

Important Dates & Quick links

January 1-31: Listing Period

- Property Owners list any personal property owned Jan 1 and/or inform the Assessor office of any changes made to real estate as of Jan 1.
- Exertions for business personal property must be made in writing for approval.
- Deadline to apply for Property Tax Exemption or Exclusion (churches, non profits etc.)
- Deadline to apply for Present Use Value (Agriculture, Horticulture, & Forestry)

June 1:

- Deadline to apply for Elderly or Disabled, and Disabled Veteran tax relief

August 31:

- Deadline to receive 2% discount on current year taxes.

September 1:

- Real estate and personal property taxes due.

January 5:

- Last day to pay taxes without interest.

January 6:

- All unpaid taxes become delinquent and are subject to collection remedies.

Website Quick Links:

<https://www.hokecounty.net/209/Taxes>

<https://www.hokecounty.net/408/Tax-Relief-Programs>

<https://www.hokecounty.net/342/Forms>

<https://www.hokecounty.net/435/ePayment-Center>

<https://www.hokecounty.net/211/Property-Search---GIS>

<https://www.hokecounty.net/241/Planning-Zoning>

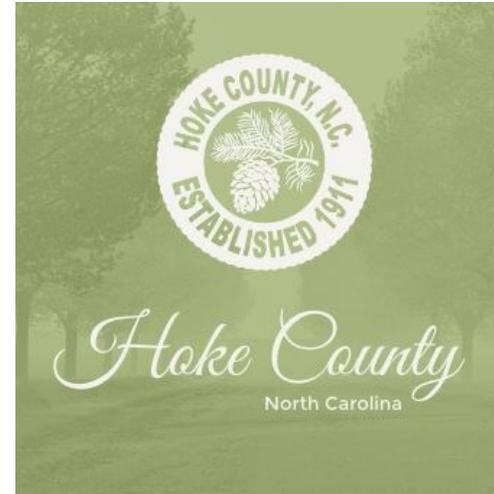
<https://www.hokecounty.net/245/Inspections>

<https://www.hokecounty.net/240/Permits>

<https://www.hokecounty.net/631/Environmental-Health>

<https://www.hokecounty.net/DocumentCenter/View/3367/Business-Personal-Property-Information>

PROPERTY TAX THINGS TO KNOW



Tax Administration Office

227 N Main St
Raeford NC 28376

Tax Assessor Mailing Address

PO Box 1557
Raeford NC 28376

Tax Collector Mailing Address

PO Box 217
Raeford NC 28376

(910) 875-8751

Fax: (910) 875-9222

Monday - Friday

8 a.m.- 5 p.m.

FREQUENTLY ASKED QUESTIONS

Are tax records public information?

Yes, all records regarding listing, valuation, foreclosures, levied, delinquent taxes, deeds and plats are public record. The public may view these records in office during normal business hours and/or visit <http://www.hokecounty.net>

What Property is taxed?

Property taxes are levied on real estate, manufactured homes, motor vehicles, boats, trailers, airplanes, campers, and business personal property owned as of January 1 each year. The tax Assessor is required to determine the value of all taxable property as of January 1 each year.

How much will I pay in taxes?

The amount of taxes levied is based on the assessed value of your property and the fire district rate, county tax rate and if applicable a SWF. The amount of taxes can be determined by multiplying the tax rate by each \$100 of assessed value. See example here <https://www.hokecounty.net/407/Tax-Rates-and-Fees>

When should I pay my taxes?

Levied taxes are generated and mailed to property owners every year in July. Taxes are due by Sept. 1 with a 2% discount if paid by Aug. 31. and become delinquent on Jan. 6 each year.

What is the SWF on my tax notice?

Solid waste fee is for the use of the county waste disposal sites regardless of private trash disposal. They are determined by the number of houses on the real estate. You can obtain a sticker to use the sites at the Tax Administration office.

What if I don't receive my tax notice in the mail?

Please contact the tax office for a copy of your statement and or to pay taxes.

I sold my property why did I get the tax notice?

All property owned on January 1 is taxable for the entire year and levied to the January 1 owner.

How is real estate valued?

Real estate is valued based on the county's current schedule of values. The schedule is generated prior to county wide revaluations conducted every 8 years as required by North Carolina Law. The primary purpose of revaluations is to provide equalization among all property owners. Tax values remain the same in between revaluations unless there are improvements made to the real estate.

How do I appeal my real estate value?

You should request an appeal in Assessor department between Jan 1-31. Informal appeals are not taken once the Board of Equalization and Review has convened.

What evidence do I need to present for appeal?

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

Who determines the tax rate?

The Board of Commissioners set the county tax rate and SWF every year in June.

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.

When should property be listed?

All personal property should be listed between January 1-31 to avoid late penalties. Hoke county has a permanent listing system of real property however, it is the property owners duty to make sure his/her property is listed correctly. All improvements or other changes to real estate should be reported to the Assessor during the same time as personal property. This includes additions, remodeling, structures added or removed, inground swimming pools etc. Building permits do not fulfill this notification requirement.

Are businesses required to list?

Yes, all businesses whether maintaining an office or operating out of a home must list between Jan 1-31 to avoid late penalties. All equipment used for income producing purposes should be listed. Business listing extension requests can be made in writing to the Assessor office between Jan 1-31. See quick link <https://www.hokecounty.net/DocumentCenter/View/3367/Business-Personal-Property-Information>

Should motor vehicles be listed?

Only unregistered motor vehicles (untagged) should be listed with the Assessor. If registered with NCDMV you will receive an invitation to renew notice 2-3 months prior to your plates expiration date.