \$1,652.35 |
| Amount Paid |            |             |          |          |            |            |

NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_  
PHONE: \_\_\_\_\_  
EMAIL: \_\_\_\_\_



Retain the top portion of this statement and  
your canceled check for proof of payment.

MAKE CHECK PAYABLE & REMIT TO:

WATSON, AMY CAROLINE  
FOSTER, SEAN MICHAEL  
1318 RUNNYMEADE LN  
N CHARLESTON SC 29406-3385



MACON COUNTY TAX COLLECTOR  
PO BOX 71059  
CHARLOTTE NC 28272-1059

2510000000919320001652351

11743PPTN 6/25/25 PMS 286, Y, K 3.5

## **FREQUENTLY ASKED QUESTIONS – PROPERTY ANNUAL BILLING**

- 1. RECEIPTS:** Receipts will not be sent for mail payments. For proof of payment and income tax purposes retain the top portion of this bill for your records or visit [maconnc.org/Tax.html](http://maconnc.org/Tax.html).
- 2. APPEALS:** Appeals relating to the value, situs or taxability of Personal Property must be received within 30 days of the date of this notice. Personal Property is considered to be the following: boats, boat motors, manufactured homes, jet skis, aircraft, campers and untagged vehicles, farm equipment or Business Personal Property such as furniture, fixtures, and equipment used for a trade or business. Real property appeals ended April 25, 2025.  
  
All questions regarding real property or personal property tax values should be directed to the Tax Assessor's office at 828-349-2143.
- 3. SOLD PROPERTY:** If you transferred ownership of real property after January 1st, and you are no longer the recorded owner of real property, please forward this notice to the new owner or disregard. Personal Property is still due and payable as of January 1st.
- 4. BANKRUPTCY:** If for any reason the above named taxpayer is in bankruptcy, please disregard this notice, however, it would be appreciated if you would ask your trustee to advise as to the status of your account.
- 5. DUE DATE:** Property taxes are due and payable Sept. 1 and must be paid by Jan. 5. Interest begins Jan. 6 at a rate of 2% and 3/4 of 1% each month thereafter. Delinquent taxes are subject to Levy, Foreclosure and/or Garnishment of bank deposits, state refunds and wages - with a \$60.00 fee applied.
- 6. INTEREST:** Interest accrues at the rate of 2% the first month past due and ¾% added the first day of each month thereafter until paid in full. Interest is determined by the U.S. Postal Postmark - not postage meter date.
- 7. FAILURE TO PAY:** Past due taxes are subject to enforcement measures and will begin immediately after the past due date. Unpaid tax bills are subject to garnishment, attachment of bank accounts, rents, state refunds or lottery winnings, levy or other legal action after January 5th, and any collection cost will be added to the tax bill. Please contact the office for legal ramifications of non payment.
- 8. ESCROW/MORTGAGE ACCOUNTS:** The property owner is responsible for full payment of this bill. If your property tax bill is escrowed (paid by your mortgage lender), you are responsible to notify them and verify payment has been received by the Tax Department. It is the taxpayer's sole responsibility to ensure that your mortgage lender has submitted payment of your taxes.
- 9. eSTATEMENTS:** In an effort to be environmentally friendly, we invite you to email a request for an electronic statement. The email address is [collections@maconnc.org](mailto:collections@maconnc.org). Please include Account #, or Parcel #, or property address or name on the account.
- 10. SMARTPHONE USERS:** Scan the QRcode on the front of this statement with your smartphone to access the Macon County Tax Office payment portal.
- 11. RETURN CHECK FEE:** If your check is dishonored or returned for any reason, you will be charged a fee. This fee will include the amount of the returned check, plus ten percent (10%) of the amount of the returned check up to a maximum of one thousand dollars (\$1,000) or a \$25.00 processing fee, whichever is greater as required by the North Carolina General Statute §105-357(b)(2). Tax receipts are null and void if payment is made with a check that fails to clear the bank. Return checks are subject to criminal prosecution.
- 12. PARTIAL PAYMENTS:** Will be accepted for the current year and must be paid in full by the time the next years taxes are created. For questions, call (828) 349-2142.

**Please mail bottom portion with payment to address on front of the tax bill.**

**Payments may also be made in person at the Tax Collector's Office, 5 West Main Street, Franklin, N.C. 28734.**

**To pay by credit card go to the website at [maconnc.org/Tax.html](http://maconnc.org/Tax.html). A convenience fee of 2.9%, min. \$1.95 is charged for credit cards and \$1.95 for ACH payments.**

**Collection Hours: Monday - Friday 8:00 a.m. - 5:00 p.m. There is a white drop box outside, next to the tax office, for use after hours.**