



MEGAN H. GILBERT | COUNTY ATTORNEY

To: All Attorneys Recording Instruments of Conveyance in Lincoln County

From: Megan H. Gilbert, County Attorney
Lincoln County Tax Department

Date: January 30, 2023

RE: Amendments to the Lincoln County Tax & Mapping Guidelines

To Whom It May Concern:

This letter is being sent as notification to all attorneys and law firms who routinely record instruments of conveyance within Lincoln County that the Lincoln County Tax Department has amended the Tax and Mapping Guidelines, which shall become effective March 1, 2023.

The Lincoln County Tax Department is tasked with reviewing each instrument of conveyance that is recorded in the Register of Deeds to determine the purpose of the recorded document relating to ownership of the property, any change in property lines, combinations, parcel splits, etc. To create a more uniform process for our Tax and Mapping Division of the Tax Department, the attached Guidelines have been amended to show the requirements for recorded instruments in regards to Combinations and Splits of parcels in Lincoln County. Also, these Guidelines have been drafted in consultation with the Lincoln County Planning and Inspections Department which facilitate the plat review process.

In order to make this change as smooth as possible, the Tax and Mapping Division of the Tax Department and the Planning and Inspections Department are available to answer any questions or concerns you may have in regards to these Guidelines. Also, feel free to contact me directly. Below is their contact information:

Planning and Inspections Department
115 W. Main Street, Lincolnton, NC 28092
(704) 736-8440

Tax Department
100 E. Main Street, Lincolnton, NC 28092
(704) 736-8537



o. 704.736.8471



mgilbert@lincolncounty.org



P.O. Box 738 | LINCOLNTON NC 28093
353 N. GENERALS BLVD | LINCOLNTON NC 28092

We appreciate your cooperation in this process and look forward to a good working relationship with all firms and attorneys practicing in Lincoln County.

Sincerely,

A handwritten signature in black ink that reads "Megan H. Gilbert". The signature is written in a cursive style with a large initial "M".

Megan H. Gilbert
County Attorney

Enc.

Cc: Susan Sain, Tax Administrator
Andrew Bryant, Development Services Director

LINCOLN COUNTY TAX & MAPPING GUIDELINES

The Lincoln County Tax Mapping Guidelines (the “Guidelines”) became effective May 1, 2000. Amendments have been subsequently made to the Guidelines on January 1, 2003, November 1, 2012 and March 1, 2023. The Guidelines are as follows:

The mapping of parcels for tax purposes is document driven. Typically, properties are mapped pursuant to the latest deed on record. The effective date of either a parcel split or combination of parcel is therefore effective the date of recording of the deed of either the combination or split.

Splits:

A parcel split is effectuated by the recording of a deed or a subdivision plat.

If a recorded deed specifies and describes two (2) or more separate tracts of land, then the Tax Mapping Division shall map the properties as two (2) or more separate parcels, unless the specific property has historically been mapped by the Tax Mapping Division as one parcel. In that case, the property would continue to be mapped as one parcel unless language in the recorded deed specifies the intent to split the pre-existing single parcel.

Prior to January 1, 2003, only subdivision plats containing three (3) or more parcels were mapped by the Tax Mapping Division. Effective January 1, 2003, all subdivision plats are now mapped by Tax Mapping Division because the recording of a plat by a property owner shows the owner's intent to have his or her property split or subdivided.

The recorded plat must contain a Certificate of Ownership and Dedication, executed by ALL property owners and notarized, and must also contain the required approval of all other approving entities prior to recording, including but not limited to the Lincoln County Planning Department.

Combinations by Deed:

Properties shall be combined by Tax Mapping only if all of the owners of the properties to be combined, at the time of recording, are signatories on the deed of combination.

Example: Owner1 owns Lot 1 and Owner2 owns Lot 2. Owner2 is purchasing Lot 1 from Owner1. Owner2 wants Lot 1 and Lot 2 combined into one parcel, at the time of purchase, for taxing purposes. The owners of both Lot 1 and Lot 2 at the time of combination would be required to sign the deed. Therefore, both Owner1 and Owner2 would be required to sign the deed for the combination to be finalized.

Generally, properties should only be combined if the legal description contained in the recorded deed completely encompasses the properties intended to be combined. However, the following are exceptions to this rule:

- (1) If the property being combined are lots on a previously recorded subdivision plat, and that lot number and plat information are clearly delineated in the recorded combination deed, then a combination may be made if the combination deed specifically states that the purpose of the deed is to combine said lots and to have them considered as one parcel; or

- (2) If the properties to be combined are described on the same deed (as different tracts), are contiguous, and one or more of the parcels is less than 0.10 acre then a combination may be made if the combination deed specifically states that the purpose of the deed is to combine said properties and to have them considered as one parcel;
- (3) If a property description in a deed would result in a property line that would run through and split a dwelling located on the property, then a combination may be made;
- (4) If the properties to be combined are contiguous and the deed to one of the properties contains, as a part of the legal description, language to the effect that the properties are to be combined and shall not be considered separate parcels, then a combination may be made; or
- (5) If a deed adequately describes two (2) or more separate tracts of land, the properties are contiguous, and the properties have been historically mapped as one parcel, then a combination may continue as previously mapped unless language in a deed shows a different intent.

Combines by Plat:

Properties shall only be combined by the Tax Mapping Division pursuant to a recorded plat if the ownership of all properties to be combined is exactly the same at the time of the recording of a plat showing said combination, and a subsequent deed is recorded making reference to said property being combined and the recorded plat.