

## **POLK COUNTY PROPERTY TAX LISTING EFFECTIVE JANUARY 1, 2018**

Notice is hereby given that all persons who own property on January 1, 2018 subject to taxation in Polk County must list such property not later than January 31, 2018. Any person who fails to do so will be subject to the penalties prescribed by law.

### **Listing Instructions**

Tax listing forms will be mailed and are also available at the Polk County Tax Office beginning no later than January 2, 2018 and will be accepted until the listing deadline of JANUARY 31, 2018. Normal office hours are 8:30am to 5:00 pm Monday through Friday. Please contact the Tax Office at 828-894-8500 for questions.

### **Real Property (Land and Improvements)**

The owner of real property must list any and all *changes* made to real property which occurred during 2017. Changes include, but are not limited to, new buildings, garages, agricultural buildings, renovations, decks, and porches. The issuance of a building permit does NOT relieve the property owner of the tax listing requirement.

### **Personal Property**

Personal property includes, but is not limited to, mobile homes, UNTAGGED motor vehicles (no matter age or condition), boats, airplanes and business personal property or personal property used in the production of income. Note: Vehicles which are tagged by the Department of Motor Vehicles (DMV) do NOT need to be listed for 2018.

### **Business Personal Property**

All businesses are required to file a business personal property listing form annually during the listing period. The term "businesses" includes all owners of income producing property such as: industries, retail stores, restaurants, contractors, motels, inns, bed and breakfasts, rental equipment, beauty and barber shops, service stations, construction equipment, plumbers, electricians, farmers, loggers, landscapers, etc.