

**Polk County Tax Department**  
**About the Tax Administrator's Office**

In Polk County, the offices of the Tax Assessor and Tax Collector are combined into a single office responsible for listing, appraising, assessing all real and personal property, maintenance of all property maps, property ownership changes, and the collection of all current and delinquent taxes, solid waste availability fees, and hotel-motel occupancy taxes.

**LOCATION, OFFICE HOURS, CONTACT INFORMATION:**

The Tax Department is located at 51 Walker St. Columbus, NC 28722.

Office hours are Monday-Friday, 8:30am until 5:00pm. The Tax Department does not close during the lunch hour.

Our telephone number is 828-894-8500 / 828-894-8954.

Our fax number is 828-894-6430.

There are two public terminals located in the Tax Department you can use for researching records.

**GENERAL INFORMATION:**

Tax laws are made by the North Carolina Legislature and apply to all 100 counties in North Carolina. The annual tax rates are set by the Polk County Commissioners as well as the towns of Columbus, Saluda, and Tryon. Tax rates are set in June of each year in preparation for the tax bills which are sent in **July** from the Collectors Office.

**TAX COLLECTOR :**

The Tax Collector is responsible for the collection of real estate, personal, and motor vehicle taxes. Polk County has one of the highest tax collection rates of any county in the State of North Carolina.

**Essential Departmental Functions:** The Office of the Tax Collector is responsible for the collection of ad valorem property taxes for Polk County and the six fire districts located within the county.

**TAX ASSESSOR:**

The Assessor evaluates all property subject to taxation. The Assessor is required by North Carolina law (Machinery Act) to appraise and assess all property within the County. In addition to the over 17,000 parcels of real property (land, homes, commercial buildings), the Assessor must also value the personal property of over 500 businesses and mobile homes considered as personal property.

**WHAT IS TAXABLE VALUE?**

Taxable value is the value of property as determined by the Assessor using the methods prescribed by North Carolina General Statute (Machinery Act).

## **HOW IS THE TAXABLE VALUE DETERMINED?**

Property values change over time and must be adjusted periodically to maintain balance and equity. To ensure that balance and equity are maintained, the State of North Carolina requires that real property be reappraised at least every four years. The **current reappraisal** became effective January 1, 2017.

Real estate values should reflect the market value of properties ***at the time of the last reappraisal***. Real property values usually increase over time. However, not all properties increase at the same rate. Some property values may decrease in value. Due to these changes occurring, a revaluation process is necessary to reflect market value and maintain equity and balance.