

**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 on the first floor 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, 8:30am until 5:00pm. The Tax Department does not close during the lunch hour.

Our telephone number is 828-894-8500. Our fax number is 828-894-6430.

There are two public terminals located in the Tax Department you can use for researching records. Polk County is currently underway in a County-wide GIS mapping project, which will be completed in mid 2007. After that project is completed, information will be available on the web. Until that project is completed, please feel free to contact the tax office—any of our staff will be happy to assist you with research.

**WHAT THE ASSESSOR DOES:**

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 THE ASSESSOR DOES NOT DO:**

The Assessor does not make the laws which affect property owners. 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. The Assessor does not determine tax rates. The Assessor determines the property values based on market value.

**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 next reappraisal will become 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.