

HOKE COUNTY

BOARD OF EQUALIZATION AND REVIEW

PROCEDURES FOR FILING AN APPEAL

The procedures for filing an appeal of real property assessment to the Hoke County Board of Equalization and Review are outlined below for your information and assistance:

1. A separate "Notice of Appeal of Assessment" form should be completed for each parcel placed under appeal. The form must be signed by the taxpayer or authorized representative. An authorized representative is an attorney at law or an attorney in fact designated under a duly executed power of attorney when the taxpayer is not a corporation.
2. The "Notice of Appeal of Assessment" to the Board of Equalization and Review must be filed with the Tax Assessor prior to the Board's adjournment. The adjournment date will be advertised in the local newspaper and on the County website or you may contact the Assessor's office for the date.
3. The taxpayer has the burden of proof that his/her property was incorrectly valued by the Tax Office and that the value substantially exceeds the true market value of the property as of January 1, 2022. Evidence may include appraisals of the property, comparable sales of other like properties, statements of income and expenses, or replacement costs. You must furnish copies of your evidence with this application. If you have previously presented copies of appraisals, etc., for an informal appeal, it will not be necessary to supply another copy of your appraisal. Please note on the appeal form that the appraisal was previously submitted.
4. The taxpayer will be notified of the hearing date before the Board of Equalization and Review. The taxpayer will be given the opportunity to appear personally or be represented by counsel or attorney in fact.

Daphne Dudley
Board of Equalization Clerk
Hoke County Board of Equalization and Review
P O Box 1557, Raeford, NC 28376
910-875-8751