

**Polk County Tax Department
Motor Vehicle Registration**

HOW IS MY VEHICLE REGISTERED?

The date of registration with the DMV of North Carolina is the listing date for each vehicle and begins a twelve (12) month “tax year” for the vehicle. Because registered vehicle billing is based on the date of registration, you therefore may not receive a bill on every registered vehicle you own at the same time.

When you register your vehicle with the DMV, or receive your annual renewal registration card from the DMV, please make sure that your address and county of residence are correct. If either of these is not correct, the DMV must be notified so you are subsequently taxed by the correct county and municipality.

HOW AND WHEN WILL I GET A COUNTY TAX BILL ON MY VEHICLE?

About 3 months after your DMV registration, you will receive a county tax bill based on the value of the vehicle. Polk County uses a state-wide valuation service and vehicle values are based on the average retail values in the State of North Carolina.

County tax bills for vehicles are payable on the first day of the following month. For example, if you have a March DMV renewal, you will receive the County tax bill in June, and it will be due on July 1st. You must pay by July 31st to avoid the addition of interest.

Please remember—the County uses the information you supplied to the DMV when you registered or renewed your tag. If you have moved after your tag was renewed, it is important to notify both the DMV and the County.

If you do not pay your taxes on time, 5% interest is added to your bill the first month and ¾% interest each additional month thereafter until fully paid. In addition, if the taxes are not paid by the eighth month when they first became due, the County is obligated to notify the DMV to “block” your current tag from future renewal. If this is done, the DMV **will not** mail you a renewal registration. You must then visit the tax office, pay your taxes and interest in full and obtain a paid receipt from the tax office. Your paid receipt must then be taken to the DMV in order to renew your tag.

TRANSFERS OF TAGS BETWEEN VEHICLES

If you have transferred your tag from a vehicle you no longer own to your current vehicle, you will pay the tax bill you received on the prior vehicle. You will not be taxed on your newer vehicle until the next year after you renew.

DISPOSITION OF VEHICLES AND OUT OF STATE MOVES

If you have sold the vehicle described on your County tax bill, you must provide a tag surrender receipt from the DMV and a copy of the bill of sale or trade-in agreement to the Tax Office. You have one year from the date of surrender to turn this information over to the Tax Department. If these requirements are met, we will be happy to pro-rate your tax bill.

If your vehicle was “totalled” in an accident you must provide a tag surrender receipt from the DMV and proof from your insurance company that you no longer own the vehicle. You have one year from the date of surrender to turn this information over to the Tax Department. If these requirements are met, we will be happy to pro-rate your tax bill.

If you have moved out of state you must provide a tag surrender receipt from the DMV and a copy of vehicle registration from the state where you now reside. You have one year from the date of surrender to turn this information over to the Tax Department. If these requirements are met, we will be happy to pro-rate your tax bill.

LOCATION OF DMV OFFICES

Polk County currently does not have a local DMV office. The closest DMV offices are located in Hendersonville and Forest City, NC.

HOW DO I APPEAL MY VEHICLE VALUATION

Remember, your vehicle valuation is based on the average retail value of North Carolina vehicle sales. If you feel that the valuation is excessive, you may appeal the valuation. By state statute, the appeal must be in writing within thirty (30) days from the date your tax bill was prepared. No appeals can be made unless the taxes are paid in full by the due date. Your appeal request will be heard by the Board of Equalization and Review, which typically meets the end of April each year.

Appeals are often made due to “high mileage” which is greater than average usage. We assume 15,000 miles per year. If your vehicle has greater than that, please bring your vehicle to the Tax Department within 30 days from the bill date and we will be happy to check our records and adjust the bill

accordingly. Once a “high mileage” adjustment has been done, it will continue to reflect in future annual billings without any action required on your part.

NONPAYMENT OF TAXES

Pursuant to State statutes, taxes that are delinquent are subject to enforcement measures such as levies, wage garnishment, bank attachments, state debt set off, and seizure of vehicles, in addition to the mandatory blocking of renewal.

FUTURE LEGISLATION REGARDING VEHICLE RENEWAL AND COUNTY TAXES

Changes in the North Carolina General Statutes will have an impact on both vehicle registration and the payment of County taxes.

Effective July 1, 2010, citizens will begin to be billed for their motor vehicle registration, tag renewal, and their property taxes on the same bill. Payment in full must be made before the vehicle can be registered or the tag renewed.

The 5% interest which is applied to the first month of interest for late payments effective January 1, 2006 is needed for the implementation of this new statute. Each month, the County is required to remit 3% to the state in order to offset the costs of a state-wide computerized system to be ready by July 1, 2010.