

NOTICE

TO ALL HOKE COUNTY PROPERTY OWNERS ANNUAL TAX LISTING

Improvements or other changes to Real Property must be reported:

Hoke County has a permanent listing system of real property; however, improvements (such as new construction, additions, remodeling, decks, outbuildings, etc.) or other changes to your real property **MUST BE LISTED**. Failure to list those improvements to real property is subject to the penalties imposed by NCGS 105-308 and NCGS 105-312. Taxpayers owning only real property will not receive a listing form. If you need to list improvements to your real property, please contact the Listing Department at 227 N. Main St., Raeford, NC 28376 - 910-875-8751.

THE FOLLOWING PERSONAL PROPERTY MUST BE LISTED:

Non-Business Personal Property:

Non-business personal property consists of all manufactured mobile homes that are not listed as real estate, boats and personal watercraft, airplanes, non-registered motor vehicles, campers, and permanent plates. The period during which property is to be listed for taxation each year begins on the **first business day of January and ends on January 31**. Property listed after January 31 is subject to a 10% late listing penalty. The Tax Department mails listing forms at the beginning of January to taxpayers who listed property the preceding year. Taxpayers should update the form by adding property obtained during the preceding calendar year or removing property that he or she no longer own, and return the signed form to the Tax Listing Department. Taxpayers who own personal property and have not previously listed it or who do not receive a listing form should contact the Tax Listing Department.

Business Personal Property: Business personal property is any personal property that is used in conjunction with a business for income-producing purposes.

Motor Vehicles: Motor Vehicles that are registered (current license plate) through the Department of Motor Vehicles do not have to be listed. The DMV will send an invitation to renew which will include motor vehicle taxes as well as renewal fees. The value is determined as of January 1 of the year in which the bill is due. Motor vehicle taxes are paid to the Hoke County License Plate Agency.

Applications For: Property Tax Exemptions (Churches, charitable organizations, etc.) and Present Use Value are due in the Tax Assessor's office no later than January 31, 2026. Tax relief applications for the Elderly, Permanently Disabled, and Veteran Disability are due no later than June 1, 2026. Please contact the Tax Assessor's office for more information concerning these tax relief programs.

Property listed after January 31, 2026, is subject to a 10% late listing penalty

**Hoke County Tax Office - 227 N. Main St., Raeford, NC
Monday - Friday 8 a.m. - 5 p.m.**