

17974611-19429-1-1\*

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

17974611-19429-1 1 1 19429 1 AB 0.641 66



FIELD, DUDLEY  
PO BOX 551  
MARIETTA GA 30061-0551



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
FIELD, DUDLEY	229 LUCERNE DR	1.00

Tax Year	Parcel No.	Account No.	Bill No.	Bill Date	Due Date	Delinquent
2025	7540025662	106948	301598	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		362,210	GENERAL COUNTY TAX	.2700	2,071.47
LAND VALUE		405,000	HIGHLANDS TAX	.1022	784.09
REAL ESTATE TOTAL VALUE		767,210	LANDFILL FEE RESIDENTIAL		120.00
LESS AGE/DISABILITY/EXCLUSION VALUE		0	HIGHLANDS FIRE DISTRICT TAX	.0191	146.54
LESS DEFERRED VALUE		0	LATE LISTING PENALTY	10%	0.00
TOTAL TAXABLE VALUE		767,210	PRIOR YEAR TAXES:		0.00
<b>TOTAL DUE</b>					<b>\$3,122.10</b>

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

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	7540025662	106948	301598	09/01/25	01/06/26	\$3,122.10
						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:

FIELD, DUDLEY  
PO BOX 551  
MARIETTA GA 30061-0551

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

2510000003015980003122103

## 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 3/4% 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.**