

**Polk County Tax Assessor and Tax Collector
About the Tax Department Offices**

In Polk County, the offices of the Tax Assessor and Tax Collector are separate offices so that we can help better serve the specific needs of the citizens. The Tax Assessors Office is responsible for listing, appraising, assessing all real and personal property, maintenance of all property maps, property ownership changes, and exemptions. The Tax Collectors Office is responsible for the collection of all current and delinquent taxes, solid waste availability fees.

LOCATION, OFFICE HOURS, CONTACT INFORMATION:

The Tax Assessors Office is located on the first floor, down the left side hallway, and the Tax Collectors Office is located on the first floor, down the right side hallway of the Womack Building, which is located at 40 Courthouse Square, Columbus, North Carolina. The Womack building is directly across the parking lot from the Historic Courthouse. Plenty of parking is available in the parking lot directly in front of the Courthouse.

Office hours are Monday-Friday, 8:30 a.m. until 5:00 p.m. Both offices remain open through lunch.

Tax Collector telephone number is 828-894-8500. Tax Collector fax number is 828-894-6430.

The Tax Assessor telephone number is 828-894-8954. Tax Assessor fax number is 828-894-3492.

There are two public terminals, one located in the Tax Assessors Office and one in the Tax Collectors Office. The public is welcome to come use these terminals for researching tax 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 normally set in June of each year in preparation for the tax bills which are sent in **July** from the Collectors Office.

TAX COLLECTOR :

Polk County's appointed **Tax Collector**, Melissa Bowlin, 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. This department also collects vehicle taxes for Polk County and the three municipalities 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 15,000 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 DOES THE ASSESSOR DETERMINE TAXABLE VALUE?

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 eight years. This is known as “octennial reappraisal”. The last reappraisal for Polk County was effective January 1, 2001. The current reappraisal became effective January 1, 2009.

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.

Please refer to our website “2009 Revaluation Project” for further information.