

## Are Tax Records Private or Public Information?

All records regarding listing and valuation are public record. The public may view these records during normal business hours, 8:00 a.m. – 5:00 p.m. Monday – Friday. Some tax records are available on-line at:

<http://www.hokecounty.org>

Choose GIS System (property and tax information)

### Important Dates to Remember:

**January 1 – 31: Listing Period.** Property Owners list any property or inform tax office of any changes to property. Extensions for business personal property must be made in writing. All exemption or exclusion forms are due with exception of the Elderly/Disability/VA form.

**June 1: Deadline for applying for Elderly/Disability/VA Exclusion**

**July – August 31: 2% discount allowed on current year taxes**

**Sept. 1: Real and Personal Property tax due**

**January 5: Last day to pay taxes without interest**

**January 6: All unpaid taxes are delinquent and subject to collection remedies**

Tax Assessor Mailing Address

P O Box 1557

Raeford, NC 28376

Tax Collector Mailing Address

P O Box 217

Raeford, NC 28376

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# PROPERTY TAX INFORMATIONAL BROCHURE

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**County of Hoke**

**227 N MAIN ST  
RAEFORD, NC 28376**

**910-875-8751  
910-875-9222 FAX**

## **What Property is Taxed?**

Property taxes are levied on real property, manufactured homes, motor vehicles, boats, trailers, airplanes, campers, and business personal property.

## **How Much Will I Pay in Taxes?**

The amount of taxes you pay is based on the assessed value of your property and the tax rate. The Tax Assessor is required to determine the value of all taxable property as of January 1 each year. The County Commissioners are responsible for setting the tax rate each year. The rate is set by June 30 and tax bills are mailed during the month of July. The amount of taxes can be determined by multiplying the tax rate by each \$100 of assessed value. For example, an assessed value of \$100,000 and a tax rate of \$0.70, the tax amount would be \$700.00. Keep in mind that there are other taxes and fees also included on your tax bill. Fire District taxes, municipal taxes and solid waste fees would be in addition to the County tax.

## **Who is Required to List Property?**

Every individual, guardian, trustee, estate, corporation, or partnership owning tangible personal property or real estate that has been improved or has had additions and is subject to taxation under North Carolina Law. All property owned on January 1 is taxable for the entire year and the owner on January 1 is responsible for the tax bill.

## **When Should Property be Listed?**

Listing begins on the first business day of January and ends on the last day of January each year. If that day falls on Saturday or Sunday, the listing period ends on the next business day. There is a 10% late penalty per year for not listing on time. Personal Property must be listed in person at the Tax Office located at 227 N. Main St., Raeford, NC 28376

## **What about Motor Vehicles?**

Motor Vehicles should be listed by the owner only when they are not licensed. If your motor vehicle is licensed through the N C Department of Motor Vehicles, it will automatically be billed. Motor Vehicle bills are delinquent 30 days after the due date.

## **Are Businesses Required to List?**

Yes. All businesses, whether maintaining an office or operating out of a home, must list during the month of January. Extensions may be granted to businesses if the request is made in writing during the month of January. The business equipment must be listed on the business personal property listing form. Businesses are also required to list property in their possession that is owned by others.

## **Should Real Estate be Listed ?**

Hoke County operates on a permanent listing system for real property. Real property does not have to be listed each January, however it is the property owner's

duty to make sure that his/her property is listed correctly. You must notify the tax office of any changes to your real property as of January 1. This includes additions, remodeling, structures removed, swimming pools, storage buildings, etc. A building permit does not fulfill this notification requirement.

## **How is Real Estate Valued?**

Real Estate is valued based on the County's current schedule of values. The schedule of values is generated prior to the County-wide revaluation. North Carolina Law requires that each County conduct a revaluation at least once every 8 years. The last revaluation for Hoke County was effective January 1, 2006. The primary purpose of the revaluation is to provide equalization among all property owners.

## **How Do I Appeal My Real Estate Value?**

You should request an appeal during the listing period (Jan.1 – Jan 31). You may call the Appraisal Division of the tax office to schedule an appointment at 910-875-8751 or in writing at P O Box 1557, Raeford, NC 28376.

## **What Evidence Do I Need to Present For Appeal?**

Any and all documentation that will support your opinion of the market value such as a recent appraisal and/or sales of similar properties. Simply stating that your property value is too high is not sufficient.