Board of County Commissioners of Polk County

Resolution to Adjust the Reappraisal Cycle and to Establish the Duration of Future Reappraisal Cycles

WHEREAS, pursuant to N.C.G.S. 105-286(a), Polk County has followed a bi-octennial schedule for reappraising real property for ad valorem property tax assessments; and

WHEREAS, Polk County's latest such reappraisal became effective as of January 1, 2025, with the provisions of said statute requiring the county to conduct its next general reappraisal with an effective date of January 1, 2029; and

WHEREAS, the Commissioners recognize that real property can experience substantial market value changes during the reappraisal cycle, and further recognize that not all properties within the county are likely to experience the same market value changes at the same pace over that time; and

WHEREAS, the Commissioners are of the opinion that a reappraisal occurring January 1, 2031, and thereafter every six years, will promote greater fairness and equity in real property assessments by better distributing the property tax burden among all real property parcels in a manner consistent with their respective market values; and

WHEREAS, N.C.G.S. 105-286(a)(3) authorizes the county to conduct a reappraisal other than the required eight years by adopting a resolution designating a different reappraisal date;

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Polk County does hereby advance its next general reappraisal to have an effective date of January 1, 2031, with subsequent reappraisals to continue every six years thereafter, and further directs the Clerk to forward a copy of this Resolution to the North Carolina Department of Revenue upon its adoption.

ADOPTED this the _____ day of _____, 2026.

Board of County
Commissioners of Polk County

By: _____
Myron Yoder, Chairman

ATTEST:

_____
Kennedy Freeman, Clerk