



## Tax Administration

Davie County Government

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DavieCountyNC.gov



## Davie County Tax Mapping of Plats Policy

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, or otherwise show by a survey and description any change to a lot or lots of record. The policy addresses the mapping of recorded plats only. The policy does not take the place of the County's Subdivision Ordinance but addresses procedures of the Davie County Tax Office mapping of plats recorded in the Davie County Register of Deeds.

After the effective date of this policy, the Davie County Tax Office will map for tax purposes all plats recorded in the Davie County Register of Deeds Office except for the following:

- 1) Easements
- 2) "Natural Features" unless they are a part of the parcel boundary
- 3) Combinations or Re-combinations (See Combination/Recombination Policy)
- 4) Most Non-Boundary Plats
- 5) Most Control Survey Plats

If the taxpayer's intent is to not have the recorded plat mapped for tax purposes, they may record an affidavit at the time of the plat recording stating their intent.

Approved this 2<sup>ND</sup> Day of March, 2020

By:   
Davie County Board of Commissioner's